

## Helping you to prepare for the 2020 tax filing season

### New SARS tax filing processes.

This year's SARS Filing Season has been split into phases.

From 15 April 2020 until 31 March 2020, employers, pension fund administrators and other 3rd party data providers had the opportunity to file the data that SARS uses during the assessment process.

The next phase spans June and July, during which SARS evaluates the data it received from all the 3rd party data providers.

The next phase starts on 1 August. During August, SARS will be issuing "auto-assessments" to a significant number of taxpayers. These taxpayers will receive a sms that SARS has prepared their tax returns for them, and that a draft assessment is available on eFiling or Mobi-App to consider. For those that accept the draft assessment, there will be no need to complete and file a tax return. If a refund is due, the refund will follow very soon after accepting the draft assessment. Those who do not accept the draft assessment can edit the draft assessment and then file it.

A taxpayer will be eligible for auto-assessment if their respective third-party data providers have filed all third-party data in respect of that taxpayer. During August, taxpayers who have not yet been auto-assessed but in respect of whom a complete set of third-party data has subsequently become available, will be invited by SARS to file early.

The next phase of Filing Season 2020 starts on **1 September 2020**. Taxpayers who have not been auto-assessed by SARS can then start to file via eFiling or Mobi-App.

From 1 September until 22 October 2020, taxpayers who cannot file through any of our digital platforms will be able to visit a SARS branch, but by appointment only.

For non-provisional taxpayers, the last day for filing tax returns is 16 November 2020, and for provisional taxpayers it is 29 January 2021. ***(this information is obtained from SARS)***

## Important information from the GEPF

- Pensioners and beneficiaries who have not received their IRP5 from GEPF should contact us to arrange to have the certificates sent to them via email. If you wish to receive your IRP5 via email or send a query, please contact us on [Tax@gpaa.gov.za](mailto:Tax@gpaa.gov.za) or 0800 117 669
- Please note if your source of income is only from GEPF (no other income sources and no other pension from GEPF (e.g. husband or wife pension in addition to the pensioner's pension) and the pension is R500 000 or below, and the GEPF deducted the correct tax and no other deductions or medical tax credit rebate that the pensioner wants to claim, the pensioner is not required to submit an income tax return, because the correct amount of taxes were withheld by the GEPF and paid to SARS, so there is no refund and no tax to pay in.
- If a pensioner or beneficiary is receiving income from more than one source and each pays money to SARS on your behalf for tax, you might be paying less tax than you need to because the combined income may put you into a higher tax bracket. This means you will have to pay in more at the end of the tax year when SARS gives you an assessment after you submit your income tax return.

