



Tax & Legal – News Alert



May 2026

2026 Tax filing season – Natural persons

On 30 April 2026, the South African Revenue Service (**SARS**) published a notice in the Government Gazette (No. 54598) listing the persons who must file an income tax return, who is exempt, the submission due dates and how returns must be submitted for the **2026 year of assessment (period from 01 March 2025 to 28 February 2026)**.

Why this matters

Taxpayers, their employers and tax service providers should be mindful of the filing deadlines for the 2026 tax filing season.

- Missing the filing deadline can lead to monthly penalties for each outstanding return.
- SARS may charge an administrative non-compliance penalty of R250 to R16 000 per month, depending on the taxpayer's prior-year taxable income.
- The penalty can run for up to 35 months while the return remains outstanding.

Taxpayers should be proactive about document collection, information gathering, and working towards their compliance deadlines, whether they file their own tax returns or working with a service provider to file their tax returns.

Key submission due dates for the 2026 tax returns

The 2026 tax filing submission due dates are as follows:

- Non-provisional taxpayers have until 23 October 2026 to file their returns.
- Provisional taxpayers have until 22 January 2027 to file their returns.

SARS has not yet announced:

- The official opening date of the 2026 filing season, or
- The detailed process and dates for automatic assessments.

Natural persons who must submit a 2026 income tax return

Subject to the exclusions listed for natural persons who are not required to submit an income return (see next section below), the following natural persons are required to submit for the 2026 year of assessment:

1. South African tax residents, if any of the following applies:
 - They carried on any trade (other than solely as an employee) during the year of assessment, including a business, freelance work, rental of property, etc.

- They had capital gains or capital losses exceeding R40 000.
 - At any time during the year of assessment, they held any funds in foreign currency or owned any assets outside South Africa with a combined total value exceeding R250 000.
 - They had income or capital gains from funds in foreign currency or assets outside South Africa which was attributed in terms of the Income Tax Act No. 58 of 1962 (**Income Tax Act**).
 - They held any participation rights in a controlled foreign company.
 - They had taxable turnover for the year of assessment (for example, their small business qualifies for turnover tax).
2. Non-tax residents of South Africa, if any of the following applies:
- They carried on any trade in South Africa (other than solely as an employee) during the year of assessment.
 - Their gross income includes South African sourced interest which is not exempt in terms of section 10(1)(h) of the Income Tax Act.
 - They had capital gains or capital losses from the disposal of South African assets that are subject to South African income tax.
3. If their total gross income (before deductions) exceeds the following thresholds:
- R95 750 if you were under 65 years at the end of the year of assessment.
 - R148 217 if you were 65 years or older but under 75 at the end of the year of assessment.
 - R165 689 if you were 75 years or older at the end of the year of assessment.
4. If you are requested by the Commissioner in writing to furnish a return, irrespective of the amount of income or nature of receipts or accruals of the person.

Natural persons not required to submit a 2026 income tax return

Although natural persons may have to register for income tax, they will not be required to submit an income tax return if one or more of the below criteria are met:

1. The gross income of that natural person consists solely of one or more of the following:
 - Remuneration, other than a lump sum benefit as referred to below, received from one employer for the full tax year, which:
 - does not exceed R500 000;
 - does not include any taxable allowances and/or taxable benefits; and
 - the amount has been correctly subjected to employees' tax.
 - South African sourced interest (other than interest from a tax-free investment) not exceeding:
 - R23 800 in the case of a person below 65 years at the end of the year of assessment; or
 - R34 500 in the case of a person 65 years or older at the end of the year of assessment.

- Dividends that are exempt from normal tax where the recipient was a non-resident throughout the full 2026 year of assessment.
 - Amounts received or accrued from a tax-free investment.
 - A single lump sum received from a pension or provident fund, pension preservation fund, provident preservation fund or retirement annuity fund, and tax has been deducted or withheld in accordance with a directive issued by the Commissioner.
2. The above does not apply to a natural person who:
- intends to claim any additional allowable deductions, such as medical expenses, retirement annuity contributions and/or travel expenses; or
 - was granted a taxable fringe benefit; or
 - received/accrued any amount in respect of services rendered outside South Africa.
3. Auto assessments:

SARS may issue some individuals with an automatic assessment based on information it already has (for example from employers, banks and other institutions). When the Commissioner issues a taxpayer with an automatic assessment and the declarations reflected on the assessment are complete and correct as at the date of the assessment based on an estimate to give effect to automatic assessment, then the taxpayer does not have to submit a separate return. If any information is missing or incorrect, the taxpayer must update it and/or submit a return in line with SARS's instructions.

Channels for the submission of an income tax return and document retention

Natural persons must submit an income tax return either electronically by using the SARS eFiling platform, provided that the person is registered for eFiling, or through the assistance of a SARS official at a SARS office. SARS may agree that the natural person may submit the income tax return in an alternative manner.

It should be noted that SARS may request supporting documents to verify the information declared in an income tax return. In terms of the Tax Administration Act No. 28 of 2011, taxpayers are required to keep all supporting documents to their income tax returns for a period of five years.

What to do next and how we can help

In preparation of the upcoming tax filing season and while the ITR12 income tax returns are yet to be released, in addition to collating all the required supporting documents for the return, it is imperative for taxpayers to meticulously verify their registration information on their Registration, Amendments and Verification form (**RAV01**) via SARS eFiling, to ensure the correct recording of their registration details and residence status. In instances of discrepancies, it is essential to promptly request a status update with SARS. The process can take some time to resolve, which could potentially create unplanned filing challenges and delays.

Our team is available to provide comprehensive support to taxpayers requiring assistance in confirming or amending their registration details and tax residence status with SARS ahead of the 2026 tax filing season to ensure that the compliance deadlines are met.

Click [here](#) to view the Government Notice.

For more information, please contact



Zohra De Villiers

Partner, Global Mobility Services
& Employment Tax Advisory
M: +27 82 719 0279
zohra.devilliers@kpmg.co.za



Angela Jacobs

Associate Director: Global Mobility
Services and Employment Tax Advisory
M: +27 82 719 1974
angela.jacobs@kpmg.co.za



Sarika Rautenbach

Partner: Global Mobility Services
& Employment Tax Advisory
M: +27 82 391 6445
sarika.rautenbach@kpmg.co.za



Shanaaz Mohamed

Senior Manager: Global Mobility
Services and Employment Tax Advisory
M: +27 66 011 7697
shanaaz.mohamed@kpmg.co.za

Kind Regards

KPMG Tax and Legal

home.kpmg/socialmedia



[Privacy](#) | [Legal](#)

© 2026 KPMG Services Proprietary Limited, a South African company with registration number 1999/012876/07 and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International.