EXTERNAL GUIDE

HOW TO SUBMIT YOUR INDIVIDUAL INCOME TAX RETURN (ITR12)
VIA THE SARS MOBIAPP

SARS
At Your Service

REVISION HISTORY TABLE

Date	Version	Description
18-02-2022	0	Personal Income Tax (PIT) Phase 2 Filing Season 2021 (Initial document)

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1 PURPOSE

- The purpose of this guide is to describe how to use the SARS MobiApp to submit your Income Tax return (ITR12). The guide also describes various requirements for a successfully filed return.

- 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.

2 INTRODUCTION

- Income tax is imposed under the Income Tax Act No. 58 of 1962. It is a tax levied on all income and profit received by a taxpayer (which could include individuals, companies, and trusts). Collecting taxable income is a SARS mandate, inter alia assisting the citizens of South Africa in complying with their tax responsibilities. One of the complying requirements of individuals is to file/submit the Income Tax ITR12 return every year. The completion and submission of the ITR12 return is to determine whether the taxpayer is indebted to pay any taxes or eligible for a tax refund.

- Various SARS service channels are available in which taxpayers can file/submit their return. These service platforms amongst other duties, ensure that the taxpayer is serviced efficiently and the information pertaining to their tax affairs is up to date, accurate and credible. This ultimately results to more reliable and credible assessments. The SARS MobiApp is one such service platform within the digital domain. This mobile application can be installed on your smart mobile and or a smart device.

- The SARS MobiApp mainly caters for individual taxpayers and registered tax practitioners with full access for the submission of the Income Tax Return for Individuals, for the current year and previous year of assessment. In addition, when completing the Income Tax Return, you are advised to also note the Income tax (ITR12) comprehensive guide which details the requirements of the Income Tax Return for individuals.

- This guide will demonstrate how to navigate the SARS MobiApp for the purpose of submitting your Income Tax return to SARS.

3 PREREQUISITES ON USING THE SARS MOBIAPP

- Note the following for effective use of the SARS mobile application:
  - You must be a registered SARS income taxpayer who is liable for the submission of an Income Tax (ITR12) return
    - For more information on how to register refer to the SARS website www.sars.gov.za
  - You must be registered for the use of eFiling or the SARS MobiApp.
    - For more information refer to the SARS website www.sars.gov.za
  - You must have downloaded the SARS MobiApp on your smart device.
    - Ensure that your downloaded SARS MobiApp is always up to date.
    - Ensure your device has the latest Operating System Software.
  - When using the application, your device must have data or connected to a functioning Wi-Fi system.
  - You must have the correct username and password to be able to transact on the SARS Mobile Application.

## 4   DOWNLOADING THE SARS MOBIAPP

- You can easily install the SARS MobiApp from the App Store, Google Play Store or the Huawei App Gallery.

- The following are the operating systems versions required for your smart phone/device to enable the downloading of the SARS MobiApp:
  - ▫   Android - Version 5.0 or Higher
  - ▫   iOS - Version 10 or Higher

  - ▪ Tap on the App Store/Google Play Store/Huawei App Gallery to open the store

  - ▪ Type "**SARS MobiApp**" into the Search box displayed. Once the SARS MobiApp appears as part of the search results, download the Application to your device.

  - ▪ Download and install the App as per requirements of your device. When the installation is completed, the **SARS MobiApp** icon will be displayed on your mobile device home screen.
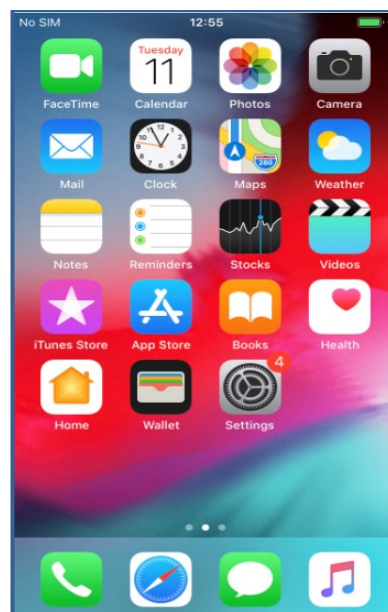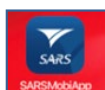
5   HOW TO VIEW OR EDIT THE INCOME TAX RETURN

- The SARS MobiApp now enables you to submit/ file to SARS the current or the previous year of submission. To open and view your ITR12 return, login by using your login and password.

