



TAX COMPLIANCE

# Tax Compliance Calendar

Recurring SARS and CIPC deadlines for businesses and individuals

The recurring deadlines most businesses must meet. Dates falling on a weekend or public holiday generally move to the last business day before.

## Monthly

By	Obligation
7th	PAYE, UIF and SDL (EMP201) submission and payment
Last business day	VAT201 submission and payment (eFiling)
End of month	Excise and other monthly returns where applicable

## Provisional tax (per year of assessment)

- First period: within six months of the start of the year of assessment (end of August for February year-ends).
- Second period: by the last day of the year of assessment (end of February for February year-ends).
- Third (voluntary top-up): within six or seven months after year-end.

## Bi-annual and annual

- Employer reconciliation (EMP501): interim in October, annual in May.
- Income tax returns: per the SARS filing season notice each year.
- CIPC annual return: within 30 business days of the anniversary of incorporation, with the beneficial ownership register.
- Annual financial statements: finalised within six months of financial year-end.

## Note

Specific dates change each year. We maintain a client-specific compliance calendar for every engagement so nothing is missed.

### Important

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