

# Government Gazette
# Staatskoerant


REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

*Regulation Gazette* **No. 12049** *Regulasiekoerant*

**Vol. 735** **18 September / September 2026** **No. 55406**



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**AIDS HELPLINE: 0800-0123-22 Prevention is the cure**

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**NO FUTURE QUERIES WILL BE HANDLED IN CONNECTION WITH THE ABOVE.**

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government printing
Department:
Government Printing Works
REPUBLIC OF SOUTH AFRICA

# HIGH ALERT: SCAM WARNING!!!

## TO ALL SUPPLIERS AND SERVICE PROVIDERS OF THE GOVERNMENT PRINTING WORKS

It has come to the attention of the *GOVERNMENT PRINTING WORKS* that there are certain unscrupulous companies and individuals who are defrauding unsuspecting businesses disguised as representatives of the *Government Printing Works* (*GPW*).

The scam involves the fraudsters using the letterhead of *GPW* to send out fake tender bids to companies and requests to supply equipment and goods.

Although the contact person's name on the letter may be of an existing official, the contact details on the letter are not the same as the *Government Printing Works*'. When searching on the Internet for the address of the company that has sent the fake tender document, the address does not exist.

The banking details are in a private name and not company name. Government will never ask you to deposit any funds for any business transaction. *GPW* has alerted the relevant law enforcement authorities to investigate this scam to protect legitimate businesses as well as the name of the organisation.

Example of e-mails these fraudsters are using:

**PROCUREMENT@GPW-GOV.ORG**

Should you suspect that you are a victim of a scam, you must urgently contact the police and inform the *GPW*.

*GPW* has an official email with the domain as **@gpw.gov.za**

Government e-mails DO NOT have org in their e-mail addresses. All of these fraudsters also use the same or very similar telephone numbers. Although such number with an area code 012 looks like a landline, it is not fixed to any property.

*GPW* will never send you an e-mail asking you to supply equipment and goods without a purchase/order number. *GPW* does not procure goods for another level of Government. The organisation will not be liable for actions that result in companies or individuals being resultant victims of such a scam.

*Government Printing Works* gives businesses the opportunity to supply goods and services through RFQ / Tendering process. In order to be eligible to bid to provide goods and services, suppliers must be registered on the National Treasury's Central Supplier Database (CSD). To be registered, they must meet all current legislative requirements (e.g. have a valid tax clearance certificate and be in good standing with the South African Revenue Services - SARS).

The tender process is managed through the Supply Chain Management (SCM) system of the department. SCM is highly regulated to minimise the risk of fraud, and to meet objectives which include value for money, open and effective competition, equitability, accountability, fair dealing, transparency and an ethical approach. Relevant legislation, regulations, policies, guidelines and instructions can be found on the tender's website.

**Fake Tenders**

National Treasury's CSD has launched the Government Order Scam campaign to combat fraudulent requests for quotes (RFQs). Such fraudulent requests have resulted in innocent companies losing money. We work hard at preventing and fighting fraud, but criminal activity is always a risk.

**How tender scams work**

There are many types of tender scams. Here are some of the more frequent scenarios:

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to a company to invite it to urgently supply goods. Shortly after the company has submitted its quote, it receives notification that it has won the tender. The company delivers the goods to someone who poses as an official or at a fake site. The Department has no idea of this transaction made in its name. The company is then never paid and suffers a loss.

OR

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to Company A to invite it to urgently supply goods. Typically, the tender specification is so unique that only Company B (a fictitious company created by the fraudster) can supply the goods in question.

Shortly after Company A has submitted its quote it receives notification that it has won the tender. Company A orders the goods and pays a deposit to the fictitious Company B. Once Company B receives the money, it disappears. Company A's money is stolen in the process.

Protect yourself from being scammed

- If you are registered on the supplier databases and you receive a request to tender or quote that seems to be from a government department, contact the department to confirm that the request is legitimate. Do not use the contact details on the tender document as these might be fraudulent.
- Compare tender details with those that appear in the Tender Bulletin, available online at **www.gpwonline.co.za**
- Make sure you familiarise yourself with how government procures goods and services. Visit the tender website for more information on how to tender.
- If you are uncomfortable about the request received, consider visiting the government department and/or the place of delivery and/or the service provider from whom you will be sourcing the goods.
- In the unlikely event that you are asked for a deposit to make a bid, contact the SCM unit of the department in question to ask whether this is in fact correct.

Any incidents of corruption, fraud, theft and misuse of government property in the *Government Printing Works* can be reported to:

Supply Chain Management: Ms. Anna Marie Du Toit, Tel. (012) 748 6292.
Email: **Annamarie.DuToit@gpw.gov.za**

Marketing and Stakeholder Relations: Ms Bonakele Mbhele, at Tel. (012) 748 6193.
Email: **Bonakele.Mbhele@gpw.gov.za**

Security Services: Mr Daniel Legoabe, at tel. (012) 748 6176.
Email: **Daniel.Legoabe@gpw.gov.za**

# *Closing times for* **ORDINARY WEEKLY** *REGULATION GAZETTE* 2026

*The closing time is **15:00** sharp on the following days:*

- **23 December,** Tuesday for the issue of Friday **02 January 2026**
- **02 January,** Friday for the issue of Friday **09 January 2026**
- **09 January,** Friday for the issue of Friday **16 January 2026**
- **16 January,** Friday for the issue of Friday **23 January 2026**
- **23 January,** Friday for the issue of Friday **30 January 2026**
- **30 January,** Friday for the issue of Friday **06 February 2026**
- **06 February,** Friday for the issue of Friday **13 February 2026**
- **13 February,** Friday for the issue of Friday **20 February 2026**
- **20 February,** Friday for the issue of Friday **27 February 2026**
- **27 February,** Friday for the issue of Friday **06 March 2026**
- **06 March,** Friday for the issue of Friday **13 March 2026**
- **13 March,** Friday for the issue of Thursday **20 March 2026**
- **20 March,** Friday for the issue of Friday **27 March 2026**
- **26 March,** Thursday for the issue of Thursday **02 April 2026**
- **01 April,** Wednesday for the issue of Friday **10 April 2026**
- **10 April,** Friday for the issue of Friday **17 April 2026**
- **17 April,** Friday for the issue of Friday **24 April 2026**
- **22 April,** Wednesday for the issue of Thursday **30 April 2026**
- **30 April,** Thursday for the issue of Friday **08 May 2026**
- **08 May,** Friday for the issue of Friday **15 May 2026**
- **15 May,** Friday for the issue of Friday **22 May 2026**
- **22 May,** Friday for the issue of Friday **29 May 2026**
- **29 May,** Friday for the issue of Friday **05 June 2026**
- **05 June,** Friday for the issue of Friday **12 June 2026**
- **11 June,** Thursday for the issue of Friday **19 June 2026**
- **19 June,** Friday for the issue of Friday **26 June 2026**
- **26 June,** Friday for the issue of Friday **03 July 2026**
- **03 July,** Friday for the issue of Friday **10 July 2026**
- **10 July,** Friday for the issue of Friday **17 July 2026**
- **17 July,** Friday for the issue of Friday **24 July 2026**
- **24 July,** Friday for the issue of Friday **31 July 2026**
- **31 July,** Friday for the issue of Friday **07 August 2026**
- **06 August,** Thursday for the issue of Friday **14 August 2026**
- **14 August,** Friday for the issue of Friday **21 August 2026**
- **21 August,** Friday for the issue of Friday **28 August 2026**
- **28 August,** Friday for the issue of Friday **04 September 2026**
- **04 September,** Friday for the issue of Friday **11 September 206**
- **11 September,** Friday for the issue of Friday **18 September 2026**
- **17 September,** Thursday for the issue of Friday **25 September 2026**
- **25 September,** Friday for the issue of Friday **02 October 2026**
- **02 October,** Friday for the issue of Friday **09 October 2026**
- **09 October,** Friday for the issue of Friday **16 October 2026**
- **16 October,** Friday for the issue of Friday **23 October 2026**
- **23 October,** Friday for the issue of Friday **30 October 2026**
- **30 October,** Friday for the issue of Friday **06 November 2026**
- **06 November,** Friday for the issue of Friday **13 November 2026**
- **13 November,** Friday for the issue of Friday **20 November 2026**
- **20 November,** Friday for the issue of Friday **27 November 2026**
- **27 November,** Friday for the issue of Friday **04 December 2026**
- **04 December,** Friday for the issue of Friday **11 December 2026**
- **10 December,** Thursday for the issue of Friday **18 December 2026**
- **17 December,** Thursday for the issue of Thursday **24 December 2026**
- **23 December,** Wednesday for the issue of Thursday **31 December 2026**

# LIST OF TARIFF RATES

## FOR PUBLICATION OF NOTICES

**COMMENCEMENT: 1 APRIL 2018**

### NATIONAL AND PROVINCIAL

Notice sizes for National, Provincial & Tender gazettes 1/4, 2/4, 3/4, 4/4 per page. Notices submitted will be charged at R1008.80 per full page, pro-rated based on the above categories.

| Pricing for National, Provincial - Variable Priced Notices | | |
|---|---|---|
| **Notice Type** | **Page Space** | **New Price (R)** |
| Ordinary National, Provincial | 1/4 - Quarter Page | 252.20 |
| Ordinary National, Provincial | 2/4 - Half Page | 504.40 |
| Ordinary National, Provincial | 3/4 - Three Quarter Page | 756.60 |
| Ordinary National, Provincial | 4/4 - Full Page | 1008.80 |

### EXTRA-ORDINARY

All Extra-ordinary National and Provincial gazette notices are non-standard notices and attract a variable price based on the number of pages submitted.

