

EXTERNAL GUIDE

HOW TO EFILE
YOUR
PROVISIONAL TAX RETURN

REVISION HISTORY TABLE

Date	Version	Description
01-07-2022	4	Process updates

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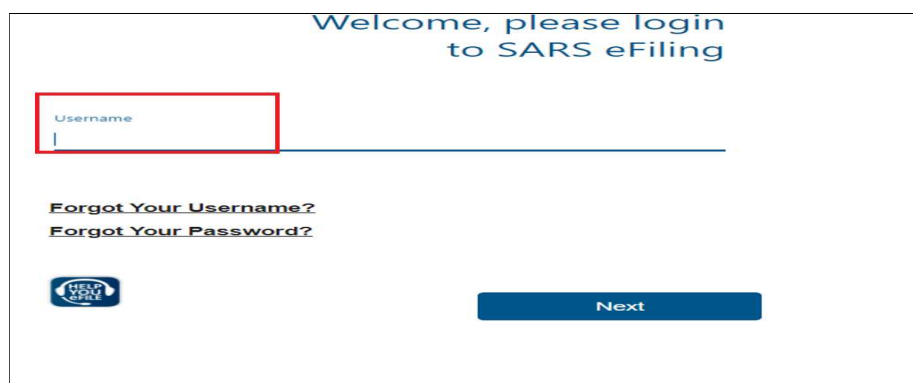
1 PURPOSE

- 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.
- This guide provides guidelines on how to file your provisional tax return.

2 GETTING STARTED:

2.1 Access eFiling profile


- Go to www.sarsefiling.co.za to access your eFiling profile if you have registered for eFiling.
- On the SARS eFiling homepage capture your **Username**.
- If you have forgotten your Username, click on Forgot Your Username?
- If you are not registered for eFiling, register your profile using your tax number on www.sarsefiling.co.za



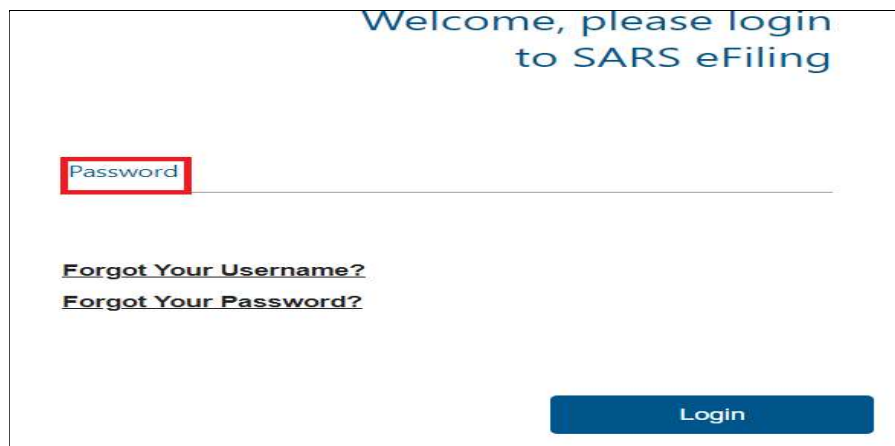
>Welcome, please login
to SARS eFiling

Username

Forgot Your Username?
Forgot Your Password?

 Next

- On the SARS eFiling, capture your **Password**.
- If you have forgotten your Password, click on Forgot Your Password?
- Select Next and on the following page enter the Password click on Login.



>Welcome, please login
to SARS eFiling

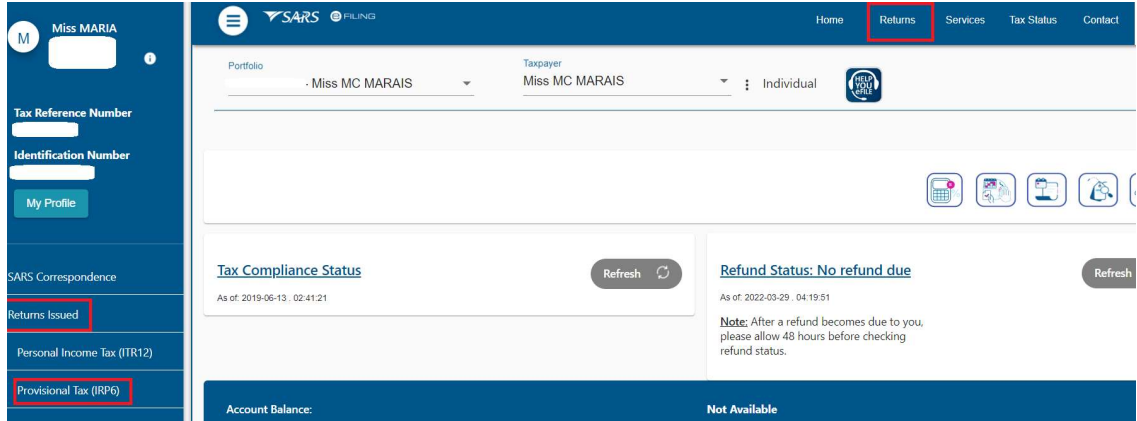
Password

Forgot Your Username?
Forgot Your Password?

Login

2.2 Request Your Provisional Tax Return

- Click on “Returns” and on “Returns Issued”
- Click on “Provisional Tax (IRP6)”

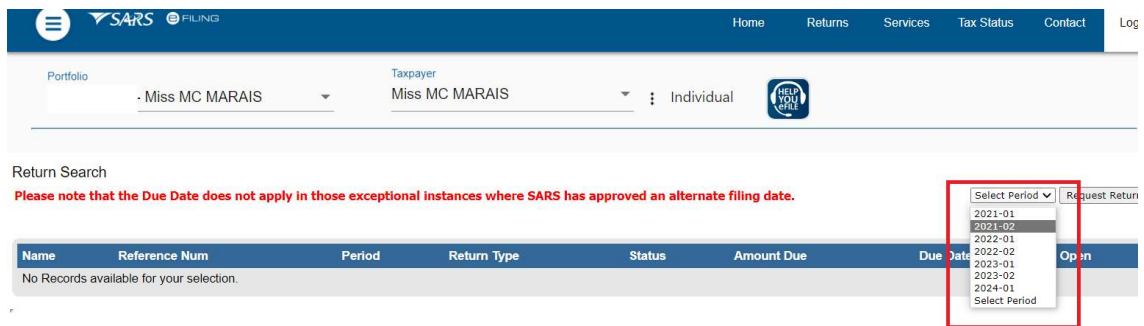


2.3 Select Applicable Period

2.3.1 Provisional Tax Returns can only be requested for the following periods:

- The current period.
- The current periods minus two periods
Example: if the current period is 2023-01 and 2023-02, IRP6 forms can be requested for the periods 2022-01 and 2022-02
- The current periods plus one **period**
Example: if the current period is 2023-01 and 2023-02, IRP6 forms can be requested for the periods and 2024-01.

2.3.2 Select the provisional tax period from the drop-down menu on the top right-hand corner and then click on “Request Return”.



2.4 Provisional Tax Work Page

2.4.1 The Provisional Tax Work Page will be displayed. It is within this page that you request, complete, save and file your provisional tax return to SARS

2.4.2 You will have an option to open the return with Flash Player or Adobe Reader.

- **Flash Player:**
 - eFiling will default to this option
 - Opening your return with Flash Player offers faster performance and a better user experience.
 - If you do not have Adobe Flash Player installed in your machine, you will be prompted to download this version of Adobe Flash Player when opening your return.
- **ADOBE Reader:**
 - If you choose to use ADOBE Reader, you will require ADOBE 11.3 or higher to be installed on your machine.

