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# MoneyTalk

## 2009 SARS Filing Season Timetable

JUST AS people have started breathing a sigh of relief for getting their tax returns in by the 5 February 2009 deadline; the South African Revenue Service (SARS) has announced dates for the next tax season (tax year ended 28 February 2009).

Individual manual tax returns need to be filed by 18 September 2009 and filing season starts on 1 July. **If you plan to e-file, a very popular option in the 2008 tax season, your return will have to be in by 20 November 2009.**

According to SARS, "86% of [2008] income tax returns were submitted electronically, and almost 76% processed within just 24 hours!

To help you plan your year ahead, here is a summary of the timetable for Tax Season 2009:

PHASE	PERIOD	PRIMARY RESPONSIBILITY
Preparation for submission of PAYE reconciliation declaration	1 March – 31 March	SARS Employers Payroll companies Practitioners
Submission of EMP501 PAYE reconciliation declaration and employee tax certificate	1 April – 30 May	Employers Practitioners
Data reconciliation in preparation for pre-population of returns	1 June – 30 June	SARS
Preparation for submission of income tax returns for individuals (ITR12) including issue of ITRR return request forms to manual filers	1 June – 30 June	SARS Taxpayers Practitioners
Manual submission of ITR12 income tax returns for individuals	1 July – 18 September	Individual taxpayers Practitioners
Manual submission of IT12TR income tax returns for trusts	1 July – 18 September	Trusts Practitioners
Electronic submission of ITR12 income tax returns for individuals	1 July – 20 November	Individual taxpayers Practitioners
Electronic submission of ITR12TR income tax returns for trusts	1 July – 20 November	Trusts Practitioners
Submission of IT14 and IT12EI income tax returns for companies and exempt institutions	12 months after financial year-end	Companies Exempt Institutions Practitioners

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