



## Extension of the 40 business days

We can help you comply!

A taxpayer who is auto assessed and unsatisfied with the assessment received has a right to request an amendment by filing a tax return on eFiling or MobiApp in the normal way, within 40 business days of the notice of assessment.

- SARS can extend the 40 business days referred to above if the taxpayer requests extension **before the expiry** of the 40 business days and submits reasonable grounds for the request.
- SARS can extend the 40 business days after the expiry of the 40 business days if the taxpayer's request is **submitted to SARS within 21 business days** after the expiry of the 40 business days, and if accompanied by reasonable grounds.
- SARS can extend the 40 business days after the expiry of the 40 business days if the taxpayer's request is submitted to SARS within 3 years after the expiry of the 40 business days, and if accompanied by **exceptional** circumstances.

Ambassadors, share this information with those around you, and help them comply with their tax obligations. Be on the lookout for more tips that can make filing season an easy and delightful experience.

**#YourTaxMatters**

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