

## EXTERNAL GUIDE

# HOW TO SUBMIT YOUR INDIVIDUAL INCOME TAX RETURN VIA EFILING

## REVISION HISTORY TABLE

| Date       | Version | Description   |
|------------|---------|---|
| 01-08-2020 | 15      | Filing Season 2020 changes  |
| 14-09-2020 | 16      | Filing Season 2020 Phase 2 changes relating to the Automated Estimate Assessments |
| 07-12-2020 | 17      | Filing Season 2020 Phase 3 Updates including Payment information updates.         |
| 14-12-2020 | 18      | Payment History enhancement on eFiling  |
| 26-04-2021 | 19      | Include how to cancel a payment on eFiling  |

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## 1 PURPOSE

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS strategic objectives, the SARS Intent, and the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.
- This guide is to assist taxpayers/tax practitioners in filing an Income tax return for individuals via eFiling. It is structured such that the user should be able to log in to eFiling, file/submit an Income tax return and request a correction via eFiling amongst others. Additional functions embedded on the system pertaining to eFiling and the Income tax return are discussed for the effective use of the system when accessing and filing your Income tax return.

## 2 INTRODUCTION

- Income tax is a tax levied on all income and profit received by a taxpayer (which could include individuals, companies and trusts). It is important, as it constitutes a large portion of the consolidated revenue stream of government, which is spent on programmes and services that enhance the wellbeing of its citizens. Income tax is imposed under the Income Tax Act No. 58 of 1962 legislation authority.
- As mentioned above, individuals/ trusts or companies that receive income are subject to being taxed. This income, which is taxable income, may be received by the taxpayer in the following forms:
  - Remuneration (income from employment), such as, salaries, wages, bonuses, overtime pay, taxable (fringe) benefits, allowances and certain lump sum benefits;
  - Profits or losses from a business or trade;
  - Income or profits arising from an individual being a beneficiary of a trust;
  - Director's fees;
  - Investment income, such as interest and foreign dividends;
  - Rental income or losses;
  - Income from royalties;
  - Annuities;
  - Pension income; and
  - Certain capital gains.
- Collecting taxable income forms part of the mandate of SARS, inter alia to assist the citizens of South Africa in fulfilling their tax responsibilities. By law, businesses and individuals must file an Income Tax return every year to determine whether they are indebted to pay any taxes or are eligible for a tax refund. SARS services its citizens by ensuring that information pertaining to their tax affairs is captured accurately, which in turn allows a more credible return and a reliable assessment.
- In view of the above, SARS constantly modernises their tax processes to ensure that they are effective and optimal and one such enhancement has been on the Income tax return. Taxpayers who received an audit letter are now able to substantiate their declaration by either submitting the supporting documents or revising their Income tax return within 21 working days from the date of the letter via eFiling.
- SARS values your compliance as taxpayers thus; we continuously ensure that the tax systems are functioning optimally and effectively so you can be more confident in your tax return filing process. The Income tax return on eFiling is one such improvement and this guide will assist you in filing your return via eFiling.

## **3 DESCRIBING THE REDESIGNED EFILING SYSTEM**

### **3.1 OVERVIEW**

- SARS eFiling was introduced as a free online solution for the submission of returns, declarations and other related services. This service allows taxpayers, tax practitioners, representatives to register and submit returns/declarations, make payments and perform a number of other interactions with SARS in a secure online environment. To access this software you have to be registered for at least one tax type. Once registered, eFilers can submit returns, view their tax status and make payments to SARS electronically 24 hours a day.
- In the last 10 years SARS introduced additional functionality to eFiling providing enhancements for self-service account management and customer engagement support such as filing history, tax calculator, correspondence, Help-You-eFile, mobile versions etc. While these enhancements offered a fairly state-of-the-art solution in the realm of online digital tax management at the time, there is a now a need to further enhance and streamline the design, incorporate newer user management, user registration and profile management. Leveraging on new technology advancements will cater for an optimized user interface and user experience and ultimately support the strategic objective of Digital migration to cost effective channels.
- Due to emerging technologies and digital demand there is an urgent need for the redesign of eFiling, to ensure that SARS is best positioned for the digital demands of the future by embracing the benefits that technology offers by providing an optimised secure digital environment. Millions of taxpayers transact on eFiling and a refresh of the current eFiling platform will ensure a user-friendly customer experience, with enhanced design that promotes compliance and reduced administrative burden. Simpler registration, user management and navigation will further reduce the risk of fraud, promote an increased eFiling uptake and overall migration towards easy digital and cost-effective channels.
- The redesign of eFiling, presents SARS with an opportunity to enhance the customer experience by improving platform design, navigation and accessibility to electronic users while strengthening the access to eFiling to ensure the protection of the taxpayer and their confidence in the organisation.
- The eFiling redesign journey, which aims to enhance the user experience by introducing a user-friendly design and framework, as well as provide the eFiler with a secure digital transactional platform with SARS and further establish eFiling as the preferred channel. Furthermore, security processes will be enhanced to curb identified risks while providing enhanced user/profile management and enhancing digital offerings in the self-service environment.
- The solution will be delivered in a phased approach where the first phase address the alignment of eFiling to the corporate identity of the SARS website ([www.sars.gov.za](http://www.sars.gov.za)) as well as registration, access control and profile configuration.

### **3.2 BENEFITS OF USING EFILING TO FILE YOUR INCOME TAX RETURN**

- eFilers are given more time to make their submissions.
  - Taxpayers/Tax representatives can save the Income tax return and submit it later, which will give them more time to review the information to be submitted to SARS.
- eFilers have a full history of all submissions, payments and electronic correspondence available at a click of a button.
  - The system allows a taxpayer/tax representative to view the history of submissions made of the Income tax return on the system for their convenience.

- eFilers can receive SMS and email notifications to remind them when submissions are due.
  - SMS and email notifications assist the taxpayers/tax representatives in the submission process by ensuring that the returns are submitted before the due date.
- The simplicity of the process results in fewer errors and creates a quicker processing cycle for individuals and business.
  - There are embedded functions within the Income tax return such as pre-populating fields, pop up warning messages when incorrect information is completed and the simplified navigation. These functions are there to assist you whilst editing the return, which results in few errors, made during your return process.
- eFilers can revise the return declaration of their initial Income tax return via eFiling
  - This function allows the taxpayer/ tax representative to resubmit incorrect information (Income tax return) submitted to SARS resulting in an accurate assessment.

### 3.3 HELP-YOU-EFILE

- The Help-You-eFile functionality on the SARS eFiling website allows a taxpayer to request a SARS agent to share the view of their eFiling screen on his/her personal computer in order to assist the taxpayer with queries relating to the following functionality on eFiling:
  - Income tax return
  - Simulated Tax Calculation
  - Income Tax Notice of Assessment (ITA34)
  - Income Tax Statement of Account (ITSA)
  - Income Tax Calculator
  - Request for Correction
  - Payments
  - Additional Payments
  - Password Reset
  - Change own password
  - Supporting documents
  - Returns Issued
  - Returns History
  - Returns Search
  - SARS Correspondence
  - Disputes
  - Voluntary Disclosure
  - User Functionality
  - Other Services
  - Additional Services.
- Agents are not able to see sensitive or confidential taxpayer information on screens, forms, letters or notices. This information includes:
  - Taxpayer Bank Details (Bank Name, Branch Code, Account No., Account Holders Name);
  - Username;
  - Password
- For more information regarding Help-You-eFile, refer to the “**Help-You-eFile**” Guide on the SARS website [www.sars.gov.za](http://www.sars.gov.za).

## 4 REGISTER TO USE EFILING

### 4.1 OVERVIEW

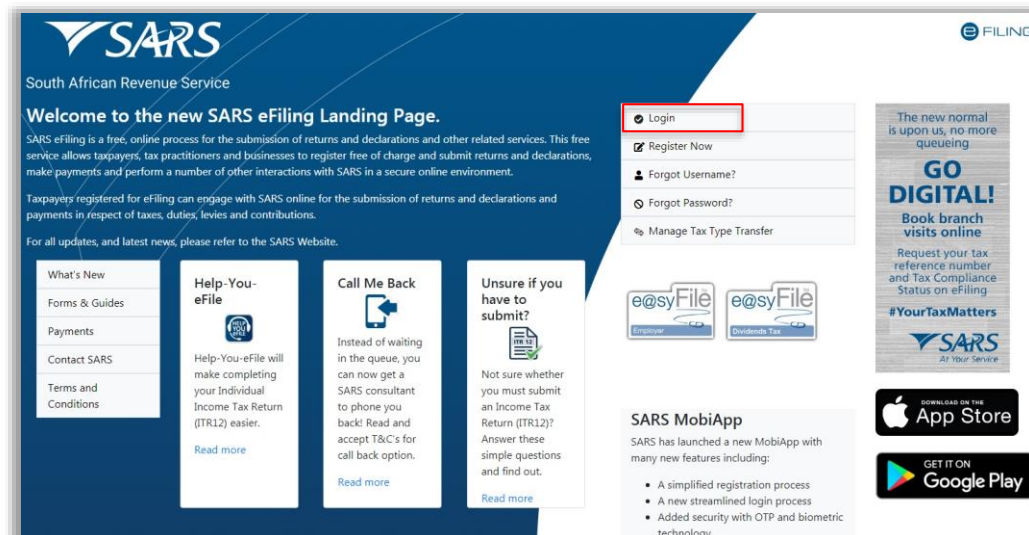
- Registration forms part of the process that must be completed for the use of eFiling. This will allow your details to be processed to the SARS system. This section will provide a short introduction on how to register and log onto eFiling in order to submit your Income tax return to SARS.

### 4.2 NEW USERS

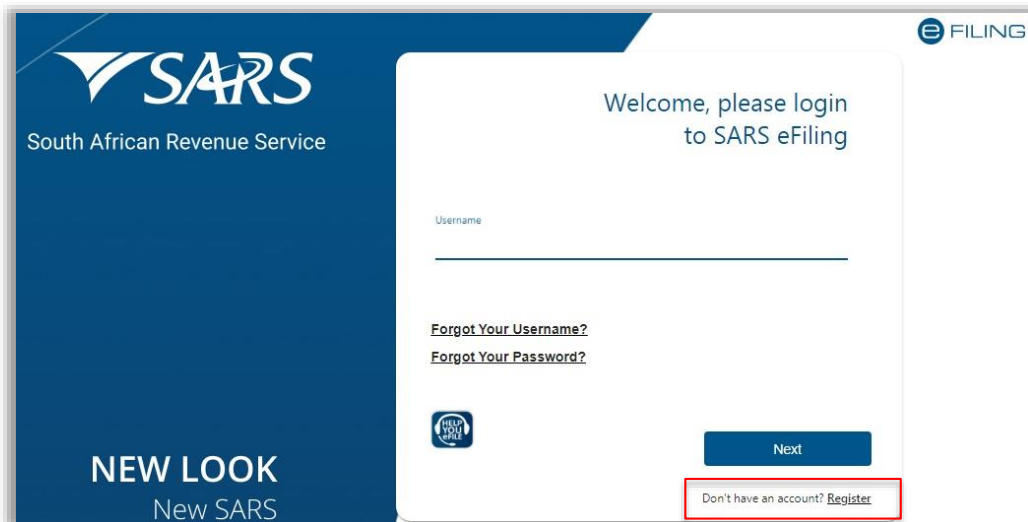
- Navigate to the SARS website [www.sars.gov.za](http://www.sars.gov.za) and the following screen will be displayed.



- Click the eFiling Tab and the “Register Now” button.

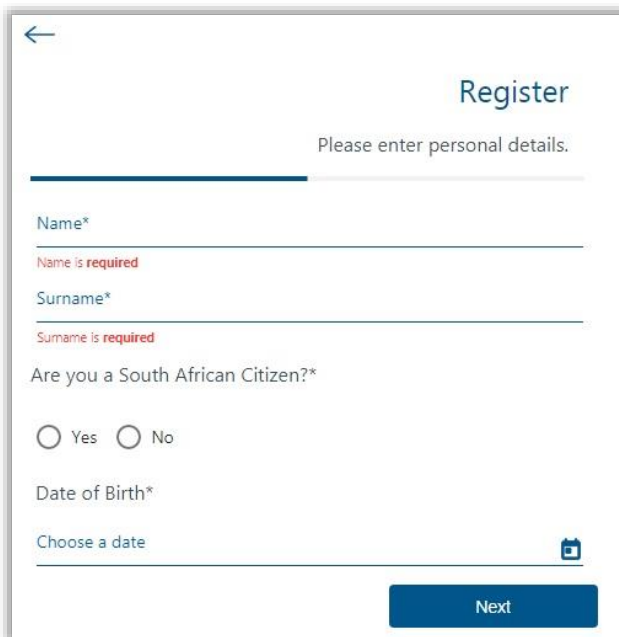


- Alternatively, click the “Login” button and the “Register” hyperlink at the bottom of the screen.



The image shows the SARS eFiling login interface. On the left, the SARS logo and 'South African Revenue Service' are displayed. Below this, it says 'NEW LOOK New SARS'. On the right, a white box contains the text 'Welcome, please login to SARS eFiling'. Below this is a 'Username' input field. Underneath the input field are two links: 'Forgot Your Username?' and 'Forgot Your Password?'. To the left of the 'Next' button is a small icon of a person with a checkmark. The 'Next' button is a blue rectangle. Below the 'Next' button, there is a red-bordered box containing the text 'Don't have an account? [Register](#)'.

- Complete all the relevant information on the personal details screens and click the “**Next**” button to proceed with the registration process.



The image shows the SARS eFiling registration screen. At the top, there is a back arrow icon and the title 'Register'. Below the title, it says 'Please enter personal details.'. There are two input fields: 'Name\*' and 'Surname\*'. Below each field is a red error message: 'Name is required' and 'Surname is required'. Below these fields is a question: 'Are you a South African Citizen?\*' with two radio button options: 'Yes' and 'No'. Below this is a 'Date of Birth\*' field with a calendar icon and the text 'Choose a date'. At the bottom right, there is a blue 'Next' button.

- Enter contact details (cell Number and Email address), Username, Password and Confirm Password. Click “**Next**” to proceed.



←

## Register

Please enter contact and login details. Note that your contact details will be used as your security contact details going forward.

