

Search...



(http (http (http (http (http (http
ps:// ps:// ps:// ps:// ps:// ps://
wa. ww ps:// ww ww
me/ w.fa ww w.li w.s
278 ceb w.t w.y nke ars.
001 wit out din gov.
172 book. ube co. za/a
77? m/s om/ .co m/c bou
text arst sars om t/rs
=Hi). ax). tax). arst pan s-
rs). ds/).

[_ \(https://www.sars.gov.za\)](https://www.sars.gov.za)

[Individuals](#)
[\(/individuals/\)](#)

[Businesses and Employers](#)
[\(/businesses-and-employers/\)](#)

[Tax Practitioners](#)
[\(/tax-practitioners/\)](#)

[Customs and Excise](#)
[\(/customs-and-excise/\)](#)



Acts Administered by the Commissioner



SARS administers several Acts covering a wide range of legislation in terms of Part 1 and Schedule 1 to the South African Revenue Service Act, 1997, as well as any regulation, proclamation, government notice or rule issued in terms of any of the relevant Acts, and any agreement entered into in terms of those Acts or the Constitution.

Any amendments to Schedule 1 of the [South African Revenue Service Act, 1997 \(https://www.sars.gov.za/legal-counsel/primary-legislation/\)](https://www.sars.gov.za/legal-counsel/primary-legislation/), will be announced in the Government Gazette.

The list of Acts below has been grouped in order of the years in which they were promulgated and their numbers.

2024

Global Minimum Tax Administration Act

[Act No. 47 of 2024 \(https://www.sars.gov.za/legal-lprim-act-2025-01-global-minimum-tax-administration-act-47-of-2024-gg-51884-9-january-2025/\)](https://www.sars.gov.za/legal-lprim-act-2025-01-global-minimum-tax-administration-act-47-of-2024-gg-51884-9-january-2025/)

Global Minimum Tax Act

[Act No. 46 of 2024 \(https://www.sars.gov.za/legal-lprim-act-2024-01-global-minimum-tax-act-46-of-2024-gg-51830-24-december-2024/\)](https://www.sars.gov.za/legal-lprim-act-2024-01-global-minimum-tax-act-46-of-2024-gg-51830-24-december-2024/)

2020



Disaster Management Tax Relief Administration Act

Act No. 14 of 2020

(<https://www.sars.gov.za/lprim-act-2020-01-disaster-management-tax-relief-administration-act-14-of-2020-gg-43884-5-november-2020/>)

Disaster Management Tax Relief Act

Act No. 13 of 2020

(<https://www.sars.gov.za/lprim-act-2020-02-disaster-management-tax-relief-act-13-of-2020-gg-43883-5-november-2020/>)

2019

Carbon Tax Act, 2019

Act No. 15 of 2019

(<https://www.sars.gov.za/lapd-lprim-act-2019-01-carbon-tax-act-15-of-2019-gg-42483-23-may-2019/>)

Customs and Excise Amendment Act, 2019

Act No. 13 of 2019

(<https://www.sars.gov.za/lapd-lprim-aa-2019-01-customs-and-excise-amendment-act-13-of-2019-gg-42480-23-may-2019/>)

2014

Customs and Excise Amendment Act, 2014

Act No. 32 of 2014

(<https://www.sars.gov.za/lapd-lprim-act-2014-02-customs-and-excise-amendment-act-2014/>)

Notes:

This Act shall come into operation on a later date (see section 88 thereof). It has been included on this page as it should be read with Acts 30 and 31, but it will be taken off later and only be left under Amendment Acts.



