



Taxation of international executives: South Africa



June 2025

Contents

1	Overview and Introduction	4
2	Income Tax	6
3	Special considerations for short-term assignments	18
4	Other taxes and levies	20
5	Immigration	22

01

Overview and Introduction

1 Overview and Introduction

The South African taxation system is a residence-based system in which any person who is a South African tax resident will be subject to tax on worldwide income and worldwide capital gains. Non-residents are only liable for taxation in South Africa on South African sourced income and for capital gains tax arising from the disposal of immovable property in South Africa (including any interest or right to immovable property in South Africa).

Income tax is levied at progressive tax rates (18% to 45%) on an individual's taxable income in that South African tax year. Taxable income is calculated by subtracting allowable deductions and exempt amounts from gross income.

The South African tax year runs from 1 March to 28/29 February.

All legislative references made are with reference to the Income Tax Act No. 58 of 1962 ("the Act").

02

Income tax

2 Income Tax

2.1 Residence

2.1.1 Establishing tax residence

Tax residents are individuals who are “ordinarily resident” or who are tax resident by virtue of meeting all the requirements of the so-called “physical presence test” (discussed below). The tax residence assessment is a continuous evaluation and must be assessed at least once a tax year.

Note that any individual who is exclusively deemed to be tax resident in another tax jurisdiction by the application of a Double Taxation Agreement (“DTA”) is deemed to be a non-resident for South African tax purposes.

Ordinarily resident

The concept of “ordinarily resident” is not defined in the Act but is widely held (under common law) to be the country/jurisdiction that an individual considers to be their “real home”, i.e. their place of permanent abode, where their belongings are stored, which they leave for temporary absences, and to which they regularly return after such absences.

If the individual is normally resident in South Africa, apart from temporary or occasional absences (of long or short duration), or if individual elects to permanently settle in South Africa (for example a foreign national relocating to South Africa), South Africa will be deemed to their “real home”, and the individual will immediately become a tax resident by virtue of the “ordinarily residence” test.

Physical presence test

In terms of the physical presence test, where an individual is not “ordinarily resident” in any year of assessment, they will be tax resident in South Africa if they are physically present in South Africa for a period exceeding:

- (a) 91 days during the current tax year,
- (b) 91 days during each of the preceding 5 tax years, and
- (c) 915 days (or part days) in aggregate during those 5 preceding tax years.

Note that only when an individual meets all three above-mentioned requirements, will that individual be regarded as a tax resident of South Africa i.e. from the commencement of the sixth (6th) South African tax year (1 March).

It is important to recognise that a person may also establish tax residency in South Africa by being “ordinarily resident” during the fourth tax year, for example: even though the physical presence test criteria may not be met in the fourth tax year due to insufficient days spent in South Africa, it will still be necessary to evaluate whether the individual has triggered tax residence in terms of the “ordinarily resident” test.

2.1.2 Cessation of tax residence

A South African tax resident can cease to be a tax resident in various ways i.e. expressing an intention to do so (supported by evidence) or by a period of continuous absence of 330 days, or by application of a DTA (if in existence). The impact of the cessation of South African tax residence is that there may be a capital gains tax charge (“exit tax”) upon the deemed disposal of worldwide assets which may be due.

2.2 Types of taxable compensation

Income from employment (i.e. remuneration/compensation) received by an employee from an employer constitutes taxable income, subject to certain deductions and exemptions. Regard must be had to an employee’s tax residence status in South Africa when determining taxable remuneration.

“Remuneration” is defined broadly in the Act and includes cash, allowances, and non-cash benefits (sometimes referred to as “fringe benefits” or “benefits-in-kind”). Generally, remuneration for services rendered in South Africa constitutes taxable income regardless of where such remuneration is paid from, contracted from, or received.

Typical taxable items included in an expatriate employee’s compensation package are discussed below:

2.2.1 Reimbursements of foreign and/or home country/jurisdiction taxes

A tax equalisation policy refers to the contractual arrangement whereby the employee’s host country tax liability is borne by the employer and the employee does not bear the impact of being “worse off” from a tax perspective had he/she remained in the home country. The employee’s host country tax liability is “grossed-up” to account for the “tax-on-tax” benefit created by the employer paying for the employee’s taxes.

Should, in consequence of a “tax equalisation” calculation having been performed, an employer be required to reimburse the over-withholding of hypothetical taxes to an employee, such a reimbursement to the employee must be treated as taxable remuneration in the hands of the employee.

2.2.2 Relocation costs

Certain relocation costs (“transfer costs”) incurred at the behest of the employer to relocate from one place of employment to another place of employment, are exempt from tax.

These costs may be paid directly by an employer to the creditors, or the costs may be reimbursed by the employer to the employee. Documentary evidence of costs must be retained by both parties.

The cost of temporary accommodation, which is borne by the employer, is exempt from tax for up to 183 days from the commencement of the employment transfer.

2.2.3 Home leave flights

All home leave flights, equal to the cost to the employer, are taxable. Relocation flights as part of an employee's relocation costs are exempt.