Cell Number\*

Email\*

Username\*

Password\*

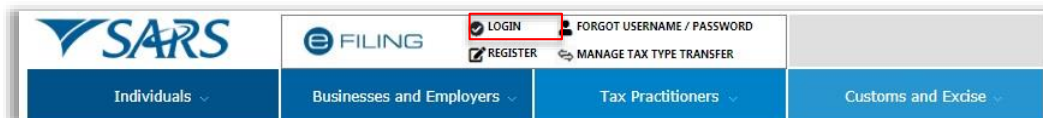
Confirm Password\*

Submit

- Upon successful registration, proceed to login to eFiling and submit your Income tax return.
- For further assistance with eFiling registration or profile management, refer to the “***How to register for eFiling and manage your user profile***” available on the SARS website [www.sars.gov.za](http://www.sars.gov.za)

### 4.3 REGISTERED EFILING USERS

- Once registered, you are required to keep your login credentials (username and password) which will always be used to gain access to your profile and usage of the system.
- Navigate to the SARS website [www.sars.gov.za](http://www.sars.gov.za) and click “**Login**”.



- Enter your “**Username**” and click the “**Next**” button to continue.


**SARS**  
South African Revenue Service

NEW LOOK  
New SARS

WELCOME, please login  
to SARS eFiling

Username

[Forgot Your Username?](#)  
[Forgot Your Password?](#)

 [Next](#)

Don't have an account? [Register](#)

- If you have forgotten your Username and/or Password, click on the **'Forgot Your Username?'** or **'Forgot Your Password?'** hyperlinks.
- If the username entered is incorrect, the following error message will be displayed.

**Error**

This username does not exist. To register for eFiling, please click on 'Don't have an account? Register'

[OK](#)

- Enter your **"Password"** and click the **"Login"** button to proceed.

**SARS**  
South African Revenue Service

NEW LOOK  
New SARS

WELCOME, please login  
to SARS eFiling

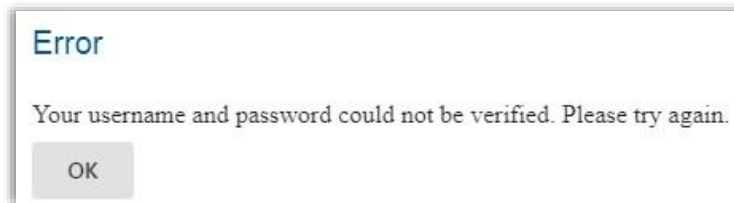
Password

[Forgot Your Username?](#)  
[Forgot Your Password?](#)

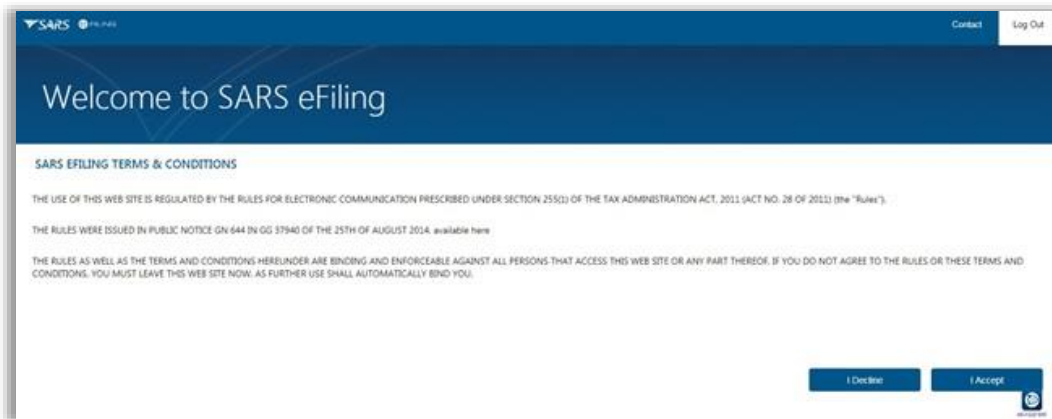
[Login](#)

Don't have an account? [Register](#)

- **Note:** If the login and password details are incorrect, an error message will be displayed on the screen for the user.



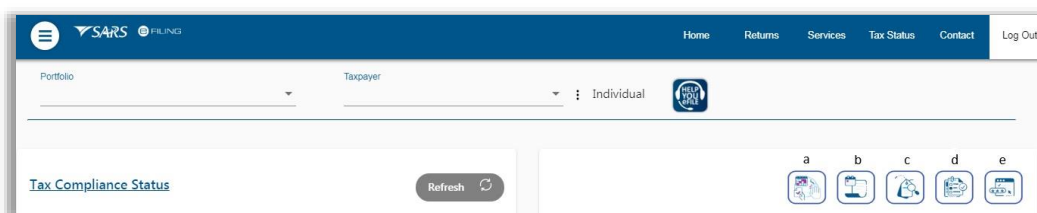
- If you are a newly registered eFiling user, after successful first login to eFiling, the Terms and Conditions screen will be displayed. You are required to read the Terms and Conditions carefully, and scroll to the bottom. Select '**I Accept**' to proceed.



- Each eFiler must confirm or update his/her eFiling Security Contact Details of either cell number or email address, which will be used to authenticate the eFiling user.
- Update the cell number or email address (if the information presented differs), and click the '**Continue**' button to proceed with the Login process.

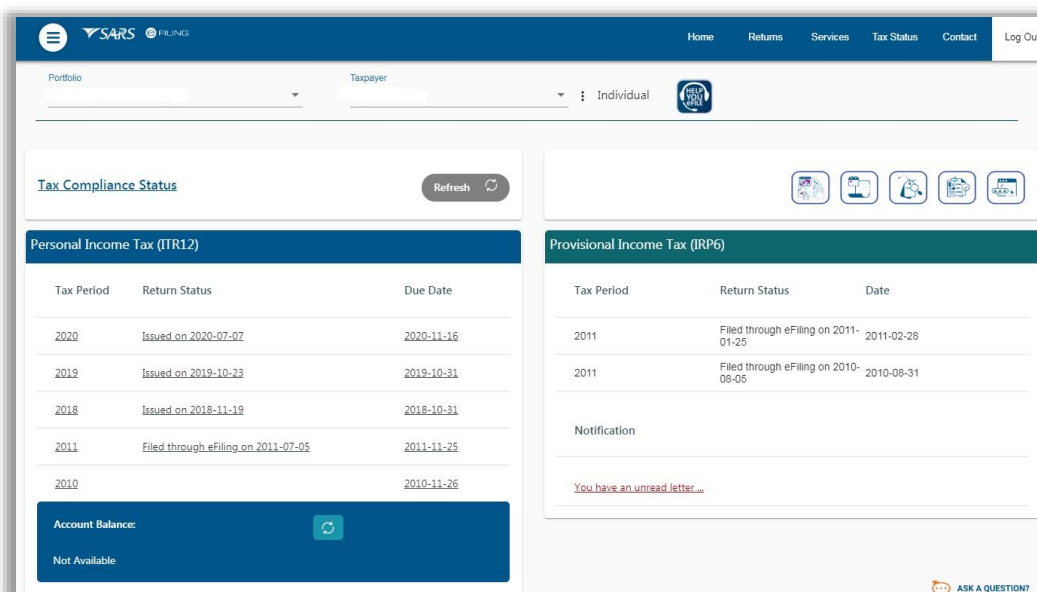
- A One Time Pin (OTP) will be sent to indicate preferred method of communication of the eFiling user. Only one preferred method of communication is allowed, where the OTP will be sent.
- Enter the last 6-digits of OTP that has been sent to indicated preferred method of communication and click the 'Submit' button.

- Upon successful login, the eFiling Dashboard will be displayed.
- The eFiling Dashboard screen have been enhanced to assist taxpayers in navigation to the following services:
  - Online Booking – this option will route you to the SARS Online Booking link to schedule an appointment with SARS.
  - Statement of Account
  - My Compliance Status
  - SARS Registered Details
  - Notice of Registration

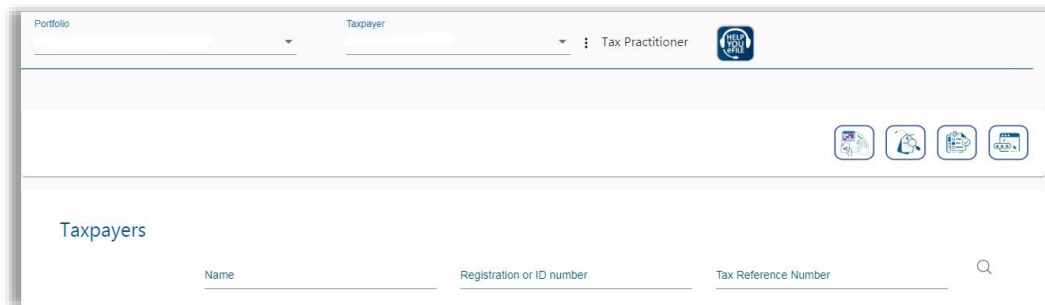


- By clicking on each tab, you will be navigated to the specific function on eFiling.
- Below are examples of the different eFiling Dashboard screens for Individual, Tax Practitioner and Organisation.

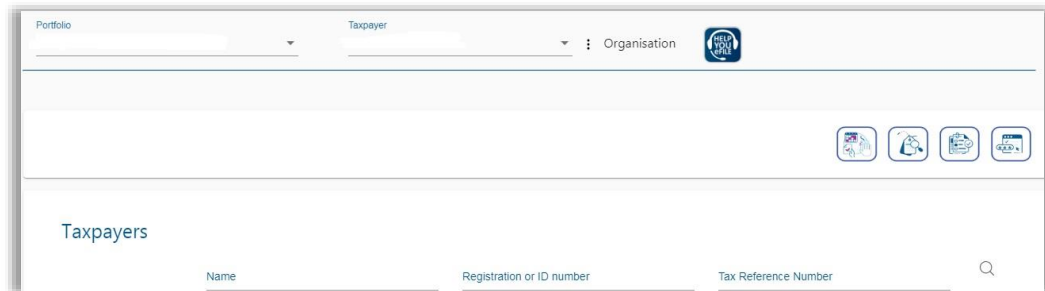
### Individual:



## Tax Practitioner:



## Organisation:



- If your income tax status is inactive, belongs to a deceased person or if you have multiple income tax numbers, messages will be displayed to refer you to the nearest SARS branch to rectify your registration status. Below find examples of screens that will be displayed.

www.sars.gov.za'. A 'Close' button is at the bottom right." data-bbox="154 476 804 604"/>www.sars.gov.za'. A 'Close' button is at the bottom right." data-bbox="154 617 804 730"/>

## **5 STEP BY STEP DEMONSTRATION USING EFILING TO SUBMIT YOUR INCOME TAX RETURN**

### **5.1 OVERVIEW**

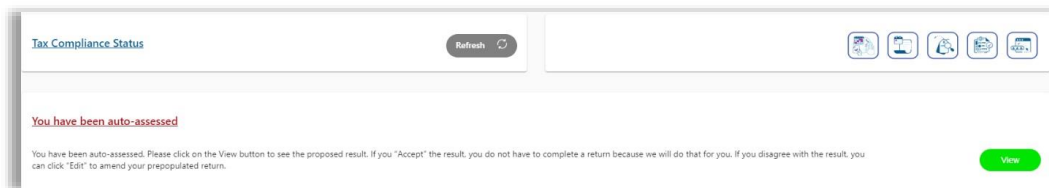
- When filing your Income tax return, you must ensure that correct information pertaining to your income/profit is recorded on your Income tax return. Some fields on the form are pre-populated; however, you are required to verify whether the information is correct (such as personal demographic information, contact details, banking details, IRP5 certificate and medical aid information). eFiling has been designed for ease in filing your

return. If you do however encounter problems, call our reliable Contact Centre agents who are there to assist (refer to section 3.3 of this guide). This section will demonstrate how to submit your Income tax return via eFiling.

- **Note that additional/supporting documents relating to your Income tax return are submitted to SARS upon request; you are required to retain these supporting documents for a period of five years, should SARS require them in the future.**

## 5.2 SIMULATED TAX CALCULATION

- SARS embarked on a process/concept to improve efficiencies and tax compliance by introducing a new method of submitting returns called an Auto Assessment from the 2019 PIT Filing Season. SARS are able to simulate an assessment to such a taxpayer based on the above and communicate the results to the taxpayer.
- From the 2020 Filing Season, SARS will be able to auto-assess a certain segment of taxpayers (salary earners excluding business individuals) and issue simulated Tax Calculation Results to taxpayers without waiting for their returns. The auto assessment process will exclude all taxpayers who declared the following types of income local/and/or foreign):
  - Rental income/expenditure;
  - Income/expenditure from Business trade;
  - Income/expenditure from Farming activities;
  - Income related to Venture Capital Contributions shares;
  - Income or expenditure from a trust.
  - These groups of taxpayers will follow the existing process of filing their tax returns.
- The results of the auto assessment will be issued to the taxpayer in a SMS sent to them, which will also include further action they may wish to take based on the results. The details of the assessment will be depicted in the form of a simulated notice of assessment, which will be introduced with this process. The taxpayer will be able to view such on all the available submission channels.
- In the instance that the taxpayer wishes to edit the return and declare further income, click the 'Edit' button and the return will be available to make changes. The current return filing process will apply and the submitted declaration would be recorded as the original assessment from the taxpayer.
- The eFiling Dashboard will have a message to indicate that you have been auto-assessed. Click '**View**' to view the assessment result.



- Or you can access your auto assessment by following the below steps:
- After successful login to eFiling, proceed as follows:
  - a. Click on "**Returns**"
  - b. Click on "**Returns Issued**"
  - c. Click on "**Personal Income Tax (ITR12)**"
  - d. Select the appropriate year and click on "**Request Return**"


- The Personal Income Tax Return & SARS Calculated Tax Results Details result page will be displayed. Ensure that you check the Calculated Tax Result. Click **“Continue”** to proceed to view the Calculated Tax Result.

- You can download or print the calculated tax result by selecting the relevant options on the screen.

- On the Calculated Tax Results screen, you have the option to select either the **“Accept”** or **“Edit Return”** button on the auto assessment produced by SARS based on third party data submitted to SARS.



