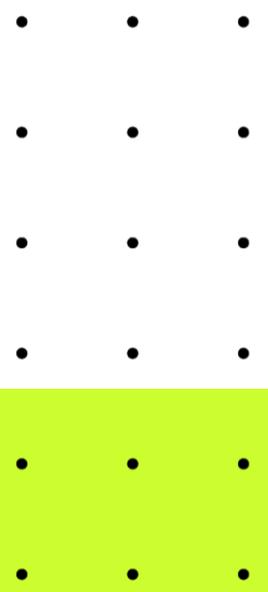
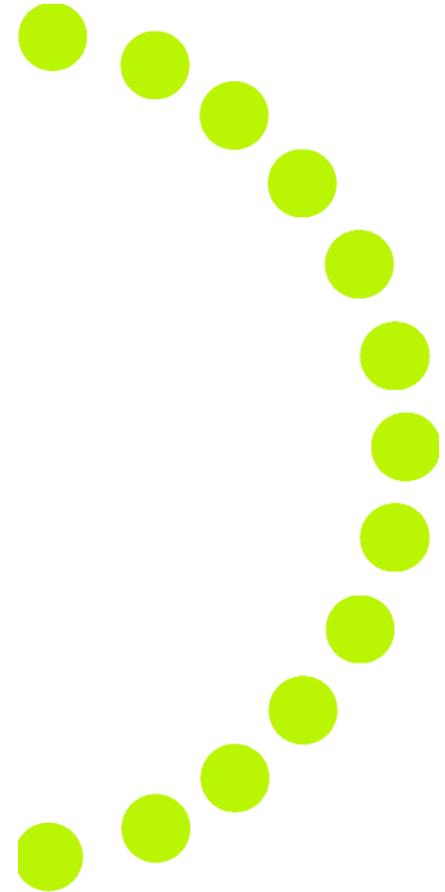




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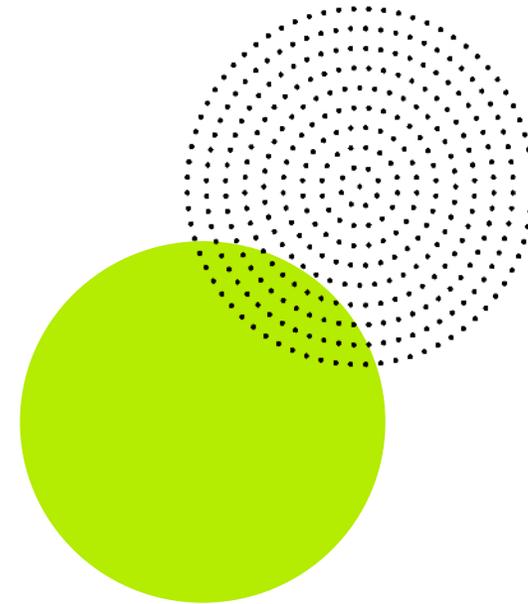
# Practice Support Network (PSN) East Rand

25 February 2023  
10:00

PRESENTED BY  
Grant Richardson  
PSN East Rand Leader

# AGENDA INDEX

1. Welcome & Housekeeping
2. Tax – Provisional tax return
3. Tax – Penalties issued by SARS
4. Tax – New provisions with regard to the Budget Speech
5. Questions & Answers



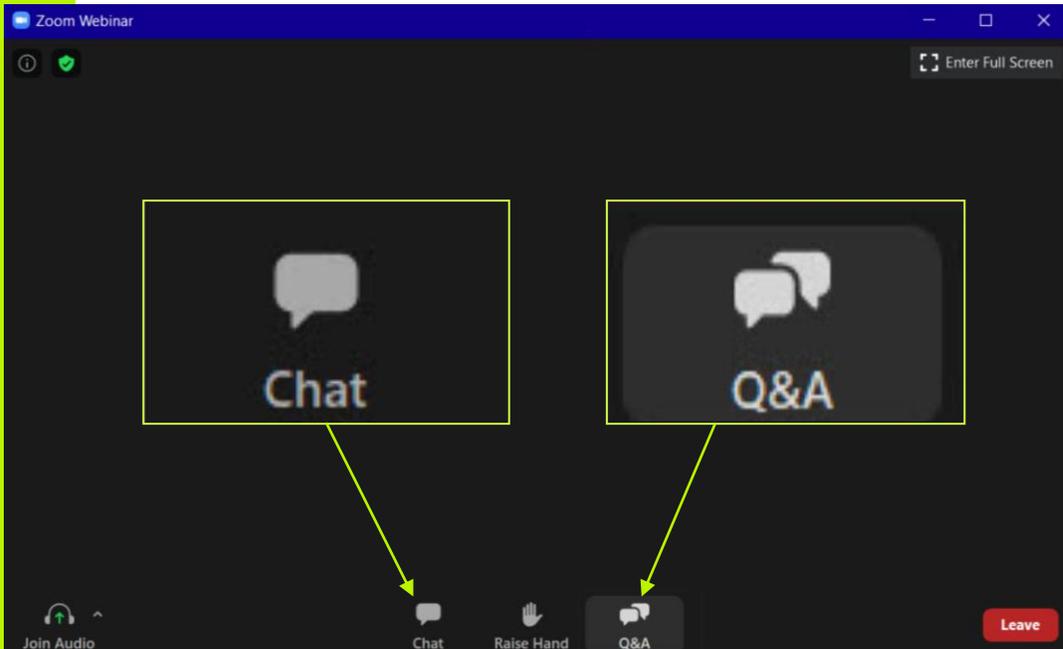
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# INTRO WELCOME

