



DEFERRAL OF PAYMENT ARRANGNEMENTS ON EFLING

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1 SUMMARY

- a) The purpose of this document is to assist taxpayer to initiate a payment arrangement request on eFiling for outstanding debt.
- b) One of the 9 SARS strategic objectives is “Making it easy for Taxpayers to Comply” and in support of this objective, SARS digital channel (eFiling) has been enhanced with the functionality to enable Taxpayers to request Deferral Payment Arrangements.
- c) This functionality is available on eFiling website digital channel to allow the taxpayer to make a payment arrangement request without the need to visit a SARS branch or contact the SARS Contact Centre on 0800 00 7277.
- d) On the eFiling website, the payment arrangement request functionality will be limited to these tax types: Personal Income Tax (PIT), CIT, Dividends Withholding Tax, VAT, PAYE/UIF/SDL and Admin-Penalties.

2 PAYMENT ARRANGEMENT REQUEST SUBMISSION PROCESS

- a) Log on to the SARS eFiling website and navigate to on eFiling where there is outstanding debt against an assessed return in order to initiate the payment arrangement request. Payment arrangement request can be initiated from any of the following places where there is outstanding debt and only one tax type request at a time will be allowed:
 - i) Statement of account (SOA)
 - ii) SOA admin penalties
 - iii) Return Work-Page
 - iv) Notice of assessment
 - v) Notice of Assessment for admin penalties
 - vi) My Compliance Profile (MCP) functionality
 - vii) Final demand letter
 - viii) Final demand reminder letter.
- b) Once a payment arrangement request has been initiated, eFiling will present the auto-simulated payment plan to either accept, save, cancel or propose different terms;
 - i) **Accept** – If you accept the simulation, you make a declaration that you have read and understood the agreement by selecting the checkbox. After that a check will be done to see if there is supporting documents required.
 - ii) **Save** – If you save, the simulation will be saved and you will be able to view the simulation at a later stage (before midnight).The simulation will only be saved up until midnight. If the payment arrangement request is not finalised before midnight, the simulation will be discarded and a re-simulation will be required.
 - iii) **Cancel** – If you cancel the auto-simulation, it will be discarded/deleted and you will have to start the process from beginning if you want to request a payment arrangement.
 - iv) **Propose different terms** – If you propose different terms, you will be asked to provide the payment term and the first instalment start date.
- c) A series of primary validation checks will be done against the tax reference number and the tax type when initiating a payment arrangement request. If the taxpayer fails these primary validations as mentioned below, the taxpayer will be stopped from proceeding with the payment arrangement request and the applicable validation error message(s) will be displayed. The taxpayer will then have to contact SARS in order to rectify the error as displayed on eFiling.
- d) **Validation checks:**
 - i) Where a taxpayer has outstanding return(s)
 - ii) Where a taxpayer has a pending approval payment arrangement request OR an active payment arrangement request for the tax type in question
 - iii) Where taxpayer has no debt / debit balance or has an unallocated credit on the account
 - iv) Where a taxpayer has defaulted a previous payment arrangement
 - v) Taxpayer marked as “Address Unknown”, “Estate” or ‘Inactive’ deregistered or untraceable.

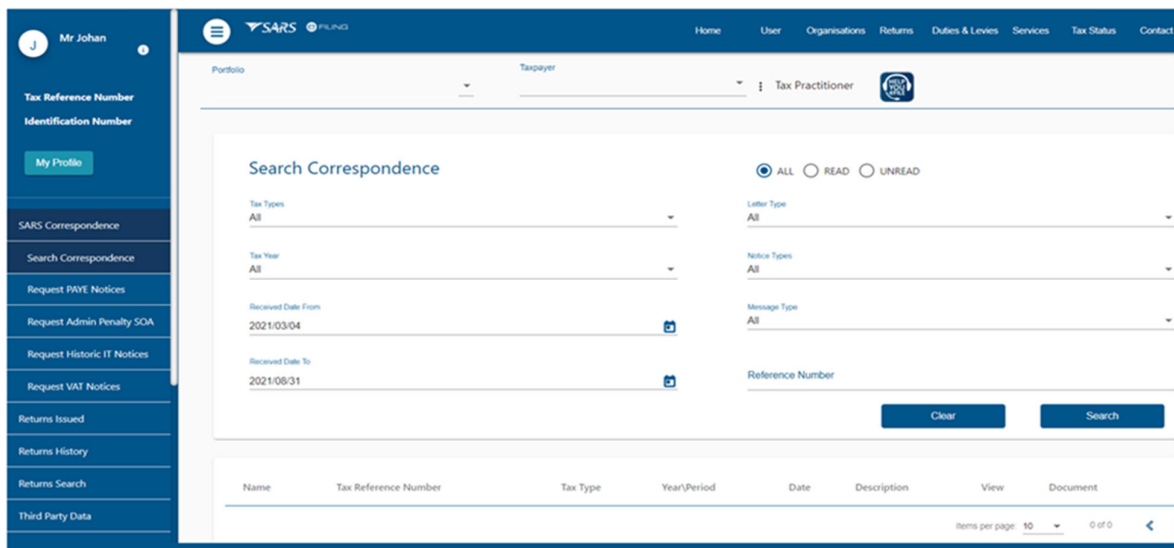
3 PAYMENT ARRANGEMENT FUNCTIONALITY

- a) The payment arrangement request functionality will be made available across all portfolio types, being the Individual, Tax Practitioner and Organisation portfolio and will be limited to these tax types (PIT, CIT, DWT, VAT, PAYE/UIF/SDL and Admin Penalties).
- b) A new button labelled “Payment Arrangement” to initiate the payment arrangement request has been added to the following areas on eFiling, where there is outstanding debt:
 - i) SOA; Admin penalty SOA
 - ii) Notice of Assessment
 - iii) Notice for Admin Penalties
 - iv) Work Page
 - v) MCP functionality
 - vi) Final demand letter / reminder.

4 INITIATE PAYMENT ARRANGEMENT REQUEST

4.1 Access Payment Arrangement from notices

- a) Once you have successfully logged onto eFiling, follow the steps below to access your payment arrangement button from Statement of Account, Notice of Assessment or Notice for Admin Penalties.
 - i) Select **<Returns>** from the menu on the top
 - ii) Select **<SARS Correspondence>** from the menu on the left
 - iii) Select either one of the notices from the menu:
 - A) **<Request Historic IT Notices >**
 - B) **<Request VAT Notices>**
 - C) **<Request PAYE Notices>**
 - D) **<Request Admin Penalty SOA>**



- i) **For Income Tax Notices:**

- A) Select <Request Historic IT Notices >
- B) Select <Statement of Account or Notice of Assessment >
- C) Click <Next>

- D) Select the period, for which you would like to receive your Statement of Account or Notice of Assessment.
- E) Click <Request>
- F) Click on the link to view the statement of Account or Notice of Assessment.

- G) Click **<Payment Arrangement>** button from statement of Account or Notice of Assessment to initiate payment arrangement request.

- ii) **For PAYE and VAT Notices:**
- A) Select **<Request VAT Notices or <Request PAYE Notices>**
 - B) Select the period, for which you would like to receive your Statement of Account.
 - C) Click **<Continue>**

- D) Select **<Start period>** and **<End Period>**
- E) Click **<Submit>**
- F) Click on the link to view statement of Account or Account.