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South African Revenue Service

**INCOME TAX**  
**Personal Income Tax Return & SARS Calculated Tax Results**

Enquiries should be addressed to SARS:

**Contact Centre**  
ALBERTON  
1528  
Tel: 0800007277 Website: www.sars.gov.za

**Details**  
Reference number:  
Date Simulated: **2020-07-08**  
Tax year: **2020**

### Accept Auto Assessment

- If you choose to accept the auto assessment, click the **“Accept”** option and the income tax return will be submitted to SARS automatically and your returns history and status of the return will be updated to **“Filed through eFiling”**.

| Return Search |               |                            |             |                                     |               |                      |
|---------------|---------------|----------------------------|-------------|-------------------------------------|---------------|----------------------|
| Name          | Reference Num | Period                     | Return Type | Status                              | Complete Date | Open                 |
|               |               | TaxPeriod: 2020 Version: 1 | ITR12       | Filed through eFiling on 08/07/2020 | 08/07/2020    | <a href="#">Open</a> |

- The Income tax work page will be updated and once the Income Tax Notice of Assessment (ITA34) is issued, you will be able to view it on this work page, as indicated in the below screen.

**INCOME TAX WORK PAGE**

**Taxpayer Name**

**Tax Period** 2020

**Tax Reference**

**Return Type** ITR12

**eFiling Status**  
Assessment received

| RETURN TYPE   | STATUS                | DATE | LAST UPDATED BY | VERSION | CALCULATION RESULTS |
|---|-----------------------|------|-----------------|---------|---------------------|
| My Tax Return (ITR12)   | Filed through eFiling |      |                 |         | Not Requested       |
| <div style="display: flex; justify-content: space-between;"> <span>Maintain Legal Entity Details</span> <span>Query SARS Status</span> <span>Request Correction</span> </div> |                       |      |                 |         |                     |

**NOTICE OF ASSESSMENT**

| DESCRIPTION               | VERSION |
|---------------------------|---------|
| ITA34 ORIGINAL ASSESSMENT | 1       |

Request Historic Notice
Dispute
Request For Reason
Make Payment

**Your assessment has just been issued** ✕

Your assessment has just been issued, click open to view your assessment


- Select the **“Open”** button to view the ITA34 or click on the ITA34 hyperlink and the notice of assessment will be displayed.



**Assessment Notice**  
Date: 2020/07/08 Amount: R 0.07

1 / 3

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**INCOME TAX**  
 Notice of Assessment

**ITA34**

### Edit Return (Decline the Auto Assessment)

- If you choose to edit the auto assessment generated by SARS based on third party data obtained, select the **"Edit Return"** button on the dashboard screen where the Calculated Tax Results page are displayed.

---



**INCOME TAX**  
 Personal Income Tax Return & SARS Calculated Tax Results

- The Income tax return will be issued and displayed on the Returns Issued page. Click the **"Open"** hyperlink to be directed to the Income tax work page.

**INCOME TAX WORK PAGE** ?

**Taxpayer Name**

**Tax Period** 2020

**Tax Reference**

**Return Type** ITR12

**eFiling Status** Issued

| RETURN TYPE           | STATUS | DATE | LAST UPDATED BY | VERSION | CALCULATION RESULTS |
|-----------------------|--------|------|-----------------|---------|---------------------|
| My Tax Return (ITR12) | Issued |      |                 | 1       | Not Requested       |

- You can proceed to edit the return and submit to SARS.
- Once the filing period for individuals end for 2020 Filing Season, SARS will raise original estimated assessments in terms of section 91(4) of the TAA on simulated assessments that was not officially filed by the taxpayer.
- After the estimate assessment have been raised by SARS, the taxpayer will be able to request a correction on the return estimate submitted by SARS, requesting SARS to issue an additional or reduced assessment. SARS will issue correspondence in the case where the correction have been rejected. The taxpayer will have the option to dispute

the decision taken by SARS, where SARS declined to issue a reduced or additional assessment. Refer to the SARS website [www.sars.gov.za](http://www.sars.gov.za) for more information on the dispute process.

- The Income Tax workpage will be updated to the status as “**Estimation submitted by SARS**” as indicated below.

#### INCOME TAX WORK PAGE

The screenshot shows the SARS eFiling 'INCOME TAX WORK PAGE'. It includes a header with a help icon. The main content is divided into several sections:

- Taxpayer Information:** Taxpayer Name (T TESTER), Tax Period (2020), Tax Reference, and Return Type (ITR12).
- eFiling Status:** Submitted at SARS.
- SARS Status:** A red box highlights a message: "Please note that your assessment cannot be processed immediately as there are certain aspects of your return that require manual intervention. SARS will advise you as soon as your return has been assessed." with an information icon.
- Return History Table:**

| RETURN TYPE           | STATUS                       | DATE       | LAST UPDATED BY | VERSION | CALCULATION RESULTS |
|-----------------------|------------------------------|------------|-----------------|---------|---------------------|
| My Tax Return (ITR12) | Estimation submitted by SARS | 2020/08/06 | SARS            | 1       | Not Requested       |
| My Tax Return (ITR12) | Filed through eFiling        | 2020/08/06 | TESTER          | 2       | Not Requested       |
| My Tax Return (ITR12) | Revision submitted by SARS   | 2020/08/06 | SARS            | 3       | Not Requested       |
- Assessment History Table:**

| NOTICE OF ASSESSMENT | DESCRIPTION                  | DATE       | VERSION |
|----------------------|------------------------------|------------|---------|
| ITA34                | ORIGINAL ESTIMATE ASSESSMENT | 2020/08/06 | 1       |
| ITA34                | ADDITIONAL ASSESSMENT        | 2020/08/06 | 2       |

At the bottom, there are links: 'Maintain Legal Entity Details', 'Query SARS Status', and 'Request Correction'.

- The taxpayer will not be allowed to “Request for Correction” once they file their return after SARS has raised an estimate. The status of the ITR12 return submitted by the taxpayer will be indicated as “Filed through eFiling” and the SARS status will indicate the following message “*The request for the ITR12 cannot be processed as one of the following case types: revised assessment, estimate assessment that can no longer be revised, agreed estimate assessment, operations audit, enforcement audit, notice of objection or notice of appeal has already been assessed.*”

### 5.3 TOTAL DISCHARGED RETURNS

- In terms of section 98 of the Tax Administration Act 28 of 2011 SARS may, despite the fact that no objection has been lodged or appeal noted, withdraw an assessment which—
  - (a) was issued to the incorrect taxpayer;
  - (b) was issued in respect of the incorrect tax period; or
  - (c) was issued as a result of an incorrect payment allocation and to the extent that there is reasonable ground to believe that the return submitted was a fraudulent and/or fictitious submission for the reporting year of assessment.
- Total discharge refers to filed returns that were cancelled by SARS.
- If the return(s) was submitted via eFiling, the status of these return(s) will be updated to “Cancelled”. If there is more than one version of the return, all the versions statuses for the applicable year of assessment will be cancelled. These include returns that were submitted and finalised through another channel and processed on eFiling.
- For assessments that have been totally discharged, you will not be allowed to request for correction, make payments or dispute the total discharged returns. If there is any

supporting document group open, upon receipt of Total Discharge assessment notice, supporting document group will be closed since the associated return is cancelled.

- Since the return is cancelled in totality, you will be allowed to issue, capture and submit a new return for the same year of assessment.

#### 5.4 DUPLICATE IRP5 CERTIFICATE

- Duplication of the IRP5 certificate occurs when SARS detects that your IRP5 certificate submitted to SARS is a duplicate of the one already submitted by another taxpayer, or where the PAYE number on your submitted IRP5 does not exist. Where such duplications are detected by SARS, the following error messages will respectively be displayed:
  - ***“The IRP5 certificate declared in your ITR12 cannot be processed because the employer’s PAYE/Income tax reference number cannot be found on the SARS system. Please verify the details on the IRP5 Certificate by either contacting your employer or visit your nearest SARS branch for further assistance.”***
  - ***“The IRP5 Certificate declared in your ITR12 cannot be processed because the IRP5 certificate was submitted by another taxpayer. Please verify the details on the IRP5 Certificate by either contacting your employer or visit your nearest SARS branch for further assistance.”***
- Ensure that you read the message carefully to rectify the error with SARS before you will be able to proceed to submit your income tax return.

#### 5.5 REJECTED RETURN DUE TO INVALID TAX DIRECTIVE

- If you submit your Income tax return with a lumpsum amount on a IRP5 certificate, SARS will perform verifications and one of the following messages may be displayed if the verification is unsuccessful and the return may be rejected:
  - ***“Please note that SARS will not process this return. The Tax Directive number captured on the return is incorrect/invalid. Please contact the Fund administrator/Employer to rectify the error and submit the rectified return.”***
  - ***“Please note that SARS will not process the return, the accrual date on the IRP5 does not correspond to the accrual date on the Tax Directive available to SARS. Contact the Fund admin/Employer to rectify the error and submit the rectified return.”***
  - ***“Please note that SARS will not process the return, the Lump Sum source code on the IRP5 does not correspond to the Tax Directive source code available to SARS. Contact the Fund admin/Employer to rectify the error and submit the rectified return.”***
  - ***“Please note that SARS will not process the return, the Lump Sum amount on the IRP5 does not correspond to the Tax Directive amount available to SARS. Contact the Fund administrator/Employer to rectify the error and submit the rectified return.”***
  - ***“Please note that SARS will not process this return. There is a finalised tax directive processed but no lump sum amount is declared on the return. Please contact the Fund administrator/Employer to rectify the error and submit the rectified return.”***

- Once the Fund Administrator or Employer has corrected the error either on the IRP5/IT3(a) certificate to correspond with the information on the tax directive or the directive has been corrected to correspond with the information on the IRP5/IT3(a) certificate with SARS, you will be able to proceed to submit your income tax return.

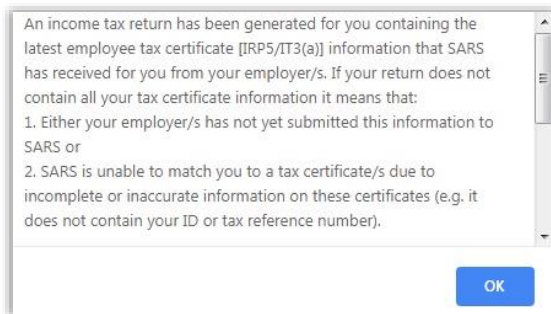
## 5.6 COMPLETING THE INCOME TAX RETURN VIA EFILING

- Upon a successful login to the system, you will land on the Portfolio Dashboard page, from where you can access the Income Tax Return by clicking the relevant Hyperlink for the tax year, e.g. 2020 for the tax year as indicated in the below screen.

- Alternatively, you can access the return as follows:
  - Click on “Returns”
  - Click on “Returns Issued”
  - Click on “Personal Income Tax (ITR12)”
  - Select the appropriate year and click on “Request Return”, if your return have not been automatically issued by SARS.

- If you select the 2021 tax year, the following message will be presented. Select “OK” to proceed for the reasons indicated or “Cancel” to select the appropriate year to submit.

- The above procedure will lead you to land on the **"Income Tax Work Page"**. A message will appear informing you that your Income tax return has been generated and contains the latest information SARS has on record for you.
  - You are required to read the message carefully and select **"OK"** to continue.



- If your Income tax return has been issued, it will appear within the **"Income Tax Work Page"**, displayed within the grid.

**INCOME TAX WORK PAGE**

**Taxpayer Name**

**Tax Period** 2020

**Tax Reference**

**Return Type** ITR12

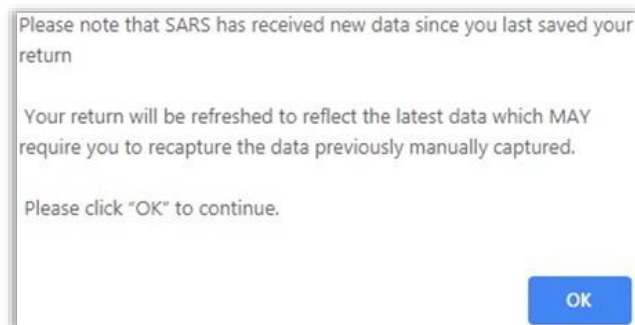
**eFiling Status** Issued

| RETURN TYPE           | STATUS | DATE | LAST UPDATED BY | VERSION | CALCULATION RESULTS |
|-----------------------|--------|------|-----------------|---------|---------------------|
| My Tax Return (ITR12) | Issued |      |                 | 1       | Not Requested       |

Maintain Legal Entity Details

Refresh Data Request Historic Documents

- If the income tax return has been issued and/or saved prior to opening of eFiling 2020 Filing Season on 1 September 2020 and updated information has been received by SARS from third parties, the following message will be displayed. Click **"OK"** to proceed and the system will automatically update the third party information.



- Before opening your Income tax return, ensure that you click the **"Refresh Data"** tab to populate the return fields with the most recent IRP5/Medical/Retirement Annuity/Investment Income/Tax Free Investment and address data, as supplied to SARS by your employer/Medical Aid/Pension fund.

**Refresh Data**  
This will refresh your IRP5/Medical/Retirement Annuity data and address data to the latest data available.

| DATE       | LAST UPDATED BY | VERSION | CALCULATION RESULTS |
|------------|-----------------|---------|---------------------|
| 2020/07/07 |                 | 1       | Not Requested       |

Refresh Data Request Historic Documents

- Indicate the applicable third party data to refresh and click “OK” to proceed or “Cancel” to be redirected to the Income Tax Work Page.

**REFRESH DATA**

Please note that the latest data from SARS may potentially overwrite the last set of data which you may have already captured in your current tax return. Click on the 'OK' button to continue refreshing your data or click on the 'Cancel' button to retain the data you may have already captured in your return.

☐ IRP5 Data  
☐ Medical Data  
☐ Retirement Annuity Data  
☐ Investment Income  
☐ Tax Free Investment

OK Cancel

- The work page will indicate that the data is refreshed successfully.


| RETURN TYPE           | STATUS | DATE | LAST UPDATED BY | VERSION | CALCULATION RESULTS |
|-----------------------|--------|------|-----------------|---------|---------------------|
| My Tax Return (ITR12) | Saved  |      |                 | 1       | Not Requested       |

Data refreshed successfully.

