EXTERNAL GUIDE

GUIDE TO THE TAX DIRECTIVE FUNCTIONALITY ON EFILING

At Your Service

REVISION HISTORY TABLE

Date	Version	Description
26-10-2020	0	Guide for Tax Directive functionality on eFiling.
26-04-2021	1	Guide updated with the Tax Directive functionality to request previous years tax directives.

TABLE OF CONTENTS

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 designed to assist Fund Administrators / Long-term Insurers / Employers / Tax Practitioners and/or Individuals with the Tax Directive administrative functions on eFiling:
  - To activate the Tax Directive function;
  - Set applicable rights for the user(s) of eFiling;
  - To assist with the completion and submission of the IRP3(b) and IRP3(c) tax directives forms, by Organisations, Tax Practitioners and/or Individual taxpayers, and to ensure that they are successful;
  - Provide guidance with the uploading and submission of supporting documents; and
  - Any other relevant functions on eFiling.

2 INTRODUCTION

- The purpose of a tax directive is to enable SARS to instruct an Employer, Fund Administrator or Insurer on how to deduct employees' tax from certain lump sums payable to a taxpayer or member.

- Employers, Fund Administrators and Insurers can request a tax directive from SARS via the following channels:
  - eFiling – Employers and Fund Administrators who have an organisation profile can log in and request a directive online.
  - Register as an Interface agent. (Refer to the Tax Directive Interface specification)

- Tax calculations, according to the tax directive, should be regarded merely as an estimate according to the information on the SARS tax directive system. Some Employees may find that they still have to pay in substantial amounts or that a credit may be due to them once the final liability is determined on assessment. On assessment the final tax liability will be determine according to the date of accrual on the tax directives submitted.

- The Employer / Fund Administrator / Insurer must ensure that the correct application form is used, according to the reason for the exit from the fund / Employer's service and the nature of the amount payable to the Employee / member of the fund.

3 WHO MUST COMPLETE AND SUBMIT A TAX DIRECTIVE APPLICATION FORM?

- Employers (including an Administrator of a pension fund, pension preservation fund, provident fund, provident preservation fund, retirement annuity fund defined in section 1(1) and Long-term Insurers) are required in terms of paragraph 9(3) of the Fourth Schedule to the Income Tax Act No.58 of 1962, as amended ('the Act') to apply for a tax directive in respect of any lump sum benefit payable.

- An Employer, Fund Administrator or a Long-term Insurer must submit a tax directive application form irrespective of the amount payable.

- This guide will assist Organisations, Tax Practitioners (on behalf of individual clients) and Individuals to complete and submit a Tax Directive application form (**excluding** lump sum tax directive application form) via eFiling.

- On the **Individual** eFiling Portfolio, the following **IRP3 Employer** application forms will be available:
  - **IRP 3(b)** – Employees' tax to be deducted at a fixed percentage (e.g. commission agents / personal service company / personal service trust).
  - **IRP 3(c)** – Employees' tax to be deducted at a fixed amount (e.g. Paragraph 11 of the 4th Schedule (hardship) / assessed loss carried forward).

- On the **Tax Practitioner** eFiling Portfolio, the following **IRP3 Employer** application forms will be available:
  - **IRP 3(b)** – Employees' tax to be deducted at a fixed percentage (e.g. commission agents / personal service company / personal service trust).
  - **IRP 3(c)** – Employees' tax to be deducted at a fixed amount (e.g. Paragraph 11 of the 4th Schedule (hardship) / assessed loss carried forward).
  - **IRP 3(f)** - Doubtful Debts 11(j)(1)(2)
  - **IRP 3(q)** – Foreign Tax Credit under paragraph of 10 of the 4th Schedule of Income Tax Act

- On the **Organisation** eFiling Portolio, the following applications will be available:
  - **Directives Form**:
    - **Form A&D** – Lump sums paid by pension, pension preservation fund, provident or provident preservation fund. (e.g. death before retirement / retirement due to ill health / retirement / provident fund – deemed retirement).
    - **Form B** – Lump sums paid by pension or provident fund (e.g. resignation / withdrawal / winding up / transfer / Section 1, Paragraph (eA) of the definition of gross income transfer or payment / future surplus / unclaimed benefit / divorce – transfer, divorce – non-member spouse / divorce – member spouse / housing loan / involuntary termination of employment (retrenchment) including withdrawals from a pension preservation or provident preservation fund).
    - **Form C** – Lump sums paid by a RAF to a member (e.g. death before retirement / retirement due to ill health / retirement / transfer from one RAF to another / discontinued contributions / future surplus / divorce – transfer, divorce – non-member spouse / divorce – member spouse / emigration withdrawal / visa expiry).
    - **Form E** – Lump sums paid after retirement by an insurer or a fund (e.g. Death Member / Former Member after Retirement, Par. (c) Living Annuity Commutation, Death - Next Generation Annuitant, Next Generation Annuitant Commutation and Transfer of an annuity to another insurer).
  - **IRP3 Employer Form:**
    - **IRP3(a) –** Gratuities paid by employer (e.g. death / retirement / retirement due to ill health / retrenchment / other – to supply reason for payment).
    - **IRP 3(b)** – Employees' tax to be deducted at a fixed percentage (e.g. commission agents / personal service company / personal service trust).
    - **IRP 3(c)** – Employees' tax to be deducted at a fixed amount (e.g. Paragraph 11 of the 4th Schedule (hardship) / assessed loss carried forward).
    - **IRP3(s)** – Employees' tax to be deducted on any amount to be included under section 8A or 8C of the Income Tax Act.
    - **IRP 3(f)** - Doubtful Debts 11(j)(1)(2)
    - **IRP 3(q)** – Foreign Tax Credit under paragraph of 10 of the 4th Schedule of Income Tax Act
  - **Recognition Of Transfer Forms:**
    - **ROT01** – Recognition of transfer between two funds before retirement must be used where a benefit was transferred to another approved fund.

- **ROT02** – Recognition of GN18 purchase of a member / beneficiary owned pension / annuity from an insurer must be used to acknowledge the purchase of annuities.
- **Cancel ROT** – Request to cancel existing Recognition of Transfer

- **Directive Cancellation Request**
  - Cancel Directive – Request to cancel exiting directive.

- For more information on the completion of lump sum tax directive application forms, refer to the following external guides on the SARS website:
  - Guide to complete Tax Directive Application forms;
  - Completion Guide for IRP3(a) and IRP3(s) Forms; and
  - Guide to complete, submit and cancel a Recognition of Transfer Form.

NOTE: Only Fund Administrators of a pension fund, pension preservation fund, provident fund, provident preservation fund, retirement annuity fund defined in section 1(1) of the Act and Long-term Insurers can complete the tax directive application forms applicable to lump sum benefits. A member of a fund / the member's tax representative / a Tax Practitioner / Financial Advisor **cannot** complete and submit a tax directive application form for lump sums payable by a Fund Administrator or Long-term Insurer.

4 HOW TO OBTAIN A TAX DIRECTIVE APPLICATION FORM?

- The tax directive application forms can be obtained through any of the following channels:
  - **eFiling**:
    - If your organisation is not registered as an eFiler, please log on to www.sars.gov.za to register and refer to the guide: 'How to Register, Manage Users and Change User Password on eFiling'.
  - **Electronically** (via an Interface Agent or eFiling)
    - Fund Administrators or Long-term Insurers can be registered as an Interface Agent or use established Interface Agents to capture the tax directive application forms online.
      - The interface specification IBIR-006 and the INF001 form, to register to obtain access to the SARS Interface, are available on the SARS website.
      - For the following documents, no supporting documents are required:
        - Form A&D, Form B, Form C, Form E;
        - IRP3(a) and IRP3(s);
        - Part B of the ROT01 and ROT02.

5 HOW TO SUBMIT A TAX DIRECTIVE APPLICATION FORM?

- **NOTE**: It is recommended that the Fund Administrator or Long-term Insurer makes use of either eFiling or the electronic submission of tax directive application form/s through the Interface agencies to obtain a tax directive.

- A completed tax directive application form can be submitted through any of the following channels:
  - **Electronically**: Through an Interface Agent.
  - **eFiling**: Employer / Fund Administrators / Long-term Insurers registered on eFiling can complete the forms online and obtain the finalised tax directive online.

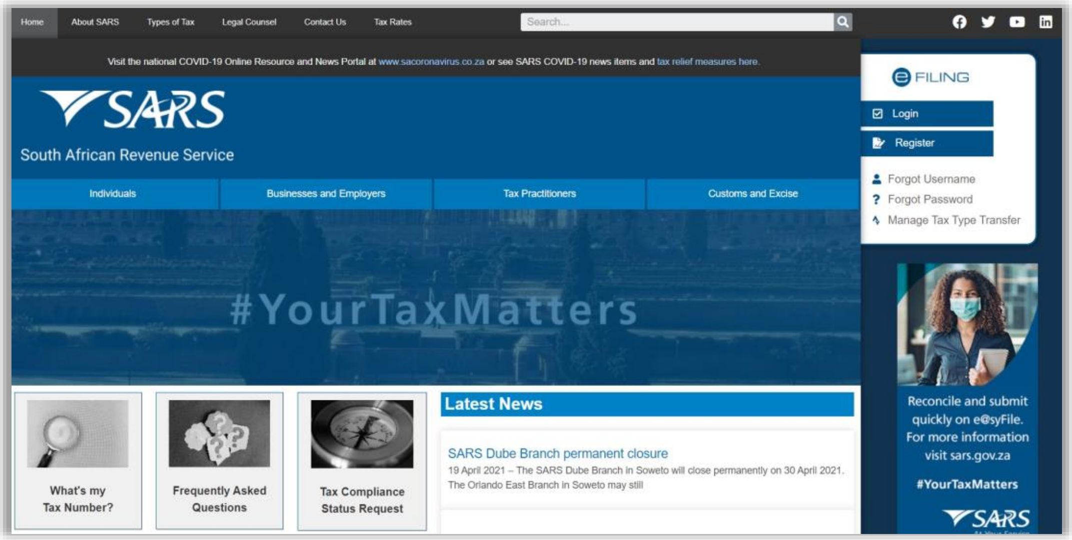
- The Fund Administrators / Long-term Insurers can submit tax directive applications, that requires supporting documents, only through eFiling, for example tax directives for non-residents that require the certificate of residence, 'Visa expiry', etc.

6 REGISTRATION OF EFILING

- 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.

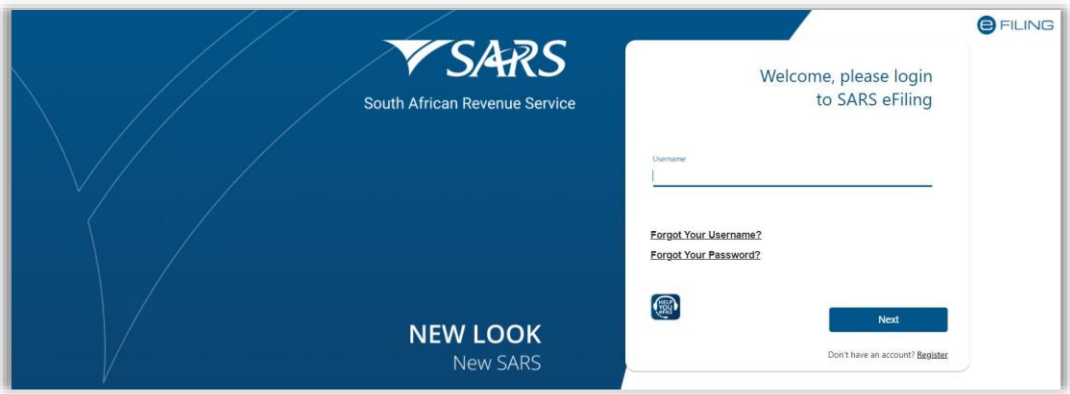
6.1 NEW EFILING USERS

- Navigate to the SARS website www.sars.gov.za and the following screen will be displayed.

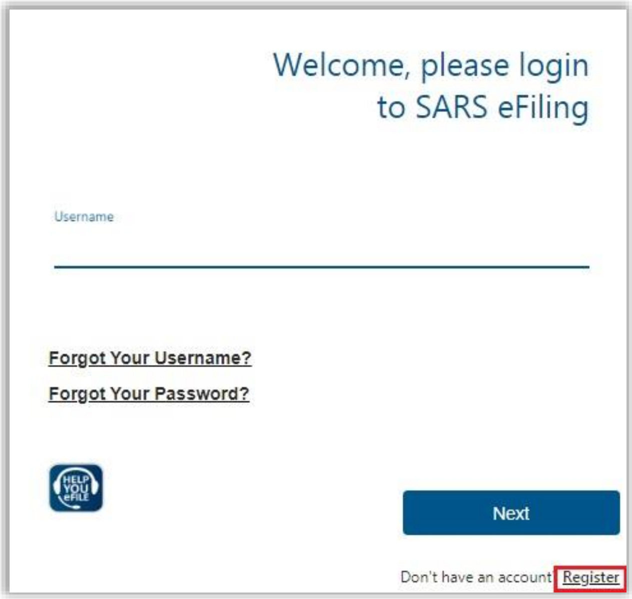


- Click the eFiling Tab and the '**Register Now**' button.

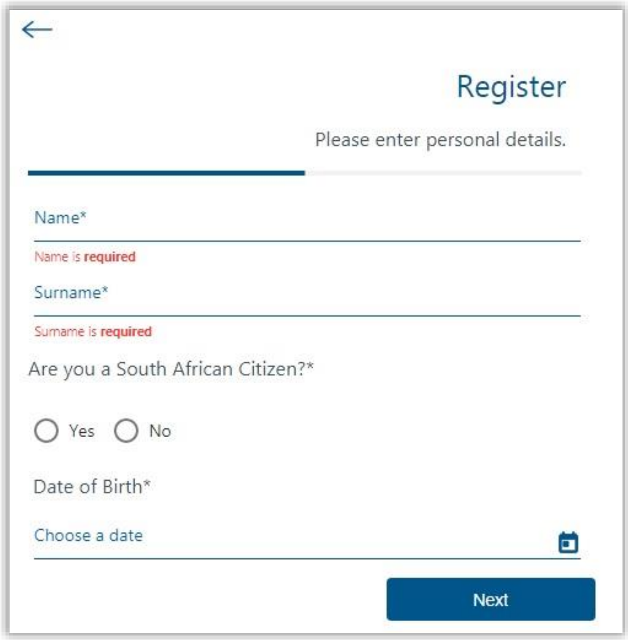
- Alternatively, click the '**Login**' button and the Login screen will be displayed.



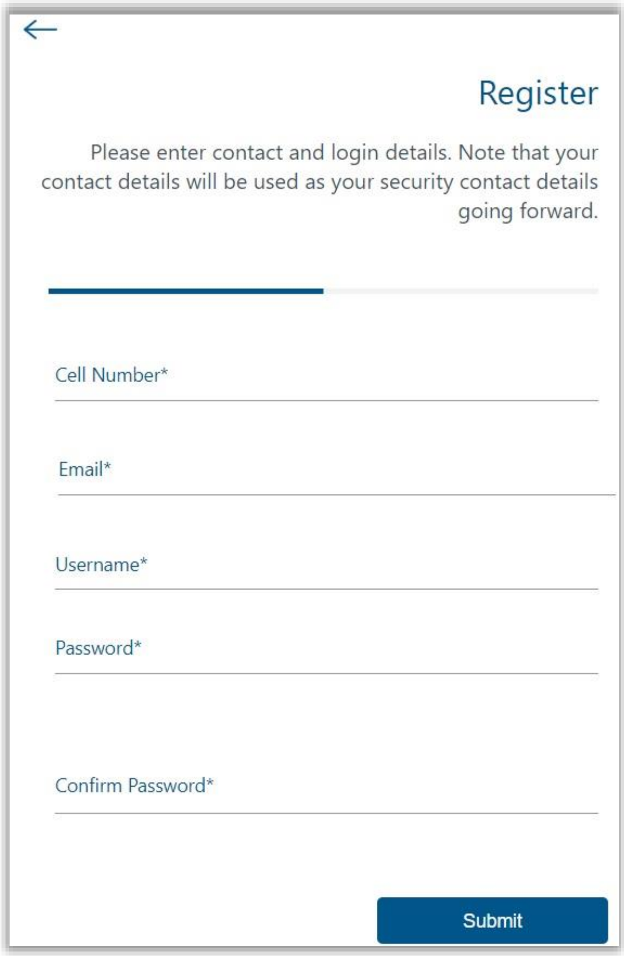
- If you are not registered, click the '**Register**' hyperlink at the bottom of the screen.



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



- Enter contact details (Cell number and Email address), Username, Password and Confirm Password. Click '**Submit**' to proceed.



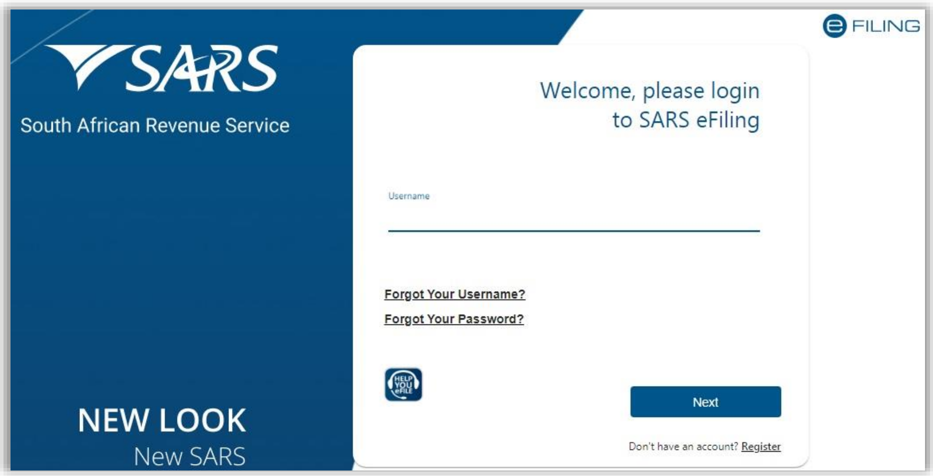
- Upon successful registration, proceed to login to eFiling.
- For further assistance with eFiling registration or profile management, refer to the '***How to register for eFiling and manage your user profile***' available on the SARS website www.sars.gov.za

6.2 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 and click '**Login**'.

