



South African Revenue Service

Dear Stakeholder

Following a number of queries from various Recognised Controlling Bodies (RCBs), we wish to provide clarity on the following matters:

- As we have indicated in our various communications, to the extent possible, auto assessments will be issued from 1 August 2020. Where a practitioner receives an auto assessment, this can be accepted or amended as from the date of receipt.
- Filing of 2020 tax returns will only be permitted prior to the official Filing Season start date (which is 1 August for those taxpayers being auto assessed and 1 September for those that need to submit a return) if it relates to an estate or a person who is emigrating.
- SARS has noted that there are certain Tax Practitioners who are utilising individual profiles of taxpayers to file the returns for the taxpayers. Please note that Tax Practitioners must utilise the Tax Practitioner profile to file their client's returns.
- With regard to the filing of the 2020 Company returns a further communication will be sent in due course.
- On the Covid-19 relief for Provisional Tax and PAYE, both the penalties and Interest will be adjusted automatically. The two COVID-19 relief processes in place are as follows:
 - Qualifying taxpayers: no penalty or interest will be raised if the qualifying criteria is met.
 - Non-Qualifying taxpayers: application for relief must be made. Once approved, the penalty will be waived, however, the interest remains payable.
- With regard to the filing of IRP6 returns, the pre-population of the historical information will happen by the end of July 2020. We will in future endeavour to do this pre-population earlier.
- A number of RCBs have been asking about the Regional Structure. Once this is bedded down, further communication will follow. Regional Operational Meetings with the RCBs should continue in the meantime.

- National Operational Stakeholder Meetings will be held virtually, and further information in this regard will be provided shortly.
- Transfer of Profiles: for individuals, the taxpayer or registered representative now needs to authorise the transfer. Taxpayers or Registered Representatives are required to approve any movement of Personal Income Tax eFiling profiles via the online Power of Attorney. This is accessible on <http://www.sars.gov.za> via “Manage Tax Type Transfer”. This does not require the individual taxpayer to be registered on eFiling.
- We understand that certain Tax Practitioners are authorising Power of Attorneys as though they are the taxpayer. This is unacceptable, and is a misrepresentation of the facts. Where SARS finds such practices, it will not hesitate to take steps against such practitioners.

Important filing season 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 the 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.

Please contact the **SARS Contact Centre on 0800 00 7277** for production support queries.

Sincerely

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