

South Africa Tax Deadline Calendar

2025/2026 tax year — individuals, provisional taxpayers & small businesses. Prepared by Taxza (taxza.fyi).

Key deadlines at a glance

Date	Return / Obligation	Who it applies to
7th of each month	EMP201 — PAYE / UIF / SDL	All registered employers
25th of each month	VAT201 — bi-monthly VAT	Registered VAT vendors (Cat A/B)
31 Aug 2025	IRP6/1 — First provisional	Provisional taxpayers (2025/26)
30 Sep 2025	IRP6 top-up (2024/25)	Optional — avoids s89quat interest
20 Oct 2025	ITR12 filing (non-provisional)	Salaried individuals (filing season)
20 Jan 2026	ITR12 filing (provisional)	Provisional taxpayers (2024/25)
28 Feb 2026	IRP6/2 — Second provisional	Provisional taxpayers (2025/26)
31 May 2026	EMP501 — Annual reconciliation	All employers (IRP5/IT3(a))

Penalties to avoid

Late EMP201/VAT201: 10% penalty + interest on the unpaid amount. **Provisional under-estimation:** 20% penalty on the shortfall if your estimate is below 90% of actual (\leq R1m taxable) or 80% ($>$ R1m). **Late ITR12:** recurring admin penalties from R250 to R16,000 per month until filed.

Pro tips

- Diary EMP201 + VAT201 a week before the legal date — banks delay clearing.
- Use the basic amount (last assessed taxable income + 8% per year if older than 18 months) as your safe floor for IRP6 estimates.
- Make the optional 30 September top-up if you suspect you under-estimated — it stops s89quat interest at no penalty cost.
- Reconcile EMP501 monthly so the August and February submissions are routine, not panic exercises.

Free SA tax calculators & reminders

Provisional tax · Salary after tax · Import duty & VAT — all free at taxza.fyi. Subscribe on any calculator page for an email a week before each IRP6 deadline.

Informational only — not tax advice. Verify all dates and amounts on sars.gov.za. © Taxza 2026.