

RESULTS OF SURVEY HELD IN NOVEMBER 2022

INTRODUCTION

In a recent survey undertaken by me, Tax Practitioners (TP's) were asked various questions in order to determine if they were going to make the SARS extension date of 24th of October 2022 for all non-provisional taxpayers as well as what the situation would be for the 24th of January 2023. The October date would include individual and trusts who are non-provisional taxpayers. This was the sole goal of the survey as I wanted to prove my belief that the system in place would not work.

The method of determination of extension date by provisional tax status is wrong and does not work based on my conclusions and comments received.

It is important to point out that most accounting firms are not happy about disclosing this kind of information and simply do not have the time. Although there was a small number of only 208 who responded I believe the mix shows a pretty accurate result if the results are extrapolated to the total TP base.

As an industry we should be doing these kinds of surveys more often to obtain the necessary information of what is happening in the field and engage with SARS.

NUMBER OF RESPONSES AND MISSED DEADLINES

208 practices completed the survey representing 88 865 taxpayers and the estimate from these firms was that by 24 October 2022 the number of tax returns to be completed was 50 540.

Of the 50 540 taxpayers who should have been completed filing by 24th of October 10 639 missed the deadline making it the percentage of 21% of returns missed.

52 of the firms made the deadline for all their taxpayers, being only 25% of the total. These were mostly small practitioners with bigger practices missing the deadline.

The survey had a higher weighting of Accfin clients being 41% of the total TP's who completed the survey. 36% of those who completed the survey were manual in other words did not use a back-office tax system. The survey did not ask if the TP's used a system to file tax returns.

TYPE OF FIRMS

The majority of firm types who completed the survey are shown below with the missed number of returns; -

Percentage of Type	Type of Firm	Missed number of tax returns	Percentage of Total missed
50%	Full accounting practices with reviews, compilations and no audit	4927	46%
23%	Accounting only with tax services	971	9%
20%	Full range of accounting services including audits.	4204	40%

6%	Tax practice only	525	5%
	Unknown	12	0
		10639	100%

REASONS FOR BEING LATE

There were a number of reasons that were given causing the slowdown of the production of tax returns the main ones being listed below with the percentages of the reasons given: -

- 36% of firms said **increase in workload from SARS**
- 29% of firms said **load shedding**
- 18% of firms said **estimating whether a taxpayer was a provisional taxpayer or not**
- 10% of firms said **not enough staff**
- 7% of firms said **updating tax residency status**

Further to the above based reasons which were specifically asked, the comments input by respondents indicated further reasons. These reasons require further analysis and were posted by 126 of 208 respondents mostly bad comments up to scathing comments .

What stands out significantly from the comments are the following;-

- Wasted time spent correcting auto assessments
- Late uploading of 3rd party data
- Poor messaging by SARS in regard to the extension dates for taxpayers resulting in documentation received late from taxpayers
- Unrealistic setting of extension dates with no hope of achieving deadlines
- Additional work load created by SARS in regard to verification and audits
- Additional work load in regard to trying to get SARS errors fixed

CONCLUSION

The question was asked as to whether TP's could give an estimate of what the missing number of tax returns would be by 24th of January 2023. More than half the respondents did not enter this number simply because they did not know and therefore there was not enough information to compute.

One thing is pretty clear, small practices mainly meet their deadlines or were very close and larger practices found it far more difficult. It's hard to say what's going to happen by the 24th January 2023 but my estimation is that that 21% of missed tax returns could grow to more than 40% or even more because of the following; -

- The addition of company tax returns to the mix
- Companies that require financials and /or audits require more work
- More complicated individuals which require financials
- Year-end holidays for the profession
- Calculation of provisional tax returns which require serious consideration owing to understatement penalties
- Asking for remission of penalties missed by 24 October 2022

The extension of tax returns based on the methodology of provisional tax status implemented by SARS is biased against larger practices who without any doubt will fail to meet the deadlines set.

I would seriously suggest that the whole extension system needs to be revised with a view to being fair to the whole industry equally and to allow most TP's to meet the deadlines set. The system as it stands is just not workable and the most important taxpayers deadlines will be missed.

SCHEDULE OF COMMENTS

We almost made the deadline but it came at a price that I am not willing to pay again. I worked on average 60 hours a week from June. That is 10 hours a day, 6 days a week. For 4,5 months. I am a mom of 3 beautiful children, aged 10,8 and 5. My children asked me on Friday when I walked in at 17:50, why are mom home so early. If I ever do it again, I will lose my husband and my family. I will rather be non-compliant. Never again.

We almost made the deadline, but my health and my family did not make it with me. Never again. All SARS has done with the shortened deadlines is to make our office who has always been fully compliant non-compliant. We really want to be compliant - but it became impossible.

Biggest headache is updating tax residency status

If the status quo remains, with particularly loadshedding clients cannot send info on demand, which makes a week plus of reminders etc (which takes time) and as well as staff on loadshedding schedules and overworking because SARS keeps flooding us with mails of links for correspondence.

Accfin/Greatsoft at least do give us the IT related correspondence but its 10000% more than before the Admin Act was written into the software; but not on VAT and payroll taxes.