The pricing structure for National and Provincial notices which are submitted as **Extra ordinary submissions** will be charged at R**3026.32** per page.

## GOVERNMENT PRINTING WORKS - BUSINESS RULES

The **Government Printing Works** (**GPW**) has established rules for submitting notices in line with its electronic notice processing system, which requires the use of electronic *Adobe* Forms. Please ensure that you adhere to these guidelines when completing and submitting your notice submission.

### Closing Times for Acceptance of Notices

1. The *Government Gazette* and *Government Tender Bulletin* are weekly publications that are published on Fridays and the closing time for the acceptance of notices is strictly applied according to the scheduled time for each gazette.

2. Please refer to the Submission Notice Deadline schedule in the table below. This schedule is also published online on the Government Printing works website www.gpwonline.co.za

   All re-submissions will be subject to the standard cut-off times.
   **All notices received after the closing time will be rejected**.

| Government Gazette Type | Publication Frequency | Publication Date | Submission Deadline | Cancellations Deadline |
|---|---|---|---|---|
| National Gazette | Weekly | Friday | Friday 15h00 for next Friday | Tuesday, 15h00 - 3 working days prior to publication |
| Regulation Gazette | Weekly | Friday | Friday 15h00 for next Friday | Tuesday, 15h00 - 3 working days prior to publication |
| Petrol Price Gazette | Monthly | Tuesday before 1st Wednesday of the month | One day before publication | 1 working day prior to publication |
| Road Carrier Permits | Weekly | Friday | Thursday 15h00 for next Friday | 3 working days prior to publication |
| Unclaimed Monies (Justice, Labour or Lawyers) | January / September 2 per year | Last Friday | One week before publication | 3 working days prior to publication |
| Parliament (Acts, White Paper, Green Paper) | As required | Any day of the week | None | 3 working days prior to publication |
| Manuals | Bi- Monthly | 2nd and last Thursday of the month | One week before publication | 3 working days prior to publication |
| State of Budget (National Treasury) | Monthly | 30th or last Friday of the month | One week before publication | 3 working days prior to publication |
| *Extraordinary Gazettes* | As required | Any day of the week | *Before 10h00 on publication date* | *Before 10h00 on publication date* |
| Legal Gazettes A, B and C | Weekly | Friday | One week before publication | Tuesday, 15h00 - 3 working days prior to publication |
| Tender Bulletin | Weekly | Friday | Friday 15h00 for next Friday | Tuesday, 15h00 - 3 working days prior to publication |
| Gauteng | Weekly | Wednesday | Two weeks before publication | 3 days **after** submission deadline |
| Eastern Cape | Weekly | Monday | One week before publication | 3 working days prior to publication |
| Northern Cape | Weekly | Monday | One week before publication | 3 working days prior to publication |
| North West | Weekly | Tuesday | One week before publication | 3 working days prior to publication |
| KwaZulu-Natal | Weekly | Thursday | One week before publication | 3 working days prior to publication |
| Limpopo | Weekly | Friday | One week before publication | 3 working days prior to publication |
| Mpumalanga | Weekly | Friday | One week before publication | 3 working days prior to publication |

## GOVERNMENT PRINTING WORKS - BUSINESS RULES

| Government Gazette Type | Publication Frequency | Publication Date | Submission Deadline | Cancellations Deadline |
|---|---|---|---|---|
| Gauteng Liquor License Gazette | Monthly | Wednesday before the First Friday of the month | Two weeks before publication | 3 working days **after** submission deadline |
| Northern Cape Liquor License Gazette | Monthly | First Friday of the month | Two weeks before publication | 3 working days **after** submission deadline |
| National Liquor License Gazette | Monthly | First Friday of the month | Two weeks before publication | 3 working days **after** submission deadline |
| Mpumalanga Liquor License Gazette | Bi-Monthly | Second & Fourth Friday | One week before publication | 3 working days prior to publication |

### Extraordinary Gazettes

3. *Extraordinary Gazettes* can have only one publication date. If multiple publications of an *Extraordinary Gazette* are required, a separate Z95/Z95Prov *Adobe* Forms for each publication date must be submitted.

### Notice Submission Process

4. Download the latest *Adobe* form, for the relevant notice to be placed, from the **Government Printing Works** website www.gpwonline.co.za.

5. The *Adobe* form needs to be completed electronically using *Adobe Acrobat* / *Acrobat Reader*. Only electronically completed *Adobe* forms will be accepted. No printed, handwritten and/or scanned *Adobe* forms will be accepted.

6. The completed electronic *Adobe* form has to be submitted via email to submit.egazette@gpw.gov.za. The form needs to be submitted in its original electronic *Adobe* format to enable the system to extract the completed information from the form for placement in the publication.

7. Every notice submitted **must** be accompanied by an official **GPW** quotation. This must be obtained from the *eGazette* Contact Centre.

8. Each notice submission should be sent as a single email. The email **must** contain **all documentation relating to a particular notice submission**.

   8.1. Each of the following documents must be attached to the email as a separate attachment:

      8.1.1. An electronically completed *Adobe* form, specific to the type of notice that is to be placed.

         8.1.1.1. For National *Government Gazette* or *Provincial Gazette* notices, the notices must be accompanied by an electronic Z95 or Z95Prov *Adobe* form

         8.1.1.2. The notice content (body copy) **MUST** be a separate attachment.

      8.1.2. A copy of the official **Government Printing Works** quotation you received for your notice. *(Please see Quotation section below for further details)*

      8.1.3. A valid and legible Proof of Payment / Purchase Order: **Government Printing Works** account customer must include a copy of their Purchase Order**. Non-Government Printing Works** account customer needs to submit the proof of payment for the notice

      8.1.4. Where separate notice content is applicable (Z95, Z95 Prov and TForm 3, it should **also** be attached as a separate attachment. *(Please see the Copy Section below, for the specifications)*.

      8.1.5. Any additional notice information if applicable.

## GOVERNMENT PRINTING WORKS - BUSINESS RULES

9. The electronic *Adobe* form will be taken as the primary source for the notice information to be published. Instructions that are on the email body or covering letter that contradicts the notice form content will not be considered. The information submitted on the electronic *Adobe* form will be published as-is.

10. To avoid duplicated publication of the same notice and double billing, Please submit your notice **ONLY ONCE.**

11. Notices brought to **GPW** by "walk-in" customers on electronic media can only be submitted in *Adobe* electronic form format. All "walk-in" customers with notices that are not on electronic *Adobe* forms will be routed to the Contact Centre where they will be assisted to complete the forms in the required format.

12. Should a customer submit a bulk submission of hard copy notices delivered by a messenger on behalf of any organisation e.g. newspaper publisher, the messenger will be referred back to the sender as the submission does not adhere to the submission rules.

### QUOTATIONS

13. Quotations are valid until the next tariff change.

    13.1. ***Take note:*** **GPW**'s annual tariff increase takes place on ***1 April*** therefore any quotations issued, accepted and submitted for publication up to ***31 March*** will keep the old tariff. For notices to be published from 1 April, a quotation must be obtained from **GPW** with the new tariffs. Where a tariff increase is implemented during the year, **GPW** endeavours to provide customers with 30 days' notice of such changes.

14. Each quotation has a unique number.

15. Form Content notices must be emailed to the *eGazette* Contact Centre for a quotation.

    15.1. The *Adobe* form supplied is uploaded by the Contact Centre Agent and the system automatically calculates the cost of your notice based on the layout/format of the content supplied.

    15.2. It is critical that these *Adobe* Forms are completed correctly and adhere to the guidelines as stipulated by **GPW**.

16. **APPLICABLE ONLY TO GPW ACCOUNT HOLDERS**:

    16.1. **GPW** Account Customers must provide a valid **GPW** account number to obtain a quotation.

    16.2. Accounts for **GPW** account customers **must** be active with sufficient credit to transact with **GPW** to submit notices.

        16.2.1. If you are unsure about or need to resolve the status of your account, please contact the **GPW** Finance Department prior to submitting your notices. (If the account status is not resolved prior to submission of your notice, the notice will be failed during the process).

