

CLIENT GUIDE | SARS DEBT

SARS Debt and Payment Relief

Payment arrangements, compromises and relief under the Tax Administration Act

Tax Administration Act 28 of 2011 | Updated June 2026

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■ About this guide

Jansen Accountants and Auditors | SARS Debt and Payment Relief | Updated June 2026

Owing SARS money you cannot pay all at once is far more common than people think, and there are proper, legislated ways to deal with it. This guide explains them, and how we handle them for you.

A tax debt does not go away if you ignore it, and SARS has strong powers to collect, including taking money straight from your bank account. But the Tax Administration Act 28 of 2011 also gives you real options: pausing payment while you dispute, paying in instalments, or settling the debt for less than the full amount where you genuinely cannot pay. This guide helps you work out exactly what you owe, choose the right remedy, and understand what happens next. It reflects the Act and current SARS practice as at June 2026.

How to read the boxes in this guide

A JACC insight explains a point plainly, a Planning opportunity points to something worth doing, and a Common SARS pitfall warns of what goes wrong. A note from our partner appears where experience matters most.

Professional disclaimer

This guide is general information, not advice. The right option depends on your numbers and your facts, and the wrong move can cost you money or trigger collection. SARS relief processes and turnaround times also change from time to time, so confirm the current position with us before you act.

■ At a glance

Your options, and the clock

s164 Pause payment while disputing	s167-168 Pay off in instalments	s200-205 Compromise the debt	s179 SARS can appoint your bank
10 BD Final demand before collection	5 BD Individuals: living-expense relief	Interest Runs until the debt is paid	Act early Before SARS collects

■ What type of SARS debt is this?

Identify it before you choose a remedy

Clients often say I owe SARS without knowing exactly what they owe. That matters, because the figures, the prescription period and the dispute route differ by tax type, even though the relief options come from the same family. Start by pulling your statement of account for each tax type, and identify which of these you are dealing with.

Type of debt	What it is	Where it shows
Income tax (assessed)	Tax SARS has assessed on a company, trust or individual	ITA34 assessment
Provisional tax	Underpaid IRP6, often with a penalty and interest	Provisional tax statement

Type of debt	What it is	Where it shows
VAT	Net VAT you declared but did not pay, plus penalty and interest	VAT201 / statement
PAYE, UIF and SDL	Employees' tax declared, and the EMP501 reconciliation difference	EMP201 / EMP501
Administrative penalty	Fixed-amount penalty, for example for a late return	Penalty assessment (AP34)
Understatement penalty	A percentage penalty where SARS finds an understatement	Additional assessment
Interest	Charged on late or underpaid tax across all the above	Statement of account
Customs and excise	Duties and levies under their own Act and processes	Customs statements

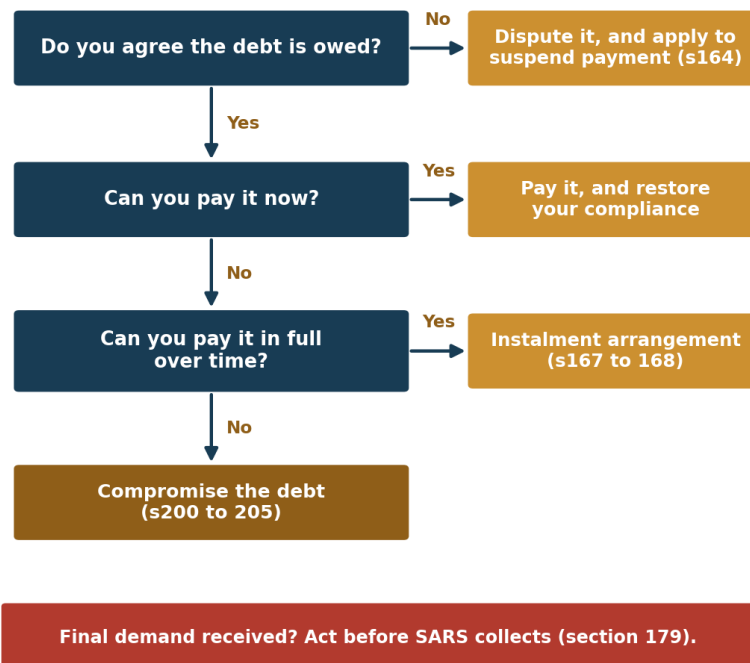
JACC insight

Income tax is assessed by SARS, while VAT and PAYE are self-assessed, meaning you declare them yourself. That difference affects how the debt arose, the prescription period, and whether the right first step is a dispute or simply a payment arrangement. Get the statement of account per tax type before deciding anything.

