

EXTERNAL GUIDE

HOW TO SUBMIT A DISPUTE VIA EFILING

REVISION HISTORY TABLE

Date	Version	Description
28-04-2020	8	Guide updated with new eFiling refresh screen changes and the Penalty and Interest information for the Covid-19 Lockdown period to assist taxpayers electronically.
11-05-2020	9	Guide updated with PAYE Tax Relief for Covid-19 information
06-07-2021	10	Guide updated with PAYE Administrative Penalty information
02-08-2021	11	Guide updated with Interim PAYE Administrative Penalty information
01-11-2021	12	Updated with the extension of Covid-19 PAYE and ETI information

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1 PURPOSE

- This guide in its design, development, implementation and review phases is guided and underpinned by 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.
- The purpose of this document is to assist taxpayers with the submission of the Request for Remission (RFR), Notice of Objection (NOO), Notice of Appeal (NOA), Request for Reason, Request for Late Submission (Condonation) and the suspension of payment form on eFiling when disputing the interest and penalties levied and/or assessments raised for Personal Income Tax (PIT), Corporate Income Tax (CIT), Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE), including Employment Tax Incentive (ETI), Unemployment Insurance Fund (UIF) and Skills Development Levy (SDL).

2 INTRODUCTION

- A taxpayer can lodge a Request for Reasons, Request for Remission (RFR), Notice of Objection (NOO), Notice of appeal (NOA) and Request for Late Submission (Condonation) against interest and penalty on late payments and assessments raised in relation to Personal Income Tax (PIT), Corporate Income Tax (CIT), Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE), including Employment Tax Incentive (ETI), Unemployment Insurance Fund (UIF) and Skills Development Levy (SDL).
- Request for Reasons are allowed for:
 - Assessment items – when an assessment, audit, or decision made by SARS has been performed and a notice of assessment has been issued;
 - Account items – where a Request for Remission (RFR) for account related items has been finalised with an outcome of either disallowed or partially allowed.
- The Request for Reasons and Suspension of Payment must be submitted within 30 days from the date of assessment or RFR outcome.
- The dispute sequence for VAT/PAYE/UIF/SDL for late payment penalties is RFR, NOO and NOA.
- VAT & PAYE interest on late payment dispute are only allowed up to RFR level.
- UIF& SDL interest on late payment cannot be disputed at any level.
- The request for remission must be completed on the prescribed form (RFR01). The Request for Reasons, Notice of Objection, Notice of Appeal and Suspension of Payment prescribed forms has the DISP01 form code.
- The NOO form for interest and penalty for late payment can only be completed once the Request for Remission (RFR01) has been submitted to SARS and the RFR has been partially allowed or disallowed.
- The NOA form can only be completed and submitted to SARS once the NOO has been submitted to SARS and the outcome of the objection has been received i.e. where a NOO has been partially allowed or disallowed.
- The request for suspension of payment may be requested as part of the dispute (RFR, NOO or NOA) or before or after lodging a dispute on eFiling for Income Tax, VAT and PAYE/ETI/UIF/SDL.

- To ensure that the correct process is followed, validations will be applied against disputes that are lodged.
- Where the Income Tax (IT), Value-Added Tax (VAT) or Pay-As-You-Earn (PAYE). Reference number is completed on the NOO or NOA, only Personal Income Tax (PIT) or Corporate Income Tax (CIT), VAT or PAYE/ETI/UIF/SDL related disputes will be accepted.
- Multiple transactions and/or source codes may be disputed on the RFR, NOO or NOA form per tax period.
- For VAT and PAYE, multiple periods up to 12 periods may be disputed on the RFR, NOO or NOA form.
- In the case where the NOO was partially allowed or disallowed and you wish to submit a NOA, ensure that the appeal is based on the same items being objected originally. The same source code and amounts used in the NOO must be completed on the NOA.
- In the case where an ADR1 has already been processed for VAT and the vendor is still not satisfied with the outcome of the ADR, a NOA must be submitted at the SARS Branch.
- The RFR01, DISP01 or supporting documents can be submitted via any of the following channels:
 - eFiling;
 - The SARS online query system on the SARS website; and
 - At a local SARS branch, by making an appointment via the SARS website.
- The dispute process can be triggered from the following functionalities on eFiling:
 - Assessment notices (ITA34)
 - Statement of Account
 - Dispute landing page
 - Relevant return work page
- The new dispute process will exclude the administrative penalties requests. For further assistance with the dispute process for Administrative Penalties for Personal Income Tax and Corporate Income Tax, refer to the “How to Dispute Administrative Penalties via eFiling” available on the SARS website www.sars.gov.za.
- SARS can either ALLOW, PARTIALLY ALLOW or DISALLOW the request for remission, objection or appeal by the taxpayer. The outcome of the objection or appeal will be communicated to the taxpayer by means of a dispute outcome letter.
- When the objection or appeal is fully allowed or partially allowed, the items in relation to the disputed transactions will be waived accordingly. When the objection or appeal outcome is partially allowed or disallowed, the reasons will be given on the “dispute outcome” letter.
- A Notice of Objection (NOO) against any assessment must be submitted within 30 business days from the date of assessment. Late objections may be considered invalid. Should you require a condonation for the late submission of the objection, you need to state your reasons for late submission in the Request for Late Submission (condonation) section of the notice of objection form.

- A Notice of Appeal (NOA) against the disallowance or partial disallowance of an objection must be submitted within 30 business days from the date of the outcome. Late appeals may be considered invalid. Should you require a condonation for the late submission of an appeal, you need to state your reasons for late submission in the condonation section of the notice of appeal form.
- In terms of the Tax Administration Act, a taxpayer is not permitted to submit an objection if three or more years have expired since the date of assessment in relation to Personal Income Tax and Corporate Income Tax and if more than three years has passed since the decision to partially allow or disallow the request for remission (RFR).
- A notice of Appeal will not be considered if it is lodged after 75 business days after the objection was disallowed or partially allowed.
- For more information and clarity, refer to the Dispute Resolution Guide available on the SARS website (www.sars.gov.za) or consult an advisor.
- This guide contains the general workflow steps in lodging a dispute via eFiling. The eFiling platform has been enhanced to validate the particular step selected in the dispute process and will only display that option(s) to the users. Screens included in this guide are used interchangeably between Income Tax, VAT and PAYE as a tax type.

3 COVID-19 PROVISIONAL TAX RELIEF

- Tax compliant small to medium sized businesses, including Individuals and Trusts (Provisional Taxpayers) play an important role in stimulating economic activity, job creation, poverty alleviation as well as the general improvement of living standards, and are expected to be amongst the hardest hit. In order to assist tax compliant small to medium sized businesses, (Inclusive of provisional Taxpayers being (Individual Taxpayers, Micro-businesses and Trusts)), Government proposes measures aimed at assisting to alleviate cash flow problems experienced during this difficult period.
- Allowing for a deferred payment of provisional tax liabilities should assist these businesses by providing additional cash flow during the crisis. This could be the difference between pushing a small or medium sized business (Inclusive of provisional Taxpayers being (Individual Taxpayers, Micro-businesses and Trust)) into liquidation (companies) or insolvency (individuals/trust), or providing some space for the business to get through the crisis and add to the economic recovery, hopefully being a source of higher tax revenue in the medium term.
- Refer to GEN-PT-01-G01 – Guide For Provisional Tax – External Guide for more information relating to the Covid-19 Provisional tax relief measures.
- In the event that the taxpayer does not qualify for the relief benefit or where SARS reverses the benefit for a specific period, the taxpayer must be allowed to submit a request for remission for penalties and interest on the provisional account.

