

Individuals' Provisional Tax Deferral Relief

On 31 August 2020, members noted that the COVID-19 deferred payment relief initially indicated by SARS on the Provisional Tax Statement of Account, had been removed where the provisional tax was not paid by the weekend of 29 August 2020.

Following SAICA's inquiries, SARS confirmed that taxpayers must pay, according to the COVID-19 Provisional Tax Relief rules, 15% of the first period's liability.

Where a Provisional Tax Statement of Account was requested on 1 September 2020, one of two results would have been applicable:

1. the payment made on 31 August 2020 would have not been processed and the relief therefore not displayed on the Provisional Tax Statement of Account (until the payment had been processed); or
2. the payment made on 31 August 2020 would have been processed and the relief accordingly displayed on the Provisional Tax Statement of Account.

Taxpayers are reminded that:

- in order to qualify for the relief, the Turnover figure must be completed on the IRP6; and
- where the relief is not granted due to the Turnover figure not being completed, the late payment of taxes will most likely attract interest and penalties. Should SARS impose interest or penalties, taxpayers submit a request for remittance of penalties and interest through:
 - SARS eFiling; or
 - a SARS Branch Office.

1 September 2020