2.2.4 Allowances (cash allowances)

All allowances are fully taxable. For example, cost-of-living allowances are taxable.

2.2.5 Accommodation provided by an employer

For individuals who are inbound to South Africa

Depending on the circumstances, employer-provided accommodation may not constitute taxable remuneration.

Where an employee is working in South Africa and away from their usual place of residence (outside South Africa), the employer-provided accommodation in South Africa will not be taxable if that employee is in South Africa for a period of less than 90 days in that tax year.

Where an employee is seconded to South Africa and away from their usual place of residence outside South Africa, the taxable value of the employer-provided accommodation in South Africa is determined after the offset of a monthly tax exemption of ZAR 25 000 per month for the first 24 months of the secondment. For example, if the rental payable is ZAR 35 000 per month, the cost to the employer is reduced by ZAR 25 000 per month for the first 24 months of the secondment. Therefore, the taxable value for the employee is ZAR 10 000 per month for the first 24 months of the secondment. Note: **Very strict criteria apply** for this concession.

For individuals who are outbound from South Africa

There is no taxable value on employer-provided accommodation outside of South Africa where that individual (employee) is away from their usual place of residence in South Africa. This exemption only applies to the extent that such individual (employee) is absent from their usual place of residence in South Africa for the purposes of performing the duties of their employment.

2.2.6 Right of use of a company vehicle

Where an employer provides a motor vehicle to an employee, a monthly taxable benefit arises.

The taxable value is based on the "determined value"¹ of the motor vehicle, and is calculated at either 3.5%, or 3.25%, per month of the "determined value" if the motor vehicle is subject to a maintenance plan.

Note that where the motor vehicle has been acquired by the employer under an operating lease (as defined in the Act), the taxable value is the cost incurred by the employer under the operating lease **plus** the cost of fuel.

¹ Typically the "retail market value" of the motor vehicle.

Once the taxable value of the motor vehicle benefit is determined, only 80% of the taxable value is subject to a monthly employees' tax withholding ("Pay-As-You-Earn"/"PAYE"). The balance of the taxable value is subject to income tax on assessment of the individual's annual income tax return. The taxable value of this benefit may be reduced on assessment (of the employee's annual income tax return) in accordance with the ratio of business kilometers travelled to total kilometers travelled. The employee is required to maintain a mileage logbook which may have to be submitted to the South African Revenue Service ("SARS") to support the tax deduction against the taxable benefit.

2.2.7 Employer contributions to Medical Aid

Medical "insurance" in South Africa is not the same as medical "aid".

Employer contributions to an **approved** South African medical aid fund (or to any fund which is registered under similar provisions contained in the laws of another country/jurisdiction), are taxable. Employer contributions to a foreign medical aid scheme, which are not paid to a fund as described above, will be regarded as a taxable benefit where the employee acquires the right to have those contributions made by their employer in terms of their contractual arrangements.

Medical Scheme Fees Tax Credits ("MTC")

For the South African tax year commencing 1 March 2025, taxpayers may deduct from their tax liability a tax credit of ZAR 364 per month for the first two beneficiaries on the medical aid plan and an additional ZAR 246 per month for each additional beneficiary, in respect of medical aid contributions made by themselves or their employer to an approved South African medical aid fund (or any fund which is registered under any similar provision contained in the laws of any other country/jurisdiction). These medical aid tax credits (rebate) may be applied in the South African payroll.

Medical Expenses Tax Credit ("AMTC")

In addition to the MTC mentioned above which may be processed via the South African payroll, the taxpayer may be eligible for an additional medical tax credit (rebate) on assessment of the annual income tax return which has the impact of reducing tax liability. These additional medical credits usually require the taxpayer to have incurred significant out-of-pocket medical costs which have not been recouped from the medical aid.

2.2.8 Tax services provided to employees

Fees for tax services provided to expatriate employees in consequence of contractual arrangements between the tax service provider and the employer constitute a taxable benefit which should be taxed in the hands of the employee.

2.2.9 Intra-group statutory directors

- (a) **Will a non-resident of South Africa who, as part of their employment within a group company, is also appointed as a statutory director (i.e. member of the Board of Directors in a group company situated in South Africa) trigger a personal tax liability in South Africa, even though no separate director's fee/remuneration is paid for their duties as a board member?**

Directors' fees derived by non-resident directors will be subject to tax in the country/jurisdiction where the board meetings take place, irrespective of the place where the director is tax resident. If no directors' fees are paid for duties as a board member, no tax liability will arise in relation to directors' fees. Any director's remuneration (other than directors' fees) paid for services rendered in South Africa, would be regarded as South African sourced and subject to tax in South Africa.

- (b) **Will the taxation be triggered irrespective of whether or not the board member is physically present at the board meetings in South Africa?**

Article 16 of the Convention provides that: "Directors' fees and other similar payments derived by a resident of a Contracting State in their capacity as a member of the board of directors of a company which is a resident of the other Contracting State, may be taxed in that other State."

