

The Contemporary Gazette

relevant new legislation for your business



Legal Update

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This Update

This newsletter overviews new relevant National laws up to **12th June 2026**.

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General

1. NOTABLE ONE LINERS

Carbon Tax Act: Draft Rates and Monetary Amounts Amendment Bill

Proposes amending section 6 (calculation of amount of tax payable).

Civilian Secretariat for Police Services Act: South African Police Service Amendment Bill 🇷🇷

Proposes, **amongst others**, an MEC may prescribe a code of conduct, as he or she feels fit, for neighbourhood patrolling, neighbourhood watch and farm watch associations (Watchers); Watchers must register; and Watchers must work in liaison with community policing forums and boards.

Note: Proposes the functions of a Watcher will be to monitor a particular neighbourhood or rural area through observation and patrols; and report to the nearest police station any activity in respect of which there is a reasonable suspicion the person involved intends to commit an offence (and must receive a report serial number from the police official reported to).

Further note: Proposes that this section must not be interpreted so as to derogate from any legal power which a private person has.

*Final note: Related laws may include, amongst others, the Commissions Act (eg **criminal justice inquiry**); the common law (eg right to self defence of another); the Criminal Procedure Act (eg **arrest by private person without warrant**; **private prosecution**; and **accessory after the fact**); the Occupational Health and Safety Act (eg duty to take reasonable measures to protect work premises); the South African Police Services Act (eg **code of conduct application to correctly taking down details of reported offences**); the Special Investigating Units and Special Tribunals Act (eg **SAPS investigation**); and the Trespass Act (eg **prohibition of entry**).*

Commissions Act: Inquiry into the South African criminal justice system

Amended to require a winding down phase after the final report.

*Note: Minor amendment also made to the **regulations** (regarding search and seizure), read with the **rules**.*

Companies Act: Business rescue practitioners

[Guidelines](#) provided on how the CIPC intends to consider grounds for the suspension of business rescue practitioner licenses (Licenses), and grounds for the revocation of Licenses.

Customs and Excise Act: Tax Administration Laws Amendment Act 2023

Will amend [section 15](#) (persons entering or leaving the Republic and smugglers) and [section 120\(1\)\(cA\)](#) (traveller declaration) on 1 July 2026, when [section 30](#) (conveyance of cash to or from the Republic) of the Financial Intelligence Centre Act commences.

Note: Amends the traveller declaration to include goods upon a person when entering, or goods a person proposes taking with him or her when leaving, that consist of foreign or local currency or bearer negotiable instruments above a threshold set by section 30 of the Financial Intelligence Centre Act.

Diamond Export Levy Act: Draft Rates and Monetary Amounts and Amendment of Revenue Laws Bill

Proposes amending [section 7](#) (large producers exemption) and [8](#) (medium producers exemption).

Financial Intelligence Centre Act: Conveyance of cash or a bearer negotiable instrument

From 1 July 2026 [section 30](#) conveyance in excess of a prescribed amount to or from SA must be reported on demand (Report); failure to Report is an offence ([section 54](#)); failure by an authorised person to send a received Report to the FIC is an offence ([section 55](#)); and failure to Report may trigger search, seizure and forfeiture ([section 70](#)).

Note: Concomitant changes will be made to the [regulations](#), including details to be included a cash conveyance report, and setting the section 30 prescribed amount at R100 000,00 or higher.

Further note: Section 70 will also allow for forfeiture where a person is convicted for causing two or more transactions to be conducted, with the purpose, in whole or in part, of avoiding giving rise to a reporting duty.

Final note: Reminder that bearer negotiable instrument is defined as any instrument that may on demand by the bearer thereof be converted to the currency of SA or that of another country and includes, amongst others, cheques, promissory notes or money orders.

Financial Sector and Deposit Insurance Levies Act: Draft financial sector levy calculation for supervised entities in respect of Financial Sector Conduct Authority and Statutory Ombud Schemes

Available from the Department of Finance. Comment within 30 days from 8 June 2026.

Financial Sector and Deposit Insurance Levies Act: Levies

Levies for the Tribunal, and levies for the office of the ombud for financial services providers, will not increase.