Maintain Legal Entity Details

Refresh Data Request Historic Documents

- Open your income tax return by clicking on the “My Tax Return (ITR12)” hyperlink.
- If you would like to remove the left hand menu to make the screen bigger, click on the three lines on the left corner of the screen.

 SARS eFILING Home Returns

Portfolio Taxpayer Individual

- The income tax return will be displayed in HTML format. Ensure that you have a compatible browser to view the Income tax return.
- A warning message will be displayed once the return opens that indicates that any changes to banking details will be verified before your banking profile is updated. It also states that any refund due to you (if applicable) will be processed after your banking details are received and verified. It also advises you that you may be required to visit a SARS branch to present supporting documents and that SARS will inform you of this if required. The warning message further indicates that you are not allowed to make any changes to data that has been provided by the employer/service provider to SARS. Once you have read the message click “OK” to continue to complete your Income Tax return.

Back Save Submit Return To SARS Calculate Print Source codes

SARS South African Revenue Service

Income Tax Return for Individuals (Income Tax Act, No. 58 of 1962, as amended)

Taxpayer Ref No. \* 00 Year of Assessment 2020

Form Creation Wizard

• We always check any changes you've made to your banking details before we update your profile  
 • Once we've done that, we will process any applicable refunds  
 • We may need you to visit your local SARS branch with supporting documents. But we'll let you know  
 • Please note that you cannot alter nor delete data provided by your Employer / Service provider. If the information on this form is incorrect, please contact your employer or service provider to have the information corrected and re-submitted to SARS  
 • If you need any more information, simply visit www.sars.gov.za

OK



- Standard and Comprehensive questions will be displayed as the first page of your Income tax return for Individuals. This is a wizard that will aid in creating your customised Income tax return for Individuals. However, you only need to update the information if your tax affairs have changed over the past year, as your Income tax return will be customised with the same fields that you requested last year. To add extra income and deductions sections to your return, select the relevant options on the wizard.

- Where information has not been completed, the relevant tab will be indicated in red, as displayed on the below screen.

- Note 1:** Mandatory fields are indicated in red. That implies that these fields must be completed.

- For a detailed description on how to complete the Income tax return for Individuals, and the various sections that will be applied during the assessment process of the return contained in the Acts: Income Tax Act No.58 of 1962 and the Tax Administration Act No 28 of 2011, refer to the '*Comprehensive guide to the ITR12*' published on the SARS website.
- Note 2:** The personal information must be that of the taxpayer and not those of the tax practitioner completing the return on behalf of a client.
- Note 3:** If you are on eFiling and have not actively been working on the Income tax return, a time-out message as indicated below. You can choose to logout or to continue working on the return.



- **Note 4:** If your session timed out, a message will be displayed to indicate that the form was auto-saved and you can either discard the changes or continue with the saved changes.



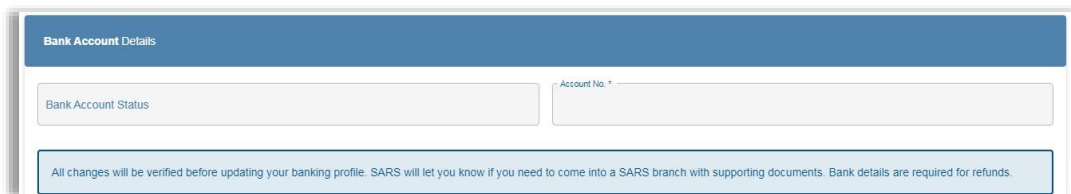
- Ensure all the information on the taxpayer information section is correct and up-to-date.
- If you select "**married in community of property**" in the Marital Status field, the following fields in the Spouse Details container will become mandatory:
  - Spouse initials;
  - Spouse ID No.; or
  - Spouse Passport No; and
  - Passport Country.
- **Note 5:** To update your ID number or Passport Number, you are required to make an appointment on the SARS website or the SARS Mobile App to visit your nearest SARS branch.
- If the populated information is incorrect, enter the correct information in the fields provided.
- If you want to change your Cell Number and Email address that is prepopulated in the Contact Details section of the return, you can delete the pre-populated information and complete the new details.
  - If your contact details are completed on the return, select "**Yes**" or "**No**" to the question that you confirm that the email and telephone number(s) you provided is correct.
- **Note 6:** Changes made to your Contact Details on your return will not update your eFiling Security Contact Details. To update Security Contact Details for eFiling, use the "My Profile" function on SARS eFiling, SARS eFiling App or make an appointment on the SARS website or the SARS Mobile App to visit your nearest SARS Branch.
  - Refer to the "**How to register for eFiling and manage your user profile**" available on the SARS website [www.sars.gov.za](http://www.sars.gov.za)
- The physical and postal address is prepopulated on the return and you will be able to change the address details if necessary.

### Change of Banking Details

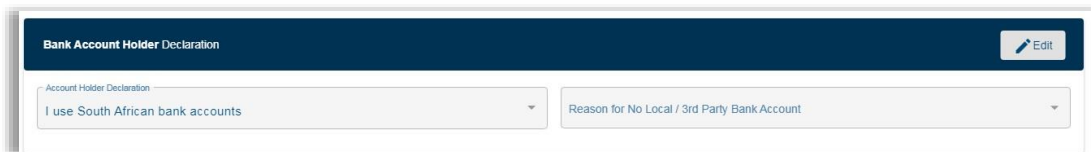
- All changes to your banking details will be verified by SARS before your profile is updated.



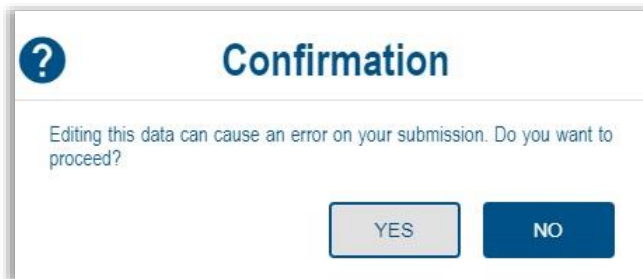
- SARS will notify you if you are required to submit supporting documents to verify your banking details.
- Should you require any further information concerning banking detail changes, you can:
  - Go to the SARS website [www.sars.gov.za](http://www.sars.gov.za) ;
  - Call the SARS Contact Centre on 0800 00 7277; or
  - Make an appointment on the SARS website, SARS Mobile App to visit your nearest SARS Branch.
- **REMEMBER:** Without accurate bank details SARS cannot pay you a refund, where it is due.
  - The Bank Account Holder Declaration.
    - Please note that the Account Holder Declaration statement will be defaulted to *'I use South African bank accounts'*
  - A message will be displayed in the Bank Account Details section to inform you that all changes to your banking details will be verified before updating your banking profile.



- Click the **“Edit”** button on the Bank Account Holder Declaration header to change any pre-populated bank details.



- A warning message will be displayed edit the bank detail information. Click **“Yes”** or **“No”** to proceed.



- If you select **“Yes”**, the current bank details will be displayed and new fields will be available to capture the new bank details.

- Click **“Update”** to proceed with the bank detail changes or **“Cancel”** to close the bank account details container.
- If you have no local bank account or use a third party bank account, select the applicable option from the Account Holder Declaration drop down menu.
  - Select the relevant reason for no local bank account or use a South African bank account of a third party.
  - Mark the agreement statement box with “X”.

- **Note 7:** If you indicated that you do not have a South African Bank account and later this is found to be incorrect, SARS will impose administrative penalties of up to R16000 depending on your taxable income.
- You are reminded to check your banking details if the system identifies that you have filed an incorrect banking account number.
- To correct your banking account number:
  - Click **“Open Return”** to rectify the account number; or
  - Click **“Continue”** if you are certain that your banking details are correct.
    - If you choose to continue and your banking details are incorrect, your return will not be filed but will be saved until you correct the banking details.

- If the banking details are incorrect the status of the return will be displayed as “**Saved with invalid bank details**”.
  - Capture your correct banking details.

| RETURN TYPE  | STATUS                          | DATE       | LAST UPDATED BY | VERSION | CALCULATION RESULTS |
|--|---------------------------------|------------|-----------------|---------|---------------------|
| My Tax Return (ITR12)  | Saved with invalid bank details | 2020/07/08 |                 | 1       | Not Requested       |
| Maintain Legal Entity Details<br>Refresh Data   Request Historic Documents |                                 |            |                 |         |                     |

- Compare your IRP5/IT3 (a) certificate(s) received to the populated information provided on your Income tax return.
  - Where your employer/pension fund has not submitted your IRP5/IT3 (a) information to SARS, your Income tax return will not be populated. You have two options:
    - Click on “**Save Return**” and try again later; or
    - Enter the information in the fields provided.
- To try again later, save your partially completed Income tax return and login at a later stage to check if your IRP5/IT3(a) information has been updated. You do this by clicking “**Refresh data**” to ensure your Income tax return contains the most up-to-date information provided to SARS.
- If you choose to file your Income tax return when not all your IRP5/IT3(a) information has been submitted by your employer/pension fund(s), your assessment may be delayed and you may be required to submit supporting documents.
- Depending on which of the standard and comprehensive questions that were selected, sections on additional income and deductions must be completed, where applicable.
- **Please note: Medical deductions in respect of a person with a disability** – As a result of a change in legislation, an ITR-DD form, **Confirmation of diagnosis of disability for an individual taxpayer**, which is available on the SARS website [www.sars.gov.za](http://www.sars.gov.za), has been designed and contains the criteria for the diagnosis of disability. These legislative changes are effective from 1 March 2009 and are applicable from the 2010 year of assessment.
  - For further assistance, refer to the “**Tax Guide on the Deduction of Medical Expenses**” available on the SARS website [www.sars.gov.za](http://www.sars.gov.za)
- As from 2020 year of assessment, SARS will prepopulate information relating to the investment income (i.e. local interest, foreign interest, foreign dividends, Distribution from a Real Estate Investment Trust/s (REIT), Tax Free Investments, etc).
- When you have to manually complete the Investment Income section of the return, and the data have not been pre-populated by the data received by SARS from third parties, click the “**Add**” button in order to add the relevant investment income information, where applicable.
- Below is an example of the Investment Income section of the ITR12:

- After selecting the “Add” button, the relevant information must be completed in the fields provided.

## 5.7 SUBMIT YOUR INCOME TAX RETURN

- At any stage you can save your Income tax return before submitting it by clicking on “**Save**”.
- *Tax practitioners that have not re-registered and received accreditation as a Tax Practitioner by a Recognised Controlling Body, will be regarded as unregistered tax practitioners and will no longer be permitted to submit returns on behalf of their clients. Unregistered tax practitioners will have the ability to prepare and save Income tax returns on behalf of their clients, but the submission of the prepared returns may only be performed by the Taxpayer.*
- Submission of the saved return by the taxpayer may only be performed in either of the following ways:
  - By the taxpayer on his/her own eFiling profile via the shared access functionality on eFiling.
  - By the taxpayer visiting a SARS branch, where the taxpayer must inform the agent that the return has been prepared by an unregistered tax practitioner, and the agent will retrieve the saved return and submit from the SARS systems.
- Unregistered tax practitioners will be able to complete the Income tax return on behalf of the taxpayer and will have the following options available:
  - **Save** – this option will allow saving of the return without performing form validations and will allow the incomplete return to be saved on eFiling.
  - **Save Return For Filing** – this option will allow form validations to be performed when the Income tax return is saved on eFiling. The return will be available for retrieval at the SARS branch office by an agent from the SARS systems to be submitted or retrieved by the taxpayer via shared access for return submission.

Back
Save
Save Return For Filing
Calculate
Print
Source codes

Note: The FILE button is not available because your profile is not linked to a Registered Tax Practitioner.

- NOTES:**
  - The completion of the Income tax return will be the same as the current process.
  - The **“Submit return to SARS”** and **“Request for Correction”** options will not be available to unregistered tax practitioners.
- After the completion of the Income tax return and selection of the **“Save Return for Filing”** button, the following screen will be displayed to indicate that the Income tax return has **NOT** been filed.

DETAILS

Tax Reference Number
Period
2020

RESULT

THIS RETURN HAS BEEN SAVED, BUT HAS NOT BEEN FILED!

As this return was not prepared by a Registered Tax Practitioner, it has been saved ready for submission by the taxpayer. The taxpayer can file the return via eFiling or by visiting a SARS branch office.

Continue

- The status of the Income tax return will be indicated as **“Prepared for Filing”** on the Income Tax work page.

**INCOME TAX WORK PAGE**
?

Taxpayer Name

Tax Period

2020

Tax Reference

Return Type

ITR12


eFiling Status

Saved For Filing

| RETURN TYPE                               | STATUS | DATE       | LAST UPDATED BY | VERSION | CALCULATION RESULTS |
|---|--------|------------|-----------------|---------|---------------------|
| My Tax Return (ITR12) Prepared For Filing |        | 2020/07/10 |                 | 1       | Not Requested       |

Maintain Legal Entity Details
Refresh Data
Request Historic Documents

- Notices regarding the successful submission of the Income tax return will be sent to eFiling of the unregistered tax practitioner as per the current functionality including the requests for supporting documents.
- Once you have captured all the information on your Income tax return and you are ready to submit it to SARS, simply click **“Submit return to SARS”**.
- eFiling will check the correctness of specific information. Where information is incorrect and/or incomplete, eFiling will prompt you to correct the captured information before your return can be submitted. Below is an example of the message that may be displayed.



## Information

Please ensure that you complete the following mandatory fields before submitting the form:

- Were you the principal / main member of a medical scheme to which you and/or your employer made contributions? is a mandatory field.
- Are you, your spouse or any of your qualifying children a person with a disability? is a mandatory field.

OK

- You will receive confirmation when your Income tax return has been submitted.

### DETAILS

Tax Reference Number Period 2020

### RESULT

Your return has been successfully submitted.  
Please note that you may follow up on the SARS assessment progress of your return on the Income Tax Work Page.

Continue

- Once you click “**Continue**”, the “**Query SARS Status**” button will appear on the Income Tax Work Page, enabling you to query the status of your ITR12 return.
- If the Return is still in process, the status on the Income Tax Work Page will be indicated as “**In Progress**”.