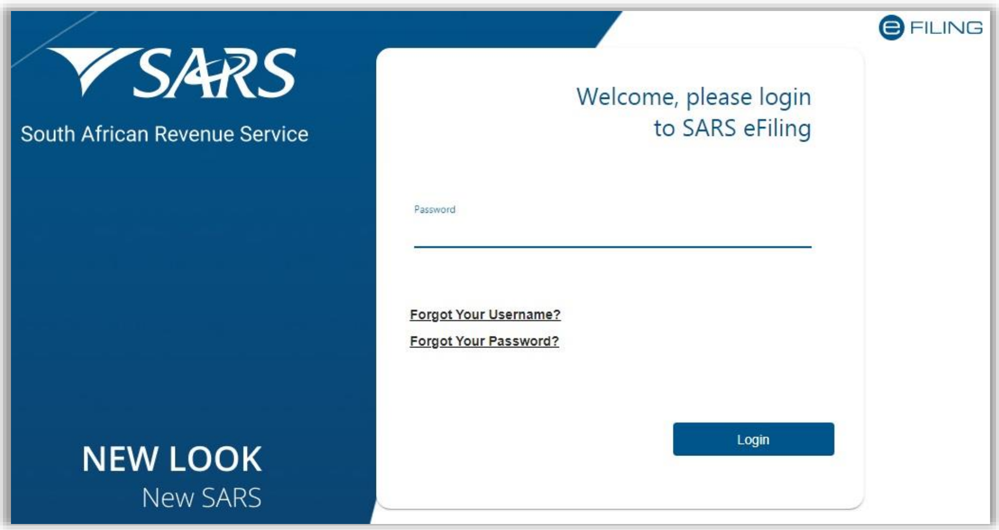
- Enter your '**Username**' and click the '**Next**' button to continue.



- If you have forgotten your Username and / or Password, click on the '**Forgot Your Username?**' or '**Forgot Your Password?**' hyperlinks.

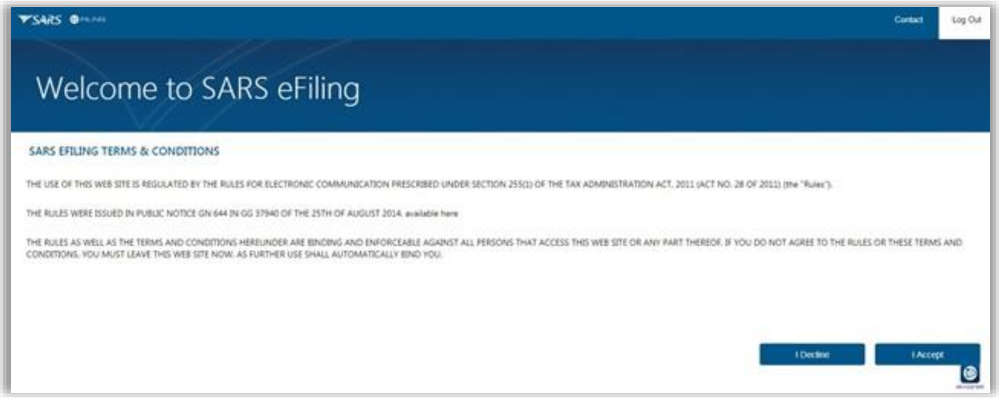
- If the username entered is incorrect, the following error message will be displayed.

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



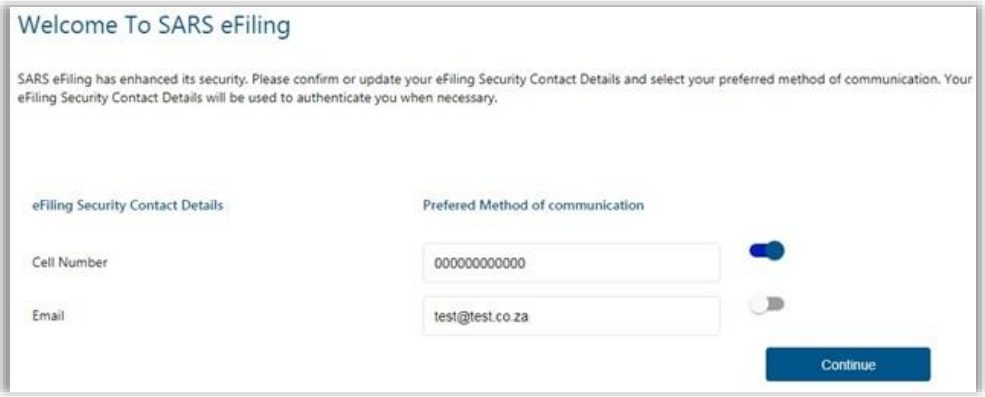
- **Note: If the login and password details are incorrect, an error message will be displayed on the screen for the user.**

- 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.



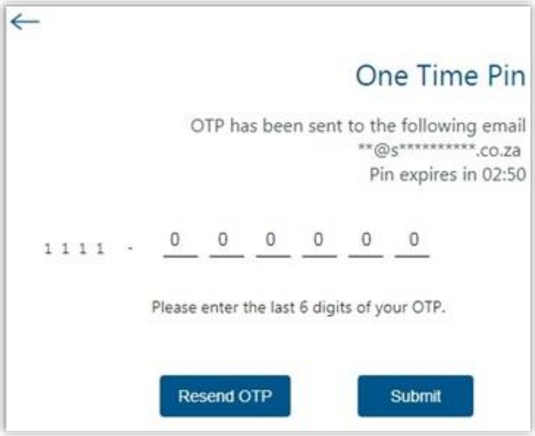
- Each eFiler must confirm or update his / her eFiling Security Contact Details of either cell number or email address, which will be used to authenticate the eFiling user.

- 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.

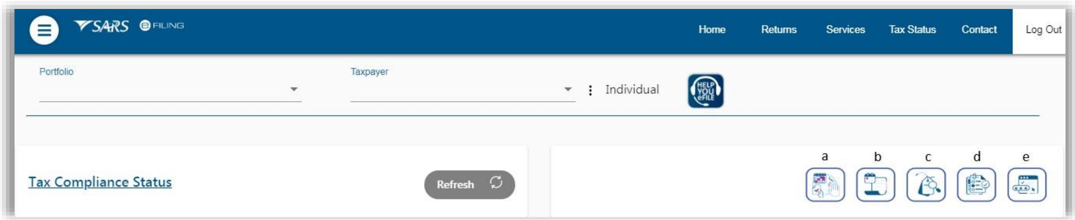
7 EFILING PORTFOLIOS

- A registered eFiler can act in different 'roles' on eFiling (e.g. Tax Administrator). These **'roles'** are referred to as **Portfolio Types**. For example:
  - **Individual** – a person acting as himself / herself to administer his / her own individual taxes
  - **Tax Practitioner** – a person registered with SARS and a Recognised Controlling Body (RCB) and has a signed Power of Attorney to act on behalf of another taxpayer.
  - **Organisation** – a representative of a tax paying entity acting either as the representative taxpayer (e.g. Public Officer, Executor of an estate, Fund Administrator, etc.) or an appointed representative with a signed Power of Attorney in place.

- eFilers with a Tax Practitioner and Organisation portfolio type can:
  - **Activate multiple taxpayers against that portfolio type**
  - **Group taxpayers under the same portfolio type**
  - **Specify** a descriptive name for each group (for ease of reference).

- If you registered for different portfolio types prior to 1 July 2019, you would have accessed the abovementioned portfolios by using a unique username and password for each. As from 1 July 2019, you will only use one username and password (referred to as the primary login) to login to eFiling. You can then choose the portfolio that you want to access.

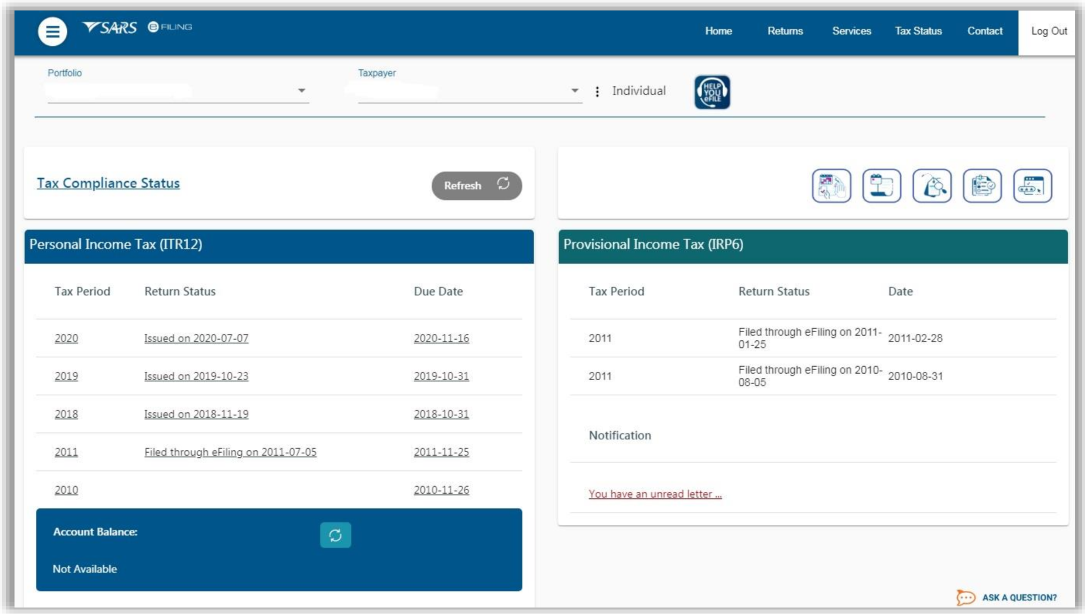
- The eFiling Dashboard screen was enhanced to assist taxpayers in navigation to the following services:
  a. Online Booking – this option will route you to the SARS Online Booking link to schedule an appointment with SARS.
  b. Statement of Account (only available on individual portfolio)
  c. My Compliance Status
  d. SARS Registered Details
  e. Notice of Registration



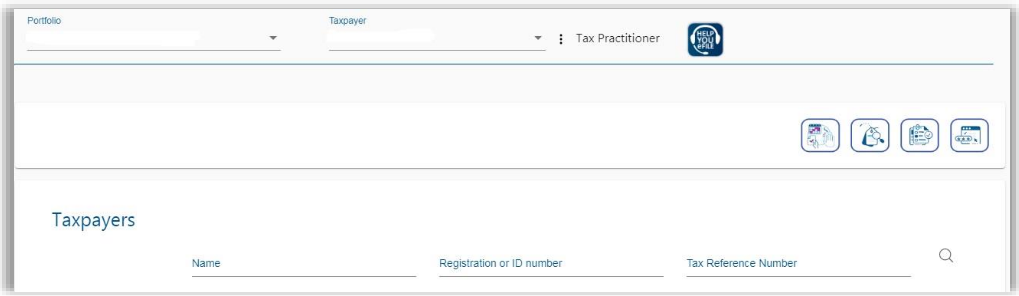
- By clicking on each tab, you will be navigated to the specific function on eFiling.

- Below are examples of the different eFiling Dashboard screens for Individual, Tax Practitioner and Organisation.

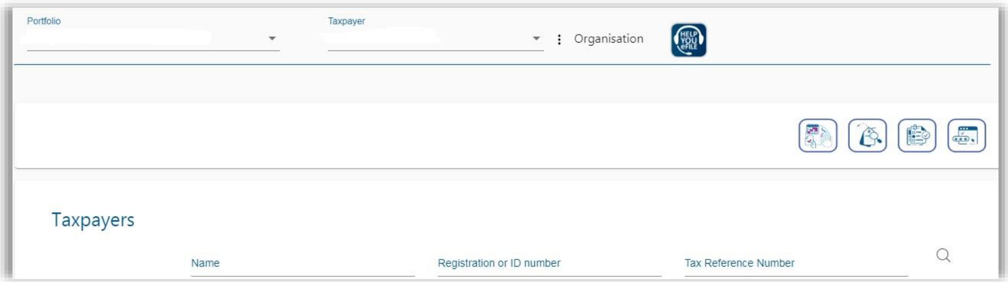
Individual:



Tax Practitioner:



Organisation:



- 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.

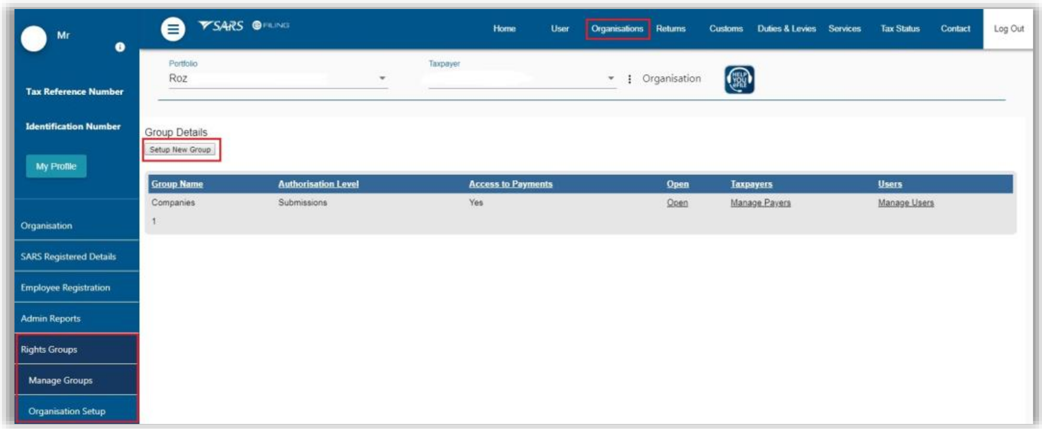
8 RIGHTS GROUP FUNCTIONALITY ON EFILING

- The following section of the guide deals with configuring of new groups, assigning taxpayers and users, already on your portfolio, to a group, access rights to groups.

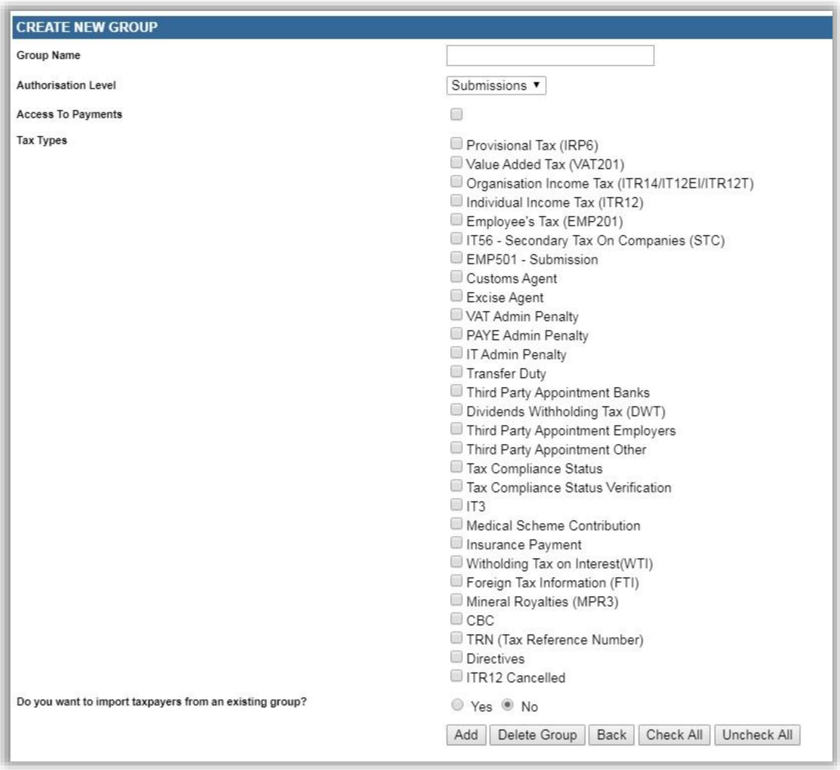
- In addition to the above, this section will also deal with how to activate the Tax Directive functionality on eFiling. You must ensure that the correct rights and authorisation levels have been allocated to users on your portfoilio in order to successfully utilise the Tax Directive functionality.

8.1 HOW TO CREATE A NEW GROUP

- In order to create a new group:
  - Select '**Organisation**' from the menu on the top
  - Select '**Organisation**' again from menu on the left
  - Click on '**Rights Group**' from menu on the left (scroll down if required).
  - Click on '**Manage Groups**' from menu on the left.
  - The '**Group Details**' screen will display.

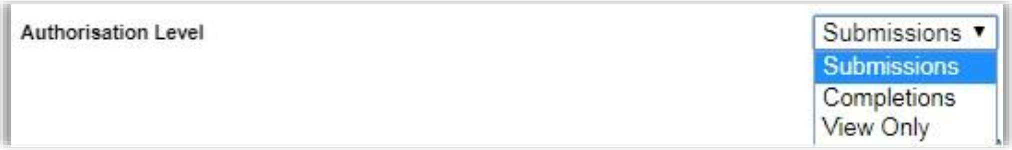


- Click on '**Setup New Group**' button and the '**Create new Group**' page will be displayed.

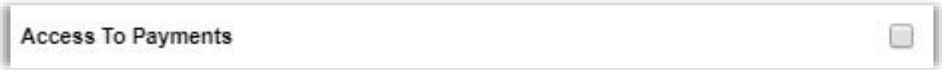


- Complete the '**Group Name**'.

