



May 2018

Notice of persons required to file returns for the 2018 year of assessment – natural persons

On 11 May 2018, the South African Revenue Service published a *draft* notice, for comment, listing the persons who are required to submit income tax returns for the 2018 year of assessment, as well as the dates on which those returns are due.

In the case of natural persons, the most significant changes proposed from the 2017 requirements are:

- The submission date has been brought forward to 31 October 2018 (from 24 November in 2017), where the return is submitted by using the SARS eFiling and the taxpayer is not a provisional taxpayer.
- Taxpayers are no longer required to submit income tax returns solely because they receive travel / subsistence allowances or the use of an employer owned vehicle.
- The income thresholds have been increased to reflect the increased rebates and tax thresholds announced in the 2018 Budget Review.

Natural persons must submit returns in respect of the 2018 year of assessment within the following periods:

- on or before the 21 September 2018 for returns submitted manually;
- on or before the 31 October 2018 for returns submitted through SARS eFiling or electronically with assistance of a SARS official at a SARS office;
- on or before the 31 January 2019 for provisional taxpayers, where the return is submitted through SARS eFiling; or
- Where accounts are accepted by SARS in terms of section 66(13A) of the Income Tax Act, No 58 of 1962, in respect of the whole or portion of a taxpayer's income, which are drawn to a date after 28 February 2018 but on or before 30 September 2018, within 6 months from the date to which such accounts are drawn.

Click [here](#) to view the notice.

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