17. **APPLICABLE ONLY TO CASH CUSTOMERS:**

    17.1. Cash customers doing **bulk payments** must use a **single email address** in order to use the **same proof of payment** for submitting multiple notices.

18. The responsibility lies with you, the customer, to ensure that the payment made for your notice(s) to be published is sufficient to cover the cost of the notice(s).

19. Each quotation will be associated with one proof of payment / purchase order / cash receipt.

    19.1. This means that **the quotation number can only be used once to make a payment.**

## GOVERNMENT PRINTING WORKS - BUSINESS RULES

### COPY (SEPARATE NOTICE CONTENT DOCUMENT)

20. Where the copy is part of a separate attachment document for Z95, Z95Prov and TForm03

20.1. Copy of notices must be supplied in a separate document and may not constitute part of any covering letter, purchase order, proof of payment or other attached documents.

The content document should contain only one notice. (You may include the different translations of the same notice in the same document).

20.2. The notice should be set on an A4 page, with margins and fonts set as follows:

Page size = A4 Portrait with page margins: Top = 40mm, LH/RH = 16mm, Bottom = 40mm; Use font size: Arial or Helvetica 10pt with 11pt line spacing;

Page size = A4 Landscape with page margins: Top = 16mm, LH/RH = 40mm, Bottom = 16mm; Use font size: Arial or Helvetica 10pt with 11pt line spacing;

### CANCELLATIONS

21. Cancellation of notice submissions are accepted by **GPW** according to the deadlines stated in the table above in point 2. Non-compliance to these deadlines will result in your request being failed. Please pay special attention to the different deadlines for each gazette. Please note that any notices cancelled after the cancellation deadline will be published and charged at full cost.

22. Requests for cancellation must be sent by the original sender of the notice and must accompanied by the relevant notice reference number (N-) in the email body.

### AMENDMENTS TO NOTICES

23. With effect from 01 October 2015, **GPW** will not longer accept amendments to notices. The cancellation process will need to be followed according to the deadline and a new notice submitted thereafter for the next available publication date.

### REJECTIONS

24. All notices not meeting the submission rules will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email info.egazette@gpw.gov.za). Reasons for rejections include the following:

24.1. Incorrectly completed forms and notices submitted in the wrong format, will be rejected.

24.2. Any notice submissions not on the correct *Adobe* electronic form, will be rejected.

24.3. Any notice submissions not accompanied by the proof of payment / purchase order will be rejected and the notice will not be processed.

24.4. Any submissions or re-submissions that miss the submission cut-off times will be rejected to the customer. The Notice needs to be re-submitted with a new publication date.

## *GOVERNMENT PRINTING WORKS - BUSINESS RULES*

### Approval of notices

25. Any notices other than legal notices are subject to the approval of the Government Printer, who may refuse acceptance or further publication of any notice.

26. No amendments will be accepted in respect to separate notice content that was sent with a Z95 or Z95Prov notice submissions. The copy of notice in layout format (previously known as proof-out) is only provided where requested, for Advertiser to see the notice in final Gazette layout. Should they find that the information submitted was incorrect, they should request for a notice cancellation and resubmit the corrected notice, subject to standard submission deadlines. The cancellation is also subject to the stages in the publishing process, i.e. If cancellation is received when production (printing process) has commenced, then the notice cannot be cancelled.

### Government Printer Indemnified Against Liability

27. The Government Printer will assume no liability in respect of—

27.1. any delay in the publication of a notice or publication of such notice on any date other than that stipulated by the advertiser;

27.2. erroneous classification of a notice, or the placement of such notice in any section or under any heading other than the section or heading stipulated by the advertiser;

27.3. any editing, revision, omission, typographical errors or errors resulting from faint or indistinct copy.

### Liability of advertiser

28. Advertisers will be held liable for any compensation and costs arising from any action which may be instituted against the Government Printer in consequence of the publication of any notice.

### Customer inquiries

Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While **GPW** deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission.
**GPW** has a 2-working day turnaround time for processing notices received according to the business rules and deadline submissions.
Please keep this in mind when making inquiries about your notice submission at the Contact Centre.

29. Requests for information, quotations and inquiries must be sent to the Contact Centre ONLY.

30. Requests for Quotations (RFQs) should be received by the Contact Centre at least **2 working days** before the submission deadline for that specific publication.

## GOVERNMENT PRINTING WORKS - BUSINESS RULES

### Payment of cost

31. The Request for Quotation for placement of the notice should be sent to the Gazette Contact Centre as indicated above, prior to submission of notice for advertising.

32. Payment should then be made, or Purchase Order prepared based on the received quotation, prior to the submission of the notice for advertising as these documents i.e. proof of payment or Purchase order will be required as part of the notice submission, as indicated earlier.

33. Every proof of payment must have a valid **GPW** quotation number as a reference on the proof of payment document.

34. Where there is any doubt about the cost of publication of a notice, and in the case of copy, an enquiry, accompanied by the relevant copy, should be addressed to the Gazette Contact Centre, **Government Printing Works**, Private Bag X85, Pretoria, 0001 email: info.egazette@gpw.gov.za before publication.

35. Overpayment resulting from miscalculation on the part of the advertiser of the cost of publication of a notice will not be refunded, unless the advertiser furnishes adequate reasons why such miscalculation occurred. In the event of underpayments, the difference will be recovered from the advertiser, and future notice(s) will not be published until such time as the full cost of such publication has been duly paid in cash or electronic funds transfer into the **Government Printing Works** banking account.

36. In the event of a notice being cancelled, a refund will be made only if no cost regarding the placing of the notice has been incurred by the **Government Printing Works**.

37. The **Government Printing Works** reserves the right to levy an additional charge in cases where notices, the cost of which has been calculated in accordance with the List of Fixed Tariff Rates, are subsequently found to be excessively lengthy or to contain overmuch or complicated tabulation.

### Proof of publication

38. Copies of any of the *Government Gazette* or *Provincial Gazette* can be downloaded from the **Government Printing Works** website www.gpwonline.co.za free of charge, should a proof of publication be required.

39. Printed copies may be ordered from the Publications department at the ruling price. The **Government Printing Works** will assume no liability for any failure to post or for any delay in despatching of such *Government Gazette*(s)

## GOVERNMENT PRINTING WORKS CONTACT INFORMATION

| | | |
|---|---|---|
| **Physical Address:** | **Postal Address:** | **GPW Banking Details:** |
| **Government Printing Works** | Private Bag X85 | **Bank:** ABSA Bosman Street |
| 149 Bosman Street | Pretoria | **Account No.:** 405 7114 016 |
| Pretoria | 0001 | **Branch Code:** 632-005 |

| | |
|---|---|
| **For Gazette and Notice submissions:** Gazette Submissions: | **E-mail:** submit.egazette@gpw.gov.za |
| **For queries and quotations, contact:** Gazette Contact Centre: | **E-mail:** info.egazette@gpw.gov.za |
| | **Tel:** 012-748 6200 |
| **Contact person for subscribers:** Mrs M. Toka: | **E-mail:** subscriptions@gpw.gov.za |
| | **Tel:** 012-748-6066 / 6060 / 6058 |
| | **Fax:** 012-323-9574 |

# GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

## SOUTH AFRICAN REVENUE SERVICE

**NO. R. 7920** **18 September 2026**

**CUSTOMS AND EXCISE ACT, 1964.**
**AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/71)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**ENOCH GODONGWANA**
**MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution of Note 6(a)(vii) in Part 3 of Schedule No. 6:**

(vii) "registration profile" means the electronic profile which a person must create and maintain as a diesel refund user as contemplated in section 75(1A)(*b*) and the rules thereto.

**By the substitution of Note 6(a)(iii)(aa) in Part 3 of Schedule No. 6:**

(aa) from sellers of petroleum products who are disclosed on the relationship management system as contemplated in rule 75.25.05(b)(i) as sellers of eligible purchases of distillate fuel to that user; and

**By the substitution of Note 6(b)(iii)(aa) in Part 3 of Schedule No. 6:**

(aa) The user must obtain all eligible purchases through the purchase of such distillate fuel from sellers of petroleum products who are disclosed on the relationship management system as contemplated in rule 75.25.05(b)(i) as sellers of eligible purchases of distillate fuel to that user.

## SUID-AFRIKAANSE INKOMSTEDIENS

**NO. R. 7920** **18 September 2026**

**DOEANE- EN AKSYNSWET, 1964.**
**WYSIGING VAN BYLAE NO. 6 (NO. 6/3/71)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Byale No. 6 by bogenoemde Wet Hiermee gewysig in die mate in die Bylae hierby aangetoon.

**ENOCH GODONGWANA**
**MINISTER VAN FINANSIES**

**BYLAE**

**Deur die vervanging van Opmerking 6(a)(vii) in Deel 3 van Bylae No. 6:**

(vii) "registrasie profiel" beteken die elektroniese profiel wat ń persoon moet skep en onderhou as ń diesel terugbetaling gebruiker soos beoog in artikel 75(1A)(*b*) en die reëls daarby.

