

EXTERNAL GUIDE

HOW TO DISPUTE ADMINISTRATIVE PENALTIES VIA EFILING

REVISION HISTORY TABLE

Date	Version	Description
03-01-2021	7	Guide updated with new eFiling screens to align.
06-07-2021	8	Guide updated with PAYE Admin Penalty enhancements
13-09-2021	9	Guide updated with PIT Once-off Penalty information
06-12-2021	10	Guide updated with the new screen and the capturing of the Representative Details on the RFR / DISP forms.

TABLE OF CONTENTS

1	PURPOSE	4
2	INTRODUCTION	4
3	DETAILED PROCEDURES (SUBMIT RFR1, NOO1 AND NOA1 VIA EFILING)	6
3.1	LOGON TO eFILING	6
4	HOW TO REGISTER ADMIN PENALTY	8
5	REQUEST ADMIN PENALTY STATEMENT OF ACCOUNT(SOA)	9
5.1	CAPTURE THE PARTICULARS OF REPRESENTATIVE (PERSON DEALING WITH DISPUTE ON BEHALF OF TAXPAYER)	12
5.2	CAPTURE THE REASONS AND GROUNDS FOR DISPUTE	13
5.2.1	VIEW NOTICE OF RFR	14
5.3	NOTICE OF OBJECTION/APPEAL	16
5.3.1	VIEW NOTICE OF NOO/NOA	17
5.4	FILE/SUBMISSION RFR/NOO/NOA	18
6	NEW DISPUTE	19
7	VIEWING A SAVED DISPUTE ITEM	22
8	VIEWING A SUBMITTED DISPUTE ITEM	24
8.1	STATUS OF DISPUTE	25
8.2	WITHDRAWAL OF DISPUTE	25
9	VALIDATIONS ON SUBMISSION OF NOO/NOA	27
10	Notice for ADMIN PENALTY STATEMENT OF ACCOUNT	29
11	UPLOAD OF SUPPORTING DOCUMENTS	30
12	VIEW DISPUTE OUTCOME LETTERS	34
12.1	SEARCH CORRESPONDENCE	34
12.2	DISPUTE MENU	35
12.3	ACCESS SARS CORRESPONDENCE	37
12.3.1	SEARCH ADMIN PENALTIES	37
12.3.2	SEARCH LETTERS	39
12.3.3	RETURNS HISTORY	41
13	CROSS REFERENCES	42
14	DEFINITIONS AND ACRONYMS	42

1 PURPOSE

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS Strategic Plan 2020/21 - 2024/25 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) and Notice of Appeal (NOA) form(s) on eFiling when disputing the administrative penalties levied for Personal Income Tax (PIT), Corporate Income Tax (CIT) for non-compliance.

2 INTRODUCTION

- A taxpayer can lodge a Request for Remission (RFR), Notice of Objection (NOO) and Notice of appeal (NOA) against Personal Income Tax (PIT), Corporate Income Tax (CIT) administrative penalty assessment.
- South African Revenue Service (SARS) will issue a penalty assessment notice (AP34) to notify the taxpayer of the penalties that have been levied for non-compliance with tax obligations.
- Penalties for **Personal Income Tax** and **Corporate Income Tax** are levied in terms of chapter 15 of the Tax Administration Act.
 - The Act prescribes the types of non-compliance that is subject to a fixed amount penalty. These will be implemented by SARS using a phased approach.
 - Currently Penalties are imposed on individual taxpayers for the following transgressions:
 - Non-submission of income tax return
 - The penalties are fixed based (i.e. a fixed rand amount is imposed based on the taxpayer's taxable income).
- Personal Income Tax (PIT) once off admin penalty for the late submission of a return, will be imposed on taxpayers that were selected for auto assessment for the 2020 year of assessment, and failed to accept or decline/edit and submit their return before 15 February 2021, if they were required to. After 15 February 2021, taxpayers that did not take any action will be issued with an auto original estimate assessment. If a return is subsequently submitted by the taxpayer after the auto original estimate assessment is issued by SARS and the financial information on the 2020 tax return have been edited, then a once off admin penalty may be imposed.
 - Notes:
 - If a taxpayer filed an edited 2020 tax return after SARS raised an auto original estimated assessment, the once off admin penalty will only be imposed if there is another 1 or more returns outstanding in addition to 2020.
 - Once off admin penalty means the admin penalty does not recur each month as normal admin penalties for outstanding returns.
 - The once-off penalty will only be limited to the 2020 tax year.
- The PIT once-off penalty will also be imposed on all provisional and non-provisional taxpayers that were not auto assessed for 2020 tax year, and submitted the 2020 return after filing season.
 - Non-provisional taxpayers due date was 30 November 2020 and
 - Provisional taxpayer due date was 15 February 2021.
- The PIT / CIT Admin Penalty process for RFR / NOO / NOA forms has been enhanced to include the capturing of the Representative Details that will be populated and be read only on the RFR / DISP forms.

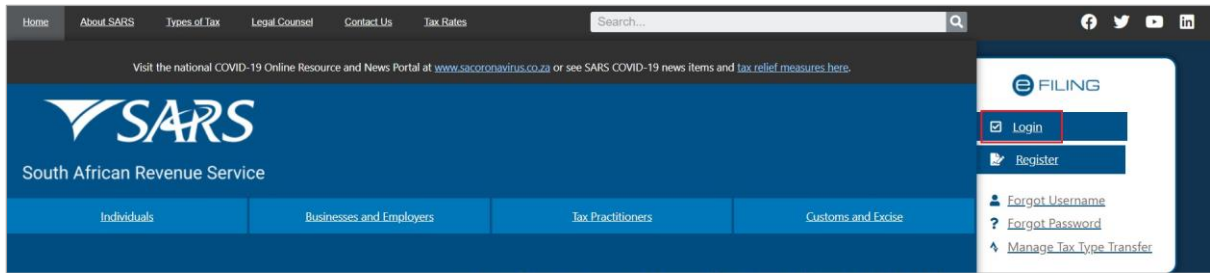
- The enhancement will allow the user to capture all three RFR, NOO and NOA details on a new screen and all three forms (RFR/NOO/NOA) will follow the same process as opposed to existing functionality, where the user was presented with an editable version of the PDF in order to capture the reasons directly on the form.
- The taxpayer will be notified of the imposed penalty through the penalty assessment notice (AP34):
 - The notice will reflect imposed penalties, outstanding returns, and corrective measure to be followed in order to prevent accumulation of penalties. Taxpayers are also advised to submit a request for remission if they do not agree with the penalty imposed.
- For corporate income tax:
 - Automatic checks for outstanding income tax returns (ITR14) will be conducted by SARS to determine if the company is liable for submission of the ITR14. If the company is liable for submission but is non-compliant, a system generated final demand letter will be issued to eFiling to inform the taxpayer to submit the outstanding return(s) to avoid the imposition of administrative penalties.
 - Upon expiry of the final demand letter, the system will determine if the taxpayer remedied the non-compliance. If the non-compliance has not been remedied, administrative penalties will be imposed.
 - A penalty assessment notice will be issued to the taxpayer for the initial administrative penalty imposition.
 - If the taxpayer does not rectify the non-compliance, the penalties will recur and a “penalty recurrence” message will be sent to the taxpayer via email or SMS.
- For Personal Income tax and Corporate Income Tax, multiple transactions may be disputed on one RFR1 form.
- The NOO form can only be completed subsequent to the Request for Remission (RFR) 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 subsequent to 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.
- To ensure that the correct process is followed, validations will be applied against the disputes that are lodged.
- Where an Income Tax (IT) Reference number is used on the NOO or NOA, only Personal Income Tax (PIT) or Corporate Income Tax (CIT) related disputes must be accepted. Multiple transactions (PIT and/or CIT admin penalty) 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. The same source code and amounts used in the NOO must be completed on the NOA.
- The following are the grounds and reasons that the taxpayer can select when disputing against PIT and/or CIT admin penalty, where applicable:
 - SARS error (Supply Details in the Grounds);
 - Other/Mitigation factors;

- Serious Illness / Death/Liquidation/Sequestration;
 - Not Liable to File;
 - Other/ Mitigation Factors(Supply Details in the Grounds) – i.e. remedied in full, unable to remedy and partially remedied.
- The Request for Remission (RFR), Notice of Objection (NOO) and Notice of Appeal (NOA) must be completed on the prescribed form.
- The RFR1, NOO1 and NOA1 and/or supporting documents can be submitted via the following channels:
 - eFiling;
 - At a local SARS branch, by making an appointment on the SARS website.
- SARS can either ALLOW, PARTIALLY ALLOW or DISALLOW the request for remission, objection or appeal against PIT and/or CIT admin penalties. The outcome will be communicated through a dispute outcome letter, which will be viewable on eFiling if the RFR1/NOO1/NOA1 form were submitted via eFiling and If not submitted on eFiling the taxpayer will get the outcome as per the preferred mode of communication completed on the forms.
- When the request for remission, objection or appeal outcome is fully allowed or partially allowed, the penalties in relation to the dispute will be waived accordingly. When the request for remission outcome is disallowed, the reasons will be given on the “dispute outcome” letter.
- A notice of objection (NOO) can be lodged against the outcome of the request for remission where the request for remission was disallowed or partially allowed, and the taxpayer has the right to lodge an appeal (NOA) against the outcome if the objections is disallowed or partially allowed.
- 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 admin penalty request for remission (RFR). For more information and clarity, refer to the Dispute Resolution Guide available on the SARS website (www.sars.gov.za).
- Where a taxpayer received his/her penalty assessment notice through the post and subsequently register for eFiling, the taxpayer would be able to request an IT admin penalty statement of account from eFiling in order to dispute the admin penalty.
- This guide contains the general workflow steps in lodging a dispute for admin penalties for PIT and/or CIT via eFiling. Screens included in this guide are used interchangeably between Personal Income Tax and Corporate Income Tax.