When a taxpayer is selected for a review, and this is finalised with no adjustments. Weeks pass with the refund not being paid out. If you dare to enquire about a refund that is not being paid out, then this action triggers the system to issue another verification letter - which then has a list of things that WAS included in the first instance.

The SARS people issuing this second letter with random bogus requests, including info they have - surely needs training of reading what they have and why they are asking what they are asking (for instance the employer PAYE number... ITS ON THE IRP5! which was submitted!!)

I feel that the fact that SARS is really flooding us with paperwork and not being sufficient on their side, makes this space a hard space to do business in, and you do not make enough to support your own family!

SARS is bullying the taxpayers from small simple tax saving claims such as LEGIT medical costs, etc- because they cannot afford us for doing this back and forth and back and forth with SARS, as this cost is more than the tax benefit eventually, - so they just leave it. This means SARS is stealing money from the taxpayer that do not know any better.

Once again, this space is becoming unbearable by the day.

Our problem is not so much the deadlines, but the uncertainty around the provisional tax status being changed by SARS on a retrospective basis and not progressive. This may lead to taxpayers missing P1 deadline

Filing period too short. Everything at Sars takes a long time to finalise. Their staff should go back to their office. With only 1 virtual meeting per month to sort out problems we are not able to stick to the deadlines.

Biggest headache is knowing 100% certain as to who is provisional taxpayer and who is not -- 2021 year i had many provisional taxpayers submit after October but before Jan 2022 yet when SARS did

their 2021 assessment changed them to non-provisional and fined them R250 penalty. great uncertainty over who is and who is not provisional taxpayer -- some clients are provisional taxpayers due to rental income as an example but due to covid had rental losses and so no provisional tax was paid yet nil provisional returns were submitted and yet SARS at assessment changes the status and claims late submission penalty.

We can't do all the financials and tax returns in the first 8 months of the year. Most beneficiaries of trusts are provisional payers so trusts should also have the Jan deadline.

SARS SHOULD TAKE INTO ACCOUNT THEIR OWN NON-ADHERANCE TO THEIR OWN SLA TARGETS AND NOT ENFORCE PENALTIES FOR COMPLIANCE ON THE GENERAL PUBLIC WHILE NOT COMPLYING WITH THEIR OWN SERVICE LEVEL AGREEMENTS WHEN IT COMES TO RESOLVING TAXPAYER MATTER SUCH AS DISPUTES, REFUNDS AND REQUESTS FOR INFORMATION IN A RETAIATORY MANNER

GETTING DATA FROM CLIENTS IN GOOD TIME IS THE BIGGEST ISSUE

why was the deadline pushed forward by a month?

the tax payers were under so much unnecessary pressure trying to get the documents from the various institutions.

the banks delayed giving the tax payers their documents.

please review the provisional tax return deadline date as it is too short right after the reopening of business for the 2023 tax year.

Problem in most instances is that clients do not supply the info in time.

KINDLY REQUEST AN EXTENSION

I'm really tired after this push to get all my returns through. I made some errors that I would otherwise have picked up. On a positive note, I am hoping that the spinoff will be getting more done in Nov/Dec that I would otherwise have done in Jan

I lost a lot of time with SARS issuing auto assessments to Members of CC, employee with permanent disability. Could have been worse, if taxpayers with trust income had been auto assessed. The 40-day deadline appears unconstitutional, with numerous e-filing glitches to really take up our time.

No comment, but a question. Why does Sars use such (apparently) arbitrary dates?

SARS should be more flexible as their requirements are becoming more onerous every year and I believe all tax practitioners only have limited resources and time.

A whole month less to submit tax returns and sars dont accept if you have submitted provisional tax returns they just go on if they supposed to be provisional payers or not... Its not fair to charge penalties.

no enough client due to covid19 lockdown npo and npc in the entertainment industry.

The determination of PT status before the 24th has created a lot of additional work.

The amendment to the admin penalties last year has really created a lot of unnecessary stress. I have tax payers who one year might be a PT and another year not, due to their investment revenue.

Returning to the original admin penalty rules, where more than one return must be outstanding is much more reasonable and would increase the public's faith in SARS, which has taken a massive hit. The negative views of SARS has decreased dramatically the last few years and I have no foot to stand on to defend SARS as I agree that they are making it more difficult for the ordinary taxpayer to comply.

Due to the change in deadline and auto assessments taxpayers were confused and didn't send information on time in addition to the changing of residency

So many issues on e-filing. Cannot access all the returns, tax representatives are in. Impossible to get hold of someone at SARS. Some stuff gets done on sars.gov website, - you don't have much proof. Get an e-mail back saying info was received and that is the end. Nothing gets sorted out. Sometimes no one calls for the SARS appointments, this after waiting about 3-4 weeks to get an appointment

We also experience difficulty in following up to get certificates where clients have not received them. Older client's often do not forward certificates and cannot find original mails with the attachments.

The additional information required to substantiate company tax returns is particularly onerous now that SD 14's have been discontinued. This work falls on us as tax practitioners as generally clients are not able to respond to SARS requests/demands.

