

SOUTH AFRICAN REVENUE SERVICE

NO. 7958

25 September 2026

EXTENSION OF DATE TO REQUEST A REDUCED OR ADDITIONAL ASSESSMENT IN TERMS OF SECTION 95(6) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)

In terms of section 95(6) of the Tax Administration Act, 2011, I, Ngobani Johnstone Makhubu, Commissioner for the South African Revenue Service, hereby extend the date by which a provisional taxpayer as defined in paragraph 1 of the Fourth Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962), who received an automatic assessment in terms of paragraph 3(3) of Notice No. 7422, published in *Government Gazette* No. 54598 on 30 April 2026, may request a reduced or additional assessment to 22 January 2027. This extension applies only to provisional taxpayers whose automatic assessment was issued on or before 24 November 2026.

**N J MAKHUBU****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 7958

25 September 2026

VERLENGING VAN DATUM VIR VERSOEK OM VERMINDERDE OF ADDISIONELE AANSLAG INGEVOLGE ARTIKEL 95(6) VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011)

Ingevolge artikel 95(6) van die Wet op Belastingadministrasie, 2011, verleng ek, Ngobani Johnstone Makhubu, Kommissaris van die Suid-Afrikaanse Inkomstediens, hierby die datum waarteen 'n voorlopige belastingpligtige soos omskryf in paragraaf 1 van die Vierde Bylae tot die Inkomstebelastingwet, 1962, wat 'n outomatiese aanslag ontvang het kragtens paragraaf 3(3) van Kennisgewing No. 7422 gepubliseer in *Staatskoerant* No. 54598 gedateer 30 April 2026, 'n versoek om 'n verminderde of addisionele aanslag mag indien, tot 22 Januarie 2027. Hierdie verlenging is slegs van toepassing op voorlopige belastingpligtiges wat se outomatiese aanslag voor of op 24 November 2026 uitgereik is.

N J MAKHUBU**KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS**

UPHIKO LWEMALINGENISO EQOQWAYO LWASENINGIZIMU AFRIKA**UKWELULA IZINSUKU ZOKUCELA UKUHLOLWA OKUNCISHISIWE NOMA OKWENGEZIWE, NGOKWESIGABA SAMA-95(6) SOMTHETHO WOKUPHATHWA KWENTELA, WEZI-2011 (UMTHETHO 28 WEZI-2011)**

Ngokwesigaba sama-95(6) soMthetho wokuPhathwa kweNtela wezi-2011, mina Ngobani Johnstone Makhubu, uKhomishana woPhiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika, ngalokhu ngelula izinsuku umkhokhintela wesikhashana njengokuchaza kwendima 1 yoHlu Lwesine kuMthetho Wentela Yemalingeniso, we-1962(Umthetho 58 we-1962), owahlolwa ngokuzenzakalelayo ngaphansi kwendima 3(3) yeSaziso Nombolo 7422 esishicilelwe kuSomqulu kaHulumeni Nombolo 54598 wamhla zingama-30 kuMbasa 2026, angacela ngazo ukuhlolwa okuncishisiwe noma okwengeziwe kuze kube umhla zingama-22 kuMasingana 2027. Lokhu kwelulwa kusebenza kubakhokhintela besikhashana abathola ukuhlolwa okuzenzakalelayo ngomhla noma ngaphambi kwama-24 kuLwezi 2026.

N J MAKHUBU**UKHOMISHANA WOPHIKO LWEMALINGENISO EQOQWAYO LWASENINGIZIMU AFRIKA**

DITSHEBELETSO TSA LEKGETHO TSA AFRIKA BORWA**KATOLOSO YA LETSATSİ LA HO KOPA HLAHLOBO E FOKODITSWENG KAPA YA TLATSETSO HO LATELA DINTLHA TSA KAROLO YA 95(6) YA MOLAO WA TAOLO YA LEKGETHO, 2011 (MOLAO WA NOMORO YA 28 WA 2011)**

Ho latela karolo ya 95(6) ya Molao wa Taolo ya Lekgetho, 2011, Nna, Ngobani Johnstone Makhubu, Khomeshenara ya Ditshebeletso tsa Lekgetho tsa Afrika Borwa, mona ke atolosa letsatsi leo ka lona molefalekgetho wa nakwana ho latela tlhaloso ya serapa sa 1 sa Sejule ya Bone ya Molao wa Taolo ya Lekgetho, wa 1962 (Molao wa 58 wa 1962), ya fumanang hlahlobo ya othomathike tlasa serapa sa 3(3) sa Tsebiso ya Nomoro ya 7422, e phatlaladitsweng Koranteng ya Mmuso ya Nomoro ya 54598, a ka kopang hlahlobo e fokoditsweng kapa ya tlatsetso ho fihlela ka la 22 Pherekong 2027. Katoloso ena e ama feela balefalekgetho ba nakwana bao dihlahlobo tsa bona tsa othomathike di ileng tsa ntshuwa ka la kapa pele ho la 24 Pudungwana 2026.

N J MAKHUBU**KHOMESHENARA YA DITSHEBELETSO TSA LEKGETHO TSA AFRIKA BORWA**