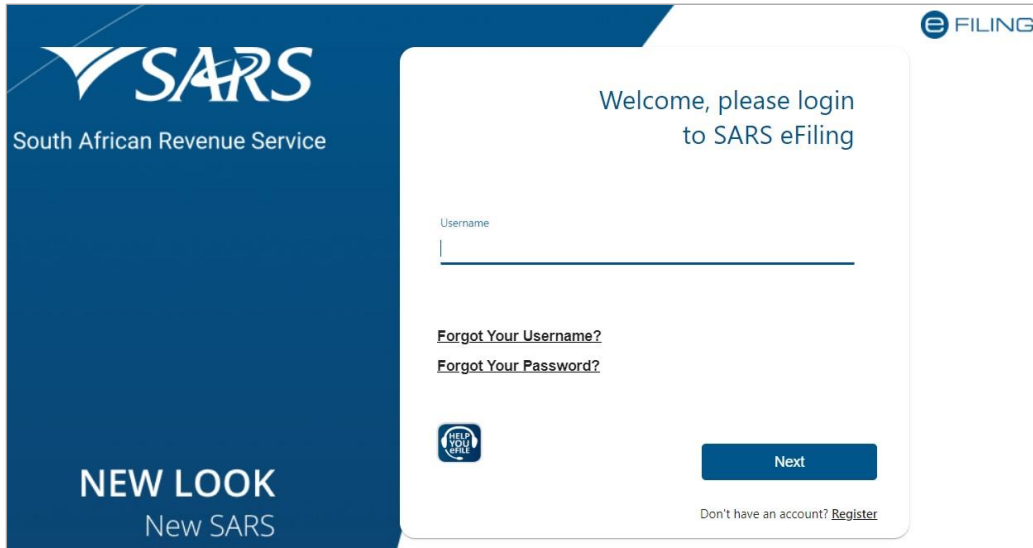
3 DETAILED PROCEDURES (SUBMIT RFR1, NOO1 AND NOA1 VIA EFILING)

3.1 LOGON TO eFILING

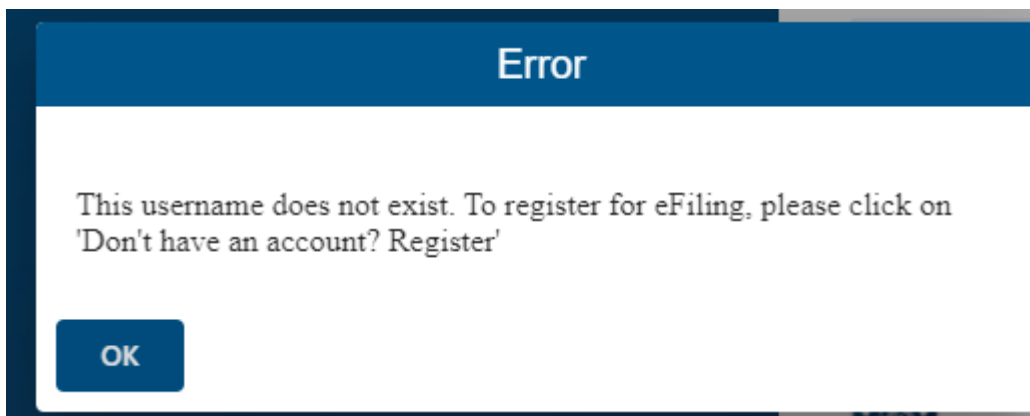
- Navigate to the SARS website www.sars.gov.za and click “**Login**”.



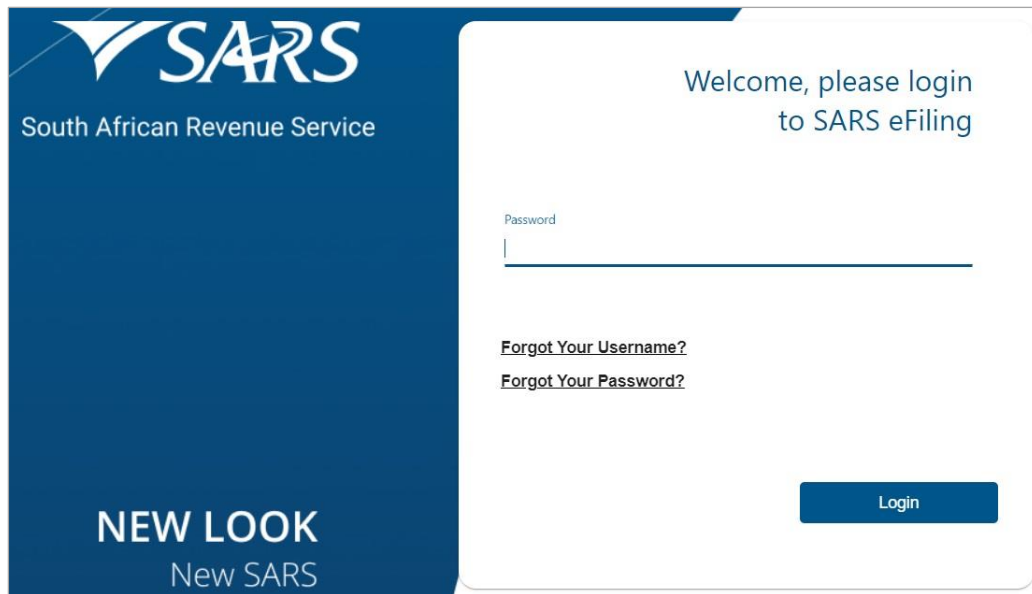
- Enter your **“Username”** and click the **“Next”** button to continue.



- 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 incorrectly, the following error message will be displayed.

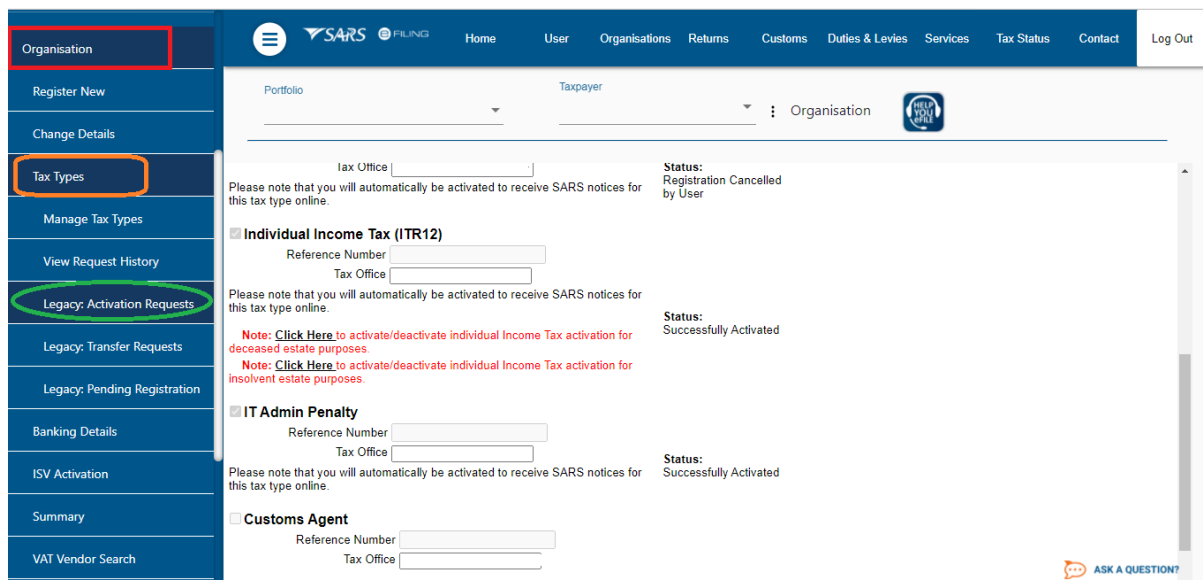


- Enter your **“Password”** and click the **“Login”** button to proceed.

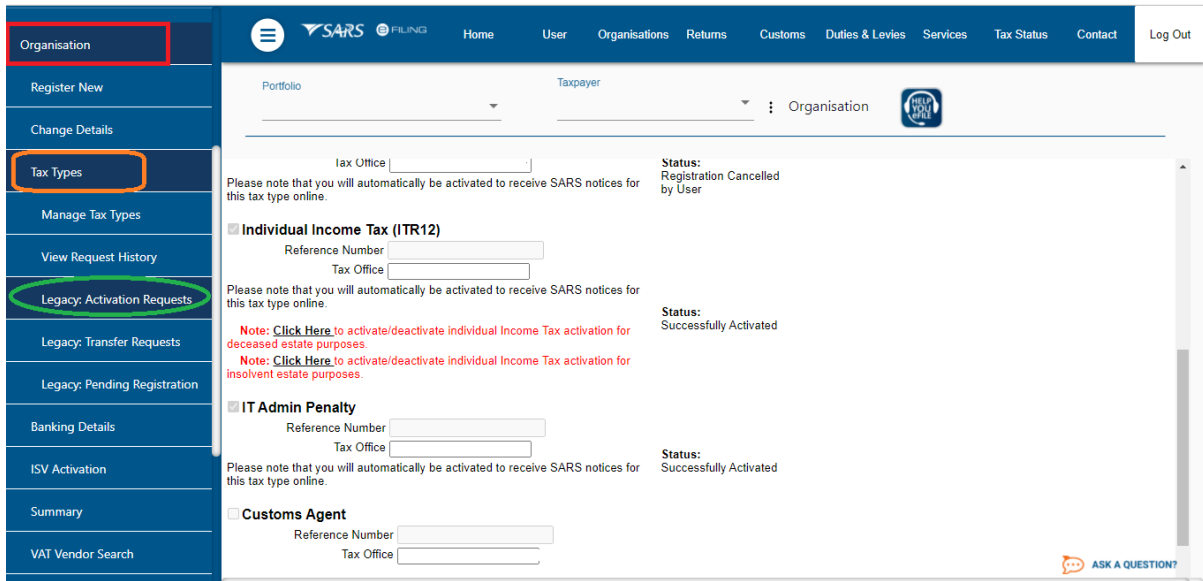


4 HOW TO REGISTER ADMIN PENALTY

- Where a taxpayer received his/her penalty assessment notice through the post and subsequently registers for eFiling, the taxpayer would be able to request an IT admin penalty statement of account from eFiling in order to dispute the admin penalty after successful registration and activation of the IT Admin penalties tax type.
- To activate the IT Admin Penalties tax type, select the “**Home**” tab on the top menu, select “**Organisation**” on the left menu and “**Tax Types**”, select “**Legacy Activation Request**”.



- Tax practitioners must select “**Organisations**” on the top menu, “**Organisation**” on the left menu and then “**Organisation Tax Types**” and select “**Legacy Activation Request**”.
- . Ensure that the correct taxpayer is selected from the taxpayer list.



