



South African Revenue Service

Dear Valued Stakeholder

ADMINISTRATIVE PENALTIES FOR LATE SUBMISSION OF TAX RETURNS

This notice serves as a reminder of the change to the dispensation relating to the late submission of a tax return.

With effect from 1 December 2022¹, administrative penalties relating to the late submission of a tax return will be charged when *one* or more tax return(s) relating to tax years from 2007 up to 2020 are outstanding.

Prior to this change, taxpayers were only liable for administrative penalties for late submission if they had *two* or more tax returns outstanding for these tax years.

THE SOUTH AFRICAN REVENUE SERVICE

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¹ Government Gazette Notice 1531, published in Government Gazette No. 45440 on 26 November 2021