



# # DIFFERENCE # MAKERS

## TAX ALERT

2025 FILING SEASON KEY DATES AND  
UPDATES

9 July 2025



# 1. OVERVIEW

The 2025 tax filing season commenced on Monday, 7 July 2025. However, the initial period from 7 to 20 July is dedicated to the generation and issuance of auto assessments by SARS. From 21 July 2025, auto-assessed taxpayers will be able to submit corrections to their tax returns, and individuals who were not auto-assessed may request and complete their 2025 tax returns.

Whilst the eFiling platform may make it possible to edit returns related to auto assessments already issued, we caution against this as any subsequent changes made by SARS are likely to override edits made and in terms of prior communication, edits should only be made from 21 July 2025.

The current tax filing season started off with a bang, but with some SARS eFiling inaccessibility challenges which SARS notes are volume related.

As of 9 July, eFiling seems to be up and running. However, taxpayers who have set up the eFiling one-time-pin (OTP) to be sent to their email addresses, initially noted that the OTPs were not being delivered. OTPs via SMS were successfully delivered. This issue seems to have resolved.

Below we have set out important dates, changes and considerations for:

1. Key dates
2. Individuals
3. Trusts
4. Corporates
5. e-Filing updates

## 2. KEY DATES FOR 2025 TAX RETURNS FOR INDIVIDUALS

- Auto-assessed individuals (non-provisional): 21 July to 20 October 2025
- **NEW:** Auto-assessed individuals (provisional taxpayers): 21 July to 20 October 2025
- Non-provisional taxpayers who were **not** auto assessed: 21 July to 20 October 2025
- Provisional taxpayers who were **not** auto assessed: 21 July to 19 January 2026

### **Tax Practitioner impact**

Concerns have been raised regarding the filing season being shortened each year. SARS acknowledged the concerns and noted that the impact would be monitored to inform future decisions. It is however unclear how SARS will be monitoring the impact. The impact to tax practitioner tax practice workflows, human capacity scheduling and impact on quality controls to ensure full taxpayer compliance will have to be determined and SAICA will independently engage tax practitioners on the matter.

### 3. KEY UPDATES RELATED TO INDIVIDUAL TAXPAYERS

#### **Auto assessment of provisional taxpayers**

A notable change in this filing season is the inclusion of certain provisional taxpayers with simpler tax affairs in the auto assessment process. These taxpayers will directly receive prior notification, allowing them to opt in or out of the auto assessment process. If they choose to opt out, the 19 January 2026 deadline will continue to apply.

Opting in would mean that they would be included in the pool of taxpayers subject to auto assessment. Taxpayers remain liable for identifying whether their auto assessment is incomplete or incorrect and will further have to identify any changes necessary. They will then need to edit and submit the revised returns by the shorter deadline of 20 October 2025. It is SAICA's understanding that ignoring the notice will be treated as an 'automatic opt-out'. However, members should remain vigilant for correspondence in this regard.

#### **Tax Practitioner impact**

At this stage, SARS has advised that it is only the taxpayer who will receive the prior notification which could have a significant impact on tax practitioners. SAICA has requested that this be extended to relevant tax practitioners, but it's not clear if this will be implemented in the current filing season. Therefore, it is very important for tax practitioners to advise their clients of this new process, ensure that clients understand the implications of the different options, request clients to engage prior to taking any action and communicate to their tax practitioners should they have elected to 'opt in'. Tax practitioners will have to then manage their tax compliance workflows to the amended due dates and implement revised compliance validation processes in respect of such provisional taxpayers.

#### **Taxpayers' responsibility to ensure accuracy and completeness of auto assessments**

SAICA would like to emphasise that ultimately, the taxpayer remains liable for the completeness and accuracy of any auto assessment. Taxpayers remain liable for the content of the auto assessment as if they completed a return, irrespective of whether or not SARS in fact captured all information correctly and completely. This is usually communicated by SARS in the auto assessment notice.

#### **Confirmation of provisional taxpayer status**

#### **Tax Practitioner impact**

It is also very important for tax practitioners to verify whether their clients continue to meet the definition of "provisional taxpayer" for the 2025 year, and they should not rely on a previous year or period's status. If not, the 20 October 2025 deadline will apply. This is the case even if a taxpayer was considered a provisional taxpayer in the prior year as the determination must be made every year dependent on facts applicable for that tax year. With effect from 1 December 2022, administrative penalties relating to the late submission of a tax return will be charged when one or more tax return(s) are outstanding and unfortunately, many taxpayers have found themselves in this position due to assuming that they were provisional taxpayers only for SARS to determine otherwise, on assessment.

## 4. KEY DATES AND UPDATES SPECIFIC TO TRUSTS

### Trusts: 19 September to 19 January 2026

Trust tax returns for the 2025 year will only become available from **19 September 2025** – that is, after incorporation of the 2024 legislative changes.

It may be advisable for beneficiaries of trusts to only complete their tax returns once the relevant trust return has been submitted, time permitting. Furthermore, where such beneficiaries have been auto assessed, it is important to verify whether trust distributions, whether captured in an IT3(t) or not, have been correctly captured in the auto assessment.

