
INDEPENDENT REGULATORY BOARD FOR AUDITORS

INFORMATION FROM SARS

Johannesburg / 15 June 2022

Dear Tax Practitioner

Kindly be advised that the Filing Season 2022 dates were published in the Government Gazette on Friday the 3rd of June: , which publication may be accessed through the following link <https://www.sars.gov.za/lapd-lsec-tadm-pn-2022-001-notice-to-furnish-returns-2022-3-june-2022/>

Accordingly, please note the following extract from the above-mentioned publication:

"Periods within which income tax returns must be furnished

Income tax returns must be submitted within the following periods:

- (a) in the case of any company, within 12 months from the date on which its financial year ends; or*
- (b) in the case of all other persons (which include natural persons, trusts and other juristic persons, such as institutions, boards or bodies)-*
 - (i) on or before 24 October 2022 if the return is submitted electronically through the assistance of a SARS official at an office of SARS or manually;*
 - (ii) on or before 24 October 2022 if the return does not relate to a provisional taxpayer and is submitted by using the SARS eFiling platform;*
 - (iii) on or before 23 January 2023 if the return relates to a provisional taxpayer and is submitted by using the SARS eFiling platform; or*
 - (iv) where accounts are accepted by the Commissioner in terms of section 66(13A) of the Income Tax Act in respect of the whole or portion of a taxpayer's income, which are drawn to a date after 28 February 2022 but on or before 30 September 2022, within 6 months from the date to which such accounts are drawn."*

SARS will be updating its Filing Season webpage - <https://www.sars.gov.za/types-of-tax/personal-income-tax/tax-season/>

Finally, please see the attached document detailing "What's new at SARS", for your attention.

The above information and attachment come directly from SARS and is shared by the IRBA in its capacity as a Recognised Controlling Body.

For any enquiries, please contact SARS directly.

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About the IRBA

The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and

appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.