4 COVID-19 PAYE AND ETI TAX RELIEF

- The purpose of the PAYE and ETI Tax Relief measures are to assist employers to provide financial stability to their employees during the COVID-19 lockdown period.
- The following tax relief measures are being introduced for the PAYE Covid-19 period:
 - Small and medium businesses, with a gross income of up to R100 million, are able to defer part of their employees' tax payments without penalties and interest.
 - The deferment of 35% will be applicable for periods:

- April 2020 to August 2020 and must be paid back in 6 equal instalments from September 2020 to February 2021; and
 - 1 August 2021 to 31 October 2021 and must be paid in 4 equal instalments from November 2021 to February 2022.
- The expansion of the Employment Tax Incentive (ETI) for employers:
 - Apply to the following periods.
 - 1 April 2020 – 31 July 2020
 - 1 August 2021 – 30 November 2021
 - The maximum amount of ETI allowable during the four month tax periods for employees eligible under the current ETI Act will be increased:
 - From R1 000 to R1 750 in the first qualifying twelve months; and
 - From R500 to R1250 in the second twelve qualifying months.
 - An additional monthly ETI claim of R750 during the four-month tax periods will be allowed for:
 - employees from ages 18 to 29 who are no longer eligible for the ETI as the employer has either claimed ETI in respect of those employees for 24 months or they were employed by the employer before 1 Oct 2013; and
 - employees from ages 30 to 65 who are not eligible for ETI due to their age.
 - For more information on the expanded ETI measures and examples, please refer to the 'Guide to the Employment Tax Incentive' on the SARS website.
- Criteria that the qualifying Employers must meet are:
 - All employers, excluding Government and Municipal departments with a turnover of R100 million and less during the year of assessment ending on or after 1 April 2020 but before 1 April 2021
 - The employer must be a small or medium sized business conducted by a company, partnership, individual or trust with a gross income not exceeding R100 million for the year of assessment ending on or after 1 April 2021 but before 1 April 2022;
 - The employer must be fully compliant:
 - No outstanding returns for any of the registered tax types;
 - No outstanding debt for any of the registered tax types excluding
 - Instalment payment arrangement (s167)
 - Compromise of tax debt (Section 204)
 - Payment of tax pending objection or appeal (Section 164)
 - Tax debt of R100 and less or any other amount the Commissioner may determine (Section 169(4))
 - Only applicable to Employers with Nature of Person indicated as are Individuals, Partnerships, Companies or Trusts.
 - The employer must have been registered with SARS:
 - By 25 March 2020; or
 - on or before 25 June 2021.
 - In the case of under declaration by the employer, the COVID-19 Tax Relief will be applied to the original declaration only. The relief will not be extended to the under declared value. Penalties and interest as per normal rules must apply to the under declared value.
- In the event that the taxpayer does not qualify for the relief benefit or where SARS reverses the benefit for a specific period, the taxpayer must be allowed to submit a request for remission for penalties and interest on the PAYE account.

5 PAY-AS-YOU-EARN (PAYE) ADMINISTRATIVE PENALTIES AND INTERIM PROCESS

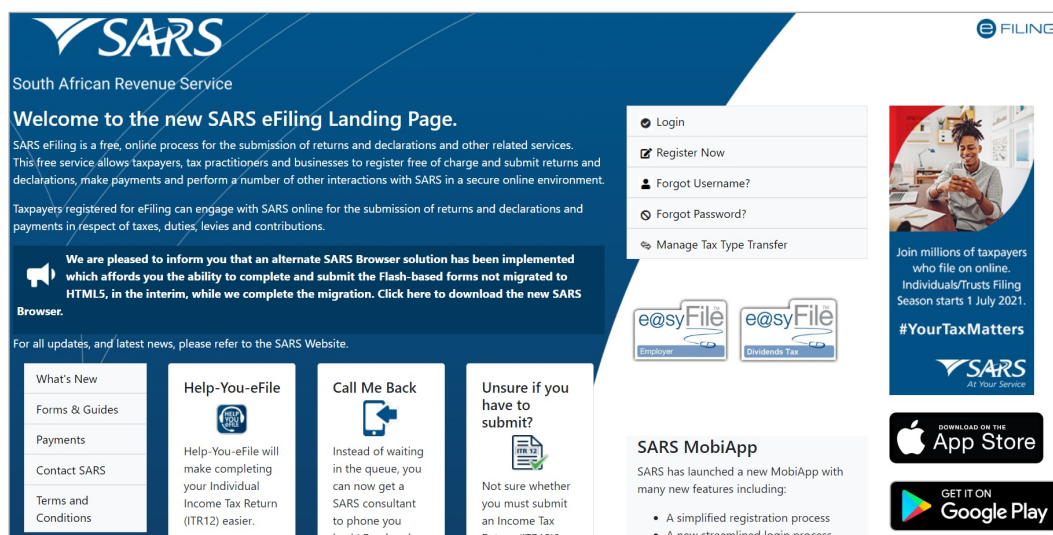
- Voluntary compliance levels declined in recent years, resulting in the South African Revenue Services (SARS) having to counter this by focussing on its Strategic Objectives to provide clarity on what is expected of employers and data providers.

- Administrative penalties will be imposed in relation to employers who fail to meet their legal obligation to submit a complete and reconciled EMP501 reconciliation declaration by the close of the relevant PAYE Filing Season.
- SARS is required to charge an administrative penalty of up to 10% of an employer's tax liability, where an employer has failed to submit an EMP501 reconciliation declaration on time.
- Administrative penalties will be implemented in increments of 1% over a 10 month period. Once the completed and reconciled EMP501 is received then this administrative penalty will stop to recur.
- The Notice of Penalty Assessment EMP301 will be issued and will be available under the SARS Correspondence menu on eFiling.
- When an employer lodges an objection to the administrative penalty via eFiling, the guided dispute process will be followed to lodge the Request for Remission (RFR), Notice of Objection (NOO) or Notice of Appeal (NOA). The grounds for the dispute (RFR/NOO/NOA) must be completed and should indicate whether the dispute relates to the admin penalty or late payment penalty or both.
- While the RFR/Dispute process was not enhanced to allow an employer to separately dispute a PAYE late payment penalty and PAYE administrative penalties where both these penalties are levied on the employer for the same period, a manual work around process will be implemented to allow an employer to dispute the applicable penalty in the scenario the employer does receive both these penalties (late payment and admin penalty) for the same period but at different points in time.
- Where the employer, due to the timing of imposition of the penalty (late payment versus admin penalty), requests remission or disputes (NOO/NOA) against one of the penalties and such penalty is allowed then the Dispute process on eFiling will not allow a new dispute against the second penalty levied.
- In the event that the employer wish to do a Request for Remission or Dispute, a written Request for Remission or ADR1 (in the case where the request for remission is disallowed) / ADR2 (in the case where the objection is disallowed) form in relation to the added PAYE penalty may be submitted to SARS via email to contactus@sars.gov.za for employers or pcc@sars.gov.za for tax practitioners.
 - You will receive a case number which must be used in any future correspondence with SARS relating to this matter.
- The employer must submit a written request indicating the transaction numbers, period the penalty was levied as well as the Reconciliation period for which the penalty was levied.

6 DETAILED PROCEDURE TO ACCESS EFILING AND DISPUTE FUNCTIONALITY

6.1 LOGON TO THE EFILING WEBSITE

- Navigate to www.sarsefiling.co.za
- Click on "Login" and login with your Username and Password.



6.2 ACCESS TO DISPUTE AND REQUEST FOR REASON FUNCTIONALITY

- To access the disputes and request for reason function on eFiling, select the “Disputes” or “Request for Reason” tab under the “Returns” menu.

SARS Correspondence
Returns Issued
Returns History
Returns Search
Levies and Duties
Third Party Data
Non-Core Taxes
Payments
Additional Payments
Third Party Appointments
Request For Reason
Disputes
New
View Saved
View Submitted
Letters

- In the Disputes and Request for Reason tab, the following options will be available:
 - New – to lodge New request for reason or dispute
 - View Saved – to view all saved request for reason or disputes
 - View Submitted – to view all submitted request for reason or disputes
 - Letters – to view all request for reason or dispute related letters
- Click the “New” button to request a new dispute or request for reason.

Disputes
New
View Saved
View Submitted
Letters

Request For Reason
New
View Saved
View Submitted
Letters

7 DISPUTE AGAINST INTEREST, PENALTIES AND ASSESSMENT (DETAILED PROCEDURE TO SUBMIT RFR, NOO AND NOA)

- If you do not agree with a penalty charged for late payment and related interest for provisional tax (paragraph 27 penalty and 89bis interest), the following steps may be followed to lodge a dispute:
 - Complete and submit a request for remission (RFR)
 - If the RFR is disallowed or partially allowed, and you do not agree with the outcome, complete and submit a Notice of Objection (NOO).
 - If the NOO is disallowed or partially allowed, and you do not agree with the outcome, you can appeal and complete and submit a Notice of Appeal (NOA).
- **NOTE:** A dispute against interest and penalty for late payment of provisional tax (paragraph 27 penalty and 89bis interest,) may only be disputed once the Income Tax Assessment (ITA34) has been issued.
- If you do not agree with the Assessment result SARS issued, including the understatement of penalties levied, the following process must be followed:
 - Lodge an objection by completing and submitting a Notice of Objection (NOO).
 - When submitting the NOO, it is mandatory to submit supporting documents to substantiate your objection.
 - If the objection was disallowed or partially allowed and you do not agree with the outcome of the objection, you may lodge an appeal by completing and submitting a Notice of Appeal (NOA).
- **NOTE:** If you wish to withdraw the NOO or NOA, a withdrawal letter will be issued to you.
- Additional taxes levied for PIT and CIT:
 - Previously one source code was available to object to the different types of additional taxes. The following source codes have been added to allow for each additional tax to be disputed as a separate item:
 - 9993 – Late or none-submission of tax return - 9993
 - 9992 – Omission of Income
 - 9991 – Non-submission of provisional taxpayer (Par20A)
 - 9990 – Underestimation of provisional taxpayer (Par20)
 - 9989 – Incorrect statement
 - 9988 – Underpayment of provisional taxpayer (89Q(2))

- 9987 – Tax free Investment penalty
- Disputing non-source code items for PIT and CIT:
 - The following options have been added to allow the dispute of financial year end changes, rates of tax and carry over losses for a particular year of assessment:
 - 9981 – Financial year end
 - 9982 – Rate of tax
 - 9983 – Carry over losses

7.1 SUBMISSION OF REQUEST FOR REMISSION (RFR)

- Click on the Returns, then “Dispute” tab and select the “New” button to request a new dispute.
- The new “Request to File Dispute” Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the “Disputes” button.
 - Ensure that the correct Tax Type and period to dispute is selected.

