



SARS COMPLIANCE SURVIVAL CHECKLIST - 2026 Edition

EXPERIENCE THE FREEDOM OF COMPLYING!

A practical 5-minute self-assessment for South African SMEs
Provided by Allegra Accounting (Pty) Ltd (www.allegra-accounting.co.za)



Time to complete: ~5 minutes | Output: a clear top-3 action list

Did you know?

Most SARS audits and penalties occur long after the tax season has ended—not because the business intended to evade tax, but because the underlying compliance foundations were never verified.

Allegra Accounting consistently sees the same high-risk failure patterns:

- **Assumed Compliance:** Relying on "everything is fine" until a Tax Clearance Status (TCS) is suddenly blocked.
- **Data Disconnects:** Discrepancies between CIPC records, eFiling profiles, and actual accounting data.
- **Hidden Penalties:** Administrative penalties and interest accumulating on accounts that haven't been reconciled in months.

This checklist guides you to assess your tax foundations, identify significant risks, and determine immediate actions to ensure SARS compliance.

This is not a tax audit. It is an initial strategic compliance survival assessment.

Quick Start (3 steps)

1. Work through the checklist once, honestly, without overthinking it.
2. Mark gaps that are high-risk or recurring.
3. Prioritise your top 3 fixes for the next 14 days and assign an owner + due date.

Tick each true statement ☐. Use the score boxes to interpret your overall risk.

If you want a second opinion, request a **free 15-minute review** to confirm your compliance priorities and next steps, helping you stay on track.

Book your free Compliance Check Call:  [CLICK HERE.](#)

1. VAT Compliance

Checklist

- ☐ All VAT201 returns submitted for the past 12 months (and all periods since VAT registration).
- ☐ No outstanding penalties for late submissions (confirm via SARS penalty statements on eFiling).
- ☐ VAT payable/refundable reconciled to accounting records and the latest financial statements.
- ☐ VAT registration details are up to date with SARS.
- ☐ Import/Export VAT is correctly processed (if applicable).

Notes / Owner / Due

Score (0-5): ____

2. PAYE / UIF / SDL Compliance

Checklist

- ☐ Monthly EMP201 returns submitted on time for the past 12 months (and all periods since registration).
- ☐ EMP501 reconciliations submitted (bi-annual).
- ☐ Employee tax calculated accurately (deductions and fringe benefits handled correctly).
- ☐ UIF and SDL were calculated correctly and submitted.
- ☐ No SARS debt/arrears relating to PAYE/UIF/SDL.

Notes / Owner / Due

Score (0-5): ____

3. Income Tax Compliance

Checklist

- ☐ Corporate Income Tax (CIT) returns submitted since registration.
- ☐ Provisional Tax (IRP6) is filed twice per year.
- ☐ No outstanding SARS queries, audits, or assessments requiring action.
- ☐ Public Officer and company details are current with SARS.

Notes / Owner / Due

Score (0-4): ____

4. Tax Clearance Status (TCS) Readiness

Checklist

- ☐ No outstanding returns on VAT, PAYE, and CIT.
- ☐ No penalties or interest overdue.
- ☐ Bank details verified with SARS.
- ☐ Business is correctly registered and active on SARS eFiling.
- ☐ Able to generate a TCS PIN successfully.

Notes / Owner / Due

Score (0-5): ____

5. Common Red Flags That Block TCS

Checklist

- ☐ Company details do not match between CIPC and SARS.
- ☐ Irregular VAT returns or missed VAT periods.
- ☐ PAYE discrepancies between EMP501 and IRP5 submissions.
- ☐ Outstanding penalties are not visible to the accountant/bookkeeper.
- ☐ Unresolved SARS audit queries.

Notes / Owner / Due

Score (0-5): ____

YOUR COMPLIANCE SCORE

Count all your YES ticks across all sections: Add all section scores (0–24): Total Score: ____

✓ 12+ = Low Risk, likely compliant and tender ready.

⚠ 7-11 = Moderate Risk, fix issues within 30 days.

✗ 0-6 = High Risk; your TCS may be blocked. Address urgently.

RECOMMENDED NEXT STEP

List your Top 3 Actions:

If you scored below 12, book a free Compliance Health Check. We will help you identify likely causes of non-compliance, prioritise the fastest fixes for TCS readiness, and provide a 24-hour action plan (subject to sufficient up-to-date information)

Book your free Discovery Call -  [CLICK HERE.](#)



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Allegra Accounting & Tax Services Pty (Ltd)

Please note: Free consultations are available only when the client provides sufficient, up-to-date information. If this information is unavailable, Allegra may first need to bring the company up to date to enable an adequate review.