If no directors' fees are paid, no South African tax liability will arise. If directors' fees are paid, but the board member did not attend the meeting in South Africa, this would be unusual as directors' fees are typically paid for board meeting attendance. However, the fees will remain taxable in South Africa, since the source of directors' fees for board meetings is considered to be the country in which the board meetings are held.

The other country may also have the right to tax the directors' fees but would typically be required to allow a foreign tax credit for South African taxes paid, since the directors' fees are sourced in South Africa.

- (c) **Will the answer be different if the cost directly or indirectly is charged to/allocated to the company situated in South Africa (i.e. as a general management fee where the duties rendered as a board member is included)?**

An apportionment would be required to distinguish between directors' fees i.e. compensation paid to a director in their capacity as a director, for the attendance of board meetings, and remuneration for services rendered to the company, other than in the capacity as a board member. Directors' fees are specific payments for attending board meetings, while directors' remuneration covers a broader spectrum of payments for various services rendered by directors. Both have distinct tax implications and reporting requirements in South Africa.

Directors' fees are taxable in the country/jurisdiction in which the board meetings take place (typically where the company is resident). Other compensation received for duties performed by a director is taxable in terms of the general source rules in South Africa with regards to services income, i.e. income if the services to which the income relates are rendered in South Africa.

We note that non-executive directors may, in addition to income tax, be liable to register and account for Value Added Tax on directors' fees received, if the total value of taxable supplies made exceeds the compulsory registration threshold of ZAR 1 million, or will exceed that amount in terms of a written contract in any consecutive period of 12 months.

(d) In the case that a tax liability is triggered, how will the taxable income be determined?

The full value of the directors' fees for the attendance of board meetings, will be subject to tax. In addition, any remuneration for services other than attending board meetings, will be subject to tax in South Africa where the services are rendered in South Africa.

Non-resident, non-executive directors ("NED's"), are subject to an employees' tax withholding in relation to directors' fees received. Resident non-executive directors may elect to have employees' tax withheld, on their directors' fees but it is not required.

2.3 Expatriate concessions

2.3.1 For inbound expatriate employees

Other than the concessions relating to the above-mentioned employer-provided accommodation, there are no special tax concessions for inbound expatriate employees.

To reiterate, where an employee is foreign national who is not a South African tax resident, foreign-sourced employment income, foreign investment income and foreign capital gains (excluding gains derived from the disposal of immovable property held in South Africa or any interest in immovable property) will not be subject to tax.

2.4 Remuneration earned for working abroad

2.4.1 For inbound expatriate employees

To the extent that a non-resident employee physically renders employment services outside of South Africa, the remuneration attributable to the time worked outside South Africa will not be taxable in South Africa, on the basis that the remuneration is not sourced in South Africa.

In these circumstances, the expatriate employee's remuneration will require apportionment in respect of the South African and non-South African sourced income. This apportionment will usually be done based on the number of days spent working in South Africa vs days spent working outside of South Africa.

We recommend that the requirement for the employee to render services abroad be detailed in a contract of employment. If subject to an audit by SARS, the contract may be requested along with other the specific details (such a travel diary).

2.4.2 For outbound expatriate employees

For tax resident individuals, prior to 1 March 2020, 100% of foreign-sourced employment income could be exempted subject to certain conditions, namely that services were

rendered abroad for more than 183 full days in any rolling 12-month period, including more than 60 continuous full days in that same 12-month period.

Effective 1 March 2020, only the first ZAR 1.25 million of foreign remuneration received by, or accrued to, South African tax residents who meet the above-mentioned requirements, will be exempt from tax. Foreign-sourced employment income that exceeds ZAR1.25 million will be taxed according to the normal progressive tax rates in that year of assessment.

However, tax relief may be claimed by applying foreign tax credits (in terms of section 6quat of the Act) in respect of tax paid on the balance of the foreign-sourced employment income.

2.5 Taxation of investment income and capital gains

Non-residents are liable for tax on South African-sourced investment income and liable for capital gains derived in respect of immovable property held in South Africa (or any interest therein). South African residents are liable for tax on worldwide income and worldwide capital gains.

Investment income includes

- Interest income
- Dividend income
- Rental income (income from the letting of immovable property / real estate)

Forty percent (40%) of the capital gain is included in taxable income and taxed at the individual's marginal tax rate (i.e. the highest income tax rate of 45% percent yields an effective capital gains tax rate of 18%). An annual exclusion of ZAR 40 000 per tax year is available.

2.6 Tax Compliance deadlines

The deadlines for submission of individual income tax returns (forms ITR12) for the 2025 tax year are as follows:

- Electronic submission for non-provisional taxpayers: Monday, 20 October 2025.
- Electronic submission for provisional taxpayers: Monday, 19 January 2026.

SARS will assess the annual tax return and notify the taxpayer of any tax outstanding (or refund).

Tax is due by the date specified on the assessment, typically 30 days from the date on which the assessment is issued. Late submission of an income tax return will attract a monthly administrative non-compliance penalties.