■ Which remedy fits you?

A simple decision path

Most SARS debt situations come down to two questions: do you agree the debt is owed, and what can you realistically pay? The path below points you to the right remedy. The rest of this guide explains each one.



Which SARS debt remedy fits your situation. The right route depends on whether you agree with the debt and what you can realistically pay.

■ The worst response is silence

Do not ignore a SARS debt

The single most expensive mistake with a tax debt is to do nothing. Interest keeps running, penalties mount, and once SARS issues a final demand the clock to collection is short. The good news is that SARS would generally rather agree a workable arrangement than chase a debtor who is engaging in good faith.

- Open every SARS letter and note the date on it; your time to act runs from there.
- Check your statement of account so you know exactly what is owed, and for which tax type and period.
- If you think the assessment is wrong, that is a dispute, not a debt problem; deal with it under section 164 and our dispute process.
- If the debt is correct but you cannot pay it now, choose the right relief and approach SARS before the demand becomes collection.

JACC insight

Engaging early is the whole game. A taxpayer who comes forward with a realistic proposal is in a far stronger position than one SARS has to pursue. Silence removes your options one by one.

■ Your options at a glance

Match the remedy to your situation

Different problems call for different remedies, and they are sometimes combined.

Your situation	The remedy	Legislation
You dispute that the debt is owed	Suspension of payment	Section 164
The debt is correct; you can pay over time	Instalment payment arrangement	Sections 167 to 168
The debt is correct; you cannot pay it in full	Compromise of tax debt	Sections 200 to 205
A penalty or interest should not stand	Request for remission, or objection	Chapter 15 and section 187(6)
The debt is genuinely uncollectible	Temporary or permanent write-off	Sections 197 to 198

These are requests, not entitlements

Suspension of payment, instalment arrangements, compromise and remission are all applications. SARS grants them at its discretion, on the merits and the figures, and there is no automatic right to any of them. You cannot dictate the terms either. What we control is the quality of the submission: our job is to put the most complete, credible and well-supported application in front of SARS, which is what gives it the best chance.

■ Typical situations, and the usual route

How this works in practice

Every matter turns on its own facts, but these examples show how the right route usually follows from the situation.

The situation	The usual route	Why
Company owes R500 000 VAT, short-term cash-flow gap	Instalment arrangement (s167 to 168)	The debt is correct, but payable over time
A large assessment that looks wrong	Dispute, with a section 164 suspension	You should not pay tax you do not owe
Business owes R6 million, no prospect of paying in full	Compromise (s200 to 205)	Settle what you realistically can; SARS writes off the rest
Late-return penalties on an otherwise compliant taxpayer	Request for remission (RFR01)	Penalties can be remitted on reasonable grounds
Final demand received, bank account at risk	Engage at once: suspension or an arrangement	Act inside the 10 business days, before section 179

An illustrative example

ABC (Pty) Ltd owes SARS R1.8 million: R600 000 VAT, R700 000 PAYE, and R500 000 in penalties and interest. Its cash-flow shows it can afford about R40 000 a month.

The approach: bring every outstanding return up to date; request remission of the administrative penalties and review the interest; then apply for an instalment arrangement on the balance, with a realistic, affordable schedule.

A possible result: penalties reduced, an instalment arrangement agreed, and the company's Tax Compliance Status restored, so it can keep trading and tendering while it pays the debt down.

This is illustrative only. Every matter turns on its own facts and figures, and no outcome is guaranteed; SARS decides each application on its merits.

■ Pay now, argue later

Suspension of payment, section 164

Disputing an assessment does not, by itself, stop the tax becoming payable. Under the pay-now-argue-later principle the disputed tax remains due unless you apply for a suspension of payment under section 164. This is the right route where your real position is that the debt is not owed.

A senior SARS official decides whether to grant a suspension having regard to the relevant factors in section 164(3), which include, among others:

- the compliance history of the taxpayer with SARS
- the risk that assets may be dissipated during the period of suspension
- whether payment would cause the taxpayer irreparable hardship
- whether the taxpayer can offer adequate security, and whether accepting it is in SARS's interest
- whether fraud is involved in the origin of the dispute

Common SARS pitfall

If you object but do not request a suspension, SARS can keep collecting the disputed tax, including by appointing your bank. Always deal with payment and the objection together, and note that SARS may begin or resume collection shortly after refusing or revoking a suspension.