Income Tax Act: Draft Rates and Monetary Amounts and Amendment of Revenue Laws Bill 2026

Proposes amending [sections 6](#) (tax rebates); [6A](#) (medical scheme fees tax credit); [8](#) (business travel - wear and tear and finance charges); [10](#) (exemptions - death in course of employment, and scholarships or bursaries); [11F](#) (contributions to retirement funds); [12T](#) (tax free investments); and [56](#) (donation tax exemptions).

Note: Also proposes amending [section 1](#) (amounts in the proviso (c) to the definition of gross income; and amounts in the provisos to the definitions for pension fund, pension preservation fund, provident fund, provident preservation fund, retirement annuity fund, and retirement component).

Further note: Also proposes amending the sixth schedule [paragraph 2](#) (qualifying micro businesses); and the seventh schedule [paragraph 5](#) (acquisition of asset at less than actual value), [paragraph 6](#) (right of use of asset), [paragraph 9](#) (residential accommodation) and [paragraph 10](#) (free or cheap services).

Final note: Also proposes amending the eighth schedule [paragraph 5](#) (annual exclusion), [paragraph 45](#) (primary residence exclusion), and [paragraph 57](#) (disposal of small business assets).

Comment by 26 June 2026.

Labour Relations Act: Bargaining council

[Accreditation](#) (Agri Industry; Chemical Industry; Clothing Manufacturing Industry; Furniture; Furniture Manufacturing Industry – KwaZulu Natal; Leather Industry; Meat Trade; and Transnet) available from the Department of Employment and Labour.

Long-term Insurance Act: Member Amendment Bill

Proposal, amongst others, for amendments related to holding multiple funeral policies, available from Parliament.

Military Discipline Supplementary Measures Act: Amendment Bill

Proposes, [amongst others](#), a military judicial advisory committee to deal with complaints brought against military judges on matters of incapacity, gross incompetence and gross misconduct emanating from their judicial functions; and to consider whether a military judge is a fit and proper person to hold office.

National Health Act: Draft renal dialysis regulations

Propose, [amongst others](#), fees for 4 year facility non-transferable licences (that must state information such as parties with 5% or more ownership, arrangements with medical practitioners in a 5km radius and with emergency medical services, and any other information the Head of the Department feels necessary); and staff requirements (eg 1 nurse to 20 patients and a designated recipient transplant facilitator). Comment within 90 days from 29 May 2026.

Note: Proposes facility requirements, including access to psychosocial services, palliative care services, a dietician, and transplant services; affording a patient an opportunity to be assessed for eligibility for kidney transplantation; chronic dialysis priority setting in state health establishments; appeals; and records.

Further note: Related regulations may include emergency medical services regulations (eg [management](#)); health establishments standards (eg [security services](#)); notifiable diseases (eg [control of spread](#)); premises standards (eg [health establishments](#)); and procedural regulations (eg [inspector code of conduct towards health establishments](#) and [healthcare staff](#)).

Final note: Related Acts may include, amongst others, the [Broad-based Black Economic Empowerment Act](#); the [Consumer Protection Act](#) (eg [plain language](#) and reasonable grounds for [differentiation](#) between consumers); the [Employment Equity Act](#); the [National Environmental Waste Act](#) (eg [draft standards for health care risk waste](#)); the [Occupational Health and Safety Act](#) (eg [restricted access](#) and [hazardous biological agents regulations](#)); and the [Promotion of Administrative Justice Act](#) (eg [judicial review](#) based on reasonable suspicion of bias, action taken for an ulterior motive etc).

National Regulator for Compulsory Specifications Act: Safety glass and other safety glazing materials specification

Partial withdrawal proposed, retaining only section 3.2 until a planned specification for furniture comes into effect. Comment within 2 months from 11 June 2026.

Note: Section 3.2 states that safety glass and alternative safety glazing materials intended for use in the construction of furniture shall in addition comply with the requirements of SANS 17: Glass and plastics in furniture.

National Road Traffic Act: South African Police Service Amendment Bill

Proposes **consultation** with the National Commissioner of the South African Police Service and the national policing co-ordinating committee on regulations regarding curricula for traffic officers.

National Small Enterprise Act: Draft township and rural economy development and revitalisation policy

Available from the Department of Small Business Development. Comment within 42 days from 5 June 2026

Note: Specifically references the [Intergovernmental Relations Framework Act](#); the [Local Government Municipal Systems Act](#); the [National Small Enterprise Act](#); the [Public Procurement Act](#) (not commenced); and the [Spatial Planning and Land Use Management Act](#); and generally references many of the Acts housed under the many other departments.

