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HUMAN RESOURCES

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For Companies: All companies are required to submit their annual tax return within 12 months from the end of their financial year. However, for newly registered companies, the deadline is within 12 months from the date of registration.														
Provisional tax returns for companies are submitted in two instalments. The first provisional tax return is due six months after the start of the company's financial year, and the second provisional tax return is due at the end of the financial year.														
It is important to note that failure to submit tax returns on time may result in penalties and interest charges. Additionally, the South African Revenue Service (SARS) may take legal action against taxpayers who do not comply with their tax obligations. Therefore, it is advisable to ensure that all tax returns are submitted by the relevant due dates.														

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