See also: *Our SARS Dispute Resolution guide covers objections, appeals and ADR in full.*

■ Paying SARS over time

Instalment payment arrangements, sections 167 and 168

Where the debt is not in dispute but you cannot settle it in a single payment, SARS may agree to an instalment payment arrangement under section 167. A senior SARS official may allow you to pay the debt off in instalments over an agreed period.

Section 168 sets out what SARS weighs in deciding whether to agree, and on what terms. In practice SARS considers, among other relevant factors:

- you have a shortage of assets or cash that is reasonably certain to be remedied in the future
- you anticipate income or other receipts that can be used to settle the debt
- immediate collection would be uneconomical, but the prospects of recovery are likely to improve
- collection would be unduly harsh, and the arrangement is unlikely to prejudice recovery of the debt
- you provide any security SARS requires

Two practical points. The arrangement must cover the whole debt, not just part of it, and SARS will usually only consider it once your filing is up to date. Smaller debts can often be arranged through the deferred-payment option on eFiling or the SARS MobiApp; larger or more complex debts need a properly motivated application.

JACC insight

An instalment arrangement is granted at SARS's discretion: you propose the terms, but SARS decides, and an unrealistic offer, for example a token amount stretched over many years on a large debt, will be declined. Come with a realistic, affordable proposal backed by figures. A plan you can actually keep is worth far more than a generous one you will default on in two months.

Common SARS pitfall

Interest continues to run on the outstanding balance throughout an instalment arrangement, and SARS can cancel the arrangement if you default or if your financial position improves. Keep every other return and payment current while it runs, or the whole debt can become payable again.

■ Settling for less than you owe

Compromise of tax debt, sections 200 to 205

Where you genuinely cannot pay the full debt, even over time, a compromise allows SARS to write off a portion of it in exchange for payment of the rest. It is the relief of last resort, and SARS treats it accordingly.

Under section 200, the purpose of a compromise must be to secure the highest net return for the fiscus, judged against what SARS would realistically recover through collection or insolvency, and it must be consistent with good management of the tax system. Section 201 sets out what your application must contain, and section 203 lists the circumstances in which SARS will not agree.

What a compromise application involves

Section 201 requires the application in the prescribed form, with full disclosure. In practice that means a completed Collection Information Statement, SARS's detailed financial-position form, a motivated offer letter, and supporting financials. The full document pack is set out in the checklist near the end of this guide.

A compromise is a full and final settlement: once it is agreed and you meet its conditions, SARS writes off the balance and you have a clean slate. But under section 205, if you did not disclose all material facts, or you breach a condition of the compromise, SARS is not bound by it and can reinstate the full original debt.

JACC insight

The single biggest factor is what you can realistically put on the table now, and where it comes from. A credible once-off amount, often funded by family or a third party, that beats what SARS would recover through collection or insolvency, is what makes a compromise work.

When a compromise may not be available

Compromise is generally aimed at undisputed tax debt. In certain SARS compromise initiatives the debt has also generally needed to be older than about 12 months, and SARS has excluded debts subject to liquidation, deceased or insolvent estates, business rescue, deregistration, criminal investigation, an active audit, or the write-off process. Separately, section 203 bars a compromise in certain cases, including where you were a party to fraud or tax evasion in relation to the debt, or where it would prejudice other creditors or undermine compliance by others.

Charlton's insight

Manage your expectations on both time and outcome. A compromise is a request, made hat in hand, not a right. SARS is not obliged to accept it, it scrutinises the figures hard, and a thin or optimistic application is refused. There is also no committed turnaround: in practice these applications take months to decide, often six to nine months and sometimes longer, not the few weeks people hope for. What we control is the quality of the submission. We make it as complete and considered as we can, so that it is as easy as possible for SARS to say yes, but no one can guarantee the outcome, and we will never pretend otherwise.

■ Deferral, instalments and compromise

Knowing the difference

- Suspension of payment (section 164): you are disputing the debt, so payment is paused while the dispute runs.
- Instalment arrangement (sections 167 to 168): the debt is correct and you will pay it in full, but over time.
- Compromise (sections 200 to 205): the debt is correct, but you cannot pay it all, so SARS writes off a portion and you settle the rest.

JACC insight

These are not mutually exclusive. A matter can start as a dispute with a suspension, and if the dispute is partly lost, move to an instalment arrangement or a compromise on the balance.

■ Why SARS says no

The common reasons applications fail

Most refused applications fail for predictable, avoidable reasons. Closing these gaps before you submit is most of the work, and most of the value we add.

