Dear Client

**PRE TAX SEASON LETTER FOR PROVISIONAL TAX 2022 AND TAX SEASON FOR 2020**

**INTRODUCTION**

This letter serves to confirm our requirements for the upcoming tax season. In order to process your tax returns and to advise you of the SARS legislative changes that have taken place in regard to provisional tax for 2022 and tax return production for the 2020 tax year.

It is imperative that before we do any work for you that we have a signed mandate on file that covers the upcoming tax season, such mandate to be signed by you or your company representative. If we do not have a signed copy of this mandate in our possession, we will be unable to file any of your tax returns as it’s a condition of the e-Filing terms and conditions.

**PROVISIONAL TAX PAYMENTS**

We need to advise you about the changes in the law that may affect your provisional tax payments and where you experience cash flow problems owing to the COVID-19 pandemic we need to advise you of the way forward.

You may have taken the provisional tax COVID-19 relief and if so this will affect your P3 or top up payment 6 to 7 months after the year end.

It is important for you to advise us what your situation is in regard to your income for the 2022 tax year in regard to provisional tax and to predict your cash flow position.

**TAX RETURNS**

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Please note that the individuals tax season starts on the 1st July 2021 and filing has to take place within the SARS rules by the end of November for non-provisional taxpayers and by the end of January for provisional taxpayers and companies.

Please note that it was a requirement that all companies have uploaded IRP5’s and banks and insurance companies have uploaded certificates for medical aid, retirement annuities and details of interest by the end of May. SARS will accept these as correct unless the taxpayer indicates otherwise.

Please collect all the necessary supporting documents in your possession, scan and email them to us for our records so that we can substantiate all amounts and complete your tax return accurately and timeously.

**INDIVIDUALS STATEMENT OF ASSETS AND LIABILITIES**

In the event that we are required to submit a statement of assets together with your tax return we require all the balances of all your assets and liabilities. If you require guidance in regard to your assets please refer to last year’s tax return in your possession or consult with us.

**IF YOU ARE UNABLE TO PAY ANY TAX LIABILITY**

If you are unable to pay any taxes owing to SARS for any tax please advise us so that we can make the necessary application to SARS on your behalf.

**CONCLUSION**

If you require any guidance on any of the above please advise us timeously.

**Partner**

**SAM VAN DER MERWE**