



File no.: 4/2/P
Reference: 20250211-527

Financial Accounting Minute: 0005/2025

To: Superintendent-General, Deputy Directors-General, Chief Directors, Directors (Head Office and district offices), Heads of all subdirectorates and divisions, and finance personnel

Subject: South African Revenue Service (SARS): tax year-end 2025 preparation

1. In terms of Persal Notice Number 387, dated 26 November 2024, issued by National Treasury, the year-end run and final tax recalculation run for the 2025 tax year will commence on 19 February 2025. For this reason, an urgent appeal is made to all parties to take note of the following arrangements to ensure that the requirements are met.
2. **Subsistence and Travel (S&T) claims in respect of the 2025 tax year-end**
 - 2.1 It is important that all claims outstanding for the 2025 tax year (ending 28 February 2025) be submitted before **14 March 2025**. This will allow for any recalculation of tax to reflect correctly on IRP5s. Claims for the 2025 tax year after 14 March 2025 will be processed in the 2026 tax year.
 - 2.2 All claims should be submitted to the Directorate: Financial Accounting or respective pay point within 30 days upon return of travel as per the extract from the National Travel Framework below:

"14.9 Submission of claims

- 14.9.1 All claims for S&T must, where possible, be submitted within 30 days from the date of the traveller's return. Claims older than 30 days may be rejected and not paid by the institution.*
- 14.9.2 Notwithstanding paragraph 14.9.1, a motivation for late submission may be considered for approval by the accounting officer/accounting authority delegated official provided that:*
 - (a) The circumstances that led to the late submission were unforeseeable and beyond the control of the traveller; and/or*
 - (b) The traveller had back-to-back or continuous official business trips and/or took a leave of absence during or immediately after the official business trip."*

- 2.3 Budget holders should monitor that claims are submitted and approved within 30 days.
- 2.4 Copies of log sheets need to be kept by officials submitting claims to the relevant payment point. SARS requires officials claiming for travel to keep a logbook.
- 3. Please bring the content of this minute to all relevant personnel.

SIGNED: LJ ELY

DEPUTY DIRECTOR-GENERAL: CORPORATE SERVICES

DATE: 2025-02-27