

MONEY

Sars announces deadlines

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THE South African Revenue Service (Sars) has published the filing deadlines for the 2026 tax season, giving taxpayers an early warning ahead of this year's submission period and signalling a continued shift toward stricter digital compliance.

According to a notice published in the Government Gazette on April 30, 2026, non-provisional taxpayers must submit their 2026 income tax returns by October 23, 2026, while provisional taxpayers and trusts have until January 22, 2027. The announcement landed just before the Workers' Day long weekend, with Sars effectively giving taxpayers an early reminder that missing deadlines could come at a price.

Lambert Roberts, expatriate tax team manager at Tax Consulting SA, says the publication of the dates should serve as a prompt for taxpayers to begin preparing now.

"Taxpayers should take note of the deadlines because, under law, Sars may impose automatic administrative penalties for the late submission of tax returns," says Roberts.

Digital-first tax filing becomes the new standard

While the core tax rules for the 2026 year of assessment remain largely unchanged, Sars is sharpening its digital-first approach to tax administration.

Under the updated framework, manual submission options are being phased out further, with filing channels



SARS has set the 2026 tax filing deadlines, urging taxpayers to prepare early as the shift to digital compliance tightens. | TIMOTHY BERNARD Independent Newspapers

now largely restricted to eFiling and electronic submissions made through official Sars assistance.

Roberts says this marks a significant administrative change for some taxpayers.

"A significant development in the 2026 tax assessment framework is the move toward digital-first tax administration. This includes the removal of manual submission options and the limitation of filing channels for certain taxpayers."

Previously, some institutions, boards, and public bodies could still submit via post or physical delivery at Sars branches. That flexibility falls away under the new rules.

The move aligns with Sars's broader

modernisation drive, which places increased emphasis on digital services and automated compliance systems. In its latest annual reporting, Sars says modernising its systems is central to making compliance easier while also improving enforcement capability.

Who must file?

The Government Gazette notice also sets out who is required to file a return for the 2026 year of assessment in terms of the Tax Administration Act and Income Tax Act.

This includes certain individuals, companies, trusts, and any taxpayer specifically requested by the Sars commissioner to submit a return.

Roberts warns taxpayers not to

assume they are exempt simply because they believe they fall below thresholds.

"If Sars' records reflect an outstanding return, administrative penalties may be imposed for non-submission."

He says taxpayers with active income tax reference numbers should verify their filing obligations rather than assume they need not file.

"Where a taxpayer has an active income tax reference number, it is generally advisable to submit a return or confirm their filing position with Sars to avoid the risk of penalties."

Penalties can escalate quickly

Late submission penalties remain severe. In terms of sections 210 and 211 of the Tax Administration Act, Sars may levy automatic administrative penalties ranging from R250 to R16 000 per month, depending on taxable income.

Those penalties can continue for up to 35 months if non-compliance persists.

The stricter stance comes as Sars intensifies its compliance drive to meet ambitious collection targets and improve tax morality.

Sars aims to make non-compliance costly, with enforcement boosting revenue, exceeding R304 billion in 2024/25. As filing season nears, taxpayers should prepare early by reviewing obligations and disclosures, including foreign income and capital gains. Engaging professionals and addressing queries promptly can reduce disputes, ensure compliance, and avoid last-minute complications.