

Tax Alert

11 June 2009

Deadlines for filing tax returns for the 2009 Tax Season

The South African Revenue Service has announced the filing deadlines for the submission of income tax returns for the 2009 Tax Season. These deadlines are as follows:

Manual submission of income tax returns for individuals and trusts	18 September 2009
Electronic submission of income tax returns for individuals and trusts	20 November 2009
Submission of income tax returns for companies and exempt institutions	12 months after financial year-end

It should be noted that the filing deadline for individuals and trusts is significantly earlier than those for the 2008 Tax Season.

Taxpayers should also note that new penalties have been introduced for, inter alia, the late filing of income tax returns and these will be applicable for the 2009 Tax Season. These penalties are potentially substantially greater than those that have been applied in the past for the late filing of income tax returns.

Taxpayers should therefore ensure that they take the necessary steps to ensure that their income tax returns are filed by the deadlines. Crucially, these steps should include the obtaining of all information required to file the return and, where the taxpayer makes use of the services of a tax advisor to file the return, the timely provision of such information to the advisor.

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