

Dear Recognised Controlling Body

2020 FILING SEASON FOR INDIVIDUALS

Now that the Annual Employer Reconciliation (PAYE) period has been finalised, the South African Revenue Service (SARS) is preparing for the next phase of Filing Season 2020, namely filing by individual taxpayers.

This year, there are significant changes in how SARS interacts with stakeholders and how taxpayers and tax practitioners interact with us.

Important dates

This year, filing season for individuals is as follows:

- 1 August – 31 August: Non-provisional taxpayers in respect of whom SARS has complete third party data will be auto-assessed and receive an outcome via SMS. These taxpayers will then be able to accept or edit the outcome via the SARS digital channels; eFiling and SARS MobiApp.
- 1 September – 16 November: Taxpayers who were not auto-assessed can file online via eFiling or the SARS MobiApp.
- 1 September – 22 October: Taxpayers who need to file at a SARS branch can make an online booking on the SARS website www.sars.gov.za to visit a branch.
- 1 September – 29 January 2021: Provisional taxpayers can file via eFiling.

Tax information updates

During June and July, taxpayers and practitioners are being asked to check that their information is correct as displayed in the relevant supporting documents such as medical certificates, retirement annuity certificates, interest certificate, etc.

This means that any data submitted to SARS from a third party like an employer, medical aid fund, retirement annuity fund, etc. needs to be checked to make sure that SARS has the correct information on hand. Where information is incorrect, the third party, and not SARS, needs to be contacted to correct any errors.

Auto-Assessment of taxpayers

From 1 August, a significant number of individual non-provisional taxpayers will be auto-assessed by SARS. This means that where SARS has received all third party data for a taxpayer, we will use this information to assess and provide the taxpayer with an assessment result via SMS. The taxpayer will then need to accept it via one of our digital channels (eFiling or the SARS MobiApp) if there is no dispute, or edit the assessment if all the information at SARS disposal has not been included.

Once an auto-assessment is accepted, any under or overpayment of tax will be processed as in previous years.

Some taxpayers may receive communication prior to 1 August 2020 indicating why they will not be auto-assessed, or alerting them to their 2019 return submission findings. This will assist them to submit the outstanding returns. Please adhere to the communication and submit any

outstanding returns as soon as possible, to avoid delays in filing your 2020 return, and to ensure a seamless experience this year.

Filing via SARS Digital Channels

Taxpayers who do not receive an auto-assessment during August will be allowed to file their return via eFiling or the SARS MobiApp from 1 September.

Provisional taxpayers have until 31 January 2021 to complete and file their Income Tax Return via eFiling.

For more information, visit the SARS website www.sars.gov.za or call the SARS Contact Centre on 0800 00 7277.

SARS branch eBookings

In support of the President's call to the COVID-19 pandemic, that social distancing be observed at all times, as well as limiting movement as much as possible, we have responded by rapidly enhancing our efforts to further simplify your tax filing requirements by reducing the circumstances under which you would need to travel to a SARS branch.

You are encouraged to make use of our electronic and digital channels to interact with us.

Only where a process is not fully automated will a physical branch visit be required, and this will be done by way of an appointment. The processes that are not automated as yet will be available for you to select when making the eBooking. If they do not appear, then you can use our digital channels to complete the process.

More information on the eBooking process is available on the SARS website and in the Guide: [Book an appointment at a SARS branch](#). Thank you for getting your tax matters or that of your client in order. Stay Safe.

Sincerely

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

July 2020