

TAXPRACTICE

WEEKLY HIGHLIGHTS

WEEK OF 17 - 23 July 2025
(Issue 28 -2025)

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TOP STORIES

Filing Season 2025 Now Fully Underway

The 2025 tax season is now well underway for individuals who have not been auto assessed by SARS to submit their returns. Taxpayers are expected to submit their returns through SARS eFiling or the SARS MobiApp, either independently or with the assistance of a registered tax practitioner. This period represents a critical window for ensuring full compliance with tax obligations and maintaining accurate financial records.

SARS continues to encourage early submission to avoid penalties due to late submissions or delays in potential refunds. Taxpayers are also reminded to stay alert for scams, especially during this peak period, and to only use official SARS channels when accessing services or providing sensitive information.

Read more [below](#).

SARS Launches New eFiling Virtual Queue System

With the 2025 Filing Season officially underway, SARS is anticipating a significant increase in eFiling traffic. To manage the traffic, SARS has introduced a virtual waiting room, ensuring that everyone gets access without the system crashing.

What Happens During High Traffic Periods?

- When too many users try logging in at once, a virtual queue pops up. You will see a message and the estimated waiting time.
- There is no need to constantly refresh or rejoin the page, as SARS's system will automatically redirect you once it is your turn.

To find out more about the virtual queue, click [here](#).

SAIT's 12th Annual Tax Indaba

From 11–13 August 2025, tax professionals will converge at the Radisson Hotel and Convention Centre, O.R. Tambo, Johannesburg, for the 12th Annual Tax Indaba and Transfer Pricing, Customs & International Trade Forum. This flagship three-day event tackles the country's rising debt, sluggish growth, and increasingly complex tax landscape.

What to Expect:

- Day 1 – Domestic & International Trends: Explore the future of SA's domestic tax, the evolution of tax administration, and key global trends and developments.
- Day 2 – Business Dialogue & Gala: Dive into strategies for large corporates and SMMEs, followed by a black-tie networking gala dinner.
- Day 3 – Compliance & Cross Border Forum: Focus sessions on tax Controversy & compliance.

Why Attend:

- Expert Panels: Engage with policymakers, SARS officials, and industry leaders, providing practical insights and innovative solutions.
- CPD Accreditation: Earn 8 CPD points per day (24 in total), with both in-person and virtual attendance options.
- Networking & Influence: Engage with tax professionals to shape national debate, inform policy, and build professional connections.

For more details or to register, contact Nthabiseng Sebothuma at projects@thesait.org.za or click [here](#).

#StayAbreastOfTheTaxWave

Are you a **tax practitioner** with a passion for writing?

Let's feature your article on the Tax
Practice: Weekly Highlights.

Send your article to
taxassist@thesait.org.za.

Approximately 500 – 1500 words

PART A: COMPLIANCE & SARS OPERATIONS

SAIT-SARS 'ON-THE-GROUND' ENGAGEMENT

Filing Season 2025 Now Fully Underway

The 2025 Filing Season officially opened on 21 July. SARS has set the deadline for non-provisional individual taxpayers on 20 October 2025, while provisional taxpayers have until 19 January 2026 to file.

Trusts can start filing on 19 September 2025 and must file on or before 19 January 2026.

Auto Assessments Feedback:

- The Auto Assessment phase ran from 7 to 20 July, with a record of 5.8 million taxpayers receiving auto assessments this year, up from 5 million in 2024.
- To date, 99.6% of these assessments were accepted unchanged, and R10.6 billion in refunds was paid within 72 hours

Digital Services Feedback:

- Over 10.2 million unique users have logged into eFiling or the MobiApp since July 4th.
- SARS handled over 2.1 million interactions digitally: 1.1 million via SOQS, 707,000 via WhatsApp, and 290,000 through the Lwazi chatbot
- Assessment outcomes are issued in under 5 seconds for most taxpayers who submit their tax returns online when everything is in order.

Additional Capacity:

SARS has increased capacity within its call centre and debt management divisions to accommodate the surge in queries typically experienced during the tax filing season.

Important Reminders for Taxpayers:

- Ensure your data is accurate and that returns are filed timeously to avoid penalties.
- Update banking and contact details on eFiling or the MobiApp for smooth refund processing.
- Stay vigilant of phishing scams. SARS will never send unsolicited links to taxpayers asking them to engage with SARS via links.

