KPMG

GMS Flash Alert

2025-128 | 10 July 2025

South Africa – Introduction of Non-Resident Tax Returns for Individual Taxpayers

The next tax return filing season for South Africa relates to the 2025 tax year (1 March 2024 – 28 February 2025). The filing season begins in July 2025.

On 26 June 2025, the South African Revenue Service (SARS) disclosed a pivotal update effective for the 2025 tax year, wherein tax return forms for both tax resident and non-resident individuals will be distinctly categorised based on their registration status with SARS.[1]

This marks a significant departure from the prior standardised tax return process. Historically, uniform tax forms were issued to all taxpayers irrespective of their South African tax residence status. The revised procedure for modifying tax residence status is designed so that tax return forms are accurately aligned with taxpayer registration data.

WHY THIS MATTERS

It is imperative for taxpayers who have ceased their South African tax residence but who have not yet updated SARS through the formal declaration process, to anticipate potential filing challenges as non-tax residents.

Furthermore, non-tax residents may inadvertently be listed as tax residents by SARS due to constraints within the SARS' registration form fields and historic data limitations.

This could cause confusion, inconvenience, frustration, and result in more time expended by taxpayers (and their tax preparers). To help mitigate this, taxpayers and their tax service providers may wish to make sure that taxpayers' correct residence status is registered before submitting their 2025 tax returns. The process can take some time to resolve, which could potentially create unplanned delays and prevent correct tax return filing.

© 2025 KPMG Services Proprietary Limited, a South African company with registration number 1999/012876/07 and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

KPMG INSIGHTS

While the updated ITR12 (annual return forms) and IRP6 (provisional tax return forms) are yet to be released by SARS, SARS has conveyed that these forms will be tailored according to unique/specific/bespoke taxpayer registration details.[2]

We advise taxpayers to meticulously verify their registration information on the RAV01 form via SARS eFiling, to guarantee the correct recording of their tax residence status before submitting the 2025 ITR12 return form. In instances of discrepancies, it is essential to promptly initiate enquiries with SARS (via your tax practitioner if engaged with one).

International assignment programme managers may wish to develop and disseminate communications – or do so via their tax service providers – about this change and appropriate next steps to their affected assignee population.

Any questions about the change in tax forms, who needs to file which form and when, tax residence status, updating SARS, etc., should be directed as soon as possible to your usual tax service provider or the tax team with KPMG in South Africa (see the Contacts section).

FOOTNOTES:

1 See the SARS webpage, "Changes for 2025 Filing Season."

2 Ibid.

* * * *

RELATED RESOURCE:

This article is excerpted, with permission, from "Introduction of non-resident tax returns for individual taxpayers" in *Tax & Legal – News Alert* (30 June 2025), a publication of the KPMG Intenrational member firm in South Africa.

© 2025 KPMG Services Proprietary Limited, a South African company with registration number 1999/012876/07 and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Contact us

For additional information or assistance, please contact your local GMS or People Services professional or one of the following professionals with the KPMG International member firm in South Africa:

Carolyn Chambers
Partner
Tel. + 27 83 440 5564
carolyn.chambers@kpmg.co.za

Sarika Rautenbach
Partner
Tel. + 27 82 391 6445
sarika.rautenbach@kpmg.co.za

Zohra de Villiers
Partner
Tel. + 27 82 719 0279
zohra.devilliers@kpmg.co.za

Special thanks to Melissa Duffy, GMS Associate Director, for her contributions to this report.

The information contained in this newsletter was submitted by the KPMG International member firm in South Africa.

© 2025 KPMG Services Proprietary Limited, a South African company with registration number 1999/012876/07 and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

www.kpmg.com

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

Learn about us: **kpmg.com**

© 2025 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. Printed in the U.S.A. USCS001250-2F

The KPMG name and logo are registered trademarks or trademarks of KPMG International. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG LLP is the U.S. firm of the KPMG global organization of independent professional services firms providing Audit, Tax and Advisory services. The KPMG global organization operates in 147 countries and territories and has more than 219,000 people working in member firms around the world.

Each KPMG firm is a legally distinct and separate entity and describes itself as such. KPMG International Limited is a private English company limited by guarantee. KPMG International Limited and its related entities do not provide services to clients.

GMS Flash Alert is a publication of the KPMG LLP Washington National Tax practice.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm. The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.