  - ▪ Once logged in, on the **Landing Page**
    - o   Tap on **Tax Returns**

  - ▪ Select by tapping on the applicable year

  - ▪ On the Standard Form page, note the information is on the wizard

  - ▪ Once you have viewed and are in agreement with the information on the wizard, tap on **OK**
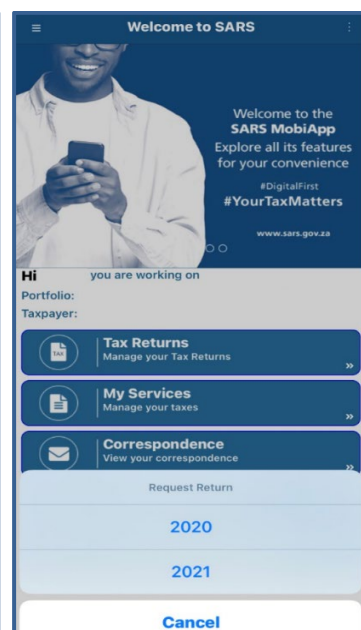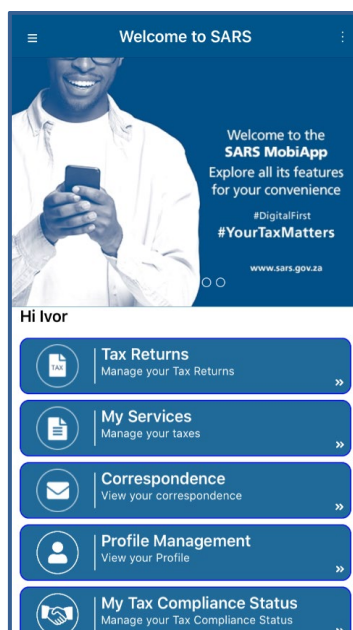
- Complete the form as detailed on the Income Tax ITR12 comprehensive external guide available on the SARS website www.sars.gov.za

  - Tap on the applicable field to expand the form

  - Proceed by either selecting or completing the answer to the questions displayed

  - Note the red on the fields. This indicates that the field should be completed.

  - Tapping on the following icons ⌃ ⌄ to open or close the components on the form.


- Note the following icons and their use:

SAVE	To save your Income Tax Return
TAX CALC	To calculate an assessment of your unfiled Income Tax return
REFRESH	To update your Income Tax Return with the latest IRP5 data/information
SUBMIT	To submit your Income Tax Return

6   HOW TO SAVE UPDATED INFORMATION ON THE INCOME TAX RETURN

- You can edit and save your Income Tax ITR12 return to work on it later. This section will demonstrate how to save your return on the **Work Page**.

   - Once logged in, on the **Landing Page**,
     - o Tap on **Tax Returns**

   - When the Income Tax return is open, you can update the return.

   - To save the updated information
     - o Tap on **Save**

   - The status on the **Work Page** will change to **Saved**.
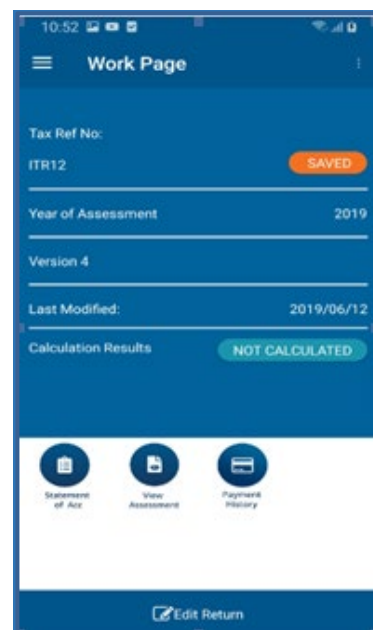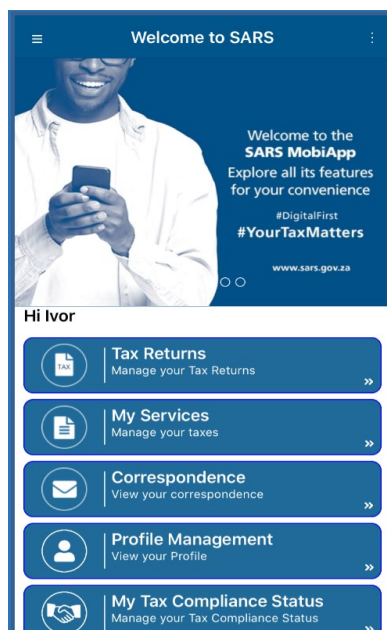
7   HOW TO REFRESH DATA ON THE INCOME TAX RETURN

- You can update your Income Tax (ITR12) return with the latest Third Party Data information available at SARS. This includes the latest IRP5 information. Begin by opening your Income Tax (ITR12) return. To do this, on the **Landing Page**, tap on **Tax Returns**

