

## JUNE 2022 – SOUTH AFRICA SARS INDIVIDUAL FILING SEASON

*It is important that employers note the following:*

### SARS submission of income tax returns for the 2022 tax year

On 3 June 2022 the South African Revenue Services (SARS) published Notice 2130 in Government Gazette 46471 to provide the income tax return filing dates for individuals.

Individuals who received remuneration from one source only and do not have any other allowances or benefits do not need to submit an income tax return if their total remuneration does not exceed R500 000 and PAYE has been deducted according to the prescribed tax deduction tables.

The individual income tax return filing dates are as follows:

- 1 July to 24 October 2022 for taxpayers who file online.
- 1 July to 24 October 2022 if the return is submitted electronically through the assistance of a SARS official at an office of SARS or manually. Please note this can be done **by appointment only**.
- 1 July to 23 January 2023 for provisional taxpayers who file electronically.

Kindly note, since the 2020 tax year SARS has been assessing a significant number of taxpayers automatically. If you are auto-assessed you will be notified per SMS, so there will be no need for you to call SARS or visit a SARS branch.

To view the government gazette notice, follow the [link](#).

Contact our legislation team on [info@crs.co.za](mailto:info@crs.co.za) if you require any additional information.

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