BLACKLEAF

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BLACKLEAF FIDUCIARY & STATUTORY

Statutory Compliance *Calendar*

The recurring filings and obligations of a South African company, trust and group, organised by when they fall due.

INTRODUCTION

Compliance is *a rhythm*, not a rescue.

Most statutory penalties come from missed routine filings, not from complex events. A calendar turns obligations into a rhythm that someone owns.

This calendar lists the recurring obligations most South African private companies, trusts and groups face. It is organised by cadence: monthly, twice-yearly, annual, and event-driven. Use it as a checklist to build your own dated calendar.

Read this first. Dates, periods and thresholds are set by SARS, CIPC, the Master of the High Court and other authorities, and they change. Entity year-ends differ, and some obligations depend on your size, sector and registrations. Confirm each item against the current notice from the authority, or with your auditor, attorney or tax practitioner, before relying on it.

Monthly

Payroll and indirect tax returns and payments.

Periodic and annual

Income tax, company returns and statements.

Event-driven

Changes to directors, owners, trustees and addresses.

CONTENTS

03	Monthly obligations	CADENCE
04	Provisional tax and payroll reconciliations	TWICE-YEARLY
05	Annual company obligations	ANNUAL
06	Trust obligations	TRUSTS
07	Event-driven changes	EVENTS
08	Building your own dated calendar	TEMPLATE
09	Governance and record-keeping	RECORDS

Monthly *obligations*.

Monthly items are the most frequent source of penalties and interest. Assign each to a named person with a back-up.

OBLIGATION	WHAT IT IS	USUAL TIMING
EMP201	Monthly employer declaration and payment: PAYE, UIF and SDL.	By the 7th of the following month
VAT201	VAT return and payment for registered vendors, by the vendor's tax period.	Generally by the 25th of the month after the period
Dividends tax	Declaration and payment where dividends are paid.	By the end of the month after payment
Donations tax	Return and payment where a taxable donation is made.	By the end of the month after the donation
Pension and provident fund	Employer and employee contributions to the fund.	As the fund rules and law require
Management accounts	Monthly accounts, reconciled, as a governance control.	Within an agreed number of days

MONTHLY CLOSE ROUTINE

- [ ] **Payroll:** reconcile the payroll to the EMP201 before submitting
- [ ] **VAT:** reconcile input and output VAT to the ledger before filing
- [ ] **Bank:** reconcile every bank account, and clear old reconciling items
- [ ] **Loans:** update the director and inter-company loan accounts

When a due date falls on a weekend or public holiday, check the authority's rule for the next business day. Payment must reach the authority by the due date.

Provisional tax and *payroll reconciliations*.

These obligations come in pairs across the year. Both depend on the entity's own financial year-end.

PROVISIONAL TAX

PAYMENT	TIMING
First period	At the end of the sixth month of the tax year
Second period	At the end of the tax year
Third (top-up) payment	Optional, after year-end and within the period SARS sets

Estimates must be reasonable. SARS applies penalties where an estimate is understated beyond the permitted basis. Confirm the current rules with your tax practitioner.

EMPLOYER RECONCILIATION (EMP501)

RECONCILIATION	PERIOD AND TIMING
Interim	Covers the first six months of the tax year, and is due in October
Annual	Covers the full tax year, and is due at the end of May

Employee tax certificates are issued with the annual reconciliation. Confirm the exact dates in the current SARS notice each year.

RELATED CYCLE ITEMS

- ✓ **COIDA return of earnings:** submitted annually, in a window set by the Compensation Fund, usually around April and May
- ✓ **Skills development:** workplace skills plan and annual training report, where applicable
- ✓ **Employment equity:** annual report, where the entity is a designated employer
- ✓ **B-BBEE:** annual verification, where a certificate is needed for tenders or customers

Annual company *obligations*.

The annual cycle ties together the tax return, the financial statements, the annual return and the board's own duties.

OBLIGATION	WHAT IT IS	USUAL TIMING
CIPC annual return	Annual return, with beneficial ownership information, and the fee.	Within the period after the anniversary of incorporation
Annual financial statements	Prepared, and audited or independently reviewed where the Companies Act requires it.	Within the period the Act and the company's MOI set
Company income tax return (ITR14)	Annual return of income and expenses.	Within the period after the financial year-end
Annual general meeting or resolution	Where the Act or MOI requires it, or a written resolution in its place.	As the MOI and the Act require
Registers and records	Directors, shareholders, securities and beneficial ownership registers kept current.	Updated when changes occur
Social and ethics committee	Where required by size, public interest score or the MOI.	Reports to the AGM

YEAR-END SEQUENCE

WHEN	TASK
At year-end	Stock count, debtor and creditor confirmations, accrual review
Within weeks	Year-end close, loan accounts reconciled, auditor or reviewer engaged
Within months	Statements finalised and approved, tax return and annual return filed

Trust *obligations*.