- G) Click **<Payment Arrangement>** button from statement of Account to initiate payment arrangement request.

iii) **For Admin Penalty Notices:**

- A) Select **<Request Admin Penalty SOA>**
 B) Select the period, for which you would like to receive your Statement of Account.
 C) Click **<Continue>**

- D) Select **<Start period>** and **<End Period>**
 E) Click **<Submit>**
 F) Click on the link to view statement of Account.
 G) Click **<Payment Arrangement>** button from statement of Account to initiate payment arrangement request.

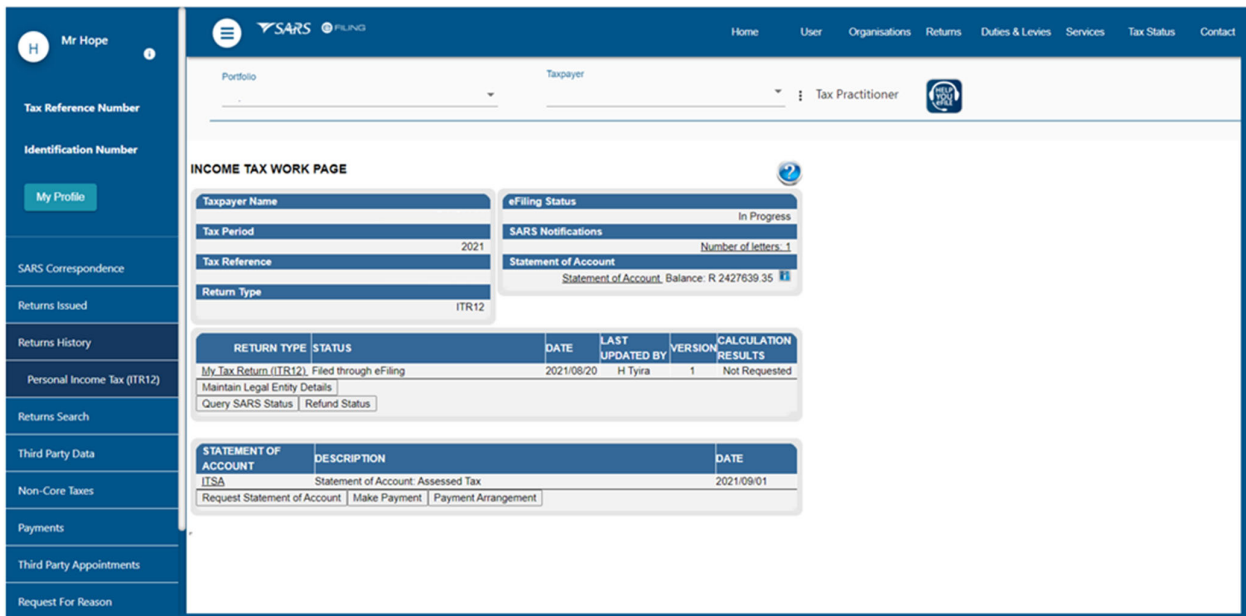
The screenshot shows the SARS eFiling interface. On the left is a navigation menu with options like 'My Profile', 'SARS Correspondence', and 'Returns Issued'. The main content area is titled 'Request Administrative Penalty Statement of Account'. It includes input fields for 'Taxpayer Name', 'Taxpayer Reference', 'Start Period' (set to 2021-03), and 'End Period' (set to 2021-09). Below these fields are 'Submit' and 'Back' buttons. A green success message reads: 'Your request to SARS has been successfully submitted. Click here to view your Statement of Account.' with a 'Back' button below it.

- H) Click **<Payment Arrangement>** button from statement of Account to initiate payment arrangement request.

This screenshot shows a specific administrative penalty entry. The title is 'Administrative Penalty'. It includes the text 'Date Issued: 2013-01-30' and 'Amount R10,250.00'. At the bottom of the entry, there are two buttons: 'Payment Arrangement' and 'Dispute'.

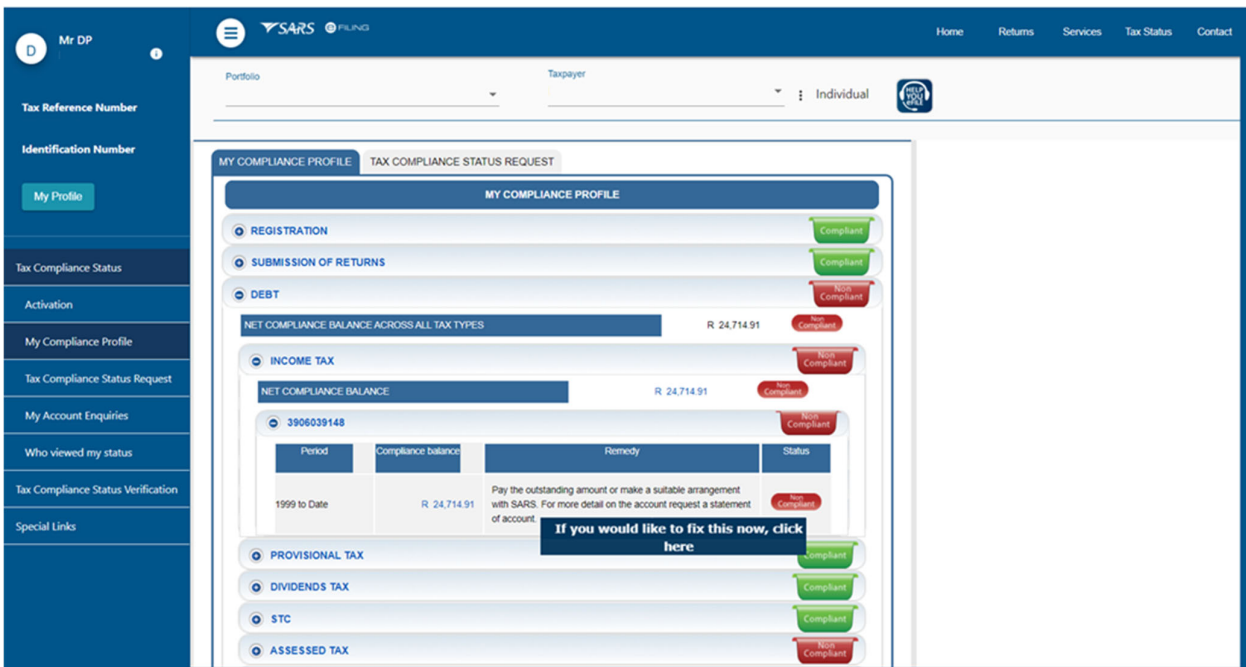
4.2 Access Payment Arrangement from Work Page

- a) Follow the steps below to access your payment arrangement button from work page:
- i) Select **<Returns>** from the menu on the top.
 - ii) Select **<Returns History>** from the menu on the left.
 - iii) Select the type of return.
 - iv) Click **<Open>** - this option will take you to the income tax work page.
 - v) Click **<Payment Arrangement>** button from statement of Account to initiate payment arrangement request.

