



national treasury

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MEDIA STATEMENT

INVITATION TO SUBMIT TECHNICAL ANNEXURE C TAX PROPOSALS FOR THE 2027 BUDGET

The Minister of Finance announces new tax proposals in the Budget in February every year. The Budget Review, published with the Budget Speech, provides additional information on the tax proposals made in the Budget as well as proposed changes to tax legislation. Substantive tax policy proposals and rate changes are contained in Chapter 4 of the Budget Review, while the more technical tax proposals are generally contained in Annexure C of the Budget Review.

The National Treasury invites taxpayers, tax practitioners and members of the public to submit technical tax proposals to be considered for possible inclusion in Annexure C of the 2027 Budget Review. The technical tax proposals requested in this invitation must be limited to unintended anomalies, revenue leakages, loopholes and technical matters applicable to the current tax legislation that require correction.

FORMAT

To ensure proper assessment, technical tax proposals should be submitted under the following headings:

- a. Income tax – individuals, employment and savings;
- b. Income tax – domestic business;
- c. Income tax – international;
- d. Indirect tax – carbon tax;
- e. Indirect tax – value-added tax;
- f. Other taxes, and
- g. Tax administration legislation.

Each technical tax proposal must be explained in detail with an explanation covering the following areas:

- a. The legal nature of the problem;
- b. A detailed factual description; and
- c. The nature of the business / persons impacted.

MEDIA STATEMENT

DEADLINE AND WORKSHOPS – TECHNICAL ANNEXURE C TAX PROPOSALS

The requested technical proposals should be submitted by no later than Wednesday, 30 September 2026.

To (1) clarify issues raised in the submitted technical proposals; (2) assist with the prioritisation of the issues raised; and (3) obtain further information, virtual workshops will be held with stakeholders on 29 and 30 October 2026. The dates for the workshops will be confirmed by way of an electronic invitation to taxpayers, tax practitioners and members of the public who submitted proposals. Please ensure that correct e-mail addresses and contact information are included in the written submissions.

Following the above process, National Treasury and SARS will submit recommendations to the Minister of Finance for possible inclusion in Annexure C of the 2027 Budget Review. It should be noted that any engagement or request for more information on any proposal before the 2027 Budget is no indicator that the proposal will be included in the 2027 Budget Review. The final decision to include any proposal is the sole prerogative of the Minister of Finance.

Written submissions should be sent to:

National Treasury - AnnexCProposals@zatreasury.onmicrosoft.com

SARS - acollins@sars.gov.za

Any substantive tax proposals relating to policy changes should be submitted separately from the technical tax proposals requested under this invitation. Such proposals will not be subject to the above deadline of 30 September 2026 and should instead be addressed to taxpolicyproposals@treasury.gov.za.

These proposals will be considered internally, and successful proposals are announced by the Minister of Finance in the Budget.

Issued by National Treasury

Date: 04 September 2026