

ANNUAL TAX CALENDAR

Provisional Tax Payments	Submission Deadlines
First provisional payment	Before 31 August
Second provisional payment	Before 28 February
Voluntary third provisional payment	Before 30 September
Annual tax return	Before 31 January the following year
Business Tax Payments	Submission Deadlines
VAT	Manual: by the 25th of each month Electronic: by the last business day of each month
Payment declaration (for PAYE, SDL, UIF and/or receive ETI)	7th day of the following month or the Friday before if the 7th falls on a weekend or public holiday
Employer reconciliation declaration(annual) for the full year 1 March to 28 February	Between 1 April and 31 May
First payment of corporate income tax	Within six months from the beginning of the year of assessment
Employer reconciliation declaration (interim) for period 1 March to 31 August	Between 1 September and 31 October
Second payment of corporate income tax	Before the last day of the year of assessment
Third payment of corporate income tax	Seven months after the year of assessment for taxpayers with February year-end Six months after the year of assessment for all others