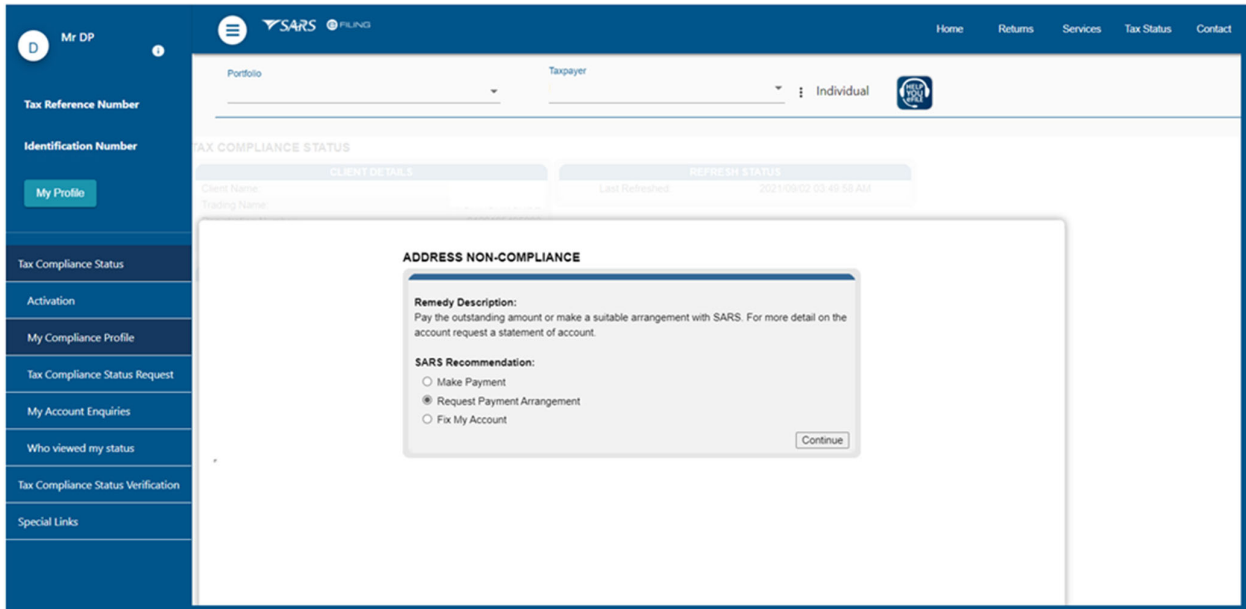


4.3 Access Payment Arrangement from my Compliance Profile

- a) Follow the steps below to access your payment arrangement button from MCP:
 - i) Select <Tax Status> from the menu on the top
 - ii) Select <Tax Compliance Status> from the menu on the left.
 - iii) Select <My Compliance Profile> - this option will take you to the MCP dashboard with status indicators marked as green (shows that the taxpayer is tax compliant) or red (shows that the taxpayer is tax non-compliant)
 - iv) Click <DEBT>
 - v) Select <Tax Type> with a red indicator
 - vi) Select < Tax Reference number>
 - vii) Hover over the <Non-compliant> indicator and message will be displayed informing the taxpayer what to do next in order to address the specific non-compliance. - this option will take you to the payment arrangement page.



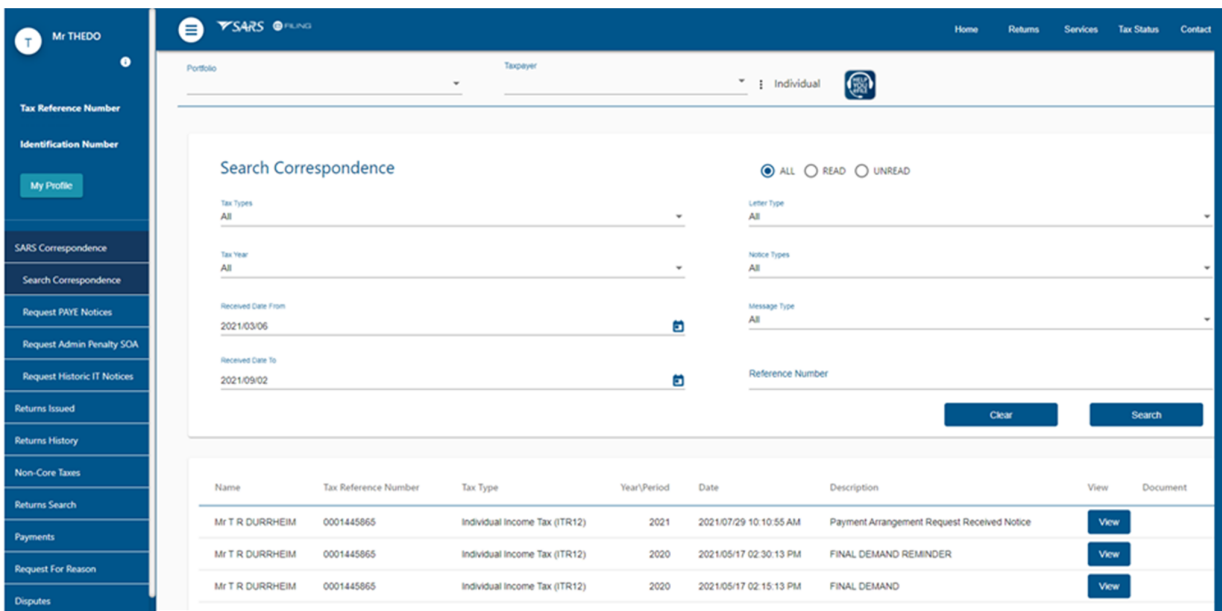
viii) Select **<Request Payment Arrangement>**



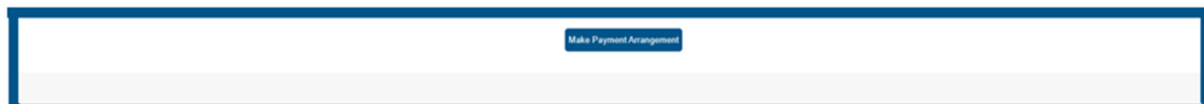
4.4 Access Payment Arrangement from final demand letter / Reminder

a) Follow the steps below to access your payment arrangement button from the final demand letter:

- i) Select **<Returns>** from the menu on the top
- ii) Select **<SARS Correspondence>** from the menu on the left.
- iii) Select **<Search Correspondence>**
- iv) Click **<View>** - this option will take you to the final demand letter / reminder.



v) Click **<Make Payment Arrangement>**



5 CAPTURE PAYMENT ARRANGEMENT

5.1 Simulated Payment Arrangement Plan

- a) Once you have selected payment arrangement button wherever there is any outstanding debt, you will be presented with the screen to select the Tax Types.
- b) The payment arrangement request can only be done on one tax type at a time and not on multiple tax types in a single payment arrangement request.