**Deur die vervanging van Opmerking 6(a)(iii)(aa) in Deel 3 van Bylae No. 6:**

(aa) van verkopers van petroleum produkte wie blootgelê is op die verhouding bestuur stelsel soos beoog in reël 75.25.05(b)(i) as verkopers van geskikte aankope van distilaat brandstof aan daardie gebruiker; en

**Deur die vervanging van Opmerking 6(b)(iii)(aa) in Deel 3 van Bylae No. 6:**

(aa) Die gebruiker moet alle geskikte aankope verkry deur die aankoop van sodanige distillaat brandstof van verkopers van petroleum produkte wie blootgelê is op die verhouding bestuur stelsel soos beoog in reël 75.25.05(b)(i) as verkopers van geskikte aankope van distilaat brandstof aan daardie gebruiker.

**SOUTH AFRICAN REVENUE SERVICE**

**NO. R. 7921** **18 September 2026**

**GENERAL EXPLANATORY NOTE:**

**[ ]** Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

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## CUSTOMS AND EXCISE ACT, 1964

## AMENDMENT OF RULES

Under sections 75 and 120 of the Customs and Excise Act, 1964 (Act 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto



**NGOBANI JOHNSTONE MAKHUBU**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

## SCHEDULE

**Amendment of rule 59A.01A**

**1.** Rule 59A.01A is hereby amended by the deletion in paragraph *(a)* of subparagraphs (viA) and (viB).



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**Insertion of Part heading**

**2.** The rules numbered 75.25 are hereby amended by the insertion of the following Part heading before rule 75.25.01:

"***Part 1: Interpretation and application of provisions***".

**Amendment of rule 75.25.01**

**3.** Rule 75.25.01 is hereby amended –

*(a)* by the deletion of paragraph *(b)*;

*(b)* by the substitution for paragraph *(d)* of the following paragraph:

"*(d)* For the purposes of rules 75.25 and any electronic form to which these rules relate **[–**

**(i) ]**, any word or expression to which a meaning has been assigned in Note 6 in Part 3 of Schedule No. 6 has the meaning so assigned, unless the context otherwise indicates**[;]** and –

**"applicant"** means a person that intends to or has submitted an electronic application, but excludes a person submitting such application on behalf of another person;

**"branch front end capturing"** or **"BFE capturing"**, in relation to the electronic application, means the electronic capturing by an officer at any SARS office, of information provided by the applicant as may be required for such application on the internal SARS electronic system used for purposes of processing of such applications;

**[(ii) ]"diesel refund"** means the refunds as contemplated in section 75(1A)*(a)* and includes any such refunds that are debt equalised against outstanding tax liabilities of the diesel refund user in terms of section 76C;

**"diesel refund scheme"** means the mechanism whereby diesel refunds are granted in respect of distillate fuel that is purchased and used by the diesel refund user as prescribed in Note 6 in Part 3 of Schedule No. 6; **[and]**



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**"diesel refund user"** means the user as defined in section 75(1C)*(b)*(i) **[and as defined in]** read with Note 6(a)(xi) in Part 3 of Schedule No. 6 and who is registered as contemplated in section 75(1A)*(b)*(ii)**[.]**;

**"diesel refund relationship"** means a relationship referred to in rule 75.25.05*(a)*;

**"diesel refund relationship management system"** means a system accessible through eFiling for the disclosure, confirmation or rejection of diesel refund relationships referred to in rule 75.25.05*(a)*(i) and (ii);

**"diesel refund user segment"**, in relation to the electronic application, means a segment of the electronic application completed and submitted by a person intending to register as a diesel refund user;

**"electronic application for the diesel refund scheme"** or **"electronic application"** means the electronic application for the diesel refund scheme accessible through eFiling, in respect of either a diesel refund user or a seller;

**"registrant"** means a person registered in terms of rules 75.25;

**"registration profile"**, in relation to a diesel refund user, means a profile referred to in rule 75.25.04;

**"relationship management system"** means the system established for purposes of disclosing the diesel refund relationships contemplated in rule 75.25.05*(b)*(i); and

**"seller segment"**, in relation to the electronic application, means a segment of the electronic application to be completed and submitted by a "seller" as contemplated in paragraph (a)(ix) of Note 6 in Part 3 of Schedule No. 6.".

**Insertion of Part heading and rule**

**3.** The following Part heading is hereby inserted after rule 75.25.01:

"***Part 2: Registrations and disclosure of diesel refund relationships***



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**Requirement relating to tax matters**

75.25.01A *(a)* For purposes of rules 75.25 the tax matters of an applicant for registration for the diesel refund scheme and that of a registrant must be in order.

*(b)* The tax matters of an applicant for registration or a registrant under rules 75.25 must be considered to be in order if that applicant or registrant has no outstanding –

(i) taxes, interest, penalties or other amounts due and payable to SARS for which he or she is liable in terms of the Act or any other tax law; or

(ii) tax returns or other documents that must be submitted for tax purposes to SARS in terms of the Act or any other tax law.".

**Substitution of rule 75.25.02**

**4.** The following rule is hereby substituted for rule 75.25.02:

"**Registration [and recordkeeping] of [a] sellers, notification of changes in registration particulars and recordkeeping requirements**

75.25.02 *(a)* Every person who intends to sell eligible purchases of distillate fuel to diesel refund users on or after the date on which rules 75.25 come into operation must apply for registration **[in accordance with rule 59A.01A*(b)*(i)*(aa)*.]** electronically –

(i) through eFiling by submission of the electronic application and the seller segment thereof; or

(ii) by BFE capturing at any SARS office.

*(aA)* When an application for registration of a seller is approved, a diesel refund client number, deemed to be the equivalent of a customs and excise client number contemplated in rule 59A.06(1), will be allocated to the registrant.

*(b)* Every registered seller of eligible purchases must –

(i) whenever any of the particulars furnished in **[its]** the seller's application for registration changes **[in any material way]**, promptly advise



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the Commissioner **[within seven days from the occurrence of such event]** by submitting in accordance with paragraph *(a)* an **[renewed** electronic application **[for registration]** reflecting the changed particulars and indicating that the application serves the purpose of amending registration particulars as well as the reason for change; and

(ii) keep detailed records reflecting the particulars for each sale of eligible purchases to any diesel refund user, including the duties paid thereon and transport and delivery thereof, available for inspection on request by the Commissioner for a period of five years calculated from the end of the calendar year in which such records were created.".

**Substitution for rule 75.25.03**

**5.** The following rule is hereby substituted for rule 75.25.03:

"**Registration of [the] diesel refund users, notification of changes of registration particulars and recordkeeping requirements**

75.25.03 *(a)* Only a person who is registered as a diesel refund user under the diesel refund scheme as contemplated in section 75(1A)*(b)*(ii) may apply for diesel refunds in terms of item 670.04 of Schedule No. 6.

*(b)* Every person who intends to apply for diesel refunds under the diesel refund scheme on or after the date on which rules 75.25 come into operation must apply for registration electronically –

(i) through eFiling by submission of the electronic application and the diesel refund user segment thereof; or

(ii) by BFE capturing at any SARS office.

*(b*A*)* Whenever an application for registration of a diesel refund user is approved, a diesel refund client number, deemed to be the equivalent of a customs and excise client number as contemplated in rule 59A.06(1), will be allocated to the registrant.



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*(c)* Every registered diesel refund user must, whenever any of the particulars furnished in **[its]** the user's application for registration changes **[in any material way]**, promptly advise the Commissioner **[within seven days from the occurrence of such event]** by submitting in accordance with paragraph *(b)* an **[renewed]** electronic application **[for registration]** reflecting the changed particulars and indicating that the application serves the purpose of amending registration particulars as well as the reason for change.".

**Amendment of rule 75.25.04**

**6.** Rule 75.25.04 is hereby amended –

*(a)* by the substitution for paragraph *(a)* of the following paragraph:

"*(a)* Every **[person who applies for registration in accordance with rule 75.25.03]** registered diesel refund user must create a single diesel refund user registration profile electronically **[through the communicative system on the SARS website for that purpose]** through eFiling reflecting the information referred to in paragraph *(b)*."

*(b)* by the substitution in paragraph *(b)* for subparagraph (vi) of the following subparagraph:

"(vi) assets that are powered by eligible purchases of the diesel refund user, together with the identifying features, make, model and fuel tank capacity thereof, as well as the physical address or, if applicable, the Global Positioning System (GPS) location of any such asset; and";

*(c)* by the substitution in paragraph *(b)* for subparagraph (vii) of the following subparagraph:

"(vii) diesel refund relationships of the diesel refund user not **[as]** disclosed or re-disclosed and confirmed **[in accordance with]** on the diesel relationship management system in terms of rule 75.25.05*(b)*.";

*(d)* by the substitution for paragraph *(c)* of the following paragraph:

*"(c)* (i) Every diesel refund user must update **[its]** the user's registration profile **[by the means indicated in paragraph *(a)*]** through eFiling within 30 days of any change in particulars **[provided]** listed therein.