- Ensure that you select “IT Admin Penalty”, capture the reference number and select the tax office and click “Register” to continue.

IT Admin Penalty

Reference Number

Tax Office

Please note that you will automatically be activated to receive SARS notices for this tax type online.

- Upon successful activation, the status will be updated and the user will be able to proceed to request an Admin Penalty Statement of Account (SOA).

IT Admin Penalty

Reference Number

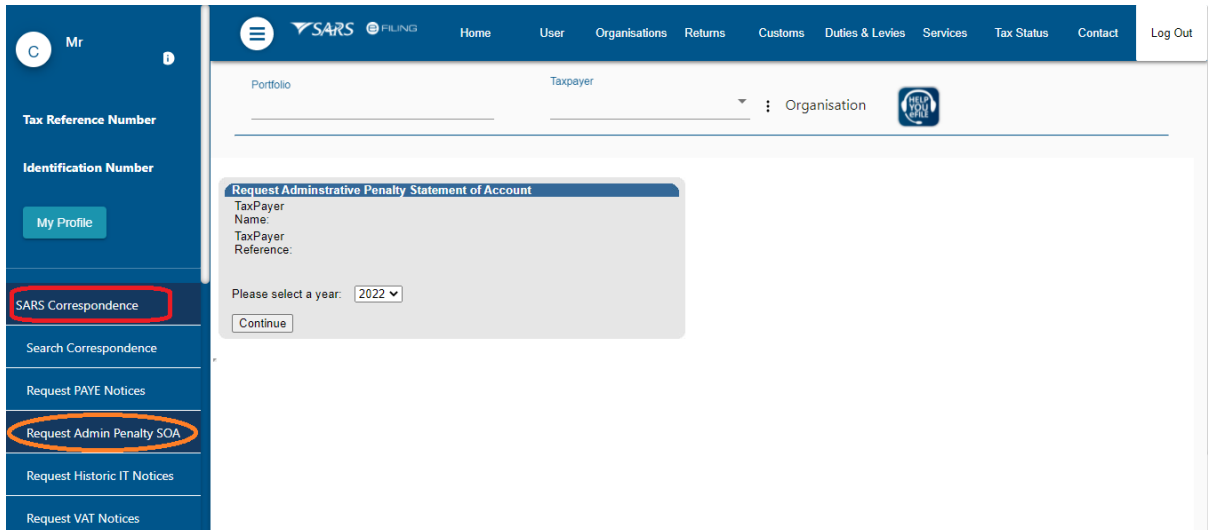
Tax Office

Please note that you will automatically be activated to receive SARS notices for this tax type online.

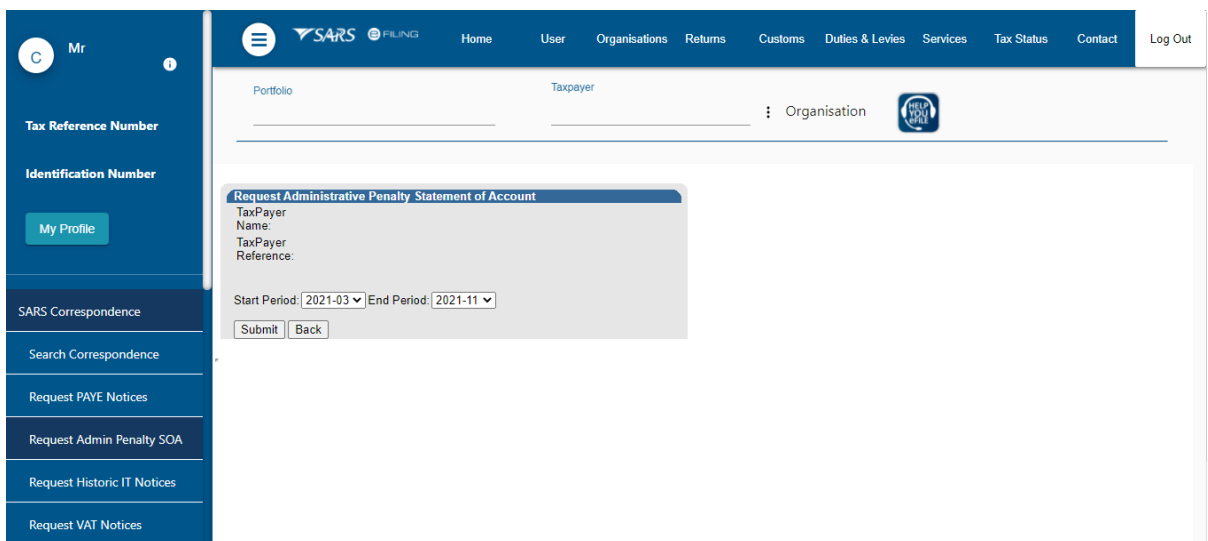
Status:
Successfully Activated

5 REQUEST ADMIN PENALTY STATEMENT OF ACCOUNT(SOA)

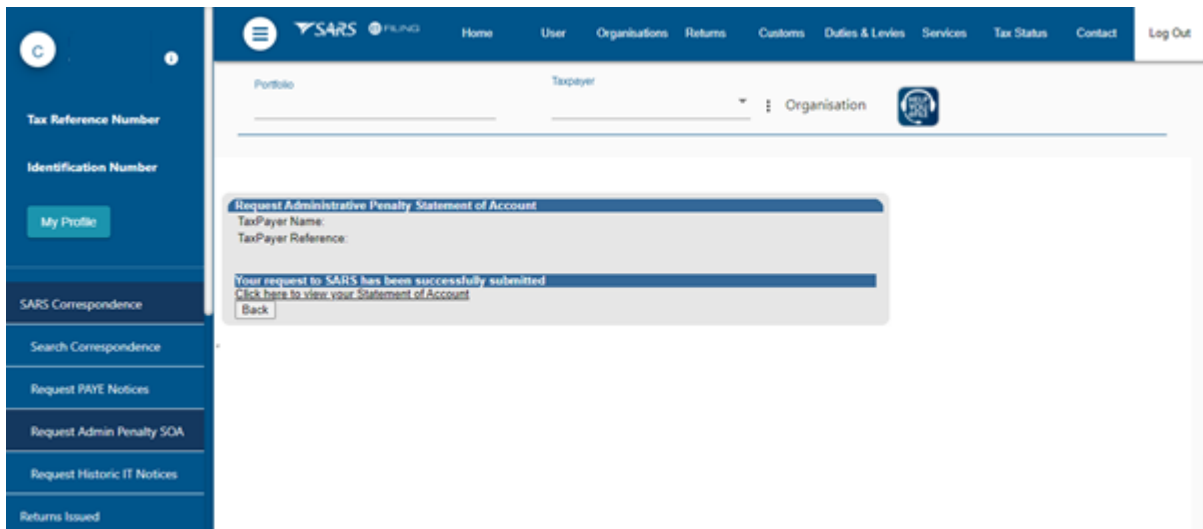
- The following section of the guide deals with the Dispute process of Administrative Penalties for Personal Income Tax and Corporate Income Tax.
- This process has been enhanced to allow the user to capture the details on a new screen and not on the editable pdf form.
 - Select “SARS Correspondence” side menu item.
 - Select “Request Admin Penalty SOA” side menu item.
 - Select a year.
 - Click “Continue” button.



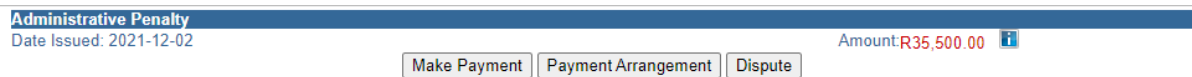
- The Request Admin Penalty SOA screen will be displayed.
- Enter the “Start Period” and “End Period” from menu from screen displayed.
- Click on “Submit” button, or “Back” button if you need to go back to the previous screen.



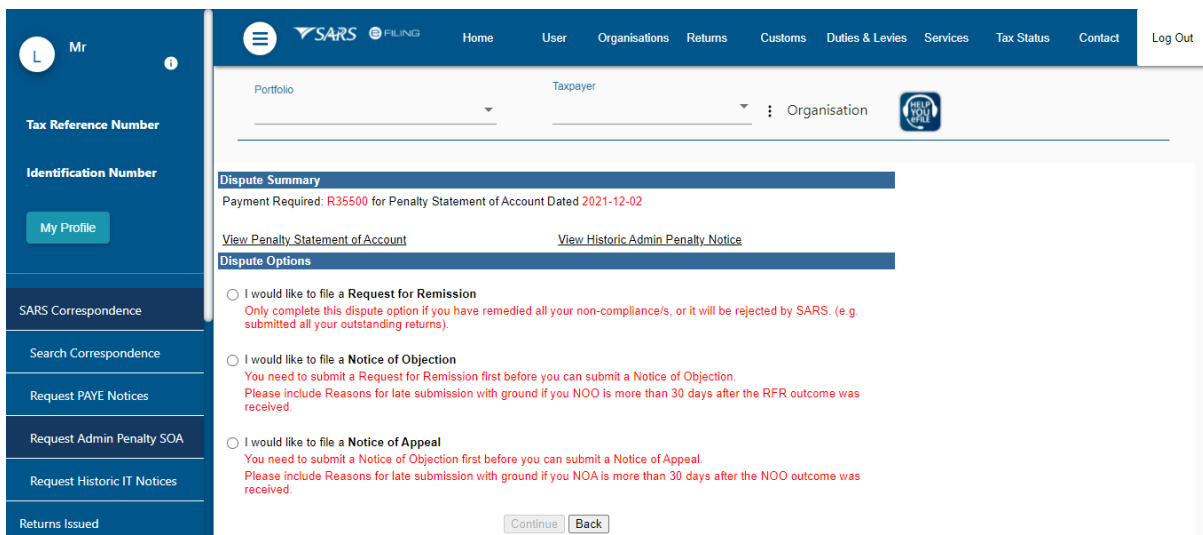
- Select the “Click here to view your Statement of Account” hyperlink



- The Administrative Penalties work page will be accessible by clicking on Statement of Account (SOA).



- Select "Dispute" button.
- The Dispute Summary page will be displayed and the following three disputable items will be displayed as per current functionality process –
 - Request for Remission;
 - Notice of Objection;
 - Notice of Appeal;



- Select the dispute option "I would like to file a Request for Remission".
- Click on "Continue" button or "Back" button if user needs to go back to the previous screen.

