

MIDNIGHT MOON ACCOUNTING

Accounting made simple,
Business made stronger.

Your Partner in a Brighter Tomorrow

From Jaco's Desk
PRACTICAL INSIGHTS. REAL IMPACT.

LEGISLATIVE UPDATE
WHAT BUSINESS OWNERS NEED TO KNOW

SEPTEMBER 2026

Staying informed helps you make better business decisions. Here are the key updates from the latest CIBA legislative update that are most relevant to you and your business.

1



SARS FILING SEASON 2026
IMPORTANT DATES AND STRICTER VERIFICATION

SARS confirmed the 2026 filing season for non-provisional taxpayers from 13 July – 23 October 2026. Provisional taxpayers and trusts must file by 22 January 2027.

SARS has also introduced stricter eFiling verification processes, including biometric verification for profile changes and tighter rules on requests for correction. Late or incorrect submissions can lead to penalties and additional scrutiny.

WHAT THIS MEANS FOR YOUR BUSINESS

- If you are a provisional taxpayer (e.g. most SMEs), your tax return is due 22 January 2027.
- Expect stricter verification on eFiling, which can cause delays if your details are not up to date.
- Late or incorrect submissions may result in penalties and additional checks by SARS.

OUR ADVICE
Start preparing early. Let's review your SARS profile details and ensure we have all required information and documents on time.

2



SARS SCAM ALERT
BE VIGILANT DURING FILING SEASON

SARS has warned about a new phishing scam where fraudsters use real SARS staff names and claim that a tax return has been approved, often with a link or attachment.

These emails look very convincing and are circulating widely, especially during filing season.

WHAT THIS MEANS FOR YOUR BUSINESS

- You could be targeted, putting your personal and business information at risk.
- Clicking on links or downloading attachments can lead to identity theft and financial loss.
- Scammers are using genuine SARS names, making it harder to spot.

OUR ADVICE
Do not click on links or open attachments. Always check your SARS status directly via eFiling (www.sars.gov.za) or the SARS MobiApp. If in doubt, contact us – we'll help you confirm.

3



BUSINESS RESILIENCE IN GAUTENG
INFRASTRUCTURE CHALLENGES IMPACT SMEs

Gauteng contributes about 35% of South Africa's GDP and has the highest concentration of SMEs. Ongoing infrastructure issues, especially electricity and water interruptions, continue to affect business operations, costs and long-term sustainability.

WHAT THIS MEANS FOR YOUR BUSINESS

- Higher operating costs (e.g. generators, backup systems).
- Possible impact on supply chains and service delivery.
- Greater risk of business interruption.

OUR ADVICE
Let's review your risk exposure and discuss practical solutions, such as generator financing, tax implications, insurance cover and ways to build more resilience into your business.

Thank you for being part of our journey.

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