## INCOME TAX WORK PAGE

Taxpayer Name  
Tax Period  
Tax Reference  
Return Type  
ITR12

### eFiling Status

In Progress

| RETURN TYPE            | STATUS                | DATE       | LAST UPDATED BY | VERSION | CALCULATION RESULTS |
|------------------------|-----------------------|------------|-----------------|---------|---------------------|
| My Tax Return (ITR12). | Filed through eFiling | 2020/11/10 |                 | 1       | Not Requested       |

Maintain Legal Entity Details
Query SARS Status
Request Historic Documents
Refund Status

## INCOME TAX WORK PAGE

Taxpayer Name  
Tax Period  
2020  
Tax Reference  
Return Type  
ITR12

### eFiling Status

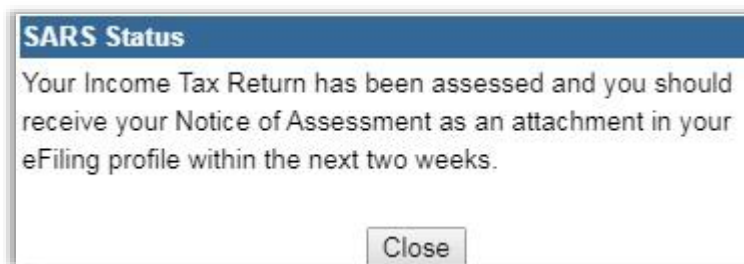
Assessment received

| RETURN TYPE            | STATUS                | DATE       | LAST UPDATED BY | VERSION | CALCULATION RESULTS |
|------------------------|-----------------------|------------|-----------------|---------|---------------------|
| My Tax Return (ITR12). | Filed through eFiling | 2020/07/08 |                 | 1       | Not Requested       |

Maintain Legal Entity Details
Query SARS Status
Request Correction

- This is an example of a status:





- **Remember** – check the status of your return on the Income Tax Work Page to ensure that it reflects as filed.
- **Note:** If you would like to change any information on your return after you have submitted, click on “**Request Correction**” on the Income Tax Work Page. Your return will be displayed and you can make the necessary changes and resubmit. Refer to the Request for Correction section below.

## 5.8 RETURNS SUBMITTED THROUGH ANOTHER CHANNEL

- If you have already submitted your Income tax return or required supporting documents for your income tax return in the past 3 years to SARS via the SARS branches or using the SARS Mobile Application (MobiApp) and your notice of assessment was issued, eFiling will be updated with these returns and supporting documents in order to allow you to view or correct your submitted return via eFiling.
- Alternatively, newly registered eFiling users, will also be able to view and correct returns that have been submitted through another channel in the last 3 years.
- The status on the Income Tax Work Page will be displayed as “Filed through another channel”.
- **Note:** The update of these return statuses will include overdue returns reflected on eFiling that has already been submitted to SARS through another channel.

## 6 ADDITIONAL FUNCTIONALITY RELATING TO THE INCOME TAX RETURN

### 6.1 THE TAX CALCULATOR

- Before submitting your Income tax return to SARS, we recommend that you check your return for accuracy using the tax calculator function that will provide you with an indication of your expected assessment. If the result is significantly different from what you are expecting, you may have made an error in completing your return. To use the tax calculator, first save your return by clicking the “**Save**” button, open the return and click the “**Calculate**” button on the toolbar.



- If you make changes on your return subsequent to this, a message will appear to indicate that your return was updated since the last calculation. Select “**View Previous Calculation**” to view the calculation or select “**Close Window**” to proceed.


### TAX ASSESSMENT

We have detected that your return has been updated since your last calculation. How would you like to proceed?

[View Previous Calculation](#) [Close Window](#)

- Note that the tax calculator result is not always 100% correct but only an estimate of what the assessment could be.

**Print**

 **INCOME TAX**  
Tax Calculator Result

Page:

**Details:**

Reference Number:  
Year Of Assessment: **2020**  
Date: **202007**

| Amounts Assessed |                         |                 |
|------------------|-------------------------|-----------------|
| Code             | Source Code Description | Rand            |
| 3601             | INCOME - TAXABLE        | 10000.00        |
| <b>Total</b>     |                         | <b>10000.00</b> |

| Deductions   |                         |                 |
|--|-------------------------|-----------------|
| Code   | Source Code Description | Rand            |
| <b>Total</b>   |                         | <b>0.00</b>     |
| <b>Taxable Income</b>  |                         | <b>10000.00</b> |
| Rating percentage (%)  |                         | 0.00            |
| Rating amount  |                         | 10000.00        |
| <b>Taxable Income - Subject to retirement fund lump sum benefit tax rates</b>            |                         | <b>0.00</b>     |
| <b>Taxable Income - Subject to retirement fund lump sum withdrawal benefit tax rates</b> |                         | <b>0.00</b>     |

| Tax Calculation   |                |
|---|----------------|
| Normal tax on taxable income                              | 1800.00        |
| Rebates   | 1800.00        |
| Additional tax  | 0.00           |
| Administrative penalties                                  | 0.00           |
| Retirement fund lump sum benefit tax liability            | 0.00           |
| Retirement fund lump sum withdrawal benefit tax liability | 0.00           |
| <b>Subtotal</b>   | <b>0.00</b>    |
| Employees' tax and tax credits                            | 258.00         |
| <b>Calculated Result</b>                                  | <b>-258.00</b> |

- This version of the tax calculation will be saved and is available on the work page under **"Calculation results"**.

## 6.2 SUBMISSION OF SUPPORTING DOCUMENTS

- If your return has been selected for verification or audit, SARS may request the supporting documents to justify the claim made on the Income tax return. This section will outline the procedure to upload supporting documents via eFiling.
- Ensure that the following standards are adhered to when supporting documents are uploaded:
  - The file type may be .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif to enable SARS to view the documents.
  - The maximum allowable size per document may not be more than 5MB and a maximum of 20 documents may be uploaded.



- **Note:** When uploading files, ensure that the files are not password protected, as this will hamper the viewing of the supporting document files.
- On the Income Tax Work Page, a supporting documents tab will be created to upload all required supporting documents to SARS.

**INCOME TAX WORK PAGE**

**Taxpayer Name**

**Tax Period** 2020

**Tax Reference**

**Return Type** ITR12

**eFiling Status** Assessment received

**SARS Notifications** Number of letters: 1

**SARS Status** Return - Assessed

| RETURN TYPE           | STATUS                | DATE       | LAST UPDATED BY | VERSION | CALCULATION RESULTS  |
|-----------------------|-----------------------|------------|-----------------|---------|----------------------|
| My Tax Return (ITR12) | Filed through eFiling | 2020/07/08 |                 | 1       | Not Requested        |
| My Tax Return (ITR12) | Filed through eFiling | 2020/07/09 |                 | 2       | <a href="#">View</a> |

[Maintain Legal Entity Details](#)  
[Query SARS Status](#) [Request Correction](#)

| SUPPORTING DOCUMENTS                 | STATUS                                   | TYPE | DATE       | SIZE (Kb) | NO. OF DOCS |
|--------------------------------------|--|------|------------|-----------|-------------|
| <a href="#">Documents for Review</a> | Waiting for Documentation to be Uploaded |      | 2020/07/09 | 0         | 0           |

| NOTICE OF ASSESSMENT | DESCRIPTION         | DATE       | VERSION |
|----------------------|---------------------|------------|---------|
| ITA34                | ORIGINAL ASSESSMENT | 2020/07/08 | 1       |
| ITA34                | REDUCED ASSESSMENT  | 2020/07/09 | 2       |

[Request Historic Notice](#) [Dispute](#) [Request For Reason](#)

- Click the relevant hyperlink to proceed to upload documents.

| SUPPORTING DOCUMENTS                 | STATUS                                   | TYPE | DATE       | SIZE (Kb) | NO. OF DOCS |
|--------------------------------------|--|------|------------|-----------|-------------|
| <a href="#">Documents for Review</a> | Waiting for Documentation to be Uploaded |      | 2020/07/09 | 0         | 0           |

- The Supporting Documents screen will be displayed.

**SUPPORTING DOCUMENTS FOR RETURN SUBMISSIONS**

For more information on how to use this functionality, please click [here](#).

**TAXPAYER DETAILS**

Taxpayer Name:

Tax Reference Number:

Return Type: Individual Income Tax (ITR12)

**UPLOAD SUPPORTING DOCUMENTS**

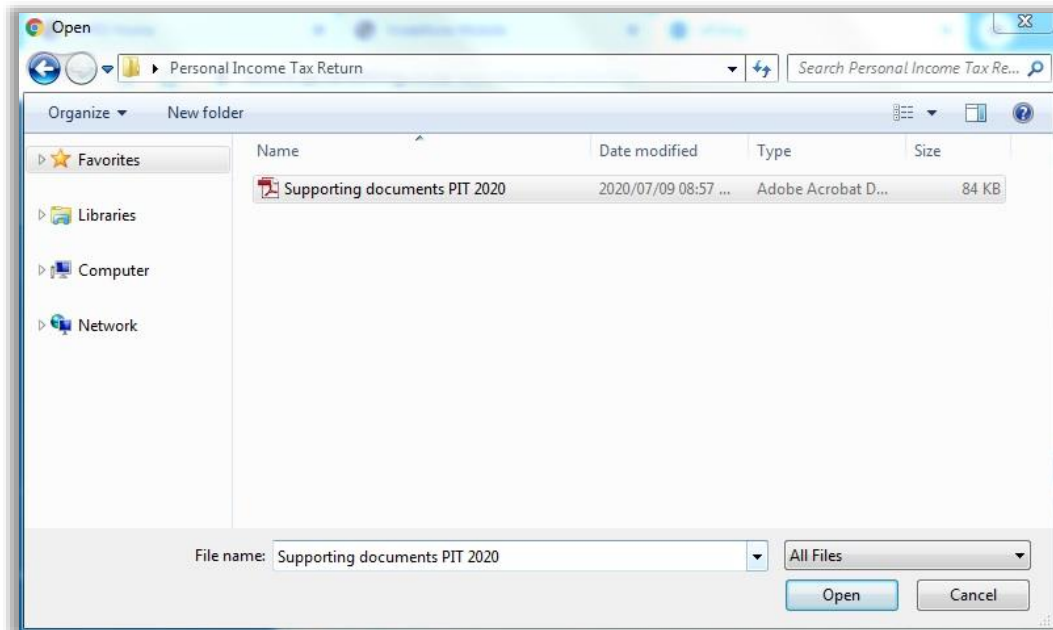
Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.

Document Name:  No file chosen

**Very important:**

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
  - X Documents with the same name.
  - X Password protected documents.
  - X Spread sheets with multiple sheets.
  - X Blank or empty documents.

- Select the **“Choose file”** tab to select the file(s) to be uploaded and click the **“Open”** button to upload.



- The file will be indicated on the **“Upload Supporting documents”** section. Click the **“Upload”** button to continue.
- The file will be uploaded and listed in the **“Uploaded Documents”** section. To remove the file, select the tick box and click the **“Remove”** button and confirm the removal of the file.

### UPLOAD SUPPORTING DOCUMENTS

Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.

Document Name:  No file chosen

File successfully uploaded.

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
  - X Documents with the same name.
  - X Password protected documents.
  - X Spread sheets with multiple sheets.
  - X Blank or empty documents.

### UPLOADED DOCUMENTS

| Document Name                     | File Size | Success                             | File Status          | Date / Time Uploaded   | Open                 | Remove                   |
|-----------------------------------|-----------|-------------------------------------|----------------------|------------------------|----------------------|--------------------------|
| Supporting documents PIT 2020.pdf | 84        | <input checked="" type="checkbox"/> | Converted and stored | 09/07/2020 08:58:37 PM | <a href="#">View</a> | <input type="checkbox"/> |

### DOCUMENT GROUP

Please provide a group name for all the documents that you have uploaded above.

Document group name

Status Uploaded


- After uploading all the files, click the **“Submit to SARS”** button to submit the supporting documents to SARS. Click **“OK”** on the confirmation message to confirm all the documents have been uploaded or **“Cancel”** to upload or remove documents.

- The status on the Income Tax work Page under the Supporting Documents section will be updated to **“Submitted”**.

| SUPPORTING DOCUMENTS                 | STATUS    | TYPE  | DATE       | SIZE (Kb) | NO. OF DOCS |
|--------------------------------------|-----------|---|------------|-----------|-------------|
| <a href="#">Documents for Review</a> | Submitted |  | 2020/07/09 | 84        | 1           |

### 6.3 REVISING YOUR INCOME TAX RETURN

- To revise an initial submitted Income tax return, the taxpayer/tax representative should use the function **“Request Correction”** on eFiling to re-submit an updated Income tax return to SARS.
- This function must be used when an error was made during the completing the initial return.
- A request for correction (to resubmit a revised Income tax return) however, will not be permitted in the following instances:
  - If the return is on an issued or saved state;
  - If one allowable request for correction has been submitted for an active verification in progress;
  - An active audit case is in progress;
  - An agreed estimate was performed by SARS for the Personal Income tax;
  - SARS has finalised an audit case or a Revised Declaration of your Personal Income tax; or
  - If supporting documents for an active verification case has been submitted.
- Once the Request for Correction has been submitted, no action will be taken on the previous version as it will be replaced by the new version.
- On the Income Tax Work Page click on the tab **“Request Correction”** displayed below the **“My Tax Return (ITR12)”** hyperlink.

**INCOME TAX WORK PAGE**


**Taxpayer Name**  
**Tax Period** 2020  
**Tax Reference**  
**Return Type** ITR12

**eFiling Status**  
 Assessment received

| RETURN TYPE           | STATUS                | DATE       | LAST UPDATED BY | VERSION | CALCULATION RESULTS |
|-----------------------|-----------------------|------------|-----------------|---------|---------------------|
| My Tax Return (ITR12) | Filed through eFiling | 2020/07/08 |                 | 1       | Not Requested       |

[Maintain Legal Entity Details](#)  
[Query SARS Status](#) [Request Correction](#)

| NOTICE OF ASSESSMENT | DESCRIPTION         | DATE       | VERSION |
|----------------------|---------------------|------------|---------|
| ITA34                | ORIGINAL ASSESSMENT | 2020/07/08 | 1       |

[Request Historic Notice](#) [Dispute](#) [Request For Reason](#)

- An additional row will be displayed on the “Income Tax Work Page” where the status is recorded as saved and version is recorded as 2. The version number is dependent on the number of corrections requested.

| RETURN TYPE                   | STATUS                | DATE         | LAST UPDATED BY | VERSION | CALCULATION RESULTS |
|-------------------------------|-----------------------|--------------|-----------------|---------|---------------------|
| My Tax Return (ITR12)         | Filed through eFiling | 2020/07/08   |                 | 1       | Not Requested       |
| My Tax Return (ITR12)         | Saved                 | 2020/07/09   |                 | 2       | Not Requested       |
| Maintain Legal Entity Details |                       |              |                 |         |                     |
| Query SARS Status             |                       | Refresh Data |                 |         |                     |

- Click on the hyperlink **"My Tax Return ITR12"** of the **"Saved"** status and the previous version of the Income tax return will be displayed.