- A Dispute Options page will be displayed.
- A table will be displayed that indicates all the penalty transactions that were imposed on the taxpayer's account. Select the penalty transaction which is under dispute and for which remission will be requested.

SELECT	TRANSACTION NO.	DESCRIPTION	AMOUNT
<input type="checkbox"/>	46	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	47	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	48	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	49	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	51	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	52	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	53	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	54	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	55	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	56	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	57	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	58	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	59	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	60	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	63	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	64	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	65	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00

- When the user further scroll down, The “Representative Details and Grounds dispute” screen will be displayed.

5.1 CAPTURE THE PARTICULARS OF REPRESENTATIVE (PERSON DEALING WITH DISPUTE ON BEHALF OF TAXPAYER)

- Note: This is only applicable to PIT and CIT Administrative Penalties.
 - Are you signing on behalf of the taxpayer?
 - If yes, do you have a power of attorney from the taxpayer?
 - Is the taxpayer aware of and agree with the grounds of the dispute?
 - Reason why taxpayer is unable to sign this dispute?

- Surname;
- Initials;
- ID number (if the taxpayer does not have a South African ID number, a valid passport number must be captured in the field for passport number);
- Passport country (country of issue), e.g. South Africa = ZAF;
- Passport Number (this field must be completed if the taxpayer does not have a South African ID number);
- Cell phone number (only a 10 digit numeric number must be entered);
- Telephone number (only numeric digits must be entered);
- Fax number (only numeric digits must be entered);
- Tax Practitioner Registration number;
- Capacity (The relevant block must be ticked);
- Accounting officer for Local / Public Authority / Accountant (The relevant block must be ticked);
- Contact email address.

5.2 CAPTURE THE REASONS AND GROUNDS FOR DISPUTE

- Select the relevant reason for dispute from the following:
 - Serious Illness/Sequestration/Liquidation or Death;
 - Not liable to file;
 - SARS error (Supply Details in the Grounds);
 - Other/Mitigation factors (Supply Details in the Grounds).

- There will be four buttons added to this screen:
 - “Back” Button - take the user back to the previous screen.
 - “Save” Button - allows the user to save the dispute that preforms the same action as the previous Save online button on the PDF;
 - “File” Button - allows the user to submit the dispute transaction to SARS;
 - “View Notice” Button - allows the user to view the dispute in PDF in a new tab.

5.2.1 VIEW NOTICE OF RFR

- Select "View Notice" Button - this allows the user to view the dispute in PDF in a new tab.

Grounds for dispute and Reasons for late submission if applicable

Reason for dispute: Serious Illness / Sequestration / Liquidation or Death Not Liable to File SARS error (Supply Detail in Grounds) Other /Mitigation Factors: (supply Detail in Grounds)

Grounds

Back Save File **View Notice**

- Note: The eFiling will display a link for the user to view the PDF (eFiling will render the read-only version of the PDF) with the information captured in section 5.1.

Please submit the original form and retain a copy for your records. Use black ink and capital letters when completing the form.

SARS Request for Remission Tax Number NTXRF001 **RFR1**

Applicant Details - Individual INDF001

Surname Home Tel No.

First Two Names Bus Tel No.

ID No. Passport No. Passport Country (e.g. South Africa = ZAF) Cell No.

Contact Email

Particulars of Representative (Person Dealing with Dispute on Behalf of Taxpayer) REPIF001

Surname Initials

ID No. Passport Country (e.g. South Africa = ZAF) Passport No. Cell No.

Bus Tel No. Fax No. Tax Practitioner Registration No. PR -

Capacity: Public Officer Director / Trustee / Liquidator / Executor / Administrator Partner Treasurer Accounting officer for Local / Public Authority / Accountant Sole Proprietor Tax Practitioner Legal Representative / Attorney

Contact Email

Are you signing on behalf of the taxpayer? Y N If yes, do you have a power of attorney from the taxpayer? Y N Is the taxpayer aware of and agree with the grounds of dispute? Y N

Reason why taxpayer is unable to sign this dispute

RFR I English FV 2021.05.00 SV 1101 CT 03 NO

Y 2021

b97c-121-0a17-4a26-a09w-d5980eb532db 001/003

5.3 NOTICE OF OBJECTION/APEAL

- Select the applicable Dispute option, either “I would like to file a Notice of Objection” or “I would like to file a Notice of Appeal”.

Dispute Summary
Payment Required: **R8000** for Penalty Statement of Account Dated **2021-11-25**

[View Penalty Statement of Account](#) [View Historic Admin Penalty Notice](#)

Dispute Options

- I would like to file a **Request for Remission**
Only complete this dispute option if you have remedied all your non-compliance/s, or it will be rejected by SARS. (e.g. submitted all your outstanding returns).
- I would like to file a **Notice of Objection**
You need to submit a Request for Remission first before you can submit a Notice of Objection.
Please include Reasons for late submission with ground if you NOO is more than 30 days after the RFR outcome was received.
- I would like to file a **Notice of Appeal**
You need to submit a Notice of Objection first before you can submit a Notice of Appeal.
Please include Reasons for late submission with ground if you NOA is more than 30 days after the NOO outcome was received.

[Continue](#) [Back](#)

- Click “**Continue**” to display the NOO1/NOA1 form, or “**Back**” button if user needs to go back to the previous screen.
- A Dispute Options page will be displayed.
- A table will be displayed that indicates all the penalty transactions that were imposed on the taxpayer’s account. Select the penalty transaction which is under dispute and for which objection/appeal will be requested.

SELECT	TRANSACTION NO.	DESCRIPTION	AMOUNT
<input type="checkbox"/>	46	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	47	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	48	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	49	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	51	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	52	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	53	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	54	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
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<input type="checkbox"/>	58	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	59	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	60	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	63	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00
<input type="checkbox"/>	64	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	65	RECURRING OUTSTANDING RETURNS (ITS)	R 1000.00

- When the user further scroll down, The “Representative Details and Grounds dispute” screen will be displayed.
- Note: When a case gets to the NOO / NOA step then the detail as captured in the RFR step will be populated in the Representative Information popup. The SARS user will still be able to edit

this detail as per section 5.1 to 5.2 and that will then be pulled through to the read only DISP forms.

Are you signing on behalf of the taxpayer? Y N O

If yes, do you have a power of attorney from the taxpayer? Y N O

Is the taxpayer aware of and agree with the grounds of dispute? Y N O

Particulars of Representative (Person Dealing with Disputes on Behalf of Taxpayer)

Reason why taxpayer is unable to sign this dispute

Surname

Initials ID No.

Passport Country (e.g. South Africa = ZAF)

Passport No. Fax No. Tax Practitioner Registration No. PR-

Bus Tel No.

Capacity: Public Officer Curator/Trustee/Liquidator/Executor/Administrator Partner Treasurer Accounting officer for Local/Public Authority/Accountant Sole Proprietor Tax Practitioner Legal Representative/Attorney

Contact Email

Grounds for dispute and Reasons for late submission if applicable

Reason for dispute: Serious Illness / Sequestration / Liquidation or Death Not Liable to File SARS error (Supply Detail in Grounds) Other /Mitigation Factors: (supply Detail in Grounds)

Grounds

[ASK A QUESTION](#)

5.3.1 VIEW NOTICE OF NOO/NOA

- Select "View Notice" Button - this allows the user to view the dispute in PDF in a new tab.

Grounds for dispute and Reasons for late submission if applicable

Reason for dispute: Serious Illness / Sequestration / Liquidation or Death Not Liable to File SARS error (Supply Detail in Grounds) Other /Mitigation Factors: (supply Detail in Grounds)

Grounds

- Note: The eFiling will display a link for the user to view the PDF (eFiling will render the read-only version of the PDF) with the information captured in section 4.1.



Notice of **Objection**

Tax Number

NTXRF001

NOO1

Applicant Details - Individual INDIF001

Surname Home Tel No.

First Two Names Bus Tel No.

ID No. Passport No. Passport Country (e.g. South Africa = ZAF) Cell No.

Contact Email

Particulars of Representative (Person Dealing with Dispute on Behalf of Taxpayer) REP001

Surname Initials

ID No. Passport Country (e.g. South Africa = ZAF) Passport No. Cell No.

Bus Tel No. Fax No. Tax Practitioner Registration No. **PR -**

Capacity: Public Officer Curator / Trustee / Liquidator / Executor / Administrator Partner Treasurer Accounting officer for Local / Public Authority / Accountant Sole Proprietor Tax Practitioner Legal Representative / Attorney

Contact Email

Are you signing on behalf of the taxpayer? Y N If yes, do you have a power of attorney from the taxpayer? Y N Is the taxpayer aware of and agree with the grounds of dispute? Y N

Reason why taxpayer is unable to sign this dispute

Postal Address for Delivery of Notice (Correspondence)

Please ensure that you capture your postal address in the following sequence: Box/Bag Number/Suburb/District/City/Country Code/Postal Code. For street delivery, please follow the physical address format:

Postal Code

Declaration PDAIF001

I declare that:
 - The information furnished in and with this form is true and correct in every respect; and
 - I have the necessary records to support all the information in this form which I will retain for inspection purposes for a period of five years.
 - If I am the representative dealing with this dispute on behalf of the taxpayer, I am duly empowered to lodge this dispute on behalf of the taxpayer in terms of the prescribed power of attorney

Date (DD/MM/YY)

For enquiries go to www.sars.gov.za or call 0800 00 7277

Assessment Under Dispute

Assessment Type Income Tax Administrative Penalty

Amounts under Dispute - Administrative Penalty OPNIF001

Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Please submit the original form and retain a copy for your records. Use black ink and capital letters when completing the form.

Grounds for dispute and Reasons for late submission if applicable

Reason for Dispute: Serious Illness / Sequestration / Liquidation or Death Not Liable to File SARS error (Supply Detail in Grounds) Other / Mitigation Factors: (Supply Detail in Grounds)

5.4 FILE/SUBMISSION RFR/NOO/NOA

- This allows the user to submit the dispute transaction to SARS.

Grounds for dispute and Reasons for late submission if applicable

Reason for dispute: Serious Illness / Sequestration / Liquidation or Death Not Liable to File SARS error (Supply Detail in Grounds) Other / Mitigation Factors: (supply Detail in Grounds)

Grounds

- Once the filing/submission is done the screen will be updated with all the submitted request.

