

SOUTH AFRICAN REVENUE SERVICE

No.

3 JUNE 2022

RETURNS TO BE SUBMITTED BY A PERSON IN TERMS OF SECTION 25 OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)

In terms of section 25 of the Tax Administration Act, 2011, I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby require that the persons specified in the attached Schedule must submit returns for the 2022 year of assessment, as defined in the Schedule, within the periods specified in the Schedule.

**E C KIESWETTER
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE**

Schedule

1. General

(1) Any term or expression in this notice to which a meaning has been assigned in a “tax Act” as defined in section 1 of the Tax Administration Act, 2011, has the meaning so assigned, unless the context indicates otherwise and the following terms have the following meaning—

“**2022 year of assessment**” means—

- (a) in the case of a company, the financial year of the company ending during the 2022 calendar year; and
- (b) in the case of any other person, the year of assessment ending during the period of 12 months ending on 28 February 2022; and

“**income tax return**” means a return for the assessment of normal tax in respect of the 2022 year of assessment including a turnover tax return if a person is a registered micro business under the Sixth Schedule to the Income Tax Act.

(2) Notice is hereby given in terms of section 25 of the Tax Administration Act, read with section 66(1) of the Income Tax Act, that a person specified in terms of paragraph 2 is required to submit an income tax return within the period prescribed in paragraph 4.

2. Persons who must submit an income tax return

The following persons must submit an income tax return:

- (a) Every company or other juristic person, which was a resident during the 2022 year of assessment that—
 - (i) derived gross income of more than R1 000;
 - (ii) held assets with a cost of more than R1 000 or had liabilities of more than R1 000 at any time;
 - (iii) derived any capital gain or capital loss of more than R1 000 from the disposal of an asset to which the Eighth Schedule of the Income Tax Act applies; or
 - (iv) had taxable income, taxable turnover, an assessed loss or an assessed capital loss;
- (b) Every trust that was a resident during the 2022 year of assessment;
- (c) Every company, trust or other juristic person, which was not a resident during the 2022 year of assessment, that—
 - (i) carried on a trade through a permanent establishment in the Republic;
 - (ii) derived income from a source in the Republic; or
 - (iii) derived any capital gain or capital loss from the disposal of an asset to which the Eighth Schedule to the Income Tax Act applies;
- (d) Every company incorporated, established or formed in the Republic, but that was not a resident as a result of the application of any agreement entered into with the Government of any other country for the avoidance of double taxation during the 2022 year of assessment;
- (e) Every natural person who during the 2022 year of assessment—
 - (i) was a resident and carried on any trade (other than solely in his or her capacity as an employee); or
 - (ii) was not a resident and carried on any trade (other than solely in his or her capacity as an employee) in the Republic;
- (f) Every natural person who during the 2022 year of assessment—
 - (i) was a resident and had capital gains or capital losses exceeding R40 000;

- (ii) was not a resident and had capital gains or capital losses from the disposal of an asset to which the Eighth Schedule to the Income Tax Act applies;
- (iii) was a resident and held any funds in foreign currency or owned any assets outside the Republic, if the total value of those funds and assets exceeded R250 000 at any stage during the 2022 year of assessment;
- (iv) was a resident and to whom any income or capital gains from funds in foreign currency or assets outside the Republic was attributed in terms of the Income Tax Act;
- (v) was a resident and held any participation rights, as referred to in section 72A of the Income Tax Act, in a controlled foreign company;
- (vi) was a resident and had taxable turnover; or
- (vii) subject to the provisions of paragraph 3, at the end of the 2022 year of assessment—
 - (aa) was under the age of 65 and whose gross income exceeded R87 300;
 - (bb) was 65 years or older (but under the age of 75) and whose gross income exceeded R135 150; or
 - (cc) was 75 years or older and whose gross income exceeded R151 100;
- (g) Subject to the provisions of paragraph 3, every estate of a deceased person that had gross income during the 2022 year of assessment;
- (h) Every non-resident whose gross income during the 2022 year of assessment included interest from a source in the Republic to which the provisions of section 10(1)(h) of the Income Tax Act do not apply;
- (i) Every person that is issued an income tax return form or who is requested by the Commissioner in writing to furnish a return, irrespective of the amount of income or nature of receipts or accruals of the person; and
- (j) Every representative taxpayer of any person referred to in subparagraphs (a) to (i) above.

3. Persons not required to submit an income tax return

- (1) A natural person or estate of a deceased person is not required to submit an income tax return in terms of paragraph 2(f)(vii) or (2)(g) if the gross income of the person during the 2022 year of assessment consisted solely of gross income described in one or more of the following subparagraphs:
 - (a) Remuneration paid or payable from one single source, which does not exceed R500 000 and employees' tax has been deducted or withheld in terms of the deduction tables prescribed by the Commissioner;
 - (b) Interest (other than interest from a tax free investment) from a source in the Republic not exceeding—
 - (i) R23 800 in the case of a natural person below the age of 65 years at the end of the year of assessment;
 - (ii) R34 500 in the case of a natural person aged 65 years or older at the end of the year of assessment; or
 - (iii) R23 800 in the case of the estate of a deceased person;
 - (c) Dividends and the natural person was a non-resident throughout the 2022 year of assessment; and
 - (d) Amounts received or accrued from a tax-free investment.
- (2) Subparagraph (1) does not apply to a natural person—
 - (a) who was paid or granted an allowance or advance as described in section 8(1)(a)(i) of the Income Tax Act other than an amount reimbursed or advanced as described in section 8(1)(a)(ii) or an allowance or advance referred to in section 8(1)(b)(iii) that does not

exceed the amount determined by applying the rate per kilometre for the simplified method in the notice fixing the rate per kilometre under section 8(1)(b)(ii) and (iii) to the actual distance travelled;

- (b) who was granted a taxable benefit described in paragraph 7 of the Seventh Schedule to the Income Tax Act; or
 - (c) who received any amount or to whom any amount accrued in respect of services rendered outside the Republic.
- (3) A natural person is not required to submit an income tax return in terms of paragraph 2(f)(vii) if—
- (a) the person is notified by the Commissioner in writing that he or she is eligible for automatic assessment; and
 - (b) the person's gross income, exemptions, deductions and rebates reflected in the records of the Commissioner are complete and correct as at the date of the assessment based on an estimate to give effect to automatic assessment.

4. 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.

5. Form of income tax returns to be submitted

The forms prescribed by the Commissioner for the submission of income tax returns are obtainable on request *via* eFiling at <https://www.sarsefiling.co.za> or downloadable from the SARS website at <https://www.sars.gov.za/find-a-form/>.

6. Manner of submission of income tax returns

- (1) Income tax returns must—
 - (a) in the case of a company, be submitted electronically by using the SARS eFiling platform;
 - (b) in the case of natural persons or trusts be submitted electronically—
 - (i) by using the SARS eFiling platform, provided the person is registered for eFiling; or
 - (ii) through the assistance of a SARS official at an office of SARS;

- (c) in the case of institutions, boards or bodies be—
 - (i) submitted electronically by using the SARS eFiling platform, provided the person is registered for eFiling;
 - (ii) submitted electronically through the assistance of a SARS official at an office of SARS;
 - (iii) forwarded by post to SARS; or
 - (iv) delivered to an office of SARS, other than an office which deals solely with matters relating to customs and excise.

- (2) Returns for turnover tax must be forwarded by post to SARS or delivered to an office of SARS, other than an office which deals solely with matters relating to customs and excise.

- (3) SARS may agree that a person, who is required to submit a return in the manner prescribed in subparagraph (1) or (2), may submit the return in an alternative manner.