- Select the applicable '**Authorisation Level**':
  - **View Only**: This will allow you to only have **view** access
  - **Completions**: You will only be able to **view** and **complete** forms or applications
  - **Submissions**: You will be allowed to **view, complete and submit** tax directive applications.



- Indicate if the group will have '**Access to Payments**', by selecting the tick box.
  - The tick box must be selected if the users in the group must pay the IT88L (stop-order) amounts and /or the PAYE on the tax directive over to SARS via eFiling.



- Select the applicable tax types to be activated. Here you will select '**Directives**'.

- If you wish to import taxpayers (already part of your portfolio) from an existing group, select the '**Yes**' indicator. If not, ensure that the indicator is '**No**'. Select the '**Add**' button to complete the creation of the new group.
  - If the taxpayer / user is not part of your portfolio refer to paragraph 13 '*Manage users on an Organisation or Tax Practitioner portfolio'* in the external guide '***How to register for eFiling and manage your user profile***"

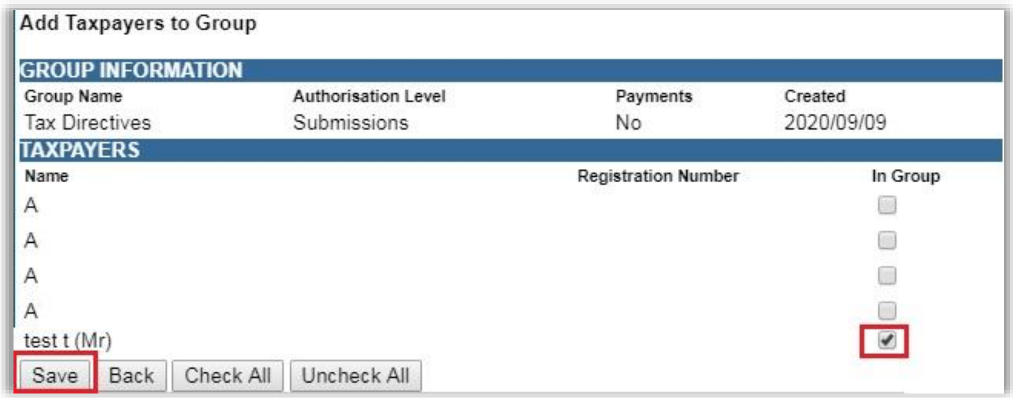
- The new group will be listed on the Group Details page.

- To view the details of the group, click the '**Open**' link and the '**Update Group Details**' screen will be displayed.

8.2 ASSIGNING TAXPAYERS TO THE GROUP

- Click on the '**Manage Payers**' hyperlink and a list of the current taxpayers will be listed.

- Select the taxpayers that you wish to add to the new group and click the '**Save**' button to continue.



- You will receive a confirmation message, select '**OK**' to proceed to add the taxpayer to the group or '**Cancel**' to return to the list of taxpayers to add to the group.

- You will receive a successful message upon confirmation.

8.3 ASSIGNING USERS TO THE GROUP

- If you select the '**Manage Users**' hyperlink, you will be able to allocate users (already part of your portfolio) to the new group that you have created.

- Select the applicable user and drag this person into the grey box.

- Click on the '**Save**' button to complete.

- Click the '**OK**' button to proceed to add the user to the group or '**Cancel**' to view the unallocated user screen.

- A confirmation message will be displayed after the user have been successfully.

- Select '**Switch to Grid view**' and the list of users will be displayed to add to groups as explained above. If you select '**Switch to Drag and Drop View**' the screen will be as the original displayed screen.

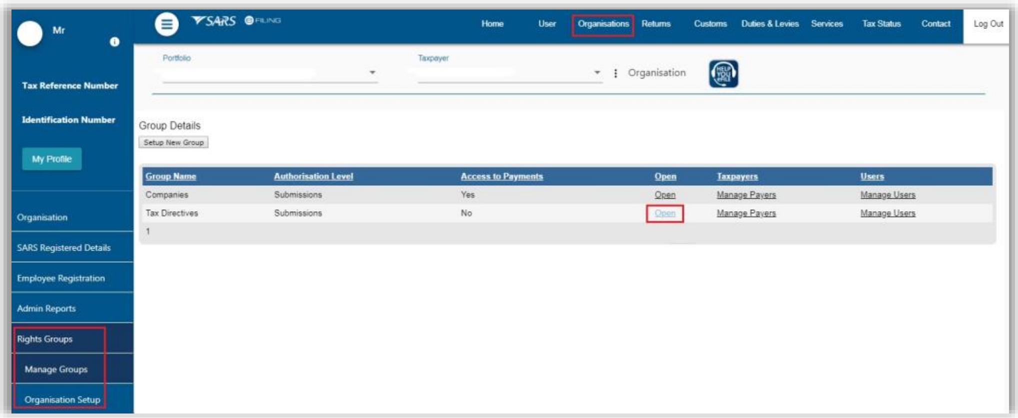
- Tick the checkbox next to the user and click on the '**Save**' button to link the users to the group.

8.4 ACTIVATION OF TAX DIRECTIVE FUNCTIONALITY FOR AN EXISTING GROUP

- In order to activate the tax type functions and services on eFiling (e.g. Tax Directives, Tax Compliance Status, etc) you must ensure that the correct rights and authorisation levels have been allocated.to users on your portfoilio.

- To activate the tax type functions and services:

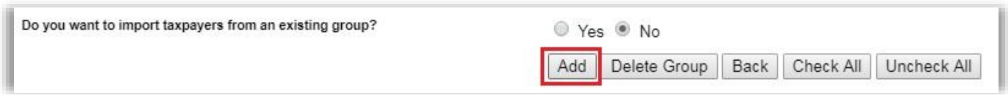
    - Select '**Organisation**' from the menu on the top
    - Select '**Organisation**' again from menu on the left
    - Click on '**Rights Group**'
    - Click on '**Manage Groups**'
    - The '**Group Details**' screen will display.



- Click on the '**Open**' hyperlink on the Group you want to activate the Tax Directive functionality for:

    - Insert/edit the '**Group Name**' where applicable
    - Ensure the correct '**Authorisation Level**' is selected:
        - **View Only**: This will allow you to only have view access,
        - **Completions**: You will only be able to view and complete forms or applications,
        - **Submissions**: You will be allowed to view, complete and submit tax directive applications.
    - Select the '**Tax Directive**' tax type to be activated.
    - Click '**Update**' to activate the specific tax type functionality required. You also have the option to '**Delete Group**'.

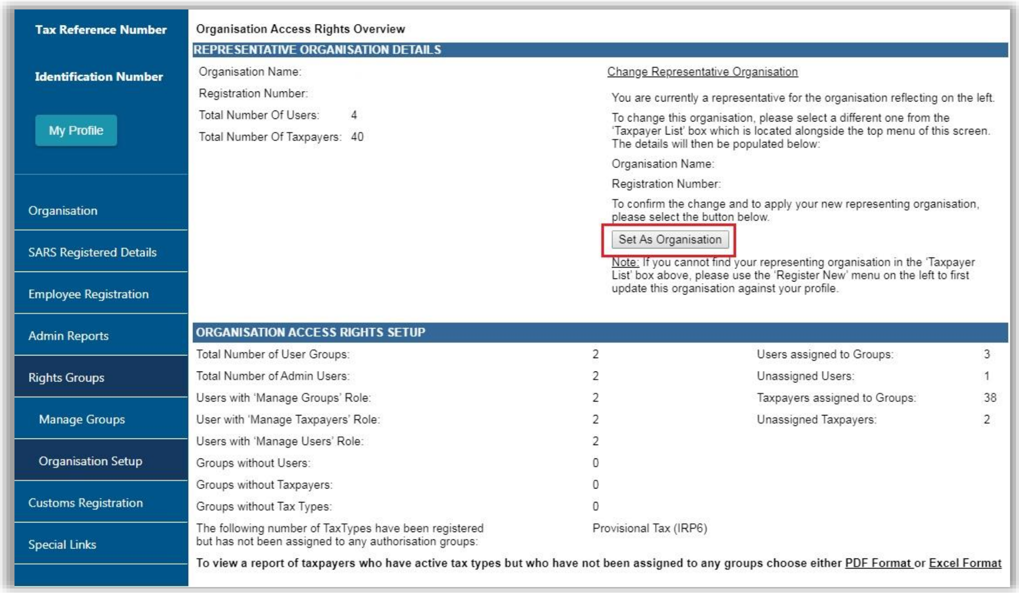
- If you wish to import taxpayers from an existing group, select the '**Yes**' indicator. If not, ensure that the indicator is '**No**'. Select the '**Add**' button to complete the creation of the new group.



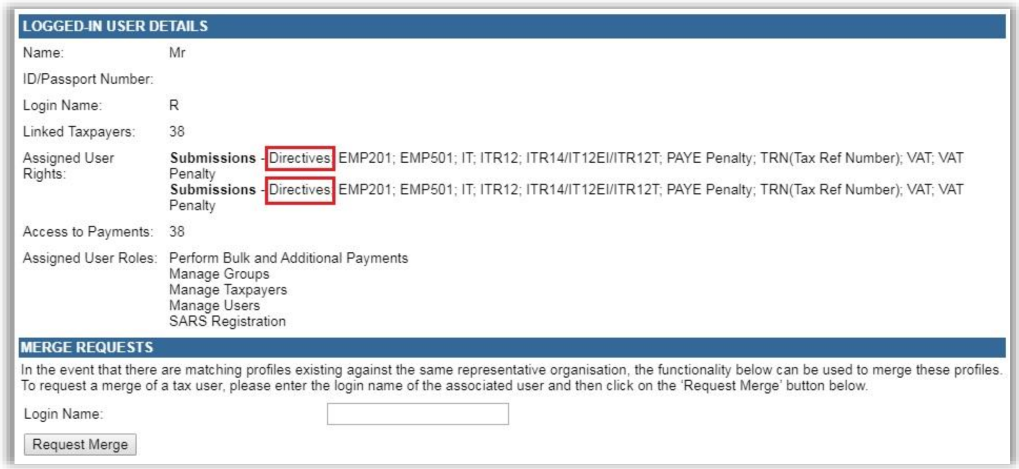
- Refer to 'Manage users on an Organisation or Tax Practitioner portfolio' section in the external guide '***How to register for eFiling and manage your user profile***"

8.5 ORGANISATION SETUP

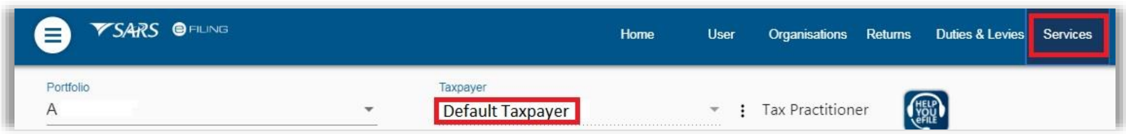
- Select '**Organisation Setup**' and the Organisation Access Rights overview page will be displayed with information on Representative Organisation Details and Organisation Access Rights Setup.
- '**Organisation**' refers to the organisation that is responsible for rendering the service.
- If you wish to change the default organisation, select the applicable organisation from the taxpayer list and select the '**Set As Organisation**' button. Ensure that the entity displayed is the organisation or main holding company for the profile.



- Logged in User Details displays information about the user that is logged into the profile.
- Directives have been added as part of the User's Rights.

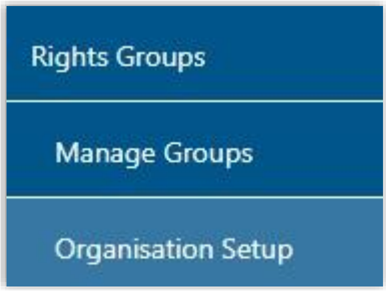


- When you click on '**Service**' your eFiling profile, the taxpayer will default to your default profile. This means that all the tax directives will be stored under this taxpayer on the default profile.

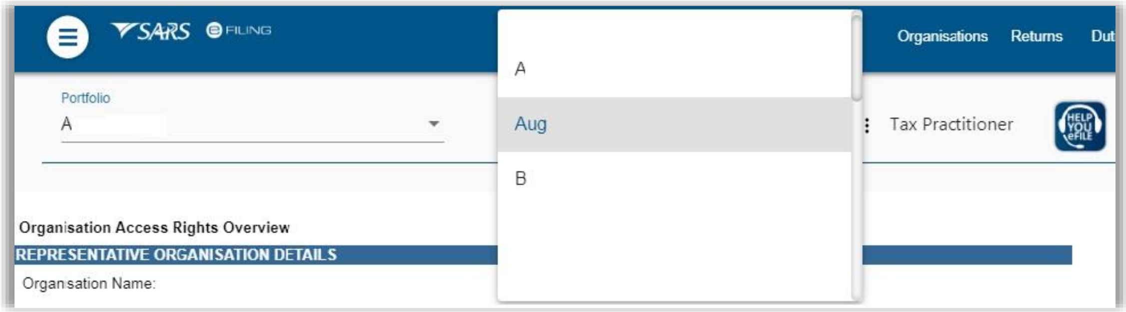


- **Note: If the default profile is changed, the directive that was submitted on the previous default profile will not move to the new one as it remains on the original default profile.**
- If you would like to change the default setting, the following steps must be followed:
  - Click on '**Organisations**' on top

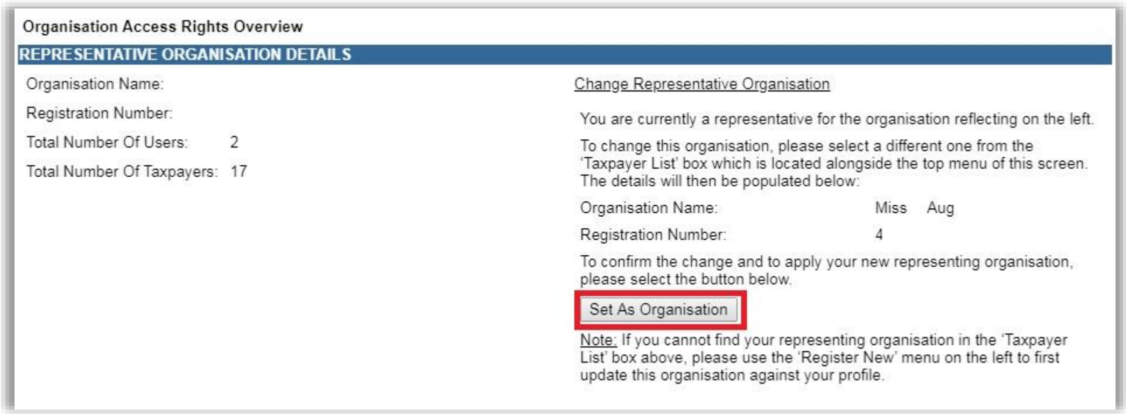
- Then on the right hand side click on ‘**Rights Group**’ and ‘**Organisation Setup**’



- At the top of the screen, select the taxpayer you want use as the default.

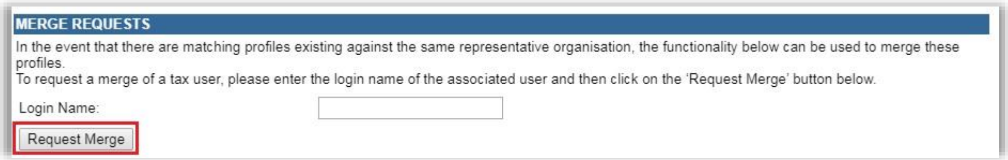


- Once selected you click on ‘**Set as Organisation**’



8.6 MERGE REQUESTS

- This functionality allows you to merge profiles into one in order to better manage the organisations profile and information. This may be used when you have more than one matching profile against the same organisation.
- Capture the login name of the user profiles you want to merge with your profile.
- Click on the ‘**Request Merge**’ button.



MERGE REQUESTS

In the event that there are matching profiles existing against the same representative organisation, the functionality below can be used to merge these profiles.
To request a merge of a tax user, please enter the login name of the associated user and then click on the 'Request Merge' button below.

Login Name:

Request Merge

- Click on '**OK**' to confirm the request.

Are you sure you want to send this merge request?

OK Cancel

- Once you have accepted the merge request an email will be sent to the requested user and the following screen will be displayed.

MERGE REQUESTS

In the event that there are matching profiles existing against the same representative organisation, the functionality below can be used to merge these profiles.
To request a merge of a tax user, please enter the login name of the associated user and then click on the 'Request Merge' button below.

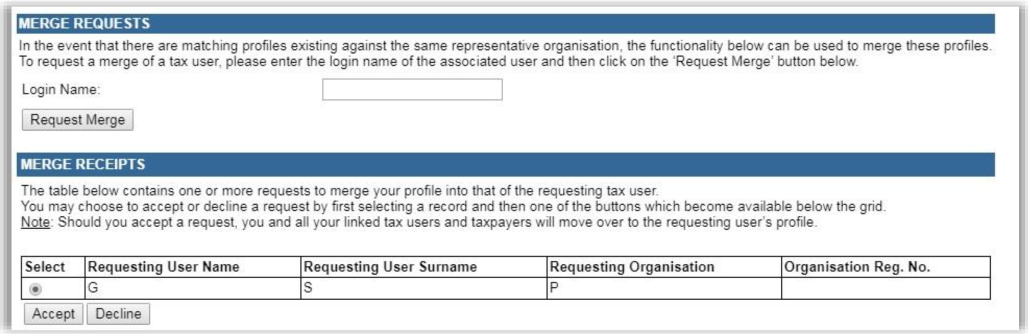
Login Name:

Request Merge

Your request for a profile merge has been sent to user with login name K Email correspondence will be sent in this regard. Should your request be accepted, please ensure that the appropriate access rights and groups are duly assigned. If you have any queries or experience any problems, please contact our helpdesk on 0800 00 SARS (7277).