Dispute Search

Dispute Type:

Income Tax Ref:

From Date:

To Date:

TaxPayer Name:

Search

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Supporting Documents	Open
Request for Remittance against Penalty		Request for Remittance against Penalty	Submitted		2021/12/03	Not applicable	Open
Request for Remittance against Penalty		Request for Remittance against Penalty	Rejected by SARS		2021/12/02	Not applicable	Open
Request for Remittance against Penalty		Request for Remittance against Penalty	Rejected by SARS		2021/12/02	Not applicable	Open
Notice of Objection against Penalty		Notice of Objection against Penalty	Rejected by SARS		2021/12/01	Submitted	Open
Request for Remittance against Penalty		Request for Remittance against Penalty	Sent to SARS		2021/12/01	Not applicable	Open
Notice of Appeal against Penalty		Notice of Appeal against Penalty	Sent to SARS		2021/12/01	Submitted	Open
Request for Remittance against Penalty		Request for Remittance against Penalty	Sent to SARS		2021/12/01	Not applicable	Open
Notice of Objection against Penalty		Notice of Objection against Penalty	Sent to SARS		2021/12/01	Submitted	Open
Notice of Appeal against Penalty		Notice of Appeal against Penalty	Sent to SARS		2021/12/01	Submitted	Open
Request for Remittance against Penalty		Request for Remittance against Penalty	Sent to SARS		2021/12/01	Not applicable	Open
Request for Remittance against Penalty		Request for Remittance against Penalty	Rejected by SARS		2021/12/01	Not applicable	Open

6 NEW DISPUTE

- Click "Disputes" on the left menu of the screen. The New button and request to file disputes page will be displayed with the following information:
 - Tax Type;
 - Reference Number; and
 - Period.

REQUEST TO FILE DISPUTE

Request to file a Dispute

Tax Type:

Reference Number:

Period:

Next

ACCOUNT RELATED DISPUTE

If you don't agree with a penalty for late payment or non submission of a return or reconciliation follow these three easy steps:

Step 1: Request remission for the penalty by providing reasons for the late payment of tax or the reason for late or non submission of your return or reconciliation by submitting a 'Request for Remission' via eFiling.

Step 2: If the request for remission is partially allowed or disallowed you may dispute by completing a 'Notice of Objection'. With your 'Notice of Objection' you will need to supply reasons and substantiating documents.

Step 3: Where your objection is disallowed or partially allowed, you will be able to appeal by filing a 'Notice of Appeal'.

Please note that you may not skip any step in this process.

ASSESSMENT RELATED DISPUTE

- Click "Next" button

SARS Correspondence

Home User Organisations Returns Customs Duties & Levies Services Tax Status Contact Log Out

Portfolio Taxpayer Organisation

SELECTION PAGE

Assessment

2020

NOO

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input checked="" type="checkbox"/>	3601	INCOME - TAXABLE		NOO	R 630 399.00	R <input type="text" value="300000"/>
<input type="checkbox"/>	3605	ANNUAL PAYMENT - TAXABLE		NOO	R 87 086.00	R <input type="text"/>
<input type="checkbox"/>	3713	OTHER ALLOWANCES - TAXABLE		NOO	R 10 425.00	R <input type="text"/>
		OTHER				

ASK A QUESTION?

SARS Correspondence

Home User Organisations Returns Customs Duties & Levies Services Tax Status Contact Log Out

Portfolio Taxpayer Organisation

<input type="checkbox"/>	4102	PAYE - PAY AS YOU EARN		NOO	R 196 499.62	R <input type="text"/>
--------------------------	------	------------------------	--	-----	--------------	------------------------

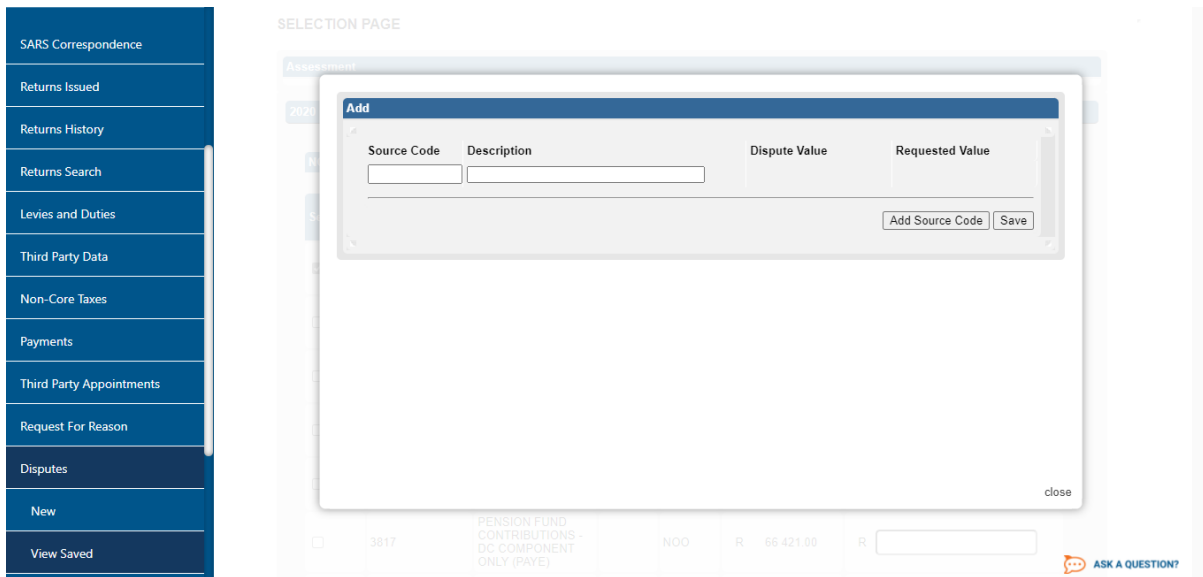
Add

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

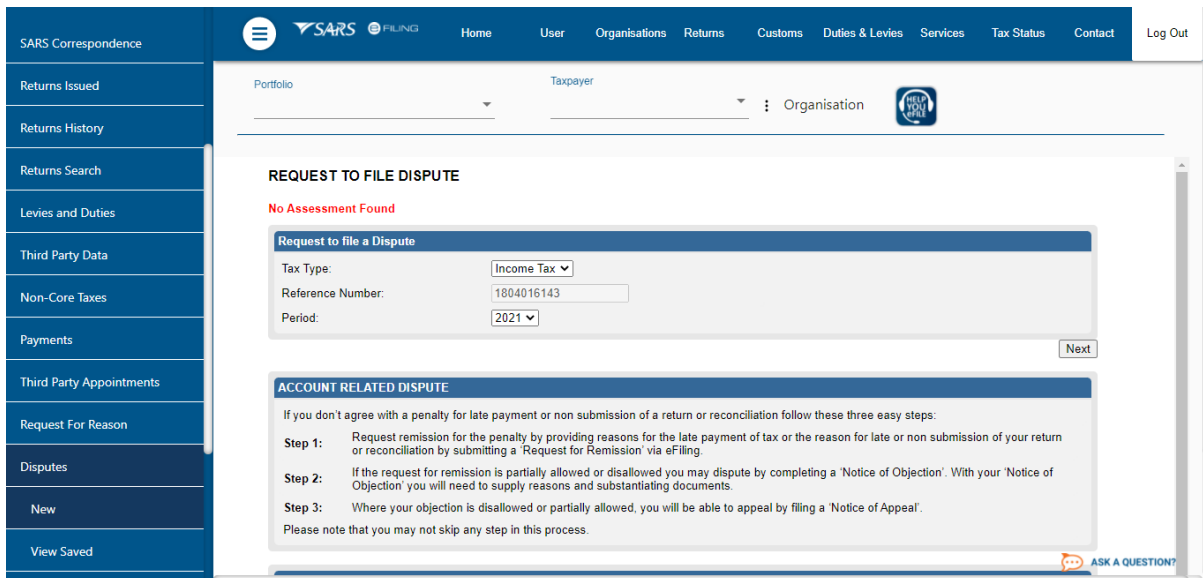
Reason For Late Submission

* 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

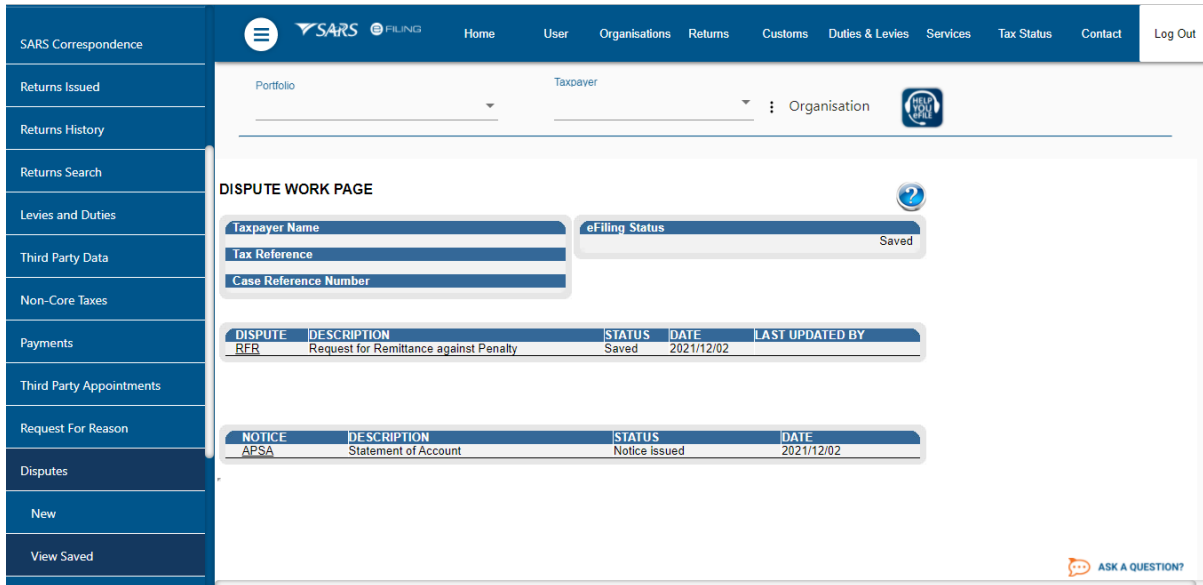
- User can add a dispute and the following details will be displayed and the user must complete:
 - Source Code;
 - Description.