The screenshot shows a web form titled "REQUEST TO FILE DISPUTE". Inside the form, there is a section titled "Request to file a Dispute". It contains three fields: "Tax Type:" with a dropdown menu showing "Income Tax", "Reference Number:" with an empty text box, and "Period:" with a dropdown menu showing "2016". A "Next" button is located at the bottom right of the form.

- On the Request to File Dispute page, the following fields will be displayed:
 - **Tax Type** – indicate the tax type(s) that the taxpayer is registered for on eFiling will be displayed to select.
 - **Reference Number** – the reference number of the tax type selected will be displayed.
 - **Period** - a list of periods will be displayed if you click on the dropdown arrow. Indicate the period against which the dispute must be lodged.
 - In the case of PIT and CIT, the period will be indicated in years (e.g. 2014).
 - In the case of VAT and PAYE, the period will be displayed in the format of yyyyymm (e.g. 2016-09). Multiple periods may be disputed at once up to a maximum of 12 periods.
- When you hover over the “**Next**” button a message will be displayed to indicate that eFiling will perform a check to confirm if there are currently disputes against the tax type and period, and if the selected dispute is allowed.

This screenshot shows the same "REQUEST TO FILE DISPUTE" form, but with "VAT" selected in the "Tax Type:" dropdown. The "Period:" dropdown is open, showing a list of periods. A tooltip message is displayed over the "Next" button, stating: "By clicking on this button, eFiling will perform a check to confirm whether there are currently any existing disputes against the selected tax type and period, and if the dispute is allowed." The "Next" button is highlighted in blue.

- If there are no items available for Income tax, VAT or PAYE to dispute against, an error message will be displayed as indicated on the screen below.

REQUEST TO FILE DISPUTE

No dispute items could be found

Request to file a Dispute

Tax Type: VAT

Reference Number:

Period: 2012-11, ...

Next

REQUEST TO FILE DISPUTE

No dispute items could be found

Request to file a Dispute

Tax Type: PAYE

Reference Number:

Period: 2017-05, ...

Next

- If there are items available to dispute, a list of items will be displayed on the “**Selection – Request for Remission**” screen.
- **Note:** Only items that is available to dispute will be displayed in the “**Dispute Item List**”. The below screen is only an example of how the dispute item list looks.

SELECTION

Select Tax Period

2021

☐ 2021-07

☒ 2021-06

☐ 2021-05

☐ 2021-04

☐ 2021-03

☐ 2021-02

☐ 2021-01

2020

2019

2018

2017

2016

Cancel Ok

close

- Select the relevant period(s) and click “Ok” to proceed and the Selection Page will be displayed.

SELECTION PAGE

Assessment

201502

Account

201502

RFR

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Amount	Requested Amount
<input type="checkbox"/>	9995	VAT Interest	0	RFR	R 200.77	<input type="text"/>
<input type="checkbox"/>	9996	VAT Penalties	0	RFR	R 98.25	<input type="text"/>

Reason/Grounds

Apply Across

☐ Period

☐ All Periods

- The PAYE late payment penalty and PAYE Administrative Penalty will be indicated in one field as displayed in the below example of the “Selection Page”.

SELECTION PAGE

Assessment

201905

Account

201905

RFR

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input type="checkbox"/>	9995	PAYE Interest	0	RFR	R 22 246.10	R <input type="text"/>
<input type="checkbox"/>	9996	PAYE late payment penalty/PAYE Administrative penalty	0	RFR	R 12 000.00	R <input type="text"/>
<input type="checkbox"/>	9997	SDL Penalties	0	RFR	R 1 458.93	R <input type="text"/>
<input type="checkbox"/>	9998	UIF Penalties	0	RFR	R 1 414.43	R <input type="text"/>

Reason/Grounds

Apply Across

☐ Period

☐ All Periods

Suspension Of Payment

Suspension Of Payment Is Not Available

- The “**Dispute Item List**” will display the following information columns:
 - Select** – indicate the items to dispute against by selecting the relevant tick boxes.
 - Source Code/Transaction Code** – the source code / transaction code of the dispute item is displayed.

- **Source Code/Field Description** – the description of the source/transaction code of the dispute item is displayed.
 - **Case Number** – a case number will be automatically created and displayed if the dispute was submitted to SARS.
 - **Dispute Type** – The dispute type as per the selection is displayed e.g. RFR for Request for Remission, as indicated on the screen.
 - **Dispute Value** – the amount that has been charged for interest or penalties for late payment are displayed.
 - **Requested Value** – indicate what you believe the amount should be.
- Select the source code that you want to dispute and enter the requested amount.

201406					
Select	Source Code/Transaction Code	Source Code Description	Dispute Type	Dispute Amount	Requested Amount
<input checked="" type="checkbox"/>	9995	VAT Interest	RFR	R 251.51	<input type="text" value="0.0000"/>
<input type="checkbox"/>	9996	VAT Penalties	RFR	R 122.29	<input type="text"/>

- Complete the reasons for request for remission of the dispute item(s) in the “Reason/Grounds” block provided.

Reason/Grounds	Apply Across
<input type="text"/>	<input type="checkbox"/> Period <input type="checkbox"/> All Periods

- Indicate if the reason/grounds should apply across this specific period or all indicated periods. If the “**All periods**” option is selected, the reason(s) entered will be applied to all periods that was selected.
- If no reason has been completed and you click the “**Next**” button, the following warning message will be displayed to complete a reason. Click “**OK**” to complete a reason.

Please Note: Grounds for dispute must be supplied for Tax
Period:201905-RFR

- Click the “**Back**” button to be directed to the “Request to File Dispute” landing page.
- Click the “**Next**” button to continue with the Request for Remission process and the “**Summary**” page will be displayed.

SUMMARY

Taxpayer Name	A	. CC
Tax Reference	7	
Tax Type	PAYE	
Period	201905	

RFR		
Supporting Documents	Status	Requirement
Supporting Documents	Waiting for Documentation to be Uploaded	Optional

201905						
Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
201905	9996	PAYE late payment penalty/PAYE Administrative penalty	0	RFR	R 12 000.00	R 1 000.00

Reason/Grounds	
<div>PAYE Admin Penalty to be reduced</div>	

[View Form](#)
[Back](#) [Submit](#)

- The Summary page will display the following information depending on the tax type selected from the previous completed steps:
 - **Income Tax:**
 - **Tax Year** – this is the period selected to dispute against
 - **Source/Transaction Value** – this is the source/transaction value selected.
 - **Source Code Description** – the description of the source/transaction code selected.
 - **Dispute Value** – the amount that was originally levied for interest or penalties for the item selected.
 - **Requested Value** – this is the amount that has been completed.
 - **Dispute Type** – indicates the dispute type that is being completed.
 - **VAT/PAYE:**
 - **Taxpayer Details:**
 - **Taxpayer Name**
 - **Tax Reference**
 - **Tax Type**
 - **Tax Period**
 - **Source Code/Transaction Code** – this field is the field/transaction selected
 - **Source Code/Field Description** – the description of the field/transaction
 - **Case Number** – a case number will be populated once the submission is completed.
 - **Dispute Type** – indicates the dispute type that is being completed.
 - **Dispute Value** – the amount that was originally levied for interest or penalties for the item selected.
 - **Requested Value** – this is the amount that has been completed.
- Click the “**View Form**” button to view the RFR form.
- Below is an example of the pages of the form that would be pre-populated from the completed information.

