

Filing Season 2020: Deadline for online filers extended

According to SAIT Tax Technical, SARS Commissioner, Edward Kieswetter says, “The decision to extend the Filing Season, was taken with due consideration of the traumatic effects being experienced by taxpayers who have lost loved ones, as well as businesses who have lost staff, during the devastating second wave of COVID-19”. SARS has therefore extended the deadline for provisional taxpayers who file electronically via eFiling to 15 February 2021

“SARS extends Filing Season deadline for online filers” – for more information, access the [media release](#).

Deadline extended

In the media release issued on 28 January 2021, SARS addresses the effect of the current COVID-19 wave in South Africa and states that it has decided to extend the deadline for provisional taxpayers who file electronically via eFiling.

The previous **29 January 2021**, deadline has been extended to **15 February 2021**, in light of COVID-19 challenges.

Quoted in the media release, SARS Commissioner Edward Kieswetter said, *“The decision to extend the Filing Season, was taken with due consideration of the traumatic effects being experienced by taxpayers who have lost loved ones, as well as businesses who have lost staff, during the devastating second wave of COVID-19”.*

Legal obligations

The Commissioner urges all affected taxpayers to comply with their legal obligations by **15 February 2021**, as it is vital that all taxpayers remain compliant. Taxpayers are reminded that failure to comply with their legal obligations will result in administrative penalties being levied.

Concerning ‘auto-assessments’, SARS has the right to issue an estimated assessment where a taxpayer has not adequately responded to an ‘auto-assessment’ by (now) 15 February 2021. Moreover, the Commissioner urges taxpayers who received auto-assessment notices in the previous year (2020) but who have not yet accepted the auto-assessments, or edited and filed a return in response to the notice, to make use of the current opportunity.

SAIT Tax Technical resources

For ease of reference, we provide you below with the resources concerning Filing Season 2020, as contained in our Weekly Tax Practice Highlights:

- **Lump sums:** SAIT continues to receive queries where a tax practitioner that tried to submit a return, received an error message stating that lump sums were received in respect of the year of assessment, and were reported to SARS. In these instances, the taxpayer was unaware of the lump sums and did not inform the tax practitioner accordingly. The tax practitioner should contact the SARS Contact Centre to determine the details of the directives processed on the taxpayer’s record for the year of assessment. You can refer to the troubleshooting guidelines [here](#) for recommended solutions.
- **Filing season technical challenges:** The remaining technical challenges affecting ITR12s have been added to the list of general [technical challenges](#) reported by members.