

# SARS announces auto assessment change for tax season 2025



The South African Revenue Service (SARS) has highlighted several changes for the 2025 tax season, including a change to auto-assessments that should benefit provisional taxpayers.

The tax service announced that it will be trialling auto-assessments for provisional taxpayers this year.

It will identify eligible provisional taxpayers and invite them to express their interest in receiving an auto assessment.

Eligible and interested provisional taxpayers will be included in the auto assessment population.

This means that a select few provisional taxpayers will get notifications when the auto assessments start rolling out from 7 July, and will be able to benefit from the same streamlined process available to non-provisional taxpayers.

The auto assessment is a tool used by SARS to quickly process taxpayers with simpler and less complex tax affairs.

The system pre-populates a tax return using information from third parties and sends it to taxpayers for confirmation, skipping a manual filing process.

SARS uses information from employers, banks, medical schemes, retirement funds, and insurers to do the auto assessment

Until now, it has only been available to non-provisional taxpayers.

Non-provisional taxpayers are typically employees who receive income from a single source, usually their employer registered for employee tax (PAYE) and pays monthly taxes.

Provisional taxpayers often have more complicated tax affairs, paying their income tax liability in advance, spreading it over the relevant year of assessment.

Provisional taxpayers pay at least two amounts in advance during the year of assessment, which are based on estimated taxable income.

A third payment is optional after the end of the tax year, but before the issuing of the assessment by SARS.

On assessment, the provisional payments will be offset against the liability for normal tax for the applicable year of assessment.

These taxpayers tend to be self-employed, derive income from multiple sources, and pay based on estimates, making their tax affairs less straightforward than non-provisional taxpayers'.

Because of these complications, they have been ineligible for auto assessment. But this will be changing for 2025 and likely moving forward.

## What to do with auto assessments

SARS said the typical auto assessment process will apply for provisional taxpayers who are eligible.

Importantly, any **taxpayers in the auto assessment category do not have to do anything if they are satisfied with the calculation on their tax returns.**

However, if the taxpayer is of the opinion that SARS has not captured all the necessary information, they are free to make changes on their tax returns and submit the missing information through eFiling.

This must be done by 20 October 2025 for non-provisional taxpayers.

Where the taxpayer has a refund, they will receive it in 72 hours if all their information is correct. If they owe SARS, they must pay SARS through their respective banks, and the details are provided below.

The steps in the **Auto Assessment process** will work as follows:

- If the taxpayer finds that there is missing and/or inaccurate information pertaining to either income or expenses, which may have affected the outcome, it must be declared to SARS by submitting a tax return to SARS.

- From 7 July, SARS will communicate directly with affected taxpayers by SMS and/or email, notifying taxpayers of their auto-assessed tax returns.
- If there is a refund due to the taxpayer, it will be paid directly to the taxpayer's bank account within 72 business hours after the notification. If there is money owing to SARS, it must be paid to SARS' Bank Account, eFiling or through the SARS MobiApp by the stipulated date.
- Taxpayers can access their auto-assessed income tax returns through any of SARS's channels, such as the SARS MobiApp or SARS eFiling, to review and verify the completeness and accuracy of the information that resulted in the auto-assessment.
- If a taxpayer is satisfied with the auto assessment, they don't have to do anything further, and the process terminates at this point.

## Tax season 2025 dates

Income Taxpayer	Open	Close
Auto-Assessments	7 July 2025	20 July 2025
Individual	21 July 2025	20 October 2025
Provisional	21 July 2025	19 January 2026
Trusts	21 July 2025	19 January 2026

## Don't get scammed

SARS warned taxpayers to be on the lookout for scams and urged them not to be fooled by spoofed SMSes and emails.

It provided an example of each for how it would typically communicate the auto assessment:

