

EXTERNAL GUIDE

HOW TO SUBMIT YOUR INDIVIDUAL INCOME TAX RETURN VIA EFILING

REVISION HISTORY TABLE

Date	Version	Description
01-08-2020	15	Filing Season 2020 changes
14-09-2020	16	Filing Season 2020 Phase 2 changes relating to the Automated Estimate Assessments
07-12-2020	17	Filing Season 2020 Phase 3 Updates including Payment information updates.
14-12-2020	18	Payment History enhancement on eFiling
26-04-2021	19	Include how to cancel a payment on eFiling
01-07-2021	20	Filing Season 2021 changes
21-02-2022	21	Enhancements for Filing Season 2021 Phase 2
01-07-2022	22	Filing Season 2022 updates
12-12-2022	23	Enhancements for Filing Season 2022 Phase 2

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1 PURPOSE

- This guide in its design, development, implementation, and review phases is guided and underpinned by the SARS strategic objectives, the SARS Intent, and the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.
- This guide is to assist taxpayers/tax practitioners in filing an Income tax return for individuals via eFiling. It is structured such that the user should be able to log in to eFiling, file/submit an Income tax return and request a correction via eFiling amongst others. Additional functions embedded on the system pertaining to eFiling and the Income tax return are discussed for the effective use of the system when accessing and filing your Income tax return.

2 INTRODUCTION

- Income tax is a tax levied on all income and profit received by a taxpayer (which could include individuals, companies, and trusts). It is important, as it constitutes a large portion of the consolidated revenue stream of government, which is spent on programmes and services that enhance the wellbeing of its citizens. Income tax is imposed under the Income Tax Act No. 58 of 1962 legislation authority.
- As mentioned above, individuals/ trusts or companies that receive income are subject to being taxed. This income, which is taxable income, may be received by the taxpayer in the following forms:
 - Remuneration (income from employment), such as, salaries, wages, bonuses, overtime pay, taxable (fringe) benefits, allowances, and certain lump sum benefits;
 - Profits or losses from a business or trade;
 - Income or profits arising from an individual being a beneficiary of a trust;
 - Director's fees;
 - Investment income, such as interest and foreign dividends;
 - Rental income or losses;
 - Income from royalties;
 - Annuities;
 - Pension income; and
 - Certain capital gains.
- Collecting taxable income forms part of the mandate of SARS, inter alia to assist the citizens of South Africa in fulfilling their tax responsibilities. By law, businesses and individuals must file an Income Tax return every year to determine whether they are indebted to pay any taxes or are eligible for a tax refund. SARS services its citizens by ensuring that information pertaining to their tax affairs is captured accurately, which in turn allows a more credible return and a reliable assessment.
- In view of the above, SARS constantly modernises their tax processes to ensure that they are effective and optimal and one such enhancement has been on the Income tax return. Taxpayers who received an audit letter are now able to substantiate their declaration by either submitting the supporting documents or revising their Income tax return within 21 working days from the date of the letter via eFiling.
- SARS values your compliance as taxpayers; thus, we continuously ensure that the tax systems are functioning optimally and effectively so you can be more confident in your tax return filing process. The Income tax return on eFiling is one such improvement and this guide will assist you in filing your return via eFiling.

3 DESCRIBING THE REDESIGNED EFILING SYSTEM

3.1 OVERVIEW

- SARS eFiling is a free online solution for the submission of returns, declarations, and other related services. This service allows taxpayers, tax practitioners, representatives to register and submit returns/declarations, make payments, and perform several other interactions with SARS in a secure online environment. Once registered, eFilers can submit returns, view their tax status, and make payments to SARS electronically 24 hours a day.
- Over the years, SARS introduced additional functionality to eFiling providing enhancements for self-service account management and customer engagement support such as filing history, tax calculator, correspondence, Help-You-eFile, mobile versions etc. While these enhancements offered a state-of-the-art solution in the realm of online digital tax management at the time, there is now a need to further enhance and streamline the design, incorporate newer user management, user registration and profile management. Leveraging on new technology advancements caters for an optimized user interface and user experience and ultimately support the strategic objective of Digital migration to cost effective channels.
- Due to emerging technologies and digital demand, there is an urgent need for the redesign of eFiling, to ensure that SARS is best positioned for the digital demands of the future by embracing the benefits that technology offers by providing an optimised secure digital environment. Millions of taxpayers transact on eFiling and a refresh of the current eFiling platform will ensure a user-friendly customer experience, with enhanced design that promotes compliance and reduced administrative burden. Simpler registration, user management and navigation will further reduce the risk of fraud, promote an increased eFiling uptake and overall migration towards easy digital and cost-effective channels.
- The redesign of eFiling, presents SARS with an opportunity to enhance the customer experience by improving platform design, navigation and accessibility to electronic users while strengthening the access to eFiling to ensure the protection of the taxpayer and their confidence in the organisation.
- The eFiling redesign journey, which aims to enhance the user experience by introducing a user-friendly design and framework, as well as provide the eFiler with a secure digital transactional platform with SARS and further establish eFiling as the preferred channel. Furthermore, security processes have been enhanced to curb identified risks while providing enhanced user/profile management and enhancing digital offerings in the self-service environment.

3.2 BENEFITS OF USING EFILING TO FILE YOUR INCOME TAX RETURN

- eFilers are given more time to make their submissions.
 - Taxpayers/Tax representatives can save the Income tax return and submit it later, which will give them more time to review the information to be submitted to SARS.
- eFilers have a full history of all submissions, payments, and electronic correspondence available at a click of a button.
 - The system allows a taxpayer/tax representative to view the history of submissions made of the Income tax return on the system for their convenience.
- eFilers can receive SMS and email notifications to remind them when submissions are due.
 - SMS and email notifications assist the taxpayers/tax representatives in the submission process by ensuring that the returns are submitted before the due date.

- The simplicity of the process results in fewer errors and creates a quicker processing cycle for individuals and business.
 - There are embedded functions within the Income tax return such as pre-populating fields, pop up warning messages when incorrect information is completed and the simplified navigation. These functions are there to assist you whilst editing the return, which results in fewer errors, made during your return process.
- eFilers can revise the return declaration of their initial Income tax return via eFiling
 - This function allows the taxpayer / tax representative to resubmit the incorrect information (Income tax return) previously submitted to SARS resulting in an accurate assessment.

3.3 HELP-YOU-EFILE

- The Help-You-eFile functionality on the SARS eFiling website allows a taxpayer to request that a SARS agent to share the view of their eFiling screen on his/her personal computer to assist the taxpayer with queries relating to the following eFiling functionality:
 - Income tax return
 - Simulated Tax Calculation
 - Income Tax Notice of Assessment (ITA34)
 - Income Tax Statement of Account (ITSA)
 - Income Tax Calculator
 - Request for Correction
 - Payments
 - Additional Payments
 - Password Reset
 - Change own password
 - Supporting documents
 - Returns Issued
 - Returns History
 - Returns Search
 - SARS Correspondence
 - Disputes
 - Voluntary Disclosure
 - User Functionality
 - Other Services
 - Additional Services.
- Agents are not able to see sensitive or confidential taxpayer information on screens, forms, letters, or notices. This information includes:
 - Taxpayer Bank Details (Bank Name, Branch Code, Account No, Account Holders Name);
 - Username;
 - Password.
- For more information refer to the “**Help-You-eFile**” Guide on the SARS website www.sars.gov.za.

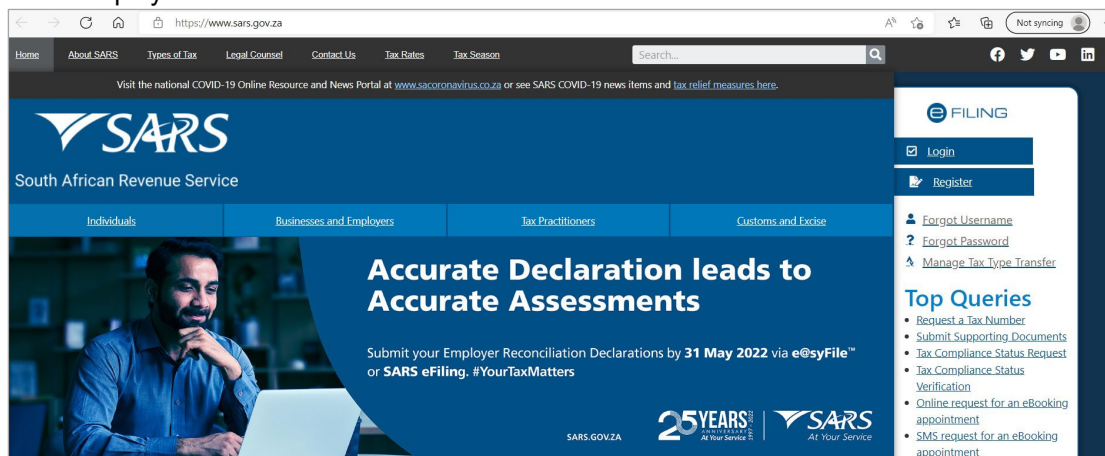
4 REGISTER TO USE EFILING

4.1 OVERVIEW

- Registration is part of the process that must be completed before using eFiling. This will allow your information to be routed to the SARS system. This section will provide a short introduction on how to register and log onto eFiling to submit your Income tax return to SARS.

4.2 NEW USERS

- Navigate to the SARS website www.sars.gov.za and the following screen will be displayed.



- Click the “**Login**” button to log into eFiling or the “**Register**” to proceed to register as an eFiler if you are not registered.
- Alternatively, click the “**Register**” hyperlink on the below screen after you have clicked “**Login**” to proceed to Register for eFiling.

A screenshot of the SARS eFiling login screen. The heading reads 'Welcome, please login to SARS eFiling'. There is a text input field for 'Username'. Below the field are two links: 'Forgot Your Username?' and 'Forgot Your Password?'. At the bottom left is a 'HELP YOU eFILE' icon. At the bottom center is a blue 'Next' button. At the bottom right, there is a red-bordered box containing the text 'Don't have an account? Register'.

- Complete all the relevant information on the personal details screens and click the “**Next**” button to proceed with the registration process.

←

Register

Please enter personal details.


Name*

Surname*

Are you a South African Citizen?*

Yes No

Date of Birth*

Choose a date 

Next

- Enter contact details (cell Number and Email address), Username, Password and Confirm Password. Click **“Submit”** to proceed.

←

Register

Please enter contact and login details. Note that your contact details will be used as your security contact details going forward.

Cell Number*

Email*

Username*

Password*

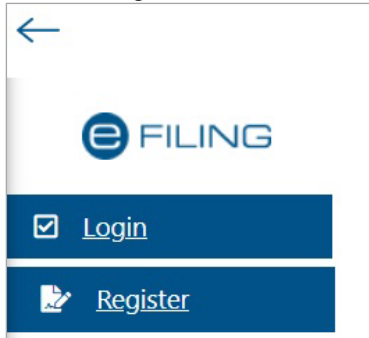
Confirm Password*

Submit

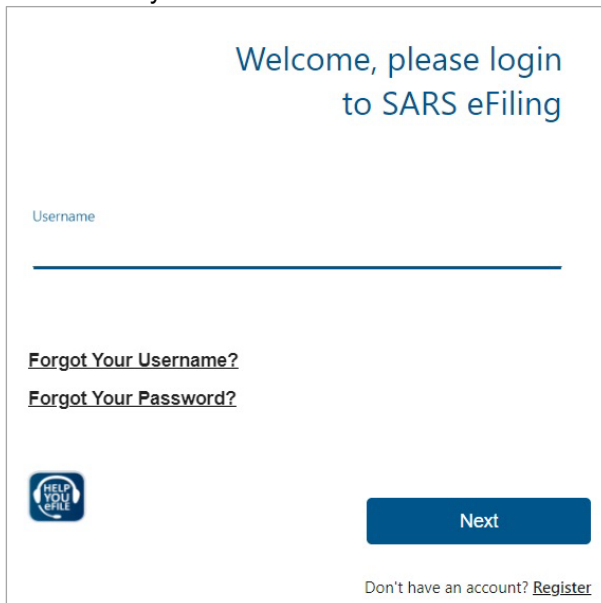
- Upon successful registration, proceed to login to eFiling and submit your Income tax return.
- For further assistance with eFiling registration or profile management, refer to the **“How to register for eFiling and manage your user profile”** available on the SARS website www.sars.gov.za

4.3 REGISTERED EFILING USERS

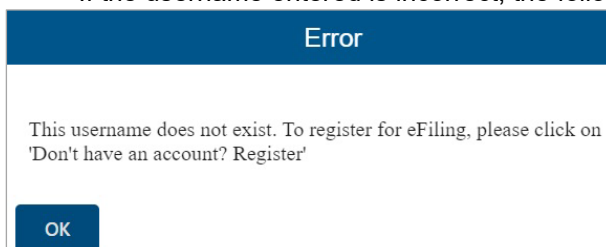
- Once registered, you must keep your login credentials (username and password) which will be used to gain access to your profile and usage of the system.
- Navigate to the SARS website www.sars.gov.za and click “Login”.



- 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 incorrect, the following error message will be displayed.



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

Welcome, please login
to SARS eFiling

Password

[Forgot Your Username?](#)
[Forgot Your Password?](#)

Login

- **Note: If the login and password details are incorrect, an error message will be displayed on the screen for the user.**

Error

Your username and password could not be verified. Please try again.

OK

- If you are a newly registered eFiling user, after successful first login to eFiling, the Terms and Conditions screen will be displayed. You are required to read the Terms and Conditions carefully and scroll to the bottom. Select **'I Accept'** to proceed.

SARS eFILING Contact Log Out

Welcome to SARS eFiling

SARS EFILING TERMS & CONDITIONS

THE USE OF THIS WEB SITE IS REGULATED BY THE RULES FOR ELECTRONIC COMMUNICATION PRESCRIBED UNDER SECTION 255(1) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) (the "Rules").

THE RULES WERE ISSUED IN PUBLIC NOTICE GN 644 IN GG 37940 OF THE 25TH OF AUGUST 2014, available here

THE RULES AS WELL AS THE TERMS AND CONDITIONS HEREUNDER ARE BINDING AND ENFORCEABLE AGAINST ALL PERSONS THAT ACCESS THIS WEB SITE OR ANY PART THEREOF. IF YOU DO NOT AGREE TO THE RULES OR THESE TERMS AND CONDITIONS, YOU MUST LEAVE THIS WEB SITE NOW, AS FURTHER USE SHALL AUTOMATICALLY BIND YOU.

[Definitions and interpretation](#)

I Decline **I Accept**

- Each eFiler must confirm or update his/her eFiling Security Contact Details of either cell number or email address, which will be used to authenticate the eFiling user.
- Update the cell number or email address (if the information presented differs) and click the **'Continue'** button to proceed with the Login process.

Welcome To SARS eFiling

SARS eFiling has enhanced its security. Please confirm or update your eFiling Security Contact Details and select your preferred method of communication. Your eFiling Security Contact Details will be used to authenticate you when necessary.

eFiling Security Contact Details	Preferred Method of communication	
Cell Number	<input type="text" value="0000000000"/>	<input checked="" type="checkbox"/>
Email	<input type="text"/>	<input type="checkbox"/>
		<input type="button" value="Continue"/>

- A One Time Pin (OTP) will be sent to indicate preferred method of communication of the eFiling user. Only one preferred method of communication is allowed, where the OTP will be sent.
- Enter the last 6-digits of OTP that has been sent to indicated preferred method of communication and click the 'Submit' button.

←

One Time Pin

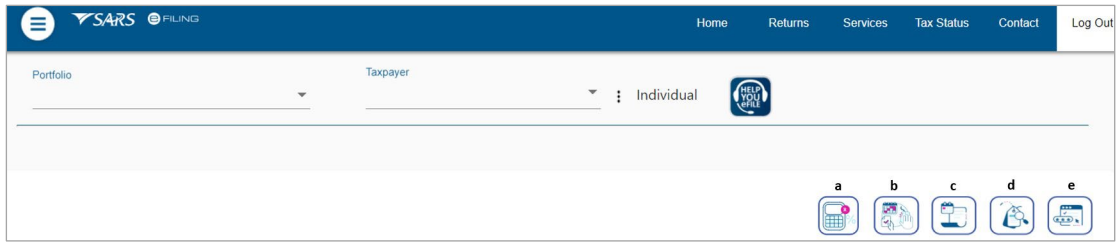
OTP has been sent to the following cellphone number

Pin expires in 02:52

1 1 1 1 - 1 2 3 4 5 6 |

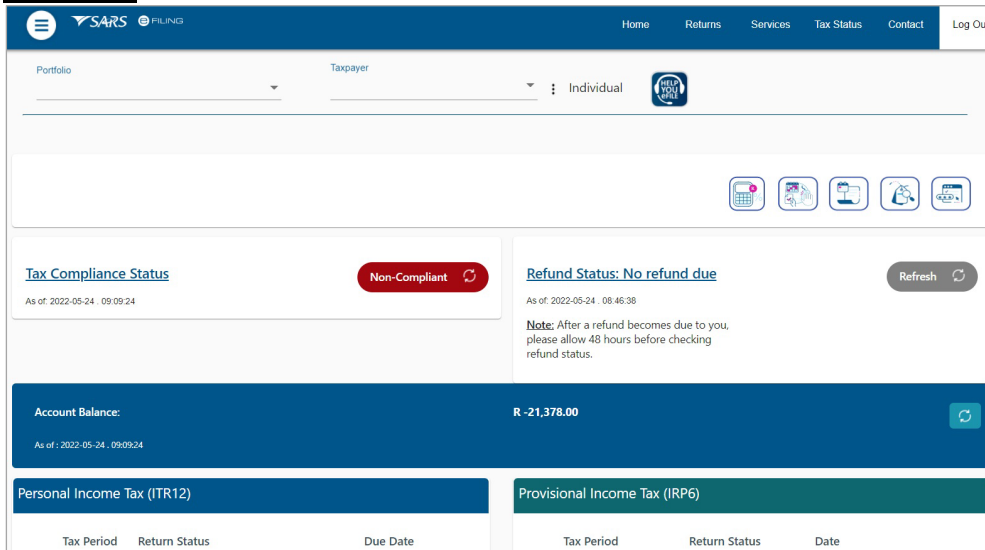
Please enter the last 6 digits of your OTP.

- Upon successful login, the eFiling Dashboard will be displayed.
- The eFiling Dashboard screen has been enhanced to assist taxpayers in navigation to the following services:
 - a. Lump Sum Calculator
 - b. Online Booking – this option will route you to the SARS Online Booking link to schedule an appointment with SARS.
 - c. Statement of Account
 - d. My Compliance Status
 - e. Notice of Registration

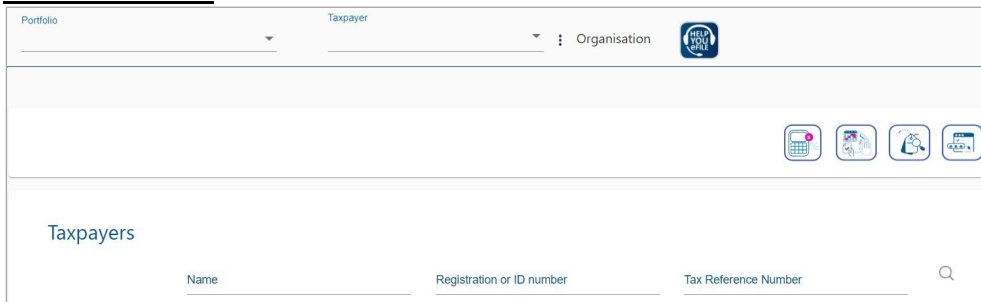


- By clicking on each icon, you will be directed to the specific function on eFiling.
- Below are examples of the different eFiling Dashboard screens for Individual, Tax Practitioner and Organisation.

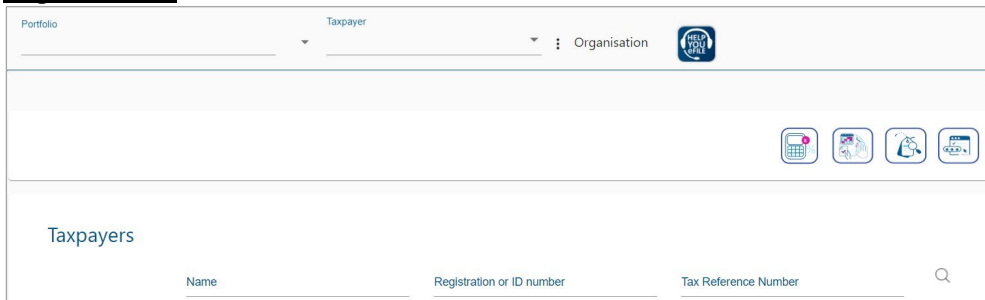
Individual:



Tax Practitioner:



Organisation:



- If your income tax status is inactive, belongs to a deceased person, or if you have multiple income tax numbers, messages will be displayed to refer you to the nearest SARS

branch to rectify your registration status. Below find examples of screens that will be displayed.

INACTIVE REGISTERED STATUS

Your registered status reflects as INACTIVE. If this is an incorrect reflection of your status, please visit your nearest SARS branch to update your registered details. Remember to bring the following documentation with you to the branch:

1. Original and certified copy of ID
2. Proof of residential address
3. Stamped bank statement not older than 3 months or stamped letter confirming your bank account details, not older than 1 month

For more information on registering for Income Tax and the supporting documents required please visit the SARS website, www.sars.gov.za

Close

REGISTERED FOR MORE THAN ONE TAX NUMBER

Our records indicate that you are registered for multiple Income Tax Numbers. Please visit your nearest SARS branch to update your registered details. Remember to bring the following documentation with you to the branch:

1. Original and certified copy of ID
2. Proof of residential address
3. Stamped bank statement not older than 3 months or stamped letter confirming your bank account details, not older than 1 month

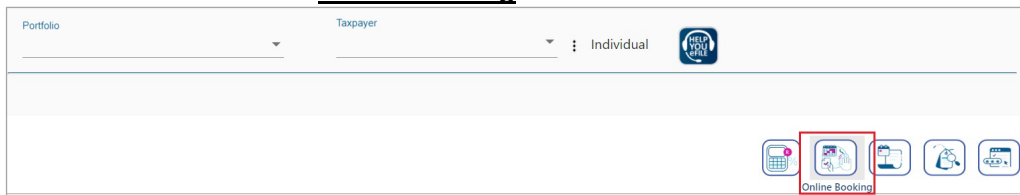
For more information on registering for Income Tax and the supporting documents required please visit the SARS website, www.sars.gov.za

Close

4.4 REQUEST AN eBOOKING APPOINTMENT VIA EFILING

- On your eFiling profile, navigate as follows to access the SARS Online eBooking Form.

- Select the **Online Booking** icon



- This will display the **Make an Appointment** page

MAKE AN APPOINTMENT

What do you need to know when making an appointment with a SARS consultant?