No joint filings in South Africa.

2.7 Relief relating to foreign income

Foreign tax credit relief for South African tax residents is available in terms of domestic provisions (foreign tax credits and foreign remuneration exemption). Alternatively, relief can be granted in terms of a DTA.

2.8 Tax rates for the 2025/2026 tax year

Taxable income (ZAR)	Rates of tax (ZAR)
1 – 237 100	18% of taxable income
237 101 – 370 500	42 678 + 26% of taxable income above 237 100
370 501 – 512 800	77 362 + 31% of taxable income above 370 500
512 801 – 673 000	121 475 + 36% of taxable income above 512 800
673 001 – 857 900	179 147 + 39% of taxable income above 673 000
857 901 – 1 817 000	251 258 + 41% of taxable income above 857 900
1 817 001 and above	644 489 + 45% of taxable income above 1 817 000

Income tax is paid to SARS either as employees' tax, provisional tax², or upon assessment.

² Provisional taxes are advance tax payments payable to SARS in relation to taxable passive income which exceeds ZAR 30 000 per South African tax year or where remuneration is paid to an employee for services rendered in South Africa from which South African employees' tax is not withheld. Provisional tax requires taxpayers to make at least two payments during the year of assessment based on their estimated taxable income

2.9 General tax credits for the 2025/2026 tax year

2.9.1 Rebates for natural persons

- Primary rebate: ZAR 17 235
- Secondary rebate (age 65 to below 75): ZAR 9 444
- Tertiary rebate (age 75 and older): ZAR 3 145

2.9.2 Medical schemes fees tax credit

- Monthly credit for the first two (2) dependents on the medical aid: ZAR 364
- Monthly credit for every additional dependent on the medical aid: ZAR 246

2.10 Sample tax credits

This calculation is based on a non-resident married taxpayer in South Africa, with two children, whose 3-year assignment began on 1 March 2023 and ended on 28 February 2025. The taxpayer's base salary is 100 000 US dollars (USD) and the calculation covers 3 years.

Type of income	2024 USD	2025 USD	2026 USD
Salary	100,000	100,000	100,000
Bonus	20,000	20,000	20,000
Cost-of-living allowance	10,000	10,000	10,000
Housing allowance (Cash)	12,000	12,000	12,000
Company car (see assumptions)	6,000	6,000	6,000
Moving expense reimbursement	20,000	0	0
Home leave	5,000	0	10,000
Education allowance	3,000	3,000	3,000
Interest income from South African sources	6,000	6,000	6,000

Other assumptions

- All remuneration income is attributable to local sources.
- Bonuses are paid at the end of each tax year and accrue evenly throughout the year.
- The company car is used for business and private purposes and the “determined value” for tax purposes is USD 50 000 (including VAT). The company car has a maintenance plan. The assignee does not maintain a logbook and mainly undertakes private travel using the company-provided vehicle.
- The employee is non-resident throughout the assignment.

- Tax treaties and totalization agreements are ignored for the purpose of this calculation (no totalisation agreements with South Africa exist).

Calculation of Taxable Income

Year ended	2024 ZAR	2025 ZAR	2026 ZAR
Days in South Africa during tax year	365	366	365
Earned income subject to income tax			
Salary	1,800,000	1,800,000	1,800,000
Bonus	360,000	360,000	360,000
Cost-of-living allowance	180,000	180,000	180,000
Housing allowance(cash)	216,000	216,000	216,000
Company car Taxable value	351,000	351,000	351,000
Moving expense reimbursement	0	0	0
Home leave	90,000	0	180,000
Education allowance	54,000	54,000	54,000
Total remuneration earned	3,051,000	2,961,000	3,141,000
Other income (Local Interest)	108,000	108,000	108,000
Total income	3,159,000	3,069,000	3,249,000
Deductions (Local interest exemption)	(23,800)	(23,800)	(23,800)
Total taxable income	3,135,200	3,045,200	3,225,200

Year ended	2024 ZAR	2025 ZAR	2026 ZAR
Days in South Africa during the tax year	365	366	365
Taxable income as above	3,135,200	3,045,200	3,225,200
South African tax thereon	1,237,679	1,197,179	1,278,179
Less:			
Domestic tax rebates	17,235	17,235	17,235
Foreign tax credits (Maximum allowed equal to South Africa tax liability on foreign-sourced income)	0	0	0
Total South African tax	1,220,444	1,179,944	1,260,944

03

Special considerations for short-term assignments

3 Special considerations for short-term assignments

3.1 Residency rules

Are there special residency considerations for short-term assignments?

No. There are no special residency considerations. The tax residency rules that would apply to an individual who is on a long-term assignment would also apply to an individual who is on a short-term assignment. However, it is unlikely that a short-term assignee would trigger tax residency in South Africa.

3.2 Payroll considerations

Are there special payroll considerations for short-term inbound assignments?

No. The same considerations that apply to an individual on a longer assignment will apply.

