



## KWAZULU-NATAL PROVINCE

EDUCATION  
REPUBLIC OF SOUTH AFRICA

### DIRECTORATE: Salaries & Tax Management

Private Bag X9137, PIETERMARITZBURG, 3200  
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Tel: 033 348 6021 E-mail: [taxmatters@kzndoe.gov.za](mailto:taxmatters@kzndoe.gov.za)

Enquires: Ms HB Kumalo  
Ref No. 3/3/1/4

DEPUTY DIRECTORS GENERAL  
CHIEF DIRECTORS  
DIRECTORS  
PRINCIPALS OF SCHOOLS  
ALL STAFF MEMBERS

### **FINANCE CIRCULAR NO.05 OF 2025** **SUBJECT: DISTRIBUTION OF 2025 TAX YEAR IRP5/IT3A CERTIFICATES**

1. The 2025 Income Tax filing season opens on 7 July 2025 and will close on 20 October 2025.
2. The 2025 IRP5 certificates will be distributed to employees through EDD (Electronic Document Delivery) system where e-mails are sent automatically to employees, the same way that monthly salary payslips are sent. As a back-up, these certificates will also be printed as hard copies by SITA for all employees. District offices are expected to collect these IRP5/IT3A certificates for distribution to all pay-points under the district. This is the procedure that has been followed over the years and has not changed.
3. It must be noted that printing of duplicate IRP5 certificates by the Tax section in the Department is only for exceptional circumstances, and not as a replacement for collection of the printed certificates.
4. Due to the size of our Department, it is not practical for the Tax section within the Department to reprint the 2025 tax year IRP5 duplicates requests while the normal distribution process is not finalised.
5. **The 2025 tax year started on 01 March 2024 to 28 February 2025.** Employees should have their IRP5's certificates before filing their returns on e-filing as SARS may request the original IRP5 for verification if selected for an audit. The directorate has previously experienced some employees that file their returns without having their original IRP5's at their disposal, and when SARS requests verification they then request their IRP5 certificates.
6. SARS will issue auto assessments for the 2025 tax year filing season; employees are urged to make sure that, before accepting the auto assessment, all the information appearing on their returns is correct and accurate, e.g. medical aid and retirement annuity fund contributions.
7. For more information on auto assessments and how it works please visit the SARS website [www.sars.gov.za](http://www.sars.gov.za) (Annexure A).
8. Employees who have queries or request duplicate IRP5 certificates for previous tax years are requested to complete the attached (Annexures B & C) and email them to [taxmatters@kzndoe.gov.za](mailto:taxmatters@kzndoe.gov.za) before taking unnecessary leave days and travelling to Head Office for assistance. Please allow 3 to 4 working days for feedback.

MR GN NGCOBO  
HEAD OF DEPARTMENT: EDUCATION

DATE

# Tax Filing Season opens 7 July to 20 October 2025

2 June 2025 – The South African Revenue Service (SARS) is pleased to announce the official start of the 2025 Filing Season, effective from 07 July 2025 to 20 October 2025. This season marks an important period where income tax returns of the majority of taxpayers are automatically assessed. The category of taxpayers who are automatically assessed will receive notification from SARS from 7 to 20 July 2025. Taxpayers who do not receive notifications from SARS that they are automatically assessed, are encouraged to submit their tax returns in a timely and accurate manner from 21 July 2025. The Filing Season will close on 20 October 2025 for non-provisional individuals.

We urge all taxpayers to prepare their documentation early to check their assessments and to avoid last-minute delays for those that must submit an income return.

SARS requires taxpayers to ensure that their banking details are correct and updated. This ensures efficient processing of any refund that may be due.

If you need to change your bank details, you must first check that your security contact details (email and cell phone number) on the SARS eFiling are up to date.

**PLEASE NOTE:** There is no need to do anything if your banking details and security contact details have not changed.

## Auto Assessments

In line with our strategic objective to make it easy for taxpayers to comply, we have identified a large segment of non-provisional and provisional taxpayers who receives income from one or more sources from formal and other forms of employment and whose tax affairs are not complicated have been selected to be automatically assessed. The process of automatic assessment is made possible by the availability of 3rd party data received from employers, pension fund administrators, medical aid schemes and more. This enables SARS to complete the tax declaration on behalf of this segment of taxpayers and issue them with an Auto Assessment.

The taxpayers in the auto assessment category do not have to do anything if they are satisfied with the calculation on their tax returns. 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 by the 20<sup>th</sup> of October 2025. 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:

1. From the 7th of July, SARS will communicate directly with affected taxpayers by SMS and/or email, notifying taxpayers of their auto-assessed tax returns.
2. 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.
3. 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.
4. If a taxpayer is satisfied with the auto assessment, they don't have to do anything further and the process terminates at this point.
5. 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.

**Taxpayers who are still required to file a tax return (non-provisional taxpayers and other taxpayers)**

This population represents taxpayers in respect of whom their tax matters are deemed complex. This population will be able to start filing tax returns from the 21st of July 2025 until 20th October 2025.

**Provisional taxpayers as well as Trust submissions** can start with filing a return from 21 July 2025 until 19 January 2026.

Our team has enhanced support services this year, including:

- More information on SARS's Interactive channels
- Extended customer service hours
- Updated online filing platforms for easier submission
- Comprehensive guidance and resources available on our website
- Increased security measures to protect sensitive information

We remind taxpayers to ensure that their submissions comply with current regulations and deadlines to avoid penalties. For assistance, please visit SARS website, SARS YouTube TV channel on how to videos. you can rather plug the interactive channels for various enquiries

**TAXPAYERS ARE ENCOURAGED NOT TO VISIT TO OUR BRANCHES BUT USE OUR DIGITAL CHANNELS, NAMELY eFILING, SARSMOBIAPP TO TRANSACT WITH SARS. IF IT IS UNAVOIDABLE, PLEASE BOOK AN APPOINTMENT.**

Together, let's ensure a smooth and efficient filing season.

For more information, please contact [SARSMedia@sars.gov.za](mailto:SARSMedia@sars.gov.za).



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Salaries and Tax Management  
 Enquiries : MX Mokoditsoa

## **DUPLICATE IRP5 CERTIFICATE REQUEST**

I (Full Names) \_\_\_\_\_

PERSAL Number \_\_\_\_\_ Tax Reference Number \_\_\_\_\_

Identity Number \_\_\_\_\_

Residential Address \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

Postal Code \_\_\_\_\_

Reasons for IRP5 certificate duplicate request (SARS Letter for previous years):

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

### **TAX YEARS**

\_\_\_\_\_

### **Requestor's Contact Details:**

Signature \_\_\_\_\_ Date \_\_\_\_\_

Telephone \_\_\_\_\_

E-Mail Address \_\_\_\_\_



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## TAX QUERY

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

## REQUESTOR'S DETAILS

FULL NAMES AND SURNAME: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

TELEPHONE/CELL: \_\_\_\_\_