



FOR PSA MEMBERS: **GENERAL 13/2026**

13-05-2026

PSA advice: 2026-tax season

The PSA urges members to take proactive steps to ensure full compliance with South African Revenue Service (SARS) tax requirements for the 2026-tax year, in line with *Government Gazette No 54598* issued on 30 April 2026 (*attached* for ease of reference).

Members must note that failure to submit tax returns can result in administrative penalties ranging from R260 to R16 000 per month, depending on income levels. These penalties may accumulate for up to 35 months, significantly increasing financial exposure. Although taxpayers earning up to R500 000 per annum are exempted from submitting tax returns, the PSA urges members not to assume exemption without verification as SARS systems may still reflect outstanding returns, leading to automatic penalties even where people believe they are compliant.

The PSA advises members to confirm their tax filing status on SARS eFiling or with a qualified tax practitioner, to submit tax returns timeously, even where uncertainty exists regarding filing obligations, ensure full disclosure of all income sources, including bonuses, rental income, or side earnings, and to keep all supporting documentation (IRP5s, medical-aid certificates, investment statements, *etc.*) readily available. Early preparation for the 2026-tax season will assist in avoiding last-minute non-compliance risks. Generally, experts recommend that if a taxpayer has an active tax reference number, it is safer to file a return rather than assume exemption.

Members must treat tax compliance as a serious legal and financial responsibility. Proactive compliance will prevent and contribute to financial stability and peace of mind.

Important deadlines

- 23 October 2026 for non-provisional taxpayers.
- 22 January 2027 for provisional taxpayers and trusts.

Late or non-submission can result in penalties and enforcement action. Tax compliance is not optional - it is a legal obligation.

Tax-related assistance for PSA members

Be on the lookout for PSA empowerment sessions as the Union endeavours to educate and empower members regarding tax matters. The PSA has partnered with **Wisetax** to assist members with tax-related matters. PSA members qualify for free registration on the platform, a complimentary first-time virtual consultation (proof of membership required), exclusive discounted success-based fees for completed cases, as well as dedicated contact points and online booking for queries and support. Members can contact **Wisetax** directly at psa@wisetax-outreach.co.za for assistance and enquiries.

Reuben Maleka
GENERAL MANAGER