- An unrealistic offer that does not reflect what you can actually pay, or does not beat what SARS would recover anyway.
- Outstanding returns: SARS will not deal with relief while your filing is not up to date.
- Figures that do not reconcile across the application, the financial statements and the bank statements.
- Cash-flow that does not support the proposal, so the numbers simply do not add up.
- Undisclosed or hidden assets, which destroy credibility and can void a compromise later.
- Hardship asserted but not evidenced.
- A disputed debt with no objection lodged, where a dispute and a suspension were the right route.

Charlton's insight

A refusal is often not a no to relief; it is a no to how the application was put together. Our job is to close every one of these gaps before SARS ever sees the file, which is exactly why a properly prepared application succeeds where a do-it-yourself attempt is turned away.

■ Your tax compliance status and the debt

Staying compliant while you owe

Your Tax Compliance Status (TCS) is what banks, organs of state and prospective business partners check before they award a tender, advance funding or take you on. Outstanding debt can make you non-compliant, which can cost you work and credit. The important point is that you can usually restore compliant standing without paying everything at once.

You may be regarded as compliant where all of the following hold:

- all your returns are filed and up to date
- the debt is covered by an approved payment arrangement, or payment is suspended under section 164, or it falls within SARS's allowed tolerance
- you have no other unaddressed non-compliance

Common SARS pitfall

SARS systems sometimes still flag a taxpayer as non-compliant during a dispute, even where a section 164 suspension is in place. It is a known problem. If it happens to you while a tender or funding decision is pending, it needs to be corrected quickly, and we can take that up with SARS.

JACC insight

File every outstanding return first. An arrangement on an undisputed debt, or a granted suspension on a disputed one, will often restore a compliant status far faster than people expect, which protects your tenders and funding while the underlying debt is dealt with.

■ When SARS moves to collect

Final demand and collection powers

If a tax debt is unpaid and no arrangement is in place, SARS can collect. Before most collection steps SARS must deliver a final demand, and must then wait at least 10 business days after delivery before acting on it. Not every recovery step follows identical mechanics, but the final demand is the warning you should never ignore.

The final demand must set out the recovery steps SARS may take and the debt relief mechanisms available to you. If you are a natural person, it must also tell you that you may apply, within 5 business days of delivery, for a reduction of the amount to be recovered based on your basic living expenses and those of your dependants.

What SARS can do once the demand period has run

- Third-party appointment (section 179): instruct a third party that holds or owes money to you, such as your bank or employer, to pay it over to SARS, where a final demand has been issued, you have not complied, and a valid third party can be identified.
- Civil judgment (sections 172 to 174): file a certified statement with a competent court, which then has the effect of a civil judgment.
- Execution: once judgment is taken, the sheriff can attach and sell assets.
- Asset preservation and, in serious cases, holding a representative or a third party personally liable.

Common SARS pitfall

A section 179 notice on your bank account is the step that catches people out. It can usually be avoided entirely by engaging before the 10-business-day demand period runs out. Once the money has been taken, getting it back is far harder than preventing it.

■ Interest, penalties and remission

Three different things, three different routes

Penalties and interest often make up a large part of a SARS debt, and they are not all dealt with in the same way. Keep these three apart.

Administrative non-compliance penalties

These are fixed-amount penalties, for example for late returns, shown on a penalty assessment (AP34). You challenge them first by a Request for Remission (RFR01), which is exactly that, a request decided on its merits and not an automatic right. Only if SARS refuses or only partly allows it do you move to an objection.

Interest

Interest is charged on late or underpaid tax under sections 187 to 189, at the prescribed rate. Remission of interest is limited, broadly to cases where the delay was caused by SARS or by circumstances genuinely beyond your control, under section 187(6).

Understatement penalties

These are a separate category under sections 222 and 223, running from 10% to 200% based on your behaviour, and they are not dealt with by a Request for Remission. They are challenged by objection, and importantly SARS bears the onus of proving the facts and the behaviour category. Do not let an understatement penalty be lumped in with ordinary admin penalties.

JACC insight

Always check whether penalties and interest can be reduced before you agree a settlement figure. Remission of admin penalties on reasonable grounds, a successful challenge to an understatement penalty, or remission of interest where SARS caused the delay, can each meaningfully cut what you actually have to find.

See also: *Our SARS Dispute Resolution guide sets out the understatement penalty table and the objection process.*

■ When the debt cannot be collected

Write-off, sections 197 and 198

Write-off is SARS-driven and discretionary, not a relief you apply for in the ordinary course. It is usually relevant where insolvency, liquidation, business rescue or genuinely uneconomical recovery is involved. SARS may temporarily write off a debt that is uneconomical to pursue (section 197), and may permanently write off a debt that is irrecoverable, for example on final liquidation or insolvency (section 198).

It is not the normal route for a taxpayer who can still trade or pay something; for those, an instalment arrangement or a compromise is the right tool. But it matters to understand where insolvency or business rescue is on the table, because it shapes what SARS will realistically recover, and therefore what it will accept.

■ Can SARS come after you personally?

Representatives, third parties and personal liability

In some cases SARS can look beyond a company to an individual. A representative taxpayer or a person responsible for the financial management of a taxpayer can be held personally liable under section 180 where tax is not paid because of their negligence or fraud. Sections 181 to 184 reach shareholders in certain windings-up, transferees of assets, and persons who knowingly assist in dissipating assets to defeat SARS.

Common SARS pitfall

Stripping a company of assets to put them beyond SARS can make directors, shareholders or others personally liable for the tax debt. Never move assets out of an entity that owes SARS without advice; it is one of the fastest ways to turn a company debt into a personal one.

■ What SARS expects from you while relief is pending

Hold up your end

Whatever relief you are seeking, SARS expects you to behave like a compliant taxpayer while it is considered and while it runs. Fall short on any of these and the application can be refused, or an existing arrangement cancelled.

- All outstanding returns filed and up to date, for every tax type.
- Current taxes, the new VAT, PAYE and provisional tax that keep falling due, paid on time going forward.
- Full and honest disclosure of your assets, liabilities, income and expenses.
- No dissipation, hiding or transfer of assets to put them beyond SARS.
- Realistic, supportable cash-flow information behind whatever you propose.
- No new defaults; a single missed instalment can cancel the whole arrangement and revive the full debt.

■ What it costs

Fees you can plan for

As with any engagement, we scope the work and give you a fee estimate before we start. Tax debt relief work is usually quoted as a fixed fee for a defined deliverable, such as a suspension application, an instalment proposal or a compromise application, with anything further scoped separately.

- A suspension of payment or instalment proposal is typically a modest fixed fee relative to the debt at stake.
- A compromise application is more involved, because of the disclosure and financial work it requires, and is scoped accordingly.
- We tell you honestly, up front, where an application is unlikely to succeed, so you do not spend on a remedy that does not fit your facts.
- You authorise the fee before we proceed.

■ Documents we will need from you

The pack that makes an application work

Every relief application stands on its figures, so the pack matters. The stronger and more honest the financial picture, the better the outcome. Use this as your checklist; the exact set depends on the route.

For any SARS debt matter

- The SARS assessment, statement of account and any letter or final demand, with the dates on them.
- Your tax reference numbers and entity details, and confirmation that all returns are filed and up to date.
- All recent correspondence with SARS on the matter.

For an instalment payment arrangement

- A short statement of your assets and liabilities, and your income.
- A realistic monthly cash-flow or budget showing what you can afford.
- Recent bank statements, and management accounts where you have them.
- Any security you are able to offer.

For a compromise: the Collection Information Statement pack

- A completed Collection Information Statement, SARS's detailed financial-position form.
- Your latest annual financial statements, and bank statements for the past six months.
- A list of assets and liabilities at fair market value, and, for a business, a debtors age analysis.
- A 12-month cash-flow forecast.
- Details of any assets sold or disposed of in the past three years.
- A motivated offer letter stating the amount and where the money will come from.
- Details of other creditors and how they are being treated.

JACC insight

Have the pack ready before we approach SARS. A complete, reconciled set, where the application, the financial statements and the bank statements all tell the same story, is what gets an application taken seriously.

■ Practical first steps when you owe SARS

- Note the date on the assessment, statement or demand; your time to act runs from it.
- Establish exactly what you owe, for which tax type and period, and whether you actually agree with it.
- If you disagree, treat it as a dispute and apply for a suspension of payment at the same time.
- If you agree but cannot pay, decide between an instalment arrangement and a compromise, based on whether you can pay in full over time.
- Pull your financial information together early; nothing moves without it.
- Engage SARS, or have us engage SARS, before the final demand period runs out.