SARS Request for Remission Taxpayer Reference Number Tax Period (CCYY) **2012** **RFR01**

Taxpayer Details

Surname
 First Name
 Other Name
 Initials

Contact Details

Home Tel No. Fax No. Cell No.
 Bus Tel No.
 Email
 Web Address

Details of the Person Dealing with the Dispute on behalf of the Taxpayer

Surname
 First Name
 Initials
 Capacity

Address for delivery of Correspondence

Email

- The Amount(s) requested for remission and the Reason(s) for requesting remission will be displayed on the second and third page of the DISP01 form.

Amount(s) Requested for Remission - VAT Tax Period (CCYYMM) **201502**

	Amount(s) Imposed/Charged	Amount(s) to be Remitted
Late Payment Penalty	R <input type="text"/> 98 , <input type="text"/> 25	R <input type="text"/> 48 , <input type="text"/> 25
Interest	R <input type="text"/>	R <input type="text"/>

Reason(s) for Requesting Remission Supporting documents may be submitted with this form Number of pages attached: 0

Tax Period (CCYYMM) **201502**

Interest to be reduced

- For PAYE Late Payment Penalty and PAYE Administrative Penalty, one field will be displayed on the DISP01 form, and both Late Payment Penalty and Administrative Penalty may be disputed at the same time. It is very important to be state the grounds for the dispute clearly.

Amount(s) under Dispute - Payroll Taxes Tax Period (CCYYMM) **201202**

	Amount reflected on Assessment	Amount that should be Reflected	Difference
PAYE Late Payment Penalty / PAYE Administrative penalty	<input type="text"/>	<input type="text"/>	<input type="text"/>
UIF Late Payment Penalty	<input type="text"/>	<input type="text"/>	<input type="text"/>
SDL Late Payment Penalty	<input type="text"/>	<input type="text"/>	<input type="text"/>
Suspension of payment requested	<input type="text"/>	<input type="text"/>	<input type="text"/>

- Click the **“Back”** button on the summary screen to be directed to the **“Selection – Request for Remittance”** page where you will be able to make any amendments before submitting the dispute request to SARS.

SELECTION PAGE

Assessment

201502

Account

201502

RFR

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Amount	Requested Amount
<input type="checkbox"/>	9995	VAT Interest	0	RFR	R 200.77	
<input checked="" type="checkbox"/>	9996	VAT Penalties	0	RFR	R 98.25	50

Reason/Grounds

Interest to be reduced

Apply Across

☐ Period

☐ All Periods

- If you are satisfied with the information entered click the **“Submit”** button to submit the request to SARS from the summary screen.
- A submission message will be displayed.

RESULT

Thank you for your submission. Your dispute request has been sent to SARS.
You may view the history of all your submission via eFiling from within the View Submitted menu on the left

[Continue](#)

- Click **“Continue”** to proceed and the Submitted disputes screen will be displayed.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
		Request For Remission	Submitted	201502	2017/04/24	Open

- Click **“Open”** and the Dispute Work Page will be displayed that will indicate that the RFR is submitted.

DISPUTE WORK PAGE

Taxpayer Name

Tax Reference

Case Reference Number

eFiling Status

Submitted

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request For Remission	Submitted	2017/04/24	

7.2 SUBMISSION OF NOTICE OF OBJECTION

- If the RFR for penalty has been disallowed or partially allowed and you do not agree with this outcome OR if you do not agree with the assessment issued by SARS, continue with the Notice of Objection as explained below.
- Click the **“Dispute”** tab and select the **“New”** button to request a new dispute.
- The **“Request to File Dispute”** Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the **“Disputes”** button.

- Ensure that the correct Tax Type and period to dispute is selected.
- Click the “**Next**” button to proceed.

REQUEST TO FILE DISPUTE

Request to file a Dispute

Tax Type:

Reference Number:

Period:

REQUEST TO FILE DISPUTE

Request to file a Dispute

Tax Type:

Reference Number:

Period:

- If there are no items available to dispute against, an error message will be displayed.
- If there are items available to dispute, a list of items will be displayed on the “**Selection – Notice of Objection**” screen.
- On the selection page, the assessment, accounts related and suspension of payment containers will be indicated separately.

SELECTION PAGE

Assessment

2015

Account

2015

Suspension Of Payment

NOTE: When multiple tax periods were selected, only the tax period(s) for which suspension of payment(s) are available, will be displayed.

Select	Reason	Apply Across
<input type="checkbox"/> 2015	<input type="text"/>	<input type="checkbox"/> All Periods

- Note:** Only items that is available to dispute will be displayed in the “Dispute Item List”. The below screen is only an example of how the dispute item list looks.

SELECTION PAGE

Assessment

201406

NOO

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Amount	Requested Amount
<input type="checkbox"/>	0001	Standard rate (excluding capital goods)		NOO	R 5 000.00	<input type="text"/>
<input type="checkbox"/>	0004	Zero rate (only exported goods)		NOO	R 3 000.00	<input type="text"/>
<input type="checkbox"/>	0007	Supply of accommodation: Value not exceeding 28 days		NOO	R 3 000.00	<input type="text"/>
<input type="checkbox"/>	0008	Change in use and export of second-hand goods	0	NOO	R 3 000.00	<input type="text"/>
<input type="checkbox"/>	0009	Other and imported services	0	NOO	R 300.00	<input type="text"/>
<input type="checkbox"/>	0011	Capital goods imported by you	0	NOO	R 200.00	<input type="text"/>
<input type="checkbox"/>	0012	Other goods and/or services supplied to you (not capital goods)	0	NOO	R 100.00	<input type="text"/>
<input type="checkbox"/>	0013	Other goods imported by you (not capital goods)		NOO	R 200.00	<input type="text"/>

- The “**Dispute Item List**” will display the following information columns:
 - Select** – indicate the items to dispute against by selecting relevant the tick boxes.
 - Source Code/Transaction Code** – the source code / transaction code of the dispute item is displayed.
 - Source Code Description** – the description of the source/transaction code of the dispute item is displayed.
 - Dispute Type** – The dispute type as per the selection is displayed e.g. NOO for Notice of Objection, as indicated on the screen.
 - Dispute Amount** – the amount that has been assessed or charged for interest or penalties for late payment are displayed.
 - Requested Amount** – indicate what you believe the amount should be.
- If the item is not displayed that you wish to dispute, click the “**Add**” button and the “**Add source codes**” container will be displayed.

Add source codes

Source Code	Description	Dispute Value	New Value
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

- In the “**Add source codes**” container, the following fields will be displayed to be completed:
 - Source Code**
 - Description** – this field will populate with the description of the source code entered.
 - Dispute Value** – this is the amount that is reflected in the original assessment
 - New Value** – this is the amount that you believe should be reflected.
- Once you start typing the source code, all codes similar to what you are entering will be displayed where you can select the appropriate code. Below is an example of how the codes will be displayed:

Source Code	Description
360	
3601	INCOME - TAXABLE
3602	INCOME - NON-TAXABLE
3603	PENSION - TAXABLE
3604	PENSION - NON-TAXABLE
3605	ANNUAL PAYMENT - TAXABLE
3606	COMMISSION
3607	OVERTIME
3608	ARBITRATION AWARDS - TAXABLE
3609	ARBITRATION AWARDS - NON-TAXABLE

- Upon selection of the relevant source code, the description field will be populated. Complete the “**Dispute value**” and the “**New Value**”. Click the “**Add Source Code**” button and then “**Save**” and the field will be added onto the Dispute Item list.

Source Code	Description	Dispute Value	New Value
4103	TOTALEMPOYEEESTAX	0	20000

Buttons: Add Source Code, Save

- Select the dispute item and indicate the requested amount.
- Below the dispute item list, the reasons for notice of objection of the dispute item(s) must be indicated in the “**Reason**” block provided.

Reason/Grounds

Apply Across

☐ Period

☐ All Periods

- If no reason has been completed and you click the “**Next**” button, the following warning message will be displayed to complete a reason. Click “**OK**” to complete a reason.

Message from webpage

Please Note: Grounds for dispute must be supplied for Tax Period:201406

OK

- Next to the “**Reason/Grounds**” block, a new option has been included to indicate if the reason or grounds are applicable to only the selected period or all periods. If the “**All periods**” option is selected, the reason(s) entered will be applied to all periods that was selected.

Apply Across

☐ Period

☐ All Periods

- If you wish to submit a reason for late submission in the case of late objection, complete the reason in the block provided.