- The receiving user will be required to accept or reject the request. Once accepted or rejected an email will be sent to the requesting party. If you decline a request, the request will be removed from your profile.

- The receiving user will access the '**Organisation Setup**' functionality and '**Merge Receipts**'details will be displayed at the bottom of the screen.



MERGE REQUESTS

In the event that there are matching profiles existing against the same representative organisation, the functionality below can be used to merge these profiles.
To request a merge of a tax user, please enter the login name of the associated user and then click on the 'Request Merge' button below.

Login Name:

Request Merge

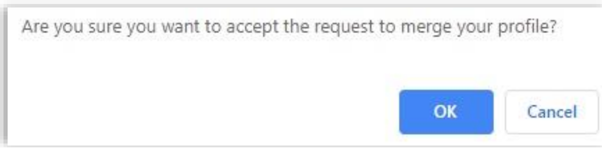
MERGE RECEIPTS

The table below contains one or more requests to merge your profile into that of the requesting tax user.
You may choose to accept or decline a request by first selecting a record and then one of the buttons which become available below the grid.
Note: Should you accept a request, you and all your linked tax users and taxpayers will move over to the requesting user's profile.

Select	Requesting User Name	Requesting User Surname	Requesting Organisation	Organisation Reg. No.
◉	G	S	P	

Accept Decline

- If you click '**Accept**' or '**Decline**', you must confirm to merge profiles. Click '**OK**' to continue.



Are you sure you want to accept the request to merge your profile?

OK Cancel

Are you sure you want to decline the request to merge your profile?

OK Cancel

- If you accepted the merge request, you will receive the following message to confirm the merge.

Your profile has been successfully merged with that of user mmasil Email correspondence will be sent in this regard. If you had not previously setup authorisation groups to manage your taxpayers and users, please note that until the appropriate access rights have been assigned to you by the requesting user, you may experience limited functionality on your next login. If you have any queries or experience any problems, please contact our helpdesk on 0800 00 SARS (7277).

9 TAX DIRECTIVE FUNCTIONALITY

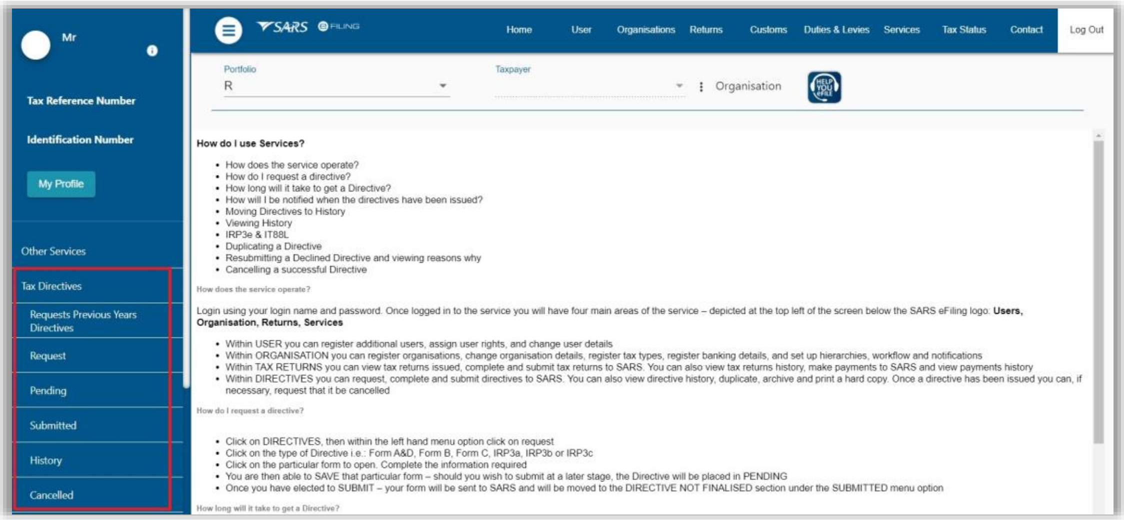
- Once you have activated the Directives tax type as explained above, you will be able to access the Tax Directive functionality on eFiling:

  - Select '**Services**' from the menu on the top

Notes:

- Functionality that are available under Services on eFiling will default to the default profile under Taxpayer. This means all directive applications that is submitted will be under the default profile. This means you cannot select a taxpayer and then to submit it under the taxpayers work sheet.
- If the default profile is changed, the tax directive will remain under the default profile that it was submitted under and not moved to the new profile.

  - Select '**Tax Directive**' again from menu on the left

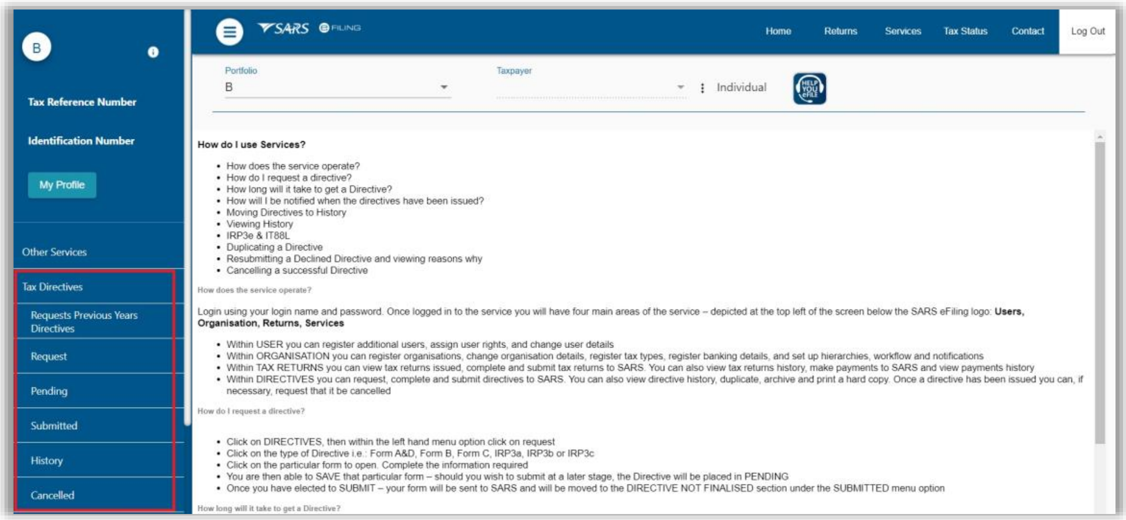


- The following menus are available within the Tax Directives function on the Organisation profile:

  - **Request Previous Years Directives** - request previously issued tax directives for a maximum of up to three years.
    - This functionality will only be active on the Individuals and Tax Practitioner profiles.
  - **Request** - all the application forms for tax directives will be displayed, including theapplication for cancellation of a tax directive.
  - **Pending** – All pended tax directive application forms that are completed and saved but not submitted to SARS will be displayed here.
  - **Submitted** – All submitted applications for Tax Directives will be displayed
  - **History** – A history or view of all tax directive applications will be displayed.
  - **Cancelled** – All cancelled applications for Tax Directives submitted to SARS will be displayed here.

- If you are an **individual** and want to apply for a tax directive, you will access the tax directive functionality:

  - Select '**Services**' from the menu on the top
  - Select '**Tax Directive**' again from menu on the left



- The following menus are available within the Tax Directives function on the eFiling portfolios:
  - **Request Previous Years Directives** - request previously issued tax directives for a maximum of up to three years.
  - **Request** - all the application forms for tax directives will be displayed, including the application for cancellation of a tax directive.
  - **Pending** – All pended tax directive application forms that are completed but not submitted to SARS will be displayed here.
  - **Submitted** – All submitted applications for Tax Directives will be displayed
  - **History** – A history or view of all tax directive applications will be displayed.
  - **Cancelled** – All cancelled applications for Tax Directives submitted to SARS will be displayed here.

- On the Individual portfolio, the taxpayer will only be able to apply for the IRP3(b) and IRP3(c) tax directives for themselves.

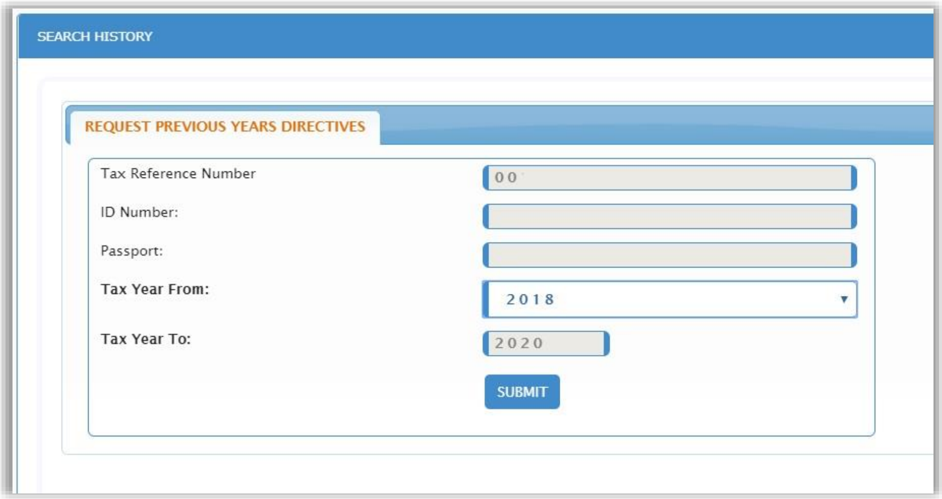
- On the Tax Practitioner portfolios, only the IRP3(b), IRP3(c), IRP3(q) and IRP3(f) application forms will be available to request on behalf of their clients.
  - **Request Previous Years Directives** - request previously issued tax directives for a maximum of up to three years on behalf of a client.

- All tax directive applications will be available under the Organisation portfolio.

10 REQUEST PREVIOUS YEARS DIRECTIVES

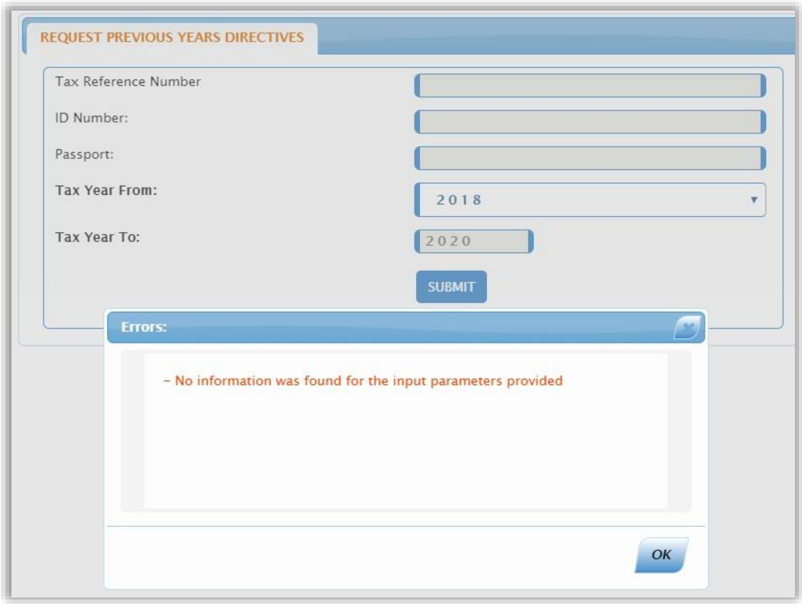
- To request previous years Tax Directives on eFiling:
  - Select ‘**Services**’ on the menu bar
  - Select ‘**Tax Directives**’ on the menu on the left
  - Select ‘**Request Previous Years Directives**’.

- The following screen will be displayed with the 'Tax Reference Number', 'ID Number', 'Passport' fields will be pre-populated.



- Select the relevant tax year for the '**Tax Year From**' dropdown and the '**Tax Year To**' field will be pre-populated. Click the '**Submit**' button to proceed with the search.

- If there is no results to display, an error message will be displayed to indicate that there is no tax directives available for the search criteria entered.



REQUEST PREVIOUS YEARS DIRECTIVES

Tax Reference Number

ID Number:

Passport:

Tax Year From: 2018

Tax Year To: 2020

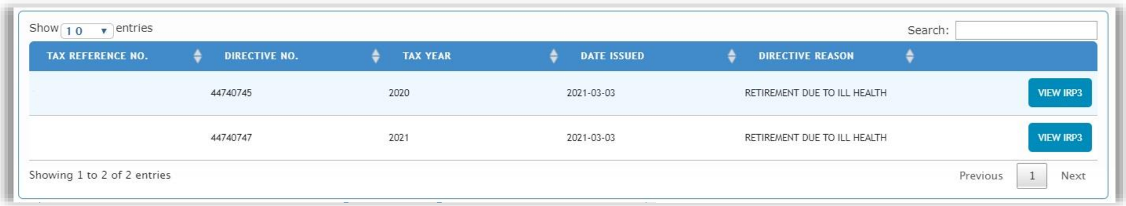
SUBMIT

Errors:

- No information was found for the input parameters provided

OK

- If there is previous tax directives to display, the results screen will be displayed as indicated in the below example.

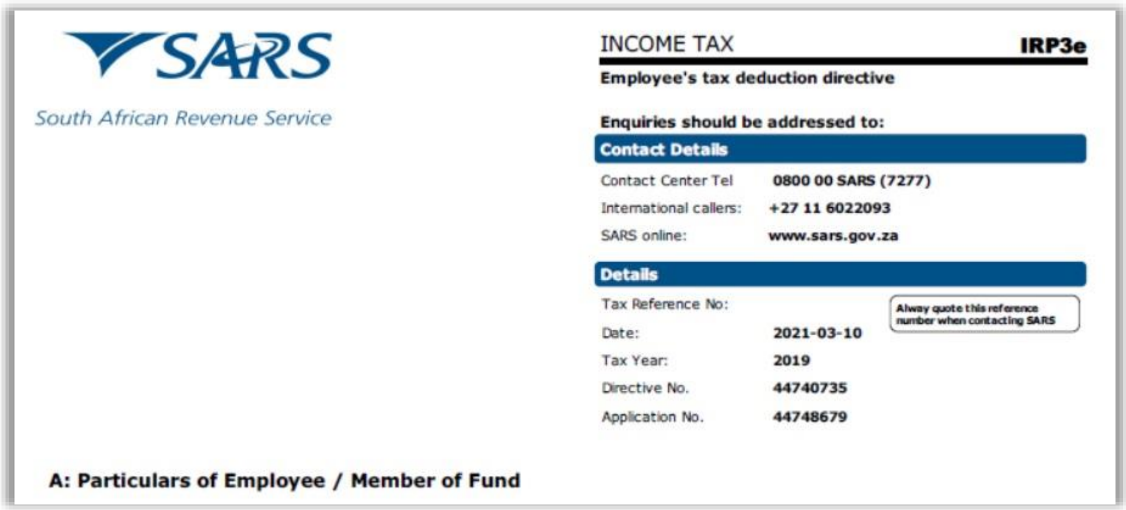


Show 10 entries Search:

TAX REFERENCE NO.	DIRECTIVE NO.	TAX YEAR	DATE ISSUED	DIRECTIVE REASON	
	44740745	2020	2021-03-03	RETIREMENT DUE TO ILL HEALTH	VIEW IRP3
	44740747	2021	2021-03-03	RETIREMENT DUE TO ILL HEALTH	VIEW IRP3

Showing 1 to 2 of 2 entries Previous 1 Next

- Select the '**View IRP3**' button and the IRP3 will be displayed.



SARS
South African Revenue Service

INCOME TAX IRP3e

Employee's tax deduction directive

Enquiries should be addressed to:

Contact Details

Contact Center Tel 0800 00 SARS (7277)

International callers: +27 11 6022093

SARS online: www.sars.gov.za

Details

Tax Reference No: Alway quote this reference number when contacting SARS

Date: 2021-03-10

Tax Year: 2019

Directive No. 44740735

Application No. 44748679

A: Particulars of Employee / Member of Fund

NOTE: This functionality can be used to determine if all the IRP5/IT3(a) certificates was obtained before the annual return is completed. The 'Tax Year' on the IRP3e must correspond with the 'Year of assessment' on the IRP5/IT3(a) certificates. The 'Directive number' on the IRP3e must also be reflected in the directive container on the IRP5/IT3(a) certificates.