3.3 Taxable income

What income will be taxed during short-term inbound assignments?

On the basis that the employee will be non-tax resident, any taxable income³ which is of a South African source, that exceeds the current tax threshold will be subject to South African income tax. The tax threshold for the 2025/2026 tax year is ZAR 95 750.

3.4 Additional considerations

Are there any additional considerations that should be considered before initiating a short-term assignment to South Africa?

- **Work Permits and Visas**

Ensure that the employee obtains the appropriate visa for their secondment to South Africa. The type of visa required will depend on the nature and duration of the work.

- **Double Tax Agreement**

In cases where South Africa has a DTA with the other country/jurisdiction in question, the short-term assignment should be structured such that the individual can meet the requirements for DTA relief, if possible.

- **Employment Law Compliance:**

Ensure that employment contracts comply with local requirements.

³ Includes employment income which relates to services rendered in SA.

04

Other taxes and levies

4 Other taxes and levies

4.1 Social security levies

South Africa does not have a social security system. Consequently, no totalisation agreements have been entered into.

4.2 Payroll taxes

In addition to employees' tax which is managed via a payroll, there are also other payroll-related obligations, namely:

- Unemployment Insurance Fund contributions,
- Skills Development Levy contributions,
- Compensation for Occupational Injuries and Diseases levies.

4.3 Wealth taxes

South Africa does not impose wealth tax. Estate duty is levied in relation to deceased estates. Donations tax is payable by tax residents only, subject to certain exceptions.

4.4 Exchange control

Is there a requirement to declare/report offshore assets (e.g. foreign financial accounts, securities) to the country/jurisdiction's fiscal or banking authorities?

South Africa is an exchange control regulated environment. These regulations only apply to persons who are exchange control resident in South Africa (persons who are domiciled in South Africa or persons who are holders of permanent resident permits). Note that the definition of tax resident is not the same as that for an exchange control resident as the definition for "exchange control" relates to "domicile".

The exchange control regulations are designed to monitor and manage the flow of currency in and out of South Africa. Depending on the circumstances, certain funds, assets, and/or transactions may need to be declared and placed on record with the South African Reserve Bank.

South African residents must disclose their foreign income and assets in their annual tax returns. This includes income from foreign investments, interest, dividends, and capital gains to SARS.

05

Immigration

5 Immigration

Following is an overview of the concept of South Africa's immigration system for skilled labour. (E.g. which steps are required, authorities involved, in-country/jurisdiction and foreign consular processes, review/draft flow chart illustrating the process)

In terms of the South African Immigration Act 13 of 2002, "The Immigration Act" any foreign national employed in South Africa must be in possession of a work visa authorizing them to work for their respective employer.

Foreign nationals recruited from abroad must apply for their work visa through the South African Consular offices abroad and await the outcome of their visa applications prior to departing for South Africa. They are not allowed to travel to South Africa on a Visitors or Tourist visa and then apply for a long-term work visa within South Africa.

Foreign nationals who are in possession of a long-term South African work visa are permitted to apply for change of conditions or status within South Africa and be issued with new visas. However, this is not applicable for holders of Intra-Company Transfer work visas.

There are various types of work visas which foreign nationals can apply for to work legally in South Africa. This would be dependent of the type of employment arrangement, whether the foreign national will be seconded to work in South Africa on an international assignment or whether they will be offered a local employment contract.

Foreign nationals who are employed abroad and assigned to work on an international assignment at a branch/subsidiary or affiliate company in South Africa may apply for an Intra- Company Transfer work visa. The assigned employee must have been employed by the company abroad for not less than 6 months and the employee will be required to transfer skills to South African citizens or permanent residence holders. Intra-Company Transfer work visas are issued for a maximum period of 4 years and not renewable beyond this period.

Foreign nationals who are offered local employment by the South African entity can either apply for a Critical Skills work visa or General Work visa. In June 2014, the Department of Home Affairs published the critical skills list. This list has since been revised by the Department of Higher Education and Training, as well as the Department of Home Affairs. On 3 October 2023, the Department of Home Affairs published the new critical skills list which outlined the new skills and /or qualifications which are now deemed to be critical in South Africa.

The Department of Home Affairs has also gazetted the new point-based system for general work visas and critical-skills work visas with the aim to introduce a transparent framework on the adjudication of work visa applications.

The allocation of points for a work visa application will be determined according to the foreign nationals:

- Qualifications
- Offer of employment
- Language Skills
- Salary
- Work experience

A foreign national who applies for a Critical Skills work visa or General Work visa must meet all the requirements which are required for that work visa classification and must accumulate at least 100 points in relation to the five (5) evaluation criteria listed above.

Foreign nationals who qualify for any of the occupational categories listed under the gazetted critical skills list will automatically obtain 100 points and those who reach the threshold of 100 points through a combination of points other than through the occupations listed under the critical skills list will be issued with a General Work visa.

It is imperative to note that foreign nationals who are offered employment by corporate entities registered with the Department of Home Affairs' Trusted Employer Scheme' will also be allocated points under the new system.

