

TIMETABLE FOR 2014 - 2015 TAX YEAR



IMPORTANT DATES FOR EVERY BUSINESS

DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
<b>Provisional Tax:</b>												
Individuals		28 (2nd)						29 (1st)	30 (3rd)			
Trusts		28 (2nd)						29 (1st)	30 (3rd)			
<b>Companies &amp; Close Corporations:</b>												
January Year end	31 (2nd)						31 (1st) & (3rd)					
February Year end		28 (2nd)						29 (1st)	30 (3rd)			
March Year end			31 (2nd)						30 (1st) & (3rd)			
April Year end				30 (2nd)						31 (1st) & (3rd)		
May Year end					30 (2nd)						28 (1st) & (3rd)	
June Year end						30 (2nd)						31 (1st) & (3rd)
July Year end	31 (1st) & (3rd)						31 (2nd)					
August Year end		28 (1st) & (3rd)						29 (2nd)				
September Year end			31 (1st) & (3rd)						30 (2nd)			
October Year end				30 (1st) & (3rd)						31 (2nd)		
November Year end					30 (1st) & (3rd)						28 (2nd)	
December Year end						30 (1st) & (3rd)						31 (2nd)
<b>Annual Income Tax Returns:</b>												
Individuals & Trusts (without extensions)***									30			
Companies & Close Corporations (without extensions)	<b>SUBMISSION MUST BE MADE WITHIN 60 DAYS OF THE CLOSE OF THE ENTITY'S FINANCIAL YEAR END OR 60 DAYS FROM THE ISSUE OF THE ANNUAL TAX RETURN (IT14)</b>											
<b>PAYE, SDL, UIF</b>												
	7	7	7	7	7	6	7	7	5	7	7	5
<b>IRP5's - Given to employees</b>												
EMP501 Reconciliation submitted to SARS***				30							31	
<b>VAT</b>												
	24	25	25	25	23	25	25	25	25	24	25	24
<b>Workmens Compensation (OID):</b>												
Submit annual form			28									
Payment due on annual assessment					30							
<b>Dividends Tax</b>												
	<b>BY THE LAST BUSINESS DAY OF THE MONTH FOLLOWING THE MONTH IN WHICH THE DIVIDEND IS DECLARED</b>											
<b>Donations Tax</b>												
	<b>WITHIN 3 MONTHS AFTER THE DONATION WAS MADE</b>											
<b>Withholding tax on royalties</b>												
	<b>WITHIN THE LAST 14 DAYS OF THE MONTH END, I.E. THE LAST DAY IN FEBRUARY WITHIN THE 14-DAY PERIOD, IN WHICH THE ROYALTY LIABILITY WAS INCURRED</b>											
<b>Securities Transfer Tax</b>												
* On transfer of unlisted securities:	<b>PAYABLE WITHIN TWO MONTHS FROM THE END OF THAT MONTH IN WHICH THE TRANSFER OCCURRED</b>											
* On transfer of listed securities:	<b>PAYABLE BY THE 14TH DAY OF THE MONTH FOLLOWING THE MONTH DURING WHICH THE TRANSFER OCCURRED</b>											

\*\*\* SUBMISSION DATE NOT YET CONFIRMED BY SARS