## 5. KEY UPDATES SPECIFIC TO CORPORATE TAXPAYERS

### New ITR14 returns

It appears that the 2025 tax returns for companies (ITR14) – updated to reflect 2024 legislative changes – will only be available on eFiling later this year. However, we await formal communication from SARS in this regard.

The 2024 version of the ITR14 is currently available.

It is important for taxpayers and tax practitioners to determine if relevant company tax returns may be impacted by the legislative changes and if so, it may be advisable to wait for the new return to be made available. It is unclear whether completing and saving the current version of the return will result in a loss of information once the new return is released (like in prior years) and we therefore caution members to avoid this practice.

Historically, SARS did note that the older version of the return could be completed and submitted and if necessary, SARS may request further information thereafter. Ultimately, taxpayers need to decide the most appropriate approach for the current year.

### Dormant company returns

There have been a few queries regarding the obligation of dormant companies to submit returns, where costs like compilation fees are the only expenses incurred. Even if, for example, a company's income and assets and liabilities fall below the threshold set out in the [2025 Public Notice to Submit Returns](#), if any costs incurred result in an assessed loss, there is an obligation to file.

### Beneficial ownership disclosure update

SARS released a revised version of its guide on [How to Complete the ITR14](#) – updated for, inter alia, beneficial ownership (BO) disclosure. However, the updates do not address many of the concerns raised by SAICA and its members with SARS regarding this disclosure and we await further engagement on this. These include clarity on the application of the law and scope of disclosure in the return and the misalignment between the tax BO disclosures and those required by other regulators such as CIPC on the same entities, which we understand was not intended.



## 6. EFILING UPDATES

### Enhancements to Banking Detail Updates

SARS has introduced improvements to the banking details update process to enhance efficiency and reduce administrative burdens for taxpayers. Previously, updates could only be made via the tax return or the RAV01 form, which was considered problematic. To streamline this, SARS intends enabling banking detail updates via a QuickLink on the eFiling landing page, as well as automatic linking to the income tax product once bank details have been successfully updated. Additionally, modifications are being made to the RAV01 form to align with this streamlined approach. Where multiple tax types exist or where additional steps are required, taxpayers will be prompted to complete the relevant process.

During the filing season, if multiple valid bank accounts are detected, all options will be displayed within the return for selection. Upon selection, verification will take place, requiring taxpayers to complete additional confirmation steps before proceeding. It is not clear yet what the implications would be of choosing an account that was not used in the prior year.

Whilst SARS did note that there are security enhancements when changing certain taxpayer details, further clarification is needed regarding whether tax practitioners will have visibility of multiple bank accounts for their clients and whether one-time passwords (OTPs) will be required for client authentication and verification and to whom these would be sent to (i.e. the Public Officer or the tax practitioner). It is also unclear whether this process will result in a bank verification process even if no banking detail change occurs and if this selection will override all other banking detail changes completed on the other functions such as the RAV01.

### Request Return

The Request/File return function for individual taxpayers has been simplified and is now integrated into the eFiling landing page, where banking detail updates will be located. This enhancement aims to improve accessibility for taxpayers.

### Updates to the tax return ‘wizard’

To improve accessibility, **simplified language** has been introduced within the wizard, ensuring that ordinary (individual) taxpayers can navigate the process more easily.

### Non-Residency Disclosure Improvements

Previously, taxpayers transitioning to non-resident status experienced timing delays due to separate return requirements even if the SARS system did not directly enable this. We understand that updated process will now allow taxpayers to **disclose pre-ceasing and post-ceasing residency details within a single return**, eliminating the need for multiple submissions.

### ITA34 Enhancements

Updates have been made to the ITA34 assessment notice, providing more detailed grounds for assessments. This change is welcomed given SAICA's ongoing concerns about the quality of reasons provided for assessments issued by SARS. This adjustment aims to reduce the need for requests for reasons and improve overall communication between SARS and taxpayers.

SAICA will monitor the impact as this improvement will only be successful to the extent that adequate reasons are in fact disclosed in the new, expanded field that enables taxpayers to understand why the assessment was issued thus enabling them to compile an objection where required.

## **Beneficial Ownership Adjustments**

SARS has confirmed that previously captured details will remain intact during submissions, preventing unnecessary recapturing of information.

Regarding the disclosure of partners in a partnership, SARS noted that this may be simplified. However, we await further details in this regard.

Note that SAICA is working on facilitating engagement with SARS and other stakeholders seeking clarity in respect of the various beneficial ownership requirements – based on queries from members.

### **NOTE:**

Members are reminded to read the [SARS Filing Season Media Release](#) and review the [2025 Public Notice to Submit Returns](#) to ensure you fully understand the conditions under which a tax return must be submitted as well as relevant timelines.

For more information regarding updates related to the personal income tax return and related matters, see the [SARS Updated 2025 Guides](#) for 2025 Filing Season.

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