The screenshot displays the SARS eFiling interface for the Provisional Tax Work Page. At the top, there is a navigation bar with the SARS logo and 'eFILING' text. Below this, the taxpayer's portfolio and taxpayer information are shown as 'Miss MC MARAIS' for both, with a dropdown menu set to 'Individual'. A 'HELP YOU EFILE' button is visible on the right.

The main content area is titled 'PROVISIONAL TAX WORK PAGE'. It features a summary card on the left with the following details:

- Taxpayer Name: Miss MC MARAIS
- Tax Year: 2024
- Tax Period: 01
- Tax Reference: [Redacted]
- Return Type: IRP6

To the right of the summary card is an 'eFiling Status' section showing 'Issued'. Above this status, there are two buttons: 'Get ADOBE FLASH PLAYER' and 'Get ADOBE READER', both highlighted with a red box.

Below the summary card is a table with the following data:

RETURN TYPE	STATUS	DATE	DECLARED AMOUNT	VERSION	LAST UPDATED BY
IRP6	Issued	2022/06/27		1	

At the bottom of the page, there is a row of action buttons: 'Refresh Historic Data', 'Back to Search', 'Submitted at Branch', 'Request Statement of Account', and 'Refund Status'.

2.5 Completing Your Provisional Tax Return

2.5.1 To open your provisional tax return for online completion, click on "IRP6".

2.5.2 Personal particulars

- The first section of your IRP6 will be pre-populated with the following:
 - Taxpayer's particulars (as per the taxpayer particulars registered on the eFiling website)
 - The tax period.
- If the taxpayer type is an Individual, the following information will be pre-populated on the return:
 - Year of assessment
 - Period First (e.g. first period)
 - Taxpayer reference number
 - Surname
 - Initials
 - Enter the Date of Birth (CCYYMMDD) by selecting the Year, Month and Date.

Portfolio: mariska1769 - Miss MC MARAIS | Taxpayer: Miss MC MARAIS | Individual

Back Save File Return

SARS South African Revenue Service | Return for Payment of Provisional Tax | Type: Individual

Particulars of Taxpayer

Year of assessment*: 2024
The Year of assessment you have ...

Period*: First

Taxpayer Reference Number*

Date of birth (CCYYMMDD)
 Year | Month | D...
Date of birth (CCYYMMDD) is a mandatory field.

- If the taxpayer type is a trust or company/CC, the following information will be pre-populated on the return:
 - Year of assessment
 - Period: First (e.g. first period)
 - Taxpayer reference number
 - Registered name
 - Registered no.

Portfolio: - Bam Technologies | Taxpayer: | Organisation

Back Save File Return

SARS South African Revenue Service | Return for Payment of Provisional Tax | Type: Company / CC

Particulars of Taxpayer

Year of assessment*: 2022

Period*: Second

Taxpayer Reference Number*

Registered no.

Registered name

2.5.3 Taxpayer Estimate

- Refer to the Provisional Tax Guide on the SARS website www.sars.gov.za for more information on how to complete your provisional tax return.
- **Note:** For detailed information on how to calculate '*Medical scheme fees tax credit*' and '*Additional medical expenses tax credit*' refer to: IT-PT-AE-01-G01 - Guide for Provisional Tax.

2.5.4 First Period IRP6

- You are required to complete the following fields (the mandatory fields are highlighted in red):
 - Turnover
 - Estimated taxable income
 - Medical scheme fees tax credit
 - Additional medical expenses tax credit
 - Employees' tax for this period (six months)
 This is a mandatory field. If employee's tax is not applicable to the taxpayer, capture the amount **0.00** in this field.

- Foreign tax credits for this period (six months)
- Penalty on late payment (if applicable)
- Interest on late payment (if applicable).
- The system will automatically calculate the following for individual taxpayers:
 - Tax on estimated taxable income
 - Rebates – Is only applicable to an individual taxpayer and will be determined according to the taxpayer’s age as at the end of the year of assessment . Refer to the tax tables on the SARS website www.sars.gov.za for more information on the rebate amounts applicable to individuals for each tax year.
- Tax for the full year
- Tax for this period (six months)
- Tax payable for the period
- Total amount payable.