It's no wonder CA's are leaving the profession. SARS requirements are becoming draconian.

problems communicating with SARS

SARS keeps on shortening the due dates and extending the workload. At this rate we will have no work in February each year! Keep on getting notices of clients who we no longer work for, which will push the percentage compliance of the practice out as SARS counts them. Need a process to remove them!!

We always have those clients that hold back to the last minute

It was good to be pushed to get everything done by the deadline. I have learned a lot and will implement more stringent controls next tax season. Additionally, I will be firing certain clients who failed to provide information on time and despite repeated requests.

I also focussed my resources - some to EMP501 submissions, others to VAT submissions for October and still others to collating and chasing up information.

I also submitted 95% of my provisional taxpayers by 24 October. This has taken massive pressure off me for the remainder of the year and I can focus on companies and other work .

I couldn't have done it without Accfin through - the back office system makes it all very easy (albeit there could be improvements in Accfin).

The biggest hindrance is all the deadlines falling in the the same period. Fighting to many stupid and nonsense of disallowance of medical, clients travel deductions even with all supported and necessary supporting documentations uploaded with objections to incorrect assessments.

Also e@syfile changes updates and plugs just to resolve the reporting and submission of reports.

Submissions < 2020 were between than submission post

Tax season is relatively short and it is difficult to change the mindset of clients. SARS do not keep to deadlines / timelines on their side but we are expected to and penalised when we don't.

Loadshedding is a factor.

Main issue is incessant follow-up queries from SARS, which is impinging on available time to actually prepare and submit returns - invariably, more time is spent uploading supporting documents than was taken submitting the original income tax return.

The shortening of the deadline to 24 October is totally unfair from SARS that cannot even service clients administratively at any level close to that which it did before. SARS' disproportionate allocation of staff to audit has left its administrative function bare and restricted taxpayer's rights to fair administrative practice. A tax practitioner cannot even get an appointment less than 40 days in advance. Many appointments are not even honoured by SARS.

Our company is a boutique specialist tax firm dealing with structuring, company disputes and specialised mining tax has been fortunate to meet its deadlines only by virtue of the fact that it has a limited client base.

3 weeks early deadline is not possible, auto assessment has given me less money and more headaches, we acting like SARS officials, clients don't understand the auto assessment, SARS not answering the enquiries, not enough manpower, getting through to SARS a nightmare, clients returning to me to explain SARS what SARS is doing and how the tax calculations work, I have less money because of auto assessment and less time because I am explaining to clients what SARS is doing!

SARS needs to extend the deadline to ensure we have enough time to get the returns in and avoid penalties for our clients.
Loadshedding has had a heavy effect as us as tax consultants always put additional hours in and then the loadshedding schedule between homes and office are different which gives about 2 hours between 2 areas to get additional hours and submissions in.

Our practice is small at the moment so meeting Tax Deadlines is not generally difficult, however, we have embarked on a growth strategy for the practice which will result in a doubling of our existing clientele over the next year. That will impact heavily on the meeting of deadlines and will entail the employment of additional qualified staff.

none

Due to increased verification and objections to assessments, SARS strike and load shedding we are not coping with the submission of tax returns

Trust returns verifications, foreign exempt income, medical expenditure is an ongoing focus point of SARS

Big frustration is that verifications are not finalized and drag on for months!

SARS do not keep to timelines but we as TP must stay in timelines or face penalties

SARS automatically reviews a taxpayer if they receive a refund.

Its difficult to plan if the goalpost keeps moving. SARS makes rules not thinking about taxpayers.

we are still completing submission of provisional tax, PAYE mid-year recons.....and its deadline for Tax Returns.....Wow!

There is just a lot that needs to be done before filing a tax return, SARS must seriously consider their timelines.

CANT COMPLETE INDIVIDUAL TAX RETURNS WITHOUT COMPLETING COMPANY FINANCIALS

LOADSHEDDING HAS COST US AT LEAST 2 WORKING HOURS EACH DAY DURING SEPTEMBER ALONE, ESKOM CAN VERIFY THAT THERE WAS CONTINUOUS LOADSHEDDING FOR THE ENTIRE MONTH OF SEPTEMBER

SARS CANNOT EXPECT US TO PURCHASE GENERATORS / UPS AS WE DO NOT HAVE THAT KIND OF

MONEY, BECUASE OF ESKOM INCOMPETANCE...
SARS MUST ACCOMMODATE US DUE TO ALL THE PRODUCTIVE HOURS LOST..

One would think that third party prepopulated information would make tax returns quicker and easier but there seem to be many more "unnecessary" (in my opinion) reviews and audits now taking up extra time that often cannot be fully billed due to client resistance even if covered in an engagement letter. Often these reviews appear to serve no real purpose other than to delay the payment of refunds.

Not now

The deadlines are unrealistic.

THE ACCOUNTANTS WORK MUST STRETCH OVER THE YEAR AND BE COMPLETED WITHIN A YEAR. THE REASON ONE COULD FALL BEHIND I BELIEVE IS AS PER 7 ABOVE. VERY FRUSTRATING TO WORK WITH SARS.

WE DID NOT HAVE ANY LOAD SHEDDING AT OUR PREMISES.

