



# Tax and Legal News

May 2021

## 2021 Tax filing season – Natural persons

On Friday 14 May 2021, the South African Revenue Service (SARS) published a notice in the Government Gazette listing the persons who are required to submit returns as well as the periods within which the returns are due, for the 2021 year of assessment.

### Tax return submission dates

- Hardcopy manual returns and returns submitted electronically through the assistance of a SARS official at an office of SARS will be required to be filed *by no later than 23 November 2021*;
- Non-provisional taxpayers are required to e-file their tax returns *by no later than 23 November 2021*; and
- Provisional taxpayers are required to e-file their tax returns by no later than **31 January 2022**.

### When are natural persons not required to submit an income tax return?

Although a natural person still has to register for income tax, he/she will not be liable to submit an income tax return if one or more of the below criteria are met:

- The gross income of that natural person consists solely of one or more of the following:
  - Remuneration income received from one employer for the full tax year, which:
    - does not exceed R500 000;
    - does not include any taxable allowances and/or taxable benefits; and
    - the amount has been correctly subjected to employees' tax.
  - South African sourced interest (other than interest from a tax-free investment) not exceeding:

- R23 800 in the case of a person below the age of 65 years at the end of the year of assessment; and
- R34 500 in the case of a person aged 65 years or older at the end of the year of assessment;
- Dividends where the recipient was a non-resident throughout the 2021 year of assessment; and
- Amounts received or accrued from a tax-free investment.
- The above criteria does not apply to a natural person who:
  - received any amount in respect of services rendered outside South Africa; and/or
  - intends to claim any additional allowable deductions, such as medical expenses, retirement annuity contributions and/or travel expenses.
- When the Commissioner issues a natural person with an automatic assessment and the declarations reflected on the assessment are complete and correct as at:
  - the date on which the person accepts the automatic assessment; or
  - 23 November 2021 for non-provisional taxpayers if the person does not respond to the automatic assessment notification by this date.

#### How to request and submit an income tax return

In the case of natural persons, an income tax return can be requested and submitted through any of the below channels:

- electronically by using the SARS eFiling platform, provided that the person is registered for eFiling;
  - or
- through the assistance of a SARS official at an office at SARS.

○ Furthermore, natural persons are required to keep all supporting documents for a period of five years. It should be noted that SARS may request supporting documents to verify the information declared in an income tax return.

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

Should you have any queries or require any assistance relating to the above, please do not hesitate to contact us.

#### For more information and assistance, please contact:



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