Changes for Filing Season 2026

29 June 2026 – SARS is pursuing its vision of becoming a smart, modern organisation with unquestionable integrity — trusted and respected by all. It is also making it easier for taxpayers to meet their tax obligations.

The 2026 Filing Season for individuals and trust will commence on 1 July 2026, with the following key dates applicable:

- **Auto-Assessment Notices:** 1 July 2026 to 12 July 2026
- **Non-provisional individual taxpayers not auto-assessed:** 13 July 2026 to 23 October 2026
- **Provisional taxpayers not auto-assessed:** 13 July 2026 to 22 January 2027
- **Trusts:** 19 September 2026 to 22 January 2027

Note: Auto-assessed taxpayers who agree with their assessment outcome do not need to take any further action. Taxpayers who disagree may correct and submit their 2026 return after receiving the auto-assessment outcome notice.

Below are updates for the upcoming Personal Income Filing Season.

Eligible Provisional Taxpayers will be issued auto-assessments

For the 2026 Filing Season, certain provisional taxpayers may be issued with an auto-assessment and if in agreement with the assessment outcome, no further action is required. Where a provisional taxpayer receives an auto-assessment notice and does not agree with the assessment outcome, the taxpayer may amend and submit the relevant return by 22 January 2027, being the applicable deadline for provisional taxpayers.

Section 20A of the Act

For years of assessment commencing on or after 1 March 2026, section 20A of the Income Tax Act (the Act) which deals with the ring fencing of losses, has been amended to apply from a marginal tax rate of 39% as opposed to the maximum marginal rate (45%) of tax. This means that section 20A of the Act will use the marginal rate at which normal tax becomes payable for the relevant year of assessment, to determine if the ring-fencing of the assessed loss is applicable or not. The maximum marginal rate (45%) of tax will however still apply to years of assessment ending before 1 March 2026.

Section 11G of the Act and Others

Allowable interest expenses — Section 10(1)(h) of the Act — and Double Taxation Agreement (DTA) line items on the ITR12 will be handled at the transaction level as opposed to the container level. This means that when a taxpayer declares interest income received from a particular account and section 10(1)(h) and/or DTA applies, the taxpayer is expected to declare such against that particular account.

Section 11(a) of the Act

SARS has introduced a line item within the Local and Rental containers to allow taxpayers who are in a partnership to claim their own expenses incurred in the production of that trade income.

Eighth Schedule to the Act — Capital Gains/Losses

SARS has introduced a line item for taxpayers who disposed of assets that are held in a partnership, this is in respect of assets that are not a "Primary Residence".

Recognition of Transfer (ROT) Assessment Validation

Subsequent to the updates on the Tax Directive System on 17 April 2026, SARS introduced a new validation mechanism called the Recognition of Transfer (ROT) validation.

Very importantly, it must be noted that a tax return will be rejected if:

- A lump sum transfer/ purchase of annuity (POA) between retirement funds was declared, and
- SARS issued a tax directive, but
- SARS did not receive a matching ROT from the receiving (transferee) fund. In this case, the taxpayer must contact the receiving fund and request that the ROT is submitted to SARS. Once the ROT is submitted, the taxpayer must then refresh the data on eFiling and submit the return.

Simplification of Returns

Less Capturing, More Prefilled Data

- Some of your information, like IT3(t) data, if available will be prepopulated in the form — saving you time.

Simpler, Easier-to-understand Questions

- The form is now simpler, with clearer questions and less repetition, so it is easier to complete.

Better Guidance on Tax Residency Status

- New questions and date fields will help you provide accurate information about your tax residency.

Easier Medical-aid Selection

- A new dropdown list of approved medical-aid schemes has been introduced to assist taxpayers in selecting the correct option and reducing errors.

Use WhatsApp for Quick and Easy Access

- You can now easily view your Notice of Assessment (ITA34) and Statement of Account (SOA) through WhatsApp chat. You can also upload your supporting documents directly via WhatsApp when prompted to do so.

Improved eFiling Experience

- A refreshed eFiling experience makes it easier to find your way around, quickly access your Notice of Assessment (ITA34), and clear messages for taxpayers required to submit outstanding returns.

Fewer Verification Issues

- A new Alert Declaration questionnaire will help identify and resolve issues earlier and allow for clarification, reducing the chances of your return being selected for further verification.

- [Forgot Password](https://secure.sarsefiling.co.za/app/forgotdetails/password)
- [Manage Tax Type Transfer](https://secure.sarsefiling.co.za/app/profileTaxType/taxTypeActivation)