Preparation well ahead of time is essential

With all the problems we have with SARS with regarding to Representatives, Banking details, Non-Resident Clients it has taken us twice as long to get the work done. Some of the clients have been mad with how many times we submit the same documents and each time we have to get new documents because the old ones are now older than 3 months. As for their "Selfie" which they can't read the card ID number, even when we went into the Branch they had the same problem.

Even though SARS did a massive drive for auto assessments, a lot of the submissions were incorrect and the work still had to be done. The deadline gets shorter every year but SARS does not receive the correct information from Third parties and taxpayer's incomes change (i.e. acquire for rental income purposes) which SARS does not consider. SARS are now doing mini audits on PAYE as letters of employment and salary slips and bank statements and HR contact person requested. This takes time to collate and add extra burden on the tax practitioner.

You have to start chasing the taxpayers very early on in the year and keep hounding them and making them aware of the penalties and interest.

Even the ones that submit 2 days before the deadline - keep working late into the night to meet the tax deadline

SARS has made the compliance more difficult. There are errors on IRP5s or IRP5s not available from SARS. The clients don't automatically receive a copy of their IRP5s anymore and are told that it will be available on e-filing. This delays the uploading of verification documents. SARS also rejects returns or places them on hold and we only discover this much later. Continual requests for clients to update their details before refunds can be paid out.

Deadlines are missed mainly due to SARS e-filing and easy file system errors. Easyfile errors occur when they do system updates.

Days and weeks of my time is lost as a result and to crown it all penalties are automatically charged when late.

When one applies for penalty remission/objections it can take many months to get a reply, and most replies are that they need additional documents, which have already been submitted. One has no choice but to begin again or escalate the matter. Clients do not want to pay for this time as it is not their fault, but neither is it my fault!

Very frustrating and stressful to say the least. Extensions are required.

The 40 day period for correction to auto assessment was ridiculous. SARS needs to give the same time as for normal tax payers.

The deadline for non-provisional taxpayers is pushed back by almost a month, it use to be end of November, that makes a huge difference.

Back dating submission of tax returns for trusts is not doable...

Self-assessment protocol caused a rush in the first month of submission, as everybody was pressured to make the 40 day deadline, this caused a lot of errors in filing due to all the information not being available on short notice, and taxpayers receiving incorrect refunds before we could correctly prepare the tax returns. This caused a lot of work being duplicated and corrections having to be filed, which triggered audits and ended up costing the client more than necessary, had we been able to correctly process the return from first principles. Rental income from properties were mostly excluded and clients received refunds, only to be told to return the funds post the correction of taxable income. this infuriated clients and made tax practitioners look like idiots.

SARS appointment process for tax representative is lengthy and cumbersome and causes serious time delays in getting tax clients under our tax practitioner profile on e-filing.

No staff.

Missing information from clients.

Deadlines from SARS very unrealistic.

All the incorrect Auto assessments (even after all the complaints about this last year) and the different Objection process one now has to follow to get these amended. I still cannot find where the 40 day deadline/rule is stated in an Act, this also caused a lot of trouble and meant extra work to be put in to request extensions right in the middle of IRP6 filing season (which now seem to have been ignored anyway as penalty's and "you missed your 40 days" as reason for denial of corrections are issued, to which you also have to object - a time consuming exercise) . Bringing the submission date forward to October to fall right in with when it is IRP5 filing season. E-filing "enhancements" that cause more trouble and wasted time because they don't work, normal e-filing functions that don't work. Call Centre queues of 2 to 3 hours at a time and dropped calls and phone appointments you have to make for everything and which are only available weeks later. Communication form SARS that goes to who knows where, etc etc etc

Add time lost due to load shedding into the mix and trying to get your clients to bring their information to you sooner and tax prac's that still have to find time for training because they have to comply with CPD - no wonder many of my colleagues are considering it to stop providing any services that has anything to do with SARS

Q7 Lack of client cooperation

The provisional assessment that SARS implemented in my view is not in line with the TAA and this has caused issues.

The month reduction in the deadline is not as significant as i thought, but it may create issues in subsequent years. I also don't believe it is reasonable especially when trusts are involved. There are many reasons why trusts are not finalised by end of October that have an adverse effect on taxpayers that are trust beneficiaries.

As tax a tax practitioner, I have to wait 4-5 weeks to get an appointment with SARS and we can't make more than one appointment at a time. SARS request a lot of supporting documents and most of the time we have to submit the same documents more than once. Auto assessment done on commission earners which often leads to objections. SARS support/help line is a joke - recently on hold with SARs for 2 hours and 6 minutes and when I finally got through, I got cut off after 15 seconds. Tax returns submitted but not assessed due to "manual intervention" - still not assessed after months/years. All of this and more makes it impossible to submit in time.

We are prepared for tax returns as soon as the tax season starts, the reason why we miss deadlines is due to clients not sending their documentation when we made 1ste/2nd and even 3rd attempts to remind them

1. SARS's program errors firstly is unbelievably high. Right at the end of filing season it started "dropping" IRP5 information on several taxpayers.