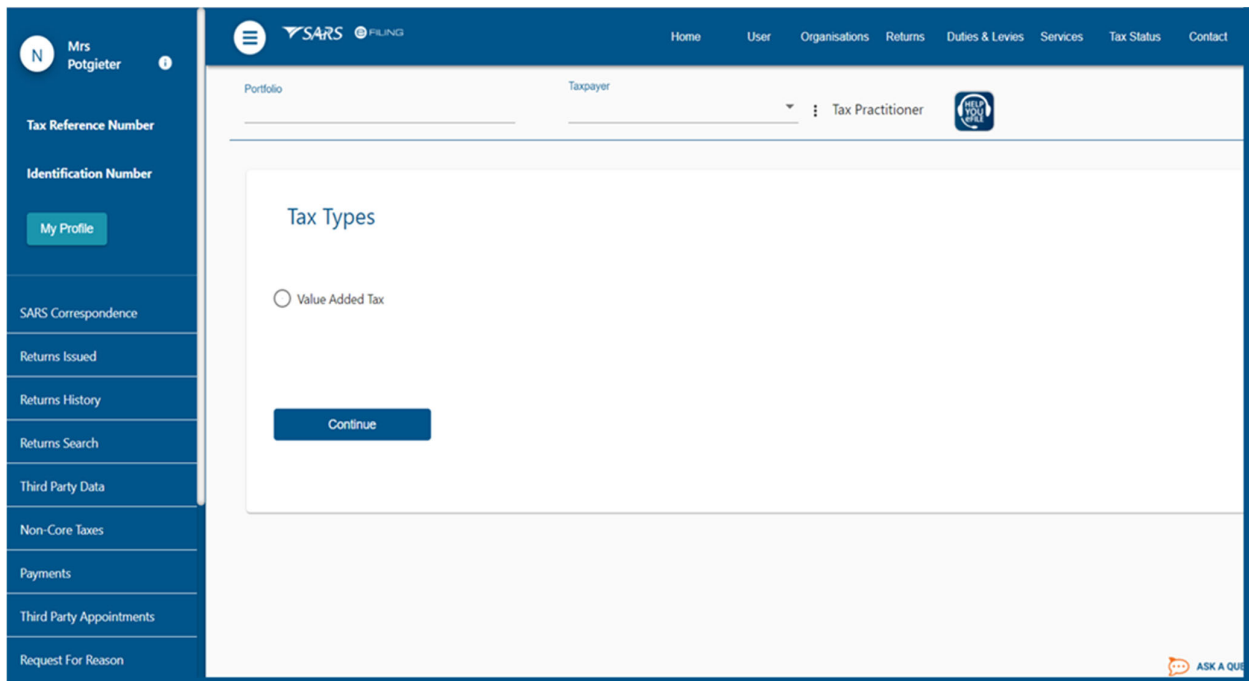
i) PIT Tax Types

The screenshot shows the SARS eFiling interface for an individual taxpayer. The user is logged in as 'Mr DP'. The 'Tax Types' section is active, showing two radio button options: 'PIT Assessed Tax' (which is selected) and 'PIT Admin Penalties'. A 'Continue' button is visible at the bottom of the selection area. The left sidebar contains various navigation options like 'My Profile', 'SARS Correspondence', 'Returns Issued', etc.

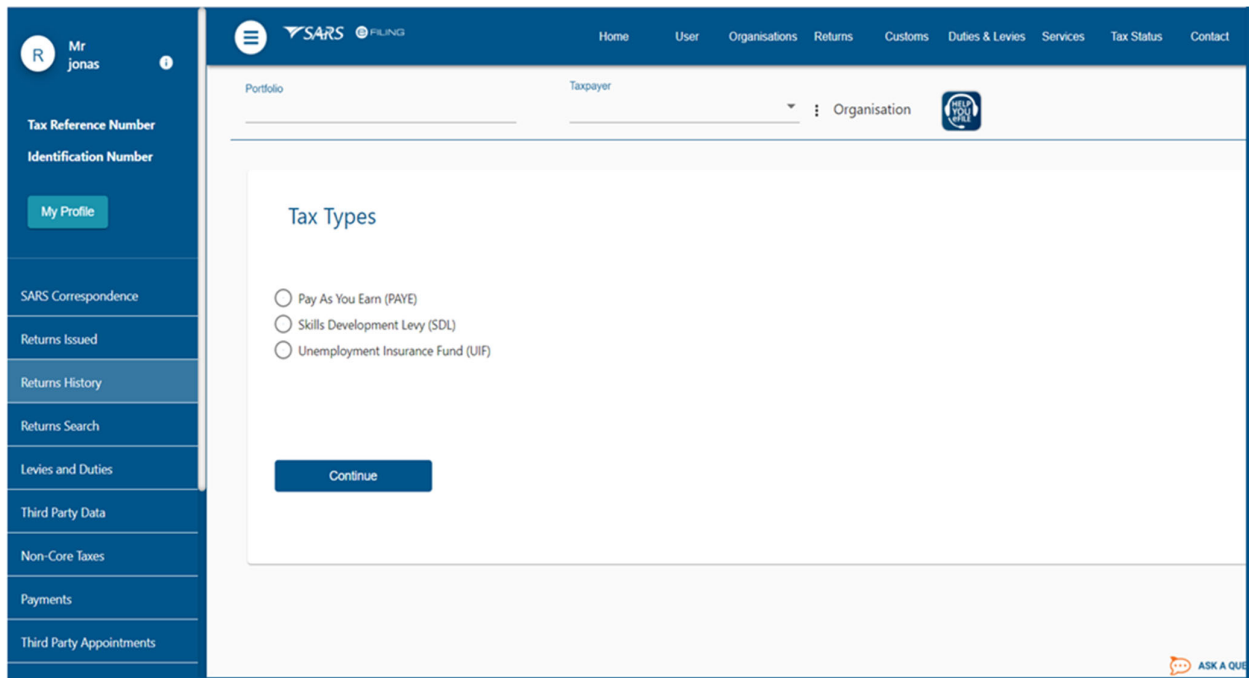
i) CIT Tax Types

The screenshot shows the SARS eFiling interface for a Tax Practitioner. The user is logged in as 'Mrs GOUWS'. The 'Tax Types' section is active, showing three radio button options: 'Organisational Income Tax', 'IT Admin Penalties', and 'Dividends Withholding Tax'. A 'Continue' button is visible at the bottom of the selection area. The left sidebar contains various navigation options like 'My Profile', 'SARS Correspondence', 'Returns Issued', etc.

i) VAT Tax Type



i) **PAYE Tax Type**



- A) Select **<Tax type>**
- B) Click **<Continue>** - this option will display the auto simulated payment arrangement plan defaulted to 6 months.

- a) Once you click continue after selecting the Tax type, you will be presented with an auto-simulated payment arrangement plan defaulted to 6 months with the option of "Accepting" or "Save" the auto-simulated payment arrangement plan or "Propose Different Terms" or to "Cancel".

Simulated Payment Arrangement Plan

Payment Term: 6
Total Account Balance: 34,104.70

Payment Start Date: 2021-09-30
Payment End Date: 2022-02-28

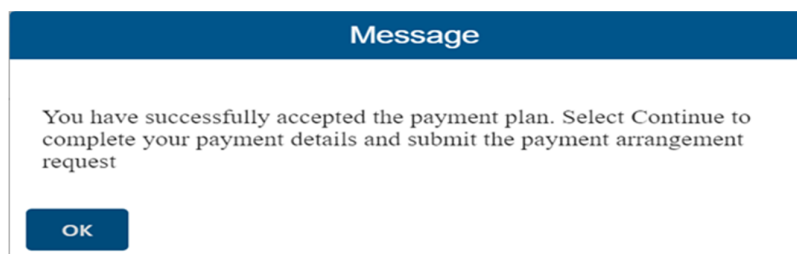
Payment Date	Instalment Amount	Tax	Interest	Penalty
2021-09-30	5,787.56	0.00	5,787.56	0.00
2021-10-31	5,787.56	1,786.06	4,001.50	0.00
2021-11-30	5,787.56	5,654.47	133.09	0.00
2021-12-31	5,787.56	5,687.45	100.11	0.00
2022-01-31	5,787.56	5,720.63	66.93	0.00
2022-02-28	5,787.61	5,754.05	33.56	0.00

Total Instalment Amount Payable: 34,725.41
Please click [here](#) to view a breakdown of the total account balance.