R Gross Income (sales/turnover plus other income)	R 0.00	R 0.00 ✓
R Estimated taxable income *	R 0.00 ✓	R Less- Employees tax for this period (6 months) 0.00 ✓
R Tax on estimated taxable income *	R 0.00 ✓	R Add- Interest on late payment 0.00 ✓
R Less Rebates - Primary, secondary and tertiary 0.00	R Less- Foreign Tax credits for this period (6 months) 0.00 ✓	R Total Amount payable 0.00
Recalculate Tax		
R Medical scheme fees tax credit *	!	
<small>Medical scheme fees tax credit is a mandatory field.</small>		
R Additional medical expenses tax credits *	!	
<small>Additional medical expenses tax credits is a mandatory field.</small>		
R Tax for the full year 0.00	R Tax payable for this period 0.00	

2.5.5 Second Period IRP6

- You are required to complete the following fields (the mandatory fields are highlighted in red):
 - Turnover
 - Estimated taxable income
 - Medical scheme fees tax credit
 - Additional medical expenses tax credit
 - Employees’ tax for this period (twelve months)
This is a mandatory field. If employee’s tax is not applicable to the taxpayer, capture **0.00** for the amount in this field.
 - Foreign tax credits for this period (twelve months)
 - Penalty on late payment
 - Interest on late payment.
- The system will automatically calculate or pre-populate the following for individual taxpayers:
 - Tax on estimated taxable income
 - Rebates - Is only applicable to an individual taxpayer and will be determined according to the taxpayer’s age as at the end of the year of assessment. Refer to the tax tables on the SARS website www.sars.gov.za for more information on the rebate amounts applicable to individuals for each tax year.
 - Tax for the full year
 - Provisional tax paid for the first period (if paid by the taxpayer)
 - Tax payable for this period
 - Penalty outstanding from first period (if applicable)
 - Interest outstanding from first period (if applicable)
 - Amount payable.

Taxpayer Estimate

R Gross Income (sales/turnover plus other income)

R Estimated taxable income * 0.00 ✓

R Tax on estimated taxable income * 0.00 ✓

Recalculate Tax

R Less Rebates - Primary, secondary and tertiary 0.00 🔒

R Additional medical expenses tax credits * !

Additional medical expenses tax credits is a mandatory field.

R Tax for the full year 0.00 🔒

R Tax for this period (6 months) 0.00 🔒

R Less- Employees tax for this period (6 months) 0.00 ✓

R Less- Foreign Tax credits for this period (6 months) 0.00 ✓

R Tax payable for this period 0.00 🔒

Unusual / Infrequent amounts included in the estimated taxable income (eg. CGT , Lump sums)

R Amount included in estimated taxable income that relates to unusual / infrequent events * 0.00 ✓

Historical Information

Year last assessed 🔒

R Taxable income for that year 🔒

R Basic amount 🔒

2.5.6 Unusual/Infrequent Amount

- Enter the unusual/infrequent amounts included in the estimated taxable income.

2.5.7 Historical Information

- The historical information will be displayed automatically if the taxpayer has been assessed within five years from the year of assessment reflected on the provisional tax return.
- The historical information will be blank if:
 - The last year that the taxpayer was assessed is five years or more prior to the year of assessment reflected on the IRP6 return
 - The taxpayer is a new taxpayer.



2.6 Payment

- If you are using a payment channel other than eFiling to make a payment for this provisional tax return, utilise the exact **“Payment ref no.”** and **“Beneficiary ID/Account no.”** as displayed on the return. This will ensure the correct allocation of your provisional tax payment.