- Click "Save" button and the following screen will be displayed if there no assessment:

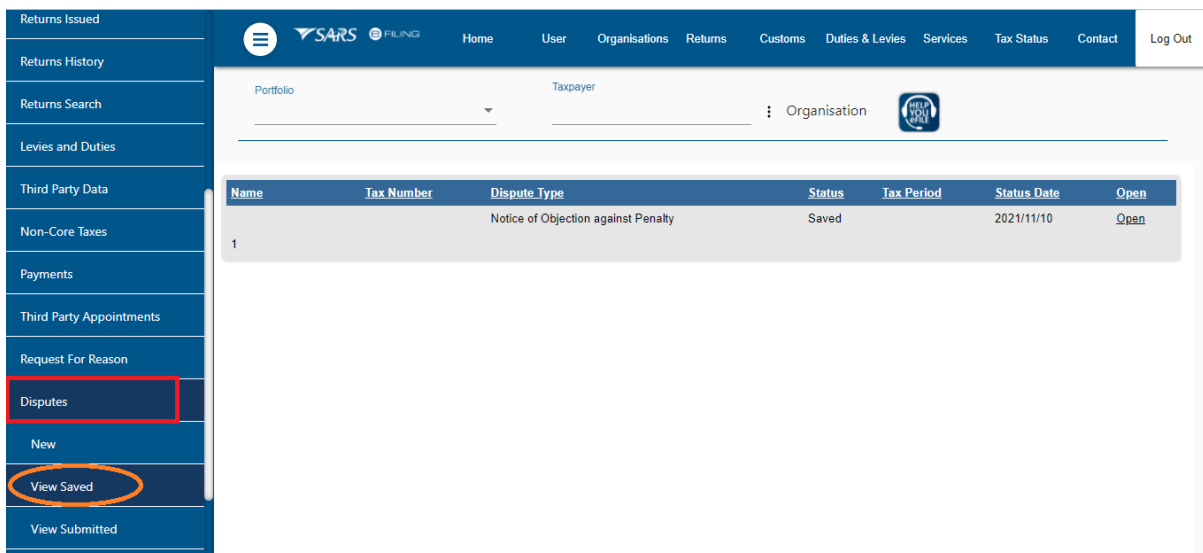


- If there is an assessment the dispute will be saved.



7 VIEWING A SAVED DISPUTE ITEM

- Click “Disputes” on the left menu of the screen. The saved and submitted Disputes will be displayed.
 - Note: If the user is completing an RFR case that was saved on eFiling on or before 3 Dec 2021, the representative information fields (refer to 4.1 above) will be blank. In this scenario complete the representative information fields.
 - Select “View Saved” side menu item.
 - The Dispute work page will be displayed.
 - Select the “RFR/NOO/NOA” hyperlink to open the dispute as displayed.



- On the saved list, search for the dispute which was Saved before the new changes date (2021-11-15) and select RFR/NOO/NOA.
- Click on the RFR/NOO/NOA to open the dispute.

DISPUTE WORK PAGE



Taxpayer Name
Tax Reference
Case Reference Number

eFiling Status	Saved
----------------	-------

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
NoO	Notice of Objection against Penalty	Saved	2021/11/10	

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Waiting for Documentation to be Uploaded		2021/11/10	0	0

NOTICE	DESCRIPTION	STATUS	DATE
APSA	Statement of Account	Notice issued	2021/12/02

- Note: If the user is completing an RFR/NOO?NOA case that was saved on eFiling on or before 11 November 2020.
- The following system enhancement screen will be displayed and the user will have an access to view the saved dispute or delete saved dispute.

Third Party Data

Non-Core Taxes

Payments

Third Party Appointments

Request For Reason

Disputes

New

View Saved

View Submitted

System enhancements

System enhancements

SARS has introduced system enhancements on eFiling to improve the service offering of filing disputes electronically. Please note that the saved dispute is required to be deleted first in order to recapture and file your dispute with this improved process.

- If user select “View Saved Dispute”, this page will redirect the user to the form as per section 5.2.1/5.31.
- If user select “Delete Saved Dispute”, this page will redirect the user to “Dispute Summary” page complete as per section 5.

8 VIEWING A SUBMITTED DISPUTE ITEM

- Click “Disputes” on the left menu of the screen. The saved and submitted Disputes will be displayed.
 - Select “View Submitted” side menu item.
 - The Dispute work page will be displayed.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Supporting Documents	Open
1		Request for Remittance against Penalty	Sent to SARS		2021/02/12	Not applicable	Open

- Select the “RFR” hyperlink to open the dispute as displayed.

8.1 STATUS OF DISPUTE

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

DISPUTE WORK PAGE

Help icon | Adobe Reader icon

Taxpayer Name
Tax Reference
Case Reference Number

eFiling Status
Sent to SARS

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request for Remittance against Penalty	Sent to SARS		

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

Response:
Your RFR is in the process of being resolved. A notice will be sent to you as soon as the case is completed. Please wait for you notification letter for further details or log on to www.sarsE-Filing.co.za to view the notification.

Close

- Once the case has been allocated to a SARS team member, the following message will be displayed if the user clicks 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 you notification letter for further details.

Close

- Once the dispute has been completed, the following completion message applicable to the dispute type will be displayed.

Response:
Your request for RFR case has been completed. An outcome notice has been sent to you. Please wait for you notification letter for further details or log on to www.sarsE-Filing.co.za to view the notification letter.

Close

8.2 WITHDRAWAL OF DISPUTE

- If the user wish to withdraw the submitted dispute, RFR/NOO/NOA, select the **“Withdraw”** button on the Dispute Work Page.
- **Note:** All dispute items submitted as part of the dispute will be withdrawn.
- Click **“Disputes”** on the left menu of the screen. Select the **“View Submitted”** option on the Disputes Menu.

DISPUTE WORK PAGE



Taxpayer Name	eFiling Status
Tax Reference	Sent to SARS
Case Reference Number	

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request for Remittance against Penalty	Sent to SARS	2021/02/12	

Query Dispute Status Withdraw

NOTICE	DESCRIPTION	STATUS	DATE
AP34	Notice of Penalty Imposition	Notice issued	2018/04/11

Query Penalty Status

- Click **“Withdraw Submitted”** on the Dispute Work Page and the following screen will be displayed.

DISPUTE WORK PAGE



Taxpayer Name	eFiling Status
Tax Reference	Withdrawal Submitted
Case Reference Number	

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request for Remittance against Penalty	Withdrawal Submitted	2021/02/12	

Query Dispute Status

NOTICE	DESCRIPTION	STATUS	DATE
AP34	Notice of Penalty Imposition	Notice issued	2018/04/11

Query Penalty Status

- Select **“OK”** to confirm the withdrawal of the case.

Selecting the 'Ok' button will send a request to withdraw the dispute case at SARS while selecting the 'Cancel' button will take you back to the list of disputes.

Note that once you withdraw a case, you cannot undo this transactions.

Are you sure that you want to withdraw this case?

- The Dispute Work Page will be updated with the status as **“Withdrawal Submitted”**.
- For the NOO and NOA, if the user selects “File” the following message will be displayed, if no supporting documents have been uploaded to substantiate or prove the dispute where supporting documents are mandatory.

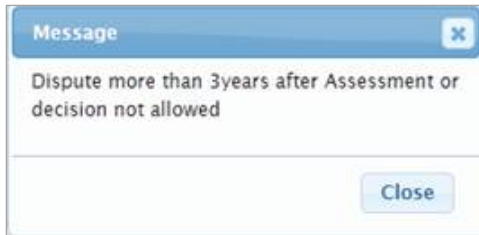
DETAILS
Tax Reference Number:
RESULT
Your dispute has NOT yet been completed.
Supporting documents are required to substantiate or prove the dispute. The submission is not complete until the required supporting document(s) have been attached. The supporting documents can be uploaded from the dispute work page that will follow. Once all the documents are uploaded please submit them to complete the submission of the dispute.
<input type="button" value="Continue"/>

- A confirmation message will appear to inform the taxpayer that his / her RFR/NOO or NOA has been successfully submitted.

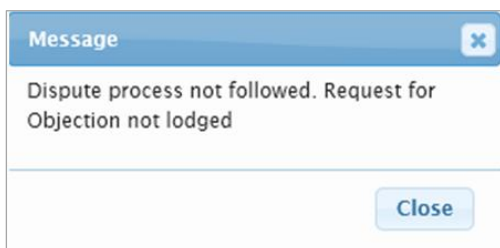
DETAILS
Tax Reference Number:
RESULT
Your dispute has been successfully submitted.
Please note that you may follow up on the SARS progress of your dispute on the "Dispute Work Page."
<input type="button" value="Continue"/>

9 VALIDATIONS ON SUBMISSION OF NOO/NOA

- The RFR/NOO/NOA form validation that currently exists for the RFR1, NOO and NOA forms will be applied to the new screen.
- 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 admin penalty request for remission (RFR).
- If the NOO is submitted and three or more years have expired since the decision to partially allow or disallow the request for remission (RFR), the following message will be displayed:



- For more information regarding the three year rule, consult the Dispute Resolution Guide available on the SARS website (www.sars.gov.za).
- Validation messages will be displayed if the dispute transaction is invalid. One of the following messages may be displayed:
 - If NOA before NOO, “Dispute process not followed. Request for Objection not lodged” will be displayed.



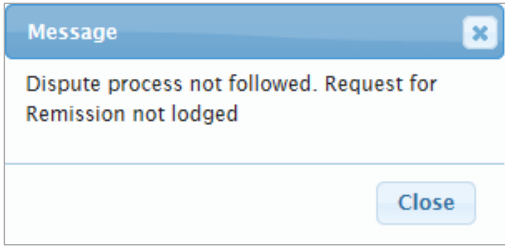
- If NOO already exist, “Incorrect dispute process followed. Objection process in progress” will be displayed.



- If NOA already exist, “Correct dispute process not followed. Appeal process in progress” will be displayed.



- If NOO for this transaction is finalised, “Request for Objection already disallowed, a NOA must be lodged.
 - If NOO before Request for Remission, “Dispute process not followed. Request for Remission not lodged” will be displayed.