- Please indicate whether you are making a booking as an Individual, Company, Representative or a Practitioner.
- Only SARS registered taxpayers will be able to request an appointment. Unregistered users will be referred to the eFiling website to register.
- If you cannot be verified as a registered individual taxpayer, company representative or practitioner, you will not be able to book an appointment.
- Please note that you have to provide us with a valid cell phone number and/or an email address.
- Date selection may not be more than 10 days in advance. The calendar will be greyed out, and only day 3-10 will be available for selection.
- Only one time slot may be selected for a booking.
- Scheduling recurring appointments (block bookings) is not allowed.
- Once an appointment has been confirmed you will receive a formal confirmation by email or SMS, with a reference number.
- On arrival at the selected branch:
 - Please indicate that you have an appointment,
 - Your reference number will be verified before you are allocated a queue or a seat in the waiting area,
 - We will endeavour to ensure that all on-time clients will be served at the time of the approved booking,
 - Late clients may forfeit their appointment, and will then be required to make a new appointment,
 - Early clients will be allowed in the waiting area, but will only be served as per the appointment time.
- You will be allocated a meeting with a specific service agent and you will not be allowed to request assistance from an alternative agent.
- You will be able to follow up on any progress after your appointment by accessing your eFiling profile or calling the Contact Centre. If a follow up appointment is required, this will be scheduled by the Service agent.
- Please ensure that you have all documentation at hand that is relevant to your query, together with your proof of Identity, when travelling to a SARS branch for an appointment.
- It is recommended that you use Google Chrome to access the booking form.

For more detail on the process, see our [Guide on Book an Appointment at a SARS Branch](#).

Please note that only processes which are not yet been fully automated will be dealt with by way of an appointment. You may select these processes from the dropdown list, when requesting the appointment. If the process you are looking to complete is not in the dropdown list – it means that process can be completed by way of our electronic channels.

[Click here to Book an Appointment at a SARS Branch.](#)

- Click on **<Click here to Book an Appointment at a SARS branch>** displayed at the bottom of the page
- For more information on making an appointment with SARS, refer to the *'Book an Appointment at a SARS branch – External Guide'* on the SARS website.

5 STEP BY STEP DEMONSTRATION USING EFILING TO SUBMIT YOUR INCOME TAX RETURN

5.1 OVERVIEW

- When filing your Income tax return, you must ensure that correct information pertaining to your income/profit is recorded on your Income tax return. Some fields on the form are pre-populated; however, you are required to verify whether the information is correct (such as personal demographic information, contact details, banking details, IRP5 certificate and medical aid information). eFiling has been designed for ease in filing your return by using the Help-You-eFile function (refer to section 3.3 of this guide). This section will demonstrate how to submit your Income tax return via eFiling.
- **Note that additional/supporting documents relating to your Income tax return are submitted to SARS upon request; you are required to retain these supporting documents for a period of five years, should SARS require them in the future.**

5.2 AUTO ESTIMATED ASSESSMENT

- SARS embarked on a process to improve efficiencies and tax compliance by introducing a method of submitting returns called an Auto Assessment from the 2019 PIT Filing Season. In the 2021 Filing Season, the auto assessment process enabled SARS to simulate assessment results based on data available at SARS' disposal. To finalise the filing/submission process, the taxpayer was then required to accept the simulated assessment on condition that they agree with the simulation or edit the return to declare further information. Once the taxpayer has accepted the simulation then a return would automatically be filed on their behalf and a notice of assessment would then be issued. If the taxpayer does not action the auto assessment at the end of filing season, then SARS would raise the Original Assessment based on estimated assessment and admin penalties would be imposed under certain provisions.
- As of the 2022 Filing Season, SARS will issue an "Original Assessments based on Estimates". The identified population would receive the "Notice of Assessments" for the applicable year as opposed to the simulated assessments that were issued previously. The taxpayer will not be required to do anything if they agree with the assessment issued by SARS. If the taxpayer is aggrieved or does not agree with the assessment issued by SARS, they will have an opportunity to file their original return within a stipulated period to avoid penalties being imposed.
- This "Original Assessment based on Estimates" is not subject to objection or appeal but, if you do not agree with it, you can submit an accurate tax return (via eFiling or MobiApp) within 40 business days from the date of the assessment.
- The Taxpayer would have the ability to submit Relevant material should they not agree with the estimate issued by SARS.
- Section 95 of Tax Administration Act has been amended to allow for the taxpayer to have the ability to request extension for the period allowed to submit relevant material or a return after an estimate assessment has been issued.

Auto-Estimate Assessment on eFiling

- The eFiling Dashboard will have a message to indicate that an auto-estimate assessment has been issued. Click '**View**' button and the "**Assessment Summary Notice**" screen will be displayed. The Assessment Summary Notice will be viewed on the screen or available to download.

Tax Compliance Status Refresh ↻

Account Balance: Not Available Refresh ↻

Refund Status: No refund due Refresh ↻

As of: 2022-06-13 01:11:13

Note: Please note that you must refer to your Statement of Account for the latest account balance. Should your account reflect a credit (amount due to you), please allow up to 72 hours for the refund to be paid to you. Should the refund not be paid within the stated period, you can refer to the refund dashboard status for a reason for non-payment of the refund.

SARS has issued you with an auto assessment

Based on the information available to SARS such as employment income, retirement annuity fund contributions, interest from financial institutions like banks, contributions to a medical aid and so on, SARS has issued you with an auto assessment. If you agree with the auto assessment, no further action is required as you do not need to select an "accept" button anymore. Should you not agree with the assessment, you have the right to amend it by filing a tax return with the additional information within forty (40) business days from the date of your auto-assessment.

[View](#)

- Alternatively, if you have been selected as part of the original estimate population for the 2022 tax year, and you request the tax return the below message will be displayed on a pop-up window on the Income Tax Work Page, as indicated below. Click **“OK”** on the message and the Assessment Summary Notice screen will be displayed.

INCOME TAX WORK PAGE ?

Taxpayer Name

Tax Period 2022

Tax Reference

Return Type ITR12

eFiling Status

Estimation submitted by SARS

RETURN TYPE	STATUS	DATE	L U B
My Tax Return (ITR12)	Estimation submitted by SARS	2022/06/10	

[Maintain Legal Entity Details](#) |
 [Query SARS Status](#) |
 [Request Return](#) |
 [Refund Status](#) |
 [Request For Extension](#)

NOTICE OF ASSESSMENT	DESCRIPTION
ITA34	ORIGINAL ESTIMATE ASSESSMENT

[Request Historic Notice](#) |
 [Make Payment](#) |
 [Payment Arrangement](#)

Your Estimate Assessment is available... ✕

Based on the information available to SARS such as employment income, retirement annuity fund contributions, interest from financial institutions like banks, contributions to a medical aid and so on, SARS has issued you with an auto assessment. If you agree with the auto assessment, no further action is required as you do not need to select an 'accept' button anymore. Should you not agree with the assessment, you have the right to amend it by filing a tax return with the additional information within forty (40) business days from the date of your auto-assessment.

CLOSE
OK

- The **“Assessment Summary Notice”** page will be displayed with two buttons to either **“View Assessment”** or **“View Return”**.

View Assessment

View Return

- If you select **“View Assessment”**, the ITA34 will be displayed. If you select the **“View Return”** button, the return will be opened.
- Below is an example of an Assessment Summary notice.

INCOME TAX

Assessment Summary Notification

Enquiries should be addressed to SARS

Contact Centre

ALBERTON
1528
Tel: 0800007277 Website: www.sars.gov.za

Details

Reference number:
Date of Assessment: **2022-0**
Tax year: **2022**

PRETORIA
0001

The South African Revenue Service (SARS) has raised an original assessment based on estimate, for tax year 2022, and this assessment summary tax result 0.10 is based on the information readily available to SARS. Balance of account after this assessment is 0.10

Below are your bank account details currently at the disposal of SARS. Any refund due to you will be paid into this account.

Bank Account Details

Account Holder Name:
Bank Name:
Account Number:
Account Type: Savings
Branch Code:

Income

Code	Source Code Description	Rand
3601	Income - taxable	299893.00
Total		299893.00

Deductions

Code	Source Code Description	Rand
Total		0.00
Taxable income		299893.00
Taxable income - subject to retirement fund lump sum benefit tax rates		
Taxable income - subject to retirement fund lump sum withdrawal benefit tax rates		

Assessment Calculation by SARS

Normal tax on taxable income	60676.18
Rebates:	-15714.00
Primary	15714.00
Subtotal	44962.18
Employees' tax	-44962.08
Assessment Summary Tax Result	0.10

Notes

- SARS prepared this assessment summary i.r.o. the 2022 year of assessment based on third party data returns received from your employer(s)/retirement fund(s) / (IRP5(s) and/or IT3(a)), select "View Return" to display this information on eFiling.
- If the information is complete and correct, you may exit the page. However, if you disagree with any information or there is additional information that is not reflected, select "Edit Return", update the information and file your return.
- Adjustments and carryover amount(s) from previous years not displayed on this assessment summary and impacting on your assessment summary tax results, will be displayed on the Notice of Assessment (ITA34).
- If the Assessment Summary Tax Result above is displayed with a minus (-) sign, it means that the amount is refundable to you by SARS, however if the amount does not have a minus sign, it means is payable by you to SARS.

Disclaimer

- This assessment summary is based on information at the disposal of SARS as at the date of this notice, and it is only applicable to the year of assessment stated above.
- Should you disagree with the information or there is any additional information that is not reflected in this notice, it is your responsibility to declare this information to SARS by selecting "Edit Return."
- You are not relieved from your obligation to inform the Commissioner, by way of submitting provisional tax returns (IRP6), when you become liable for provisional tax.

Reference Number

2022

01/01

View Return

- Select "**View Return**" to view the ITR12 in read-only format. On the ITR12 page, the "**Back**", "**Print**" and "**Edit Return**" buttons will be displayed.

Back Print Edit Return

SARS South African Revenue Service

Income Tax Return for Individuals (Income Tax Act, No. 58 of 1962, as amended)

Taxpayer Ref No. Year of Assessment 2022

Form Wizard

Taxpayer Information

Bank Details

Employee Tax Certificate Information [IRP5/IT3(a)]

Taxpayer Information - Income

Declaration

I declare that:

- The information furnished in this return is true and correct in every respect; and
- I have disclosed in full the gross amounts of all income accrued to or received by me during the period covered by this return; and
- I have the necessary receipts and records to support all my declarations on this form which I will retain for inspection purposes

2022 / 6 / 6

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

Edit Return

- In the instance that the taxpayer wishes to edit the return and declare further income, the return will be available to make changes. The current return filing process will apply, and the submitted declaration would be recorded as the original assessment from the taxpayer.
- If you choose to edit the auto-estimated assessment result generated by SARS based on third party data obtained, select the **“Edit Return”** button after you have opted to view the return.

SARS eFILING

Portfolio

Back Print Edit Return

Please Note:

Once your Form Creation Wizard screen has loaded, note the information provided and select OK to continue. Please wait for your Income Tax Return to load completely before making any selections on the page.

Please make sure that the information on your return is correct as SARS regularly receives new information from 3rd parties which may differ from what you have provided. Use the refresh button to ensure that the latest third party information is populated on your tax return.


OK

- Upon selecting the **“Edit Return”** button, the ITR12 return will be editable, and the taxpayer will be able to make the necessary amendments and submit the return as per the normal process.

- You can proceed to edit the return and submit to SARS.
- Alternatively, select the “**Request Return**” button on the Income Tax Work Page to submit your original return to SARS.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Estimation submitted by SARS	2022/06/06		1	Not Requested	

- The ITR12 return will open, and you may edit and submit to SARS. After submission, the status on the Income Tax Work Page will be updated to “Filed though eFiling”, as indicated in the below screen.

INCOME TAX WORK PAGE 

Taxpayer Name	eFiling Status
Tax Period	Submitted at SARS
2022	SARS Notifications
Tax Reference	Number of letters: 1
Return Type	
ITR12	

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Estimation submitted by SARS	2022/06/02	SARS	1	Not Requested	
My Tax Return (ITR12)	Filed through eFiling	2022/06/08		2	Not Requested	

Maintain Legal Entity Details
 Query SARS Status | Refund Status

NOTICE OF ASSESSMENT	DESCRIPTION	DATE	VERSION
ITA34	ORIGINAL ESTIMATE ASSESSMENT	2022/06/02	1
ITA34	ADDITIONAL ASSESSMENT	2022/06/08	2

Request Historic Notice | Dispute | Request For Reason

- If the return gets rejected by SARS, a decline letter will be issued to the taxpayer, and the Notice of Assessment will not be issued, and the taxpayer will be allowed to raise/log a dispute.
- If SARS accepts the return, the assessment will be processed, and the taxpayer may receive a reduced or additional assessment. Once the taxpayer receives the reduced or additional assessment, dispute will not be allowed.