11 COMPLETE TAX DIRECTIVE APPLICATION FORM(S) ON EFILING

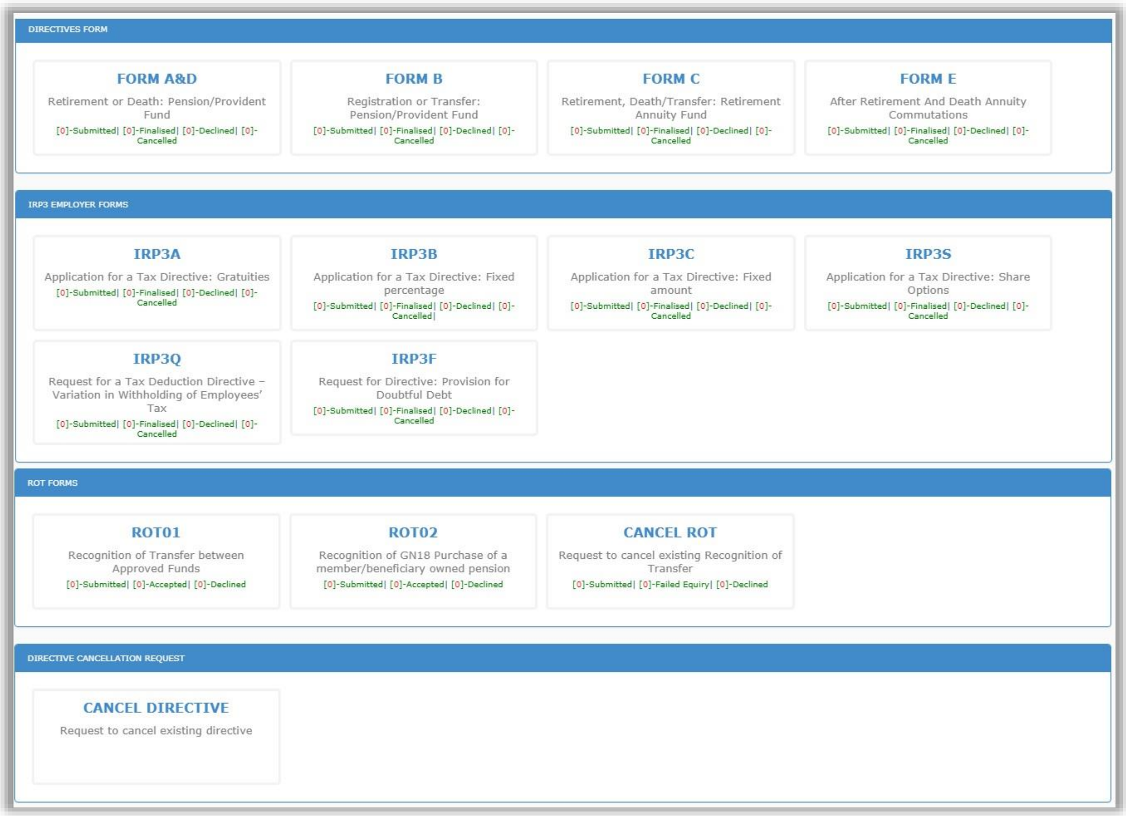
- To complete a Tax Directive Application form on eFiling:

  - Select '**Services**' on the menu bar
  - Select '**Tax Directives**' on the menu on the left
  - Select '**Request**'.

- The following screen will be displayed with all the Directive Application forms, IRP3 Employer Forms, Recognition of Transfer (ROT) Forms and the Directive Cancellation Request.

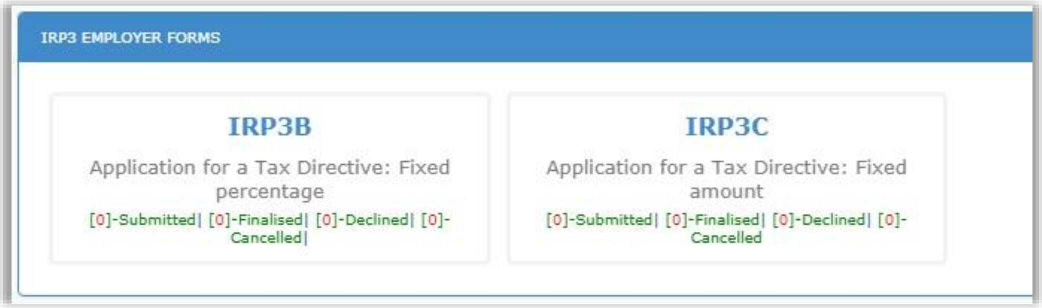
- The following screens will display the tax directive applications of the different eFiling Portfolios:

Organisation:



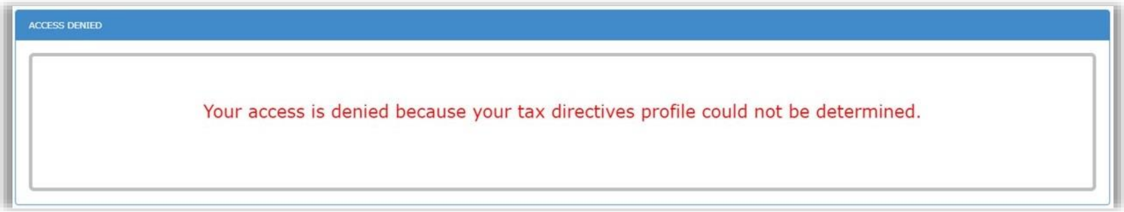
Tax Practitioner:

Individual:

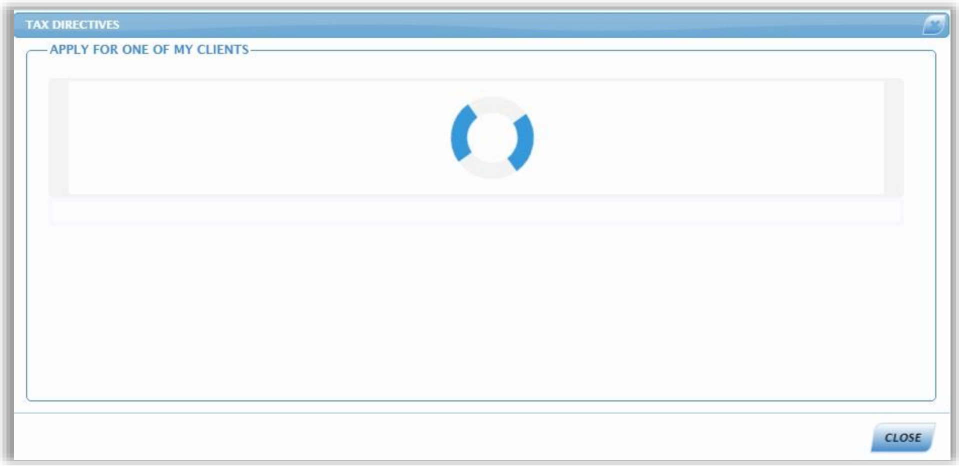


- If you select an application form and the following error displays, refer to section 8 above to ensure that the rights assigned to the user is correct. If the Authorisation level is selected as "**View Only**", this error will be displayed and you will not be able to submit any application forms.

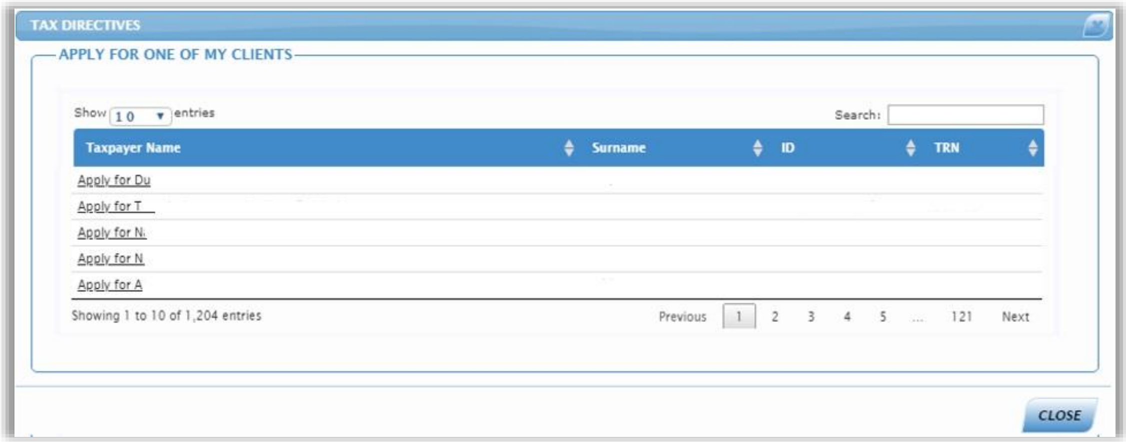
- If the user have no Tax Directives Rights, the following message will be displayed. Refer to section 8 above to ensure that the users are assigned the tax directive rights to be able to complete and submit tax directive applications.



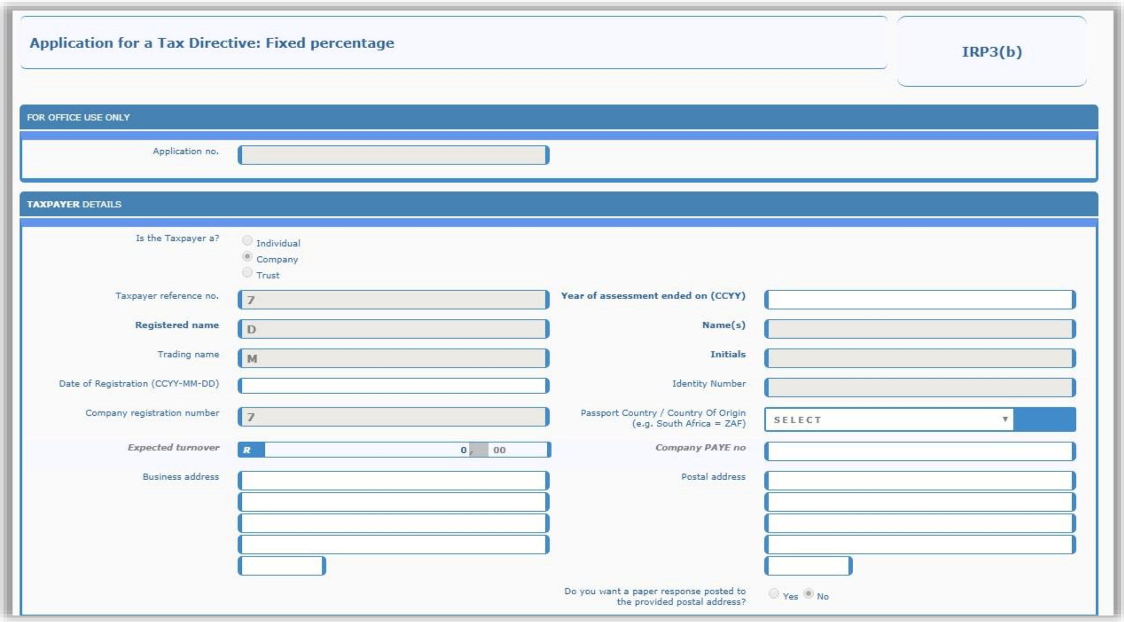
- On the Tax Practitioner eFiling Portfolio, once you have successfully logged in and accesed the Tax Directive functionality, select the relevant application form. A screen will be displayed to select the client you want to complete the application form for.



- Select the relevant taxpayer you want to complete the application for.



- The application form will be displayed for completion with the pre-populated information of the selected taxpayer.



- Demographic information of the taxpayer will be pre-populated and locked for editing.

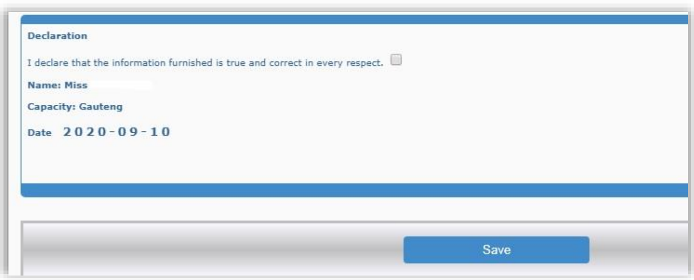
- For the completion of the Tax Directive application forms, including the Recognition of Transfer, refer to the following external guides on the SARS website www.sars.gov.za :

  - Guide to complete Tax Directive Application forms;
  - Completion Guide for IRP3(a) and IRP3(s) Forms; and
  - Guide to complete, submit and cancel a Recognition of Transfer Form.

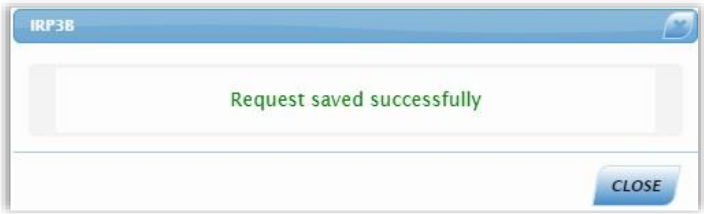
- **Note: On eFiling, the form will display in HTML 5 format. Below, the forms on eFiling.**

12 SAVE THE TAX DIRECTIVE FORM

- After you have completed all the required information on the Tax Directive application form, select the '**SAVE'** button at the bottom of the screen.
- **Note: You have to Save the form before the system will allow you to submit the form to SARS.**



- You will receive a message to indicate that the request have been successfully saved on eFiling.



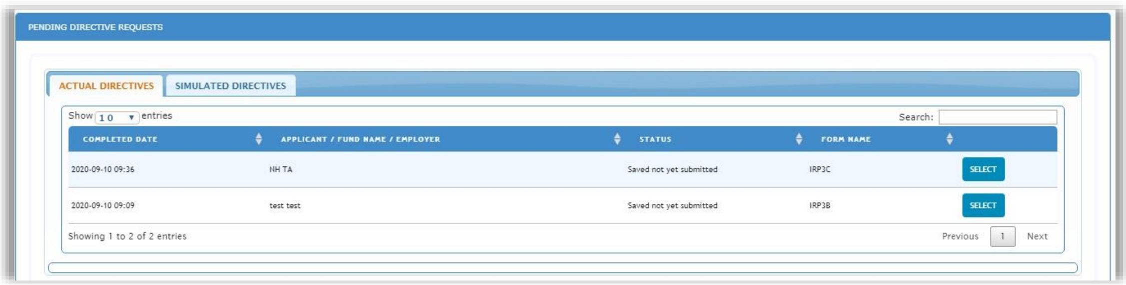
- The '**Submit to SARS**' button will now be displayed at the bottom of the screen.

- You can now submit the form to SARS or opt to submit the form at a later stage.

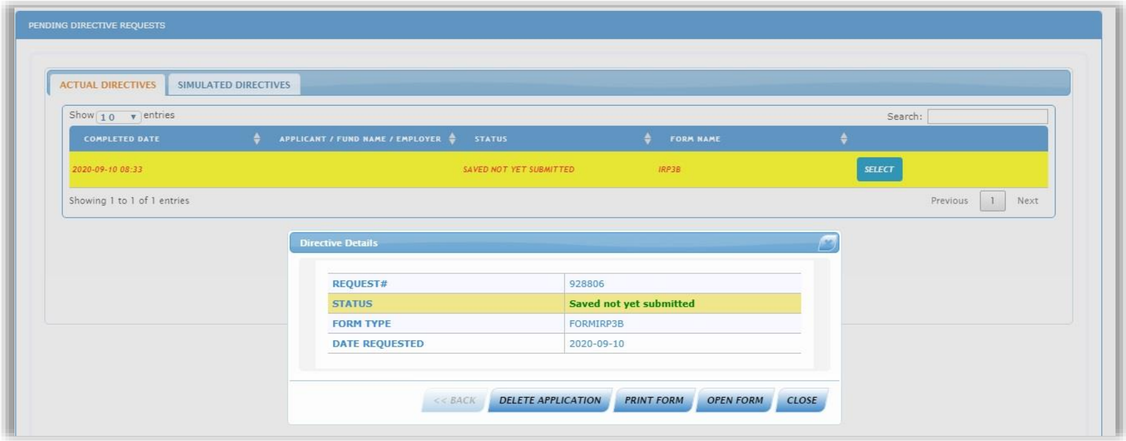
13 PENDING TAX DIRECTIVE FORMS

- To view saved Tax Directive applications, that have not been submitted to SARS, select the '**Pending**' menu tab.

- A list of all the saved tax directive applications will be available to view.

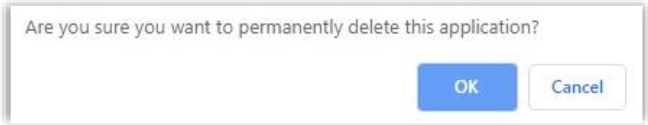


- Click '**Select**' on the specific field of the form.

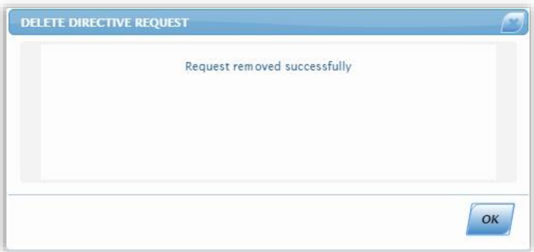


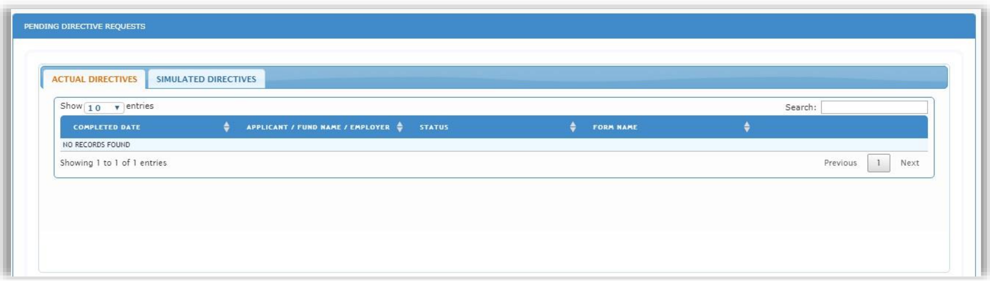
- The following buttons will be displayed on the Directive Details screen:

  - **Delete Application** – if you click on this button, a confirmation message will be displayed to confirm the deletion of the form.