I, the undersigned (Johan Weideman, 5301065092089), in my capacity as representative of the above stated entity (hereinafter referred to as the *ikortaxpayer*); being duly authorized thereto do hereby declare that *ik*: "the information provided for this instalment payment agreement (hereinafter referred to as the *ikagreement*); is full and true; the taxpayer is liable, for the above stated tax debt (hereinafter referred to as the *ikdebt*); and the taxpayer binds itself to the South African Revenue Service (hereinafter referred to as *ikSARS*) for the due and proper payment of the on the terms and conditions set out below. I agree that the total, together with interest at the prescribed rate per month, will be paid as follows and that the conclusion of this agreement is subject to SARS accepting this proposal: I acknowledge that SARS will monitor compliance with the agreement and may modify or cancel the agreement if *ik*: the taxpayer fails to pay any instalment on the due date or fails to keep their tax obligations up to date; the collection of the debt is jeopardized; the information provided during the application process, is materially incorrect; or there is a material change to the financial conditions of the taxpayer. Furthermore, I acknowledge that modification or cancellation may negatively affect the consideration by SARS of future payment agreements and that failure to pay the amounts on the dates shown may also result in SARS instituting one of the following legal steps to recover the debt that remains unpaid on date of cancellation: The appointment a third party who holds money on behalf of the taxpayer, to pay the outstanding tax debt; Entering a civil judgement against the taxpayer and issuing a warrant of execution for the Sheriff to attach and sell your assets.

Buttons: Propose Different Terms, Cancel, Save, Accept Terms

- b) Follow the steps below to continue with the auto simulated payment arrangement plan:
- i) Verify the following information displayed on the auto simulated payment arrangement plan:
 - A) Payment term.
 - B) Total Account Balance.
 - C) Payment start date and payment end date.
 - D) Payment date.
 - E) Instalment amount.
 - F) Tax, Interest, Penalty.
 - G) Total Instalment Amount Payable.
 - ii) The Auto Simulated Payment plan will display the following buttons for selection:
 - A) **Propose Different Terms** – If you select this option you will be asked to provide the payment term and the first instalment start date.
 - B) **Cancel** – If you cancel the auto-simulation, it will be discarded/deleted and you will have to start the process from beginning if want you to request a payment arrangement.
 - C) **Save** – If you select this option, the simulation will be saved and you will be able to view the simulation at a later stage, provided that it has not expired.
 - D) **Accept Terms** – If you select this option, you are accepting the auto simulated payment arrangement plan and you make declaration that you have read and understood the agreement. The “Accept Terms” button will be disabled until you have acknowledged the “Agreement Details”.
 - iii) Click the “Agreement Details” checkbox if you accept the auto simulated payment arrangement plan.
 - iv) Select < **Accept Terms** > - the following pop up message will display if there is no supporting documents required.



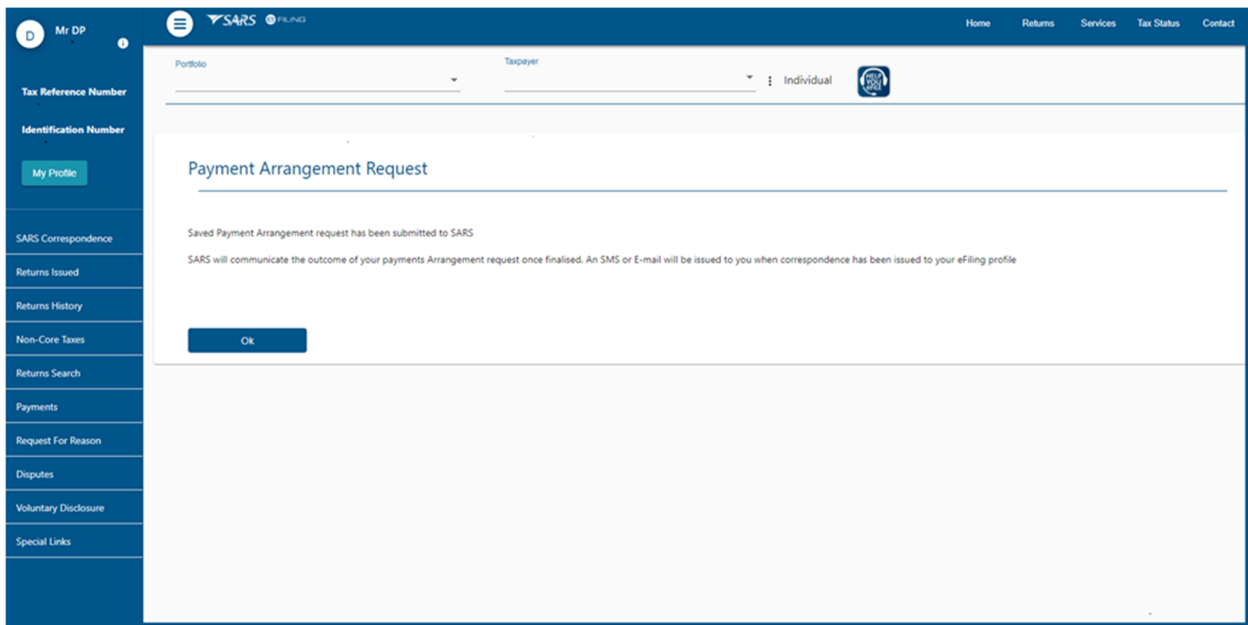
- v) Click on <OK> this option will display the next screen (6.2) to capture your payment arrangement details.

5.2 Capture Payment Arrangement Details

- a) Once you have accepted the auto simulated payment arrangement plan, you will be redirected to this screen which will be prepopulated with your demographic details. You are expected to complete the following mandatory fields:

- i) **Cell-phone Number** – Enter the cell phone.
- ii) **Email Address** – Enter valid email address.
- iii) **Method of Payment** – Click on the dropdown, then you will be presented with the following method of payment to select:
 - A) **Debit Order** – This debit order option does not send the payment instruction to your bank. You are required to make arrangements with your banking institution and load the debit order instruction in favour of SARS. If this option is selected, the captured banking details will be validated using the Account Verification System (AVS). You will not be allowed to submit the payment arrangement request if the captured banking details was not successfully validated.
 - B) **EFL (eFiling)** – If this option is selected, a check will be done to determine if there is banking details set-up on the profile. If there is no banking details set-up, you will be required to setup your bank details to make payment on eFiling. Refer to [GEN-ELEC-11-G01-Guide-to-Bulk-and-Additional-Payments-on-eFiling-External-Guide](#)
 - C) **EFT (Electronic Funds Transfer)** – if this option is selected you will not be expected to capture any additional details relating to this option.
 - D) **Employer** – If this option is selected ,you will required to complete your Employer Name and Employment number, the rest of the other fields will be prepopulated based on your demographic details.

- E) **Third Party** – If this option is selected, you will be required to complete the Third Party Name and unique number, the rest of the other fields will be prepopulated based on your demographic details.
- iv) **Reason for requesting for payment arrangement** – Capture the reason for requesting payment arrangement.
- v) The following buttons will be available on the payment arrangement details screen:
 - A) **Submit button**: – Selecting this button will submit the information displayed. This button will be available provided there is no supporting documents required, and all the mandatory payment arrangement details have been completed.
 - B) **Save button**: – Selecting this button will direct you to the saved payment arrangement grid. The simulation will be saved and can be viewed at a later stage, provided it has not expired.
 - C) **View Simulation button**: – Selecting this button will take you to the simulated payment arrangement plan screen, and the simulation that has already been accepted will be loaded.
- vi) Click **<Submit>** you will be presented with the confirmation message that you have successfully submitted the Payment Arrangement Request.



