



SARS Operations, Reporting and eFiling

SAIT Webinar
24 February 2022

YOUR KEY TO THE TAX COMMUNITY

Agenda:

This session will contain a brief overview of SARS Operations, reporting and eFiling including the following aspects:

- Important filing, payment and/or reporting dates
- Current challenges in the SARS operational space
- Relevant legislative interpretation and new legislation and/or regulation
- New procedures, systems and SARS implementations
- New matters affecting the tax practice management
- HOT TOPIC.

Anchors:

- Cecile Bothe – (Consultant at SAIT)

Cecile Bothe is Consulting to SAIT (ex SARS) with 44 years of experience at SARS. Specialises in Income Tax, Provisional tax, Deceased and insolvent estates, Donations Tax and Estate duty.

- Yolisa Dyasi– (Tax Technical Consultant at SAIT)

Yolisa is the Tax Technical Consultant at SAIT. She is responsible for management of the SAIT Tax Technical Helpline, SARS escalations and SARS operational submissions.



Important filing, payment and/or reporting dates

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Value-Added Tax	25/02/2022	Manual VAT201 submissions and payments
Value-Added Tax	28/02/2022	Electronic VAT201 submissions and payments
Income Tax	28/02/2022	Submission of 2021 ITR14 returns for companies with a February year-end
Income Tax	28/02/2022	2nd provisional (2022) submissions and payments for individuals, trusts and companies with a February year-end
Income Tax	28/02/2022	2022 closing odometer reading for logbook purposes
Turnover Tax	28/02/2022	2nd (2022) payments for micro-businesses registered for turnover tax
Employment Taxes	07/03/2022	EMP201 submissions and payments
Value-Added Tax	25/03/2022	Manual VAT201 submissions and payments
Value-Added Tax	31/03/2022	Electronic VAT201 submissions and payments
All Tax Types	31/03/2022	End of the SARS 2021/2022 financial year



Current challenges in the SARS operational space

Current challenges in the SARS operational space

- Penalty notices and RFR from not accessible
- Correspondence regarding the change to the TCS
- Correspondence issued directly to taxpayers
- Backlogs in the finalisation of Deceased Estates



New procedures, systems and SARS implementations

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- Annuities
- Enhancements to the tax directives process
- Fixed percentage directives for 2023
- New BRS – PAYE Employer Reconciliation



New matters affecting the tax practice management

Matters affecting the tax practice management

- Updates in 'registered representative' taxpayers
- Contingency fees in the tax profession
- Submission deadlines



HOT TOPIC

Who is a provisional taxpayer

Requirements

- Deriving any amount, which does not constitute remuneration or an allowance or advance as contemplated in section 8(1) of the Act;
- Deriving income from the carrying on of any business;
- Deriving taxable income from interest, dividends, foreign dividends, rental from letting fixed property and remuneration from an employer that is not registered for employees' tax exceeding R30 000; or
- Notified by the SARS Commissioner that they are a provisional taxpayer.

Who is a provisional taxpayer

Misconceptions

- The activation of provisional tax on a taxpayer's eFiling profile;
- The submission of provisional tax returns; and/or
- The making of provisional tax payments;
- Being classified as a provisional taxpayer in the previous year of assessment.

Who is a provisional taxpayer

Consequences

- Submission dates
- Late submission penalties

Who is a provisional taxpayer

Topics

- On-boarding process for new clients to mitigate risks
- From looking **back** to looking **forward** approach
- Cannot have provisional taxpayer status as a DEFAULT



Thank you