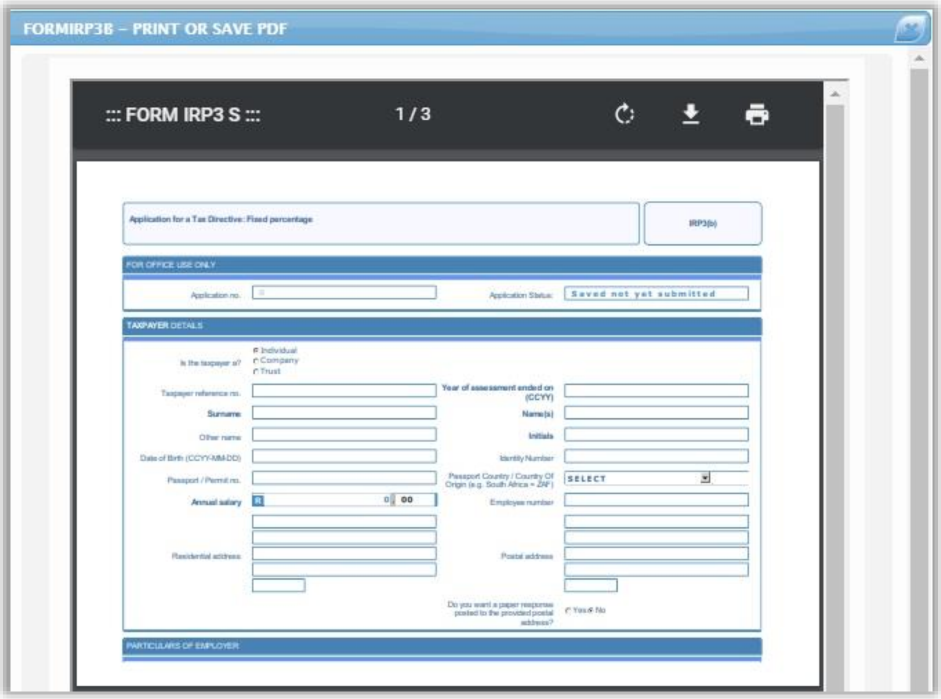


    - If you select '**Cancel'**, the directive details screen will be displayed. If you select '**OK'** to delete the application, a message will be displayed to indicate that the request was successfully removed and the application will be permanently deleted and removed from the Pending Directives Request screens as indicated below.

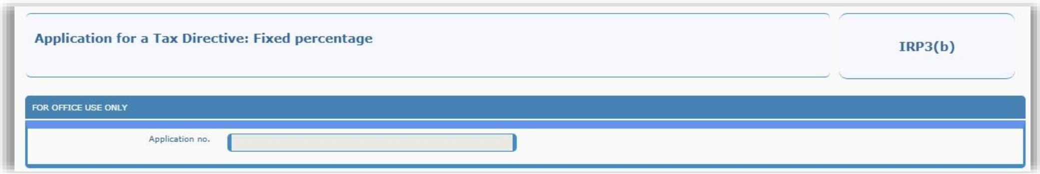




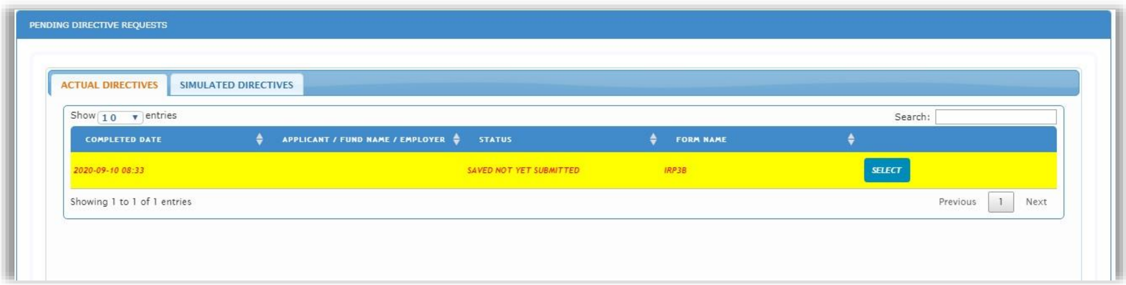
  - **Print Form –** The print screen will open to print the application form



- **Open Form –** The form will open in the HTML format

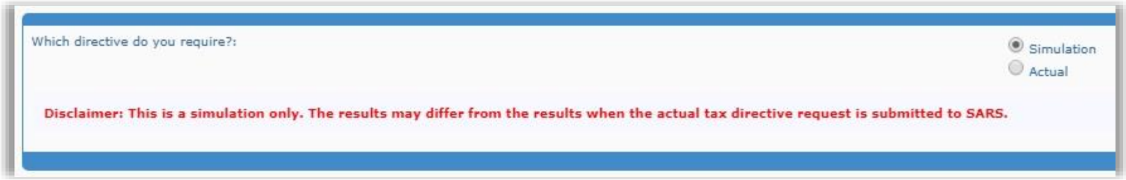


- **Close** – this button will close the Directive Details screen and you will view the Pending Directive Requests screen.



14 SIMULATE TAX DIRECTIVES

- The Simulated option will be available on all the application forms, except the IRP3(b) and IRP3(c) forms.
- After you have completed an application, you will be able to obtain a simulated tax directive.
- On the application form, the following question will be displayed '**Which directive do you require?**'. Indicate '**Simulation'** or '**Actual'**.

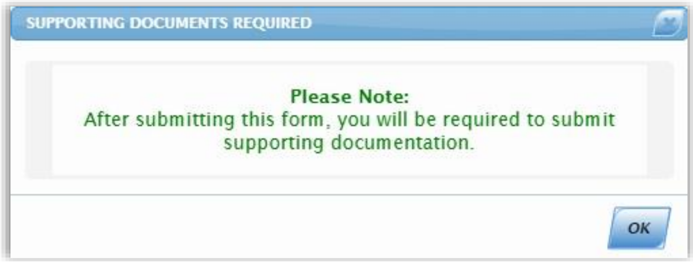


- A disclaimer will be displayed to indicate that the calculation result is only a simulation and it may differ from the actual tax directive request that will be submitted to SARS.

15 SUBMITTING THE TAX DIRECTIVE FORM(S)

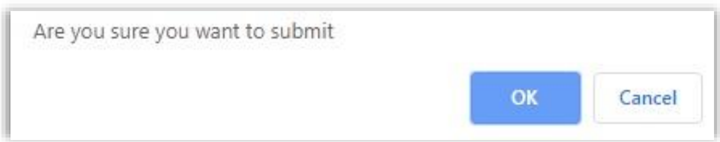
- Once you have completed all the required information on the tax directive form, you can submit the application to SARS.
- You can either submit the form after you have saved the form and the submit button is available or you can access the saved form from the Pending menu as explained in the previous section.
- Open the relevant tax directive form and scroll to the bottom of the form. The '**Submit to SARS**' button will be displayed next to the '**Save**' button.
- **NOTE: If the 'Submit to SARS' button is not available, click the 'Save' button to save the form and then the 'Submit to SARS' button will be displayed.**

- As soon as the '**Submit to SARS**' button is selected, the system will run validation checks based on what was completed on the application to determine if supporting documents are required or not. A message will be displayed in the case where supporting documents are required, as indicated below.

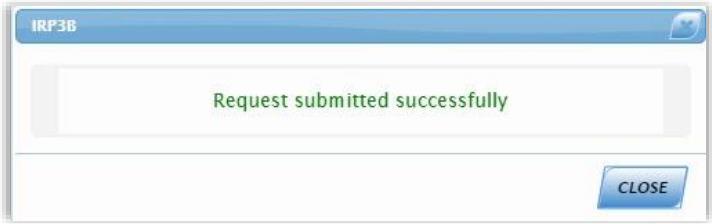


15.1 SUBMISSION WITHOUT SUPPORTING DOCUMENTS REQUIRED

- Click the '**Submit to SARS**' button to proceed.
- A confirmation message will be displayed to confirm the submission of the application. Click '**OK**' to proceed.



- Once the form is successfully submitted to SARS, the following message will be displayed.

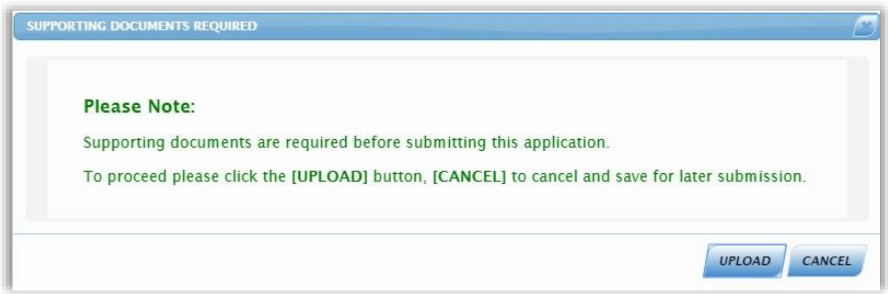


- You can view the submitted form by selecting the '**Submitted**' menu tab.

15.2 SUBMISSION WITH SUPPORTING DOCUMENTS REQUIRED

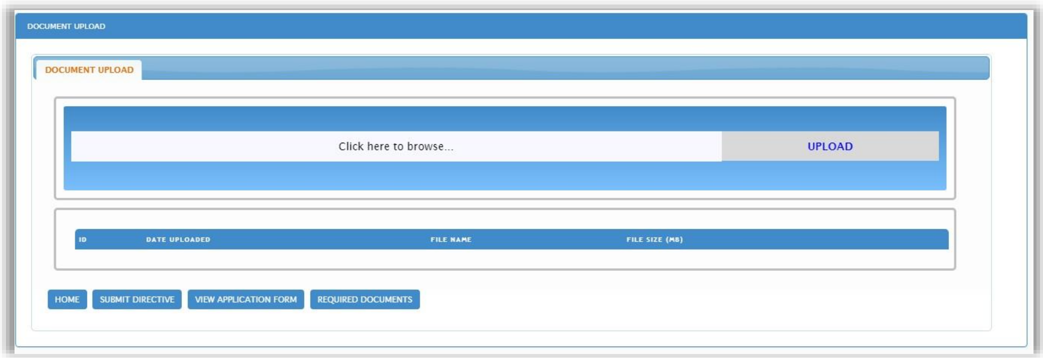
- When supporting documents are required with the application form, the following message will be displayed to inform you to submit the supporting documents, after you have selected the '**Submit to SARS**' button.

- If you closed the message, you can select '**Pending**' and open the application to submit the form; the '**Upload**' option will be displayed again.

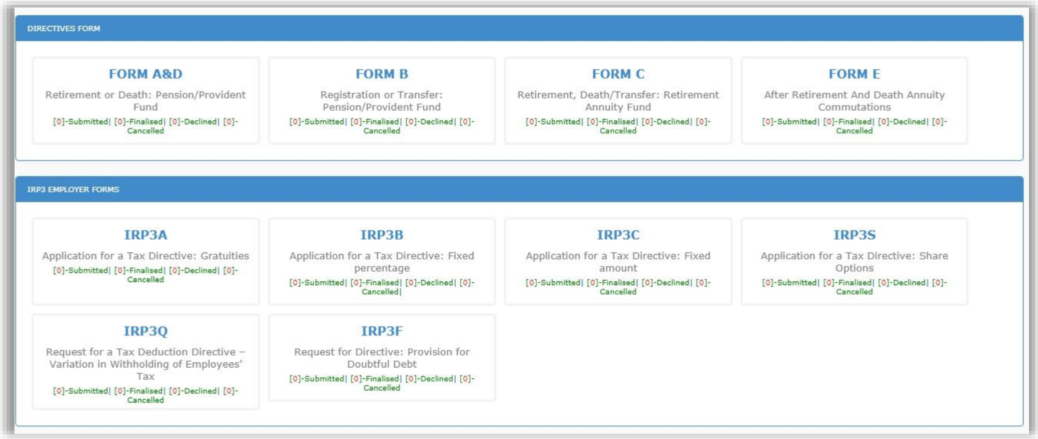


- If you select '**Cancel**' on the message, the form will not be submitted to SARS and the form will be displayed again.

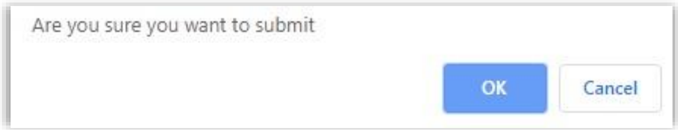
- If you click '**Upload'**, the Document Upload page will be displayed in order to upload the required supporting documents for the application to be submitted to SARS.



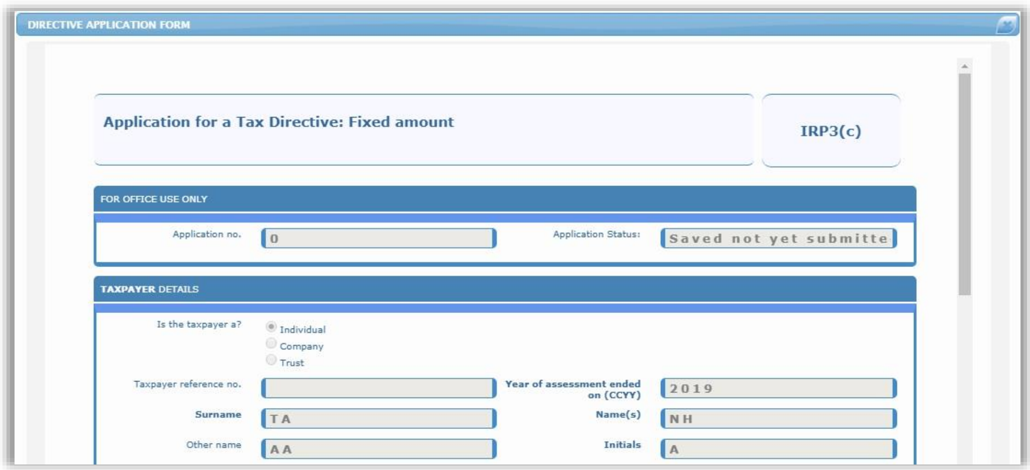
- The following buttons are displayed on the screen:
  - **Home** – If you click this button, the Request screen will be displayed with all the application forms.



- **Submit Directive** – If the '**Submit Directive**' button is selected, a confirmation message will be displayed to confirm the submission to SARS.



- **View Application Form** – when you click the '**View Application Form**' button, the application form will opened.



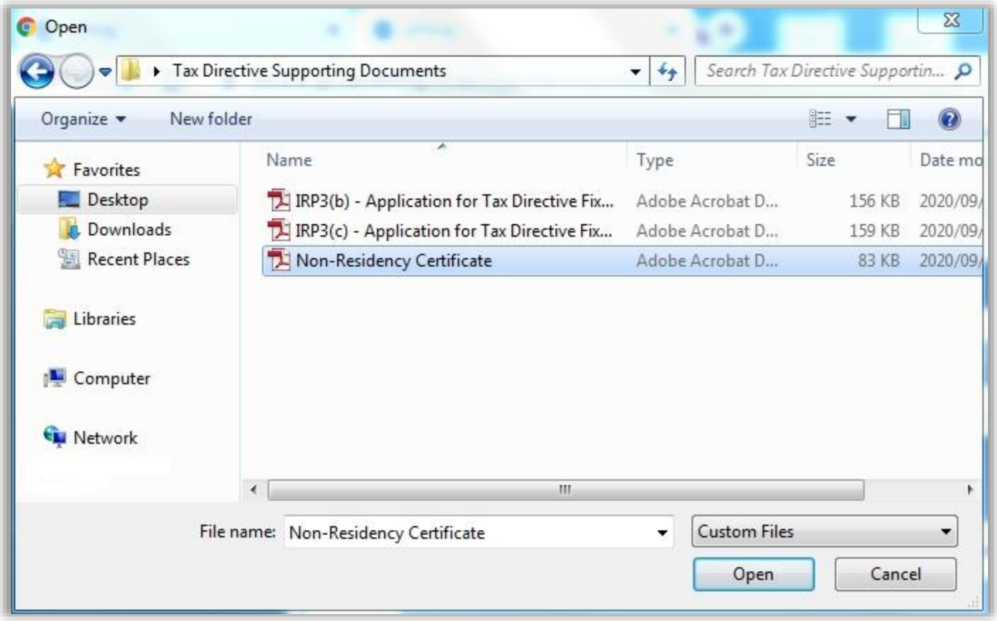
- **Required Documents** – If you click this button, the required documents will be displayed that must be uploaded with the application form in order to submit.

- 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.

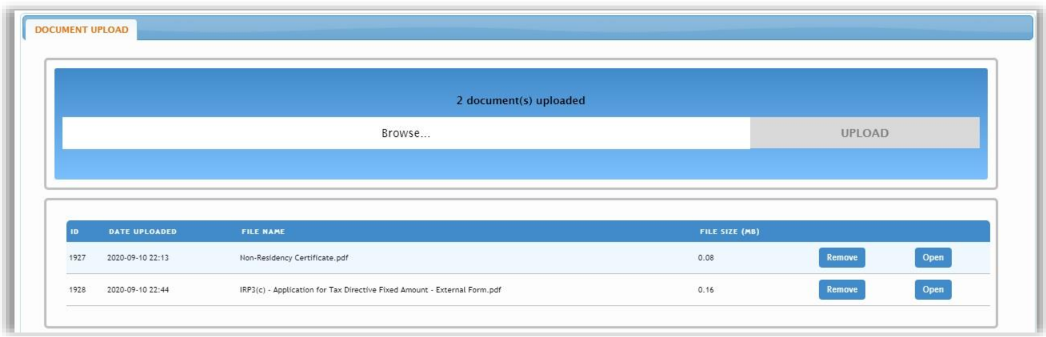
- **Note**: When uploading files, ensure that the files are not password protected, as this will hamper the viewing of the supporting document files.

- To upload supporting documents, select the '**Click here to Browse**' section.

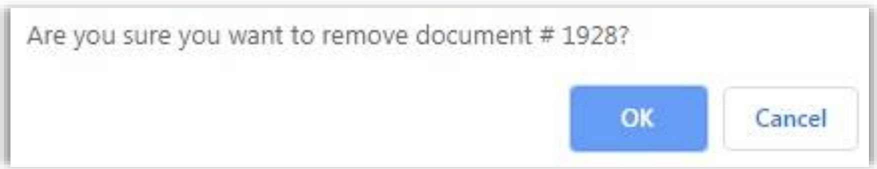
- Select the file(s) to be uploaded and click the '**Open**' button to upload.



- The list of documents that are uploaded will be displayed as indicated below.