A trust carries its own filings and record-keeping duties, and the trustees are personally accountable for them.

OBLIGATION	WHAT IT IS
Trust income tax return (ITR12T)	Annual return for the trust. Trusts follow the SARS filing season notice for trusts.
Provisional tax	Applies where the trust earns income that is taxed in the trust.
Letters of authority	Trustees act under current authority from the Master. Update after any change of trustee.
Beneficial ownership information	Trust records of founders, trustees, beneficiaries and anyone controlling the trust, kept current.
Financial statements	Annual statements, kept for the trust and presented to the trustees.
Trustee meetings and resolutions	Decisions recorded in minutes or written resolutions, signed by the required trustees.
Reports to the Master	As required by the Master and the Trust Property Control Act.

TRUSTEE HABITS THAT PREVENT PROBLEMS

- ✓ Hold a trustee meeting at least once a year, and minute it
- ✓ Keep trust funds in the trust bank account, separate from personal accounts
- ✓ Record every distribution and loan, and who approved it
- ✓ Review the trust deed before any significant decision
- ✓ Keep a current list of trustees, and record every change of trustee

Trustee duties are personal. Take legal advice on duties, distributions and any amendment to the trust deed.

Event-driven *changes*.

Some obligations are triggered by an event. The clock starts when the event occurs, not at year-end.

EVENT	WHAT TO UPDATE	WHERE
Director appointed or resigns	Notice of change, registers, bank mandates	CIPC, bank
Change of shareholders	Share register, certificates, beneficial ownership	Company, CIPC
Change of registered address	Notice of change and tax records	CIPC, SARS
Change of company name or MOI	Special resolution, filing and updated records	CIPC, SARS
New or removed trustee	Updated authority and trust records	Master, bank
Change of public officer	Notify the revenue authority	SARS
Registering as an employer or vendor	Registration, then monthly returns begin	SARS, UIF, COIDA
Loan, security or guarantee given	Resolution, register entry, disclosure	Company records
Sale, merger or restructure	Approvals, filings and updated registers	Various

RELATED DUTIES TO DIARISE

- ✓ POPIA: an information officer who is registered, and a current PAIA manual
- ✓ FICA: where the entity is an accountable institution, registration and the reporting duties
- ✓ Sector licences and registrations, with their own renewal dates

Building your *own dated calendar.*

Fill in the dates for your entity, then give each item an owner and a back-up.

ITEM	ENTITY YEAR-END	DUE DATE	OWNER / BACK-UP
EMP201	Monthly		
VAT201	Monthly or bi-monthly		
Provisional tax 1			
Provisional tax 2			
EMP501 interim			
EMP501 annual			
CIPC annual return			
Financial statements			
Income tax return			
COIDA return			
Trust return and meeting			
Other			

MAKE THE CALENDAR WORK

- ✓ Set reminders two weeks and three days before each due date
- ✓ Pay and file early. Do not rely on the last day, especially on the e-filing system
- ✓ Review the calendar at the start of each year and after any restructure
- ✓ Keep proof of every submission and payment with the records
- ✓ Give one person overall responsibility for the calendar

Governance *and record-keeping.*

Filing is easier when the underlying records are kept. A defective record is the usual cause of a delayed filing.

Statutory registers

Directors, shareholders, share transfers and beneficial ownership, kept up to date at all times.

Minute book

Resolutions and minutes, signed and dated, filed in order.

Tax file

Registrations, returns, assessments and correspondence for each tax type.

Bank and loan records

Reconciliations, loan agreements and security, with inter-company balances explained.

RETENTION

Company and tax law set minimum periods for keeping records, and they differ by record type. Keep records for the longest period that applies, and keep them in a way that can be produced on request. Confirm the periods with your auditor or attorney.

ANNUAL COMPLIANCE HEALTH CHECK

- [ ] Every filing on this calendar was made on time last year
- [ ] All registers match the filings at CIPC and the Master
- [ ] Every director, trustee and public officer is current
- [ ] Tax registrations are active and in good standing
- [ ] Beneficial ownership information is complete and consistent
- [ ] The calendar has an owner and a back-up

BlackLeaf Fiduciary maintains registers, filings and calendars on behalf of companies, trusts and groups, and works alongside your auditor and tax practitioner.

ABOUT BLACKLEAF

Begin with a *private conversation*.

BlackLeaf is a family-owned group offering corporate advisory, capital solutions, mergers and acquisitions, fiduciary services and family office support. Every mandate is led by a principal.

Capital Readiness Protocol

Finds and fixes structural defects before a financier or buyer does.

Capital & finance

Debt, equity and structured funding, placed with the right financiers.

Fiduciary & statutory

Compliance, trusts and company secretarial work, kept in order.

OUR COMMITMENTS

- Absolute discretion: mutual non-disclosure before any detail is shared
- One integrated team across advisory, capital and fiduciary work
- Led by a principal from first conversation to completion

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