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# EVENT PROCEDURE



**CHAT** Join the discussion.

Select "everyone" from dropdown before you post



**Q&A** Submit questions to the presenters here. They will address questions in the Q&A session



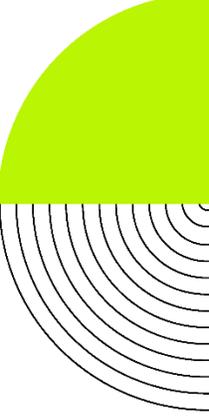
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# TAX PROVISIONAL TAX RETURN

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# 3. Taxation

- Provisional tax returns due 28 Feb 2022
- Who is a provisional taxpayer
- Estimates & basic income
- Penalties
- Penalties on late submission – Provisional taxpayer definition
- Budget speech highlights





# PENALTIES ISSUED BY SARS

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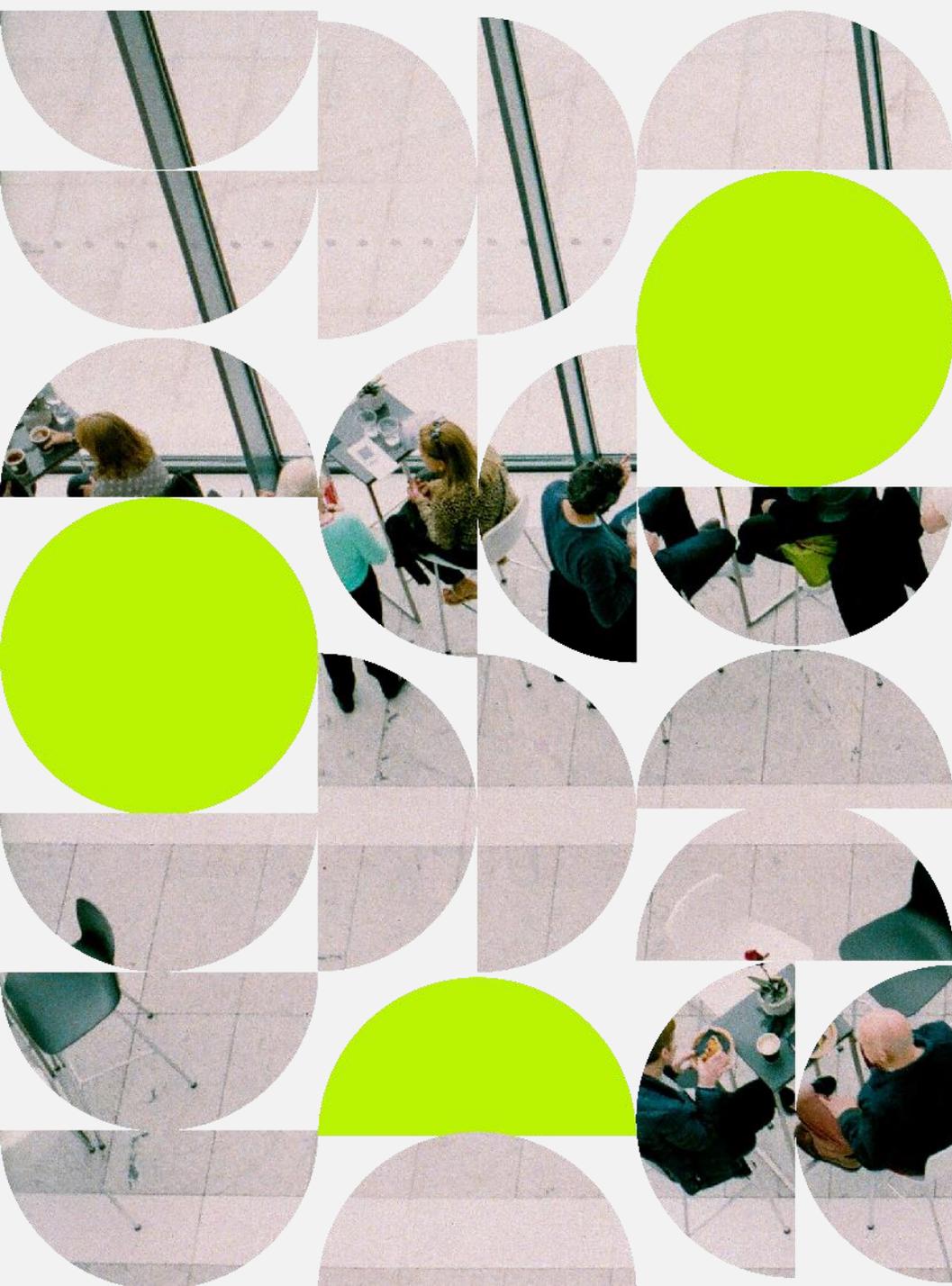




# NEW PROVISIONS

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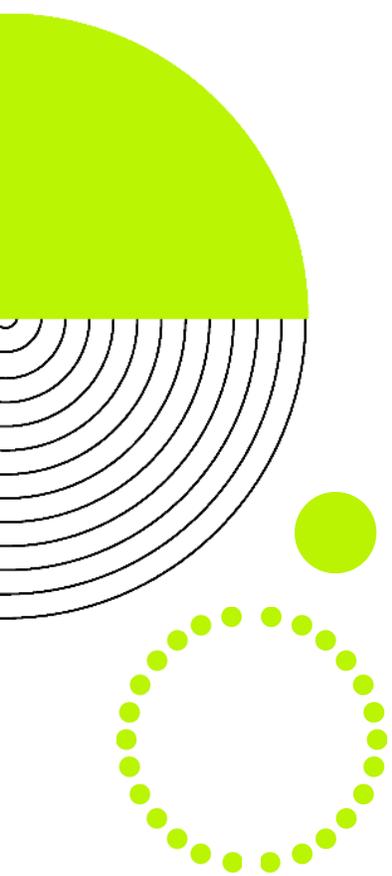




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