   - On the icons displayed at the bottom
     - o Tap on **Refresh**

   - Select the applicable **data** by tapping the check box

   - Once selected, tap on **OK**

   - To cancel the request, tap on the **Cancel** option
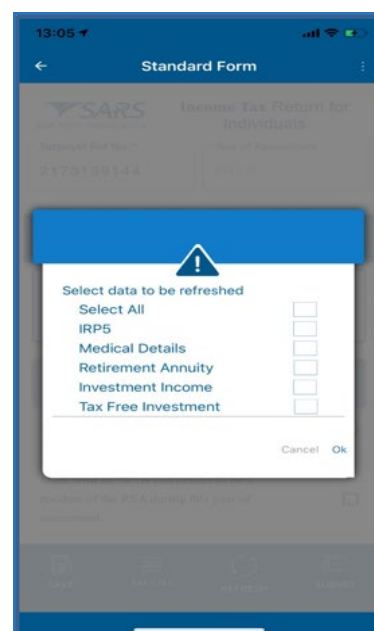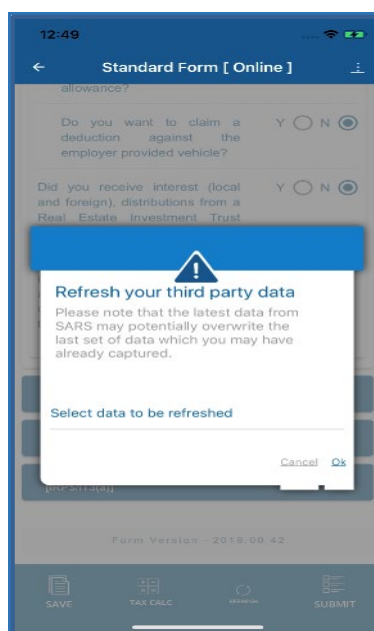
Note the following:

➢ The warning message that appears on your device. Once noted, tap on **OK** and your selected third-party information will be updated on your IRP5 information and populated on your Income Tax Return.

➢ You may select any of the following Third-Party Data options using the checkbox displayed on your pop-up screen:

  o IRP5
  o Medical Details
  o Retirement Annuity
  o Investment Income
  o Tax Free Investment.

➢ The SARS MobiApp will display the ITR12 with the new set of data.

▪ In instances where your Third-Party Data on your saved return has been automatically refreshed, the following message will be displayed.

▪ Take note the message and tap on **OK**
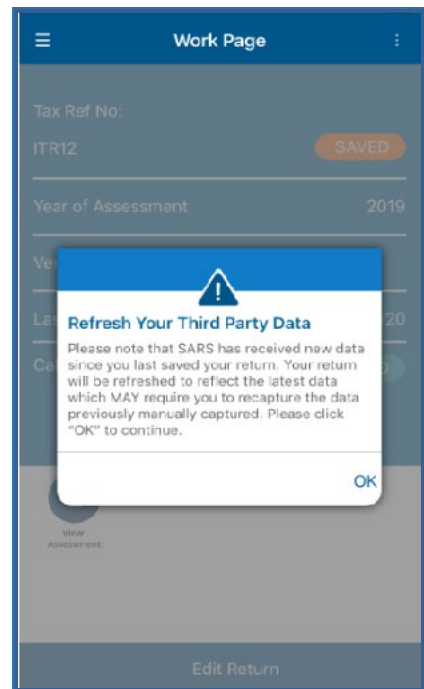
Note that you may be prompted to refresh Third Party data of your ITR12 return issued and/or saved before filing season opening date to ensure that the return contains the latest Third Party data information. The following options will be displayed on your device for selection.

➢ *View the saved return* – This will direct you to the saved return in **read-only mode**. This will allow you to either copy or capture any information prior to refreshing the data.
➢ *Refresh the data* – This will initiate the refresh process and update all the information related to the third-party data.

8 HOW TO REQUEST A TAX CALCULATION OF YOUR COMPLETED INCOME TAX RETURN

- You can request a tax assessment of your completed Income Tax return. This is done by selecting the **TAX CALC** option displayed at the bottom of the Standard form screen.

- Once logged in, on the **Landing Page**, tap on **Tax Returns.** This will open your saved Income Tax return.

  - Once your Income Tax form is open,
    - Tap on **TAX CALC**

  - This will display the **TAX Calc Results Page**.

  - To download the Tax Assessment
    - Tap on **Download**

Note that you can request a tax calculation whenever you select the **Tax Calc** icon and not only when your ITR12 return was saved.

9 HOW TO SUBMIT/FILE YOUR INCOME TAX RETURN

- Once you have completed the mandatory fields on the Income Tax (ITR12) return, you are required to submit your return.

- To do this, select **SUBMIT** displayed at the bottom of the completed Income Tax return.

  - Tap on **Submit**

- You will then be routed to the **Declaration Page**. Take note of the declaration and when in agreement select **Confirm**. If **Cancel** is selected, the Income Tax return will not be submitted to SARS.

- Once **Confirm** is selected, an interim status of **"In Progress"** will be displayed on your device. This indicates that the return is being processed by SARS.