Criteria for Work Visas Based on the Points-Based System

	Criteria	Points (%)	Criteria	Points (%)
Occupation	Occupation on the Critical Skills list	100 points		
Qualifications	National Qualification Framework (NQF) Level 9 and 10	50 points	National Qualification Framework (NQF) Level 7 and 8	30 points
Offer of employment (mandatory)	More than ZAR 976,194 gross per annum	50 points	Between: ZAR 650,796 and ZAR 976,194 gross per annum	20 points
Work experience	5-10 years	20 points	Above 10 years	30 points
Employment Status	Offer from a Trusted Employer	30 points		
Language Skills	Proficient in at least one official language	10 points		

Critical Skills work visas and General Work visas are issued for a maximum period of 5 years and both types of work visas are renewable.

The provisions under the new work visa regime requires applicants of Critical Skill work visas and General Work visas to be in possession of an offer of employment when applying for the work visa application and the employer must be verifiable and in good standing with the Department of Employment and Labour for an application to be processed by the Department of Home Affairs.

Foreign nationals who qualify to apply for a Critical Skills work visa will be required to obtain a certificate of evaluation of their foreign qualifications by the South African Qualifications Authority ("SAQA"), and the documents must be translated by a sworn translator into one of the official languages of South Africa.

Applicants are also required to register with a professional body, council or board recognized by SAQA and obtain a written confirmation from the professional body confirming their skills and qualifications

It is important to note that the Minister of Home Affairs has granted a full waiver in relation to the requirement for the General Work visa application to include a certificate from the Department of Employment and Labour confirming that a diligent search was conducted by the prospective employer and that:

1. The prospective employer was unable to find a suitable South African citizen or permanent resident with qualifications or skills and experience equivalent to those of the applicant;
2. The applicant has qualifications or proven skills and experience in line with the job offer,
3. The salary and benefits of the applicant are not inferior to the average salary and benefits of citizens or permanent residents occupying similar positions in the Republic; and
4. The contract of employment stipulating the conditions of employment, signed by both the applicant and employer, is in line with the labour standards in the Republic.

Although, applicants for Critical Skills work visas and General Work visas are required to provide a certificate of evaluation of their foreign qualifications conducted by the South African Qualifications Authority ("SAQA"), the Minister of Home Affairs has granted a partial waiver in relation to this requirement. This is due to the delays in obtaining a certificate of evaluation of foreign qualifications by SAQA, applicants will be allowed to submit proof of submission of their application to SAQA for the evaluation of their foreign qualifications.

However, this is subject to meeting the other prescribed requirements and the Department of Home Affairs will issue the Critical Skills visa or General Work visa for a period of 12 months and once the SAQA evaluation certificate is secured, the work visa may be extended for the remaining four-year period from within South Africa. The extension may be applied for whilst the foreign national is still present in South Africa.

Employment of illegal foreigner nationals is prohibited and may result in the employers being arrested and imprisoned or fined.

5.1 International Business Travel/Short-Term Assignments

Describe (a) which nationalities may enter South Africa as non-visa national, (b) which activities they may perform and (c) the maximum length of stay.

A citizen who is a holder of a national passport of the following countries/jurisdictions is not required to hold a visa in respect of purposes for which a port of entry visa may be issued for an intended stay of 90 days or less.

African Union Laissez Passer	Andorra	Angola (ordinary passports 90 days per annum visits not to exceed 30 days)
Argentina	Australia	Austria
Belgium	Botswana	Brazil
Canada	Chile	Czech Republic; Denmark
Ecuador	Finland	France
Germany (except in diplomatic staff due to assume duty at the Embassy and Consulates of Germany in SA)	Ghana (90 days per annum)	Greece
Iceland	Ireland	Israel
Italy	Jamaica	Japan
Lesotho	Liechtenstein	Luxemburg
Kenya (90 days per annum); Madagascar (90 days per annum)	Malaysia	Malta
Monaco	Namibia (only ordinary passport holders 90 days per annum)	Netherlands
Norway	New Zealand	Palestine
Panama	Paraguay	Portugal
Qatar	Russian Federation	San Marino

Sao Tome and Principe	Saudi Arabia	Seychelles (90 days per annum)
Singapore	Spain	St Vincent & the Grenadines
Sweden	Switzerland	Tanzania (90 days per annum)
Trinidad & Tobago (only ordinary passport holders)	Tunisia	United Arab Emirates
United Kingdom of Great Britain and Northern Ireland (only ordinary passport holders)	British Islands Bailiwick of Guernsey and Jersey, Isle of man	British Oversees Territories ⁴
United States of America (only diplomatic and ordinary passport holders. However, diplomatic passport holders who are due to assume duty at the Embassy and Consulates of the USA in South Africa, require visas for accreditation purposes)	Uruguay	Venezuela
Zambia (90 days per annum), Zimbabwe	Zimbabwe	

⁴ British Oversees Territories namely: Anguilla, Bermuda, British Antarctic Territory, British Indian Ocean Territory, British Virgin Islands, Cayman Islands, Falkland Islands, Gibraltar, Montserrat, St Helena and Dependencies (Ascension Island, Gough Island and Tristan da Cunha), Pitcairn, Henderson, Ducie and Oenone Islands, the Sovereign Base Areas of Cyprus, South Georgia and South Sandwich Islands and the Turks and Caicos Island.