- Complete the amendments in this version of the Income tax return and proceed to submit the new version of your Income tax return.
- If you request for correction on assessment that is older than 3 years after the date of assessment of the original assessment, and the request for correction result in a "Reduced Assessment" the assessment will be auto cancelled the following message *"Please note that your return cannot be processed, as it is older than three years of an Original Assessment by SARS"* will be displayed and you will not be allowed to request a correction.

## 7 TAX VERIFICATION OF DECLARATIONS FOR PERSONAL INCOME TAX (3<sup>RD</sup> PARTY DATA MISMATCH)

### 7.1 OVERVIEW

- Taxpayers may receive a verification letter from SARS in relation to the Income tax return submitted which stipulates that they are presented with an opportunity to substantiate the declaration by either submitting supporting documents or a request for correction (RFC) to correct any errors made on the return within 15 working days from the date of the letter. Failure to submit a request for correction or provide the supporting documents to substantiate the declaration, may result in an Understatement Penalty (USP) of up to 200% in terms of the Tax Administration Act (TAA) No. 28 of 2011.
- The following actions may result in no understatement Penalty (USP) being imposed*
  - Submission of supporting documents which fully supports the claim lodged on the Income tax return.
- The following actions may result in an appropriate understatement Penalty (USP) being imposed in line with the understatement Penalty policy guidelines.*

- Submission of a request for correction (RFC) where the amounts of the claim are adjusted in part or in full, in line with the data in SARS possession
  - Submission of supporting documents which only supports a portion of the claim.
  - The taxpayer does not respond to the audit letters which implies that the taxpayer is non-compliant.
  - If the taxpayer submits supporting documents which do not support the claim.
- Note the message states that an understatement penalty of 100% will be imposed in terms of the TA Act if it is determined that an incorrect statement was made in your original declaration.
  - If you accept the declaration displayed on the message by clicking on the “Accept” button, the user will be presented with a saved copy of the last ITR12 return. Revise the return by referring to section 6.3 of this guide
  - If you do not accept the declaration displayed on the message by clicking “Decline”, you will be presented with a notification that further communicates the consequences of your choice to decline.
    - Note the message states that an understatement penalty of 200% will be imposed in terms of the TA Act if you fail to supply SARS with the supporting documents or a request for correction of your previous claim.
- Kindly note the contents of the understatement penalty message(s), as it is a declaration between the taxpayer and SARS.
- In order to resolve the verification or audit, SARS may request the supporting documents to justify the claim made on the Income tax return.

## **7.2 RETRIEVING THE AUDIT VERIFICATION LETTERS**

- The taxpayer will be notified via SMS/email, of an audit letter/correspondence which has been sent to him/her. The email correspondence will include a link that will direct the taxpayer to the SARS eFiling web page. The SMS on the other hand will advise the taxpayer that he/she has received correspondence from SARS and must login to eFiling to view it. The letter may be viewed by the user, on their eFiling profile, either by accessing the Income Tax Work Page or the SARS Correspondence functionality.

### **The Income Tax Workpage**

- On the “Income tax Work page”, click the “Number of letters:2” hyperlink.

**INCOME TAX WORK PAGE**

**Taxpayer Name**

**Tax Period** 2020

**Tax Reference**

**Return Type** ITR12

**eFiling Status** Correction Filed

**SARS Notifications** Number of letters: 2

**SARS Status** Return - Assessed

| RETURN TYPE           | STATUS                | DATE       | LAST UPDATED BY | VERSION | CALCULATION RESULTS  |
|-----------------------|-----------------------|------------|-----------------|---------|----------------------|
| My Tax Return (ITR12) | Filed through eFiling | 2020/07/08 |                 | 1       | Not Requested        |
| My Tax Return (ITR12) | Filed through eFiling | 2020/07/09 |                 | 2       | <a href="#">View</a> |

[Maintain Legal Entity Details](#)
[Query SARS Status](#)
[Request Correction](#)

- The Letters screen will be displayed with all the issued correspondence, as indicated in the below screen.

Letters

Year: 2020

From Date: 2020/03/01 To Date: 2020/03/01

| Name | Reference Num | Year | Return Type                   | Description                                 | Date       | Open                 | Upload                 |
|------|---------------|------|-------------------------------|---|------------|----------------------|------------------------|
|      |               | 2019 | Individual Income Tax (ITR12) | Final Demand to Submit Supporting Documents | 2019/11/12 | <a href="#">View</a> | <a href="#">Upload</a> |
|      |               | 2020 | Individual Income Tax (ITR12) | Requirement To Submit Supporting Documents  | 2020/07/09 | <a href="#">View</a> | <a href="#">Upload</a> |
|      |               | 2020 | Individual Income Tax (ITR12) | Final Demand to Submit Supporting Documents | 2020/07/09 | <a href="#">View</a> | <a href="#">Upload</a> |

- Click on the **“View”** hyperlink to open and view the letter.

#### The SARS Correspondence Menu option

- Alternatively, the letter can be accessed using the SARS Correspondence menu option on the left of the screen by navigating on eFiling as follows:

**SARS Correspondence**

**Search Correspondence**

**Request Historic IT Notices**

- Click on **“Search Correspondence”** and the search fields will be displayed.

**Search Correspondence**

☒ ALL
 ☐ READ
 ☐ UNREAD

Tax Types: All  
 Tax Year: All  
 Received Date From: 2020/01/11  
 Received Date To: 2020/07/09

Letter Type: All  
 Notice Types: All  
 Message Type: All  
 Reference Number:

[Clear](#)
[Search](#)

- Complete the relevant search fields and click **“Search”** to proceed.
- Note:** Ensure that the correct date is selected before clicking on the search button



| Name | Tax Reference Number | Tax Type                           | Year/Period | Date                   | Description                                 | View                 | Document                  |
|------|----------------------|------------------------------------|-------------|------------------------|---|----------------------|---------------------------|
|      |                      | Tax Compliance Status Verification | 0           | 24/07/2020 01:18:19 PM | TCS 3rd Party Verification- Result          | <a href="#">View</a> |                           |
|      |                      | Individual Income Tax (ITR12)      | 2020        | 09/07/2020 09:04:57 PM | Final Demand to Submit Supporting Documents | <a href="#">View</a> | <a href="#">Documents</a> |
|      |                      | Individual Income Tax (ITR12)      | 2020        | 09/07/2020 08:49:57 PM | Requirement To Submit Supporting Documents  | <a href="#">View</a> | <a href="#">Documents</a> |
|      |                      | Individual Income Tax (ITR12)      | 2020        | 09/07/2020 08:42:18 PM | IT34  | <a href="#">View</a> |                           |
|      |                      | Individual Income Tax (ITR12)      | 2019        | 09/07/2020 06:47:31 PM | IT34  | <a href="#">View</a> |                           |

- The correspondence issued will be listed. To open and view the correspondence, click on the **“View”** button or select the **“Documents”** button to upload any required supporting documents.

### 7.3 COMPLETION OF THE RFC AND THE SUBMISSION OF SUPPORTING DOCUMENTS (RECEIPT OF THE SECOND LETTER)

- If subsequent to submitting a request for correction in response to the verification of income tax declaration letter, and the revised declaration still does not match with SARS records, then a request for supporting documents letter will be issued.
- Refer to the Submission of Supporting Documents in section 6.4 of this guide on how to submit supporting documents to SARS.

## 8 ADDITIONAL FUNCTIONS ON EFILING

### 8.1 OVERVIEW

- eFiling cannot only be used for filing purposes but rather for a variety of functions. These functions include revising your Income tax return, uploading supporting documents, receiving a pre calculated ITA34, statement of account to name a few. These additional functions are to be operated by the taxpayer/tax representative to assist you in filing an accurate return which will give you a more comprehensive view of your income tax for the current and preceding financial years, thus ultimately encouraging control over your income tax filing responsibilities. This section will take you through the list of functions that you may use to assist you in filing your income tax return.

### 8.2 REQUEST HISTORIC DOCUMENTS

- When you require a Statement of Account or a Historic Assessment notice, proceed as follows:
- On the Income Tax Work Page, click on the **“Request Historic Documents”** tab

**INCOME TAX WORK PAGE**

**Taxpayer Name**

**Tax Period** 2020

**Tax Reference**

**Return Type** ITR12

**eFiling Status** Saved

**Request Historic Documents**  
This will allow you to perform a request to SARS to obtain a **Statement of Account** or a historic **Assessment Notice**.

| DATE       | LAST UPDATED BY | VERSION | CALCULATION RESULTS  |
|------------|-----------------|---------|----------------------|
| 2020/07/09 |                 | 1       | <a href="#">View</a> |

[Refresh Data](#) [Request Historic Documents](#)

- The 'Request Historic Issued Assessment Notices and Statement of Account' screen will be displayed.

**Request Historic Issued Assessment Notices and Statement of Account**

**TaxPayer Details**  
TaxPayer Name:  
TaxPayer Reference:

**Step 1**  
Please choose one of the following options below:

☒ I want to request a historic **Notice of Assessment**  
For which year: 2019 ▼

☐ I want to request a **Statement of Account**

[Next](#)

- Access the "Statement of Account" navigation tab on the Home screen of eFiling, as indicated below.

**SARS eFILING** Home Returns Services Tax Status Contact Log Out

Portfolio Taxpayer Individual

[Tax Compliance Status](#) [Refresh](#)

[Statement of Account](#)

- Alternatively by selecting "**SARS Correspondence**" and "**Request Historic IT Notices**", you will be able to access the function.

**SARS Correspondence**

[Search Correspondence](#)

[Request Historic IT Notices](#)



## Request a Notice of Assessment

- To access the Notice of Assessment select **"I want to request a historic Notice of Assessment"**
  - Select the year, from 1999 – 2020;
  - Select **"Next"**;

**Request Historic Issued Assessment Notices and Statement of Account**

**Taxpayer Details**  
TaxPayer Name:  
TaxPayer Reference:

**Step 1**  
Please choose one of the following options below:

☒ I want to request a historic **Notice of Assessment**  
For which year: **2020** ▼

☐ I want to request a **Statement of Account**

**Next**

- A list of the historic notice of assessments will be displayed. Select the notice you want to request and click **"Request"**.

**Request Historic Issued Assessment**

**Taxpayer Details**  
TaxPayer Name:  
Taxpayer Reference:

**Step 2**  
Select the notice you want to request from SARS, from the list below

| Select                           | Year | Sequence Number | Type       | Date     |
|----------------------------------|------|-----------------|------------|----------|
| <input type="radio"/>            | 2019 | 1               | ORIGINAL   | 20190612 |
| <input type="radio"/>            | 2019 | 2               | ADDITIONAL | 20190613 |
| <input checked="" type="radio"/> | 2019 | 3               | ADDITIONAL | 20191112 |

**Request** **Back**

- The Income tax notice of assessment hyperlink will be displayed. Click the hyperlink to view the notice of assessment.

**Request Historic Issued Assessment**

**Taxpayer Details**  
TaxPayer Name:  
Taxpayer Reference:

**Your request to SARS has been successfully submitted**  
[Click here to view your IT34](#)

**Back**

## Request a Statement of Account

- Click the **"Request Historic Documents"** button on the Income Tax Work Page or the navigation tab on the eFiling Home screen.
- Select **"I want to request a Statement of Account"**
  - Select **"Next"**;

**Request Historic Issued Assessment Notices and Statement of Account**

**Taxpayer Details**  
TaxPayer Name:  
TaxPayer Reference:

**Step 1**  
Please choose one of the following options below:

☐ I want to request a historic **Notice of Assessment**

☒ I want to request a **Statement of Account**

- Select the period, for which you would like to receive your Statement of Account, either six months to date or user-defined date range, enter the dates as required, and click the **“Request”** button.

**Request Statement of Account**

**Taxpayer Details**  
TaxPayer Name:  
Taxpayer Reference:

**Step 2**  
Select the period, for which you would like to receive your **Statement of Account**

☒ 6 months to date

☐ User defined date range

- A message will be displayed to indicate that the ITSA is being requested from SARS. Click on the link provided to view your statement of account.

**Request Statement of Account**

**Taxpayer Details**  
TaxPayer Name:  
Taxpayer Reference:

**Your request to SARS has been successfully submitted**  
[Click here to view your Statement of Account](#)

- The Statement of Account can also be viewed on the Income Tax Work page.

### 8.3 MAINTAIN LEGAL ENTITY

- When interested in updating your legal entity details such as contact details, banking details etc. you may use this function
- On the Income Tax Work page click on **“Maintain Legal Entity Details”**

**INCOME TAX WORK PAGE**

**Taxpayer Name**

**Tax Period** 2020

**Tax Reference**

**Return Type** ITR12

**eFiling Status** Assessment received

**SARS Status** Return - Assessed

**Maintain Legal Entity Details**  
This functionality allows you to view and edit specific information related to the Legal Entity (i.e. the Taxpayer as selected above) record at SARS.

| DATE       | LAST UPDATED BY | VERSION | CALCULATION RESULTS |
|------------|-----------------|---------|---------------------|
| 2020/07/08 |                 | 1       | Not Requested       |

Maintain Legal Entity Details

Query SARS Status Request Correction

- Alternatively, click on the “**SARS Registered Details**” icon on the home screen to be routed to the Maintain Registered Details screen.

Portfolio Taxpayer Individual

[Tax Compliance Status](#) Refresh

**SARS Registered Details**

- The “**Maintain SARS Registered Details**” screen will be displayed

**MAINTAIN SARS REGISTERED DETAILS**

**Maintain SARS Registered Details**

This functionality allows you to view and maintain registered details of the entity selected from the 'Taxpayer List' above. Click on 'Continue' below to obtain the existing detail from SARS. You may then view or update this information as necessary.