Get Help Easily:

SARS offers multiple convenient support channels. Additionally, taxpayers and tax practitioners are encouraged to utilise the SARS digital channels first and only make bookings to visit the branch when necessary.

The support channels are as follows:

- SARS Website: visit www.sars.gov.za and click on the "Individuals" tab.
- SARS Online Query System (SOQS): <https://tools.sars.gov.za/soqs>.
- SARS WhatsApp: send "Hi" or "Hello" to 0800 117 277.
- AI Virtual Assistant: available 24/7 on the SARS website to answer queries.
- Dial *134*7277# to access SARS services.
- SARS YouTube: visit @sarstax for how-to videos.

To read the full media statement, click [here](#).

Regional Restructuring Announcement for Gauteng

SARS has confirmed the merger of the Gauteng North and Gauteng South regions into a single, unified Gauteng Region. This restructuring takes effect in the current quarter.

Mr Fareed Khan has been appointed as the Regional Director of the newly formed Gauteng Region. As part of this change, SARS will host a single regional RCB meeting going forward, replacing the separate sessions previously held.

The first consolidated Gauteng regional meeting is scheduled to take place on 21 August 2025. Tax practitioners in the affected regions are encouraged to contact SAIT for further details or clarity on the transition.

Reminder on the Systematic Fix Implemented for Passport Holder Tax Practitioners

Following sustained engagement and formal submissions by SAIT, SARS has now implemented a systematic fix to address the long-standing issue affecting foreign tax professionals operating under South Africa's Critical Skills Work Visa.

As previously reported, the challenge arose from SARS' system linking Practice Registration (PR) numbers to a tax practitioner's original passport or ID. When a new passport was issued, often as part of visa renewal, PR numbers remained linked to outdated demographic records, preventing reactivation or verification. This caused significant delays and impacted the ability of affected professionals to practice.

Since the recognition of tax professionals as a critical skill in October 2023 (Government Gazette No. 49402), SAIT has advocated for system enhancements to support foreign practitioners more effectively. SARS has now confirmed that a technical solution has been deployed to ensure PR numbers are automatically linked to updated passport details, eliminating the need for repeated branch visits.

We welcome this development and thank SARS for their cooperation. SAIT will continue to monitor implementation and support members who may still struggle after this system fix.

Reminder to Stay Alert: Protect Yourself and Your Clients from SARS Impersonation Scams

With filing season upon us, taxpayers and tax practitioners are urged to remain vigilant against fraudsters impersonating SARS.

The latest scam involves people claiming that they can change the outcome of your auto assessment. If you or your client don't agree with the auto-assessment, submit a revised return on SARS eFiling or the MobiApp.

As a tax practitioner, ensure that you are registered with SARS and that your details are up to date. Clients can verify your registration status using the SARS practitioner lookup tool [here](#).

You can view an example of this scam [here](#).

How to Protect Yourself from Scams and Phishing Attempts:

- **Verify authenticity:** Always ensure that any email or SMS claiming to be from SARS is

genuine before clicking on any links or sharing information.

- **Be cautious:** Do not open or respond to emails or SMSs from unknown sources.
- **Never share sensitive details:** SARS will never ask you to provide personal, tax, banking, or eFiling information via a link.
- **Stay informed:** Watch SARS' [short tutorial video](#) on how to recognise

All known scams are listed on the [Scams and Phishing webpage](#), and if in doubt about the communication received, email the SARS IT security team on phishing@sars.gov.za.

Final Reminder on The Must-Have Documents for Your Tax Filing

A crucial part of preparing and submitting accurate tax returns is ensuring that all relevant supporting documents are readily available and submitted when required. These documents substantiate the income, deductions, and claims reflected on your return and are essential for the correct calculation of your tax liability or refund.

If you do not agree with your auto-assessment, or if you plan to file your tax return from **21 July**, having these documents on hand is especially important.

