



South African Revenue Service

Dear Small, Micro, Medium Enterprise (SMME) Owner

IMPACTED BY UNREST AND LOOTING ON BUSINESSES

Our country is still coming to terms with the effects of the recent unrest and spate of business lootings in Gauteng and KwaZulu-Natal. The insurgence has threatened job security, economic growth, and service delivery for individuals and businesses. We have a demanding task to protect livelihoods while rebuilding what has been lost through the protests.

As the South African Revenue Service (SARS), we acknowledge some businesses will take longer to recover, and some may possibly have challenges to honour their tax obligations due to missing documents, financial constraints and limited resources.

We have developed Frequently Asked Questions relating to possible tax questions you might have if your business(s) is impacted by the recent civil unrest and looting in parts of KZN and Gauteng.

The information includes the following topics:

- [My records and tax supporting documents are missing](#)
- [I cannot make my monthly Pay-As-You-Earn \(PAYE\) payments](#)
- [I cannot prepare my Value-Added Tax \(VAT\) claims/refunds](#)
- [I cannot prepare my Provisional Tax returns and Company Income Tax](#)
- [Deductions for damages and loss due to unrest and looting](#)
- [How to manage your debt with SARS](#)
- [How to access the 2021 Covid-19 tax reliefs that were announced by the President](#)
- [I cannot prepare my Employer Interim Reconciliations](#)

For more information visit the small business webpage on SARS website, www.sars.gov.za, email us on contactus@sars.gov.za or call our Contact Centre on 0800 00 7277 and choose option 6.

Sincerely,

SMME Traders & Travellers Segment

The South African Revenue Service

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