■ Common SARS pitfalls

- Ignoring the debt until a section 179 notice empties the bank account.
- Disputing an assessment without applying for a suspension of payment, so SARS collects anyway.
- Proposing an instalment plan that cannot realistically be kept, then defaulting.
- Treating a compromise as a negotiation rather than a full-disclosure application, and having it refused.
- Letting other returns or payments lapse while an arrangement is running, which can cancel it.
- Moving assets out of a company that owes SARS, and triggering personal liability.
- Forgetting that interest keeps running throughout, so delay always costs more.

■ Frequently asked questions

Can SARS really take money from my bank account?

Yes. Under section 179 SARS can instruct your bank, employer or a debtor to pay your money over to it, where a final demand has been issued and you have not complied. It must first deliver that final demand and wait at least 10 business days. Engaging in that window is how you avoid it.

I cannot pay my tax debt in full. What are my options?

If the debt is correct, you can ask to pay it in instalments over time (sections 167 to 168), or, where you genuinely cannot pay it all, apply to compromise it for less (sections 200 to 205). If you dispute the debt, apply to suspend payment under section 164.

Will interest stop if SARS agrees an arrangement?

No. Interest continues to run on the outstanding balance under an instalment arrangement. That is one reason to settle as quickly as your circumstances allow.

Can I still get a tax clearance if I owe SARS?

Often, yes. If your returns are up to date and the debt is covered by an approved payment arrangement or a section 164 suspension, you can usually be regarded as compliant for tenders and funding, even before the debt is fully paid.

Can I be held personally liable for my company's tax debt?

In some cases, yes. Negligence or fraud by a responsible person, or dissipating a company's assets to avoid SARS, can lead to personal liability under sections 180 to 184. Get advice before moving any assets.

■ Glossary of terms

Suspension of payment An application under section 164 to pause payment of disputed tax while the dispute runs.

Instalment payment arrangement An agreement under sections 167 to 168 to pay a tax debt in instalments over an agreed period.

Compromise An agreement under sections 200 to 205 in which SARS writes off a portion of a debt that cannot be paid in full.

Final demand The notice SARS must deliver, and then wait at least 10 business days, before most collection steps.

Third-party appointment A notice under section 179 instructing a bank, employer or debtor to pay your money to SARS.

Statement of account SARS's running record of what you owe, by tax type and period.

Tax Compliance Status (TCS) SARS's record of whether you are compliant, used for tenders, funding and onboarding.

Request for Remission (RFR01) The route to ask SARS to reduce administrative non-compliance penalties.

Understatement penalty A separate penalty of 10% to 200% under sections 222 and 223, based on behaviour, disputed by objection.

Write-off SARS temporarily (section 197) or permanently (section 198) ceasing to pursue an uncollectible debt.

Pay now, argue later The principle that disputed tax remains payable unless a suspension is granted under section 164.

■ How we can help

Jansen Accountants and Auditors

SARS debt and collection work is a core part of our practice. We deal with SARS daily, we know what a credible application looks like, and we move quickly, because on a tax debt the difference between acting early and acting late is often the difference between a workable arrangement and money taken from your account.

- Suspension of payment applications under section 164, run with the underlying dispute.
- Instalment payment arrangements under sections 167 to 168.
- Compromise of tax debt applications under sections 200 to 205, with the full financial work.
- Responses to letters of final demand and section 179 third-party appointments.
- Requests for the remission of penalties, and challenges to interest and understatement penalties, where there are grounds.
- Restoring your Tax Compliance Status for tenders and funding, and advice on personal liability, write-off, insolvency and business rescue.

You deal directly with the partner on serious matters, and the firm carries professional indemnity cover.



Owe SARS, or facing a demand?

Talk to us before SARS collects. Book a consultation at www.jacc.co.za, call +27 21 554 3482, or email info@jacc.co.za.

■ Useful links

Where to find more

- SARS, owing SARS money and debt management: www.sars.gov.za/individuals/how-do-i-pay/owing-sars-money
- SARS, requesting remission and disputing penalties: www.sars.gov.za/individuals/what-if-i-do-not-agree
- SARS, third-party appointments (AA88): www.sars.gov.za/types-of-tax/pay-as-you-earn/guidelines-for-third-party-appointments-aa88
- Office of the Tax Ombud (service and procedural complaints): www.taxombud.gov.za
- Our SARS dispute centre and deadline calculator: www.jacc.co.za

■ Important notice

This guide does not constitute personal advice. It is general information based on South African law and practice as at June 2026, and must not be relied on as advice. Outcomes depend on the specific facts, and the law and regulatory practice change. Jansen Accountants & Auditors Inc accepts no liability for any loss arising from reliance on this guide. Obtain advice specific to your circumstances before acting.

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