- Once SARS has processed and assessed your Income Tax return, the **Work Page** will indicate your Income Tax return as **"Filed"**
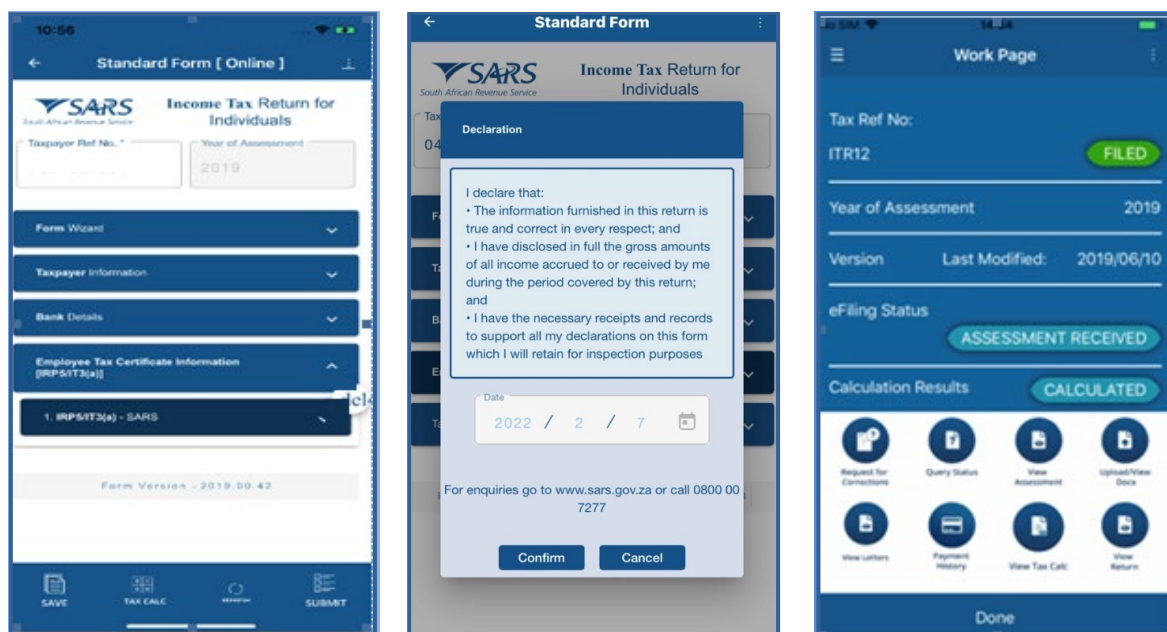
Note that where the ITR12 return was submitted through another channel, the status for the Income Tax ITR12 return will reflect as "*Filed through another channel*"

- Where your ITR12 return is opened and you tap on the native back button of your device, the following message will pop-up.

  o Select **Cancel** for the ITR12 return to remain open
  o Select **Ok** for the ITR12 return to close
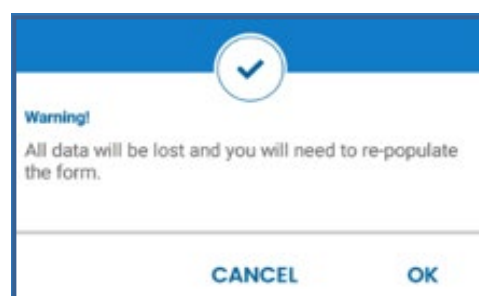
- Below are the descriptions of the various service options displayed on your **Work Page**:

Statement of Acc	This will route you to the **Statement of Account** page
Request for Corrections	This will route you to income tax return form to edit the form
Query Status	This will display the status of your income tax return
View Assessment	This will route you to your **Income Tax Assessment** page

Payment History	This will route you to the payment page
View Return	This will route you to the income tax return form
Upload/View Docx	This will route you to the supporting documents page
View Tax Calc	This will route you to the **Tax Calculation** page
Query Status	This will communicate the status of your ITR12 return
Refund Status	This will communicate your refund status

10   HOW TO RESPOND TO AN AUTO ASSESSMENT

- When you have been selected for an auto assessment, upon clicking on the **Tax Return** tab on your **Landing** page, a pop-up message will be displayed.

  - Note the message
    - Tap on **Continue**

  - This will route you to the Tax Calculation Simulated Results Page.

  - You may either select **"Cancel"** or **"Continue"**

    - Select **Cancel** to be routed to the **Landing Page.**
    - Select **Continue** to access your simulated assessment results.
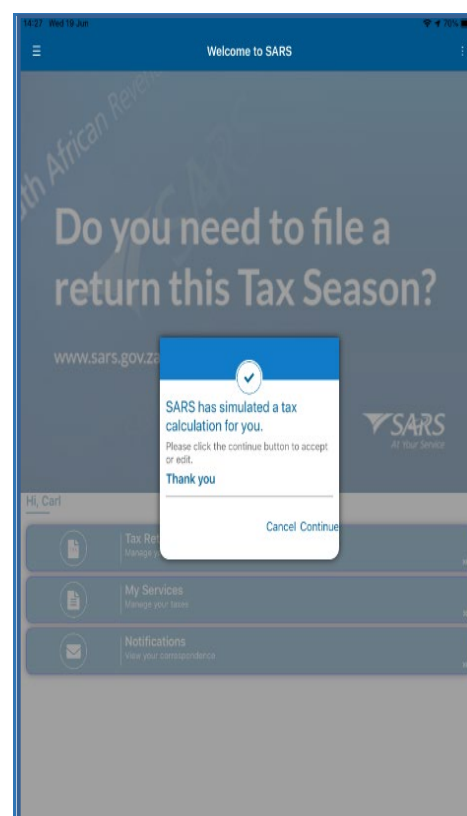
- If you agree with the results of your assessment,
  - Tap on **ACCEPT**

- If you do not agree with the assessment results,
  - Tap on **EDIT RETURN**

- If you want to only view the assessment results,
  - Tap on **VIEW RETURN**
  - Note that you will not be able to edit the return if you click on **VIEW RETURN**. It will be on read only

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Note the following:

➢ The confirmation pop-up message will only appear on your smart device once you have accepted the simulated assessment results.