- vii) Select **<Ok>** on the confirmation message, you will be redirected to the payment arrangement history screen to view the status of the payment arrangement request submitted.

The screenshot shows the 'Submitted Payment Arrangement History' screen. It features a table with the following data:

Date	Description	Status	Amount	View
2021-08-21	Payment Arrangement Request	Arrangement Approved	24714.91	View
2021-07-14	Payment Arrangement Request	Arrangement Not Adhered To	61533.61	View
2021-07-05	Payment Arrangement Request	SUBMITTED	24590.16	View

At the bottom right of the table, there is a pagination control showing 'Items per page: 20' and '1 - 3 of 3'.

5.3 Propose Different Payment Terms

a) When you select the “Propose different Terms” button a page will be displayed where you may update the payment term value and choose to include / exclude the “debt not yet due” amount as part of the re-simulation.

i) Select <Propose Different Terms>

Simulated Payment Arrangement Plan

Payment Term: 4 months

Payment Date	Installment Amount			
2021-09-30	8,635.41	0.00	8,635.41	0.00
2021-10-31	8,635.41	7,481.76	1,153.65	0.00
2021-11-30	8,635.41	8,535.54	99.87	0.00
2021-12-31	8,635.44	8,585.36	50.08	0.00

Total Installment Amount Payable: 34,541.67

Debt not yet due: 0 (include)

Simulated Payment Arrangement Plan

Payment Term: 6 months

Payment Date	Installment Amount			
2021-09-30	5,787.56	100	3,747.36	100
2021-10-31	5,787.56	1,786.06	4,001.50	0.00
2021-11-30	5,787.56	5,654.47	133.09	0.00
2021-12-31	5,787.56	5,667.45	100.11	0.00
2022-01-31	5,787.56	5,720.63	66.93	0.00
2022-02-28	5,787.61	5,754.05	33.56	0.00

Total Installment Amount Payable: 34,725.41

Debt not yet due: 0 (include)

- ii) Select <Payment Term > select any value from 1 month to 36 months
- iii) Click < Include> – Selecting this button will give you the option of choosing to include / exclude the “debt not yet due” amount as part of the re-simulation.
- iv) Click <Continue> – this option will take you to the proposed payment arrangement plan.

Simulated Payment Arrangement Plan

Payment Term: 4 | Total Account Balance: 34,104.70

Payment Start Date: 2021-09-30 | Payment End Date: 2021-12-31

Payment Date	Installment Amount	Tax	Interest	Penalty
2021-09-30	8,635.41	0.00	8,635.41	0.00
2021-10-31	8,635.41	7,481.76	1,153.65	0.00
2021-11-30	8,635.41	8,535.54	99.87	0.00
2021-12-31	8,635.44	8,585.36	50.08	0.00

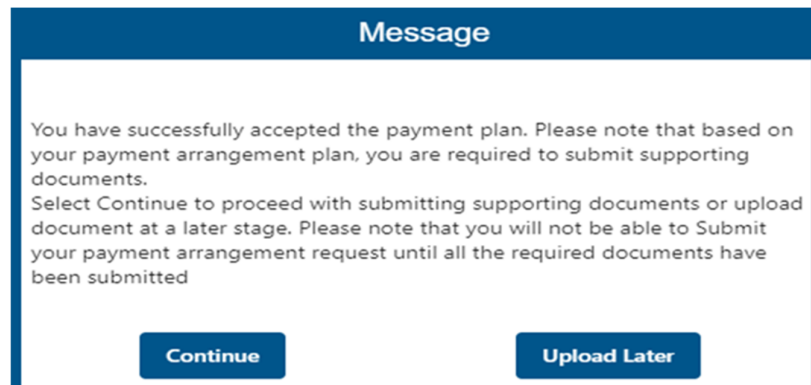
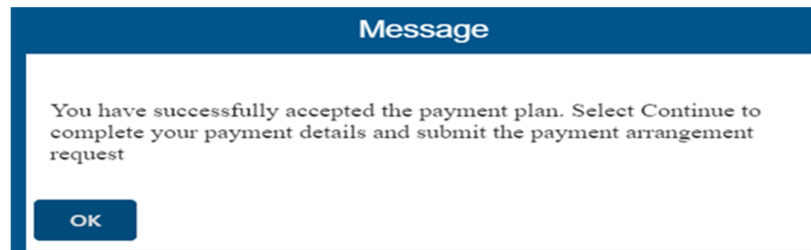
Total Installment Amount Payable: 34,541.67

Please click [here](#) to view a breakdown of the total account balance.

I, the undersigned (Johan Wleedeman, 530106502089), in my capacity as representative of the above stated entity (hereinafter referred to as the **ifortaxpayerID**), being duly authorized thereto do hereby declare that **ifE** the information provided for this installment payment agreement (hereinafter referred to as the **ifAgreementID**), is full and true, the taxpayer is liable, for the above stated tax debt (hereinafter referred to as the **ifdebtID**), and the taxpayer binds itself to the South African Revenue Service (hereinafter referred to as **ifSARSID**) for the due and proper payment of the on the terms and conditions set out below. I agree that the total, together with interest at the prescribed rate per month, will be paid as follows and that the conclusion of this agreement is subject to SARS accepting this proposal. I acknowledge that SARS will monitor compliance with the agreement and may modify or cancel the agreement **ifE** the taxpayer fails to pay any installment on the due date or fails to keep their tax obligations up to date, the collection of the debt is jeopardized, the information provided during the application process, is materially incorrect, or there is a material change to the financial conditions of the taxpayer. Furthermore, I acknowledge that modification or cancellation may negatively affect the consideration by SARS of future payment agreements and that failure to pay the amounts on the date(s) shown may also result in SARS instituting one of the following legal steps to recover the debt that remains unpaid on date of cancellation: The appointment a third party who holds money on behalf of the taxpayer, to pay the outstanding tax debt. Entering a civil judgement against the taxpayer and issuing a warrant of execution for the Sheriff to attach and sell your assets.

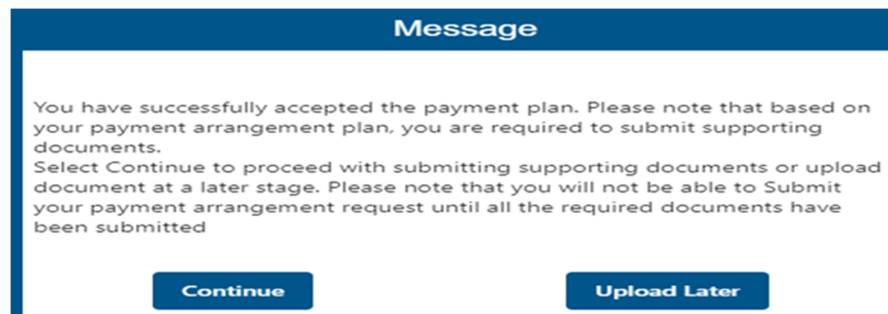
Buttons: **Propose Different Terms**, **Cancel**, **Save**, **Accept Terms**

- v) Click **<Check box>** – by clicking on the checkbox you accept the proposed simulation payment arrangement plan and make a declaration that you have read and understood the agreement.
- vi) Select **< Accept Terms >** Selecting this button will trigger either one of the messages with the following buttons:
 - A) **OK** – by selecting this button you will be redirected to capture your payment arrangement details. Refer to 6.2
 - B) **Continue** – by selecting this button you will be redirected to supporting documents screen so that you can upload and submit supporting
 - C) **Upload Later** – by selecting this button you will be redirected to saved payment arrangement screen to upload document at a later stage.



