

---

**PROCLAMATION NOTICES • PROKLAMASIE KENNISGEWINGS**

---

**SOUTH AFRICAN REVENUE SERVICE****PROCLAMATION NOTICE 308 OF 2026****BY THE  
PRESIDENT OF THE REPUBLIC OF SOUTH AFRICA****AMENDMENT OF SCHEDULE 1 TO THE SOUTH AFRICAN REVENUE SERVICE ACT  
(ACT NO. 34 OF 1997)**

In terms of section 33 of the South African Revenue Service Act, 1997 (Act No. 34 of 1997), I hereby amend Schedule 1 to the said Act, as set out in the Schedule hereto.

Given under my Hand and the Seal of the Republic of South Africa  
at... Pretoria..... this ...9th.. day of ....January... Two Thousand and Twenty Six.

**PRESIDENT****By order of the President-in-Cabinet****MINISTER OF THE CABINET**

**SCHEDULE**

**The South African Revenue Service Act, 1997 (Act No. 34 of 1997), is hereby amended by the substitution for Schedule 1 of the following Schedule—**

**“Schedule 1 to the South African Revenue Service Act, 1997**

**(Act No. 34 of 1997)**

**LEGISLATION ADMINISTERED BY COMMISSIONER**

1. Union and Southern Rhodesia Death Duties Act, 1933 (Act No. 22 of 1933).
2. Transfer Duty Act, 1949 (Act No. 40 of 1949).
3. Estate Duty Act, 1955 (Act No. 45 of 1955).
4. Income Tax Act, 1962 (Act No. 58 of 1962).
5. Customs and Excise Act, 1964 (Act No. 91 of 1964).
6. Value-Added Tax Act, 1991 (Act No. 89 of 1991).
7. Section 39 of the Taxation Laws Amendment Act, 1994 (Act No. 20 of 1994).
8. Sections 56 and 57 of the Income Tax Act, 1995 (Act No. 21 of 1995).
9. Skills Development Levies Act, 1999 (Act No. 9 of 1999).
10. Unemployment Insurance Contributions Act, 2002 (Act No. 4 of 2002).
11. Sections 4 and 28 of the Exchange Control Amnesty and Amendment of Taxation Laws Act, 2003 (Act No. 12 of 2003).
12. Small Business Amnesty and Amendment of Taxation Laws Act, 2006 (Act No. 9 of 2006).
13. Second Small Business Amnesty and Amendment of Taxation Laws Act, 2006 (Act No. 10 of 2006).
14. Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007).

15. Diamond Export Levy Act, 2007 (Act No. 15 of 2007).
16. Securities Transfer Tax Act, 2007 (Act No. 25 of 2007).
17. Securities Transfer Tax Administration Act, 2007 (Act No. 26 of 2007).
18. Revenue Laws Amendment Act, 2007 (Act No. 35 of 2007).
19. Mineral and Petroleum Resources Royalty Act, 2008 (Act No. 28 of 2008);
20. Mineral and Petroleum Resources Royalty (Administration) Act, 2008 (Act No. 29 of 2008).
21. Voluntary Disclosure Programme and Taxation Laws Second Amendment Act, 2010 (Act No. 8 of 2010).
22. Tax Administration Act, 2011 (Act No. 28 of 2011).
23. Employment Tax Incentive Act, 2013 (Act No. 26 of 2013).
24. Merchant Shipping (International Oil Pollution Compensation Fund) Administration Act, 2013 (Act No. 35 of 2013).
25. Merchant Shipping (International Oil Pollution Compensation Fund) Contributions Act, 2013 (Act No. 36 of 2013).
26. Customs Duty Act, 2014 (Act No. 30 of 2014).
27. Customs Control Act, 2014 (Act No. 31 of 2014).
28. Customs and Excise Amendment Act, 2014 (Act No. 32 of 2014).
29. Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2016 (Act No. 13 of 2016).
30. Rates and Monetary Amounts and Amendment of Revenue Laws (Administration) Act, 2016 (Act No. 14 of 2016).
31. Taxation Laws Amendment Act, 2017 (Act No. 17 of 2017).
32. Customs and Excise Amendment Act, 2019 (Act No. 13 of 2019).
33. Carbon Tax Act, 2019 (Act No. 15 of 2019).
34. Global Minimum Tax Act, 2024 (Act No. 46 of 2024).
35. Global Minimum Tax Administration Act, 2024 (Act No. 47 of 2024).
36. Any regulation, proclamation, government notice or rule issued in terms of the abovementioned legislation or any agreement entered into in terms of this legislation or the Constitution.”.

**SUID-AFRIKAANSE INKOMSTEDIENS  
PROKLAMASIE KENNISGEWING 308 VAN 2026**

**DEUR DIE  
PRESIDENT VAN DIE REPUBLIEK VAN SUID-AFRIKA**

**WYSIGING VAN BYLAE 1 BY DIE WET OP DIE SUID-AFRIKAANSE  
INKOMSTEDIENS, 1997 (WET NO. 34 VAN 1997)**

Ingevolge artikel 33 van die Wet op die Suid-Afrikaanse Inkomstediens, 1997 (Wet No. 34 van 1997), wysig ek hiermee Bylae 1 by daardie Wet, soos uiteengesit in die Bylae hierby.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te  
...Pretoria... hierdie .....9.de... dag van.....Januarie.....Tweeduisend-en-Ses-en-Twintig.