Customs Control Act, 2014

Notes:

This Act shall come into operation on a later date (see section 944 thereof)

Act No. 31 of 2014

(<https://www.sars.gov.za/lapd-lprim-act-2014-03-customs-control-act-2014/>)

Customs Duty Act, 2014

Note:

This Act shall come into operation on a later date (see section 229 thereof)

Act No. 30 of 2014

(<https://www.sars.gov.za/lapd-lprim-act-2014-01-customs-duty-act-2014/>)

2013

Employment Tax Incentive Act, 2013

Act No. 26 of 2013

(<https://sars.mylexisnexis.co.za>)

- Employment Tax Incentive Act, 2013 as published in GG 37185 on 18 December 2013
(<https://www.sars.gov.za/lapd-lprim-act-2013-01-employment-tax-incentive-act-2013/>)
- **Commencement date of section 10:** 19 December 2014
(Notice 1039 (<https://www.sars.gov.za/lapd-lsec-other-gn-2014-04-notice-1039-gg-38346-18-december-2014/>)**)**
published in GG 38346 on 19 December 2014)

Merchant Shipping (International Oil Pollution Compensation Fund) Administration Act, 2013

Act No. 35 of 2013

(<https://sars.mylexisnexis.co.za>)

Commencement date: 1 May 2014 (Proclamation 27 of 2014
(<https://www.sars.gov.za/lapd-lsec-procl-2014-01-proclamation-27-gg-37597-29-april-2014-commencement-date-act-35-of-2013/>))



Merchant Shipping (International Oil Pollution Compensation Fund) Contributions Act, 2013

Act No. 36 of 2013
(<https://sars.mylexisnexus.co.za>).

Commencement date: 1 May 2014 (Proclamation 28 of 2014
(<https://www.sars.gov.za/lapd-lsec-procl-2014-02-proclamation-28-gg-37597-29-april-2014-commencement-date-act-36-of-2013/>))

2011

Tax Administration Act, 2011

Act No. 28 of 2011
(<https://sars.mylexisnexus.co.za>).

- Tax Administration Act, 2011 as published in GG 35491 on 4 July 2012 (<https://www.sars.gov.za/lapd-lprim-act-2012-01-tax-administration-act-2011/>).
(Original publication)

2008

Mineral and Petroleum Resources Royalty Act, 2008

Act No. 28 of 2008
(<https://sars.mylexisnexus.co.za>).

Mineral and Petroleum Resources Royalty (Administration) Act, 2008

Act No. 29 of 2008
(<https://sars.mylexisnexus.co.za>).

2007

Diamond Export Levy (Administration) Act, 2007

Act No. 14 of 2007
(<https://sars.mylexisnexus.co.za>).

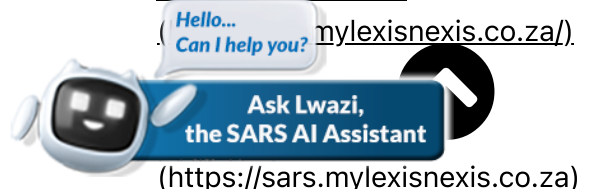
Diamond Export Levy Act, 2007

Act No. 15 of 2007
(<https://sars.mylexisnexus.co.za>).

Securities Transfer Tax Act, 2007

Act No. 25 of 2007
(<https://sars.mylexisnexus.co.za>).

Securities Transfer Tax Administration Act, 2007



2006

Small Business Amnesty and Amendment of Taxation Laws Act, 2006

Act No. 9 of 2006
(<https://www.sars.gov.za/lapd-lprim-act-2012-02-small-business-tax-amnesty-amendment-taxation-laws-act-2006/>).

Second Small Business Amnesty and Amendment of Taxation Laws Act, 2006

Act No. 10 of 2006
(<https://www.sars.gov.za/lapd-lprim-act-2012-03-second-small-business-tax-amnesty-amendment-taxation-laws-act-2006/>).

2003

Sections 4 and 28 of the Exchange Control Amnesty and Amendment of Taxation Laws Act, 2003

Act No. 12 of 2003
(<https://www.sars.gov.za/lapd-lprim-act-2012-04-section-4-section-28-exchange-control-amnesty-amendment-taxation-laws-act-2003/>).

2002

Unemployment Insurance Contributions Act, 2002

Act No. 4 of 2002
(<https://sars.mylexisnexus.co.za>).