A citizen who is a holder of a national passport of the following countries/jurisdictions is not required to hold a visa in respect of purposes for which a port of entry visa may be issued for an intended stay of 30 days or less.

Antigua and Barbuda	Bahamas (only ordinary passport holders)	Barbados
Belize	Benin	Bolivia
Cape Verde	Costa Rica	Cyprus (only ordinary passport holders)
Gabon	Guyana	Hong Kong (SAR) [only with regard to holders of Hong Kong British National Overseas passports and Hong Kong Special Administrative Region passports]
Hungary (only ordinary passport holders)	Jordan	Kingdom of Eswatini
	Macau (SAR) [only with regard to holders of Macau Special Administrative Region passports (MSAR)]	Malawi
Maldives	Mauritius	Mozambique (only ordinary passport holders)
Peru	Poland (only ordinary passport holders)	Seychelles
South Korea	Thailand (only ordinary passport holders)	Turkey

The following activities are permissible to be conducted in South Africa for visa-exempted nationals.

- Holiday.
- Attending business meetings.
- Attending conferences, seminars or sports events.
- A person, who is the spouse or dependent child of the holder of a valid visitor's visa, study visa, treaty visa, business visa, medical treatment visa, relative's visa, work visa, retired person visa or exchange visa.
- Studies not exceeding 3 months.
- Medical treatment not exceeding 3 months Academic sabbaticals not exceeding 3 months.
- Voluntary or charitable activities not exceeding 3 months (applicants must be over the age of 18).
- Research not exceeding 3 months.

Describe (a) the regulatory framework for business travellers being visa nationals (especially the applicable visa type), (b) which activities they may perform under this visa type and the (c) maximum length of stay.

Citizens from non-visa exempted countries/jurisdictions are required to apply for a business visa prior to travelling to South Africa. An application for the visa must be submitted through the South African Consular or Embassies abroad either in the travellers' country/jurisdiction of origin or where they hold residence.

Business travellers are permitted to conduct business activities in South Africa and maximum length of stay will be determined by the issuing authority. In most cases, the maximum period which may be granted by the South African Consular offices is 90 days.

Outline the process for obtaining the visa type(s) named above and describe (a) the required documents (including any legalization or translation requirements), (b) process steps, (c) processing time and (d) location of application.

- Copy of passport
- 2x passport size photographs
- Duly completed DHA-84 Application form
- Invitation letter from the host company in South Africa Proof of accommodation/hotel reservation
- Flight itinerary
- Proof of sufficient funds by means of 3 months' bank stamped statements
- Application fee equivalent to 425.00 South African rand (ZAR)

In some countries/jurisdictions, visa applications are submitted directly to the South African Consular abroad and an appointment may be required for the submission of the visa application. In other countries/jurisdictions, the South African Consular utilizes the services of the Visa Facilitation Services (VFS Global) for submission of visa application and collection of visa outcomes. An appointment with the VFS office may also be required for submission of visa application.

The processing time of business visa applications is usually between 5 -10 working days and visa application must be submitted in person either in the travelers' country/jurisdiction of origin or where they hold residence.

Are there any visa waiver programs or specific visa categories for technical support staff on short term assignments?

Yes, the South African immigration law does allow technical staff on short-term assignment to conduct work related activities. Irrespective of the traveller's nationality or visa exemption, the staff member will be required to apply for a Section 11(2) Visitors Visa with an authorisation to conduct work-related activities in South Africa and the application must be submitted through the South African Consular offices abroad in person.

A section 11(2) visa cannot be used as a casual work visa for on-going regular work activities. The purpose of a Section 11(2) visa is issued for urgent need or immediate short-term work of limited duration which cannot be met by an application for a work visa. The visa is usually issued for a period of 3 months and may be extended for a further period of 3 months within South Africa. The South African Consular offices usually processes the visa applications between 5 -10 working days.

5.2 Long-Term Assignments

What are the main work permit categories for long-term assignments to South Africa? In this context outline whether a local employment contract is required for the specific permit type.

5.2.1 Intra-Company Transfer work visas ("ICT")

An ICT work visa is issued when an employee of a company abroad is transferred to a branch, subsidiary or affiliate company in South Africa. No local employment contract required.

ICT work visas may be issued for up to 4 years and not renewable beyond this period. The employee must be employed by the company abroad for not less than 6 months and the employee remains employed by the company abroad

The South African company will be required to develop a plan to transfer skills to South African citizens or permanent residents. Furthermore, the company will be required to undertake to ensure that the employee's passports remains valid for the duration of the assignment, ensure compliance with the South African Immigration Act and its regulations, the employee is employed in a specific position for which the visa has been issued and to reimburse the department of Home Affairs of any costs incurred in relation to the deportation of the ICT holder and their dependent family.