Payment Detail

Payment reference number: SARS PROV

Payment reference numbers and payment allocation:
Always quote the unique PRN when making payment. Payment allocations to provisional tax periods are based on specific allocation rules which are linked to the unique PRN used on each provisional tax period return filed. If you wish to make a payment relating to a previous period, please use the PRN specified on the previous provisional tax period return. Payments will be allocated to your account by provisional tax period in the following manner: 1st Periodic, 2nd Interest, 3rd Provisional tax declared. Please contact SARS when you wish to re-allocate a payment to the correct period.
Please note that SARS no longer accepts cheques. Payments are to be made electronically or at an approved financial institution.

2.7 Declaration

- Enter today's date in the date field.

Declaration

I declare that the information furnished in this return is true and correct in every respect.

Date (CCYYMMDD): 2022 / 06 / 27

Please ensure you sign over the 2 areas of 'I's above.

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

2.8 File Your Provisional Tax Return

- At any stage, you can save your return before filing by clicking on **“Save Return”**. Once you have completed your Provisional Tax Return (IRP6), and you are ready to submit it to SARS, simply click on **“File Return”**
- When you click on File Return, eFiling will check the correctness of specific information. Where information is incorrect or incomplete, eFiling will prompt you to correct the captured information.

Back Save File Return

Particulars of Taxpayer

Year of assessment *
2024

The Year of assessment you have entered does not seem to be valid. Please ensure that it is correct. HINTS: Can...

Period *
First

Taxpayer Reference Number *

Date of birth (CCYYMMDD)
Year ! Month D...

Date of birth (CCYYMMDD) is a mandatory field.

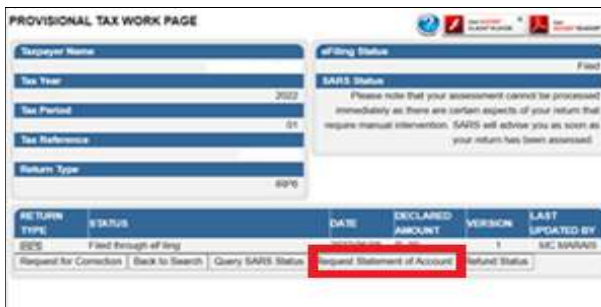
- You will receive a confirmation when your Provisional Tax Return has been filed. Click on **“Continue”** to return to the Provisional Tax Work Page.



2.9 Provisional Tax Work Page

2.9.1 On the Provisional Tax Work Page click on:

- “**Query SARS Status**” to request the status of your return.
- “**Request for Correction**” if you would like to change something on your return after you have filed. Your return will appear and you can make the necessary changes and resubmit.
- If you have submitted an IRP6 return for an incorrect period (e.g. 2020/01 instead of 2020/02):
 - You will have to request a new IRP6 return for the correct period (e.g. 2021/01). Refer to the section above on “Requesting Your Provisional Tax Return”
 - Use the “**Request for Correction**” function to revise the IRP6 return that was submitted for the incorrect period (e.g. 2020/01).
- Click on “Request Statement of Account” to view the statement of account.



- You will have the option to select the statement according to a particular “Tax Year” or “Balance Brought Forward.”
- Select a Statement Type and then click on “Continue”.
- Click on the link to open the Tax Statement of Account



- The 'Provisional Tax Statement of Account' will be displayed on the screen.

SARS

KB MO
PO BOX 1
PHALABORWA
1390

PROVISIONAL TAX **PROVSA**
Statement Of Account

Enquiries should be addressed to SARS:

Contact Detail

ALBERTON
1528

Tel: 0800 00 7277 Website: www.sars.gov.za

Details

Reference number: **0101/01001/0** Always quote this reference number when contacting SARS
Date: **2010-06-28**
Statement period: **2010** to **2010**

Summary Information

Tax Year 2010	R 542.80
Closing Balance:	R 54.88

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).

Note: Visit your nearest SARS branch, by making an appointment on the SARS website.