Reason For Late Submission

* Please note that due to late submission of the NOO the reason for late submission are required that will be evaluated prior to your NOO being processed.
If the supplied reasons are not adequate, your NOO will not be accepted and you will receive an outcome other than, relating to the reason for late submission request

- At the bottom of the Selection Page, click the “**Back**” button to be directed to the “**Request to File Dispute**” landing page.

SELECTION PAGE

Assessment

2015

Account

2015

Suspension Of Payment

NOTE: When multiple tax periods were selected, only the tax period(s) for which suspension of payment(s) are available, will be displayed.

Select	Reason	Apply Across
<input type="checkbox"/> 2015		<input type="checkbox"/> All Periods

Delete

BackNext

- Click the “**Next**” button to continue with the Notice of Objection process and the “**Summary**” page will be displayed.
- Click the “**Delete**” button to delete the dispute record. Click “**OK**” to continue with the deletion or “**Cancel**” to proceed with the dispute request.

Message from webpage


?

The delete action will permanently remove this record from your profile.
To retain the dispute record and continue with the dispute, select the 'Cancel' button.
To proceed with your deletion request, select 'Ok'.

OKCancel

- The Summary page will display the following information that has been populated from the previous completed steps:
 - Tax Year** – this is the period selected to dispute against.
 - Source/Transaction Code** – this is the source/transaction code selected.
 - Source Code/Field Description** – the description of the source code selected.

- | SUMMARY | | | | | | |
|---------------------------------------------|------------------------------|-------------------------------|------------------------------------------|--------------|---------------|-----------------|
| Taxpayer Name | | | | | | |
| Tax Reference | | | | | | |
| Tax Type | | | | | | |
| INCOME TAX | | | | | | |
| Period | | | | | | |
| 2015 | | | | | | |
| NOO | | | | | | |
| Supporting Documents | | | Status | | Requirement | |
| Supporting Documents | | | Waiting for Documentation to be Uploaded | | Mandatory | |
| 2015 | | | | | | |
| Tax Period | Source Code/Transaction Code | Source Code/Field Description | Case Nr. | Dispute Type | Dispute Value | Requested Value |
| 2015 | 3610 | ANNUITY FROM RETIREMENT FUND | 0 | NOO | R 13 041.00 | 10 000.00 |
| Reason/Grounds | | | | | | |
| <div> <div></div> <div></div> </div> | | | | | | |
| Reason For Late Submission | | | | | | |
| <div> <div></div> <div></div> </div> | | | | | | |
| <div>View Form</div> <div>Back Submit</div> | | | | | | |

- | | | | | |
|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
|  | Notice of Objection | Taxpayer Reference Number: <div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center;"> </div> | Tax Period (CCYY): <div style="border: 1px solid black; width: 60px; height: 20px; display: flex; align-items: center;"> 2 0 1 5 </div> | <div style="border: 1px solid black; padding: 2px; width: 60px; margin: 0 auto;">DISP01</div> |
| Taxpayer Details | | | | |
| Surname: | <div style="border: 1px solid black; padding: 2px;"> D F G H S D F G D F G </div> | | | |
| First Name: | <div style="border: 1px solid black; padding: 2px;"> D F G D F G D </div> | | | |
| Other Name: | <div style="border: 1px solid black; padding: 2px;"> </div> | | | |
| Initials: | <div style="border: 1px solid black; padding: 2px;"> D R </div> | | | |
| Contact Details | | | | |
| Home Tel No.: | <div style="border: 1px solid black; padding: 2px;"> </div> | | Fax No.: | <div style="border: 1px solid black; padding: 2px;"> </div> |
| Bus Tel No.: | <div style="border: 1px solid black; padding: 2px;"> 0 1 8 4 6 2 4 9 1 9 </div> | | Cel No.: | <div style="border: 1px solid black; padding: 2px;"> </div> |
| Email: | <div style="border: 1px solid black; padding: 2px;"> </div> | | | |
| Web Address: | <div style="border: 1px solid black; padding: 2px;"> </div> | | | |
| Particulars of Representative Taxpayer/Representative (Person dealing with dispute on behalf of taxpayer) | | | | |
| Surname: | <div style="border: 1px solid black; padding: 2px;"> </div> | | | |
| First Name: | <div style="border: 1px solid black; padding: 2px;"> </div> | | | |
| Initials: | <div style="border: 1px solid black; padding: 2px;"> </div> | | | |
| Capacity: | <div style="border: 1px solid black; padding: 2px;"> </div> | | | |

- GEN-PEN-05-G02

- Click the **“Back”** button on the summary screen to be directed to the **“Selection – Notice of Objection”** page where you will be able to make any amendments before submitting the dispute request to SARS.
- On the summary page, the supporting documents link will be populated and the requirement field will indicate if it is optional or mandatory to submit supporting documents with the specific dispute request being completed.
- Note:** The **“Submit”** button will not be available until mandatory supporting documents are submitted. Refer to section 8 **“Upload of Supporting Documents”** below for the relevant steps. Once you have submitted the supporting documents, click the **“Submit”** button to proceed to submit the objection to SARS.

NOO						
Supporting Documents			Status		Requirement	
Supporting Documents			Supporting Documents Ready to be Submitted to SARS, Awaiting Dispute Submission		Mandatory	
2015						
Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
2015	3610	ANNUITY FROM RETIREMENT FUND	0	NOO	R 13 041.00	10 000.00
Reason/Grounds						
<div></div>						
Reason For Late Submission						
<div></div>						
						View Form
						Back Submit

- The following message will be displayed upon successful submission to SARS. Click **“Continue”** to proceed.

RESULT
<p>Thank you for your submission. Your dispute request has been sent to SARS. You may view the history of all your submission via eFiling from within the View Submitted menu on the left</p> <p>Continue</p>

- The Dispute Work Page will be displayed that will indicate that the NOO submission is pending. The NOO will only be submitted after the supporting documents have been uploaded.
- The disputes submitted screen will be displayed. Click the **“Open”** hyperlink and the Disputes Work Page will display.

Dispute Search							
Dispute Type: ▼ Please Select							
Income Tax Ref: <input type="text"/>		TaxPayer Name: <input type="text"/>					
From Date: <input type="text"/>		To Date: <input type="text"/>					
Search							
Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Supporting Documents	Open
A	7	Notice of Objection	Sent to SARS	202006,202103	2021/05/19	Submitted	Open

- The process to submit supporting documents are the same for NOO and NOA. Refer to section 8 for the submission of supporting documents.

- The Dispute Work Page will be displayed that will indicate that the NOO is submitted and a case reference number will be populated on the work page.
- Once the submission to SARS has been completed, if the reason for late submission field was completed, the condonation case number will be populated in the “**Case Reference Number**” field and the status of the objection will be indicated as “**Sent to SARS**”.

DISPUTE WORK PAGE

Taxpayer Name	A	eFiling Status	Sent to SARS
Tax Reference	7		
Case Reference Number	131642411		

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
NOO	Notice of Objection	Sent to SARS	2021/05/19	Mrs

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Submitted		2021/05/19	80	1

7.3 SUBMISSION OF NOTICE OF APPEAL

- If the NOO has been disallowed or partially allowed and you do not agree with this outcome, continue with the Notice of Appeal as explained below.
- Click on the “**Dispute**” tab and select the “**New**” button to request a new dispute.
- The new “**Request to File Dispute**” Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the “**Disputes**” button.
 - Ensure that the correct Tax Type and period to dispute is selected.
- Select “**Notice of Appeal**” as the dispute type and click the “**Next**” button to proceed.

REQUEST TO FILE DISPUTE

Request to file a Dispute

Tax Type:

Reference Number:

Period:

- If there are no items available to dispute against, an error message will be displayed.
- If there are items available to dispute, a list of items will be displayed on the “**Selection – Notice of Appeal**” screen.

Note: Only items that is available to dispute will be displayed in the “**Dispute Item List**”. The screen below is an example of how the dispute item list looks.

- The selection page will be displayed.