**PRESIDENT**

**Op las van die President-in-Kabinet**



**MINISTER VAN DIE KABINET**

**BYLAE**

**Die Wet op die Suid-Afrikaanse Inkomstediens, 1997 (Wet No. 34 van 1997), word hierby gewysig deur Bylae 1 deur die volgende Bylae te vervang:**

**“Bylae 1 van die Wet op die Suid-Afrikaanse Inkomstediens, 1997**

**(Wet No. 34 van 1997)**

**WETGEWING DEUR KOMMISSARIS GEADMINISTREER**

1. Wet op Sterfregte van die Unie en Suid-Rhodesië, 1933 (Wet No. 22 van 1933).
2. Wet op Hereregte, 1949 (Wet No. 40 van 1949).
3. Boedelbelastingwet, 1955 (Wet No. 45 van 1955).
4. Inkomstebelastingwet, 1962 (Wet No. 58 van 1962).
5. Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964).
6. Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991).
7. Artikel 39 van die Wysigingswet op Belastingwette, 1994 (Wet No. 20 van 1994).
8. Artikels 56 en 57 van die Inkomstebelastingwet, 1995 (Wet No. 21 van 1995).
9. “Umthetho weZibizontela wokuThuthukisa aMakhono, 1999” (Wet No. 9 van 1999).
10. “Mulayo wa Zwibviswa zwa Ndindakhombo ya u Shaya Mushomu, 2002” (Wet No. 4 van 2002).
11. Artikels 4 en 28 van die Wet op Deviesebeheeramnestie en Wysiging van Belastingwette, 2003 (Wet No. 12 van 2003).
12. Wet op Kleinbesigheidsbelastingamnestie en Wysiging van Belastingwette, 2006 (Wet No. 9 van 2006).
13. Tweede Wet op Kleinbesigheidsbelastingamnestie en Wysiging van Belastingwette, 2006 (Wet No. 10 van 2006).

14. “Maloa wa Lekgethwana la Thommelontle (Tsamaiso) ya Taemane wa 2007” (Wet No. 14 van 2007).
15. “Maloa wa Lekgethwana la Thomelontle ya Taemane wa 2007” (Wet No. 15 van 2007).
16. Wet op Belasting op Oordrag van Sekuriteite, 2007 (Wet No. 25 van 2007).
17. Wet op die Administrasie van Belasting op Oordrag van Sekuriteite, 2007 (Wet No. 26 van 2007).
18. Wysigingswet op Inkomstewette, 2007 (Wet No. 35 van 2007).
19. “Molao wa Royalithi ya Methopo ya Diminerale le Petroliamo, wa 2008” (Wet No. 28 van 2008).
20. “Molao wa Royalithi (Tshepediso) ya Methopo ya Diminerale le Petroliamo, wa 2008 (Wet No. 29 van 2008).
21. Vrywillige Blootleggingsprogram en Tweede Wysigingswet op Belastingwette, 2010 (Wet No. 8 van 2010).
22. Wet op Belastingadministrasie, 2011 (Wet No. 28 van 2011).
23. “Nawu wa Ku vuyeriswa hi Xibalo xa Matholelo, 2013” (Wet No. 26 van 2013).
24. “Umthetho oSingethe abaHwebi bezokuThutha IsiKhwama sesiNxephezelo sokuNgcolisa amaFutha samaZwe oMhlaba, 2013” (Wet No. 35 van 2013).
25. “Molao wa Ditseka tša Tshepetšo ka Dikepe (Sekhwama sa Bosetšhaba sa Phumola Megokga ya Tšhilafatšo ya Oli), 2013” (Wet No. 36 van 2013).
26. Wet op Doeanereg, 2014 (Wet No. 30 van 2014).
27. Wet op Doeanebeheer, 2014 (Wet No. 31 van 2014).
28. Wysigingswet op Doeane en Aksyns, 2014 (Wet No. 32 van 2014).
29. Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2016 (Wet No. 13 van 2016).
30. Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette (Administrasie), 2016 (Wet No. 14 van 2016).
31. Wysigingswet op Belastingwette, 2017 (Wet No. 17 van 2017).
32. Wysigingswet op Doeane en Aksyns, 2019 (Wet No. 13 van 2019).
33. Wet op Koolstofbelasting, 2019 (Wet No. 15 van 2019).

34. Wet op Globale Minimum Belasting, 2024 (Wet No. 46 van 2024).
35. Wet op Globale Minimum Belasting Administrasie, 2024 (Wet No. 47 van 2024).
36. Enige regulasie, proklamasie, goewermentskennisgewing of reël uitgereik ingevolge bogemelde wetgewing of enige ooreenkoms aangegaan ingevolge hierdie wetgewing of die Grondwet.”.