

Tax Filing Timetable for Tax Year 2020

Phase 1:

15 April 2020 - 31 May 2020 – Employer Filing

- EMP501 reconciliations must be lodged by employers during this period.
- Compliance by Employers in respect of payroll taxes (PAYE) is very important with a renewed focus to ensure that all Employers are fully compliant in terms of their filing and payment obligations.
- SARS will be reviewing all third-party data by end of May 2020. Third party data comes from banks, financial service companies, pension schemes, medical savings and insurance schemes etc.
- In addition, SARS will interface with the National Population Register, the Companies Register and the Deeds Office.

Phase 2:

1 June 2020 - 31 August 2020 – Tax File Updates

- During this period taxpayers are requested to engage with SARS to ensure that their tax files are up to date, in terms of general hygiene checks, banking details, address changes, etc. SARS on-line facilities are available to do most of this. These checks will now be done mainly online before Filing Season.



- All outstanding third-party information will also be followed up during this period to ensure the highest level of data integrity.
- Third party data providers, including employers, who remain willfully non-compliant will be charged criminally during this period.
- During this phase a significant number of taxpayers will receive auto-assessments and be given an opportunity to confirm their acceptance of the assessment outcome.
- During phase 2, individual taxpayers who are required to file but have not been auto-assessed may file early via on-line facilities if their employers and other third-party data providers are fully compliant (which includes no PAYE debt without a proper and secure deferment arrangement).
- Individuals who are not required to file will be informed.
- Individuals who are required to file during phase 3 will be informed.

Phase 3: 1 September 2020 - 31 January 2021 – Employee Filing

- Individuals who are required to file will be reminded.
- Individuals who are non-provisional taxpayers or have not accepted the outcome of an auto-assessment are required to file as from 1 September through to 16 November 2020 and encouraged to file using on-line channels to minimise visits to SARS.
- Individuals who are non-provisional taxpayers, who make use of the SARS branch facility have until the 22 October 2020 to file.
- Provisional taxpayers who have not accepted the outcome of an auto-assessment are required to file by no later than 31 January 2021.



Summary

Phase 1 - Runs from **15 April 2020 to 31 May 2020**. This applies to employers only and remains the same as in previous years. EMP501 reconciliations and IRP5s must be lodged within this time frame.

Phase 2 – Runs from **1 June 2020 to 31 August 2020**. SARS may criminally charge employers who do not comply with phase 1. During this phase certain taxpayers may be auto-assessed. Auto-assessment will only apply to taxpayers with a single IRP5 from a single employer, have no investment income (e.g. rental, interest income) and have no deductions to claim (e.g. medical aid, RA contributions).

Phase 3 – Runs from **1 September 2020 to 31 January 2021**.

- Non provisional taxpayers may file by e-filing until 16 November 2020.
- Provisional taxpayers must file their returns by 31 January 2021 at the latest.

Please note –

- SARS may impose penalties for any late lodgement of your tax returns.
- SARS will charge interest on any taxes due and unpaid.

Please do not hesitate to contact us should you have any queries.

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