



29 May 2025

# Tax Alert

## 2025 Tax filing season

**The South African Revenue Service (“SARS”) has published a notice to notify taxpayers to submit income tax returns for the 2025 year of assessment, together with details of the periods within which the returns must be furnished. This Alert summarises the contents of the notice.**

### Submission periods

Companies, approved public benefit organisations and approved recreational clubs must submit their income tax returns within 12 months from the date on which their financial year ends. Other taxpayers must submit their income tax return:

- on or before 19 January 2026 for provisional taxpayers and trusts;
- where accounts are accepted by SARS in terms of section 66(13A) of the Act (i.e. in circumstances where SARS is satisfied that the income of certain persons cannot be conveniently returned for the year of assessment) and the accounts are drawn to a date after 28 February 2025 but on or before 30 September 2025, within six months from the date that the accounts are drawn;
- in all other cases, on or before 20 October 2025.

Dates for the issue of auto-assessment notices are yet to be confirmed.



## Manner in which returns must be submitted

### Income tax returns

Unless otherwise agreed with SARS to submit in an alternative manner:

- Companies must file returns electronically using the eFiling platform.
- Individuals and trusts must file their returns electronically, either via the eFiling platform or by visiting a SARS branch office for assistance.
- Institutions, boards or bodies may:
  - submit the return electronically (using eFiling or at a SARS branch office)
  - forward the return to SARS by post
  - deliver the return to a SARS office.

### Returns for turnover tax

Unless otherwise agreed with SARS to submit in an alternative manner, the return must be sent to SARS by postal service or delivered at a SARS branch office (other than an office which deals solely with matters relating to customs and excise).

### Persons required to submit income tax returns

The following persons must submit an income tax return:

- Every resident company or resident juristic person who, during the year of assessment:
  - had gross income of more than R1,000;
  - held assets with a cost of more than R1,000 or liabilities of more than R1,000 at any time;
  - derived any capital gain or loss exceeding R1,000 from the disposal of an Eighth Schedule asset; or
  - had taxable income, taxable turnover, an assessed loss or an assessed capital loss.
- Every non-resident company, trust or other juristic person that:
  - carried on a trade through a permanent establishment in South Africa
  - derived South African sourced income; or
  - derived any capital gain or loss from a disposal of an asset to which the Eighth Schedule applies.
- Every South African incorporated/established company that is, as a result of an applicable double taxation agreement, not a resident in South Africa.
- Every resident trust.



- Every individual who:
  - was a resident and carried on any trade (other than solely as an employee);
  - was not a resident and carried on a trade in South Africa (other than solely as an employee);
  - was a resident and had capital gains or losses exceeding R40,000;
  - was not a resident and had capital gain(s) or loss(es) from the disposal of any asset to which the Eighth Schedule applies;
  - was a resident and held foreign currency or owned assets outside of South Africa which had a total value of more than R250,000 at any stage during the year;
  - was a resident to whom any income or capital gains could be attributed from funds in foreign currency or assets outside South Africa;
  - was a resident and held any participation rights in a controlled foreign company;
  - was a resident and had taxable turnover; or
  - at the end of the tax year
    - was under the age of 65 and had gross income exceeding R95,750;
    - was 65 years or older (but under the age of 75) and had gross income exceeding R148,217; or
    - was 75 years or older and had gross income exceeding R165,689 (note 2).
- Estates of deceased persons which had gross income during the year.
- Every non-resident with South African sourced interest income if:
  - the person is an individual who was present in South Africa for 183 days in total in the 12 months before receipt or accrual of the interest; or
  - the debt from which the interest arises is connected to a permanent establishment of the person in South Africa.
- Every person who is requested by SARS in writing to file a return (irrespective of amount of income or nature of receipts/accruals of the person).
- Any representative taxpayer of any person listed above.

### **Persons not required to submit income tax returns**

A natural person or deceased estate is not required to submit a return if the person's gross income consists solely of one or more of the following:

- Remuneration (other than retirement lump sums) not exceeding R500,000 from a single source and employees' tax has been withheld in respect of that remuneration;
- Interest income from a South African source (excluding a tax-free investment) not exceeding:
  - R23,800 for a person younger than 65;
  - R34,500 for a person who is 65 years or older; or
  - R23,800 for a deceased estate.

**Mbai Rashamuse**

National Tax Leader

[mbai.rashamuse@pwc.com](mailto:mbai.rashamuse@pwc.com)**Kyle Mandy**

Tax Technical and Policy

[kyle.mandy@pwc.com](mailto:kyle.mandy@pwc.com)**James Whitaker**

Leader: Private Wealth

South Africa

[james.whitaker@pwc.com](mailto:james.whitaker@pwc.com)**Jabu Masondo**

Director: PwC Private

[jabu.m.masondo@pwc.com](mailto:jabu.m.masondo@pwc.com)**Karen Govender**Director: Global Compliance  
Services[karen.govender@pwc.com](mailto:karen.govender@pwc.com)

- Tax exempt dividends where the individual was a non-resident throughout the year of assessment;
- Amounts received or accrued from tax-free investments; and
- A single lump sum received from a pension fund, provident fund, pension preservation fund, provident preservation fund or retirement annuity fund and tax has been deducted or withheld in terms of a tax directive.

**Note:**

1. The above exemptions do not apply to individuals in the following circumstances:
  - If paid or granted certain allowances/advances relating to business travel, accommodation or subsistence;
  - If granted taxable benefits or advantages derived by reason of employment or the holding of any office; or
  - If any amount was received or accrued in respect of services rendered outside South Africa.
2. Natural persons are not required to submit an income tax return if they are notified by SARS that they are eligible for automatic assessment and the person's gross income, exemptions, deductions and rebates, as auto assessed, are complete and correct.

**Taxpayers should ensure that they meet the deadlines stipulated in order to avoid the potential imposition of any penalties.**

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