Request for Extension

- If the taxpayer is required to submit an original return or relevant material because of an estimated assessment being raised by SARS, the taxpayer may request for an extension for the period allowed to submit such required material/return.
- The **'Request for extension'** button will be available for a period of 3 years. If you request an extension after 40 business days from which the estimated assessment was issued, ensure that you provide reasonable grounds for the request. The following message will be displayed where the taxpayer request for extension 40 business after the assessment was issued:
 - *"Please note the date entered must be within 3 years from the Date of Assessment."*
- The request for extension will be granted to a maximum period not exceeding 3 years from the date of assessment for Income Tax.
- Click the **"Request for Extension"** button on the Income Tax Work Page as indicated in the below screen.

INCOME TAX WORK PAGE

Taxpayer Name	eFiling Status Estimation submitted by SARS
Tax Period 2022	SARS Notifications Number of letters: 1
Tax Reference	
Return Type ITR12	

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Estimation submitted by SARS	2022/06/02	SARS	1	Not Requested	

[Maintain Legal Entity Details](#) |
 [Query SARS Status](#) |
 [Request Return](#) |
 [Refund Status](#) |
 [Request For Extension](#)



- Complete the following fields on the Request for Extension screen:
 - Reason for extension
 - Reason for extension description
 - Request received within 40 business days of notice of assessment
 - This option will be displayed if the request is received within 40 business days.
 - If within 40 business days, this field is optional to select.
 - Request received within 61 business days of notice of assessment
 - This option will be displayed if the request is received within 61 business days of assessment. After 61 business days, this option will not be displayed.
 - This field will be mandatory in this instance.
 - Request received after 61 business days of notice of assessment
 - Request is received after 61 business days of notice of assessment. If this is the case, the taxpayer must provide the preferred date, however the date cannot exceed 3 years from the date of the assessment.
 - This field will be mandatory in this instance.
 - Date extension to:
 - select a date, not exceeding 3 years from date of the assessment
 - When they hover-over the information icon the following message will be displayed:
 - *“Please note the date entered must be within 3 years from the Date of Assessment.”*

REQUEST FOR EXTENSION

Request Assessment Extension

Reason for extension:

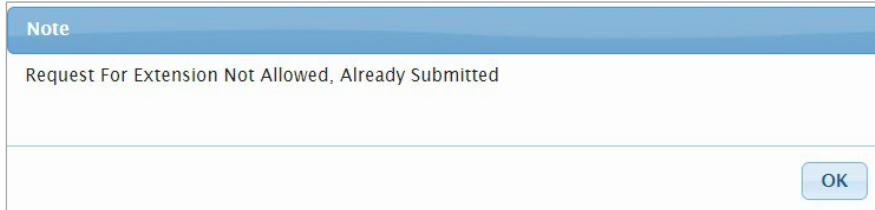
Reason for extension description: Request received within 40 business days of notice of assessment ▼

Date extended to: 2022/06/14  

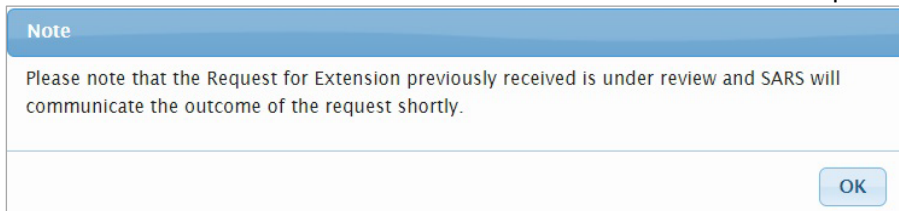
[Back](#) [Submit](#)

- Select **“Back”** to revert back to the Income Tax Work Page or **“Submit”** to submit the Request for Extension to SARS.
- Applicable messages will be displayed after the submission of the Request for Extension and the taxpayer try to request the extension again:
 - When a taxpayer received a request for extension rejection letter and tries to do a new request for extension, the following message will be displayed:

- “The Taxpayer’s Request for Extension can no longer be processed, as the request was previously rejected. Therefore, the Estimated Assessment issued to you for the tax period is now considered final”.
- When a taxpayer has submitted the Request for Extension, but has not received the confirmation notice and they click the request for extension button again:
 - “Request for extension not allowed, already submitted.”




- When the taxpayer has submitted the request for extension, the confirmation notice is received and they have not received either the extension Granted or Decline outcome letter, and they try to request again:
 - The taxpayer’s Request for Extension previously received is under review and SARS will communicate the outcome of the request shortly”,



- Upon the completion of the request for extension by SARS, outcome letters will be issued and available on the Correspondence and the return Work Page on eFiling.

Request for Correction

- After the estimate assessment have been raised by SARS, and the taxpayer has chosen to edit the estimated assessment return and submit an original return to SARS, the taxpayer will be able to request a correction on the return submitted, requesting SARS to issue an additional or reduced assessment. SARS will issue correspondence in the case where the correction has been rejected. The taxpayer will have the option to dispute the decision taken by SARS, where SARS declined to issue a reduced or additional assessment. Refer to the SARS website www.sars.gov.za for more information on the dispute process.

INCOME TAX WORK PAGE 

Taxpayer Name	eFiling Status
Tax Period	Submitted at SARS
2022	SARS Notifications
Tax Reference	Number of letters: 1
Return Type	
ITR12	

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Estimation submitted by SARS	2022/06/02	SARS	1	Not Requested	
My Tax Return (ITR12)	Filed through eFiling	2022/06/08		2	Not Requested	

Maintain Legal Entity Details

Query SARS Status **Request Correction** Refund Status

NOTICE OF ASSESSMENT	DESCRIPTION	DATE	VERSION
ITA34	ORIGINAL ESTIMATE ASSESSMENT	2022/06/02	1
ITA34	ADDITIONAL ASSESSMENT	2022/06/08	2

Request Historic Notice Dispute Request For Reason

- A saved version of the return will be available to request the changes on and submit to SARS as per normal process.

5.3 TOTAL DISCHARGED RETURNS

- In terms of section 98 of the Tax Administration Act 28 of 2011 SARS may, despite the fact that no objection has been lodged or appeal noted, withdraw an assessment which—
 - (a) was issued to the incorrect taxpayer;
 - (b) was issued in respect of the incorrect tax period; or
 - (c) was issued as a result of an incorrect payment allocation and to the extent that there is reasonable ground to believe that the return submitted was a fraudulent and/or fictitious submission for the reporting year of assessment.
- Total discharge refers to filed returns that were cancelled by SARS.
- If the return(s) was submitted via eFiling, the status of these return(s) will be updated to “Cancelled”. If there is more than one version of the return, all the versions’ statuses for the applicable year of assessment will be cancelled. These include returns that were filed through another channel and processed on eFiling.
- For assessments that have been totally discharged, you will not be allowed to request for correction, make payments or dispute the total discharged returns. If there is any supporting document group open, upon receipt of Total Discharge assessment notice, supporting document group will be closed since the associated return is cancelled.
- Since the return is cancelled in totality, you will be allowed to issue, capture, and submit a new return for the same year of assessment.
- When a taxpayer attempts to file a dispute case (RFR/NOO/NOA/Condonation and Request for Reason/Request for Remission) while the total discharge is in progress or the assessment is withdrawn, the following message will be displayed:
 - “Please note that a case to withdraw the assessment for the selected year of assessment is in progress. Therefore, you will not be allowed to file (RFR/NOO/NOA/CON/RFRE).”
- When a taxpayer attempts to file a Request for Correction (RFC) while the total discharge is in progress or the assessment is withdrawn, the below message will be displayed:

- “Please note that a case to withdraw the assessment for the selected year of assessment is in progress. Therefore, you will not be allowed to file a Request for Correction”.
- When a Total discharge has been finalised and Taxpayer request a dispute case (RFR/NOO/NOA/Condonation and Request for Reason/Request for Remission), the following message will be displayed:
 - “No Assessment Found”.
- Taxpayer/ User may request SARS to withdraw the assessment based on the Financial Year-end changes, Fraud, Duplicate Registration/Tax Reference Number, or Incorrect taxpayer return submission.

5.4 DUPLICATE IRP5 CERTIFICATE

- 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, the following error messages will respectively be displayed:
 - ***“Your return cannot be processed due to an error on your IRP5 certificate. We are unable to verify the employer’s PAYE/Income tax reference number declared on your IRP5 certificate. Please contact your employer to verify the IRP5 details or make an appointment with a SARS branch for further assistance.”***
 - ***“Your return cannot be processed because the IRP5 certificate declared on your return has been submitted by another taxpayer. Please contact your employer to verify the IRP5 details or make an appointment with a SARS branch for further assistance.”***
- Ensure that you read the message carefully to rectify the error with SARS before you will be able to proceed to submit your income tax return.

5.5 REJECTED RETURN DUE TO INVALID TAX DIRECTIVE

- If you submit your Income tax return with a lump sum amount on a IRP5 certificate, SARS will perform verifications and one of the following messages may be displayed if the verification is unsuccessful and the return may be rejected:
 - ***“Please note that this return cannot be processed, the directive number captured on the IRP5 differs with Directive No. XXXXXXXXXXXXXXXX issued by SARS. Please contact the Fund Administrator/Employer to rectify the error and resubmit the return.”***
 - ***Please note that this return cannot be processed, the accrual date on the IRP5 differs from the accrual date on the Directive No. XXXXXXXXXXXXXXXX issued by SARS. Contact the Fund Administrator/Employer to rectify the error and resubmit the return.***
 - ***“Please note that this return cannot be processed, the Lump Sum source code on the IRP5 differs from the source code on Directive No. XXXXXXXXXXXXXXXX issued by SARS. Contact the Fund Administrator/Employer to rectify the error and resubmit the return.”***
 - ***“Please note that this return cannot be processed, the Lump Sum amount on IRP5 differs from the Lump Sum amount on Directive No. XXXXXXXXXXXXXXXX issued by SARS. Contact the Fund Administrator /Employer to rectify the error and resubmit the return.”***

- **“Please note that this return cannot be processed, tax Directive No. XXXXXXXXXXXXXXXX was issued by SARS, but no Lump Sum amount is declared on the return. Contact the Fund Administrator/Employer to rectify the error and resubmit the return.”**
 - **“Please note that this return cannot be processed, a Certificate No. from the IRP5 is not captured on the return for Directive No. XXXXXXXXXXXXXXXX issued by SARS. Contact the Fund Administrator/Employer to rectify the error and resubmit the return.”**
- Once the Fund Administrator or Employer has corrected the error either on the IRP5/IT3(a) certificate to correspond with the information on the tax directive or the directive has been corrected to correspond with the information on the IRP5/IT3(a) certificate with SARS, you will be able to proceed to submit your income tax return. Ensure that you refresh the IRP5/IT3(a) data before completing the return.