6 CAPTURE PAYMENT ARRANGEMENT

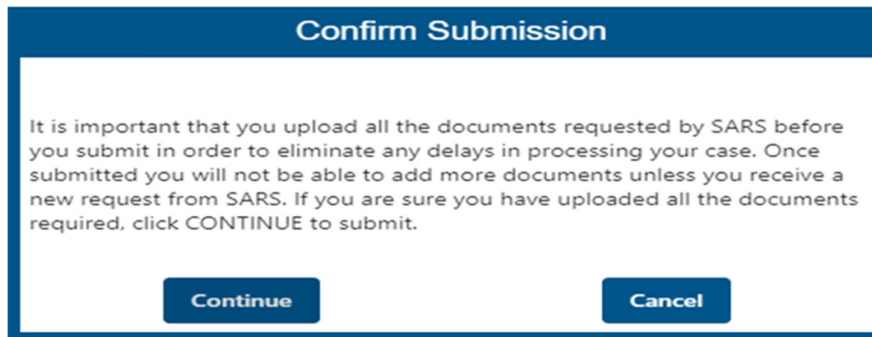
- a) When you accept the simulation, a check will be done to see if supporting documents are required:
- i) If supporting documents are required, a message will be displayed. Please use the supporting documents functionality to upload the requested information, as indicated below. Once submitted, you will be able to complete the payment arrangement details so that the request can be finalised. You can choose to upload supporting documents at a later stage, however, the payment arrangement request will not be finalised without supporting documents been uploaded.
 - ii) If there is no supporting documents required, you will proceed to complete the payment arrangement request details and submit once all the mandatory fields have been captured.
- b) The required supporting documentation includes, but is not limited to:
- i) **For Company / Close Corporation / Trust / Sole Proprietor/ Partnership**
 - A) Copies of bank statements for the past three months
 - B) Cash flow statement for the next 12 months
 - C) Previous three year financial statements (where applicable, dependant on the request)
 - D) Management accounts from last financial statements up to date
 - E) A detailed asset register including disposals for the last 3 years
 - F) Detailed list of debtor and creditor's analysis.
 - ii) **For Individual (salary income)**
 - A) Copies of bank statements for the past six months
 - B) Copy of most recent payslip
 - C) Proof of outstanding accounts.
- c) Follow the steps below to upload and submit supporting documents after selecting continue from this message:



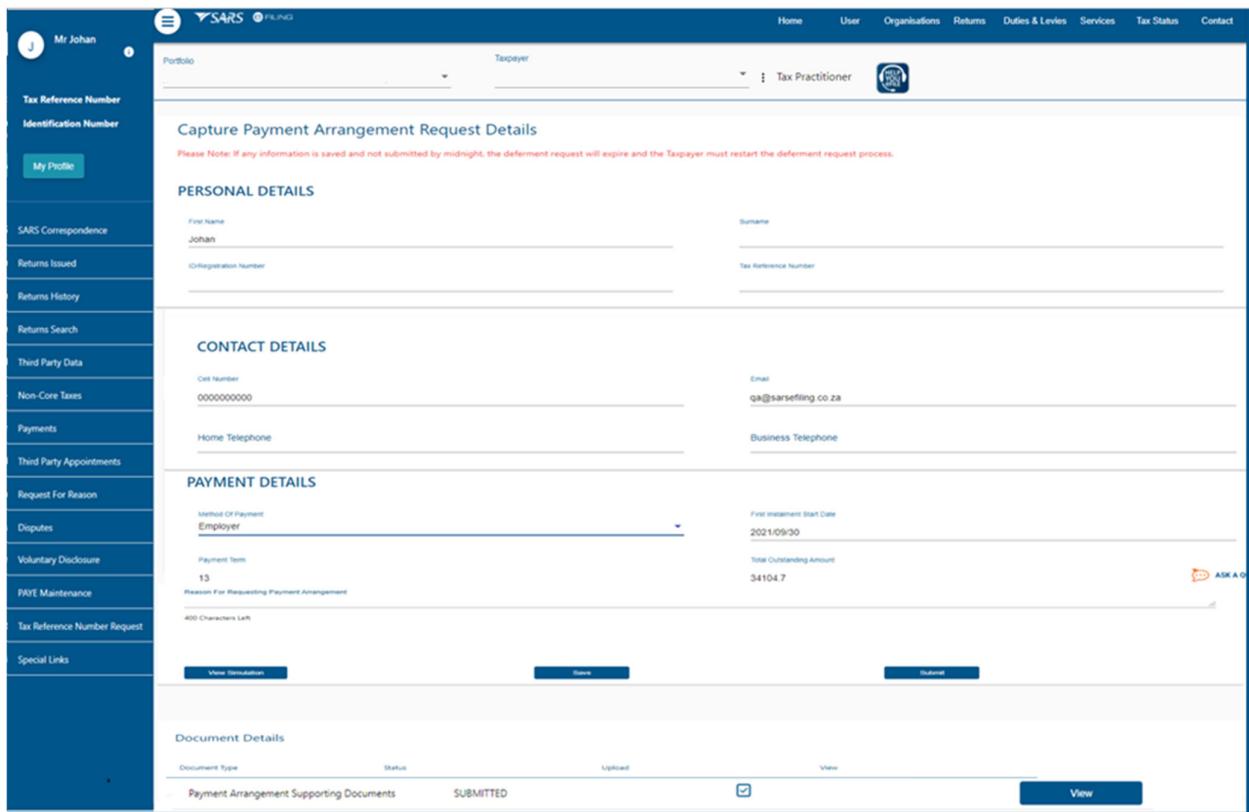
- i) Select <Continue>
- ii) Capture the following payment arrangement request details:
 - A) Cell-phone Number
 - B) Email Address
 - C) Method of Payment
 - D) Reason for requesting for payment arrangement.

- iii) Select **<Upload>** button on the payment arrangement request details screen, this option will take you to upload documents screen.