2. The automated messaging system is rubbish! The messages being repeated on a weekly basis create an impression of the practitioner being incompetent in the eyes of the taxpayers.
3. Again, the shotgun approach on the request for supporting docs is ridiculous with no human interaction apparent. We are fighting the SARS' coders and computer system i.s.o. dealing with trained and competent SARS personnel.

The same rule was not applied consistently. Taxpayers with 100% commission income were auto assessed. When the returns were opened on 2nd July they had not been auto assessed, but the auto assessments were done on the 4th July. Why do SARS auto assess taxpayers with allowances, commission and use of motor vehicle.

Additional tax credits for taxpayers with physical disabilities and additional expenses were disallowed and the issue does not get resolved.

Taxpayers were also requested to send in proof of employment, the employer's PAYE number, bank statements and employment contracts.

Percentage missed is also due to waiting on documentation from clients, EMP 501's for the 2022 tax year not submitted - no IRP 5 available, issues with manage tax type transfers and registrations

SARS have not made our lives easy this filing season. E@syFile is a nightmare and even SARS e-filing has let us down a few times. SARS' requests are also ridiculous as it seems that they do not read notes made on supporting schedules or covering letters the first time and then delay refunds by sending out exactly the same query which, had they just read the supporting documentation, there would be no need to have asked for the information. Delay tactics. VAT refunds are also an absolute nightmare - "escalating" a problem with the SARS Call Centre is not really effective and when I am eventually pushed to lodge a complaint on e-filing, it is pretty much guaranteed that the assessor will disallow something and approve a refund which is far less than what was filed. Frustrating to say the least!

SARS insistence on dealing with RAV01 causes unnecessary delays.

Some clients are also to blame for not meeting the deadline by not supplying the requested documents on time.

End November will be a better deadline for non provisional taxpayers

Deadlines of taxpayers was missed due to the taxpayers not providing the information on time.

There is another answer to question 7. The question should have included the percentage of clients that did not respond or did not comply to submit there tax documents in time in order for TP's to submit on time.

The problems with the e-filing system (no or incorrect pre-populated info, bank details, IRP5, lumpsom and 3rd party info) together with loadshedding made it impossible to meet the deadline in some circumstances. The call centre is non-existent and there were not enough time to schedule TP appointments (only one appointment per TP allowed) to resolve the issues before the deadline. Ridiculous requests (provide bank statements to proof salary was paid into tax payer account, where the IRP5 were not on e-filing, detailed schedules cross referenced to proof of payments and prescriptions for medical expenses, detailed cross referenced schedules (ID number, name surname, company name and reasons for entertainment) with proof of expenses for commission earners, for information on verifications and audits from SARS officials have created an enormous additional workload. Numerous re-submissions of Disputes, NOO, complaints and appointments to resolve incorrect and auto assessments did not help to situation from 1 July when reuturns could be filed.

NOT MEETING DEADLINE MOSTLY ATTRIBUTABLE TO WAITING ON DOCUMENTATION AS WELL. ALSO EVER INCREASING TAX ADMINISTRATION WORKLOAD TO ATTEND TO.

The main problem is that the e-filing system is failing us, to get access to individuals profiles, either which is linked to a previous tax practitioner or details of tax payers has changed, and we can't update security details because the client doesn't have access to an individual e-filing to update it, and the online appointments is booked 3 to 4 weeks in advance, so it is just impossible to get access to new clients e-filing to update it, to get the one time pins. This is very frustrating, as previous times you could register a client, request tax type and the previous accountant could release it or we could get an override code within 5 working days, much faster than nowadays.

The activation of company representatives is also a hassle because you either need to make an appointment or the client needs to have his own personal e-filing to register the company on his profile and then activate the representative, taking about 5 to 7 working days after uploading all the supporting docs requested.

We as tax practitioners are trying to assist tax payers but SARS is unfortunately making it impossible for us to deliver a service and the taxpayers are getting furious, but it is out of our control, we want to assist clients and SARS but SARS is failing us with the system errors and issues - obviously the people designing the system or getting orders for designing it in some way, is not sitting on this side trying to work on the system on a daily basis. IT IS JUST FRUSTRATING, knowing that I can assist a client, and help the client to comply with SARS requests but SARS is not coming to the party.

Deadlines of supporting docs is being given on a letter from SARS, but then on the same day of the deadline for submission of supporting docs, they issue an additional assessment - un called for.... no reason whatsoever, and then we need to submit an objection, more time struggling with the system which is computer generating letters, getting letter to submit docs, few hours later, without even having time to submit, then we get a letter stating audit has been completed.... wasting our time and clients money.

HOPEFULLY SOMEDAY WE WILL HAVE A SYSTEM WITH NO ERRORS AND ISSUES, then you can view a document, then not... then you can open previous disputes to see what you have submitted, then you can't - - - - It is definitely not incompetent tax practitioners, it is a incompetent system. If it works, it works 100% but if there is something wrong, you struggle to get it sorted out. Complaints after complaints needs to be lodge etc etc etc....

The auto-assessments is not a bad idea, it works well and assists certain taxpayers to remain compliant, however, the 40 days time to correct the auto-assessment is unfortunately not enough time, also the extension is not always granted. The taxpayers that had to correct their assessments obviously has a more extensive tax calculation that requires a lot of supporting documents like proof of expenses, fully detailed logbooks, detailed calculations on home office space. It takes a lot longer to calculate and ensure that we have all that is necessary to complete and submit certain individuals' tax returns which resulted in a lot more disputes that will take even longer to resolve.

