

BEWARE: THE CALENDAR TICKS AGAINST YOU

If you do not agree with your tax assessment, you are entitled to object to it within 30 business days, calculated from the date of the assessment.

If you fail to do so, the Tax Administration Act grants you a further period of 30 business days in which to lodge that objection. However, in such a case, you must be able to set out the facts which confirm that there are reasonable reasons for the delay.

If you fail to deliver an objection, after this second period of 30 days, you may only do so in exceptional circumstances, such as a civil disturbance, or the death of the tax adviser.

When the time periods have elapsed and an objection has not been submitted, the assessment becomes final. The amount on the assessment then becomes due and SARS have the right to institute legal proceedings to recover that debt.

If you have submitted an objection SARS must attend to it within 60 business days. If they do so and they disallow the objection SARS must notify you in writing and give you reasons for doing so. If you disagree with SARS, you have 30 business days in which to submit an appeal.*

It is therefore imperative that you diligently monitor your tax transactions with SARS and take the necessary steps **within the time frames** allowed by the Act. If you need to object or appeal don't delay.

If you are unsure how to object or appeal, or you have missed your deadlines, contact Alan to find out if there are grounds on which you can still do so.

*Please see separate article on what to do if an objection is declared invalid by SARS.