5.6 COMPLETING THE INCOME TAX RETURN VIA EFILING

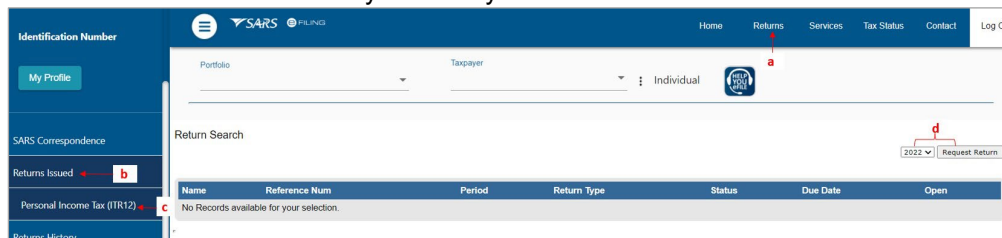
- Upon a successful login to the system, you will land on the Home page, from where you can access the Income Tax Return by clicking the relevant hyperlink for the tax year, e.g., 2021 for the tax year as indicated in the below screen.
- The eFiling Dashboard has been enhanced to display the last refresh date and time along with the status to inform the taxpayer when the last status update was done on the following:
 - Tax Compliance Status
 - Refund Status
 - Account balance

The screenshot shows three status cards on a dashboard. The first card, 'Tax Compliance Status', is green and says 'Compliant' with a refresh button and a timestamp 'As of: 2022-06-29 06:30:12'. The second card, 'Refund Status: No refund status available at this time', is white with a red border and a refresh button, with a timestamp 'As of: 2022-06-29 06:22:31' and a note about account balance. The third card, 'Account Balance', is dark blue and shows 'R 0.00' with a refresh button and a timestamp 'As of: 2022-06-29 06:30:12'.

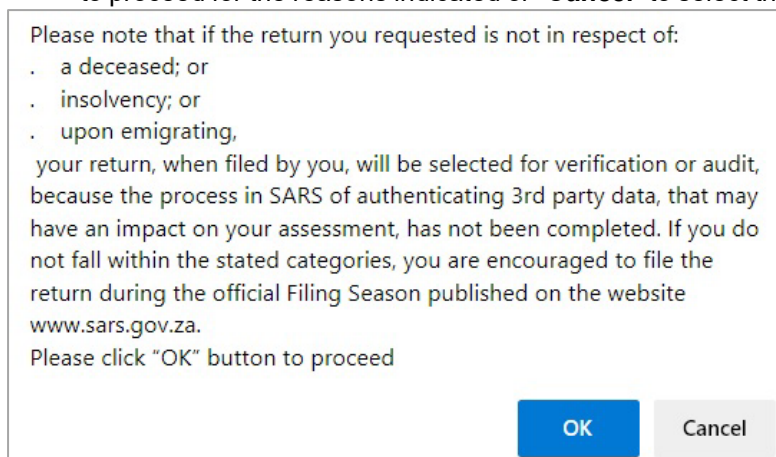
- If the taxpayer refreshes the status, the new date and time will be displayed.

This screenshot shows the same dashboard after a refresh. The 'Tax Compliance Status' card now has a timestamp of 'As of: 2022-05-26 08:38:56'. The 'Refund Status' card has a timestamp of 'As of: 2022-05-26 08:40:03' and a note: 'Note: After a refund becomes due to you, please allow 48 hours before checking refund status.' The 'Account Balance' card now shows 'Not Available' with a timestamp of 'As of: 2022-05-26 08:38:56'. Below these cards are two tables: 'Personal Income Tax (ITR12)' and 'Provisional Income Tax (IRP6)'. The ITR12 table has columns for Tax Period, Return Status, and Due Date, with a row for 2022 showing 'Issued on 2022' and '2022-11-30'. The IRP6 table has columns for Tax Period, Return Status, and Date, with a row for 2019 showing 'Issued on 2019-02-27' and '2019-02-28'.

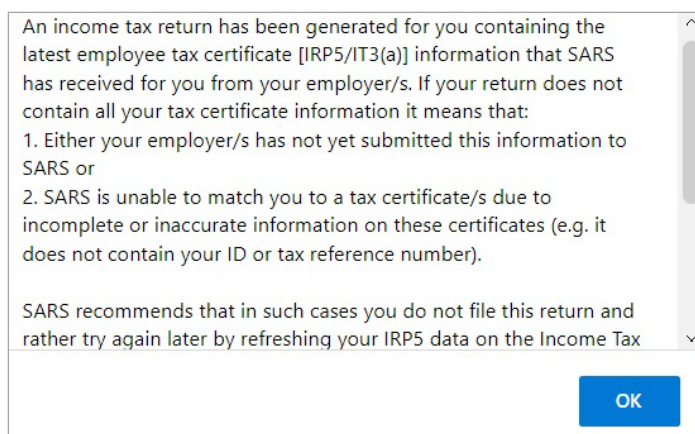
- Alternatively, you can access the return as follows:
 - a. Click on “**Returns**”
 - b. Click on “**Returns Issued**”
 - c. Click on “**Personal Income Tax (ITR12)**”
 - d. Select the appropriate year and click on “**Request Return**” if your return has not been automatically issued by SARS.



- In the case of an Insolvent estate, Deceased Estate, Cease to be a Resident instance, you may select the 2023 tax year, the following message will be presented. Select “**OK**” to proceed for the reasons indicated or “**Cancel**” to select the appropriate year to submit.



- Once you have successfully requested your return, you will land on the “**Income Tax Work Page**”. A message will appear informing you that your Income tax return has been generated and contains the latest information SARS has on record for you.
 - You are required to read the message carefully and select “**OK**” to continue.



- If your Income tax return has been issued, it will appear within the “**Income Tax Work Page**”, displayed within the grid.

INCOME TAX WORK PAGE

Taxpayer Name

Tax Period: 2022

Tax Reference

Return Type: ITR12

eFiling Status: Issued

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Issued	2022		1	Not Requested	

Maintain Legal Entity Details

Request Historic Documents | Refresh Data | Refund Status

- If the income tax return has been issued and/or saved prior to opening of eFiling 2022 Filing Season on 1 July 2022 and updated information has been received by SARS from third parties, the following message will be displayed. Click **“OK”** to proceed and the system will automatically update the third-party information.

Please note that SARS has received new data since you last saved your return

Your return will be refreshed to reflect the latest data which MAY require you to recapture the data previously manually captured.

Please click “OK” to continue.

OK

- Before opening your Income tax return, ensure that you click the **“Refresh Data”** tab to populate the return fields with the most recent IRP5/Medical/Retirement Annuity/Investment Income/Tax Free Investment and address data, as supplied to SARS by your employer/Medical Aid/Pension fund.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
Refresh Data		2022		1	Not Requested	

This will refresh your IRP5/Medical/Retirement Annuity data and address data to the latest data available.

Request Historic Documents | Refresh Data | Refund Status

- Indicate the applicable third-party data to refresh and click **“OK”** to proceed or **“Cancel”** to be redirected to the Income Tax Work Page.

REFRESH DATA

Please note that the latest data from SARS may potentially overwrite the last set of data which you may have already captured in your current tax return. Click on the 'OK' button to continue refreshing your data or click on the 'Cancel' button to retain the data you may have already captured in your return.

IRP5 Data

Medical Data

Retirement Annuity Data

Investment Income

Tax Free Investment

OK **Cancel**

- The work page will indicate that the data is refreshed successfully.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Saved	2022		1	Not Requested	

Data refreshed successfully.

Maintain Legal Entity Details

Request Historic Documents Refresh Data Refund Status

- You can view third-party data certificates submitted by third party data providers on your behalf by selecting the “Third Party Data Certificate Search” tab on the Returns menu tab.



- Refer to “How to view submitted third party data returns or data files via e-filing – External Guide” for more information.
- Open your income tax return by clicking on the “**My Tax Return (ITR12)**” hyperlink.
- If you would like to remove the left-hand menu to make the screen bigger, click on the three lines on the left corner of the screen.



- The income tax return will be displayed in HTML format. Ensure that you have a compatible browser to view the Income tax return.
- A warning message will be displayed once the return opens that indicates that any changes to banking details will be verified before your banking profile is updated. It also states that any refund due to you (if applicable) will be processed after your banking details are received and verified. It also advises you that you may be required to visit a SARS branch to present supporting documents and that SARS will inform you of this if required. The warning message further indicates that you are not allowed to make any changes to data that has been provided by the employer/service provider to SARS. Once you have read the message click “**OK**” to continue to complete your Income Tax return.

Please Note:

Once your Form Creation Wizard screen has loaded, note the information provided and select OK to continue. Please wait for your Income Tax Return to load completely before making any selections on the page.

Please make sure that the information on your return is correct as SARS regularly receives new information from 3rd parties which may differ from what you have provided. Use the refresh button to ensure that the latest third party information is populated on your tax return.

OK

- Standard and Comprehensive questions will be displayed as the first page of your Income tax return for Individuals. This is a wizard that will aid in creating your customised Income tax return for Individuals. However, you only need to update the information if your tax affairs have changed over the past year, as your Income tax return will be customised with the same fields that you requested last year. To add extra income and deductions sections to your return, select the relevant options on the wizard.

- Where information has not been completed, the relevant tab will be indicated in red, as displayed on the below screen.

- **Note 1:** Mandatory fields are indicated in red. That implies that these fields must be completed.

Contact Details
^

Email *

Email is a mandatory field.

Mark here with an 'X' if you declare that you do not have an email address.

Confirm Email

Cell No. *

Cell No. is a mandatory field.

Mark here with an 'X' if you declare that you do not have a cell-phone number.

Confirm Cell No.

Home Tel No.

Bus Tel No.

Do you confirm that the email and telephone number(s) supplied are correct? Y N O

IMPORTANT: Any changes made to your contact details on your return will not update your eFiling Security Contact Details. eFiling Security Contact Details can be maintained via "My Profile" on SARS eFiling, SARS eFiling App or at a SARS branch.

- For a detailed description on how to complete the Income tax return for Individuals, and the various sections that will be applied during the assessment process of the return contained in the Acts: Income Tax Act No.58 of 1962 and the Tax Administration Act No 28 of 2011, refer to the '**Comprehensive guide to the ITR12**' published on the SARS website.
- **Note 2:** The personal information must be that of the taxpayer and not those of the tax practitioner completing the return on behalf of a client.
- **Note 3:** If you are on eFiling and have not actively been working on the Income tax return, a session timeout message as indicated below will appear. You can choose to logout or to continue working on the return.

Session Timeout

You session will expire in 54 seconds

Click continue to keep working or Logout to exit the system.

Logout

Continue

- **Note 4:** If your session timed out, a message will be displayed to indicate that the form was auto saved, and you can either discard the changes or continue with the saved changes.

Your previous session timed out
✕

Before your session timed out your last action on the form was auto-saved.

Click below to continue as you require.

Discard changes

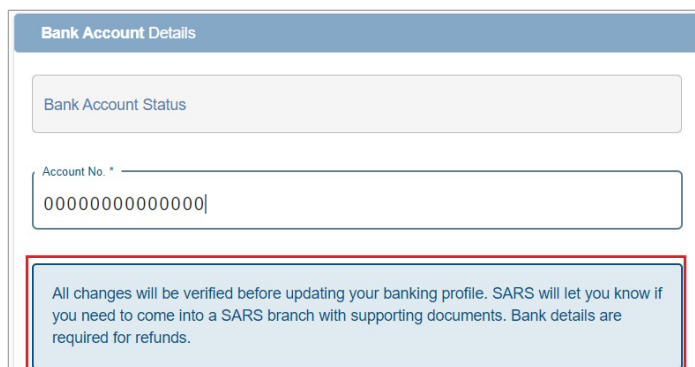
Continue where I left off

- Ensure all the information on the taxpayer information section is correct and up to date.
- If you select "**married in community of property**" in the Marital Status field, the following fields in the Spouse Details container will become mandatory:
 - Spouse initials;
 - Spouse ID No.; or
 - Spouse Passport No; and
 - Passport Country.

- **Note 5:** To update your ID number or Passport Number, you are required to make an appointment on the SARS website or the SARS Mobile App to visit your nearest SARS branch.
- If the populated information is incorrect, enter the correct information in the fields provided.
- If you want to change your cell phone number and email address that are pre-populated in the Contact Details section of the return, delete the pre-populated information and fill in the new information.
 - If your contact details are completed on the return, select “**Yes**” or “**No**” to the question that you confirm that the email and telephone number(s) you provided is correct.
 - For more information, refer to the “**How to register for eFiling and manage your user profile**” available on the SARS website www.sars.gov.za
- The physical and postal address is prepopulated on the return, and you will be able to change the address details if necessary.