SELECTION PAGE

Assessment

201406

NOA

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Amount	Requested Amount
<input type="checkbox"/>	0008	Change in use and export of second-hand goods		NOA	R 3 000.00	<input type="text"/>

Reason/Grounds **Apply Across**

☐ Alternative Dispute Resolution ☐ Litigation

☐ Period ☐ All Periods

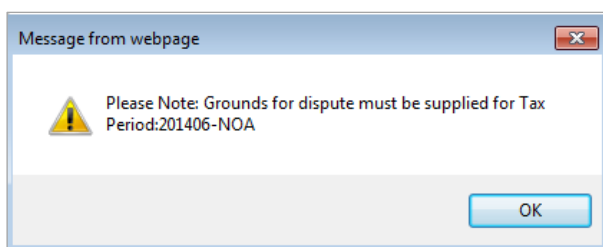
- The “**Dispute Item List**” will display the following information columns:
 - Select** – indicate the items to dispute against by selecting relevant the tick boxes.
 - Source Code/Transaction Code** – the source code / transaction code of the dispute item is displayed.
 - Source Code/Field Description** – the description of the source/transaction code of the dispute item is displayed.
 - Case Number** – the case number for the specific disputed field will be indicated.
 - Dispute Type** – The dispute type as per the selection is displayed e.g. NOA for Notice of Appeal, as indicated on the screen.
 - Dispute Amount** – the amount that has been assessed or charged for interest or penalties for late payment are displayed.
 - Requested Amount** – indicate what you believe the amount should be.
- Indicate if the appeal should be resolved with the “Alternative Dispute Resolution” or “Litigation” process.

Reason/Grounds **Apply Across**

☐ Alternative Dispute Resolution ☐ Litigation

☐ Period ☐ All Periods

- If no reason has been completed and you click the “**Next**” button, the following warning message will be displayed to complete a reason. Click “**OK**” to complete a reason.



- Next to the “**Reason/Grounds**” block, a new option has been included to indicate if the reason or grounds are applicable to only the selected period or all periods. If the “**All periods**” option is selected, the reason(s) entered will be applied to all periods that was selected.

- If the notice of appeal is submitted late, complete the “Reason for Late Submission” field.

Reason For Late Submission

* Please note that due to late submission of the NOA the reason for late submission are required that will be evaluated prior to your NOA being processed.
If the supplied reasons are not adequate, your NOA will not be accepted and you will receive an outcome other than, relating to the reason for late submission request

- Click the “**Back**” button to be directed to the “Request to File Dispute” landing page.
- Click the “**Next**” button to continue with the Notice of Appeal process and the “**Summary**” page will be displayed.
- The Summary page will display the following information that has been populated from the previous completed steps:
 - **Tax Period** – this is the period selected to dispute against.
 - **Source Code/Transaction Code** – this is the source/transaction code selected.
 - **Source Code/Field Description** – the description of the source/transaction code selected.
 - **Case Number** – the case number for the specific disputed field will be indicated.
 - **Dispute Type** – indicates the dispute type that is being completed.
 - **Dispute Value** – the amount that has been selected for assessed or interest or penalties for late payment are displayed.
 - **Requested Value** – this is the amount that you believe should be reflected.

SUMMARY

Taxpayer Name

Tax Reference

Tax Type

Period

VAT

201406

NOA

Supporting Documents	Status	Requirement
Supporting Documents	Waiting for Documentation to be Uploaded	Optional

201406

Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
201406	0008	Change in use and export of second-hand goods		NOA	R 3 000.00	2 500.00

Reason For Late Submission

View Form


Back Submit

- Click the “**View Form**” button to view the Notice of Appeal (DISP01) form.
- Below is an example of the pages of the form that is pre-populated from the information completed.

NOO		
Supporting Documents	Status	Requirement
Supporting Documents	Waiting for Documentation to be Uploaded	Mandatory

- The supporting documents page will be displayed as indicated below.

SUPPORTING DOCUMENTS FOR DISPUTES

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

TAXPAYER DETAILS

Taxpayer Name:
Tax Reference Number:
Return Type:

UPLOAD SUPPORTING DOCUMENTS

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

Document Name:

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

No documents have been uploaded.

DOCUMENT GROUP

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

Document group name

Status: Waiting for Documentation to be Uploaded

- Click on the “**Browse**” button and select the files to upload. After selecting the relevant file, click the “**Open**” button to continue.
- Select the “**Upload**” button to add the document and it will be listed under the “**Uploaded Documents**” heading. If you wish to remove the document that you have uploaded, click the document and select the “**Remove**” button.

UPLOADED DOCUMENTS

Document Name	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Notice of Objection .pdf	80	<input checked="" type="checkbox"/>	Converted and stored	4/10/2017 10:32:46 AM	View	<input type="checkbox"/>

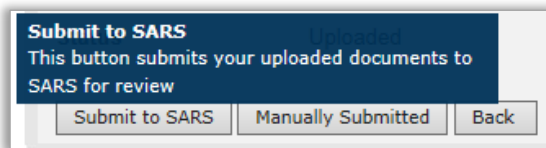
DOCUMENT GROUP

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

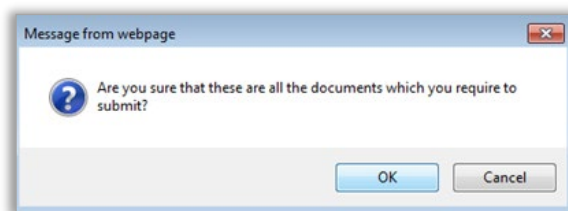
Document group name

Status: Uploaded

- When you have uploaded all the documents, select the “**Submit to SARS**” button to continue. If you have submitted the supporting documents to your nearest SARS branch, click on “**Manually Submitted**” to indicate on eFiling that the documents have been submitted. Click on the “**Back**” button to return to the Disputes Work Page.



- Confirm that you want to submit all the documents by clicking in the “**OK**” button on the below message.



- The status on the Disputes Tax Work Page will be updated to “**Submitted**”.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Submitted		2021/05/19	80	1

- Once the supporting documents have been submitted to SARS, the dispute request will be sent to SARS and a case number will be allocated. A case number will be displayed on the Dispute Work Page.

DISPUTE WORK PAGE

Get ADOBE® READER®

Taxpayer Name
A
Tax Reference
7
Case Reference Number
131642411

eFiling Status
Sent to SARS

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
NOO	Notice of Objection	Sent to SARS	2021/05/19	Mrs

Query Dispute Status
Withdraw

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Submitted		2021/05/19	80	1

9 SUSPENSION OF PAYMENT

- The suspension of payment function allows you to request SARS to suspend the payment of the outstanding amount until the dispute has been resolved. The suspension of payment functionality has been extended to include Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE).
- To access the Suspension of Payment function follow the below procedure.
- Click on the “**Dispute**” tab and select the “**New**” button to request a new dispute.

- The new **“Request to File Dispute”** Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the **“Disputes”** button.
 - Ensure that the correct Tax Type and period to dispute is selected.

- The suspension of payment option will be available on the Selection screen in the Accounts container to complete.

- Select the applicable period or in the **“Apply Across”** section, select **“All Periods”** and complete reasons for the suspension of payment in the **“Reason/Grounds”** block provided. If the **“All periods”** option is selected, the reason(s) entered will be applied to all periods that was selected.
- Click **“Next”** to continue.
- If no reason has been completed and you click the **“Next”** button, the following warning message will be displayed to complete a reason. Click **“OK”** to complete a reason.

- Click the **“Back”** button to be directed to the **“Request to File Dispute”** landing page.
- Click the **“Next”** button to continue with the Suspension of Payment process and the **“Summary”** page will be displayed.
- If no periods were selected for the suspension of payment to apply, the following message will be displayed. Click **“OK”** to proceed and the Summary page will be displayed.

- The Summary page will display the reason/grounds for the suspension of payment as previously completed.

SUMMARY

Taxpayer Name	
Tax Reference	
Tax Type	INCOME TAX
Period	2015

Suspension Of Payment

Supporting Documents	Status	Requirement
Supporting Documents	Waiting for Documentation to be Uploaded	Mandatory

TaxPeriod	Reason
2015	

View Form
Back Submit

- Supporting documents must be submitted before the Suspension of Payment request will be submitted to SARS. Refer to section 8 "Upload of Supporting Document" for the steps.
- Click the "**View Form**" button to view the DISP01 form.

SARS Request for Suspension of Payment

Taxpayer Reference Number [] Tax Period (CCYY) 2015 **DISP01**

Taxpayer Details

Surname: D F G H S D F G D F G
 First Name: D F G D F G D
 Other Name: []
 Initials: D R

Contact Details

Home Tel No: [] Fax No: [] Cell No: []
 Sub Tel No: 0184624919
 Email: []
 Web Address: []

Particulars of Representative Taxpayer/Representative (Person dealing with dispute on behalf of taxpayer)

Surname: []
 First Name: []
 Initials: []
 Capacity: []

- The address for delivery of notices will be displayed second page of the DISP01 form.
- The third page will indicate the reason for suspension of payment request.

Reason(s) for Requesting Suspension of Payment

Supporting documents must be attached to this form Number of pages attached 0

Dispute in progress

[]

- Click the **“Back”** button on the summary screen to be directed to the **“Selection”** page where you will be able to make any amendments before submitting the dispute request to SARS.
- Once you have submitted the supporting documents, the **“Submit”** button will be available to proceed with the submission.

