



UBUNTU
(n.) "I am what I am because of who we all are"
compassion, kindness and humanity that connect us together by sharing ourselves with others and caring for those around us

Identifying priorities for continued global policy dialogue – A South African perspective

28 January 2026

Practical implementation challenges and policy trade offs

Taxation of low value goods

- Reality of Customs legacy systems and its constraints
- The importance of designing an efficient system for the collection of import VAT and duties
- How can a tax administration limit its risk of not collecting VAT and duties
 - VAT registration for the non resident supplier/platform
 - Payment at time of importation (importer/clearing agent)
 - Need to validate values declared for customs duty and VAT purposes to identify risk of under declaration

**Practical
implementation
challenges and
policy trade offs**

The Platform economy (Intermediaries / online Marketplaces)

Need for regular updates that includes best practice, challenges and solutions from the perspective of both tax administrations and business

Practical implementation challenges and policy trade offs

E-Invoicing and digital transaction reporting

The recently released DCTR report is welcomed

A regular update of new developments, trends, challenges and solutions from the perspective of both tax administrations and business is recommended

Access to specific Country experiences is valuable

Practical implementation challenges and policy trade offs

The increasing reliance on third party data

A crucial consideration for those jurisdictions who have not yet implemented a DCTR model

Data sources – in country vs cross border

The importance of enabling legislation to request data

Suggested/recommended analysis to be performed to improve risk identification

Thank you

Siyabulela

Siyabonga

Siyathokoza

Dankie

Re a leboga

Re a leboha

Ro livhuwa

Ha khensa