➢ If you have selected **EDIT RETURN**, you will be routed to complete your return.

- Take note of the confirmation pop up message that is displayed on your device.

- Once you have agreed with the simulated assessment results
  - Tap on **Confirm**.

- If you agree with the simulated assessment results
  - The status of your Income Tax (ITR12) return will be displayed as **FILED** on your **Work page**.

- Note that if you do not agree with the simulated assessment results

- The status of your ITR12 will be displayed as **ISSUED** on your **Work Page**

- This indicates that the return is still not filed/submitted to SARS.

- For further details on your auto assessment results, kindly visit the SARS website, or request a SARS Agent to contact you making use of your mobile device.

11   HOW TO RESPOND TO AN ESTIMATION ASSESSMENT SUBMITTED FOR YOU BY SARS

- When an estimation assessment has been submitted by SARS on your behalf, a notification will be sent via your preferred method of communication. When you login to the SARS MobiApp, on the **Landing Page**, tap on **Tax Returns**. This will open the **Work Page.**

- A pop-up message will be displayed on your screen, which allows you to either **accept** or **decline** the estimated assessment submitted by SARS on your behalf. Upon declining the estimated assessment, supporting documentation will be required to substantiate your reasons. Additionally, to note is that upon your acceptance of the estimation, you are required to declare by confirmation.

- On the **Work Page**, besides **ITR12**, the following will be displayed **"Estimation Submitted by SARS"**

- Additionally, your **eFiling Status** will display **"Submitted at SARS"**

- To open and edit the Income Tax return of the estimation assessment

  - Tap on **Request Return**
  - You will be presented with an editable ITR12 return

- To only view the assessment results,

  - Tap on **View Return**
  - Note that the return will not be editable

Note the following:

➢ An estimated assessment raised by SARS for an auto assessed taxpayer overrides the auto assessment process. This implies that once an estimated assessment is raised, the auto assessment process is no longer applicable.
➢ Where the **Request Return** button is not selected, it implies that you do not want to change your original return. This further implies that your original return has been filed.

- To **ACCEPT** the estimated assessment
- On the pop-up message
    - Tap on **OK**

- A declaration screen will be presented

- To confirm the declaration
    - Tap on **OK**

- To decline the declaration
    - Tap on **Cancel**

- To **DECLINE** the estimated assessment

- On the pop-up message
    - Tap on **Cancel**

- You will be routed to the ITA34 and required to upload supporting documents

- Tap on **Upload Docs**
- You will be routed to the **Upload Supporting Document Page**
- Refer to section 12.4 on how to upload documents
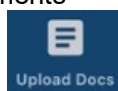
12 SARS CORRESPONDENCE AND MOBIAPP FUNCTIONALITIES

12.1 HOW TO IDENTIFY REJECTED INCOME TAX RETURNS

- Rejected income tax returns occur in instances where you submitted a return with a lump sum amount (tax directive) declared on your IRP5, however upon verification, SARS determined that it is not correct. The messages that will be displayed as an error message must be noted as they will direct you on how the error occurred and how it can be resolved.

12.2 HOW TO RESOLVE DUPLICATION OF IRP5 CERTIFICATES ON THE SARS MOBIAPP

- Duplication of the IRP5 certificate occurs when SARS detects that your IRP5 certificate submitted to SARS is a duplicate of the one already submitted by another taxpayer, or where the PAYE number on your submitted IRP5 does not exist. Where such duplications are detected by SARS, take note of the error message that will be displayed on your device and respond accordingly.

12.3 HOW TO VIEW YOUR INCOME TAX ASSESSMENT (ITA34)

- Once you have filed/submitted your Income Tax (ITR12) return, you can view your tax assessment as follows:

  - On the **Work Page**
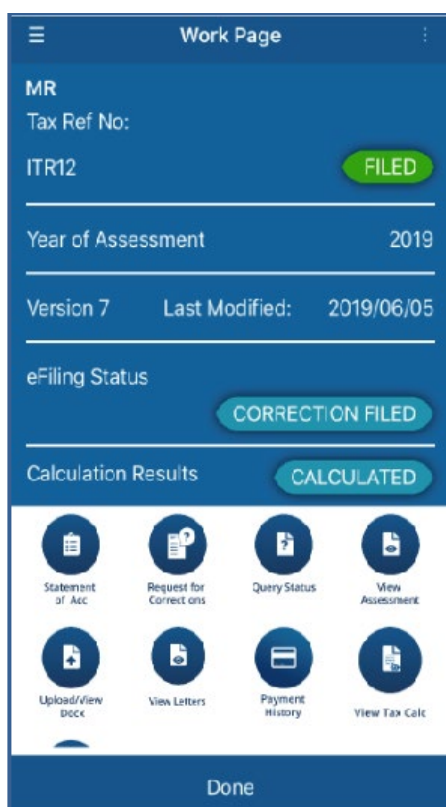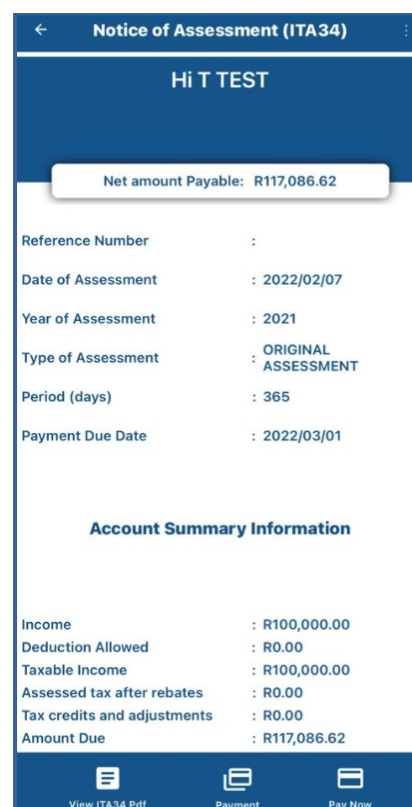
    - Tap on **View Assessment** icon

    - This will display the **Notice of Assessment (ITA34)** page.

    - Tap on **View ITA34** to view your notice of assessment.

12.4 HOW TO UPLOAD SUPPORTING DOCUMENTS

- This section demonstrates how to upload supporting documents either requested or required to finalise the completion of your Income Tax submission.

- On the **Landing Page**, select **Tax Returns**.

- On your **Work Page,** initiate by tapping the **Upload Docs** icon This will route you to the **Supporting Documents Page**.

- On the **Supporting Documents Page**
  - Tap on **Add Documents**
  - Proceed by browsing through your device to find your document(s)

- Once your document(s) are found
  - Tap on **Upload**
  - The document(s) will be uploaded to the **Supporting Documents Page**

- To submit the document(s)
  - Tap on **Submit Documents**
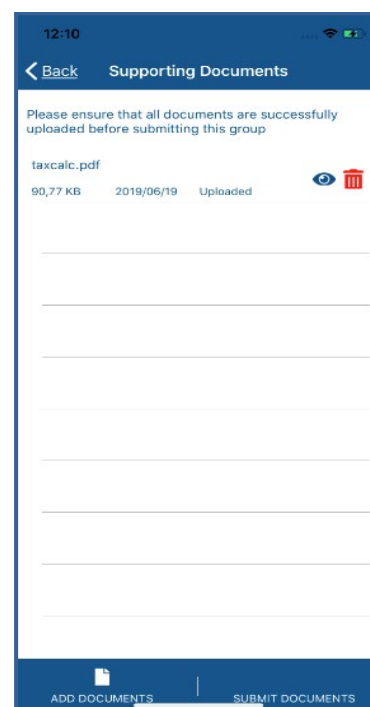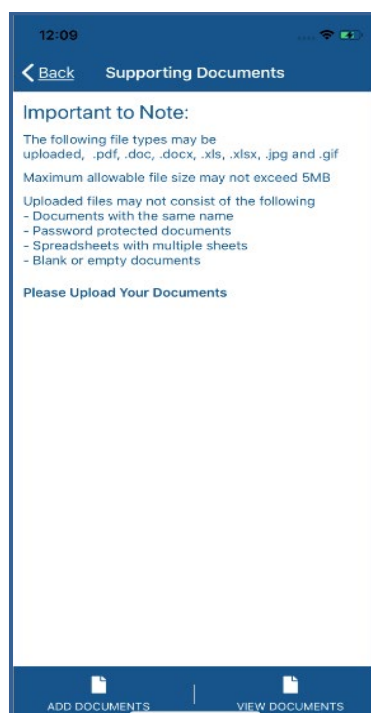
- The following pop-up messages will be displayed on your device.

- Confirm by selecting **yes**

- To decline select **no**
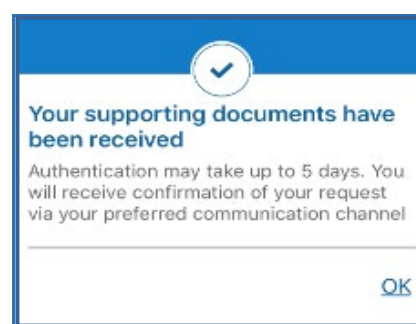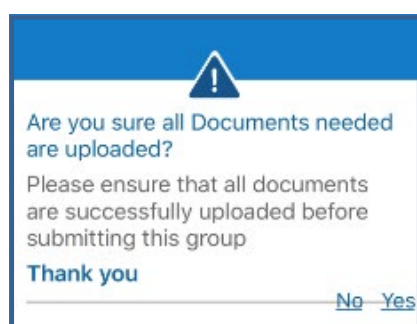
- Once **Yes** and **Ok** is tapped the status of your uploaded documents will change from *uploaded* to *submitted* and a pop-up message will be displayed detailing that your supporting documents have been uploaded successfully.