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(ii) An update effected in terms of subparagraph (i) shall be applied retrospectively for a period of up to 30 days from the date of update, but the retrospective application may not exceed the date on which the actual change occurred."; and

*(e)* by the insertion of the following paragraph after paragraph *(c)*:

"*(d)* Every diesel refund user must –

(i) keep detailed records supporting the information listed in the user's registration profile for a period of five years calculated from the end of the calendar year in which such records were created; and

(ii) make any such record available for inspection on request by the Commissioner.".

**Substitution of rule 75.25.05**

**7.** Rue 75.25.05 is hereby substituted for the following rule:

"**Diesel refund relationships of the diesel refund user**

75.25.05 *(a)* **[In accordance with rule 59A.06A, rule 59A.06B and rule 59A.06C, every diesel refund user must disclose, confirm or reject, and re-disclose as applicable its customs and excise relationships to the Commissioner.**

***(b)*]** For the purposes of rules 75.25, **[paragraph *(a)*, "customs and excise relationships"]** "diesel refund relationships" of the diesel refund user means **[includes]** any business **[diesel refund]** relationships which the diesel refund user entered into for the purposes of any qualifying activity, such as any agreement –

**[(i) agreement of the diesel refund user as a member of a partnership, joint venture or an unincorporated body of persons;]**

**[(ii)]**(i) with a seller of eligible purchases to the diesel refund user;

(ii) with another registered diesel refund user;

(iii) as a member of a partnership, joint venture or an unincorporated body of persons;

**[(iii)]**(iv) with a transporter of eligible purchases for the diesel refund user;

**[(iv)]**(v) **[agreement of the diesel refund user]** for the purposes of hiring, leasing or chartering any asset to perform any qualifying activity; and



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**[(v)]**(vi) **[agreement of the diesel refund user]** for the purposes of contracting or sub-contracting any person to perform any qualifying activity.

**[*(c)*]***(b)*** Every diesel refund user must –

(i) **[include its disclosed or re-disclosed and confirmed diesel refund relationships in its registration profile in terms of rule 75.25.04*(b)*(vii)]**subject to rule 75.25.05A, disclose any diesel refund relationship contemplated in paragraph *(a)*(i) or (ii) on the diesel relationship management system; and

(iA) disclose any diesel refund relationship contemplated in paragraph *(a)* that do not fall within the ambit of paragraph *(a)*(i) or (ii) by listing such relationship on the user's registration profile as required in terms of rule 75.25.04*(b)*(vii).

**[(ii) update the disclosure of its diesel refund relationships in terms of paragraph *(a)* within 30 days of any change in particulars provided therein.]**

*(c)* Any diesel refund relationship particulars disclosed in terms of –

(i) paragraph *(b)*(i) on the diesel relationship management system, must promptly be updated by the diesel refund user in accordance with rule 75.25.05A; and

(ii) paragraph *(b)*(iA), must be updated in accordance with rule 75.25.04*(c)* on the user's registration profile.".

**Insertion of rules**

**8.** The following rules are hereby inserted after rule 75.25.05:

"**Disclosure of diesel refund relationships on the diesel relationship management system**

75.25.05A *(a)* A disclosure referred to in rule 75.25.05*(b)*(i) on the diesel relationship management system must reflect—

(i) the name and diesel refund client number of the diesel refund user making the disclosure;

(ii) the date of the disclosure;



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(iii) the name, diesel refund client type and diesel refund client number of the registered person who is the other party to the diesel refund relationship;

(iv) the type of the diesel refund relationship; and

(v) whether the disclosure relates to—

*(aa)* the conclusion of a diesel refund relationship; or

*(bb)* the cancellation of a diesel refund relationship.

*(b)* A disclosure referred to in paragraph *(a)* must be made by the diesel refund user either —

(i) electronically on the diesel relationship management system; or

(ii) by BFE capturing at any SARS Office.

*(c)* A disclosure referred to in paragraph *(a)* must be supported by any—

(i) agreement entered into between the parties that governs the diesel refund relationship, if applicable; and

(ii) other documents that may be required by the Commissioner for purposes of noting a diesel refund relationship.

*(d)* A diesel refund user will be deemed to have complied with rule 75.25.05*(b)*(i) if the disclosure is initiated by the registrant who is the other party to the diesel refund relationship.

**Confirmation or rejection of diesel refund relationships by other party**

75.25.05B *(a)* A person named in a disclosure referred to in rule 75.25.05A by the registered person initiating the disclosure of the diesel refund relationship must within 7 working days from the date of being notified by the Commissioner of the disclosure either confirm or reject the relationship on the diesel relationship management system.

*(b)* If a person named as the other party to a diesel refund relationship in terms of paragraph *(a)*—

(i) confirms the relationship, the Commissioner must note on the system particulars of the relationship for purposes of its validation processes relating



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to diesel refund claims submitted by or on behalf of the user which involve that other party; or

(ii) rejects the relationship or fails to either confirm or reject the relationship within the prescribed timeframe, the disclosure becomes ineffective and the Commissioner may disregard the alleged relationship for purposes of such validation processes.

**Fresh disclosure of diesel refund relationships upon failure by other party to confirm or reject relationship**

**75.25.05C** *(a)* If the person named as the other party to a diesel refund relationship in terms of rule 75.25.05A fails to confirm or reject the relationship in accordance with rule 75.25.05B, the registered person that made the disclosure may disclose the relevant relationship to the Commissioner afresh.

*(b)* Rules 75.25.05A and 75.25.05B apply with any necessary changes the context may require to a fresh disclosure in terms of paragraph *(a)*.".

**Insertion of Part**

**9.** The following Part is hereby inserted after rule 75.25.05C:

***"Part 3: Transitional arrangements regarding applications in preparation for implementation of new diesel refund scheme***

**Special transitional arrangement for submission and consideration of diesel refund registration applications in preparation for implementation of new diesel refund scheme**

**75.25.05D** *(a)* For the purposes of this transitional arrangement –

**"application"** means an application for registration as set out in Part 2 of these rules for the purposes of participating in the new diesel refund scheme;

**"current diesel refund scheme"** means the mechanism in place at the date of publication of this transitional arrangement, whereby diesel refunds are granted in



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respect of distillate fuel that is purchased and used by diesel refund users as prescribed in Note 6 in Part 3 of Schedule No. 6;

**"effective date"** means the date to be determined by Notice in the Government Gazette when –

*(a)* section 16(1)*(a)* and 16(1)*(e)* of The Tax Administration Amendment Act, 2017 (Act No. 13 of 2017), and rules 75.25 come into effect; and

*(b)* amendments to Note 6 in Part 3 Schedule No. 6 as published in Government Gazette No. 46056 through Notice No. R. 1893 dated 18 March 2022 come into effect; and

**"new diesel refund scheme"** means the new mechanism established by rules 75.25 read with Note 6 in Part 3 Schedule No. 6, as amended by Government Gazette No. 46056 through Notice No. R. 1893 dated 18 March 2022, whereby diesel refunds will, after the effective date, be granted in respect of distillate fuel that is purchased and used by diesel refund users as prescribed in that Note.

*(b)* Applications may be –

(i) submitted before the effective date, but only as from a date determined and published by the Commissioner on the SARS website; and

(ii) considered and dispensed with by the Commissioner before the effective date.

*(c)* (i) For the purposes of paragraph *(b)*, the submission and consideration of, and dispensing with, applications will take place as if the new diesel refund scheme is already in effect, subject to subparagraph (ii).

(ii) No registration approved in terms of paragraph *(b)* has any effect for the purposes of claiming refunds or otherwise participating in the new diesel refund scheme before the effective date.

*(d)* A person aggrieved by the outcome of an application contemplated in paragraph *(b)* may utilize internal administrative appeal procedures set out in the rules under section 77H and alternative dispute resolution procedures as set out in the rules under section 77I, as may be appropriate.



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*(e)* The outcome of an application contemplated in paragraph *(b)* does not affect a registration in terms of section 75 for the current diesel refund scheme for the period for which the current diesel refund scheme remains active in terms of rule 75.25.09*(c)*.".

**Insertion of Part Heading**

**10.** The following Part Heading is hereby inserted before rule 75.25.06:

***"Part 4: Diesel refund claiming process"***.

**Effective dates of provisions**

**11.** *(a)* The amendments set out in items 1 to 8 and 10 of this Notice come into effect on the date to be determined by the Commissioner by Notice in the Government Gazette as envisaged in Government Gazette 46056 R. 1892 of 18 March 2022.

*(b)* The transitional arrangement dealt with in item 9 comes into effect on the date of publication of this Notice.