- If you are satisfied with the information entered click the **“Submit”** button to submit the request to SARS.
- The following message will be displayed to confirm submission to SARS. Click **“Continue”** to proceed.

- The submitted disputes will be displayed as indicated below.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
		Suspension of Payment	Submitted	2015	2017/04/25	Open

- Click the **“Open”** hyperlink and the Dispute Work Page will be displayed that will indicate that the Suspension of Payment is submitted.

10 REQUEST FOR REASONS

- The intention of the request for reasons process is to enable the taxpayer to prepare and formulate the grounds required to lodge an objection. When completing the 'Request for Reasons' form, the taxpayer is required to indicate the grounds (i.e. basis) for the dispute which must be specific to the part of the assessment or decision that he/she is dissatisfied with.

- Taxpayer can now request reasons for assessment or reasons for raising interest and penalties on the account. This can only be done prior to the Objection being filed and only once for an assessment or account related items. Once an objection is filed you can no longer request reasons for an assessment or account related items.

10.1 LODGE A NEW REQUEST FOR REASON

- To access the request for reason function on eFiling, select the “**Request for Reason**” tab under the “**Returns**” menu.

SARS Correspondence
Returns Issued
Returns History
Returns Search
Levies and Duties
Third Party Data
Non-Core Taxes
Payments
Additional Payments
Third Party Appointments
Request For Reason
New
View Saved
View Submitted
Letters

- In the Request for Reason tab, the following options will be available:
 - **New** – to submit a new request
 - **View Saved** – to view all saved requests
 - **View Submitted** – to view all submitted requests
 - **Letters** – to view all request for reasons related letters

Request For Reason
New
View Saved
View Submitted
Letters

- Click the “**New**” button to request a new request.
- The Request for reason screen will be displayed. Select the period and click the “**Next**” button to continue.

Request For Reason

Request For Reason

Tax Type: Income Tax

Reference Number:

Period: 2016

Next

- Once the available items display to request reasons, the “**Selection page**” will be displayed.

2016

Select	Details of Request	Apply Across
NOTE: If the tick box for Request For Reason is disabled, a Request For Reason for the period is not allowed.		
<input type="checkbox"/> 2016		<input type="checkbox"/> All Periods

Reason For Late Submission

* Please note that due to late submission of the RFRE the reason for late submission are required that will be evaluated prior to your RFRE being processed.
If the supplied reasons are not adequate, your RFRE will not be accepted and you will receive an outcome other than, relating to the reason for late submission request

- If the Request for Reason is not available, it will be indicated on the screen as indicated in below screen.

Request For Reason

Request For Reason Is Not Available

- Select the period and complete the reason field. If the “**All periods**” option is selected, the reason(s) entered will be applied to all periods that was selected.

Select	Details of Request	Apply Across
NOTE: If the tick box for Request For Reason is disabled, a Request For Reason for the period is not allowed.		
<input type="checkbox"/> 2016		<input type="checkbox"/> All Periods

Reason For Late Submission

* Please note that due to late submission of the RFRE the reason for late submission are required that will be evaluated prior to your RFRE being processed.
If the supplied reasons are not adequate, your RFRE will not be accepted and you will receive an outcome other than, relating to the reason for late submission request

- If the request is late, complete the **“Reason for Late Submission”** field.

Reason For Late Submission

* Please note that due to late submission of the RFRE the reason for late submission are required that will be evaluated prior to your RFRE being processed.
If the supplied reasons are not adequate, your RFRE will not be accepted and you will receive an outcome other than, relating to the reason for late submission request

- Click the **“Next”** button to proceed and the **“Summary screen”** will be displayed. Below is an example of the summary screen.

SUMMARY

Taxpayer Name	
Tax Reference	
Tax Type	VAT
Period	201702

Request For Reason

201702

TaxPeriod	Reason
201702	

Reason For Late Submission

View Form

Back Submit

- Click the **“View Form”** button and the DISP01 form will be displayed.

SARS Request for Reasons of Assessment Taxpayer Reference Number: **DISP01**

Vendor Details

Registered Name:

Trading Name:

Contact Details

Home Tel No.: Fax No.: Cell No.:

Bus Tel No.:

Email:

Web Address:

Particulars of Representative Taxpayer/Representative (Person dealing with dispute on behalf of taxpayer)

Surname:

First Name:

Initials:

Capacity:

- Once you are satisfied with the request, click the **“Submit”** button on the **“Summary”** screen to submit to SARS.

10.2 VIEW SAVED REQUESTS

- If you have saved the request for submission at a later stage, select the **“View Saved”** option in the Request for Reason tab.

Request For Reason

New

View Saved

View Submitted

Letters

- The list of saved requests will be displayed. Click the **“Open”** hyperlink to proceed.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
		Request For Reason	Saved	201702	2017/04/10	Open

- On the selection page, an important message will be displayed that indicates that the request is only saved on eFiling and not submitted yet. Click **“Continue”** to proceed.

SELECTION PAGE

Important Notice

Please note that when Request For Reasons are saved on eFiling, these records remain here until they are deleted or submitted by you.

This also means that any possible changes to your tax related details at SARS will not reflect against a saved eFiling Request For Reason unless a refresh of the latest data is requested prior to filing.

By not refreshing, this could result in the Request For Reason submission being rejected due to the Request For Reason containing old information.

Therefore, a refresh will be done on the Request For Reason prior to continuing, or you may instead choose to cancel the dispute process.

To stop the Request For Reason process, select the 'Cancel' button.

To complete your Request For Reason of payment by refreshing it's data, select the 'Continue' button.

CancelContinue

10.3 VIEW SUBMITTED REQUESTS

- If you wish to check the submitted requests, select the **“View Submitted”** option in the Request for Reason tab.

Request For Reason

New

View Saved

View Submitted

Letters

- The list of submitted requests will be displayed. Click the **“Open”** hyperlink to proceed.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
1		Request For Reason	Sent to SARS	201702	2017/04/10	Open

- The Dispute work page will be displayed indicating the submitted request. On the dispute work page, a case number will be presented once the request has been submitted to SARS.

DISPUTE WORK PAGE

Taxpayer Name
 Tax Reference
 Case Reference Number

eFiling Status: Sent to SARS

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFRE	Request For Reason	Sent to SARS	2017/04/10	

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	None		2017/04/10		0 / 0

10.4 VIEW REQUEST FOR REASON LETTERS

- In the case where late submission is allowed, the outcome letters may be viewed by selecting the **“Letters”** tab for request for reason and disputes.
- To access the letters issued, click on the **“Letters”** tab.

Request For Reason

New

View Saved

View Submitted

Letters

- A list of the notifications will be displayed.

LETTERS					
Taxpayer Name	Reference Num	Description	Date	Open Letter	Documents
		RFRE	2017/04/24	View	
		RFRE	2017/04/24	View	
1					

- Click the **“View”** hyperlink and the Letter will be displayed.

REQUEST FOR REASONS DECLINED

Enquiries should be addressed to SARS:
Contact Detail
 SARS
 Alberton
 1528
 Contact Centre Tel: 0800 00 SARS (7277)
 SARS online: www.sars.gov.za

Details
 Taxpayer Reference Number
 Case Number:
 Issue Date: 2017/04/24

Always quote this reference number when contacting SARS

Dear Taxpayer

Trading Name:

REQUEST FOR REASONS DECLINED

The South African Revenue Service (SARS) refers to your request dated 2017/04/24 for reasons for the assessment.

Your request has been declined due to the following reason(s):

Tax Period: 2014

11 STATUS OF DISPUTE

- On the Dispute Work Page, you will be able to query the status of your RFR/NOO/NOA submitted.

DISPUTE WORK PAGE

Taxpayer Name

Tax Reference

Case Reference Number

eFiling Status

Sent to SARS

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request For Remission	Sent to SARS	2016/09/20	

Query Dispute Status

Withdraw

- Click the “**Query Dispute Status**” button and the following message will be displayed.

Response:

Your request for {RFR/NOO/NOA} case has been received by SARS. An outcome notice will be sent to you as soon as the case is completed. Please wait for you notification letter for further details.

Close

- Once the case has been allocated to a SARS team member, the following message will be displayed if you click on “**Query Dispute Status**”.

Response:

Your request for {RFR/NOO/NOA} case has been allocated to a SARS team member and is in the process of being resolved. An outcome notice will be sent to you as soon as the case is completed. Please wait for your notification letter for further details.