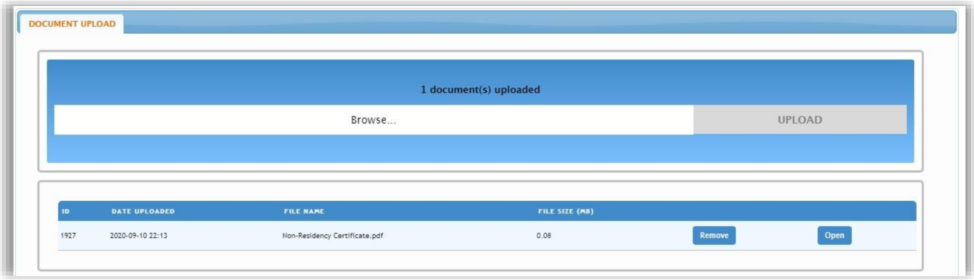


- Click the remove button to delete a file and the below confirmation message will be displayed. Click '**OK**' to proceed or 'Cancel'.

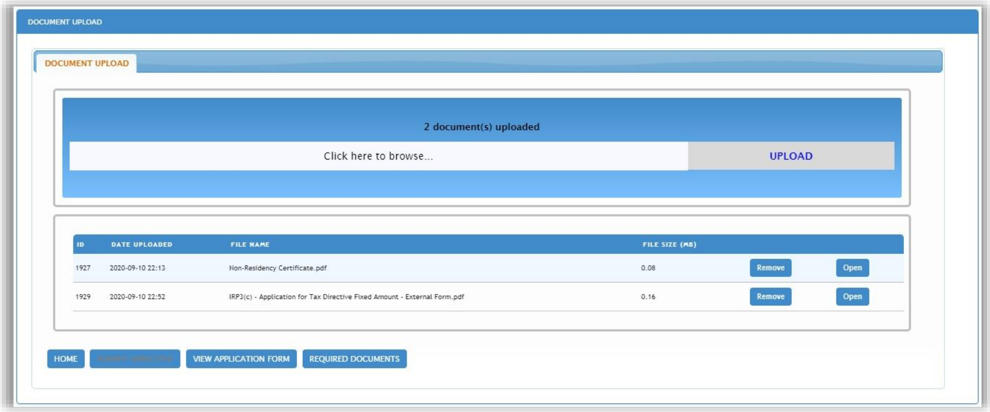


- A message will be displayed once the document is successfully removed.

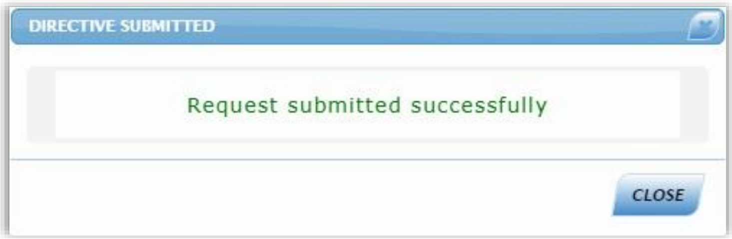
- The Document Upload screen will be displayed and the deleted document will be removed.



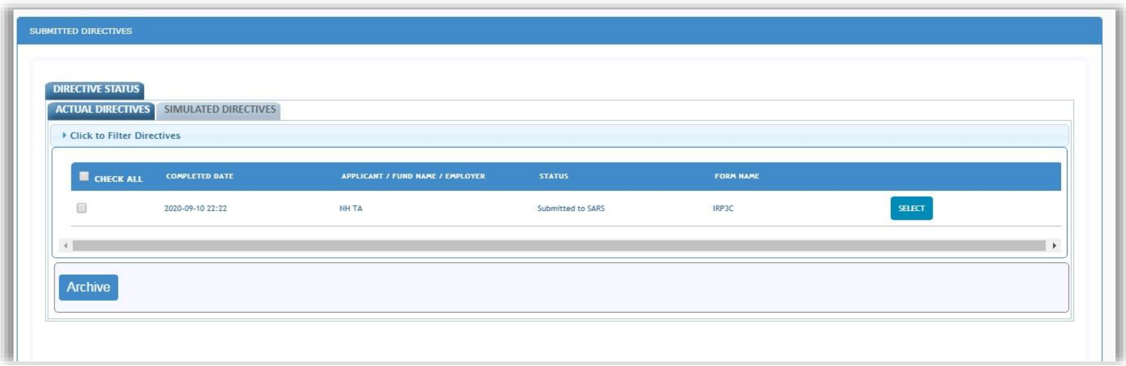
- Once you have uploaded all the required documents, select the ‘**Submit Directive**’ button to proceed.



- A confirmation message will be displayed to confirm the directive was successfully submitted. Click ‘**Close’** to proceed.



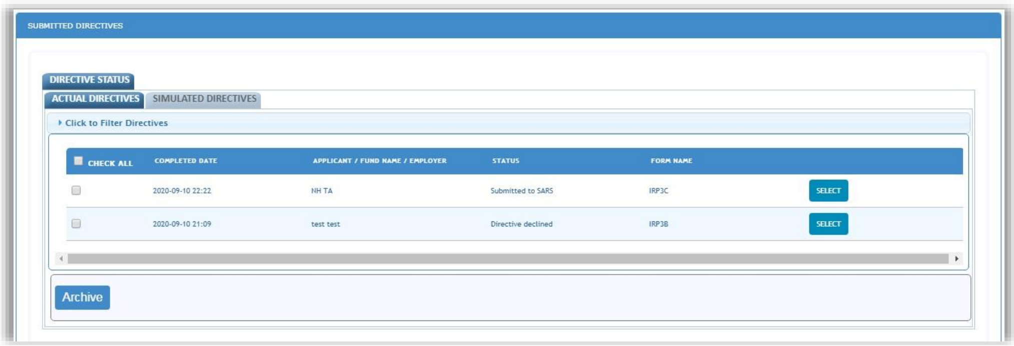
- The submitted application will be displayed under the ‘**Submitted**’ tab on the left menu bar.



16 SUBMITTED TAX DIRECTIVES

- Once you have submitted a tax directive, you can access it by selecting the '**Submitted**' menu tab. Under the tax practitioner portfolio, ensure that the correct taxpayer is selected.

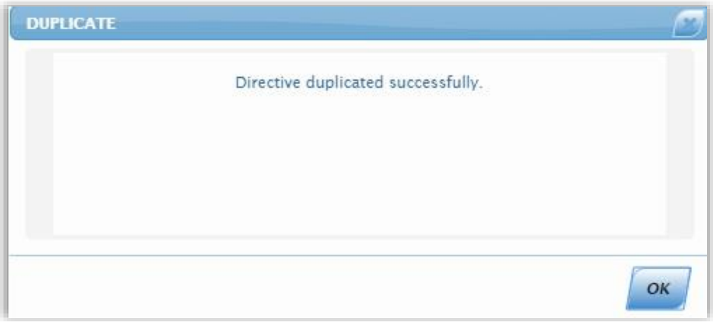
- A list of all the submitted applications will be displayed.



- Click the '**Select'** button and the following screen will be displayed with different tabs.

- **Duplicate** – A duplicate application will be submitted to SARS.
  - A confirmation message will be displayed to confirm the creation of a new directive application as indicated in the below screen.

  - If you click '**OK**', a message will be displayed as below and the original completed application form will be displayed.

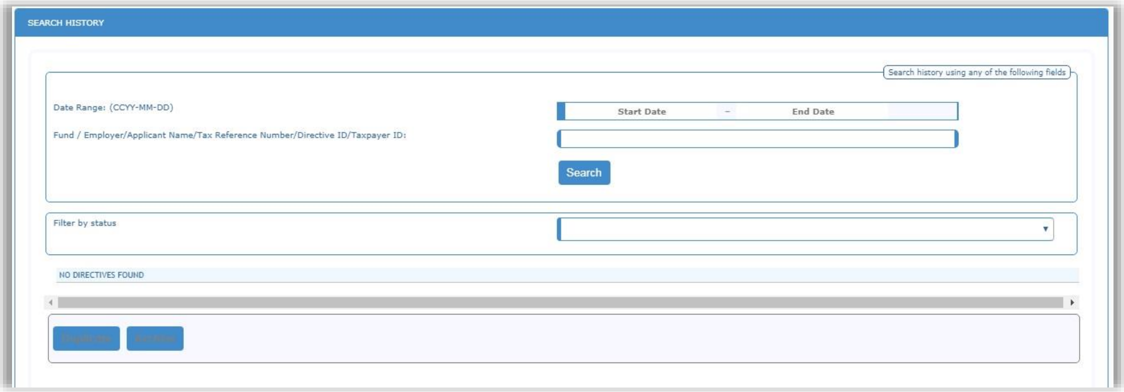


- **Enable for Submission** – this option will open the application with all the previous detail that was submitted to be able to edit and Submit to SARS. After you select this option and save the form, the form will be removed from the Submitted list, unless you submit it again.
- **Print Form** – the application form will be displayed to print.
- **Open Form** – the application form will be displayed
- **Close** – this button will close the Directive Details screen.

17 HISTORY

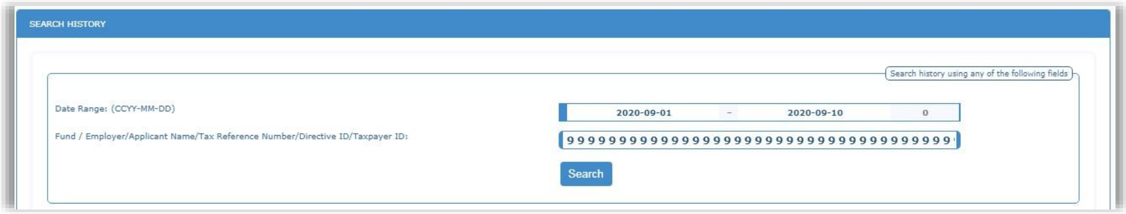
- To view all the tax directive applications, click '**History**' menu tab. Under the tax practitioner portfolio, ensure that the correct taxpayer is selected.

- The search screen will be displayed. If there are no applications submitted, no directive applications will be displayed.

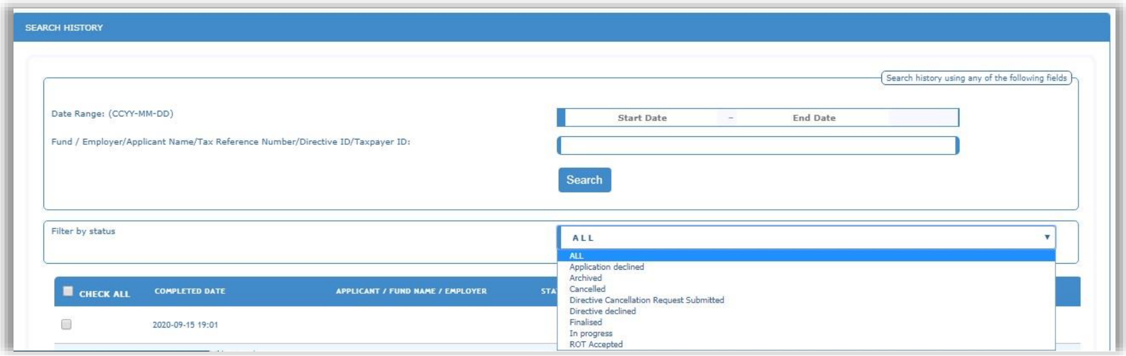


- You can enter the '**Start Date**' and '**End Date**' range to search.

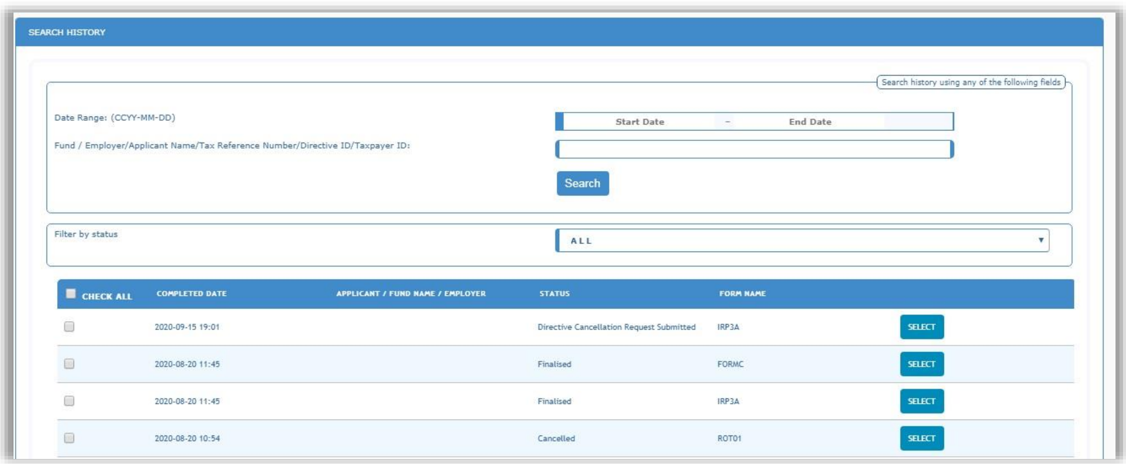
- To narrow the search, you can enter the ‘**Fund / Employer / Applicant Name / Tax Reference Number / Directive ID or Taxpayer ID**’ and click the ‘**Search**’ button to proceed.



- You also have the option to filter according to the status of the tax directive applications.



- Once you have entered the search criteria, a list of all the tax directive applications will be displayed.

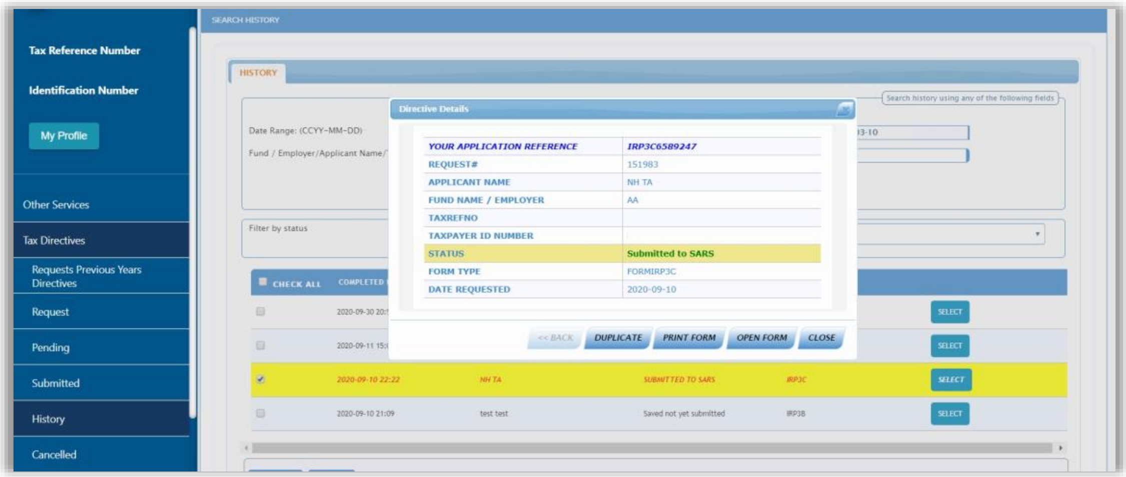


- To print a finalised tax directive, proceed to the next section of the guide.

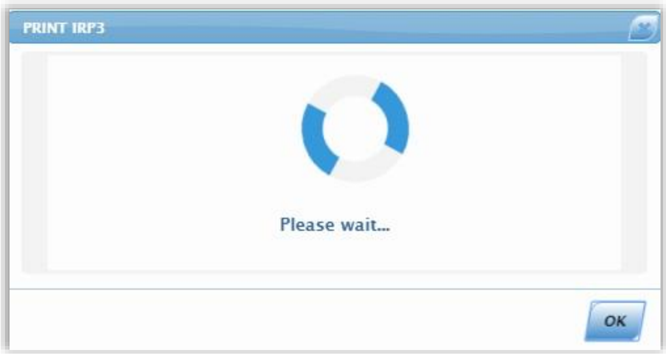
18 PRINT TAX DIRECTIVE

- In order to print a finalised tax directive, click the '**History**' tab to view all the finalised tax directive applications.

- Select the relevant tax directive you want to print, the field will be highlighted and the '**Directive Details**' screen will be displayed.



- Click the Form Type, in the above example it is '**IRP3**' and the '**Print IRP3**' screen will be displayed while the finalised directive opens in PDF format to print.

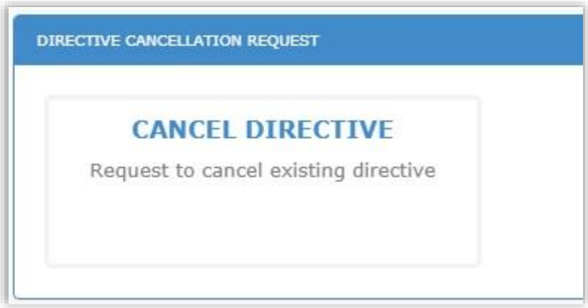


- The PDF will be displayed and can be downloaded, saved and print.

19 CANCEL THE TAX DIRECTIVE APPLICATION

- In order to cancel a tax directive that was submitted to SARS, select the '**Request**' menu tab.

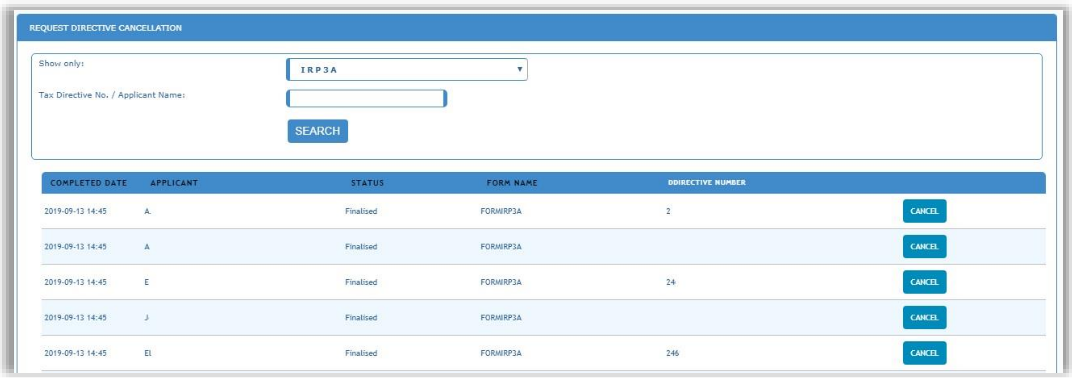
- The Directive Cancellation Request option will be displayed at the bottom of the screen. Click '**Cancel Directive**'.