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**DEPARTMENT OF TRADE, INDUSTRY AND COMPETITION**

**NO. R. 7922** **18 September 2026**

NATIONAL CONSUMER COMMISSION
a member of the dtic group

## NATIONAL CONSUMER COMMISSION

I, **Hardin Ratshisusu**, in my capacity as the Acting Commissioner of the National Consumer Commission, hereby, in terms of section 96 (b) (i) read with section 22 (3) of Consumer Protection Act No.6 of 2008, publish the draft Guidelines on Product Descriptions, Labelling, Issuance of Sales Records, and Price Disclosure Requirements for public comments. Any person who wishes to submit written input on the draft Guidelines is hereby invited to do so within 45 days of the date of publication thereof by:

a) Delivering such comments by hand at the following address:
National Consumer Commission
01 Dr Lategan Road, Block C, Groenkloof, Pretoria.

b) Mailing such comments electronically to the following email address, jointly:
J.Mbeje@thencc.org.za and N.Ngobeni@thencc.org.za

Hand delivered comments must be directed to the Divisional Head for Enforcement and Legal Services and marked attention to Mr Jabulani Mbeje.

**Mr Hardin Ratshisusu**

**Acting Commissioner: National Consumer Commission**

**Date** 17 **August 2026**

NATIONAL CONSUMER COMMISSION
a member of the dtic group

SABS Offices, 1 Dr Lategan Road, Groenkloof, Pretoria, Tel: (012) 065 1940

**GUIDELINES ON PRODUCT DESCRIPTIONS, LABELLING, ISSUANCE OF SALES RECORDS, AND PRICE DISCLOSURE REQUIREMENTS: GUIDE NUMBER 001/06/2026**

## 1. INTRODUCTION

1.1 These Guidelines are published by the National Consumer Commission ("the NCC") in terms of section 96 (b) (i) read with section 22 (3) of the Consumer Protection Act, 2008 (Act No. 68 of 2008) ("the CPA").

1.2 These Guidelines are intended to provide practical guidance to suppliers, importers, manufacturers, distributors, retailers, and service providers regarding compliance with product description, labelling, sales record, and price disclosure requirements contemplated in the CPA.

1.3 These Guidelines do not constitute legal advice and are not intended to replace the provisions of the CPA, its Regulations, or any other applicable legislation.

1.4 The NCC accepts no liability for any loss suffered as a result of reliance on these Guidelines.

## 2. BACKGROUND

2.1 The CPA was enacted, amongst others, to: promote a fair, accessible, and sustainable marketplace for consumer products and services, establish national norms and standards relating to consumer protection, improve consumer awareness and information, protect consumers from unfair, unreasonable, or misleading trade practices; and promote responsible consumer business conduct.



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2.2 The NCC conducted countrywide monitoring inspections between July 2024 and March 2026 and identified widespread non-compliance with the CPA, particularly among spaza shops and other small retail businesses.

2.3 During these inspections, suppliers were found to be in contravention of Sections 22, 23, 24, 26, and 29 of the CPA that prescribe important requirements relating to the disclosure of information to consumers, trade descriptions, product labelling, price disclosure, and marketing practices and issuing of sales records. These provisions provide as follows:

2.3.1. Section 22 (1) of the CPA provides that: "*The producer of a notice, document or visual representation that is required, in terms of this Act or any other law, to be produced, provided or displayed to a consumer must produce, provide or display that notice, document or visual representation— (b) in plain language, if no form has been prescribed for that notice, document or visual representation.*"

2.3.2 Section 23 (5) of the CPA provides that: "*A price is adequately displayed to a consumer if, in relation to any particular goods, a written indication of the price, expressed in the currency of the Republic, is— (a) annexed or affixed to, written, printed, stamped or located upon, or otherwise applied to the goods or to any band, ticket, covering, label, package, reel, shelf or other thing used in connection with the goods or on which the goods are mounted for display or exposed for sale; (b) in any way represented in a manner from which it may reasonably be inferred that the price represented is a price applicable to the goods or services in question; or (c) published in relation to the goods in a catalogue, brochure, circular or similar form of publication available to that consumer, or to the public generally, if— (i) a time is specified in the catalogue, brochure, circular or similar form of publication as the time after which the goods may not be sold at that price, and that time has not yet passed; or (ii) in any other case, the catalogue, brochure, circular or similar form of publication is dated, and in the circumstances may reasonably be regarded as not out of date.*"



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2.3.3. Section 24 (4) of the CPA provides that: *"The Minister may prescribe— (a) categories of goods that are required to have a trade description applied to them, as contemplated in subsection (5); (b) the rules to be used in accordance with any international agreement for the purpose of determining the country of origin of any goods or components of any goods; and (c) the information that is required to be included in any trade description, from among the categories of information contemplated in the definition of "trade description" in section 1.*

2.3.4. Section 24 (5) provides that: "*The producer or importer of any goods that have been prescribed in terms of subsection (4) must apply a trade description to those goods, disclosing— (a) the country of origin of the goods; and (b) any other prescribed information."*

2.3.4. Section 26 (2) of the CPA provides that "*A supplier of goods or services must provide a written record of each transaction to the consumer to whom any goods or services are supplied.*

2.3.5. Section 26 (3) provides that: "*The record contemplated in subsection (2) must include at least the following information: (a) The supplier's full name, or registered business name, and VAT registration number, if any; (b) the address of the premises at which, or from which, the goods or services were supplied; (c) the date on which the transaction occurred; (d) a name or description of any goods or services supplied or to be supplied; (e) the unit price of any particular goods or services supplied or to be supplied; (f) the quantity of any particular goods or services supplied or to be supplied; (g) the total price of the transaction, before any applicable taxes; (h) the amount of any applicable taxes; and (i) the total price of the transaction, including any applicable taxes."*

2.3.5. Section 29 provides that: *"A producer, importer, distributor, retailer or service provider must not market any goods or services— (a) in a manner that is reasonably likely to imply a false or misleading representation concerning those goods or services, as contemplated in section 41; or (b) in a manner that is misleading, fraudulent or deceptive in any way, including in respect of— (i) the nature, properties,*



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*advantages or uses of the goods or services; (ii) the manner in or conditions on which those goods or services may be supplied; (iii) the price at which the goods may be supplied, or the existence of, or relationship of the price to, any previous price or competitor's price for comparable or similar goods or services; (iv) the sponsoring of any event; or (v) any other material aspect of the goods or services."*

2.4 The inspections revealed that most of the inspected suppliers failed to comply with the above provisions in that they failed to disclose prices of goods offered for sale, failed to issue sales records to consumers or issued sales records that did not contain the information prescribed by the CPA, suppliers offered goods for sale without labels and product descriptions thereby limiting consumers' ability to exercise his/her right to choose and make informed purchasing decision prior to concluding transactions.[1]

2.5 These Guidelines seek to provide clarity regarding the obligations imposed on suppliers in relation to product descriptions, labelling of goods, issuance of sales records, and disclosure of prices to consumers.

## 3. PURPOSE

The purpose of these Guidelines is to—

(i) promote transparent and responsible trade practices;

(ii) ensure consumers receive adequate and accurate product information;

(iii) reduce misleading or deceptive conduct in the marketplace;

(iiii) facilitate compliance with the CPA; and

(v) enhance consumer confidence in commercial transactions.

[1] The NCC issued at least 145 Compliance Notices to non-compliant supplier pursuant to the inspections conducted



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## 4. APPLICATION

These Guidelines apply to all suppliers, manufacturers, producers, importers, distributors, retailers, wholesalers, and service providers supplying goods to consumers within the Republic of South Africa through physical retail stores, online and electronic commerce, mobile and informal trading and any other form of supply of goods or services to consumers.

## 5. INTERPRETATION

5.1. In these Guidelines, any word or expression to which a meaning has been assigned in the CPA bears the meaning so assigned.

5.2. For purposes of these Guidelines-

**"consumer"** means a person to whom goods or services are marketed or supplied in the ordinary course of business;

**"label"** means any tag, brand, mark, pictorial representation, or written statement attached to or accompanying goods;

**"price"** means the total consideration payable by a consumer for goods or services, inclusive of taxes and mandatory charges;

**"sales record"** means any receipt, invoice, till slip, electronic proof of purchase, or written confirmation of a transaction;

**"supplier"** has the meaning assigned to it in the CPA; and

**"trade description"** means any description, statement, indication, or representation relating to goods or services.



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## 6. GENERAL PRODUCT DISCLOSURE REQUIREMENTS IN TERMS OF THE CPA

6.1 All information provided to consumers must be:

(i) accurate;
(ii) clear and legible;
(iii) written in plain language;
(iv) capable of being understood by an ordinary consumer; and
(v) not false, misleading, or deceptive.

6.2 Suppliers must ensure that consumers are provided with sufficient information to make informed purchasing decisions prior to concluding a transaction.

