Filing Season 2022 for individuals and Trusts is now open

SARS has made significant changes to the 2022 Tax Filing Season. This year, over 3 million taxpayers, have been auto-assessed by SARS and will not have to file a tax return if they are satisfied with the outcome. If you are in the auto-assessment group, you will receive a notification from SARS during the first few days of July. Taxpayers are urged to not visit SARS branches during the first week of July. Those who still prefer to visit SARS branches are reminded to please make a booking on our appointment system or by sending an SMS to 47277 with the word Booking (Space) ID number/Passport number/ Asylum Seeker number. Tax Practitioners are urged to strictly use their channel when booking an appointment. Taxpayers can also use the SMS number 47277 to request a tax reference number, find out if you need to submit a return and get a statement of account.

Useful webpages:

- <u>Latest on Filing Season 2022</u>
- How does Auto-Assessment work
- Do I need to submit a return
- Find a source code
- Tax workshops and Mobile units
- I need my tax number
- I forgot my eFiling password

Guides:

- How to submit your individual income tax return via eFiling
- Comprehensive Guide to the ITR12 Income Tax Return for Individuals
- Guide for Provisional Tax
- How to eFile your Provisional Tax Return
- Guide to the Individual ITR12 Return for Deceased and Insolvent Estates
- Services offered by SARS via the SARS MobiApp
- How to register for the use of the SARS MobiApp
- How to submit your individual Income Tax return via the SARS MobiApp
- How to make payments to SARS via the SARS MobiApp

Example of the ITR12:

ITR12 prototype

The filing periods for Trusts are as follows:

- Trusts that are not registered for Provisional Tax runs from 1 July 2022 to 23 November 2022; and
- Trusts that are registered for Provisional Tax starts from 1 July 2022 to 23 January 2023.

The representative taxpayer (the trustee(s) of a Trust) or the appointed tax practitioner must file an income tax return for the Trust on an annual basis and during the Trust return filing period to avoid penalties and interest Use eFiling to submit the Trust return quickly and conveniently.

Guides:

- Step-by-Step Guide to complete your Trust return via eFiling
- Comprehensive Guide to the Income Tax return for Trusts
- Guide for Venture Capital Companies

For the form and system changes, see the <u>Trust Filing Season 2022 changes webpage</u>.

Example of the ITR12T:

• ITR12T prototype