

Newsletter – December 2025

Newsletter for the month of December 2025 from the pen of Jaco Fouché, CEO in Midnight Moon Accounting – your partner to your company's financial success.

💡 SARS UPDATE: Mandatory Employee Tax Numbers for EMP501 submissions

SARS has confirmed that from the **2026 Employer Filing Season, valid Income Tax Reference Numbers for all employees** will be mandatory for EMP501 submissions and IRP5/IT3(a) certificates. Submissions **will be rejected** if even one employee does not have a registered SARS tax number.

This requirement applies wherever PAYE or any earnings above zero are declared. Ensure all employees — including temporary or contract staff — are registered and that their tax numbers are correctly captured in your payroll system.

📅 Important Deadlines & Reminders – December 2025 & January 2026

Deadline	Details	Notes
3 Dec 2025	Deadline for clients to submit VAT info for VAT period Oct & Nov	Ensure all documents reach us by this date to avoid delays in submission.
5 Dec 2025	PAYE, UIF, SDL returns (EMP201)	Must always be submitted by the 7th . If the 7th falls on a weekend/public holiday, the due date is shortened to the last working Friday before .
25 Dec 2025	VAT Returns (VAT201) – bi-monthly (uneven month cycle)	Ensure all supporting invoices are in order before filing for periods October / November.
31 Dec 2025	Provisional Tax – First payment for companies with June 2026 year-end	Ensure calculations are accurate to avoid penalties.
31 Dec 2025	Provisional Tax – Second payment for companies with Dec 2026 year-end	Keep supporting documentation ready in case of queries.
22 Dec 2025	Office closure for year-end break	We close on 22 Dec 2025 and reopen 5 Jan 2026.
7 Jan 2026	PAYE, UIF, SDL returns (EMP201)	Must always be submitted by the 7th . If the 7th falls on a weekend/public holiday, the due date is shortened to the last working Friday before .

Deadline	Details	Notes
19 Jan 2026	ITR12 submission deadline for Trusts with year-end February 2025	Ensure all documents reach us ASAP to avoid delays in submission
19 Jan 2026	Provisional taxpayer IT12 submission deadline	Ensure all documents reach us ASAP to avoid delays in submission

Year-End Planning Reminder


As we approach the end of the year, now is the perfect time to review your **tax position, budgets, and contracts**. A proactive discussion can help you optimise deductions and manage cash flow effectively.

Please **book a planning session with Jaco** to prepare for a successful 2026 and ensure your business starts the new year on strong financial footing.

December Office Closure Notice

With the festive season approaching, we want to remind you of our year-end schedule:

- **Soft Close:** from **15 December 2025** (limited staff availability).
- **Full Closure:** from **22 December 2025 to 2 January 2026**. (all staff will be on leave)
- **Reopening:** We'll be back on **5 January 2026**.

 Please plan around these dates and ensure that if **December is your VAT reporting month**, all information is provided to us by no later than 3 December 2025.

Thank you for being part of our journey. For more updates and support, visit us at www.midnightmoon.co.za, call us at **011 568 8346**, or connect with us on **Facebook at Midnight Moon Accounting**.

Midnight Moon Accounting – Accounting made simple, Business made stronger.

“Every new year begins with the opportunity to build something stronger.”