- On the dispute work page, the status will be indicated as rejected by SARS if the incorrect process has been followed:

DISPUTE WORK PAGE

Taxpayer Name
 Tax Reference
 Case Reference Number

eFiling Status
 Rejected by SARS

Error Description
 Correct dispute process not followed. NOA process in progress

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
NoA	Notice of Appeal against Penalty	Rejected by SARS		

10 NOTICE FOR ADMIN PENALTY STATEMENT OF ACCOUNT

- Where a taxpayer received his/her penalty assessment notice (AP34), user will be able to proceed to request on an Admin Penalty Statement of Account (SOA) as follows:
- click on **“Returns”** on the top menu then **“SARS Correspondence”** on the left menu and **“Request Admin Penalty SOA”**. Proceed as per section 5.

Mr [C] [D]

Tax Reference Number

Identification Number

My Profile

SARS Correspondence

Search Correspondence

Request PAYE Notices

Request Admin Penalty SOA

Request Historic IT Notices

Request VAT Notices

SARS eFILING Home User Organisations Returns Customs Duties & Levies Services Tax Status Contact Log Out

Portfolio Taxpayer

Organisation

Request Administrative Penalty Statement of Account

TaxPayer Name:

TaxPayer Reference:

Please select a year: 2022

Continue

- The Administrative Penalty statement of account will be displayed as follows:



PENALTIES

Notice of Penalty Imposition

Enquiries should be addressed to SARS:

Contact Detail:

SARS
Alberton
1528

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

Details

Taxpayer Reference No:
Issue Date: 20180411
Type of Assessment: Penalty
Due date: 20180601

Always quote this reference number when contacting SARS

Penalty Summary Information

Tax Type	Non Compliance Description	Method of Calculation	Amount on which Penalty is based	Calculated Penalty Amount		
Income Tax	ITR12 Non-Submission 2010	Fixed	R0.00	R250.00		
Income Tax	ITR12 Non-Submission 2011	Fixed	R9285.33	R250.00		
Income Tax	ITR12 Non-Submission 2012	Fixed	R59750.00	R250.00		
Income Tax	ITR12 Non-Submission 2013	Fixed	R0.00	R250.00		
Income Tax	ITR12 Non-Submission 2014	Fixed	R169060.00	R250.00		

Dear Taxpayer

NOTICE OF PENALTY IMPOSITION

Information in the possession of South African Revenue Service (SARS) appears to indicate that you have not met your legal obligations to:
- submit your income tax return

As a result you are liable for a penalty as indicated in the table above.

Administrative penalty on your income tax return

The administrative penalty will be imposed for each month that you fail to correct each incidence of non-compliance. It is therefore advisable to correct the non-compliance and pay the penalty amount as soon as possible.

Outstanding returns

If you have an outstanding return then the first thing you need to do is to submit the return. This will stop any further penalties being levied against you. (Remember that these penalties are recurring and are levied each month for each return that is outstanding - so the sooner you submit these return(s) the better).

You need to submit the return(s) even if you are of the opinion that you were not required to submit these returns.



You can submit your outstanding returns by visiting a SARS branch or by using eFiling if you are registered as an eFiler. If you are not registered for this free service you can register at www.sarsefiling.co.za.

Making payments to SARS

The penalty is payable on or before the due date indicated above. SARS may also exercise its right to appoint a third party to withhold the applicable amount(s) unless full payment is received by the due date.

11 UPLOAD OF SUPPORTING DOCUMENTS

- On the Dispute Work Page, a “Dispute Supporting Documents” section will be available where all relevant supporting documents must be attached to support the submission of the dispute.
- 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.
- In order to submit supporting documents for Request for Remission, select the “Upload Documentation” button on the Dispute Work Page.

DISPUTE WORK PAGE   Get ADOBE® READER®

Taxpayer Name: _____ eFiling Status: Sent to SARS

Tax Reference: _____

Case Reference Number: _____

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request for Remittance against Penalty	Sent to SARS		

Query Dispute Status | Withdraw

Optional Upload Of Supporting Documents
Documentation for a RFR is not mandatory but you may supply supporting documentation for your return.


Upload Documentation


- Click **“OK”** to proceed to create a RFR documents link on the confirmation message.

Selecting the 'Ok' button will create a supporting document group for your RFR dispute. Selecting the 'Cancel' button will take you back to the list of disputes.
Note that once you create a group, you cannot undo this transactions.

Are you sure that you want to create a supporting document group for this case?

- Click **“RFR Documents”** or **“Dispute Supporting Documents”** to continue.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
RFR Documents	Waiting for Documentation to be Uploaded		2018/11/13	0	0

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Waiting for Documentation to be Uploaded		2015/11/20	0	0

- 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: IT Admin Penalty

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.

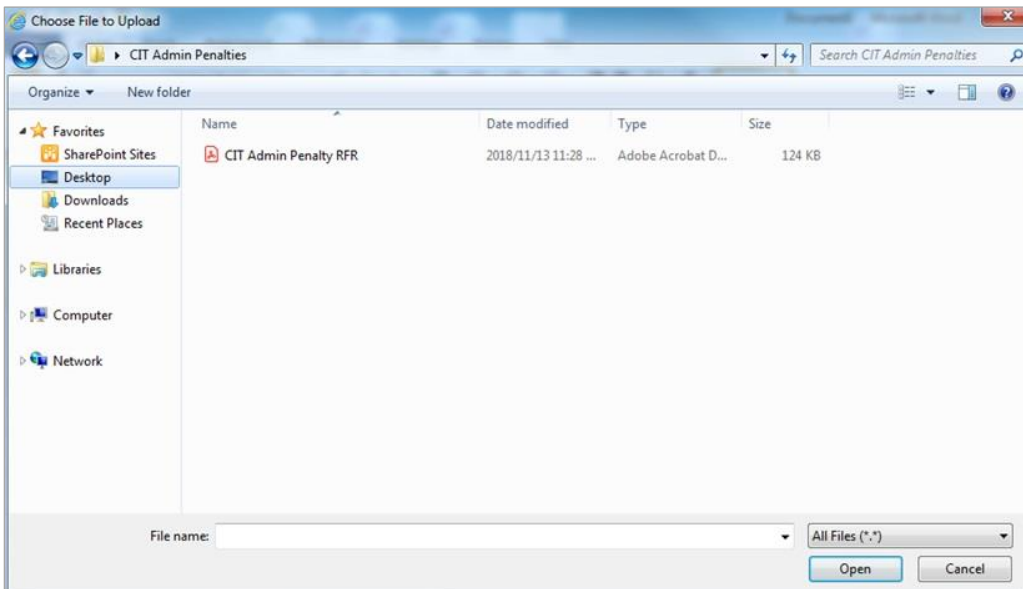
DOCUMENT GROUP

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 **“Browse”** and select the files to upload. After selecting the relevant file, click **“Open”** to continue.



- Select **“Upload”** 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 **“Remove”**.

UPLOADED DOCUMENTS

Document Name	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Test.pdf	123	<input checked="" type="checkbox"/>	Converted and stored	11/13/2018 11:32:08 AM	View	<input type="checkbox"/>

[Remove](#)

DOCUMENT GROUP

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

Document group name

Status Uploaded

[Submit to SARS](#) [Manually Submitted](#) [Back](#)

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

DOCUMENT GROUP

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

Document group name

Submit to SARS
This button submits your uploaded documents to SARS for review

[Submit to SARS](#) [Manually Submitted](#) [Back](#)

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

Message from webpage

Are you sure that these are all the documents which you require to submit?

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

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

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
RFR Documents	Submitted		2018/11/13	123	1

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Submitted		2018/11/13	123	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

12 VIEW DISPUTE OUTCOME LETTERS

- 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.

12.1 SEARCH CORRESPONDENCE

- Click **"Returns"** on the top menu, select **"SARS Correspondence"** tab on the left menu and select **"Search Correspondence"**.

- The Search Correspondence screen will be displayed.

- The following search criteria may be completed to ensure that only the specific letter(s) you are searching for is displayed.
 - Tax Types
 - Letter Type
 - Notice Types
 - Tax Year
- Below the notice search criteria, the results will be displayed.

Search Correspondence ALL READ UNREAD

Tax Types: All

Letter Type: All

Tax Year: All

Notice Types: All

Received Date From: 2018/04/01

Message Type: All

Received Date To: 2018/05/31

Reference Number

Clear Search

Name	Tax Reference Number	Tax Type	Year/Period	Date	Description	View	Document
Mr I		IT Admin Penalty		24/04/2018 06:36:05 AM	Income Tax - Penalty assessment notice	View	
Mr D		IT Admin Penalty		11/04/2018 06:36:30 AM	Income Tax - Penalty assessment notice	View	

Items per page: 100 1 - 2 of 2

12.2 DISPUTE MENU

- Click “Returns” on the top menu bar and then “Disputes” on the left menu of the screen. In the Disputes menu tab, click “Letters”.


The screenshot shows the SARS eFiling user interface. The top navigation bar includes 'Home', 'User', 'Organisations', 'Returns', 'Customs', 'Duties & Levies', 'Services', 'Tax Status', 'Contact', and 'Log Out'. The 'Returns' tab is highlighted in red. On the left-hand navigation menu, the 'Disputes' option is highlighted with a red box, and the 'Letters' option below it is highlighted with an orange box. The main content area shows the 'Tax Compliance Status' and 'Refund Status' sections, both with 'Refresh' buttons. Below these, there is a section for 'Personal Income Tax (ITR12)' with columns for 'Tax Period', 'Return Status', and 'Due Date'.

- The Dispute Search screen will be displayed with the list of disputes submitted to SARS.

LETTERS

Taxpayer Name	Reference Num	Description	Date	Open Letter	Documents
		Dispute Outcome		View	
		Dispute Outcome		View	

- Click the “**View**” link and the Dispute outcome letter will be displayed.



ADMINISTRATIVE PENALTIES

Outcome of Request for Remission

Enquiries should be addressed to SARS

Contact Details

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

Details

Taxpayer Reference No: 9
Case Number: 102577241
Issue Date: 2018/11/13

Always quote this reference number when contacting SARS

Dear Taxpayer

OUTCOME OF REQUEST FOR REMISSION

The South African Revenue Service (SARS) has considered your Request for Remission dated 2018/11/13 and hereby informs you that your request has been Partially Allowed.

