



South African Revenue Service

Dear Valued Stakeholder

PERSONAL INCOME TAX- FILING SEASON 2023 UPDATES.

SARS is continuing the journey to realise the 2024 vision of building a smart, modern organisation with unquestionable integrity and admired by all. Pursuant to this mission statement, SARS is working very hard to make it easy and seamless to help taxpayers comply with legal obligations.

The 2023 Individual's Filing Season for Individuals (non-provisional taxpayers) and Trusts opens at 8 pm on 7 July until 23 October 2023 and for Provisional taxpayers until 24 January 2024.

SARS has made the following updates for the upcoming Personal Income Tax (PIT) Filing Season:

Aligning the 40 Business Days Rule to the Filing Season End Date

Last year, when the rule was first introduced, those in the **auto-assessment population** were granted 40 business days from the issue date of the auto-assessment to revise their return if they needed to amend their auto-assessment.

This year, we are extending the 40 business days to coincide with the normal filing due date for non-provisional taxpayers, which is **23 October 2023**. This will give those in the auto-assessment population more time to file a return if they wish to edit their auto-assessments.

Payment Due Dates

This year, the payment due date for non-provisional eFilers will be adjusted as follows:

- For taxpayers who are not in the auto-assessment population, payment due date will be **30 days after a notice of assessment** has been issued,
- For taxpayers who are auto-assessed, payment due date will be 30 days **post Filing Season 2023 closing date.**

Statement of Assets and Liabilities

Provisional taxpayers with business interests are required to declare their assets and liabilities (based on cost) in their tax returns each year. Taxpayers who fall within this category, and with assets **above R50 million**, are required to declare specified assets at market values on their 2023 tax returns.

Foreign Income Disclosure

SARS introduced a Foreign Income container on the return for taxpayers who must declare worldwide foreign income, however it was noted that taxpayers who must declare income sourced from a foreign employer while working in South Africa and/or abroad do not have an appropriate source code to declare remuneration for foreign service rendered income. The following three new fields will now apply.

- **New field** “Income received from foreign employment services not reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the **s10(1)(o)(ii) exemption does not apply**”.
- **New field** “Income received from foreign employment services not reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the **s10(1)(o)(i) exemption applies**.”
- **New field** “Income received from foreign employment services not reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the **s10(1)(o)(i) exemption does not apply**”.

Spouses Married in Community of Property Assessment

Taxpayers who are married in community of property are taxed on half of their interest, dividends, rental income, and capital gains. This Filing Season SARS has retrieved “Married in community of property” status from taxpayer’s previous declaration and **collaborated with the Department of Home affairs** to confirm marital status. Where the spouses are successfully matched and have interest investments, SARS will replicate the interest investment certificate on both spouses’ return where they will be taxed 50% upon assessment.

What happens when they are not matched?

Section 93 Reduced Assessment

SARS has **automated the process of requesting Reduced Assessment** in terms of section 93 of the Income tax. The process will use a form called **RRA01** where taxpayer will be able to complete it on e-Filing. This will enable efficiency and reduce costs for taxpayers.

Sincerely,

**ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE
SERVICE**

19 June 2023