Protection, Promotion, Development and Management of Indigenous Knowledge Systems Act (Not commenced): Draft regulations

The revised draft regulations propose, **amongst others**, taking up to 40% of the annual turnover of a company as a fine; applications for a license authorising the use of indigenous knowledge for commercial purposes (with one extension); accreditation of assessors; and registration of indigenous knowledge practitioners and indigenous knowledge. Comment within 2 months from 4 June 2026

Note: Proposes that the relevant department assist communities to develop biocultural community protocols (Protocols).

Further note: Defines Protocols as instruments developed by indigenous communities that set out clear terms and conditions to third parties for engaging with indigenous communities when accessing their resources and knowledge.

Further note: Proposes Protocols must consider ways of life, including the links between culture, spirituality, and customary laws and values; rights, responsibilities, and duties of the community according to customary, national, and international law; and conditions set out by the community for granting access to their lands, resources and knowledge, such as procedures for prior and informed consent.

Further note: Reminder that, if and when the Act commences, it will define indigenous knowledge as knowledge which has been developed within an indigenous community and has been assimilated into the cultural and social identity of that community, and includes knowledge of a functional nature; knowledge of natural resources; and indigenous cultural expressions.

Final note: Reminder that, if and when the Act commences, it will define indigenous community as any recognisable community of people developing from, or historically settled in a geographic area or areas located within the borders of the Republic; characterised by social, cultural and economic conditions, which distinguish them from other sections of the national community; and who identify themselves as a distinct collective.

Public Procurement Act (Not commenced): Draft general public procurement regulations 🇷🇷

Comment deadline extended to 15 July 2026 for the proposed, [amongst many others](#), focus on identified categories of persons and evaluation criteria that must include broad-based black economic empowerment criteria (as per [sections 17\(5\)](#) set asides, [18\(6\)](#) prequalification and [19\(6\)](#) subcontracting as condition of bid) as well as on any other qualification criteria included in any [BBBEE code](#).

Note: Proposes a bidder that does not comply with mandatory empowerment provisions under sections 17, 18 and 19 must be disqualified; and procurement of legal services must be subject to the BBBEE.

Further note: If a procuring institution determines that it is not possible to procure in accordance with section 17, 18 or 19, the institution must submit a report to the Public Procurement Office and the relevant provincial treasury.

Further note: Proposes confidential security vetting of bidders, including their criminal background and legal and regulatory compliance, before awarding a bid, but seemingly referencing only personal information and not also confidential information as covered in the Promotion of Access to Information Act.

Further note: Also proposes special arrangements for letting or disposing of assets between organs of state and maintenance; a central online portal and platform; reporting a bidder to the SAPS if fraud, corruption or misrepresentation is suspected; and considering corruption, supplier risk and abuse of authority in risk management frameworks.

Final note: Also proposes considerations for supplier delivery failures; prevention of organised crime and extortion; competency requirements; codes of conduct to be included in all bid documents; a debarment register (but seemingly only prospective); declaration of interest; directions inconsistent with the Act; retention of procurement data; and ethically reviewing AI decisions systems and testing such systems for bias.

Draft Rates and Monetary Amounts Amendment Bill

The [Amendment Act](#) references rate adjustments decided in the annual budget 2026.

Regulation of Gatherings Act: South African Police Service Amendment Bill

Proposes, [amongst others](#), that, at the risk of a small [administrative fine](#), a convener must give notice in [certain instances](#), and a responsible officer may prohibit such a gathering on credible information that it may lead to serious disruption of traffic; endanger the lives of public or police members; endanger public safety, order or health; or endanger the protection of the rights of others and property damage.

Note: Proposes a warrant officer may, not must, order steps necessary to prevent serious damage to property, while [limiting police members](#) ability to use weapons to do so, and stating that common law principles regarding private defence, necessity and protection of property are not affected by this Act.

Further note: Proposes [gathering](#) refers to any assembly, concourse, demonstration or [procession](#) in or on any public road or any other public place or premises wholly or partially open to the air for Political Purposes or for Stating Views.

Further note: Political Purposes refers to a gathering at which the principles, policy, actions or failure to act of any government, political party or political organization, whether or not that party or organization is registered in terms of any applicable law, are discussed, attacked, criticized, promoted or propagated.