Provide a general process overview to obtain a work and residence permit for long-term assignments (including processing times and maximum validation of the permit).

- 2x passport size photographs
- Copy of passport (bio-page)
- Duly completed DHA-1738 Application form
- Motivation letter from company abroad confirming the employee shall be transferred to a branch, subsidiary or an affiliate of that company in South Africa
- The South African branch, subsidiary or an affiliate confirming the acceptance of the transferred employee and specifying the occupation and capacity in which they shall be employed;
- An employment contract with the company abroad which must be valid for a period not less than 6 months
- Medical certificate • Police clearance certificate/s from all countries/jurisdictions where the applicant has resided for longer than 12 months, since attaining the age of 18 years for the past 5 years
- Skills transfer plan
- Proof of accommodation in South Africa
- Proof of sufficient funds by means of 3 months' bank statements Proof of flight itinerary Payment of application fee equivalent to ZAR1,520.00

These work visa applications must be submitted abroad at the South African Consular offices abroad in person, before departing for the long-term assignment in South Africa. The South African Consular offices usually takes between 8-12 weeks to process the work visa application.

Is there a minimum salary requirement to obtain a long-term work and residence permit for assignments? Can allowances be taken into account for the salary?

There is no minimum salary requirement to obtain an Intra-Company Transfer work visa.

Is there a fast-track process which could expedite the visa/ work permit?

No.

At what stage is the employee permitted to start working when applying for a long-term work and residence permit (assignees/ local hire)?

The employee can only start working once the work visa has been issued by the South African authorities.

Can a short-term permit/ business visa be transferred to a long-term permit in South Africa?

No, holders of short-term visas or business visas are not allowed to apply for long-term work visas within South Africa. Applications for long-term visas can be applied from abroad.

Is it possible to renew work and residence permits?

Instances where the ICT work visa has been granted for less than 4 years, an application for a renewal of the work visa can be submitted within South Africa, to request the remaining period of the ICT work visa.

Is there a quota or system or a labour market test in place?

There are no quota systems or a labour market test in place. However, the Department of Labor requires employers to test the local market by advertising the prospective job positions in national newspapers for local employment.

5.3 General Immigration Related Questions

Would it be possible to bring family members to South Africa?

Yes, holders of valid temporary residence visas (such as work visas) are allowed to bring family members to accompany them in South Africa and they are required to apply for their visas before departing to South Africa.

Is it possible to obtain a permanent residence permit?

Yes, there are numerous ways in which a foreign national can obtain permanent residency in South Africa.

- General work visa – Holders of general work visa can apply for permanent residency after 5 years of continuous employment and must have been offered permanent employment locally.
- Critical Skills work visa – Holders of Critical Skills work visa can apply for permanent residency immediately after obtaining the work visa and must be in possession of a local permanent employment contract.
- Marriage – Being a spouse of a citizen or permanent resident for 5 years.
- Relative visa – a relative of a citizen or permanent resident within the first step of kinship,
- An “Own (a) Business” visa – Holders of Business Visas who have established their own business or invested in it or in an established business and have met the prescribed minimum financial or capital contribution to be part of the intended book value and can apply immediately after obtaining the visa.
- Refugee status - Individuals who have resided in South Africa for a period of five years under refugee status are eligible to apply for a permanent residence permit.

- Retired person – Has the right to pension or irrevocable annuity or retirement account which will give the foreign national a prescribed minimum payment for the rest of their life
- Financial independent person – Has the prescribed minimum net worth and has paid a prescribed amount to the Director General

5.4 Other Important Items

List any other important items to note, or common obstacles faced, in South Africa when it comes to the immigration processes.

Individuals must apply for their police clearance certificates from countries/jurisdictions where they have resided for longer than 12 months for the past five (5) years on all work visa applications.

Individuals who are applying for local employment either through a Critical Skills work visa or General work visa and earn an annual gross income of less than ZAR 650,796 will not be allocated points in terms of the new point-based system.

The Department of Home Affairs and Labour are becoming stricter on employment of foreign nationals and companies are required to ensure that they have developed a skills transfer plan for the upskilling of South African Citizens or Permanent Residents, which will be monitored to ensure compliance.

[Back to top](#)

Disclaimer

All information contained in this publication is summarized by KPMG Services (Pty) Ltd, the South African member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee, based on the applicable provisions of the Income Tax Act No. 58 of 1962, the Exchange Control Regulations of 1961 and South African Immigration Act 13 of 2002. The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity.

Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.



Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

kpmg.com



Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2025 Copyright owned by one or more of the KPMG International entities. KPMG International entities provide no services to clients. All rights reserved.

KPMG refers to the global organization or to one or more of the member firms of KPMG International Limited ("KPMG International"), each of which is a separate legal entity. KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. For more detail about our structure please visit kpmg.com/governance.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.