I hereby confirm that I am duly authorised to perform Maintenance of SARS Registered Details on behalf of the company or individual.

☒ I agree

☐ I do not agree

Continue

- Read the message displayed on the screen regarding then check the box “**I agree**” and click “**Continue**” to proceed with changes to registration details.
- The Registration Amendments and Verification Form screen will be displayed. Refer to the external guide: “**How to complete the Registration Amendments and Verification Form (RAV01)**” which is available on the SARS website at [www.sars.gov.za](http://www.sars.gov.za)

## 8.4 VIEWING CORRESPONDENCE

- If you want to view notices on eFiling, you can utilise the “SARS Correspondence” functionality that is located on the “Returns” menu.
- Click on “**SARS Correspondence**” and “**Search Correspondence**”.



- The “**Search Correspondence**” screen will be displayed with multiple search options to select.

- Complete the relevant field(s) :
  - Tax Types – Select Income Tax
  - Tax Year – select the relevant tax year to search
  - Letter Type – indicate the specific letter type to search
  - Notice Type – indicate the specific notice type to search
  - Received Date From
  - Received Date To
  - Message Type
  - Reference Number
- Click the “**Search**” button to continue or the “**Clear**” button to clear all fields.



- On completion of all search criteria and if there are correspondence available, it will be listed, as indicated in the below screen.

| Name | Tax Reference Number | Tax Type                           | Year/Period | Date                   | Description                                 | View                 | Document                  |
|------|----------------------|------------------------------------|-------------|------------------------|---|----------------------|---------------------------|
|      |                      | Tax Compliance Status Verification | 0           | 24/07/2020 01:18:19 PM | TCS 3rd Party Verification- Result          | <a href="#">View</a> |                           |
|      |                      | Individual Income Tax (ITR12)      | 2020        | 09/07/2020 09:04:57 PM | Final Demand to Submit Supporting Documents | <a href="#">View</a> | <a href="#">Documents</a> |
|      |                      | Individual Income Tax (ITR12)      | 2020        | 09/07/2020 08:49:57 PM | Requirement To Submit Supporting Documents  | <a href="#">View</a> | <a href="#">Documents</a> |
|      |                      | Individual Income Tax (ITR12)      | 2020        | 09/07/2020 08:42:18 PM | IT34  | <a href="#">View</a> |                           |
|      |                      | Individual Income Tax (ITR12)      | 2019        | 09/07/2020 06:47:31 PM | IT34  | <a href="#">View</a> |                           |

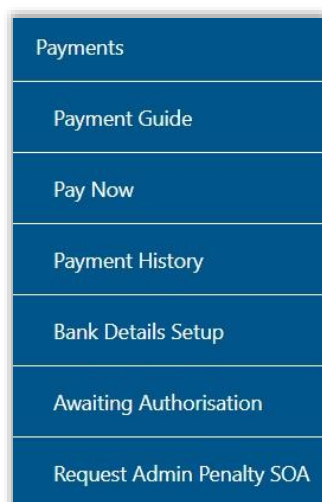
- Click on “**View**” to view the notification in pdf.
- If there are supporting documents required, the “**Documents**” button will be available to direct you to the Supporting Documents page to upload required documentation.

## 8.5 HOW TO MAKE A PAYMENT

- If you have an outstanding balance on your Income Tax Account, or want to initiate a payment to SARS via eFiling, proceed as described below:

### Access Payments function

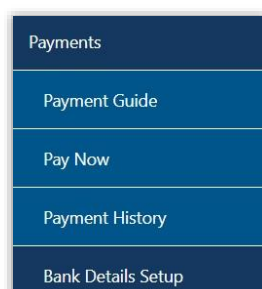
- To access the payment functionality on eFiling, click the “**Returns**” menu tab on the eFiling top ribbon, and “**Payments**” on the left side menu options. The below screen will be displayed.



- If you select the “**Payment Guide**” tab, you will be routed to the Payments webpage on the SARS website.

### Bank Details Setup

- This function allows you to set up your bank details before you will be able to initiate a payment to SARS.
- Click “**Payments**” and “**Bank Details Setup**” to save your bank details on eFiling.



- The “**Banking Information**” screen will be displayed.

## Banking Information

Payments can be made from a banking account of your choice, by:

- ☒ **Credit Push** - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.
- ☐ **Authorised Debit Pull** - This option is used for verification purposes only. You will not be able to initiate a payment from eFiling using this method.

---

Account Name This is a description of your bank account

Banking Product Please select ▼

- If you select the “**Banking Product**” field, a list of banks will be displayed. Select the relevant bank.

## Banking Information

Payments can be made from a banking account of your choice, by:

- ☒ **Credit Push** - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.
- ☐ **Authorised Debit Pull** - This option is used for verification purposes only. You will not be able to initiate a payment from eFiling using this method.

---

Account Name This is a description of your bank account

Banking Product Please select ▼

Please select

ABSA CashFocus / Business Integrator Online

ABSA Corporate Banking

ABSA Direct - Internet Banking

Albaraka

Barclays.Net

Bidvest

Capitec - Internet Banking

CitiBank

FNB - CAMS, Online Banking, Internet Banking

HBZ

HSBC

Investec Online Banking

Mercantile Bank

Nedbank

SASFIN

Standard Bank (MyBills)

Standard Bank Business Online

Standard Bank Business Online (nBOL)

Standard Chartered

- After selecting the bank, the Account Number field will be displayed for completion. Complete this field and select “**Save**” to proceed or “**Back**” to make changes to the bank information captured.

## Banking Information

Payments can be made from a banking account of your choice, by:

- ☒ **Credit Push** - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.
- ☐ **Authorised Debit Pull** - This option is used for verification purposes only. You will not be able to initiate a payment from eFiling using this method.

---

Account Name This is a description of your bank account

Banking Product Please select ▼

Account Number Please enter your account number

Save
Back

- After you have saved the bank details, the details will be saved on eFiling as indicated below.

| Description | Bank             | Open                 |
|-------------|------------------|----------------------|
| T E Tester  | Internet Banking | <a href="#">Open</a> |

- If you click the “**Open**” hyperlink, the banking Information page will be displayed.

### Banking Information

Payments can be made from a banking account of your choice, by:

☒ **Credit Push** - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.

☐ **Authorised Debit Pull** - This option is used for verification purposes only. You will not be able to initiate a payment from eFiling using this method.

---

Account Name:

Banking Product:

Account Number:

- To remove the bank details, click the “**Delete**” button. Click “**OK**” to confirm the deletion of the bank details or “**Cancel**” to close the message.

Are you sure you wish to Delete this item?

- After you have confirmed the deletion of the bank details, no bank details will be displayed on the banking details page on eFiling.

| Description                              | Bank | Open |
|--|------|------|
| No Records available for your selection. |      |      |

## Payment from the Income Tax Assessment Notice

- If your assessment result indicate that you owe SARS, you can make a payment from the Income Tax Assessment page by clicking the “**Make Payment**” button as indicated in the following screen.

**Assessment Notice**  
Date: 2020/10/29

Amount: R 78 819.50

**INCOME TAX**  
 Notice of Assessment ITA34

- The Payment screen will be displayed. Click “**Pay Now**” to proceed and click “**OK**” on the confirmation message.




| Payment Summary    |   |            |
|--------------------|---|------------|
| Tax Reference: 000 | Statement of Account issued on: 2020/10/29 (Period: to ). | R 78819.50 |
| Tax Reference: 000 | Notice of Assessment issued on: 2020/10/29                | R 78819.50 |

| Make Payment   |            |
|--|------------|
| Amount   | R 78819.50 |
| <input type="button" value="Pay Now"/> <input type="button" value="Back"/> |            |

Proceed to make this payment now?

- The “**Payment Details**” screen will be displayed to proceed with the initiation of the payment. Proceed to the “**Payment Initiation**” section of this guide to complete the payment steps on eFiling.

| Payment Details   |   |
|---|---|
| <p><b>Tip:</b> You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.</p> <p><b>Note:</b> ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.</p> |   |
| Account Name:   | Select bank account ▼   |
| Payment Request Date:   | 2020/11/20  20 Nov 2020<br>Please use the format: yyyy/mm/dd |
| Payment Amount:   | R 78819.5   |
| Comments:   | <input type="text"/>  |
| <p>Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.</p>  |   |
| <input type="button" value="Pay Now"/> <input type="button" value="Cancel"/>  |   |

## Pay Now

- If you are ready to make a payment, select “**Pay Now**” and the following sub-menu tabs will be displayed:
  - General Unpaid
  - Create Additional Payment

|                           |
|---------------------------|
| Pay Now                   |
| General Unpaid            |
| Create Additional Payment |

## General Unpaid

- Under the “**General Unpaid**” tab, a list of unpaid payments will be displayed according to the type of tax.

Payments

Payment Guide

Pay Now

General Unpaid

Create Additional Payment

- If there is no unpaid payments, the following screen will be displayed.

Taxpayer: A  
Payments: Outstanding

- **Note:** To access all unpaid Excise levies, select the 'CUS and Excise Unpaid' submenu from within the 'Payments' menu on the left.
- All payments "**Saved**" by the client will display under General Unpaid.
- Payments "**Rejected**" by the bank will display under General Unpaid, which the client can reselect and make payment again.
- 

☐ Select All Payments

**No Outstanding Payments Found**

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- An example of an "unpaid" payment will be listed as indicated below.

Taxpayer: KL  
Payments: Outstanding

- **Note:** To access all unpaid Excise levies, select the 'CUS and Excise Unpaid' submenu from within the 'Payments' menu on the left.
- All payments "**Saved**" by the client will display under General Unpaid.
- Payments "**Rejected**" by the bank will display under General Unpaid, which the client can reselect and make payment again.
- 

| Additional Tax Payments  |         |               |                         |            |        |            |                      |                |
|--------------------------|---------|---------------|-------------------------|------------|--------|------------|----------------------|----------------|
| Pay                      | Name    | Reference Num | Return Type             | Tax Period | Status | Amount Due | Edit Payment         | Payment Advice |
| <input type="checkbox"/> | TE Test | 00            | Donation Normal Payment | 00000014   | UNPAID | R 200      | <a href="#">Edit</a> |                |

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☐ Select All Payments

|  |   |        |
|--|---|--------|
| Total amount of Payments:              | R | 200.00 |
| Total amount of Payments selected:     | R | 0.00   |
| Total amount of Payments not selected: | R | 200.00 |
| Total number of Payments selected:     |   | 0      |
| Total number of Payments:              |   | 1      |

[Make electronic payment](#)

[Manual Payments - Capture details of payments made outside of this system](#)

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- Select the payment transaction and click "**Make electronic payment**".

| Additional Tax Payments             |         |               |                         |            |        |            |                      |                |
|-------------------------------------|---------|---------------|-------------------------|------------|--------|------------|----------------------|----------------|
| Pay                                 | Name    | Reference Num | Return Type             | Tax Period | Status | Amount Due | Edit Payment         | Payment Advice |
| <input checked="" type="checkbox"/> | TE Test | 00            | Donation Normal Payment | 00000014   | UNPAID | R 200      | <a href="#">Edit</a> |                |

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☐ Select All Payments

|  |   |        |
|--|---|--------|
| Total amount of Payments:              | R | 200.00 |
| Total amount of Payments selected:     | R | 200.00 |
| Total amount of Payments not selected: | R | 0.00   |
| Total number of Payments selected:     |   | 1      |
| Total number of Payments:              |   | 1      |

[Make electronic payment](#)

[Manual Payments - Capture details of payments made outside of this system](#)


- Once you have selected the **"Make electronic payment"** button, the **"Payment Details"** screen will be displayed.

### Payment Initiation on eFiling

#### Payment Details

**Tip:** You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.  
**Note:** ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.

Account Name: [Select bank account](#)

Payment Request Date: 2020/11/09  Nov 2020  
Please use the format: yyyy/mm/dd

Payment Amount: R 200

Comments:

Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

[Pay Now](#) [Cancel](#)

#### Payment Summary


| Name         | Tax Reference Number | Due Date   | Tax Amount | Penalty Amount | Interest Amount | Amount Due      |
|--------------|----------------------|------------|------------|----------------|-----------------|-----------------|
| TE Test      | 00                   | 09/11/2020 | 200.00     | 0.00           | 0.00            | R 200.00        |
| <b>Total</b> |                      |            |            |                |                 | <b>R 200.00</b> |

- Select the **"Account Name"** and click the **"Pay Now"** button to proceed with the payment.

#### Payment Details

**Tip:** You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.  
**Note:** ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.

Account Name: [Select bank account](#)

Payment Request Date: 2020/11/09  Nov 2020  
Please use the format: yyyy/mm/dd

Payment Amount: R 200

Comments:

Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

[Pay Now](#) [Cancel](#)

- A message will be displayed to remind you to authorize the payment via your online banking profile. Click **“OK”** to proceed with the payment.

Note: To effect the payment, the payer who is the owner of the bank account must authorise the payment. The transaction will only take place when, in accordance with the bank rules, the payer has logged on to their banking product to authorise the payment. Please consult your bank regarding the cut-off times to effect eFiling payments to SARS timeously

OK

- A payment initiation confirmation will be displayed. Click **“Confirm”** to proceed or **“Cancel”** to be routed back to the Payment Details screen.

### Confirm Payment Initiation

**Summary of payment transaction details**

|                       |                  |
|-----------------------|------------------|
| Payment for:          | 1 item           |
| Amount:               | R 200.00         |
| Payment Request Date: | 2020/11/09       |
| Account Name:         | T E Tester       |
| Bank Name:            | Internet Banking |

Please note that by clicking on the “Confirm” button below, a payment instruction will be created and sent to your bank, which requires authorisation in order for the payment to be finalised.

Kindly logon to your banking product to authorise this payment in order to release the required funds to SARS.

Confirm Cancel

Please be aware that once a payment is submitted this instruction cannot be reversed

- A confirmation message will be displayed to indicate that the payment instruction have been submitted. Click **“OK”** to proceed.

You will pay SARS: R200.00  
From account: T E Tester  
On: 2020/11/09

Please be aware that once a payment is submitted this instruction cannot be reversed.