SARS opened so many unnecessary cases closed which result in a lot more audits. SARS keeps on opening other periods once a period is finalized. My time spend these days on all the unnecessary work load is at least 60% of my day.

None

With the auto assessment being issue and accountants not having control over the acceptance of these auto assessments, clients are accepting on their own, and then only realizing there are items

that have been excluded and by the time the info gets to us, its pass the 40 day prescribed period, and its becomes increasingly difficult to then have these assessments corrected, which takes away time from us to submit the returns we need to, in order to meet deadlines.

Also we have seen a trend in clients receiving their medical aid certificates and IRP 5 and IT3B, much later than usual, and we are therefore receiving tax information from clients much later than usual, which puts pressure on firms meeting the submission deadline.

Deadlines being cut does not assist. SARS keeps on changing goal posts. The old complaints still valid, i.e. SARS non-responsive, letters not answered, taxpayer is deliberately sent correspondence and TP not advised, or it does not appear on e-filing profile.

This new deadline co-insides with the EMP 501, half year submission . Cannot employee staff just to meet SAS deadlines . What are they to do the rest of the year?

SARS due dates are not properly planned over all tax types. ie. non-prov tax returns are due 24 oct and emp501 recons are due 31 oct. Prov tax returns are due 23 jan and prov tax returns are due on 28 feb.

Time from availability of submission of EMP501 and issuing of IRP6 is not practical compared to due date.

Reasons for missed deadlines are clients don't supply the information timeously.

SARS' demands have become ridiculous.

More recently they have been sending "verification" letters requesting 3 largest expense categories and reasons why they should be allowed.

How stupid is this as most companies will have COS and salaries that fall into this category!!

Another contentious point is that they demand replies within 21 days and yet they sometimes take months to reply or finalize an audit!!

And then there's proof of banking details and the red tape that we have to fight our way through.

Also, they have become quite ruthless to the point of abusive when it comes to logbooks and home expenses.

I have 10 outstanding Sars queries and every case has exceeded Sars own Standard turn around time but no grace or extension to tax returns given due to loadshedding, their own strike which delayed us by months. Unacceptable. I even had a call centre agent tell me they didn't want to deal with tax practitioners any more only the client. That after being in hold for 2 hours per day for 4 successive days.

N/A

reasons we missed the deadline is we are waiting for information from clients

Lodshedding has an ernormous effect, can not compile statements and update records without electricity. Seems the powers to be does not think it is needed to fix the loadshedding.

3rd party companies not meeting deadlines to submit and distribute certificates - that delays our process.

SARS unnecessary reviews and requests for supporting documentation for information they get directly from 3rd parties.

E-Filing issues - system errors, missing submit buttons and forms that are not programmed properly to open in web browsers.

SARS system errors with submission of EMP501 certificates by employers - that delays the process of submitting ITR12's.

Call centre operating at low gear.

Online system for submitting documentation outside E-Filing is ridiculous - if E-Filing is fully operational and utilized properly it should have the functionality to submit ALL required documentation online through E-Filing.

SARS laughable telephone appointments - you have to book an appointment online and 80% of the time you never get the call.

SARS call-back option when you call the call centre - we had loads of call-backs after office hours (luckily we work late, so we can take the calls) - if you don't answer after office hours, they mark the case as complete with a note that there was no answer.

Some call-backs also ring for only two seconds before they cut the call.

SARS refusal to allow branch visits and especially refusing Tax Practitioners to enter their buildings.

It is impossible to file the members and directors who is not provisional tax payers by 24 October. I would love to have them, although they are not provisional tax payers dates extended to the same date that their company or close corporation is due...

We have experienced an increase in the amount of time required for attending to SARS queries, the submission of supporting documentation and the fact that we cannot get feedback or simply finalise an issue by way of an appointment at a SARS branch. This effect the time available to complete and submit Income Tax Returns.

I did meet the deadlines but only because I work all night and every weekend. We are under tremendous pressure from SARS as they keep changing the goal posts.

Another huge problem is that the whole of SARS is not aligned. The debtors department send out final demands when there is a payment arrangement in place.

we have a lot of enquiries that we must sort out every day, that takes a lot of time

One of our biggest problems is the fact that if we are lucky we get one appointment a month with SARS

With the loadshedding and difficulties to get hold of SARS on call centre its impossible to get to the deadlines

SARS advertised that the Recons must be filed by 31 October 2022 and the normal man on street only hear 31 October. There was absolutely no radio nor newspaper advertising of the 24th of October deadline. Employers know their tax obligations and deadlines, the man on the street is not always so up to date and it seems that SARS did this on purpose to collect more income via penalties.