Final note: Stating Views refers to gatherings held to form pressure groups, to hand over petitions to any person, or to mobilize or demonstrate support or opposition on views, principles, policy, actions or inactions of a person, body of persons or institution, including an administration or governmental institution.

Special Investigating Units and Special Tribunals Act: Private Security Industry Regulatory Authority and Unemployment Insurance Fund

[Investigation launched](#) relating to UIF/04/2019 training services; and election observer training, end-user computing training and “PSIRA grade E to C” training to 7 071 targeted learners.

Note: Also see the 50+ [past government entity investigations](#), including a separate investigation into the UIF.

Further note: The [Private Security Regulation Act](#) states, amongst others, that the authority will promote high standards in the training of providers; will safeguard its assets; will be impartial in performing its functions; and will disqualify a person that is not fit and proper to serve as a councillor.

Final note: The [Unemployment Insurance Act](#) states, amongst others, that the fund may be used for any expenditure reasonably incurred and relating to the application of that Act; the fund must annually report particulars of any material losses through criminal conduct and any irregular expenditure and fruitless and wasteful expenditure that occurred during the financial year; and section 60 steps may be taken to recover losses caused by employees of the fund.

Value-added Tax Act: Domestic reverse charge relating to valuable metals

[Amendment proposed](#) to the definition of residue and the definition of valuable metal. Comment by 30 June 2026.



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Safety

2. SOUTH AFRICAN POLICE SERVICES ACT: AMENDMENT BILL

The Bill proposes, **amongst others**:

- (i) Integrity testing (personality test designed to verify whether a person is honest and dependable) for every new recruit or person considered for appointment;

Note: May entail the use of fingerprints, a buccal sample analysed for a DNA profile, a polygraph, financial disclosures, disclosure of income and expenses, membership of entities such as boards, directorships and institutions, and determination of contracts with the State.

- (ii) Lifestyle auditing to be prescribed that may, not must, be applied to any member in respect of whom there are reasonable grounds to suspect that the person is living above his or her income;

Note: May entail the use of financial disclosures, including the disclosure of income and expenses, credit history, membership of entities such as boards, directorships and institutions, and determination of contracts with the State.

- (iii) Ensuring security measures on integrity of information on a personnel fingerprints database, with member fingerprints to be destroyed within 90 days after employment termination, for whatever reason;
- (iv) Removing the section dealing with potential discharge of members failing to complete basic training;
- (v) Stating that members shall, in exercising their duties and performing their functions, deal with the public in a manner that respects the dignity and the rights of the public;
- (vi) Expanding the functions of a municipal police service to include enforcement of the [Regulation of Gatherings Act](#), and requiring that municipal police service also submit a buccal sample for forensic DNA profiles derived therefrom to be included in the Elimination Index;
- (vii) Establishing specialised units with the objective of preventing, combating and investigating organised crime, crime which requires national prevention or investigation, [section 16\(2\)](#) crime which requires specialised skills in the prevention and investigation thereof, corruption and cybercrime;
- (viii) Potentially discharging members when their security clearance is degraded, withdrawn or refused;

(ix) Stating all posts shall be filled following a transparent, competitive and merit-based process to ensure the best-suited person is appointed, and that a person may not be appointed as a member if that person is not a SA citizen;

(x) Applying [sections 21](#) and [22](#) of the Criminal Procedure Act to a [section 13\(7\)](#) cordoned off area, and applying [chapter 2](#) of the Criminal Procedure Act whenever a member considers it necessary to perform a search and seizure to prevent or investigate a crime;

(xi) Increasing penalties for interfering with members, and for making unauthorised disclosures;

(xii) Penalties for members using a state vehicle to commit a crime, making equipment available to commit a crime or exposing the identity of a person who provided information to the service on a confidential basis and who thereby put the life of such person or his or her next-of-kin in danger;

(xiii) Penalties for any person who makes false reports to the service; spreads untruthful information; or publishes or conveys information or hoaxes in any form and knows or reasonably ought to have known it to be false, and causes the unnecessary and wasteful use of resources of the Service; and

Note: Proposes a court that convicted a person for such a contravention may additionally order the accused to remunerate the Service for any unnecessary and wasteful use of resources proven at trial.

(xiv) Penalties for a member that conducts or assists with an investigation, in respect of a matter in which he or she has a financial or other interest which may preclude him or her from exercising or performing his or her powers, duties and functions in an objective manner.



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