Take note that the maximum document size must be 5MB X10 Files

12.5 HOW TO MAKE PAYMENTS TO SARS

- Payment is made via your Statement of Account or your Notice of Assessment (ITA34). The principle of making a payment to SARS is the same on both accounts however note the following:
  - When making a payment from your **Statement of Account (SOA)** you may pay an amount determined by you to SARS.
  - When making a payment from your **Notice of Assessment (ITA34)** you must pay the full amount due by you to SARS.

- For demonstration purposes an example will be made with making a payment via your *Notice of Assessment (ITA34)*.

- On the **Notice of Assessment (ITA34) Page**
  - Tap on **Pay Now**

- The **Payment Page** will be displayed
  - Select your Bank and tap on **done**

- The Payment page will display your details and the payment that is due.
  - Tap on **Pay Now**

- Note the confirmation

- Once noted, tap on **Continue**
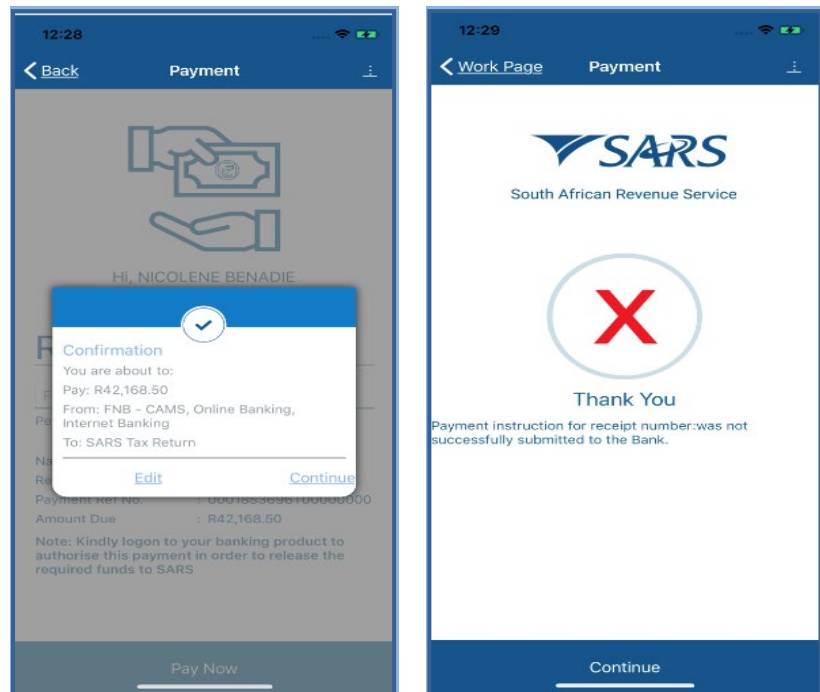
- The result icons displayed on your device are indicative of the following:

✗	This indicates that the payment was not successful
⏱	This indicates that the payment was made but is awaiting authorisation from your bank
✔	This indicates that the payment was successful

12.6 HOW TO CHANGE YOUR RESIDENCY STATUS

- To change your tax residency status, you can apply via your eFiling profile. Upon application SARS will send correspondence which details the list of documents required by SARS to verify your application. This letter will be sent to all your correspondence digital platforms (eFiling or the SARS MobiApp).

- You will then be required to provide supporting documents to substantiate your application. The supporting documents are used to measure your qualifying basis. They usually include amongst others the following:
  - The signed declaration indicating the basis on which you qualify (you can download the form from the SARS website www.sars.gov.za)
  - A letter of motivation setting out the facts and circumstances in detail to support the disclosure that you have ceased to be a tax resident.
  - A copy of your passport and travel diary.

- Upon successful submission of the required supporting documents, SARS will send correspondence which will disclose the results of your application.

- This section will detail on how you can enquire to change your residency via eFiling. Furthermore, we will demonstrate on the SARS MobiApp where to locate the correspondence and lastly show you how to upload the required supporting documents for the completion of your application.

- You can also refer to the SARS website on how to access your eFiling profile www.sars.gov.za

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Note the following:

➢ It is required that this verification process takes place before the period of assessment is performed.

➢ Once SARS receives and accepts the supporting documents, you will be coded as a "Non-Resident" on the SARS system. Additionally, correspondence will be issued to you confirming that your tax resident status has been updated.

- Login to your eFiling profile and navigate eFiling to access the RAV01 form.
  - ▫ Once logged in
    - Click on **SARS Registered Details** icon under **My profile**
    - The **Maintain SARS Registered Details** screen will display
    - Confirm that you are authorised to perform maintenance functions of the registered details of the company or individual.
    - The "**Saved Details**" message will display if SARS has received updated information for the legal entity
    - After making the applicable selection the RAV01 screen will be opened

- Once the RAV01 form is open
  - ▫ Click on the <**Tax Type Demographics**> container on the form
  - ▫ Note the field <**Income Tax Liability Details**>

| Tax Type Demographics | ∨ |
| Income Tax Liability Details | ∧ |

Taxpayer Sub-Category *
1 - NORMAL ▼ ✓

Initial Year of Liability (CCYY)
2002 🔒

Taxpayer Classification *
S - SALARY ▼ ✓

  - ▫ Click on the arrow to display the drop-down list and select <**4 – Non-Resident**>
    - The second drop down <**Taxpayer Classification**> will be activated

Income Tax Liability Details

Taxpayer Sub-Category *
4 - NON-RESIDENT ▼ ✓

Initial Year of Liability (CCYY)
2001 🔒

Taxpayer Classification * ▼ !
Taxpayer Classification is a mandatory field.