Penalty Summary Information Company Income Tax							
TRN Number	Non Compliance Description	Method of Calculation	Taxable Amount / Liability Amount	Calculated Penalty Amount	Remedied	Allowed	Penalty Amount Due
22	ITR14 Non-Submission 2016	Fixed	R-67053.00	R250.00	No	No	R250.00
22	ITR14 Non-Submission 2016	Fixed	R-67053.00	R250.00	No	No	R250.00
23	ITR14 Non-Submission 2017	Fixed	R-67053.00	R250.00	No	Yes	R0.00
23	ITR14 Non-Submission 2017	Fixed	R-67053.00	R250.00	Yes	Yes	R0.00

The request has been Partially Allowed due to the following reason(s):
-Failure to provide sufficient reasons for non-compliance

For a detailed calculation of the penalty amount(s) you can request an Administrative Penalty Statement of Account (APSA) through the following channels:

- SARS Contact Centre
- At your nearest SARS branch
- Electronically via eFiling

Please note the amount in the APSA only reflects your penalty, and not tax payable under any assessments or other amounts which may be due.

When you make a payment, please use the payment reference number (PRN) reflected on the payment advice. The following payment methods are available to you:


- Via SARS eFiling (www.sarsefiling.co.za)
- Electronically using internet banking (EFT - electronic fund transfer)
- At a branch of one of the following banking institutions: ABSA, Albaraka Bank Limited, Bank of Athens, Capitec, FNB, HBZ, HSBC, Nedbank or Standard Bank.

Should you disagree with the dispute outcome from SARS on your Request For Remission, you may submit a Notice of Objection by using the SARS prescribed form available on eFiling or at your nearest branch. The Notice of Objection must be submitted within 30 business days after the delivery of this outcome notification.

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

Sincerely

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE



Name: 3679625
Timestamp: 102577241
Tax Ref No: 102577241
Form ID: SCTL101
Page of Page: 01 of 1
Content Version: 2016.07.00
Template Version: 2016.07.00

12.3 ACCESS SARS CORRESPONDENCE

- To access the Penalty Assessment Notice (AP34) and/or the Final Demand Letter (applicable to CIT), you can search either under “**SARS Correspondence**” tab or “**Returns History**” tab.

12.3.1 SEARCH ADMIN PENALTIES

- Click “**Returns**” tab, then “**SARS Correspondence**” and “**Search Correspondence**”.

The screenshot shows the SARS eFiling user interface. The top navigation bar includes 'Home', 'User', 'Organisations', 'Returns' (highlighted), 'Customs', 'Duties & Levies', 'Services', 'Tax Status', 'Contact', and 'Log Out'. The left sidebar contains 'Tax Reference Number', 'Identification Number', 'My Profile', 'SARS Correspondence' (highlighted with a red box), 'Search Correspondence' (highlighted with an orange box), 'Request PAYE Notices', 'Request Admin Penalty SOA', 'Request Historic IT Notices', 'Returns Issued', and 'Returns History'. The main content area is titled 'Search Correspondence' and features several filters: 'Tax Types' (All), 'Tax Year' (All), 'Received Date From' (2021/06/06), 'Received Date To' (2021/12/03), 'Letter Type' (All), 'Notice Types' (All), 'Message Type' (All), and 'Reference Number'. There are 'Clear' and 'Search' buttons at the bottom. A 'HELP' icon and 'ASK A QUESTION?' link are also visible.

- Select “Income Tax” under Tax Types and the applicable “Notice Types”, i.e. IT Penalty Assessment, Corporate Income Tax – Penalty Assessment Notice, Income Tax – Penalty Assessment notice or Income Tax – Penalty Statement of account. Below is an example of the search correspondence screen.

This screenshot shows the 'Search Correspondence' interface with the following search criteria: 'Tax Types' (All), 'Tax Year' (All), 'Received Date From' (2020/08/16), 'Received Date To' (2021/02/12), 'Letter Type' (All), 'Notice Types' (All), 'Message Type' (All), and 'Reference Number' (empty). The 'ALL' radio button is selected. 'Clear' and 'Search' buttons are at the bottom.

- Ensure that the correct date range is completed before selecting the “**Search**” button.

Search Correspondence

ALL
 READ
 UNREAD

Tax Types: All
 Tax Year: All
 Received Date From: 2018/04/01
 Received Date To: 2018/05/31

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

Name	Tax Reference Number	Tax Type	Year/Period	Date	Description	View	Document
Mr I		IT Admin Penalty		24/04/2018 06:36:05 AM	Income Tax - Penalty assessment notice	<input type="button" value="View"/>	
Mr D		IT Admin Penalty		11/04/2018 06:36:30 AM	Income Tax - Penalty assessment notice	<input type="button" value="View"/>	

Items per page: 100 1 - 2 of 2

- Click the **“View”** button on the results page for the particular notice that you wish to view.
- The Administrative Penalties work page will be accessible by clicking on a Penalty Assessment Notice on the Income Tax work page, or the **“View”** hyperlink.
- **For IT:**
 - On the Income Tax Administrative Penalties Work Page, you will be able to query the penalty status by selecting the **“Query Penalties Status”** button.

ADMINISTRATIVE PENALTIES WORK PAGE

Taxpayer Name
 Tax Reference
 Return Type: IT

PENALTY ASSESSMENT	DESCRIPTION	DATE
AP34	Notice of Penalty Imposition	
<input type="button" value="Query Penalty Status"/>		View All

PENALTY STATEMENT OF ACCOUNT	DESCRIPTION	DATE
<input type="button" value="Request Admin Penalty SOA"/>		View All

- **For CIT:**
 - On the Corporate Income Tax Administrative Penalties Work Page, you will be able to query the penalty status by selecting the **“Query Penalties Status”** button.

ADMINISTRATIVE PENALTIES WORK PAGE

Taxpayer Name		
Tax Reference		
Return Type		
CIT		

PENALTY ASSESSMENT	DESCRIPTION	DATE
AP34	Notice of Penalty Imposition	
Query Penalty Status		View All

PENALTY STATEMENT OF ACCOUNT	DESCRIPTION	DATE
	Request Admin Penalty SOA	
		View All

12.3.2 SEARCH LETTERS

- Click **“SARS Correspondence”** and **“Search Correspondence”** to access the Final Demand Letters.

The screenshot shows the SARS Filing system interface. The left sidebar has a menu with 'SARS Correspondence' and 'Search Correspondence' highlighted. The main content area is titled 'Search Correspondence' and includes several filter sections: 'Tax Types' (set to All), 'Tax Year' (set to All), 'Received Date From' (2021/06/06), 'Received Date To' (2021/12/03), 'Letter Type' (set to All), 'Notice Types' (set to All), 'Message Type' (set to All), and 'Reference Number'. There are 'Clear' and 'Search' buttons at the bottom of the filter section. The top navigation bar includes 'Home', 'User', 'Organisations', 'Returns', 'Customs', 'Duties & Levies', 'Services', 'Tax Status', 'Contact', and 'Log Out'.

- Select **“Organisation Income Tax”** under Tax Types and **“Corporate Income Tax – Penalty Assessment Notice”** under Notice Types.

Search Correspondence

ALL
 READ
 UNREAD

Tax Types
 Organisation Income Tax (ITR14/IT12E/ITR12T)

Letter Type
 All

Tax Year
 All

Notice Types
 Corporate Income Tax - Penalty assessment notice

Received Date From
 2018/01/01

Message Type
 All

Received Date To
 2020/05/27

Reference Number

Name	Tax Reference Number	Tax Type ↑	Year/Period	Date	Description	View	Document
			2018	08/11/2018 11:21:09 AM	Final Demand Letter	<input type="button" value="View"/>	

- On the results page of the Letters, click the **“View”** button and the Penalty Assessment Notice will be displayed.
- The following functions are available for selection on the Administrative Penalties Work Page:
 - Viewing the Penalty Assessment Notice (AP34 Hyperlink),
 - View all admin penalties transactions summary, and
 - Requesting the Penalty Statement of Account (SOA).

ADMINISTRATIVE PENALTIES WORK PAGE

IT

PENALTY ASSESSMENT	DESCRIPTION	DATE
AP34	Notice of Penalty Imposition	
<input type="text" value="Query Penalty Status"/>		View All

PENALTY STATEMENT OF ACCOUNT	DESCRIPTION	DATE
	Request Admin Penalty SOA	
		View All

ADMINISTRATIVE PENALTIES WORK PAGE

Taxpayer Name		
Tax Reference		
Return Type		CIT

PENALTY ASSESSMENT	DESCRIPTION	DATE
AP34	Notice of Penalty Imposition	
Query Penalty Status		View All

PENALTY STATEMENT OF ACCOUNT	DESCRIPTION	DATE
	Request Admin Penalty SOA	View All

- Alternatively to view the penalty assessment notice by selecting the “**AP34**” hyperlink under the Administrative Penalty block on the Income Tax work page.

INCOME TAX WORK PAGE

Taxpayer Name	eFiling Status
Tax Period	Assessment received
Tax Reference	SARS Notifications
Return Type	Number of letters: 1
ITR12	SARS Penalties
	Notice of Penalty Imposition (AP34)

12.3.3 RETURNS HISTORY

- Click “**Returns**” and select “**Returns History**” and then just below “**Returns History**” select “**Personal Income Tax (ITR12)**”. A history of the taxpayer’s returns will be displayed.

Return Search

Name	Reference Num	Period	Return Type	Status	Amount Due	Complete Date	Open
		TaxPeriod: 2010 Version: 1	IT14	Filed through eFiling on 02/12/2010	0.00	02/12/2010	Open
		TaxPeriod: 2009 Version: 1	IT14	Filed through eFiling on 26/02/2010	0.00	26/02/2010	Open

- Select the relevant return. The Income Tax work page will be displayed.
- Click the “**Notice of Penalty Imposition**” (AP34) to be directed to the Administrative penalties work page. This will only be displayed if a penalty is imposed.

INCOME TAX WORK PAGE

Taxpayer Name	eFiling Status
Tax Period	Assessment received
Tax Reference	SARS Notifications
Return Type	Number of letters: 1
ITR12	SARS Penalties
	Notice of Penalty Imposition (AP34)

Administrative Penalty		Amount: R750.00
Date Issued: 2018-11-09		
<input type="button" value="Make Payment"/> <input type="button" value="Dispute"/>		

13 CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
GEN-PEN-05-G02	How to submit a Dispute via eFiling	All

14 DEFINITIONS AND ACRONYMS

CIT	Corporate Income Tax
IT	Income Tax
NOO	Notice of Objection
NOA	Notice of Appeal
PIT	Personal Income Tax
RFR	Request for Remission
SARS	South African Revenue Service

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
- Contact your own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277)
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).