OK Cancel

## Cancellation of Payments

- If you wish to cancel a payment that has not been authorised on your internet banking, follow the below steps.
- Select the **“Awaiting Authorisation”** item under the Payments tab to view all payments that require authorisation on your internet banking to finalise the payment to SARS.

|                           |
|---------------------------|
| Payments                  |
| Payment Guide             |
| Pay Now                   |
| Payment History           |
| Bank Details Setup        |
| Awaiting Authorisation    |
| Request Admin Penalty SOA |

- The '**Awaiting Authorisation**' page will allow the user to search or filter for the payments according to following fields:
  - Taxpayer Name;
    - If you enter a specific Taxpayer Name in the "Taxpayer Name" field, the Awaiting Authorisation page will display all payments related to the captured Taxpayer name when "Select All" has been selected from the Taxpayer drop down list;
    - If a specific Taxpayer has been selected from the Taxpayer drop down list, the "Taxpayer Name" field will be disabled and the selected taxpayer name at the top will be populated into this field.
  - Tax Product;
    - If the user selects a specific product from the Tax Product drop down list, the payment history page will display all payments for all the taxpayers related to the selected Tax Product.
  - Tax Reference Number;
  - Payment Reference Number;
  - Payment Status;
  - Date From
  - Date To

### Awaiting Authorisation

For more accurate results, please supply a Tax number or a Payment reference number.

Taxpayer Name

E

Tax Product

All Products

Payment Reference Number

Date From

2020/11/01

Tax Reference Number

Payment Status

Awaiting Authorisation

Date To

2021/03/11

Clear

Search

- If no payments have been made, the results section on the screen will be blank. A warning message will be displayed to indicate that no records exist for the search criteria. Click 'OK' on the message to proceed.

| Taxpayer Name                 | Tax Reference Number | Payment Reference Number | Tax Product | Created On Date | Tax Period | Amount | Payment Status | Payment Details |
|-------------------------------|----------------------|--------------------------|-------------|-----------------|------------|--------|----------------|-----------------|
| Items per page: 10 0 of 0 < > |                      |                          |             |                 |            |        |                |                 |

- If you have made payments, the results section will display the payment(s).

| Taxpayer Name                     | Tax Reference Number | Payment Reference Number | Tax Product                 | Created On Date | Tax Period | Amount | Payment Status         | Payment Details      |
|-----------------------------------|----------------------|--------------------------|-----------------------------|-----------------|------------|--------|------------------------|----------------------|
| M                                 | 0                    | 00                       | Income Tax Advanced Payment | 2021            | N/A        | 2.55   | Awaiting Authorisation | <a href="#">View</a> |
| Items per page: 10 1 - 1 of 1 < > |                      |                          |                             |                 |            |        |                        |                      |

- Select the 'View' button and the 'Payment Details' screen will be displayed.

### Payment Details

**From:** E

**Description:** FNB Electronic Banking Payment to SARS

**Status:** FNB Electronic Banking Payment Awaiting Authorisation

| Payment Information    |                      | Bank Information |  |
|------------------------|----------------------|------------------|--|
| Payment Method:        | FNB BANKit EFT       | Bank Account:    | FNB  |
| Entry Date:            | 19 Feb 2021 14:55:31 | Bank:            | FNB - CAMS, Online Banking, Internet Banking |
| Payment Request Date:  | 19 Feb 2021          | Branch Name:     |  |
| Actual Payment Date:   |                      | Branch Code:     |  |
| Your Reference Number: | SARSEFLNG 002        | Account Number:  |  |
| SARS Bank Reference:   | 002                  |                  |  |

| Description      | Tax Amount  | Penalty     | Interest    | Total Paid  |
|------------------|-------------|-------------|-------------|-------------|
| IT ADV (0 : N/A) | 2.55        | 0.00        | 0.00        | 2.55        |
| <b>Total</b>     | <b>2.55</b> | <b>0.00</b> | <b>0.00</b> | <b>2.55</b> |

Comments:

[Cancel Payment](#) [Print Confirmation](#)

- To cancel the payment, click the 'Cancel Payment' button. A confirmation message will be displayed. Click 'OK' to confirm the cancellation of the payment.

Are you sure you want to cancel this payment?

[OK](#) [Cancel](#)

- Once the payment has been cancelled, a message will be displayed to indicate that the payment has been cancelled successfully.

## Payment Cancellation Result

### Cancel Payment

---

The Payment request has been cancelled successfully.

Return to payments

- The cancelled payment will be moved to Payments History and the status will be indicated as '**Cancelled**'.

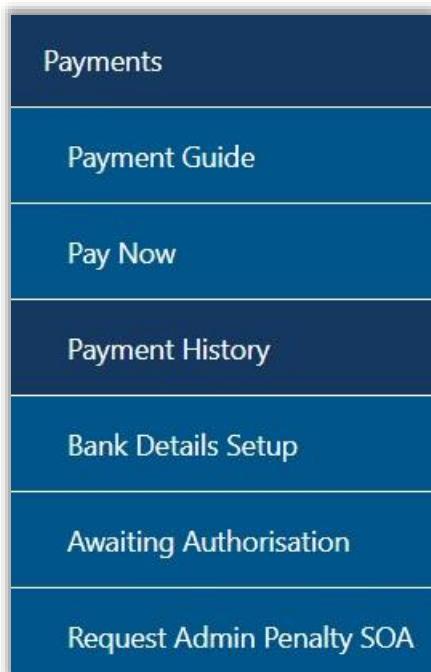
| Taxpayer Name | Tax Reference Number | Payment Reference Number | Tax Product                 | Created On Date | Actual Payment Date | Tax Period | Amount | Payment Status | Payment Details      |
|---------------|----------------------|--------------------------|-----------------------------|-----------------|---------------------|------------|--------|----------------|----------------------|
| T             | 0                    | 00                       | Income Tax Advanced Payment | 2021-03-11      | 2021-03-11          | N/A        | 2.00   | Cancelled      | <a href="#">View</a> |

Items per page: 10 1 - 1 of 1 < >

## Payment History

- The Payment History page will allow the user to search or filter for the payments according to following fields:
  - Taxpayer Name;
    - If you enter a specific Taxpayer Name in the "Taxpayer Name" field, the Payment History page will display all payments related to the captured Taxpayer name when "Select All" has been selected from the Taxpayer Drop Down List;
    - If a specific Taxpayer has been selected from the Taxpayer drop down list, the Taxpayer Name field will be disabled and the selected taxpayer name at the top will be populated into this field.
  - Tax Reference Number;
  - Payment Reference Number;
  - Tax Product;
    - If the user selects a specific product from the Tax Product drop down list, the payment history page will display all payments for all the taxpayers related to the selected Tax Product;
  - Payment Status;
  - Payment Created Date From
  - Payment Created Date To
  - Payment Date - is the date that the payment was approved on your bank product as per your bank account.
- Select the "**Payment History**" item under the Payments tab to view all payments made to SARS via eFiling.





- The “**Payment History**” search screen will be displayed. Complete all relevant fields to search for payments made to SARS.

- On the payment history screen, the “Date From” field will be defaulted to 3 days prior to the selected Payment Date and the “Date To” field will be defaulted to 3 days post the selected Payment Date (this will be inclusive of weekends).

**Note:** The Selection of payment “Date From” and “Date To” range must be limited to 6 months to avoid a delay in obtaining the results.

- If no payments have been made, the results section on the screen will be blank.

- If you have made payments, the results section will display the payment(s). Below are examples of the different payment statuses displayed on the payment history screen.

- **Manually Paid** – this payment was made outside of eFiling and recorded on eFiling.

| Taxpayer Name | Tax Reference Number | eFiling PRN | Tax Product              | Created On Date | Payment Date | Tax Period | Amount | Payment Status | Payment Details      |
|---------------|----------------------|-------------|--------------------------|-----------------|--------------|------------|--------|----------------|----------------------|
| PAPER         | 4                    | 4           | VC2020082 VAT201 Payment | 2020-11-10      | N/A          | 202008     | 30.43  | Manually Paid  | <a href="#">View</a> |

Items per page: 10 1 - 1 of 1

- **Awaiting Authorisation** – this payment must be finalised on your internet banking profile and is awaiting authorisation.

| Taxpayer Name | Tax Reference Number | eFiling PRN | Tax Product              | Created On Date | Payment Date | Tax Period | Amount  | Payment Status         | Payment Details      |
|---------------|----------------------|-------------|--------------------------|-----------------|--------------|------------|---------|------------------------|----------------------|
| Super         | 4                    | 4           | VC2019124 VAT201 Payment | 2020-11-09      | N/A          | 201912     | 1000.00 | Awaiting Authorisation | <a href="#">View</a> |

- **In-progress** – the payment is pending;
- **Rejected** – the payment was rejected;
- **Failed** – the payment failed;
- **Approved** – the payment was successful;
- **Reversed** - the payment was reversed; and
- **Cancelled** – the payment was cancelled.

| Taxpayer Name | Tax Reference Number | eFiling PRN | Tax Product                 | Created On Date | Payment Date | Tax Period | Amount | Payment Status | Payment Details      |
|---------------|----------------------|-------------|-----------------------------|-----------------|--------------|------------|--------|----------------|----------------------|
| E             | 000                  |             | Income Tax Advanced Payment | 2020-11-04      | 2020-11-04   | N/A        | 41.00  | Rejected       | <a href="#">View</a> |
| E             | 000                  |             | Income Tax Advanced Payment | 2020-11-04      | N/A          | N/A        | 40.08  | In Process     | <a href="#">View</a> |
| E             | 000                  |             | Income Tax Advanced Payment | 2020-11-04      | 2020-11-04   | N/A        | 40.07  | Approved       | <a href="#">View</a> |
| E             | 000                  |             | Income Tax Advanced Payment | 2020-11-04      | 2020-11-08   | N/A        | 40.05  | Failed         | <a href="#">View</a> |
| E             | 000                  |             | Income Tax Advanced Payment | 2020-11-04      | 2020-11-04   | N/A        | -41.00 | Reversed       | <a href="#">View</a> |

- For further assistance with SARS Payments, refer to the “**SARS Payment Rules**” available on the SARS website [www.sars.gov.za](http://www.sars.gov.za)
- For more information go to the SARS website [www.sars.gov.za](http://www.sars.gov.za), call the SARS Contact Centre on 0800 00 7277 or make an appointment on the SARS website, SARS MobiApp to visit your nearest SARS Branch.

## 9 CROSS REFERENCES

| DOCUMENT #      | DOCUMENT TITLE  | APPLICABILITY |
|-----------------|---|---------------|
| GEN-REG-01-G04  | How to complete the Registration Amendments and Verification form (RAV01)                     | All           |
| GEN-GEN-41-G01  | Change of Banking Details – External Guide  | All           |
| IT-AE-36-G05    | Comprehensive guide to the ITR12  | All           |
| GEN-ELEC-18-G01 | How to Register for eFiling and Manage Your User Profile - External Guide                     | All           |
| GEN-PEN-05-G02  | How to submit a Dispute for Income Tax via eFiling - External Guide                           | All           |
| IT-GEN-06-G01   | Guide to the Individual Income Tax Return for Deceased and Insolvent Estates - External Guide | All           |
|                 | Tax Guide on the Deduction of Medical Expenses  | All           |
| GEN-PAYM-01-G01 | SARS Payment Rules  | All           |

## 10 DEFINITIONS AND ACRONYMS

|                                |  |
|--------------------------------|--|
| <b>4TH Schedule</b>            | Fourth Schedule to the Income Tax Act No.58 of 1962  |
| <b>Commissioner</b>            | Commissioner for the South African Revenue Services  |
| <b>Connected Person</b>        | As described by s1 of the Income Tax Act in relation to any person, means spouse or anybody related to him or his spouse within the third degree of consanguinity, or any spouse of anybody so related, and for the purpose determining the relationship between any child referred to in the definition of “child” in this section and any other person, such child shall be deemed to be related to its adoptive parent within the first degree consanguinity. |
| <b>HTML</b>                    | HyperText Markup Language  |
| <b>ID No</b>                   | Identity Number  |
| <b>ITA34</b>                   | Income Tax Notice of Assessment  |
| <b>ITR-DD</b>                  | Confirmation of Diagnosis of Disability  |
| <b>ITSA</b>                    | Income Tax Statement of Account  |
| <b>OTP</b>                     | One Time Pin   |
| <b>PAYE</b>                    | Pay-As-You-Earn  |
| <b>RFC</b>                     | Request for Correction   |
| <b>Representative Taxpayer</b> | Means a person who is responsible for paying the tax liability of another person as an agent, other than as a withholding agent, and includes a person who:<br>a) is a representative taxpayer in terms of the Income Tax Act;<br>b) is a representative employer in terms of the Fourth Schedule to the Income Tax Act; or<br>c) is a representative vendor in terms of section 46 of the Value-Added Tax Act   |
| <b>SARS</b>                    | South African Revenue Service  |
| <b>SDL</b>                     | Skill Development Levy as referred to in Section 3 of the Skills Development Levies Act, No. 9 of 1999   |
| <b>SMS</b>                     | Short Message Service  |
| <b>TAAct</b>                   | Tax Administration Act   |
| <b>Tax Practitioner</b>        | A natural person who provides tax advice or completes or assist in completing a return for consideration and is registered at SARS as a tax practitioner.  |

|            |  |
|------------|--|
|            | <p>The following persons are however excluded from the requirement to register as a tax practitioner:</p> <ul style="list-style-type: none"> <li>• Persons who provide advice or complete or assist in completing of a return for no consideration to that person or his/her employer or a connected person in relation to that person or employer.</li> <li>• Persons who provide advice or assist clients during or in anticipation of litigation in which the Commissioner is a party or complainant;</li> <li>• Persons who provide advice which is incidental to the provisions of goods or other services</li> <li>• Employees who provide advice or complete documents of their employers or a connected person in relation to that employer; and</li> <li>Employees who provide advice or complete documents while under the supervision of a registered tax practitioner</li> </ul> |
| <b>UIF</b> | Unemployment Insurance Fund as referred to in Section 4 of the Unemployment Contributions Act, No. 4 of 2002   |
| <b>USP</b> | Understatement Penalty   |
| <b>VDP</b> | Voluntary Disclosure Programme   |

## DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

### For more information about the contents of this publication you may:

- Visit the SARS website at [www.sars.gov.za](http://www.sars.gov.za)
- Visit your nearest SARS branch
- Contact your own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277)
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).