6.3 No supplier may directly or indirectly provide misleading representations concerning:

(i) the nature of goods or services;
(ii) quality or characteristics, quantity or size, composition or ingredients;
(iii) performance;
(iv) country of origin;
(v) approval or certification status; or
(vi) price.

## 7. LABELLING REQUIREMENTS

7.1 Goods offered for sale must contain a truthful and adequate product description.

7.2 A product description must, where applicable, include:

(i) the product name;
(ii) quantity, size, weight, or volume;
(iii) composition or material content;
(iv) country of origin; model or identification number;



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(v) expiry or best-before dates;
(vi) care or storage instructions; and
(vii) any other prescribed information.

7.3 Any person who produces, supplies, imports or packages any prescribed goods must display on, or in association with the packaging of those goods, a notice in the prescribed manner and form that discloses the presence of any genetically modified ingredients or components of those goods in accordance with applicable regulations.

7.4 No supplier may -

(i) misrepresent used or refurbished goods as new;
(ii) falsely claim compliance, approval, or certification;
(iii) misrepresent material information likely to influence consumer's decision; or
(iv) use ambiguous or misleading terminology.

## 8. PRICE DISCLOSURE REQUIREMENTS

8.1. Suppliers must clearly display the selling price of goods or services offered to consumers.

8.2. Displayed prices must-

(i) be in South African Rand;
(ii) be clearly visible and legible;
(iii) include VAT and mandatory charges; and
(iv) correspond with the amount charged at the point of sale/ till point.

8.3. A supplier may not charge a consumer a price higher than the displayed price except where-

(i) the displayed price contains an inadvertent and obvious error; or
(ii) the price has lawfully changed before completion of the transaction.



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8.4. Before payment is completed, suppliers, both online and physical, must disclose all additional charges, including -

(i) fees;
(ii) booking fees;
(iii) service charges; and
(iv) administration fees.

8.5 Hidden charges and undisclosed fees are not allowed.

## 9. ISSUANCE OF SALES RECORDS

9.1 A supplier must issue a sales record for every transaction concluded with a consumer.

9.2. A sales record must contain –

(i) The supplier's full name, or registered business name, and VAT registration number, if any;

(ii) the address of the premises at which, or from which, the goods or services were supplied;

(iii) the date on which the transaction occurred;

(iiii) name or description of any goods or services supplied or to be supplied;

(iiiii) the unit price of any goods or services supplied or to be supplied;

(iiiii) the quantity of any goods or services supplied or to be supplied;

(iiiii) the total price of the transaction, before any applicable taxes;

(iv) the amount of any applicable taxes; and

(v) the total price of the transaction, including any applicable taxes.



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## 10. MONITORING AND ENFORCEMENT

10.1 The NCC may conduct inspections, investigations, and compliance monitoring activities to assess adherence to these Guidelines.

10.2 non-compliance may result in -

(i) compliance notices issued;
(ii) administrative fines in terms of Section 112 of the CPA,
(iii) product recalls;
(iv) referrals for prosecution; and/or
(v) any enforcement action permitted in law.

## 11. DISCRETION

The Guidelines are not binding on the NCC, the National Consumer Tribunal or the Courts but any person interpreting or applying the Act must take the guidelines into account. The above guidelines thus present the general methodology that the NCC will follow in assessing Sections 22, 23, 24, 26, and 29 of the CPA. Notwithstanding the above, this will not fetter the discretion of the NCC to consider other relevant factors on a case-by-case basis.

## 12. SHORT TITLE

These Guidelines shall be called *the Guidelines on Product Descriptions, Labelling, Issuance of Sales Records, and Price Disclosure Requirements, 2026.*

## 13 EFFECTIVE DATE AND AMENDMENTS

These Guidelines become effective from the date of publication in the *Government Gazette* and may be amended by the NCC from time to time.



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# PROCLAMATIONS • PROKLAMASIES

## PROCLAMATION NOTICE 349 OF 2026

**by the**

**PRESIDENT of the REPUBLIC of SOUTH AFRICA**

**SPECIAL INVESTIGATING UNITS AND SPECIAL TRIBUNALS ACT, 1996 (ACT NO. 74 OF 1996): AMENDMENT OF PROCLAMATION NO. R. 181 OF 2024**

Under section 2(4) of the Special Investigating Units and Special Tribunals Act, 1996 (Act No. 74 of 1996), I hereby amend Proclamation 181 of 2024 (hereinafter referred to as "the original Proclamation"), by the—

*(a)* extension of the end date mentioned in paragraph 4 of the body of the original Proclamation (13 September 2024, being the date of publication of the original Proclamation) to date of publication of Proclamation;

*(b)* deletion in subparagraph *(a)* of paragraph 1 of "and";

*(c)* substitution in subparagraph *(b)* of paragraph 1 for the comma of "; and"; and

*(d)* insertion in paragraph 1 after subparagraph *(b)* of the following subparagraph:

"*(c)* 100 ablution and sanitation infrastructure and facilities at Bekkersdal,".

Given under my Hand and the Seal of the Republic of South Africa at JOHANNESBURG this 4TH day of SEPTEMBER Two thousand and twenty-six.

**President**

By Order of the President-in-Cabinet:

**Minister of the Cabinet**

## PROKLAMASIE KENNISGEWING 349 VAN 2026

van die

**PRESIDENT van die REPUBLIEK van SUID-AFRIKA**

**WET OP SPESIALE ONDERSOEKEENHEDE EN SPESIALE TRIBUNALE, 1996 (WET NO. 74 VAN 1996): WYSIGING VAN PROKLAMASIE NO. R. 181 VAN 2024**

Kragtens artikel 2(4) van die Wet op Spesiale Ondersoekeenhede en Spesiale Tribunale, 1996 (Wet No. 74 van 1996), wysig ek hierby Proklamasie 181 van 2024 (hierna verwys as "die oorspronklike Proklamasie") deur die—

*(a)* verlenging van die tydperk vermeld in die vierde paragraaf van die oorspronklike Proklamasie (13 September 2024, as synde die datum van die oorspronklike Proklamasie) tot die datum van publikasie van hierdie Proklamasie;

*(b)* skrapping in subparagraaf *(a)* van paragraaf 1 van "en";

*(c)* vervanging in subparagraaf *(b)* van paragraaf 1 vir die komma met "; en"; en

*(d)* invoeging in paragraaf 1 na subparagraaf *(b)* van die volgende subparagraaf:

"*(c)* 100 ablusie en sanitasie infrastruktuur en fasiliteite by Bekkersdal,".

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te JOHANNESBURG op hede die 1ste dag van SEPTEMBER Tweeduisend ses-en-twintig.

**President**

Op las van die President-in-Kabinet:

**Minister van die Kabinet**

## PROCLAMATION NOTICE 350 OF 2026

**by the**
**PRESIDENT of the REPUBLIC of SOUTH AFRICA**

**SPECIAL INVESTIGATING UNITS AND SPECIAL TRIBUNALS ACT, 1996 (ACT NO. 74 OF 1996): REFERRAL OF MATTERS TO EXISTING SPECIAL INVESTIGATING UNIT: THE BUFFALO CITY METROPOLITAN MUNICIPALITY – EASTERN CAPE PROVINCE AND THE BUFFALO CITY METROPOLITAN DEVELOPMENT AGENCY**

WHEREAS allegations as contemplated in section 2(2) of the Special Investigating Units and Special Tribunals Act, 1996 (Act No. 74 of 1996) (hereinafter referred to as "the Act"), have been made in respect of the affairs of the Buffalo City Metropolitan Municipality (hereinafter referred to as "the Municipality") and the Buffalo City Metropolitan Development Agency (hereinafter referred to as "the BCMDA");

AND WHEREAS the Municipality and the BCMDA may have suffered losses that may be recovered;

AND WHEREAS I deem it necessary that the said allegations should be investigated and civil proceedings emanating from such investigation should be adjudicated upon;

NOW, THEREFORE, I hereby, under section 2(1) of the Act, refer the matters mentioned in the Schedule, in respect of the Municipality and the BCMDA, for investigation to the Special Investigating Unit established by Proclamation No. R. 118 of 31 July 2001 and determine that, for the purposes of the investigation of the matters, the terms of reference of the Special Investigating Unit are to investigate as contemplated in the Act, any alleged—

*(a)* serious maladministration in connection with the affairs of the Municipality and the BCMDA;
*(b)* improper or unlawful conduct by employees of the Municipality and the BCMDA;
*(c)* unlawful appropriation or expenditure of public money or property;
*(d)* unlawful, irregular or unapproved acquisitive act, transaction, measure or practice having a bearing upon State property;
*(e)* intentional or negligent loss of public money or damage to public property;
*(f)* offence referred to in Parts 1 to 4, or section 17, 20 or 21 (in so far as it relates to the aforementioned offences) of Chapter 2 of the Prevention and Combating of Corrupt Activities Act, 2004 (Act No. 12 of 2004), and which offences were committed in connection with the affairs of the Municipality and the BCMDA; or
*(g)* unlawful or improper conduct by any person, which has caused or may cause serious harm to the interests of the public or any category thereof,

which took place between 1 January 2016 and the date of publication of this Proclamation or which took place prior to 1 January 2016 or after the date of publication of this Proclamation, but is relevant to, connected with, incidental or ancillary to the matters mentioned in the Schedule or involve the same persons, entities or contracts investigated under authority of this Proclamation, and to exercise or perform all the functions and powers assigned to or conferred upon the said Special Investigating Unit by the Act, including the recovery of any losses suffered by the Municipality and the BCMDA or the State, in relation to the said matters in the Schedule.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria this 1st day of September Two thousand and twenty-six.