Change of Banking Details

- All changes to your banking details will be verified by SARS before your profile is updated.
- SARS will notify you if you are required to submit supporting documents to verify your banking details.
- Should you require any further information concerning banking detail changes, you can:
 - Go to the SARS website www.sars.gov.za ;
 - Call the SARS Contact Centre on 0800 00 7277; or
 - Make an appointment on the SARS website or SARS Mobile App to visit your nearest SARS Branch.
- **REMEMBER:** Without accurate bank details SARS cannot pay you a refund, where it is due.
 - The Bank Account Holder Declaration.
 - Please note that the Account Holder Declaration statement will be defaulted to ‘*I use South African bank accounts*’
 - A message will be displayed in the Bank Account Details section to inform you that all changes to your banking details will be verified before updating your banking profile.



Bank Account Details

Bank Account Status

Account No. *
00000000000000

All changes will be verified before updating your banking profile. SARS will let you know if you need to come into a SARS branch with supporting documents. Bank details are required for refunds.

- Click the “**Edit**” button on the Bank Account Holder Declaration header to change any pre-populated bank details.

- A confirmation message will be displayed when you select to edit the bank detail information. Click “Yes” or “No” to proceed.

- If you select “Yes”, the current bank details will be displayed, and new fields will be available to capture the new bank details.

- Click “Update” to proceed with the bank detail changes or “Cancel” to close the bank account details container.
- If you have no local bank account or use a third-party bank account, select the applicable option from the Account Holder Declaration drop down menu.
 - Select the relevant reason for no local bank account or use a South African bank account of a third party and click “Update” to proceed.
 - Mark the agreement statement box with “X” in the Bank Account Details container.

- **Note 7:** If you indicated that you do not have a South African Bank account and later this is found to be incorrect, SARS will impose administrative penalties of up to R16000 depending on your taxable income.
- You are reminded to check your banking details if the system identifies that you have filed an incorrect banking account number.
- To correct your banking account number:
 - Click **“Open Return”** to rectify the account number; or
 - Click **“Continue”** if you are certain that your banking details are correct.
 - If you choose to continue and your banking details are incorrect, your return will not be filed but will be saved until you correct the banking details.

- If the banking details are incorrect the status of the return will be displayed as **“Saved with invalid bank details”**.
 - Capture your correct banking details.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Saved with invalid bank details	2022		1	Not Requested	

[Maintain Legal Entity Details](#)
[Request Historic Documents](#) [Refresh Data](#) [Refund Status](#)

- Compare your IRP5/IT3 (a) certificate(s) received to the populated information provided on your Income tax return.
 - Where your employer/pension fund has not submitted your IRP5/IT3(a) information to SARS, your Income tax return will not be populated. You have two options:
 - Click on **“Save Return”** and try again later; or
 - Enter the information in the fields provided.
- To try again later, save your partially completed Income tax return and login at a later stage to check if your IRP5/IT3(a) information has been updated. You do this by clicking **“Refresh data”** to ensure your Income tax return contains the most up-to-date information provided to SARS.
- If you choose to file your Income tax return when not all your IRP5/IT3(a) information has been submitted by your employer/pension fund(s), your assessment may be delayed, and you may be required to submit supporting documents.

- Depending on which of the standard and comprehensive questions were selected, sections on additional income and deductions must be completed, where applicable.
- **Please note: Medical deductions in respect of a person with a disability** – As a result of a change in legislation, an ITR-DD form, **Confirmation of diagnosis of disability for an individual taxpayer**, which is available on the SARS website www.sars.gov.za, has been designed and contains the criteria for the diagnosis of disability. These legislative changes are effective from 1 March 2009 and are applicable from the 2010 year of assessment.
 - For further assistance, refer to the “**Tax Guide on the Deduction of Medical Expenses**” available on the SARS website www.sars.gov.za
- SARS will prepopulate information relating to the investment income (i.e., local interest, foreign interest, foreign dividends, Distribution from a Real Estate Investment Trust/s (REIT), Tax Free Investments, etc.).
- When you have to manually complete the Investment Income section of the return, and the data has not been pre-populated by the data received by SARS from third parties, click the “**Add**” button to add the relevant investment income information, where applicable.
- Below is an example of the Investment Income section of the ITR12:

Investment Income
Excl. Exempt Dividends and any amounts received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7

Mark with an "X" if any of the amounts declared by you should be excluded from the communal estate (if married in community of property)

Note: All the investment income must be declared in full (even if you are married in community of property). Interest earned by a non-resident qualifying for an exemption in terms of s10(1)(h) must be included in the Local Interest income field. SARS will do the required apportionment(s) and / or apply the applicable exemptions.

Local Interest
Rands only, no cents

Local Interest (excluding SARS Interest)	SARS Interest received during this year of assessment
R Allowable Interest expenses incurred in the production of interest received	
R Local Interest (excluding SARS Interest)	4201

Add

- After selecting the “**Add**” button, the relevant information must be completed in the fields provided.

Local Interest (excluding SARS Interest) !	SARS Interest received during this year of assessment
R Allowable interest expenses incurred in the production of interest received	
R Local Interest (excluding SARS Interest)	4201
<div style="border: 1px solid red; padding: 5px;"> <div style="display: flex; align-items: flex-start;"> <div style="background-color: #0056b3; color: white; padding: 5px; text-align: center; width: 20px;">1</div> <div style="flex-grow: 1;"> <input style="width: 90%; border: 1px solid red; margin-bottom: 5px;" type="text" value="Institution *"/> <small style="color: red;">Institution is a mandatory field.</small> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="border: 1px solid red; padding: 2px; width: 30%;"> <input style="width: 95%; border: none;" type="text" value="Acc No. *"/> <small style="color: red;">Acc No. is a mandatory field.</small> </div> <div style="border: 1px solid red; padding: 2px; width: 30%;"> <input style="width: 95%; border: none;" type="text" value="R Amount *"/> <small style="color: red;">Amount is a mandatory field.</small> </div> </div> </div>	

5.7 SUBMIT YOUR INCOME TAX RETURN

- At any stage you can save your Income tax return before submitting it by clicking on “**Save**”.
- *Tax practitioners that have not re-registered and received accreditation as a Tax Practitioner by a Recognised Controlling Body, will be regarded as unregistered tax practitioners and will no longer be permitted to submit returns on behalf of their clients. Unregistered tax practitioners will have the ability to prepare and save Income tax returns on behalf of their clients, but the submission of the prepared returns may only be performed by the Taxpayer.*
- Submission of the saved return by the taxpayer may only be performed in either of the following ways:
 - By the taxpayer on his/her own eFiling profile via the shared access functionality on eFiling.
 - By the taxpayer visiting a SARS branch, where the taxpayer must inform the agent that the return has been prepared by an unregistered tax practitioner, and the agent will retrieve the saved return and submit from the SARS systems.
- Unregistered tax practitioners will be able to complete the Income tax return on behalf of the taxpayer and will have the following options available:
 - **Save** – this option will allow saving of the return without performing form validations and will allow the incomplete return to be saved on eFiling.
 - **Save Return For Filing** – this option will allow form validations to be performed when the Income tax return is saved on eFiling. The return will be available for retrieval at the SARS branch office by an agent from the SARS systems to be submitted or retrieved on eFiling by the taxpayer via shared access for return submission.

Back
Save
Save Return For Filing
Calculate
Print
Source codes

Note: The FILE button is not available because your profile is not linked to a Registered Tax Practitioner.

- **NOTES:**
 - The completion of the Income tax return will be the same as the current process.
 - The “**Submit return to SARS**” and “**Request for Correction**” options will not be available to unregistered tax practitioners.

- After the completion of the Income tax return and selection of the “**Save Return for Filing**” button, the following screen will be displayed to indicate that the Income tax return has **NOT** been filed.

- The status of the Income tax return will be indicated as “**Prepared for Filing**” on the Income Tax work page.

- Notices regarding the successful submission of the Income tax return will be sent to eFiling of the unregistered tax practitioner as per the current functionality including the requests for supporting documents.
- eFiling will check the correctness of specific information. Where information is incorrect and/or incomplete, eFiling will prompt you to correct the captured information before your return can be submitted. Below is an example of the message that may be displayed.

- Once you have captured all the information on your Income tax return and you are ready to submit it to SARS, simply click “**Submit return to SARS**”.
- The Declaration screen will be displayed with the date pre-populated. Click “**Confirm**” to proceed to submit the return to SARS or “**Cancel**” to be routed back to the return.

Declaration

I declare that:

- The information furnished in this return is true and correct in every respect; and
- I have disclosed in full the gross amounts of all income accrued to or received by me during the period covered by this return; and
- I have the necessary receipts and records to support all my declarations on this form which I will retain for inspection purposes

Date

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

Confirm Cancel

- You will receive confirmation when your Income tax return has been submitted.

DETAILS

Tax Reference Number	Period	2022
----------------------	--------	------

RESULT

Your return has been successfully submitted.
Please note that you may follow up on the SARS assessment progress of your return on the Income Tax Work Page.

Continue

- Once you click “**Continue**”, the “**Query SARS Status**” button will appear on the Income Tax Work Page, enabling you to query the status of your ITR12 return.
- If the Return is still in process, the status on the Income Tax Work Page will be indicated as “**In Progress**”.

INCOME TAX WORK PAGE ?

<p>Taxpayer Name</p> <hr/> <p>Tax Period</p> <p style="text-align: right;">2022</p> <p>Tax Reference</p> <hr/> <p>Return Type</p> <p style="text-align: right;">ITR12</p>	<p>eFiling Status</p> <div style="border: 1px solid #0056b3; padding: 2px; display: inline-block; color: white;">In Progress</div>
---	---

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
<u>My Tax Return (ITR12)</u>	Filed through eFiling	2022		1	Not Requested	

Maintain Legal Entity Details

Query SARS Status
Request Historic Documents
Refund Status

INCOME TAX WORK PAGE ?

Taxpayer Name	eFiling Status Assessment received
Tax Period 2022	SARS Notifications Number of letters: 2
Tax Reference	
Return Type ITR12	

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Filed through eFiling	2022		1	Not Requested	

- This is an example of a status:

SARS Status

Your Income Tax Return has been assessed and you should receive your Notice of Assessment as an attachment in your eFiling profile within the next two weeks.

- **Remember** – check the status of your return on the Income Tax Work Page to ensure that it reflects as filed.
- **Note:** If you would like to change any information, except for personal details on your return after you have submitted, click on “**Request Correction**” on the Income Tax Work Page. Your return will be displayed, and you can make the necessary changes and resubmit. Refer to the Request for Correction section below. To update personal details, refer to section 8.3 of this guide.

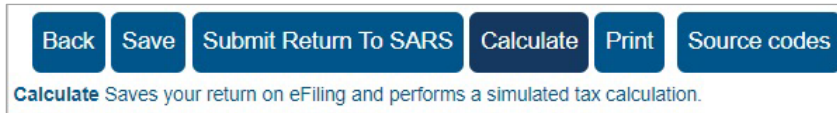
5.8 RETURNS SUBMITTED THROUGH ANOTHER CHANNEL

- If you have already submitted your income tax return or required supporting documents for your income tax return in the past 3 years to SARS via the SARS branches or using the SARS Mobile Application (SARS MobiApp) and your notice of assessment has been issued, eFiling will be updated with these returns and supporting documents allowing you to view or correct your submitted return via eFiling.
- Alternatively, newly registered eFiling users, will also be able to view and correct returns that have been submitted through another channel in the last 3 years.
- The status on the Income Tax Work Page will be displayed as “Filed through another channel”.
- **Note:** The update of these return statuses will include overdue returns reflected on eFiling that has already been submitted to SARS through another channel.