Below is a list of common supporting documents required when completing your **ITR12 Income Tax Return** for the **2025 tax year** (covering the period **1 March 2024 to 28 February 2025**):

Income documentation	IRP5/IT3(a): Employees' Tax Certificate for income received, including salary, bonuses, and lump sums from an employer, pension fund, provident fund, or retirement annuity.
Interest and dividend certificates	Local and foreign interest income
	Foreign dividend income
	Note: If married in community of property, certificates for both you and your spouse are required. If married out of community of property, only the respective spouses' certificates are required.
Medical expenses	Medical scheme tax certificate for the applicable period.
	Proof of qualifying medical expenses paid out-of-pocket and not reimbursed by your medical aid.
	A completed ITR-DD (Confirmation of Diagnosis of Disability) form, if claiming disability-related expenses.
Travel allowances and employer-provided vehicles	A logbook recording business travel is essential if claiming deductions related to a travel allowance or fringe benefit for an employer-provided vehicle.
Retirement contributions	Income tax certificates from your financial institution confirming contributions to a retirement annuity fund.
Tax-free investment certificates	Tax certificates from financial institutions for contributions to tax-free savings/investment accounts.
Donations	A valid Section 18A donation tax certificate if you are claiming a deduction for qualifying donations made to approved Public Benefit Organisations (PBOs).
Capital gains	All relevant documentation for capital gains transactions, such as: <ul style="list-style-type: none"> - Proof of proceeds (e.g. sale agreements, invoices, IT3(c) certificates) - Calculations of base costs for each asset sold - Supporting documents for both local and foreign asset disposals

Commission earners	Documentation supporting commission-related expenses, including: <ul style="list-style-type: none"> - Invoices and receipts for claimable expenses - A logbook if business travel deductions are claimed
Rental income	All information related to the letting of property, such as: <ul style="list-style-type: none"> - Rental or lease agreements - Bond statements showing interest if claimed - A detailed schedule of rental-related expenses and supporting invoices
Business and farming income	Financial statements for any trading or farming activities, where applicable.
Other income and deductions	Supporting documents for any additional income earned or deductions claimed not covered above.

For detailed guidance, refer to [IT-AE-36-G05 - Comprehensive Guide to the ITR12 Income Tax Return for Individuals - External Guide](#), available on the SARS website.

Being well-prepared not only ensures compliance but can also enable taxpayers to claim the full range of deductions and benefits they are entitled to.

SAIT TaxHelpline – escalations

As part of our ongoing commitment to serving our members, SAIT escalates appropriate cases within the SARS structures on their behalf. For assistance with this, members can submit their queries via the [TaxHelpline](#).

The most urgent escalations this week include:

1. Delays in finalising returns selected for manual intervention.
2. Delays in finalising and payment of refunds.
3. Delays in finalising requests for tax type deregistration's.
4. Delays in finalising requests for the remission of penalties.

SAIT continues to engage with SARS at both regional and national levels on a case-by-case basis regarding the escalations mentioned above. Feedback is communicated directly to the affected members as appropriate.

SARS regional and national operational meetings

SAIT and its Regional Representatives attend SARS/RCB regional meetings quarterly, offering opportunities for effective, systemic discussions (qualifying for CPD points)*.

** For effective and meaningful engagement with SARS, Regional Representatives are encouraged to provide three specific examples of issues or challenges that arise. It is important to note that regional meetings are not intended for individual case escalations but serve as a platform to address systemic issues impacting the broader tax practitioner community.*

Feedback from the RCB/SARS regional and national meetings

No regional or national meetings were held during the week of 17 – 23 July 2025.

Upcoming RCB/SARS regional and national meetings

1. Eastern Cape – Gqeberha and Kareiga – 13 August 2025
2. Gauteng – 21 August 2025

3. Eastern Cape – 29 August 2025
4. Western Cape – 3 September 2025
5. Free State and Northern Cape – 8 September 2025
6. Northern Region – 26 September 2025
7. Free State and Northern Cape – 10 November 2025 and
8. Eastern Cape – Gqeberha and Kareiga – 12 November 2025
9. Gauteng – 20 November 2025.

Other meetings of interest

1. SARS National Operational Forum – 14 August 2025;
2. RCB Forum meeting tentatively scheduled for 16 September 2025;
3. RCB Forum meeting- 11 November 2025; and
4. SARS National Operational Forum – 20 November 2025.

DAILY COMPLIANCE AND ADMINISTRATION

Due dates for reporting and payments: July 2025

Month	Date	Tax Type	Notification
July 2025	07/07/2025	Income Tax	ITR12 – Issuance of 2025 Auto Assessment
	14/07/2025	Employment Taxes	June EMP201 - Submissions and payments
	18/07/2025	Income Tax	ITR12 – Auto-assessment opportunity for Provisional Taxpayers [Final Day to express interest]
	21/07/2025	Income Tax	ITR12 - Opening of Filing Season 2025
	25/07/2025	Value-Added Tax	VAT201 - Manual submissions and payments
	31/07/2025	Value-Added Tax	VAT201 - Electronic submissions and payments

SAIT member resources

- [SAIT important tax dates calendar](#) – contains important dates from January 2025 to January 2026 (unchanged).
- [SAIT SARS contact map](#) – links service requirements to SARS channels (unchanged).