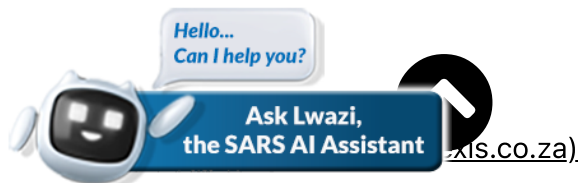
1999

Skills Development Levies Act, 1999

Act No. 9 of 1999
(<https://sars.mylexisnexus.co.za>).

1998

Uncertificated Securities Tax Act, 1998



1996

Tax on Retirement Funds Act, 1996

Act No. 38 of 1996

* Repealed with effect from 1 January 2015 by section 109 of the Taxation Laws Amendment Act, 2014 (Act No. 43 of 2014)

1995

Sections 56 and 57 of the Income Tax Act, 1995

Act No. 21 of 1995
(<https://www.sars.gov.za/lapd-lprim-act-2012-05-section-56-section-57-income-tax-act-1995/>).

1994

Section 39 of the Taxation Laws Amendment Act, 1994

Act No. 20 of 1994
(<https://www.sars.gov.za/lapd-lprim-act-2012-06-section-39-taxation-laws-amendment-act-1994/>).

1991

Value-Added Tax Act, 1991

Act No. 89 of 1991
(<https://sars.mylexisnexis.co.za>).

1964

Customs and Excise Act, 1964

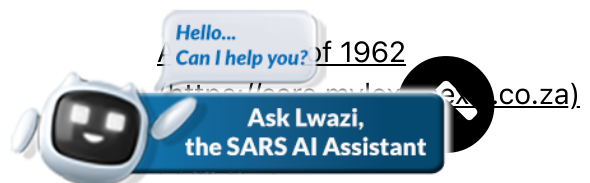
Act No. 91 of 1964
(<https://sars.mylexisnexis.co.za>).

1962

Income Tax Act, 1962

Act No. 44 of 1962
(<https://sars.mylexisnexis.co.za>).

1955



Estate Duty Act, 1955

Act No. 45 of 1955
(<https://sars.mylexisnexis.co.za>)

1949

Transfer Duty Act, 1949

Act No. 40 of 1949
(<https://sars.mylexisnexis.co.za>)

1933

Union and Southern Rhodesian Death Duties Act, 1933

Act No. 22 of 1933
(<https://www.sars.gov.za/lapd-lprim-act-2012-08-union-southern-rhodesia-death-duties-act-1933/>)

Any regulation, proclamation, government notice or rule issued in terms of the legislation or the Constitution.

Last Updated:

📅 09/01/2025 ⌚ 13:44

 [FILING \(https://www.sarsefiling.co.za\)](https://www.sarsefiling.co.za)

☒ [Login](https://secure.sarsefiling.co.za/app/login)
(<https://secure.sarsefiling.co.za/app/login>)

 [Register](https://secure.sarsefiling.co.za/app/register)
(<https://secure.sarsefiling.co.za/app/register>)



-  [Forgot Username](https://secure.sarsefiling.co.za/app/forgotdetails/username) (https://secure.sarsefiling.co.za/app/forgotdetails/username).
-  [Forgot Password](https://secure.sarsefiling.co.za/app/forgotdetails/password) (https://secure.sarsefiling.co.za/app/forgotdetails/password).
- [Update](#)
-  [Contact Details](https://secure.sarsefiling.co.za/app/forgotdetails/contactUpdate) (https://secure.sarsefiling.co.za/app/forgotdetails/contactUpdate).
- [Manage](#)
-  [Tax Type](https://secure.sarsefiling.co.za/app/profileTaxType/taxTypeActivation) (https://secure.sarsefiling.co.za/app/profileTaxType/taxTypeActivation).
- [Transfer](#)

Share this page on:

 Facebook

 X

 LinkedIn

 Email

 Print



© 2026 All rights reserved

