

TIMETABLE FOR 2015 - 2016 TAX YEAR



IMPORTANT DATES FOR EVERY BUSINESS

DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Provisional Tax:												
Individuals		27 (2nd)							31 (1st)	30 (3rd)		
Trusts		27 (2nd)							31 (1st)	30 (3rd)		
Companies & Close Corporations:												
January Year end	30 (2nd)						31 (1st) & (3rd)					
February Year end		27 (2nd)						31 (1st)	30 (3rd)			
March Year end			31 (2nd)						30 (1st) & (3rd)			
April Year end				30 (2nd)						30 (1st) & (3rd)		
May Year end					29 (2nd)						30 (1st) & (3rd)	
June Year end						30 (2nd)						31 (1st) & (3rd)
July Year end	30 (1st) & (3rd)						31 (2nd)					
August Year end		27 (1st) & (3rd)						31 (2nd)				
September Year end			31 (1st) & (3rd)						30 (2nd)			
October Year end				30 (1st) & (3rd)						30 (2nd)		
November Year end					29 (1st) & (3rd)						30 (2nd)	
December Year end						30 (1st) & (3rd)						31 (2nd)
Annual Income Tax Returns:												
Individuals & Trusts (without extensions)***									30			
Companies & Close Corporations (without extensions)	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)											
PAYE, SDL, UIF												
	7	6	6	7	7	5	7	7	7	7	6	7
IRP5's - Given to employees												
EMP501 Reconciliation submitted to SARS				30							30	
VAT - manual submission												
	23	25	25	24	25	25	24	25	25	23	25	24
VAT - SARS e-filing submission and payment applied	30	27	31	30	29	30	31	31	30	30	30	31
Workmens Compensation (OID):												
Submit annual RoE form (Payment is due on assessment)					29							
Dividends Tax												
	BY THE LAST BUSINESS DAY OF THE MONTH FOLLOWING THE MONTH IN WHICH THE DIVIDEND IS DECLARED											
Donations Tax												
	WITHIN 3 MONTHS AFTER THE DONATION WAS MADE											
Withholding tax on royalties												
	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											
Withholding tax on interest												
	BY THE LAST BUSINESS DAY OF THE MONTH FOLLOWING THE MONTH IN WHICH THE INTEREST IS PAYABLE TO A NON-RESIDENT OF RSA											
Securities Transfer Tax												
* On transfer of unlisted securities:	PAYABLE WITHIN TWO MONTHS FROM THE END OF THAT MONTH IN WHICH THE TRANSFER OCCURRED											
* On transfer of listed securities:	PAYABLE BY THE 14TH DAY OF THE MONTH FOLLOWING THE MONTH DURING WHICH THE TRANSFER OCCURRED											