Key operational news

No key operational news was identified in the week of 17 – 23 July 2025.

Other SARS and related operational publications and announcements

Reminder of the published SARS Monthly Tax Digest – July 2025: Filing Season in Focus

The July 2025 edition of the SARS Monthly Tax Digest highlights key updates and reminders for the 2025 filing season.

Key points include:

- **Auto-assessments** were issued between 7–20 July. Taxpayers who disagree must file a corrected return via eFiling or the SARS MobiApp.
- **Filing season dates:**
 - Non-provisional taxpayers: 21 July – 20 October 2025
 - Provisional taxpayers & trusts: 21 July – 19 January 2026
- **eFiling enhancements** now include two-factor authentication and “express tabs” for quicker navigation.
- **Refunds** are generally paid within 72 hours, unless selected for verification.
- **Supporting documents** must be submitted within 21 days if requested.
- **Tax payments** are due within 30 days of assessment. Ensure you use the correct Payment Reference Number.

The Digest is a helpful reference for staying compliant and avoiding delays during tax season. Access the full edition here: [SARS Monthly Digest – July 2025](#)

TAX PRACTITIONER MANAGEMENT

SAIT TaxHelpline – Tax practitioner access and functionality (eFiling)

MobiApp Login Workaround

Some users may experience login issues on the SARS MobiApp, receiving the error message: “Sorry! Your login request was not successful.”

This problem is often linked to the Two-Factor Authentication settings on your SARS profile. Fortunately, it's easy to resolve by adjusting your two-factor preferences on eFiling by removing your Mobile Application as a method under Two-Factor Authentication, and leaving only the one-time pin (OTP) as a method of authentication

For the full step-by-step instructions, click [here](#).

Key tax practitioner news

Final Reminder that the 2025 SARS Tax Practitioner Registration and Compliance Audit is ongoing

SAIT has **commenced** with its annual review of membership compliance through the annual SARS compliance Audit.

Under the Tax Administration Act, individuals providing tax-related services must register with both a Recognised Controlling Body (RCB) and SARS as a Tax Practitioner. RCBs are also required to manage their tax practitioner members' compliance with registration requirements.

Mandatory SARS and practitioner compliance requirements:

- Valid Tax compliance PIN (in your personal name) and good standing;
- Criminal-free status
- Completion of 2024 CPD hours
- Submission of annual declaration forms

As part of this process, various categories of membership compliance and registration information will be updated. PR numbers will also be updated, as some members are still

using outdated alpha-numeric PR numbers. Members who are still using alpha-numeric PR numbers and those who do not have their PR numbers are classified by SARS as “ghost practitioners” and risk deregistration. SARS requires all tax practitioners to activate and use their unique PR number.

As an RCB, SAIT is legally required to audit 20% of its entire membership and report compliance status to SARS annually. SARS and SAIT will randomly select a pool of tax practitioners to partake in this mandatory compliance audit. All selected candidates will be notified via email, telephone and SMS. Prompt response is highly encouraged.

Consequences of non-compliance

SAIT aims to help members become compliant, stay empowered, and avoid deregistration or membership downgrade to the unregulated Affiliate category. Although we achieved 94% compliance conversion strike rates in the previous audit, 134 members remained non-compliant and were subsequently downgraded, thus losing their practitioner status.

SARS deregistration's:

With over 30 tax practitioner deregistration's due to non-compliance with section 240(3)(d) of the Tax Administration Act (TAA) in 2005 already, the rising numbers are alarming.

Compliance issues typically stem from lapses in tax obligations, failure to meet Continuing Professional Development (CPD) requirements, or criminal activity. Practitioners must remain informed and compliant with SARS regulations to avoid deregistration, as this can severely impact their professional standing and operational capabilities.

Kindly note that members who default on the above requirements will be suspended and reported to SARS for deregistration.

Given that tax practitioner compliance is a statutory requirement, our consultants are here to assist. However, failure to respond to and comply with the audit may result in revocation of registration.

For any inquiries on the annual Tax Practitioner Audit, please contact the SAIT Legal and Compliance Department via the following email: info@thesait.org.za.

