

Income tax return filing dates for the 2022 year of assessment

By Joon Chong

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On 3 June 2022, Sars will publish a notice in the Government Gazette specifying the taxpayers that do not need to file income tax returns for the 2022 year of assessment, and the deadlines for taxpayers that have to file an income tax return.



Image source: Nataliya Vaitkevich from [Pexels](#)

Taxpayers who are exempt from filing are individuals who receive total income of less than R500,000 for the year from only one source and receive no other allowances or benefits, and from whom PAYE has been deducted according to the prescribed tax deduction tables. Individuals who only receive (i) interest below the interest exemption thresholds; (ii) amounts from Tax Free Savings Accounts; or (iii) dividends and are non-residents throughout the year, are also not required to file returns.

Please note the following filing deadlines:

- for companies, within 12 months of their financial year-ends;
- for all other taxpayers (including natural persons, trusts, institutions, boards and other bodies):
 - on or before 24 October 2022 if the return is submitted manually or with the assistance of a Sars official at one of Sars' offices, or for a non-provisional taxpayer who is filing via Sars' eFiling platform;
 - on or before 23 January 2023 for provisional taxpayers using eFiling;
 - 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 six months from the date to which such accounts are drawn.

Further information is contained on the [Sars website](#).



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Taxpayers should note the shortened time frames to submit their returns and prepare for these submissions sooner rather than later.

Sars will continue to auto-assess individuals in the auto-assessment population based on third-party data received from employers, financial institutions, medical schemes, and retirement fund administrators. These taxpayers will receive an SMS from Sars that they have a tax return pre-populated by Sars on eFiling or the Sars MobiApp. These taxpayers will need to "Accept" or "Edit" and submit the auto-assessments by 24 October 2022 if they are individual non-provisional taxpayers. Notably, this due date for the 2022 filing season is a month earlier than the equivalent due date for the 2021 filing season (23 November 2021).

Individuals who are auto-assessed but do not accept, edit or submit their auto-assessments will receive an estimated assessment from Sars which is not subject to objection and appeal. We expect that the same penalty rules for auto-assessments in the 2021 filing season should apply for the 2022 filing season. An individual who does not agree with the estimated assessment can file an accurate ITR12 tax return within 40 business days of the date of the estimated assessment. This return will be late and subject to normal late submission admin penalties and interest. The late submission admin penalty is imposed monthly up to 35 months (if Sars has the address of the taxpayer). The monthly penalty ranges from R250 to R16,000 a month, depending on the assessed loss or taxable income of the taxpayer for the year prior to the year being assessed.

ABOUT JOON CHONG

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