



Contribution ID: 150

Type: **Talk**

Conceptual Model for taxation and regulatory governance among South African crypto asset holders

Monday, 1 December 2025 11:55 (20 minutes)

The rapid adoption of digital assets has revolutionised the global financial landscape, bringing new opportunities and challenges. In South Africa, digital asset adoption has surged, driven by economic factors and a tech-savvy population. However, this growth has outpaced regulatory development, particularly around tax compliance. This paper proposes a conceptual model aimed at addressing the non-compliance issues among crypto asset holders. The model incorporates advanced mechanisms for visualising crypto address interactions and generating crypto tax Non-Fungible Tokens as a verification tool. By mapping and monitoring crypto transactions, the model provides regulatory bodies with enhanced tools to track, verify and enforce tax obligations transparently and efficiently.

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Workshop Duration

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Session Classification: ISSA