SARS, created a confusion with the assessment they did the beginning of July. I could not establish who received the assessment and who did. Now i have a lot of clients calling although, most of those who called after the 24th, are already assessed by SARS. Another factor, SARS will audit the return where we submit the IRP5, ITA3, medical tax certificates and Retirement annuity. Where we thinking they finalised the audit, SARS requests payslips, contract letters and bank statements, Most of my clients are contract workers, they are far from technology i spend a lot of time trying to assist them to get the requested information. It is difficult when they call their employers for payslips, they give excuses or they are not prepared to assist. Some their banks are closed due to no income, they are waiting for these refunds with anticipation, the next thing is to assist them with Affidavit and all these has a toll on me as well as the taxpayer as i spent a lot of time trying to explain to them the frustration with the current events.

The tax deadlines put in place by SARS, is ridiculous. Filing season should start earlier giving sufficient time to submit tax returns, deal with provisional tax in August which takes up your whole month, wherein no or hardly any tax returns are submitted. Extensions for non-provisional taxpayers should be granted to the end of November and provisional taxpayer extensions should be granted until the end of March instead of January. This will allow for sufficient time to catch up after provisional tax in February. Load shedding has had a huge impact on the submission of tax returns, resulting in

submission numbers in 2022 being less than for 2021 this time last year. SARS have to consider spreading out the extension periods, as the current extension periods in place are unacceptable.

A lot of corrections were created by the auto-assessments which then gave timeline by which the requests needed to be done (within 40 days).

Might have taken a lot away from us Tax Practitioners on nonprovisional taxpayers.

Due the increased workload for SARS, our capacity is under strain. The 23 January 2023 deadline is a week earlier than in 2022 and due to the December 2022 school days, we struggle to get supporting documents from taxpayers. We therefore require additional days in January to extend our capacity. The recruiting of professionals are currently a material challenge in the industry.

If SARS wasted less of our time we would get more work done

Difficult to meet deadline as loadshedding is a major problem as well as SARS backlogs as new clients information not up to date on system and to try and update details are a mess as call centre calls drop or don't go through. Then also backlog due to Covid as clients send in information late. The shortened submission dates than previous year is also not practical.

The deadline for non-provisional individuals and trusts 24 October is not acceptable as some of the individuals are members or directors of companies which financials are still being compiled. It was hard enough to meet the November deadlines. SARS is being unreasonable with the due dates. The SARS admin takes longer due to their system errors and the turnaround times not being met. If they don't meet their turnaround time, why should we meet theirs?

Why can one not apply for extension like in the old days. This will help any practice and will prevent the penalties.

I doubt that SARS understands that tax practitioners have more than 1 tax return to complete and that all they see is a tax return that takes an hour to fill in and complete. They do not understand that there is a lot of time required to collect the information and meet with the numerous clients in order to get all that information from them, only then the analysis, and calculation of the tax return can take place, often further information is required and that takes time to gather. Only after all this has taken place can the return be submitted. Provisional tax payers are far more complex and require more information, that has to be collected before hand as the likelihood of further verification is very high, SARS are on a witch hunt when it comes to any other incomes declared. All this takes time. On top of that our chances of working outside of normal hours are severely curtailed by load shedding, interrupting our work days and after hours. If we take into account that SARS software is error ridden in the early stages of each tax year and often stops the submission process, again limiting our available time. Why SARS saw fit to reduce the time for submission of the returns can only be interpreted as an attempt to gain more income through penalties.

I do not understand the mindset and attitude of SARS with regards to tax practitioners, there used to be a spirit of co-operation and understanding, that seems to have vanished and we are met with a negative sentiment and unwillingness to work with us (appears that since Judge Davis is consulting to SARS this has happened). It is a sad day for tax practitioners as we cannot carry the risk of the penalties and a lot of us are looking at leaving the industry, perhaps to emigrate and look at more favorable circumstances in foreign lands or just leave the industry and go into something else less stressful. However a loss of accountants and tax practitioners will have dire effects on the economy, hopefully someone on government will realize the dangers of what is to happen and change things sooner rather than later.

I believe SARS need to stop moving the first deadline each year. It was a whole month shorter this year.

Added to a month shorter, this year has had added delays - the SARS strikes for one, as well as loadshedding. I believe they could have given a month's extension to have the deadline where it generally was at the end of November, given the challenges faced this year especially.

I THINK THAT AN EXTENSION SHOULD BE GRANTED TO TAXPAYERS

we depend on clients to send us information. it is very important for us to have all supporting documents before submitting and if our clients have challenges in giving us information we will have challenges to meet our deadline

sss

SARS takes longer to resolve disputes or not at all.

The filing has glitches and nowhere to seek help

Wrong assessments take time to resolve, up to 180 days and taxpayer has lost business.

Individual tax return deadlines should not fall with Bi-annual IRP5 submission deadline

I only miss a deadline due to my clients being "sleg"

Loadshedding has caused lags in the available time to work

A ups SYSTEM STILL RELIES ON ELECTRICITY TO RECHARGE AND IF CONTINUALLY LOADSHEDDING THEN BATTERY DOESN'T LAST AS LONG

Practice is small so I can attend to all clients and meet deadlines

SARS don't meet their deadlines, but expect us to meet the deadline.

We need an extension

SARS increase everyone's workload due making it impossible to register representative / not assessing returns correctly / unwillingness to allow deductions clients are entitled to.