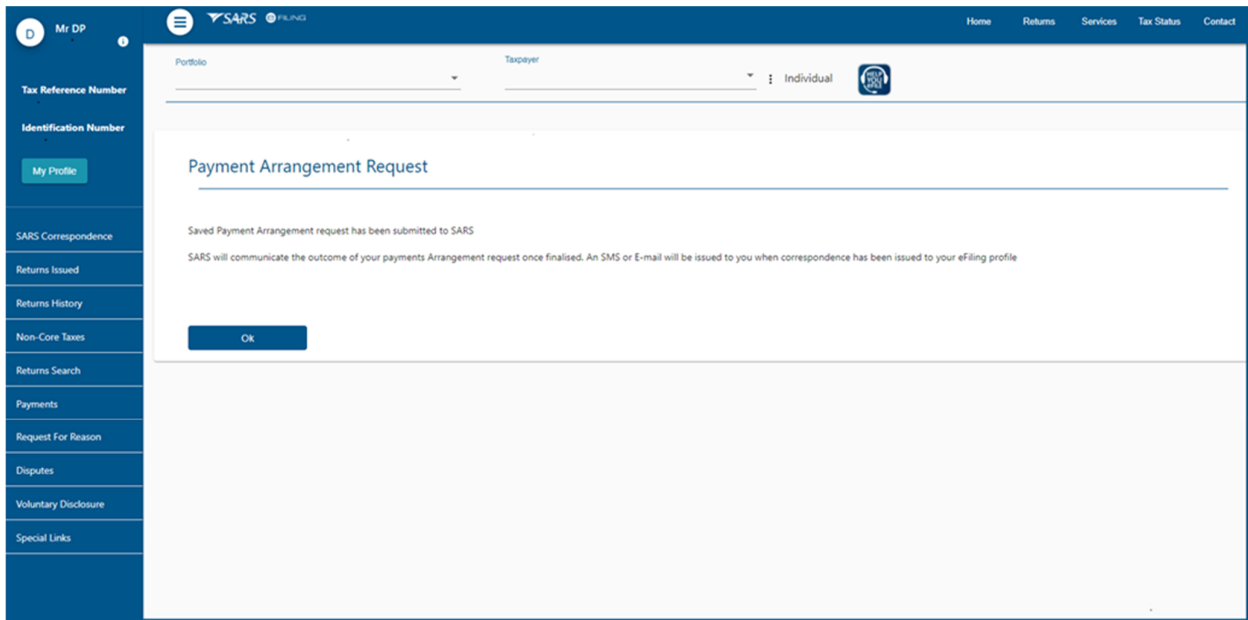
- iv) Select **<Upload>**
- v) Browse for the file on your computer to select the documents to be uploaded.
- vi) Upload the supporting documents.
- vii) Select **<Submit>** by selecting this button a confirm submission message will display.



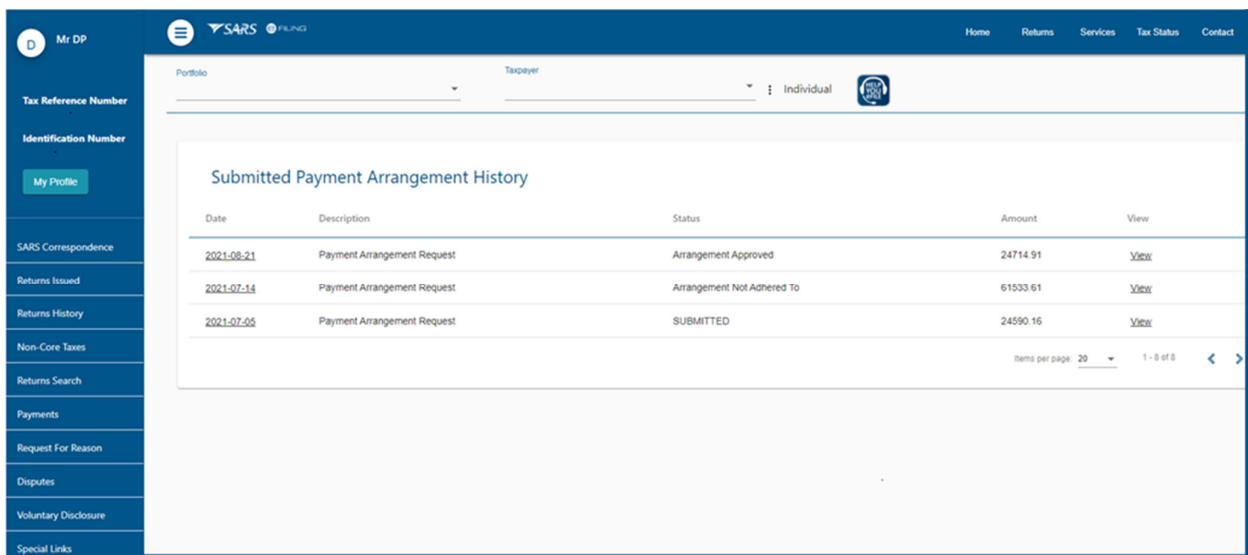
- viii) Select **<Continue>** by selecting this button you will be redirected to the payment arrangement request details screen to view the supporting documents uploaded.



- ix) Click **<View>** to check if you have uploaded the correct documents.
- x) Click **<Submit>** if the correct documents are successfully uploaded, by selecting this button you will be redirected to the confirmation screen indicating that the payment arrangement request has been submitted to SARS.



- xi) Click **<OK>** by selecting this button you be will redirected to the submitted payment arrangement history screen:



7 VIEW HISTORY OF PAYMENT ARRANGEMENT REQUESTS

- a) A list of all the payment arrangement requests saved and successfully submitted will be available under the following grids:
- i) **Saved Payment Arrangement History** – this grid will display payment arrangement requests where a “SAVED” button, “Upload Later” button or where there was failed validations.
 - ii) **Submitted Payment Arrangement** – this grid will display payment arrangement requests with the following the following status:
 - A) Submitted;
 - B) Arrangement Approved
 - C) Arrangement Terminated
 - D) Arrangement Declined
 - E) Arrangement Finalised
 - F) Arrangement Not Adhered To.
- b) Follow the steps below to view saved payment arrangement requests:

- i) Select < **Returns** > top menu item
- ii) Select < **Payment** > side menu item
- iii) Select < **Payment Arrangement History** > sub-menu item
- iv) Select < **View** > hyperlink on the Payment Arrangement Request page to view the appropriate error validation message.

The screenshot shows the 'Saved Payment Arrangement History' page. The table lists several payment arrangement requests. An error dialog box is displayed over the table, indicating that a request cannot be submitted due to an existing arrangement or debit order.

Date	Description	Status	Amount	View
2021-09-02	Payment Arrangement Request			View
2021-09-02	Payment Arrangement Request			View
2021-08-24	Payment Arrangement Request			View
2021-08-19	Payment Arrangement Request			View
2021-08-14	Payment Arrangement Request			View
2021-07-22	Payment Arrangement Request			View
2021-05-13	Payment Arrangement Request	FAILED	0	View
2021-05-13	Payment Arrangement Request	FAILED	0	View

a) Follow the steps below to view submitted payment arrangement request:

- i) Select < **Returns** > top menu item
- ii) Select < **Payment** > side menu item
- iii) Select < **Submitted Payment Arrangement** > sub-menu item
- iv) Select < **View** > hyperlink on the Payment Arrangement Request page to view the details of the payment arrangement.

The screenshot shows the 'Submitted Payment Arrangement History' page. The table lists three payment arrangement requests that have been submitted.

Date	Description	Status	Amount	View
2021-08-21	Payment Arrangement Request	Arrangement Approved	24714.91	View
2021-07-14	Payment Arrangement Request	Arrangement Not Adhered To	61533.61	View
2021-07-05	Payment Arrangement Request	SUBMITTED	24590.16	View

a) **Note**

- i) The taxpayer will not be able to cancel a payment arrangement request once it has been submitted.

8 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

AVS	Account Verification System
CIT	Corporate Income Tax
DWT	Dividends Withholding Tax
MCP	My Compliance Profile
SOA	Statement of Account
SARS	South African Revenue Service
PAYE	Pay As You Earn
PIT	Personal Income Tax
SDL	Skills Development Levy
UIF	Unemployment Insurance Fund
VAT	Value Added Tax
SARS	Corporate Income Tax

9 DOCUMENT MANAGEMENT

Business Owner	Head: Business Design and Engineering
Detail of Change	Update to new Template and debit order method

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;
- Make a booking to visit the 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); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).