

SOUTH AFRICAN REVENUE SERVICE

NO. 2130

3 June 2022

RETURNS TO BE SUBMITTED BY A PERSON IN TERMS OF SECTION 25 OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)

In terms of section 25 of the Tax Administration Act, 2011, I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby require that the persons specified in the attached Schedule must submit returns for the 2022 year of assessment, as defined in the Schedule, within the periods specified in the Schedule.



E C KIESWETTER
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE

Schedule

1. General

(1) Any term or expression in this notice to which a meaning has been assigned in a “tax Act” as defined in section 1 of the Tax Administration Act, 2011, has the meaning so assigned, unless the context indicates otherwise and the following terms have the following meaning—

“**2022 year of assessment**” means—

- (a) in the case of a company, the financial year of the company ending during the 2022 calendar year; and
- (b) in the case of any other person, the year of assessment ending during the period of 12 months ending on 28 February 2022; and

“**income tax return**” means a return for the assessment of normal tax in respect of the 2022 year of assessment including a turnover tax return if a person is a registered micro business under the Sixth Schedule to the Income Tax Act.

(2) Notice is hereby given in terms of section 25 of the Tax Administration Act, read with section 66(1) of the Income Tax Act, that a person specified in terms of paragraph 2 is required to submit an income tax return within the period prescribed in paragraph 4.

2. Persons who must submit an income tax return

The following persons must submit an income tax return:

- (a) Every company or other juristic person, which was a resident during the 2022 year of assessment that—
 - (i) derived gross income of more than R1 000;
 - (ii) held assets with a cost of more than R1 000 or had liabilities of more than R1 000 at any time;
 - (iii) derived any capital gain or capital loss of more than R1 000 from the disposal of an asset to which the Eighth Schedule of the Income Tax Act applies; or
 - (iv) had taxable income, taxable turnover, an assessed loss or an assessed capital loss;
- (b) Every trust that was a resident during the 2022 year of assessment;
- (c) Every company, trust or other juristic person, which was not a resident during the 2022 year of assessment, that—
 - (i) carried on a trade through a permanent establishment in the Republic;
 - (ii) derived income from a source in the Republic; or
 - (iii) derived any capital gain or capital loss from the disposal of an asset to which the Eighth Schedule to the Income Tax Act applies;
- (d) Every company incorporated, established or formed in the Republic, but that was not a resident as a result of the application of any agreement entered into with the Government of any other country for the avoidance of double taxation during the 2022 year of assessment;
- (e) Every natural person who during the 2022 year of assessment—
 - (i) was a resident and carried on any trade (other than solely in his or her capacity as an employee); or
 - (ii) was not a resident and carried on any trade (other than solely in his or her capacity as an employee) in the Republic;
- (f) Every natural person who during the 2022 year of assessment—
 - (i) was a resident and had capital gains or capital losses exceeding R40 000;