**CM Ramaphosa**
**President**

By Order of the President-in-Cabinet:

**MT Kubayi**
**Minister of the Cabinet**

**SCHEDULE**

1. The procurement of, or contracting for goods, works or services in respect of:
   1.1 Tender Number "BCMM/DCOMMS/AM/10/2016/17" (Mdantsane NU2 Swimming Pool Project);
   1.2 Tender Number "BCMM/DCOMMS/RECP/16/2019/20" (Mdantsane NU2 Swimming Pool Project);
   1.3 Tender Number/ RFQ No. "DCOMMS/2018-19/119" (appointment of First New Generation Trading (Pty) Limited for demolition of existing walls);
   1.4 Tender Number/ RFQ No. "RFQ/DCOMS/2018-19/164" (appointment of Lefito Trading trading as Kuyasa Electrical Contractors for removal of Donkin wall & palisade installation);
   1.5 Tender/Bid Number No. 9 of 2018 (Consulting Engineer services- Water World Project); and
   1.6 Tender/Bid No. 4 of 2019 (Main contractor – Waterworld);

   by or on behalf of the Municipality and the BCMDA and payments made in respect thereof in a manner that was—
   *(a)* not fair, competitive, transparent, equitable or cost-effective; or
   *(b)* contrary to applicable—
      (i) legislation;
      (ii) manuals, guidelines, practice notes, circulars or instructions issued by the National Treasury or the relevant Provincial Treasury;
      (iii) manuals, policies, procedures, prescripts, instructions or practices of or applicable to the Municipality and the BCMDA,

   and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality and the BCMDA.

2. Any irregular, unlawful or improper conduct, including serious maladministration and the causes thereof, by officials or employees of the Municipality and the BCMDA, the applicable suppliers or service providers, or any other person or entity, in relation to the allegations as set out in paragraph 1 of this Schedule.

**PROKLAMASIE KENNISGEWING 350 VAN 2026**

**deur die**
**PRESIDENT van die REPUBLIEK van SUID-AFRIKA**

**WET OP SPESIALE ONDERSOEKEENHEDE EN SPESIALE TRIBUNALE, 1996 (WET NO. 74 van 1996): VERWYSING VAN AANGELEENTHEDE NA BESTAANDE**

**SPESIALE ONDERSOEKEENHEID: DIE BUFFALO CITY METROPOLITAANSE MUNISIPALITEIT – OOS-KAAP PROVINSIE EN DIE BUFFALO CITY METROPOLITAANSE ONTWIKKELINGSAGENTSKAP**

AANGESIEN bewerings soos beoog in artikel 2(2) van die Wet op Spesiale Ondersoekeenhede en Spesiale Tribunale, 1996 (Wet No. 74 van 1996) (hierna "die Wet" genoem), gemaak is ten opsigte van die sake van die Buffalo City Metropolitaanse Munisipaliteit (hierna "die Munisipaliteit" genoem) en die Buffalo City Metropolitaanse Ontwikkelingsagentskap (hierna "die BCMOA" genoem);

EN AANGESIEN die Munisipaliteit en die BCMOA moontlik verliese gely het wat verhaal kan word;

EN AANGESIEN ek dit nodig ag dat die vermelde bewerings ondersoek moet word en siviele verrigtinge wat uit sodanige ondersoek voortspruit, bereg moet word;

DERHALWE verwys ek nou, kragtens artikel 2(1) van die Wet, die aangeleenthede in die Bylae vermeld, ten opsigte van die Munisipaliteit en die BCMOA, vir ondersoek na die Spesiale Ondersoekeenheid ingestel by Proklamasie No. R. 118 van 31 Julie 2001 en bepaal dat, vir die doeleindes van die ondersoek van die aangeleenthede, die opdrag van die Spesiale Ondersoekeenheid is om ondersoek in te stel, soos in die Wet beoog, na enige beweerde—

*(a)* ernstige wanadministrasie in verband met die sake van die Munisipaliteit en die BCMOA;
*(b)* onbehoorlike of onregmatige optrede deur werknemers van die Munisipaliteit en die BCMOA;
*(c)* onregmatige bewilliging of besteding van publieke geld of eiendom;
*(d)* onwettige, onreëlmatige of niegoedgekeurde verkrygende handeling, transaksie, maatreël of praktyk wat op Staatseiendom betrekking het;
*(e)* opsetlike of nalatige verlies van of skade aan publieke eiendom;
*(f)* misdryf bedoel in Dele 1 tot 4, of artikel 17, 20 of 21 (vir sover dit op voornoemde misdrywe betrekking het) van Hoofstuk 2 van die Wet op die Voorkoming en Bestryding van Korrupte Bedrywighede, 2004 (Wet No. 12 van 2004), en welke misdrywe in verband met die sake van die Munisipaliteit en die BCMOA gepleeg is; of
*(g)* onregmatige of onbehoorlike optrede deur enige persoon wat ernstige benadeling vir die belange van die publiek of enige kategorie daarvan veroorsaak het of kan veroorsaak,

wat plaasgevind het tussen 1 Januarie 2016 en die datum van publikasie van hierdie Proklamasie of wat plaasgevind het voor 1 Januarie 2016 of na die datum van publikasie van hierdie Proklamasie, maar betrekking het op, verband hou met, insidenteel of aanvullend tot die aangeleenthede in die Bylae is of dieselfe persone, entiteite of kontrakte betrek wat onder die gesag van hierdie Proklamasie ondersoek word, en om al die werksaamhede en bevoegdhede deur die Wet aan die vermelde Spesiale Ondersoekeenheid verleen word, uit te voer of te verrig, met inbegrip van om enige verliese wat die Munisipaliteit of die BCMOA met betrekking tot die in die Bylae vermelde sake, gely het, te verhaal.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria op hede die 1ste dag van September Tweeduisend-ses-en-twintig.

**CM Ramaphosa**
**President**

Op las van die President- in- Kabinet:

**MT Kubayi**
**Minister van die Kabinet**

**BYLAE**

1. Die verkryging van, of kontraktering vir goedere, werke of dienste te aansien van:
   1.1 Tender Nommer "BCMM/DCOMMS/AM/10/2016/17" (Mdantsane NU2 Swembad Projek);
   1.2 Tender Nommer "BCMM/DCOMMS/RECP/16/2019/20" (Mdantsane NU2 Swembad Projek);
   1.3 Tender Nommer/ RFQ No. "DCOMMS/2018-19/119" (aanstelling van *First New Generation Trading (Pty) Limited* vir die afbreek van bestaande mure);
   1.4 Tender Nommer/ RFQ No. "RFQ/DCOMS/2018-19/164" (aanstelling van *Lefito Trading* wat as *Kuyasa Electrical Contractors* handel vir die verwydering van Donkin-muur & palissade installasie);
   1.5 Tender/Bodnommer No. 9 van 2018 (Konsultasie Ingenieur dienste- Water World Projek); en
   1.6 Tender/Bod No. 4 van 2019 (Hoof kontrakteur- "Waterworld");
   deur of namens die Munisipaliteit en die BCMOA en betalings wat ten opsigte daarvan gemaak is op 'n wyse wat—
   *(a)* nie billik, mededingend, deursigtig, gelyk of koste-doeltreffend was nie; of
   *(b)* strydig was met toepaslike—
   (i) wetgewing;
   (ii) handleidings, riglyne, praktyknotas, omsendbriewe, of opdragte deur die Nasionale Tesourie of Tersaaklike Provinsiale Tesourie uitgereik,
   (iii) handleidings, beleid, prosedures, voorskrifte, instruksies of praktyke van of van toepassing op die Munisipaliteit en die BCMOA,
   en enige verwante ongemagtigde, onreëlmatige of vrugtelose en verkwistende uitgawes deur die Munisipaliteit en die BCMOA aangegaan.

2. Enige onreëlmatige, onregmatige of onbehoorlike gedrag, met inbegrip van ernstige wanadministrasie en die oorsake daarvan, deur amptenare of werknemers van die Munisipaliteit en die BCMOA, die toepaslike verskaffers of diensverskaffers, of enige ander persoon of entiteit, met betrekking tot die bewerings in paragraaf 1 van hierdie Bylae.

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