It is almost impossible to get an extension on short notice, which is usually the case as taxpayer will inform you on short notice that they do not have all the documents/info ready.

Sars has to regard the power problems. They are there biggest beneficiary and if they want to use taxpayers money to bail out Eskom, they have to give the public fair change to submit their returns. Like Eskom, Sars is owned and managed by the state meaning, so they cannot have the "it not our problem" attitude.

It is ridiculous the amount of time given by SARS to submit these non-provisional tax returns. So many that could have been auto assessed was not and those that should not have been was resulting in NOO etc.

Reasons we have not met the deadline for the 24/10/2022 is that we were delayed in getting information , SARS is getting much more detailed in their requests when claiming. The only reason

why Provisional Tax payers would not be submitted in time if they are connected to companies and we await AFS.

LONGSTANDING AND DISCIPLINED CLIENTS WHO PROVIDE INFORMATION TIMEOUSLY.

I did meet the deadline (as my number of clients is greatly reduced) but all the factors mentioned above make it difficult. An important item omitted from the list is the lack of knowledge and willingness to assist by the SARS helpline. SARS doesn't seem to be calling back after a call-back request - 12 calls to SARS for 1 client over a two week period!

The deadline has moved up by a month and coincides with IRP5 deadlines.

Getting information from tax payers is onerous and time consuming. The extra (normal) month would be helpful and less pressure with all the other deadlines.

January deadline will not be 100% as clients are late with submitting information

Sars gives us less and less time to do the tax returns. They open the tax season later and later, and give banks etc more time to do the it3's etc, so we get the info later, and then they move the deadline by more than a month. Furthermore they give us more and more work with interim recon's, more supporting doc's, their systems that have errors (farming rating amounts), their system that gives interest and penalties, although the taxpayer has paid 5days early (paye) and we have to do objections etc etc. All this is soooo frustrating, and then sars thinks we as tax practitioners are the bad guys.

I don't think the deadline of 24th October 2022 was properly communicated to everyone. It came as a shock to me. We are overwhelmed by the work load caused by SARS and the Department of Labour specifically.... it is really difficult to keep up with all the changes from year to year!

We as accountants employ personnel based on a 11 (12 less 1 for leave etc) month workyear. When SARS expects us to do 70% of the work in the first 8 months of tax year and the remainder 30% by January our personnel will be inadequate for the first 8 months and over staffed for the next 3 months and sit around with no work for the last month of the tax year. An individual's tax that is linked to a private company can 99% of the time not be completed before the company's financials are finalised. If SARS has made the effort to come and spend one day in a private practice office, they would understand all these things. And its easy, an individual's tax linked to a tax practitioner should not be subject to unrealistic deadlines.

The SARS deadlines are not thought through by those who impose them. The Auto Assessment was another whammy for the small tax practice. We cannot simply employ extra staff for the tax period 26 June to 24 October. It is not profitable plus if you are based in a very small town sourcing qualified short term staff is almost impossible. Auto Assessments should be staggered and the 2021 approach was better in which the taxpayer had the choice to accept the estimate or not. With SARS issuing assessments all at once it strained our resources as I (I do all the tax myself) had to drop everything to check 60 assessments before the client received his refund. NOT fair play by SARS. Then to shorten the submission deadline by a month and not allow extensions where after admin penalties are immediately issued by the system is again unreasonable. The new problem is that IRP5's especially are not prepopulated on the tax return and if you submit (taxpayers do not send all their IRP5's as their employers are very quick to say your IRP5 will be on your return) the taxpayer is selected for verification. E-filing now has a tab called Third Party Data certificates. If you go in here you can check

if any IRP5's, RA's, medical aid interest certificates, are linked to the taxpayer but not showing on the return. you then have to add that certificate manually. The E-filing system lets you print an excel "certificate" but it has the info but looks nothing like the actual certificate. Another time wasting scenario.

The increased load shedding, not cash flush to go off the grid totally and inverters blowing up together with taxpayers also not sending their information by deadline dates. I sent out my requests for information for the current tax year, in JUNE 2022.

I Think SARS must be held accountable for the errors prepopulating on other tax returns, the extension should apply to all taxpayers.

Our main hold up is that the Clients ignore our requests for documents until the last minute.

Country is falling apart, especially its electricity availability and clean drinkable water supplies. We have had a skills shortage for more than a decade and it is getting worse. SARS keep on changing everything all the time, this without sharing a roadmap & vision, so we are being pulled across by our ears. We have to respond to SARS, they do not have to reciprocate likewise. SARS can be underhand, like if they extend a deadline they will still send the penalty based on the original deadline. Our position is becoming intolerable.

In certain instances the deadline could not be met due to lack of support from clients and a lack of supporting documents to complete either the returns or the AFS for the trusts.

Some of the trusts are very small and the clients do not have a proper accounting system in place and information is received haphazardly.

Lack of staff - I know there are people available, but have not been able to obtain the right fit for our office. Staff recruitment?

SARS changes the status of individuals as & when - clients that have been provisional taxpayers for the past 20 years are now suddenly classified as non-provisional taxpayers.

The filing season for non-provisional taxpayer was too short, we would appreciate if SARS can extend the filing season deadline to 30 November going forward.