Close

- You will be able to view the messages on the Dispute work page in cases where the submission has been rejected. Below is an example of the dispute work page with a rejected submission and error message.

DISPUTE WORK PAGE

Taxpayer Name
 Tax Reference
 Case Reference Number

eFiling Status
 Rejected by SARS
Error Description
 Assessment for this dispute does not exist

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request For Remission	Rejected by SARS	2015/11/20	

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Submitted		2015/11/20	82	1

12 VIEW SAVED

- In order to view all saved dispute requests, select the **“View Saved”** tab in the disputes menu.

Disputes

New

View Saved

View Submitted

Letters

- A page will be displayed that will list all the saved dispute requests.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
		Notice of Objection	Saved	2015	2017/04/25	Open

- If you click the **“Open”** hyperlink, an important message will be displayed indicating that the records are only saved on eFiling.

SELECTION PAGE

Important Notice

Please note that when disputes/suspension of payments are saved on eFiling, these records remain here until they are deleted or submitted by you.

This also means that any possible changes to your tax related details at SARS will not reflect against a saved eFiling dispute/suspension of payment unless a refresh of the latest data is requested prior to filing.

By not refreshing, this could result in the dispute/suspension of payment submission being rejected due to the dispute/suspension containing old information.

Therefore, a refresh will be done on the disputes/suspension of payment prior to continuing, or you may instead choose to cancel the dispute process.

To stop the dispute/suspension of payment process, select the 'Cancel' button.

To complete your saved dispute/suspension of payment by refreshing it's data, select the 'Continue' button.

- In order to complete the dispute, click “Continue” to proceed and the “Selection” page will be displayed to continue with the dispute submission.

SELECTION PAGE

Assessment

Account

2015

NOO

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Amount	Requested Amount
<input checked="" type="checkbox"/>	9995	INTEREST (SECTION 89BIS) ON PROVISIONAL TAX		NOO	R 120 000.00	119000

Reason/Grounds

Apply Across

☐ Period

☐ All Periods

13 VIEW SUBMITTED

- Under the disputes menu, click the “**View Submitted**” tab in order to view all submitted requests for disputes.

Disputes

New

View Saved

View Submitted

Letters

- The Dispute Search screen will be displayed with a list of all the submissions to SARS.

Dispute Search

Dispute Type:

Income Tax Ref:

Taxpayer Name:



From Date:

To Date:

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Supporting Documents	Open
		Notice of Appeal	Sent to SARS	201406	2017/04/28	None	Open
		Suspension of Payment	Rejected by SARS	201406	2017/04/10	Submitted	Open
		Notice of Objection	Sent to SARS	201406	2017/04/10	Submitted	Open

- If you click the “**Open**” hyperlink, the Dispute Work Page for the applicable dispute will be displayed.

DISPUTE WORK PAGE

  Get ADOBE® READER®

Taxpayer Name


Tax Reference

Case Reference Number

eFiling Status

Sent to SARS

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
NOA	Notice of Appeal	Sent to SARS	2017/04/28	

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	None		2017/04/28		0

14 VIEW NOTIFICATIONS

- All letters that SARS will issue to the taxpayer will be available on the Dispute Work Page or can be accessed by using the SARS Correspondence menu tab.
- To view the following PAYE notices, proceed to 14.1 below:
 - EMP301 – Notice of Non-Compliance Penalty Assessment;
 - EMP211 – Request for Remittance of Penalties and/or Interest; and
 - EMPSA – Employer Statement of Account

14.1 SARS CORRESPONDENCE

- Click on the “**SARS Correspondence**” tab and select “**Search Correspondence**”.

SARS Correspondence

Search Correspondence

Request PAYE Notices

Request Admin Penalty SOA

Request Historic IT Notices

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

Search Correspondence

☒ ALL
 ☐ READ
 ☐ UNREAD

Tax Types: All
 Tax Year: All
 Received Date From:
 Received Date To:
 Letter Type: All
 Notice Types: All
 Message Type: All
 Reference Number:

Name	Tax Reference Number ↑	Tax Type	Year/Period	Date	Description	View	Document
Items per page: 10 0 of 0 < >							

- Complete the relevant field(s) :
 - Tax Types – select the applicable tax type to search
 - 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 Search**” 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. Below screen is only an example of the search results screen.

Name	Tax Reference Number	Tax Type	Year/Period	Date	Description	View	Document
Ms.		Individual Income Tax (ITR12)	2019	12/11/2019 11:34:31 AM	Final Demand to Submit Supporting Documents	<input type="button" value="View"/>	<input type="button" value="Upload"/>
Ms		Individual Income Tax (ITR12)	2019	12/11/2019 11:19:30 AM	Requirement To Submit Supporting Documents	<input type="button" value="View"/>	<input type="button" value="Upload"/>
Ms		Individual Income Tax (ITR12)	2019	12/11/2019 11:11:04 AM	IT34	<input type="button" value="View"/>	
Items per page: 10 1 - 3 of 3 < >							

- Below is an example of the search results for the PAYE notices. Click on the “View” button to view the correspondence.

Search Correspondence

☒ ALL
 ☐ READ
 ☐ UNREAD

Tax Types: All
 Letter Type: All
 Tax Year: All
 Notice Types: All
 Received Date From: 2020/12/27
 Message Type: All
 Received Date To: 2021/06/25
 Reference Number:

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

Name	Tax Reference Number	Tax Type	Year\Period	Date	Description	View	Document
A	7	EMP201 - PAYE	2019/05	2021/05/27 08:38:14 AM	EMP301 Notice of Penalty Assessment	View	
A	7	EMP201 - PAYE		2021/05/26 06:00:20 PM	EMP211	View	
A	7	EMP201 - PAYE		2021/05/24 09:26:53 AM	EMP statement of account	View	

[ASK A QUESTION?](#)

14.2 DISPUTE MENU

- In the case where late submission is allowed, the outcome letters may be viewed by selecting the “Letters” tab for request for reason and disputes.
- In the Dispute menu tab, click “**Letters**”.

Disputes

New

View Saved


View Submitted

Letters

- The Letters screen will be displayed with the list of outcomes issued.

LETTERS					
Taxpayer Name	Reference Num	Description	Date	Open Letter	Documents
		NOO Outcome	2016/09/23	View	
		NOO Outcome	2016/09/23	View	
		NOO Outcome	2016/09/23	View	
		NOO Outcome	2016/09/23	View	
		Notice of Invalid Objection	2016/09/23	View	
		Notice of Invalid Objection	2016/09/23	View	
		RFR Outcome	2016/09/23	View	
		RFR Outcome	2016/09/23	View	
		RFR Outcome	2016/09/23	View	
		RFR Outcome	2016/09/23	View	

- Click the “**View**” hyperlink and the Outcome Letter will be displayed.



VALUE ADDED TAX

OUTCOME OF OBJECTION

4 HAIR
PO BOX 75658
GARDENVIEW
2047

Enquiries should be addressed to SARS:

Contact Detail

SARS
Alberton
1528

Contact Centre Tel: 0800 00 SARS (7277)
SARS online: www.sars.gov.za

Details

Taxpayer Reference Number:
Case Number:
Issue Date:

Always quote this reference number when contacting SARS

Dear Taxpayer

Trading Name: 4 HAIR

OUTCOME OF OBJECTION

The South African Revenue Service (SARS) has considered your Notice of Objection (NOO) dated 2016/09/23.

Your objection against the 201511 tax period(s) has been allowed.

Refer to the Notice of Assessment for the amount due to you or payable by you. A detailed Statement of Account may be requested from your nearest SARS branch or via eFiling.

Should you have any queries please call the SARS Contact Centre on 0800 00 SARS (7277). Remember to have your taxpayer reference number at hand when you call to enable us to assist you promptly.

Sincerely

ISSUED ON BEHALF OF THE SOUTH AFRICAN REVENUE SERVICE

15 CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
GEN-PEN-05-G01	How to dispute Administrative Penalties via eFiling – External Guide	All
GEN-PT-01-G01	Guide For Provisional Tax – External Guide	All

16 DEFINITIONS AND ACRONYMS

ADR	Alternative Dispute Resolution
CIT	Corporate Income Tax
ETI	Employment Tax Incentive
IT	Income Tax
NOO	Notice of Objection
NOA	Notice of Appeal
PAYE	Pay-As-You-Earn
PIT	Personal Income Tax
RFR	Request for Remission
RFRE	Request for Reason
SARS	South African Revenue Service
VAT	Value-Added Tax

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
- Visit your nearest SARS branch, by making an appointment on the SARS website.
- Contact your registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 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).