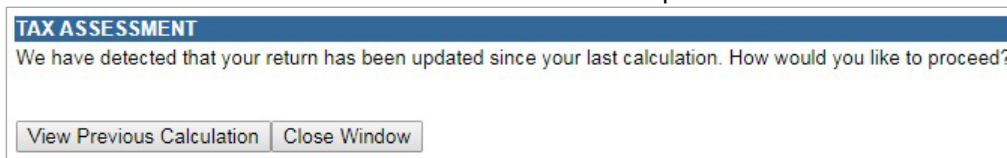
6 ADDITIONAL FUNCTIONALITY RELATING TO THE INCOME TAX RETURN

6.1 THE TAX CALCULATOR

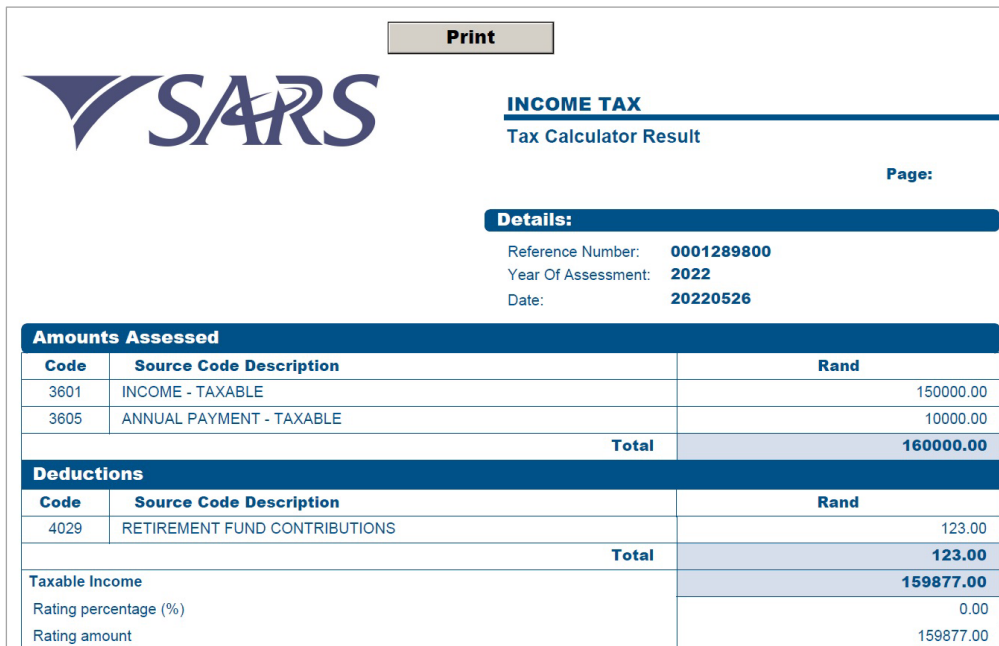
- Before submitting your Income tax return to SARS, we recommend that you check your return for accuracy using the tax calculator function that will provide you with an indication of your expected assessment. If the result is significantly different from what you are expecting, you may have made an error in completing your return. To use the tax calculator, first save your return by clicking the **“Save”** button, open the return, and click the **“Calculate”** button on the toolbar.



- If you make changes on your return after this, a message will appear to indicate that your return was updated since the last calculation. Select **“View Previous Calculation”** to view the calculation or select **“Close Window”** to proceed.



- Note that the tax calculator result is not always 100% correct but only an estimate of what the assessment could be.



Amounts Assessed		
Code	Source Code Description	Rand
3601	INCOME - TAXABLE	150000.00
3605	ANNUAL PAYMENT - TAXABLE	10000.00
Total		160000.00

Deductions		
Code	Source Code Description	Rand
4029	RETIREMENT FUND CONTRIBUTIONS	123.00
Total		123.00

Taxable Income	159877.00
Rating percentage (%)	0.00
Rating amount	159877.00

- This version of the tax calculation will be saved and is available on the work page under **“Calculation results”**.
 - The tax calculator will not be available for complex returns.

6.2 SUBMISSION OF SUPPORTING DOCUMENTS

- If your return has been selected for verification or audit, SARS may request the supporting documents to justify the claim made on the Income tax return. This section will outline the procedure to upload supporting documents via eFiling.

- 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 and a maximum of 20 documents may be uploaded.
- **Note:** When uploading supporting documents, make sure they are not password protected, as this will prevent us from viewing the files.
- On the landing page of your eFiling page, a status will be indicated that Supporting Documents is required.


The screenshot shows the 'Tax Compliance Status' page. At the top, there are two status boxes: 'Tax Compliance Status' (As of: 2019-06-18 01:36:29) and 'Refund Status: No refund due' (As of: 2022-05-26 10:22:10). Below these is a blue bar for 'Account Balance: Not Available'. The main section is 'Personal Income Tax (ITR12)'. A red box highlights the 'Status: Awaiting Supporting Documents' with an 'Upload' button. Below this is a table with columns: Tax Period, Return Status, and Due Date. The row shows: 2022, Filed through eFiling on 2022-05-26, and 2022-11-30.

- Alternatively, on the Income Tax Work Page, a supporting documents tab will be created to upload all required supporting documents to SARS. Click the relevant hyperlink as displayed below to proceed to upload documents.

The screenshot shows the 'INCOME TAX WORK PAGE'. It includes sections for 'Taxpayer Name', 'Tax Period' (2022), 'Tax Reference', 'Return Type' (ITR12), 'eFiling Status' (Assessment received), 'SARS Notifications' (Number of letters: 2), and 'SARS Status' (Return - Assessed). Below these is a table with columns: RETURN TYPE, STATUS, DATE, LAST UPDATED BY, VERSION, CALCULATION RESULTS, and MESSAGE. The row shows: My Tax Return (ITR12), Filed through eFiling, 2022, 1, Not Requested. Below the table are links: 'Maintain Legal Entity Details', 'Query SARS Status', 'Request Correction', and 'Refund Status'. The 'SUPPORTING DOCUMENTS' section has a table with columns: SUPPORTING DOCUMENTS, STATUS, TYPE, DATE, SIZE (Kb), and NO. OF DOCS. The row shows: Documents for Review, Waiting for Documentation to be Uploaded, 2022, 0, 0. The 'NOTICE OF ASSESSMENT' section has a table with columns: NOTICE OF ASSESSMENT, DESCRIPTION, DATE, and VERSION. The row shows: ITA34, ORIGINAL ASSESSMENT, 2022, 1. Below this are links: 'Request Historic Notice', 'Dispute', and 'Request For Reason'.

- The Supporting Documents screen will be displayed.

SUPPORTING DOCUMENTS FOR RETURN SUBMISSIONS

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

TAXPAYER DETAILS

Taxpayer Name:	K
Tax Reference Number:	0
Return Type:	Individual Income Tax (ITR12)

UPLOAD SUPPORTING DOCUMENTS

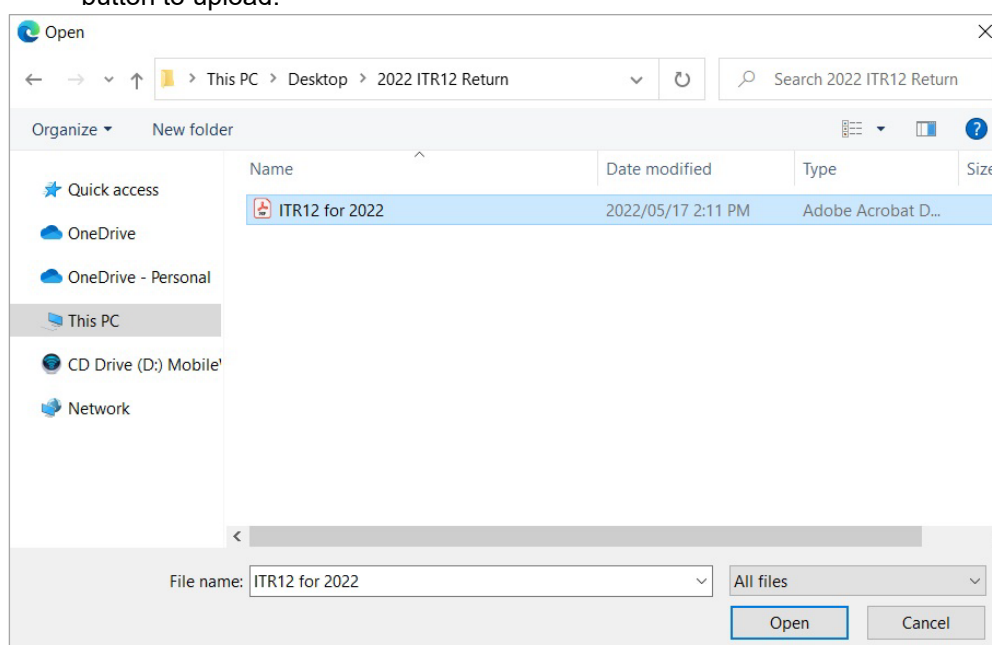
Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.

Document Name: No file chosen

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.

- Select the **“Choose file”** tab to select the file(s) to be uploaded and click the **“Open”** button to upload.



- The file will be indicated on the **“Upload Supporting documents”** section. Click the **“Upload”** button to continue.
- The file will be uploaded and listed in the **“Uploaded Documents”** section. To remove the file, select the tick box and click the **“Remove”** button and confirm the removal of the file.

TAXPAYER DETAILS

Taxpayer Name:
 Tax Reference Number:
 Return Type: Individual Income Tax (ITR12)

UPLOAD SUPPORTING DOCUMENTS

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

Document Name: No file chosen

File successfully uploaded.

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

Document Name	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
ITR12 for 2022.pdf	28	<input checked="" type="checkbox"/>	Converted and stored	2022 10:33:57 AM	View	<input type="checkbox"/>

DOCUMENT GROUP

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

Document group name

Status: Uploaded

- After uploading all the files, click the “**Submit to SARS**” button to submit the supporting documents to SARS. Click “**OK**” on the confirmation message to confirm all the documents have been uploaded or “**Cancel**” to upload or remove documents.
- The status on the Income Tax work Page under the Supporting Documents section will be updated to “**Submitted**”.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Documents for Review	Submitted		2022	28	1

- The SARS Online Query System may also be used to submit supporting documents, if you have the correct case number to ensure that the supporting documents are attached to the correct case.

6.3 REVISING YOUR INCOME TAX RETURN

- To revise an initial submitted Income tax return, the taxpayer/tax representative should use the function “**Request Correction**” on eFiling to re-submit an updated Income tax return to SARS.
- This function must be used when an error was made during the completion of the initial return.
- A request for correction (to resubmit a revised Income tax return) however, will not be permitted in the following instances:
 - If the return is on an issued or saved state;
 - If one allowable request for correction has been submitted for an active verification in progress;

- An active audit case is in progress;
 - An agreed estimate was performed by SARS for the Personal Income tax;
 - SARS has finalised an audit case or a Revised Declaration of your Personal Income tax; or
 - If supporting documents for an active verification case has been submitted.
- Once the Request for Correction has been submitted, no action will be taken on the previous version as it will be replaced by the new version.
- On the Income Tax Work Page click on the tab “**Request Correction**” displayed below the “**My Tax Return (ITR12)**” hyperlink.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Filed through eFiling	2022		1	Not Requested	
Maintain Legal Entity Details						
Query SARS Status Request Correction Refund Status						

- An additional row will be displayed on the “Income Tax Work Page” where the status is recorded as saved and version is recorded as 2. The version number is dependent on the number of corrections requested.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Filed through eFiling	2022		1	Not Requested	
My Tax Return (ITR12)	Saved	2022		2	Not Requested	
Maintain Legal Entity Details						
Query SARS Status Refresh Data Refund Status						

- Click on the hyperlink “**My Tax Return ITR12**” of the “**Saved**” status and the previous version of the Income tax return will be displayed.

