

UPDATED CALENDAR

TAX TYPE	CALENDAR DATE	NOTIFICATION
NOVEMBER 2019		
Value-added tax	25-11-2019	Manual VAT201 submissions and payments
Value-added tax	29-11-2019	Electronic VAT201 submissions and payments
DECEMBER 2019		
Income tax	04-12-2019	Tax Season 2019 eFiling closes for submission of ITR 12 returns, for Non-Provisional Individuals
Employment taxes	06-12-2019	EMP201 submissions and payments
Value-added tax	24-12-2019	Manual VAT201 submissions and payments
Value-added tax	31-12-2019	Electronic VAT201 submissions and payments
Income tax	31-12-2019	Submission of 2018 ITR14 returns for companies with a December year end
Income tax	31-12-2019	1st provisional (2020) submission and payments for companies with a June year end
Income tax	31-12-2019	2nd provisional (2019) submission and payments for companies with a December year end
JANUARY 2020		
Employment taxes	07-01-2020	EMP201 submissions and payments
Value-added tax	24-01-2020	Manual VAT201 submissions and payments
Value-added tax	31-01-2020	Electronic VAT201 submissions and payments
Income tax	31-01-2020	Tax Season 2019 eFiling closes for submission of ITR12 returns, for Provisional Individuals and ITR12T returns for Trusts
FEBRUARY 2020		
Employment taxes	07-02-2020	EMP201 submissions and payments
Value-added tax	25-02-2020	Manual VAT201 submissions and payments
Value-added tax	28-02-2020	Electronic VAT201 submissions and payments
Income tax	28-02-2020	Submission of 2019 ITR14 returns for companies with a February year end
Income tax	28-02-2020	2nd provisional (2020) submissions and payments for individuals and companies with a February year end
Income tax	29-02-2020	Odometer reading for logbook purposes

MANAGING A TAXPAYER'S TAX COMPLIANCE STATUS (TCS) WITH SARS

The printing of Tax Clearance Certificates (TCC's) was discontinued from 2 November 2019. Simultaneously, all physical paper-based TCC's in circulation were also cancelled.

The TCC PIN enables a taxpayer to authorise any third party to view the taxpayer's compliance status online on eFiling. On viewing it will present the overall compliance status of the relevant taxpayer at that stage. No other information will be accessible to a third party.

The TCS system provides for the following applications:

- Good Standing
- Tender
- Foreign Investment Allowance
- Emigration

It is important to note that a taxpayer's compliance status is not static and changes according to continued tax requirements.

The following impact on the compliance status of a taxpayer:

- Outstanding tax returns
- Outstanding tax debt unless a payment arrangement or suspension of debt has been agreed to
- Registered for all the relevant tax products
- Registered details updated
- Declaration (on the ERC01 form available as part of the TCS process on eFiling) or merging (via the merged tool on eFiling) all registered tax reference numbers

ENHANCED TAX TYPE TRANSFER REQUEST ON EFILING (INDIVIDUALS ONLY)

- SARS is in the process of enhancing the tax type transfer request on e-Filing.
- This change will enable taxpayers to control access to their tax affairs and allow them the ability to approve or reject any transfer request, from a tax practitioner.
- The relevant taxpayer will be notified of the transfer request through SMS or email.
- In order to authorise the transfer request, the taxpayer will be required to access the request securely via an One-Time-Pin (OTP).
- Simultaneously, the taxpayer will be required to accept a digital power of attorney (POA).
- eFilers who do not meet the requirements of a registered practitioner or representative of the taxpayer will not be allowed to request the tax type transfer.

INCOME TAX OBLIGATIONS: INSOLVENT INDIVIDUAL TAXPAYERS

In the case of a voluntary or mandatory sequestration of an individual taxpayer it is important to take note of the following legislative tax obligations. There are essentially three taxpayers:

1. Insolvent individual

This is the tax reference number that was used by the individual before sequestration. The liquidator must update the registration details (bank account details, address etc.) with SARS. The last assessment will be based on the income that accrued to the individual from the start of the relevant year of assessment until the day before sequestration. This is a period assessment and any refund or debit assessment will be issued to the appointed liquidator.

2. Insolvent estate

The registration of this taxpayer is the responsibility of the liquidator of the insolvent estate. It is not in all instances compulsory and only applies to income that accrued to the insolvent estate during the finalisation of the estate (i.e. income resulting from the assets in the insolvent estate). This can typically be interest, business income, CGT gains etc. The finalisation of the insolvent estate can stretch over more than one year of assessment. The income will be taxed at individual tax rates and no rebates will be allowed.

3. Post-insolvency individual

The individual taxpayer must apply for a new tax reference number and all income that accrued to the individual taxpayer since the date of sequestration will be taxed on the new number. The first assessment on the new number will be a period assessment and will stretch from the date of sequestration until the end of the relevant year of assessment. The registration is not dependent on the rehabilitation of the insolvent individual.

Other matters:

In the instance of employment related income (salary), the employer will ordinarily only issue one IRP5 certificate. However, the employer must be requested to issue two IRP5 tax certificates, one in the name of the original taxpayer (insolvent individual), and one in the name of the new taxpayer (post insolvency individual). If the EMP 501 reconciliation have been submitted to SARS the employer can be requested to split the IRP5 certificate information in a letter for the period before sequestration and the period since sequestration. The taxpayer must inform the employer of the new tax reference number for future use.