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SOUTH AFRICAN REVENUE SERVICE

No.

JANUARY 2026

INCIDENCES OF NON-COMPLIANCE BY A PERSON IN TERMS OF SECTION 210(2) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) THAT ARE SUBJECT TO A FIXED AMOUNT PENALTY IN ACCORDANCE WITH SECTION 210 AND 211 OF THE ACT

In terms of section 210(2) of the Tax Administration Act, 2011, I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby list, in the Schedule hereto, the incidences of non-compliance that are subject to a fixed amount penalty in accordance with section 210(1) and 211 of the Act.

E C KIESWETTER

COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE

Schedule

1. General

Any term or expression contained 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.

2. Incidences of non-compliance subject to fixed amount penalty

Failure by a trust to submit an income tax return as and when required under the Income Tax Act, for years of assessment commencing on or after 1 March 2023, where SARS has issued that trust with a final demand, referring to this notice and requiring the submission of the outstanding income tax return, and the trust failed to submit the return within 21 business days of the date of issue of the final demand.