Date ceased to be a resident (CCYYMMDD) *
CCYY / MM / DD 📅 !
Date ceased to be a resident (CCYYMMDD) is a m...

  - ▫ Select the applicable <**Taxpayer Classification**> as well as the date when you ceased to be a resident.

Taxpayer Type: **Non Provisional**   Category: **Individual**

BU - BUSINESS INCOME

S - SALARY

SB - SALARY INVESTMENT

SE - OLD SITE RETURNS

SS - SALARY WITHOUT ALLOWANCE

Income Tax Liability Details

Taxpayer Sub-Category *
4 - NON-RESIDENT

Initial Year of Liability (CCYY)
2002

Taxpayer Classification *
S - SALARY

Date ceased to be a resident (CCYYMMDD) *
2022 / 02 / 03

- • Save and submit the form

Back Save Submit form   - 100 +

× My Menu

📋 My registered particulars ⌄

📑 My Tax Products ∧

📇 Revenue ∧

Income Tax

Payroll Taxes

VAT

Customs

Excise

👥 My Representatives

Income Tax

Reference No.	Account no.	Status
		ACTIVE

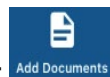Items per page: 10   1 - 1 of 1 |<   <   >   >|

- Note that this will trigger SARS to issue correspondence detailing the list of supporting documents required for this application. This letter will be sent through by SARS and is available under the **SARS Correspondence menu** on your eFiling profile or on the **Correspondence tab** of your SARS MobiApp.

- To access the SARS correspondence regarding your application

- Login to the SARS MobiApp

- On the **Landing Page**
  o Tap on **Correspondence**
  o This will list all SARS correspondence
  o Select and open the applicable correspondence sent through
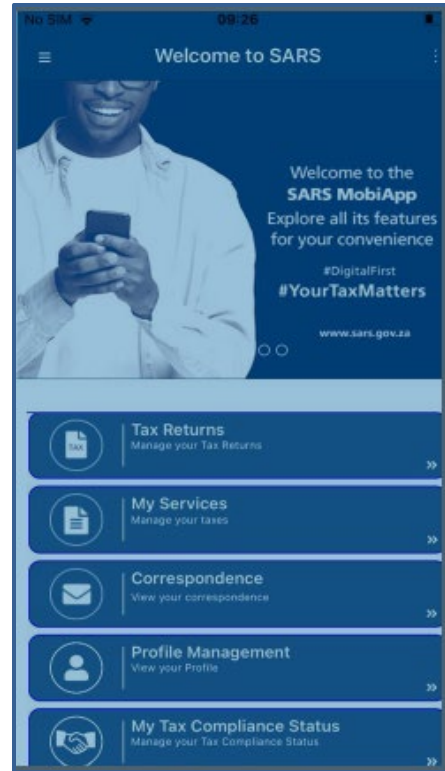
- Note that you are required to obtain the list of supporting documents mentioned on the letter

- Once all the required supporting documents have been obtained upload them as follows:

  o Tap on **Add Document** [Add Documents]

  o Follow the prompts on your device and refer to section 13.4 of this guide

  o You can tap on Download [Download] to download the letter

- Note that you can also use your eFiling profile or the SARS Online Query System to upload the required supporting documents.

- Once the supporting documents have been uploaded and verified by SARS, you will receive another correspondence detailing your application result

- This letter can be found under the correspondence tab on efiling or the MobiApp as well

- You can tap on Download [Download] to download the letter

13   CROSS REFERENCES

DOCUMENT TITLE	APPLICABILITY
Comprehensive Guide to the ITR12 Return for Individuals - External Guide	All
How to eFile your Personal Income Tax Return - External Guide	All
How to Register for eFiling and Manage Your User Profile - External Guide	All
Guide to SARS Mobile Tax Services – External Guide	All
Book an appointment at a SARS Branch – External Guide	All

14   ACRONYMS AND DEFINITIONS

AP	Admin Penalty(ies)
HYEF	Help-you-eFile
IT	Income Tax
ITR12	Personal Income Tax Return (for Individuals)
IT34/ ITA34	Notice of Assessment for Income Tax
IT150	Notice of Registration
ID	South African Identity Number (issued by the Department of Home Affairs)
MobiApp	SARS Mobile Application
PIT	Personal Income Tax
RFC	Request for Correction
SARS	South African Revenue Service

SMS	Short Message Service
SOA	Statement of Account
SOQS	SARS Online Query System (available on the SARS website)
TCS	Tax Compliance Status
TRN	Tax Reference Number

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).