Government & stakeholder newsletters

Reminder: Fair Play 37 Published-Filing Season Tips Featured in Latest Newsletter

The Office of the Tax Ombud has released the latest edition of Fair Play 37, offering timely insights to help taxpayers and practitioners navigate the current filing season.

This edition offers useful tips and reminders to ensure a smooth and compliant tax return process. From understanding your rights as a taxpayer to practical advice on navigating returns and eFiling. Fair Play 37 provides timely insights to support both individuals and tax professionals during this busy period.

Read the full newsletter on the Tax Ombud's website to make the most of this year's filing season.

PART B – LEGISLATION & POLICY

LEGISLATION, INTERNATIONAL AGREEMENTS & POLICY

Tax policy & international agreements

No new tax policy and international agreements were released in the week of 17 – 23 July 2025

National legislation

No new national legislation was published in the week of 17 – 23 July 2025.

LEGISLATIVE INTERPRETATION

Legislative calls for comment

No new calls for comment were released in the week of 17– 23 July 2025.

Submissions made to SARS and current calls for comment

SAIT is preparing to submit commentary on two important sets of draft amendments recently published under the Customs and Excise Act, 1964. These changes are significant, particularly in the context of South Africa's transition to electric vehicle (EV) production and broader tariff reform.

SAIT encourages its members and stakeholders to review the proposed amendments and provide input for inclusion in SAIT's official submissions.

The materials to be considered can be found [here](#).

If you would like your comments to be considered, please send them to taxassist@thesait.org.za before 28 July 2025 for the first deadline and by 29 July 2025 for the second deadline.

Your participation ensures the profession's voice is heard in shaping vital legislation.
Legislative counsel publications

SARS Published Updated Air Passenger Tax Guide

On 30 June 2025, several new features were rolled out to enhance the online registration, return submission, and overall management of the Air Passenger Tax (APT) process. These enhancements aim to simplify compliance and improve user experience for taxpayers involved in the aviation industry.

Key updates include a more intuitive registration system, improved functionality for submitting APT returns online, and updated guidance to support taxpayers through each step of the process.

The [Air Passenger Tax guide](#) has also been revised to include step-by-step instructions on converting Excel spreadsheets into CSV format—an essential requirement for uploading return data through the eFiling system.

For full details and support resources, the [Air Passenger Tax webpage](#).

Published court cases

High Court Reaffirms Exclusive Jurisdiction of Tax Court in VAT and CIT Objection Disputes

In a decisive ruling delivered on 11 July 2025, the Western Cape High Court in *Kerbyn Cape 2 (Pty) Ltd v Commissioner for SARS* reaffirmed the exclusive jurisdiction of the Tax Court in disputes concerning tax objections, particularly in cases involving late submissions of Value-Added Tax (VAT) and Corporate Income Tax (CIT) objections.

The applicant had approached the High Court under the Promotion of Administrative Justice Act (PAJA), challenging SARS's refusal to condone the late filing of objections arising from audits conducted for VAT (April 2011–February 2014) and CIT (2012–2014). SARS raised two preliminary objections: firstly, that the dispute fell within the exclusive jurisdiction of the Tax Court; and secondly, that the applicant had failed to exhaust the internal remedies provided under Chapter 9 of the Tax Administration Act (TAA).

The Court upheld SARS's preliminary objections, finding that the applicant had failed to follow the prescribed dispute resolution process. The [judgment](#) emphasized that a taxpayer may only dispute an assessment or decision through the objection and appeal procedures of the TAA, unless a High Court "otherwise directs" under section 105. The applicant in this case did not seek such a directive, nor did it demonstrate exceptional circumstances warranting deviation from the default process.

Judge Mantame made it clear that the mere lapse of time does not constitute an "exceptional circumstance" and that internal remedies cannot be bypassed by simply allowing appeal deadlines to lapse. The ruling also underlined the High Court's limited role in tax disputes and dismissed the application for [judicial](#) review in its entirety.

This [judgment](#) reinforces the procedural framework governing tax disputes and serves as a reminder that taxpayers must rigorously observe prescribed channels, particularly where objections and appeals are concerned.

Members seeking redress outside the Tax Court must first obtain explicit direction from the High Court and substantiate the existence of exceptional circumstances.

Other SARS publications and announcements

No other legislative publications or announcements were issued by SARS during the week of 17 – 23 July 2025.

OTHER MATTERS OF INTEREST FOR A TAX PRACTICE

No other matters of interest were identified during the week of 17 – 23 July 2025.