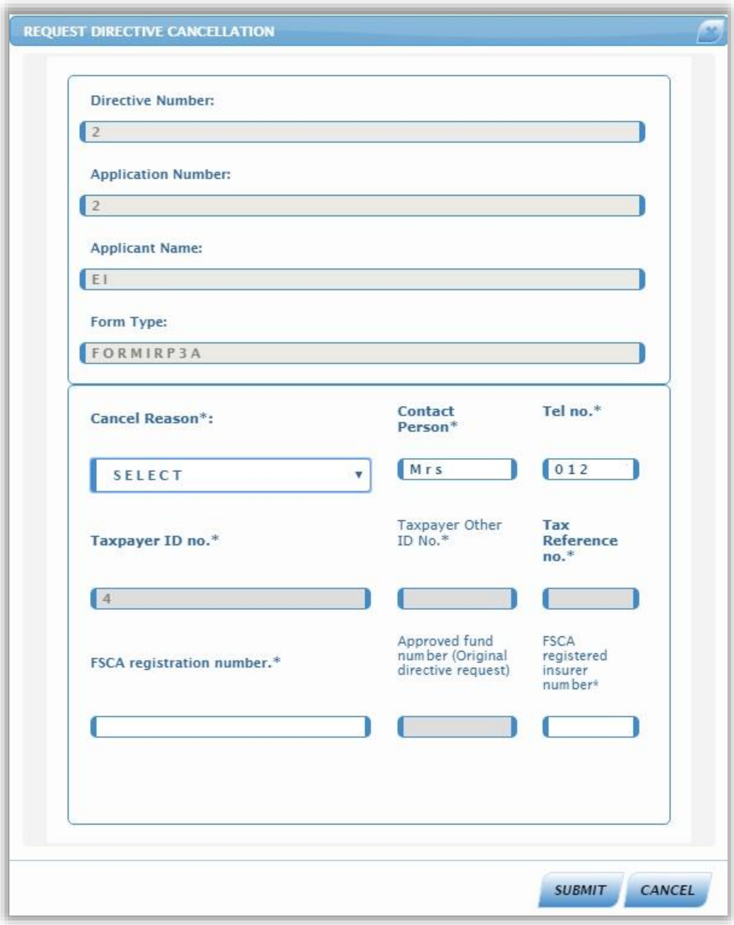
- The '**Request Directive Cancellation**' screen will be displayed. Enter the Tax Directive No. or Applicant Name and click the '**Search**' button.

- Click the dropdown option next to the '**Show only**' field and a list of the tax directive applications will be displayed to filter the search.

- A list of finalised tax directives will be displayed according to the search criteria entered.

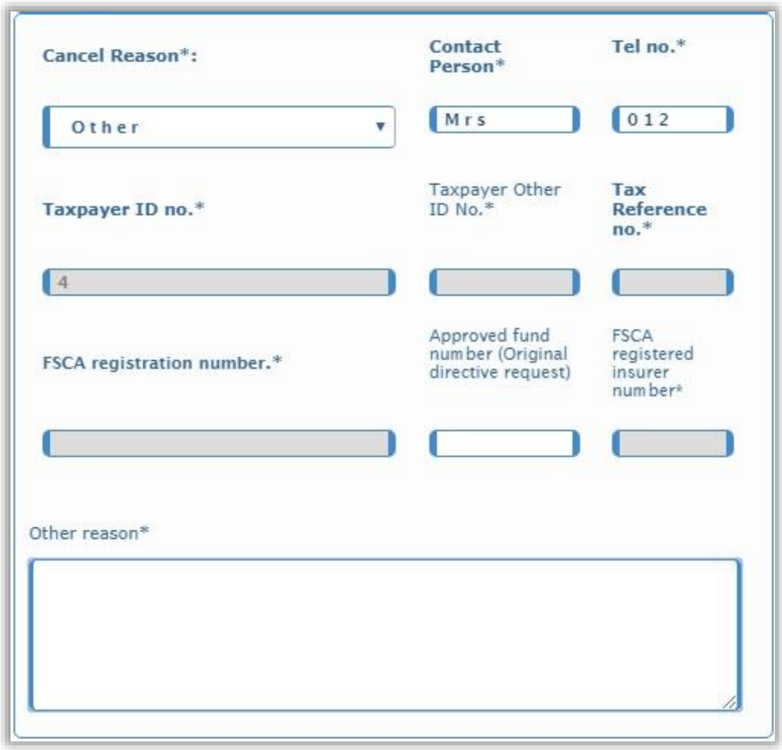


- Click the '**Cancel**' button to proceed and the '**Request Directive Cancellation**' screen will be displayed.



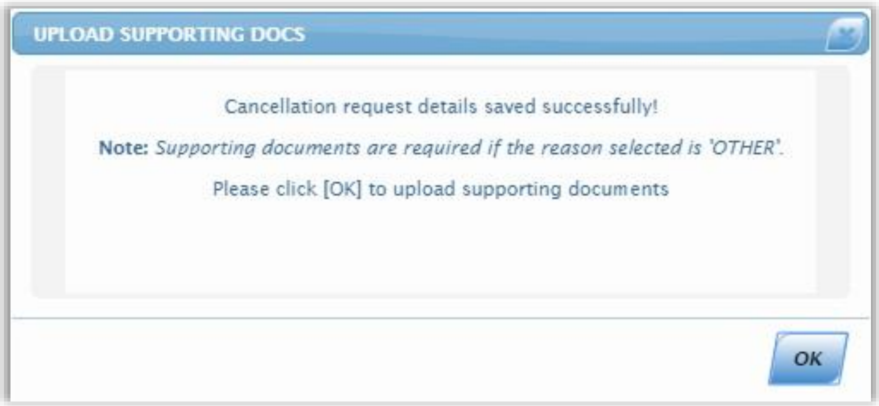
- Ensure that you select the reason for cancellation from the '**Cancel Reason**' dropdown list.

- If you select the reason as '**Other**', ensure that you complete the reason in the '**Other Reason**' field provided.

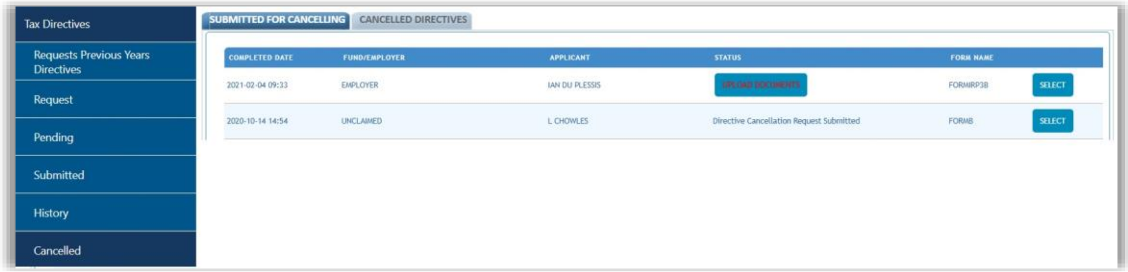


- After you have completed all the relevant information, click the '**Submit**' button to proceed or '**Cancel**' to close the screen.
- Click the '**OK**' button on the confirmation message or cancel to close the message.

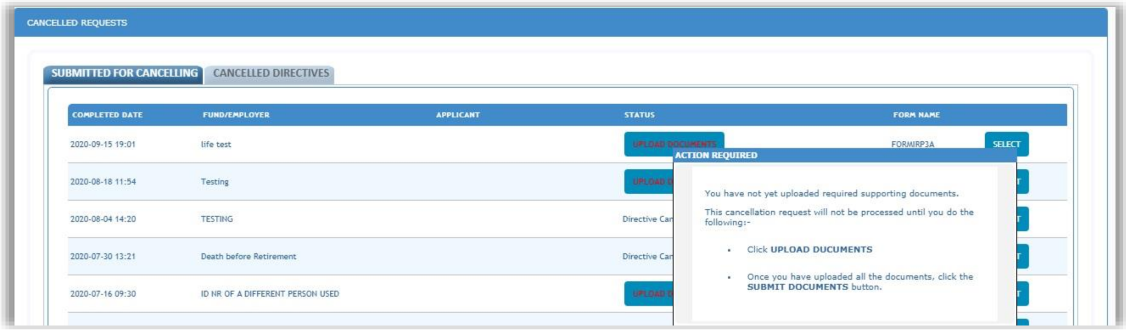
- Where supporting documents are required for the cancellation request, a message will be displayed. Refer to the supporting documents section above for more details.



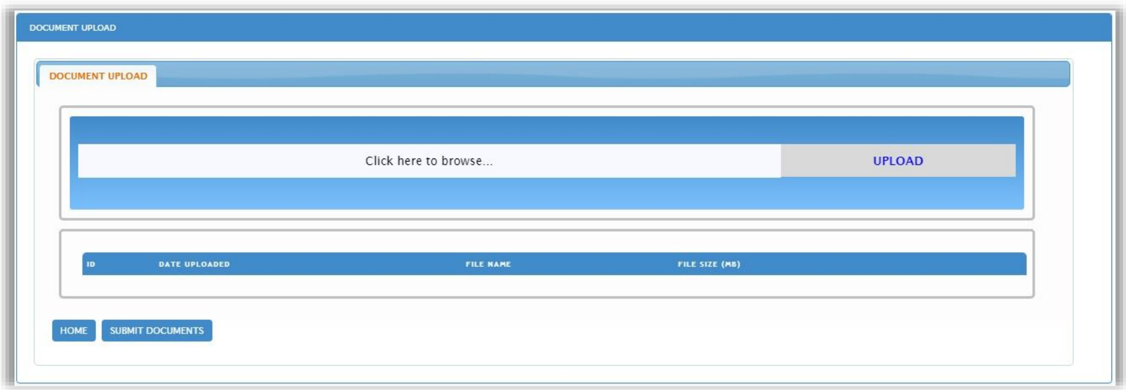
- If you click the '**Cancelled**' menu tab on the left under Tax Directives, the request will be listed and the '**Upload Documents**' tab will be available to submit supporting documents to SARS.



- Click on the status ‘**Upload Documents**’, a pop up screen will appear. To upload documents click on ‘**Upload Documents**’.

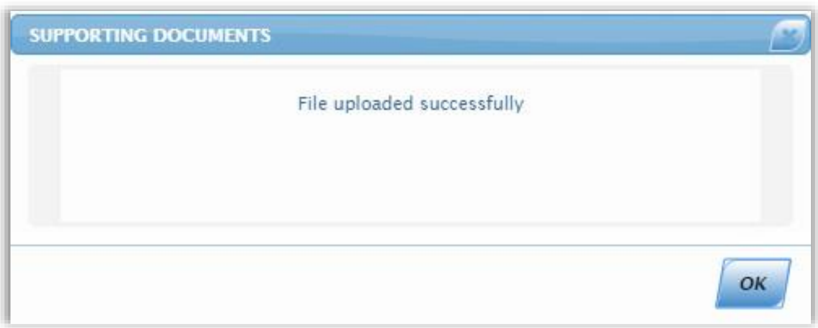


- The document upload screen will display, once the documents are uploaded then click on ‘**Submit Documents**‘ at the bottom of the screen.

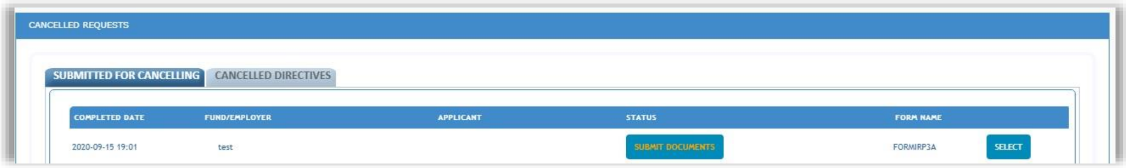


- To upload the documents click on ‘**Click here to browse**’. Find the documents that need to be uploaded then click on upload.

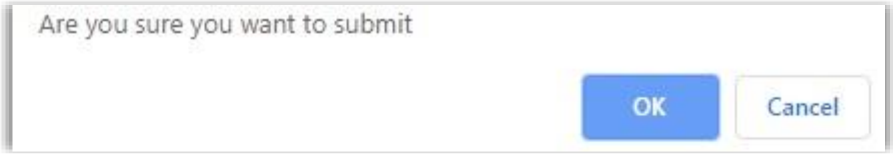
- Once the supporting documents are uploaded then ‘**File uploaded successfully**’ will display in the pop up.



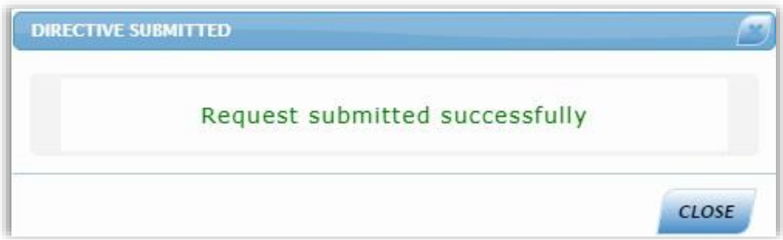
- Click on the ‘**OK**‘ button, once the document is uploaded then it will display with extra buttons, ‘**Remove**’ and ‘**Open**’ once done then click on ‘**Submit Documents**’. If the client did not click on ‘**Submit Documents**’ but Home then the status will display ‘**Submit Documents**’.



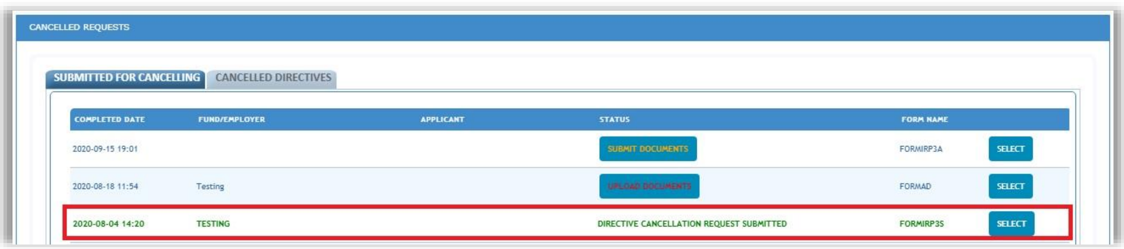
- To submit the documents click on the ‘**Submit Documents**’, a pop up screen will appear.



- Click on OK a pop up message will display, ‘**Request Submitted Successfully**’, click close.



- After the documents were successfully submitted, the status is displayed as ‘**DIRECTIVE CANCELLATION REQUEST SUBMITTED’**.



- If a user want to cancel a tax directive and the user does not have the assigned rights, the following message will be displayed. Refer to section 8 of this guide to ensure that the user have the correct assigned rights.

20 CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
IT-AE-41-G02	Guide to complete Tax Directive Application forms	All
IT-AE-41-G01	Completion Guide for IRP3(a) and IRP3(s) Forms	All
IT-AE-41-G03	Guide to complete and submit a Recognition of Transfer Form.	All
GEN-ELEC-18-G01	How to Register for eFiling and Manage Your User Profile - External Guide	All

21 DEFINITIONS AND ACRONYMS

4TH Schedule	Fourth Schedule to the Income Tax Act No.58 of 1962
Commissioner	Commissioner for the South African Revenue Services
Form A&D	Lump sums paid by pension, pension preservation fund, provident or provident preservation fund. (e.g. death before retirement / retirement due to ill health / retirement / provident fund – deemed retirement).
Form B	Lump sums paid by pension or provident fund (e.g. resignation / withdrawal / winding up / transfer / Section 1, Paragraph (eA) of the definition of gross income transfer or payment / future surplus / unclaimed benefit / divorce – transfer, divorce – non-member spouse / divorce – member spouse / housing loan / involuntary termination of employment (retrenchment) including withdrawals from a pension preservation or provident preservation fund).
Form C	Lump sums paid by a RAF to a member (e.g. death before retirement / retirement due to ill health / retirement / transfer from one RAF to another / discontinued contributions / future surplus / divorce – transfer, divorce – non-member spouse / divorce – member spouse / emigration withdrawal / visa expiry).
Form E	Lump sums paid after retirement by an insurer or a fund (e.g. Death Member / Former Member after Retirement, Par. (c) Living Annuity Commutation, Death - Next Generation Annuitant, Next Generation Annuitant Commutation and Transfer of an annuity to another insurer).
HTML	HyperText Markup Language
IRP3(a)	Gratuities paid by employer (e.g. death / retirement / retirement due to ill health / retrenchment / other – to supply reason for payment).
IRP3(b)	Employees' tax to be deducted at a fixed percentage (e.g. commission agents / personal service company / personal service trust)
IRP3(c)	Employees' tax to be deducted at a fixed amount (e.g. Paragraph 11 of the 4th Schedule (hardship) / assessed loss carried forward)
IRP 3(f)	Doubtful Debts 11(j)(1)(2)
IRP 3(q)	Foreign Tax Credit under paragraph of 10 of the 4th Schedule of Income Tax Act

IRP3(s)	Employees' tax to be deducted on any amount to be included under section 8A or 8C of the Income Tax Act.
OTP	One Time Pin
ROT	Recognition of Transfer
ROT01	Recognition of transfer between two funds before retirement must be used where a benefit was transferred to another approved fund.
ROT02	Recognition of GN18 purchase of a member / beneficiary owned pension / annuity from an insurer must be used to acknowledge the purchase of annuities.
SARS	South African Revenue Service