[Back](#)
[Save](#)
[Submit Return To SARS](#)
[Calculate](#)
[Print](#)
[Source codes](#)

100

Income Tax Return for Individuals
(Income Tax Act, No. 58 of 1962, as amended)

Taxpayer Ref No. *
0

Year of Assessment
2022

Form Wizard ▼

Taxpayer Information ▼

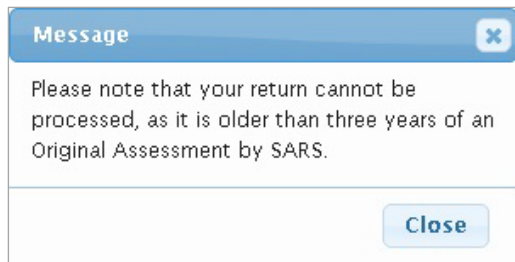
Bank Details ▼

Employee Tax Certificate Information [IRP5/IT3(a)] ▼

Taxpayer Information - Income ▼

Taxpayer Information - Deductions ▼

- Complete the amendments in this version of the Income tax return and proceed to submit the new version of your Income tax return.
- If you request for correction on assessment that is older than 3 years after the date of assessment of the original assessment, and the request for correction result in a “Reduced Assessment” the assessment will be auto cancelled the following message “*Please note that your return cannot be processed, as it is older than three years of an Original Assessment by SARS*” will be displayed and you will not be allowed to request a correction.



7 TAX VERIFICATION OF DECLARATIONS FOR PERSONAL INCOME TAX (3RD PARTY DATA MISMATCH)

7.1 OVERVIEW

- Taxpayers may receive a verification letter from SARS in relation to the Income tax return submitted which stipulates that they are presented with an opportunity to substantiate the declaration by either submitting supporting documents or a request for correction (RFC) to correct any errors made on the return within 15 working days from the date of the letter. Failure to submit a request for correction or provide the supporting documents to substantiate the declaration, may result in an Understatement Penalty (USP) of up to 200% in terms of the Tax Administration Act (TAA) No. 28 of 2011.
- *The following actions may result in no understatement Penalty (USP) being imposed*
 - Submission of supporting documents which fully supports the claim lodged on the Income tax return.
- *The following actions may result in an appropriate understatement Penalty (USP) being imposed in line with the understatement Penalty policy guidelines.*
 - Submission of a request for correction (RFC) where the amounts of the claim are adjusted in part or in full, in line with the data in SARS possession
 - Submission of supporting documents which only supports a portion of the claim.
 - The taxpayer does not respond to the audit letters which implies that the taxpayer is non-compliant.
 - If the taxpayer submits supporting documents which do not support the claim.
- Note the message states that an understatement penalty of 100% will be imposed in terms of the TA Act if it is determined that an incorrect statement was made in your original declaration.
 - If you accept the declaration displayed on the message by clicking on the “Accept” button, the user will be presented with a saved copy of the last ITR12 return. Revise the return by referring to section 6.3 of this guide
 - If you do not accept the declaration displayed on the message by clicking “Decline”, you will be presented with a notification that further communicates the consequences of your choice to decline.
 - Note the message states that an understatement penalty of 200% will be imposed in terms of the TA Act if you fail to supply SARS with the supporting documents or a request for correction of your previous claim.
- Kindly note the contents of the understatement penalty message(s), as it is a declaration between the taxpayer and SARS.
- To resolve the verification or audit, SARS may request the supporting documents to justify the claim made on the Income tax return.

7.2 RETRIEVING THE AUDIT VERIFICATION LETTERS

- The taxpayer will be notified via SMS/email, of an audit letter/correspondence which has been sent to him/her. The email correspondence will include a link that will direct the taxpayer to the SARS eFiling web page. The SMS on the other hand will advise the taxpayer that he/she has received correspondence from SARS and must login to eFiling to view it. The letter may be viewed by the user, on their eFiling profile, either by accessing the Income Tax Work Page or the SARS Correspondence functionality.

The Income Tax Work Page

- On the “Income tax Work page”, click the “**Number of letters**” hyperlink.

INCOME TAX WORK PAGE

Taxpayer Name	eFiling Status Assessment received
Tax Period 2022	SARS Notifications Number of letters: 2
Tax Reference	SARS Status Return - Assessed
Return Type ITR12	

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Filed through eFiling	2022		1	Not Requested	

Maintain Legal Entity Details

Query SARS Status Request Correction Refund Status

- The Letters screen will be displayed with all the issued correspondence, as indicated in the below screen.

Letters

00 Year: 2022

From Date: 2008/03/01 To Date:

Name	Reference Num	Year	Return Type	Description	Date	Open	Upload
K	00	2022	Individual Income Tax (ITR12)	Requirement To Submit Supporting Documents	2022	View	Upload
K	00	2022	Individual Income Tax (ITR12)	Final Demand to Submit Supporting Documents	2022	View	Upload

- Click on the “**View**” hyperlink to open and view the letter.

The SARS Correspondence Menu option

- Alternatively, the letter can be accessed using the SARS Correspondence menu option on the left of the screen by navigating on eFiling as follows:

SARS Correspondence

Search Correspondence

Request PAYE Notices

Request Admin Penalty SOA

Request Historic IT Notices

- Click on **“Search Correspondence”** and the search fields will be displayed.

- Complete the relevant search fields and click **“Search”** to proceed.
- **Note: Ensure that the correct date is selected before clicking on the search button**

Name ↑	Tax Reference Number	Tax Type	Year/Period	Date	Description	View	Document
	00	Individual Income Tax (ITR12)	2022	2022/05/30 04:41:05 PM	Final Demand to Submit Supporting Documents	View	Documents
	00	Individual Income Tax (ITR12)	2022	2022/05/28 04:26:41 PM	Requirement To Submit Supporting Documents	View	Documents

- The correspondence issued will be listed. To open and view the correspondence, click on the **“View”** button, or select the **“Documents”** button to upload any required supporting documents.

7.3 COMPLETION OF THE RFC AND THE SUBMISSION OF SUPPORTING DOCUMENTS (RECEIPT OF THE SECOND LETTER)

- If after submitting a request for correction in response to the verification of income tax declaration letter, and the revised declaration still does not match with SARS records, then a request for supporting documents letter will be issued.
- Refer to the Submission of Supporting Documents in section 6.4 of this guide on how to submit supporting documents to SARS.

8 ADDITIONAL FUNCTIONS ON EFILING

8.1 OVERVIEW

- eFiling cannot only be used for filing purposes but rather for a variety of functions. These functions include revising your Income tax return, uploading supporting documents, receiving a pre calculated ITA34, statement of account to name a few. These additional functions are to be used by the taxpayer/tax representative to assist you in filing an accurate return which will give you a more comprehensive view of your income tax for the current and preceding financial years, thus ultimately encouraging control over your income tax filing responsibilities. This section will take you through the list of functions that you may use to assist you in filing your income tax return.

8.2 REQUEST HISTORIC DOCUMENTS

- When you require a Statement of Account or a Historic Assessment notice, proceed as follows:
- On the Income Tax Work Page, click on the “**Request Historic Documents**” tab

INCOME TAX WORK PAGE

Taxpayer Name: _____ eFiling Status: Saved

Tax Period: 2022

Tax Reference: _____

Return Type: ITR12

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
Request Historic Documents	This will allow you to perform a request to SARS to obtain a Statement of Account or a historic Assessment Notice .	2022		1		

Request Historic Documents Refresh Data Refund Status

- The ‘Request Historic Issued Assessment Notices and Statement of Account’ screen will be displayed.

Request Historic Issued Assessment Notices and Statement of Account

TaxPayer Details
 TaxPayer Name:
 TaxPayer Reference:

Step 1
 Please choose one of the following options below:

I want to request a historic **Notice of Assessment**
 For which year: 2022

I want to request a **Statement of Account**

Next

- Alternatively, you may access the “Statement of Account” navigation tab on the Home screen of eFiling, as indicated below or by selecting “**SARS Correspondence**” and “**Request Historic IT Notices**”, you will be able to access the function.

Statement of Account

SARS Correspondence

Search Correspondence

Request Historic IT Notices

Request a Notice of Assessment

- To access the Notice of Assessment, select **“I want to request a historic Notice of Assessment”**
 - Select the year, from 1999 – 2022.
 - Select **“Next”**.

Step 1
Please choose one of the following options below:

I want to request a historic **Notice of Assessment**
For which year: 2011 ▾

I want to request a **Statement of Account**

Next

- A list of the historic notice of assessments will be displayed. Select the notice you want to request and click **“Request”**.

Request Historic Issued Assessment

Taxpayer Details
TaxPayer Name:
Taxpayer Reference:

Step 2
Select the notice you want to request from SARS, from the list below

Select	Year	Sequence Number	Type	Date
<input checked="" type="radio"/>	2011	1	ORIGINAL	20110705

Request Back

- The Income tax notice of assessment hyperlink will be displayed. Click the hyperlink to view the notice of assessment.

Request Historic Issued Assessment

Taxpayer Details
TaxPayer Name:
Taxpayer Reference:

Your request to SARS has been successfully submitted
[Click here to view your IT34](#)

Back

Request a Statement of Account

- Click the **“Request Historic Documents”** button on the Income Tax Work Page or the navigation tab on the eFiling Home screen.
- Select **“I want to request a Statement of Account”**
 - Select **“Next”**.

Request Historic Issued Assessment Notices and Statement of Account

TaxPayer Details

TaxPayer Name:
TaxPayer Reference:

Step 1

Please choose one of the following options below:

I want to request a historic **Notice of Assessment**

I want to request a **Statement of Account**

- Select the period, for which you would like to receive your Statement of Account, either six months to date or user-defined date range, enter the dates as required, and click the **“Request”** button.

Step 2

Select the period, for which you would like to receive your Statement of Account

6 months to date

User defined date range

- A message will be displayed to indicate that the ITSA is being requested from SARS. Click on the link provided to view your statement of account.

Request Statement of Account

Taxpayer Details

TaxPayer Name:
Taxpayer Reference:

Your request to SARS has been successfully submitted

[Click here to view your Statement of Account](#)

- The Statement of Account can also be viewed on the Income Tax Work page.

8.3 MAINTAIN LEGAL ENTITY

- When interested in updating your legal entity details such as contact details, banking details etc. you may use this function
- On the Income Tax Work page click on **“Maintain Legal Entity Details”**

INCOME TAX WORK PAGE

Taxpayer Name	eFiling Status
Tax Period	Saved
2022	Statement of Account
Tax Reference	Statement of Account Balance: R 8223.75
Return Type	
ITR12	

DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
2022		1	View	

Maintain Legal Entity Details
This functionality allows you to view and edit specific information related to the Legal Entity (i.e. the Taxpayer as selected above) record at SARS.

Maintain Legal Entity Details
Refresh Data Refund Status

- The “**Maintain SARS Registered Details**” screen will be displayed

MAINTAIN SARS REGISTERED DETAILS

Maintain SARS Registered Details

This functionality allows you to view and maintain registered details of the entity selected from the 'Taxpayer List' above. Click on 'Continue' below to obtain the existing detail from SARS. You may then view or update this information as necessary.

I hereby confirm that I am duly authorised to perform Maintenance of SARS Registered Details on behalf of the company or individual.

I agree
 I do not agree

[Continue](#)

- Read the message displayed on the screen, then check the box “**I agree**” and click “**Continue**” to proceed with changes to registration details.
- The Registration Amendments and Verification Form screen will be displayed. Refer to the external guide: “**How to complete the Registration Amendments and Verification Form (RAV01)**” which is available on the SARS website at www.sars.gov.za

8.4 VIEWING CORRESPONDENCE

- If you want to view notices on eFiling, you can utilise the “SARS Correspondence” functionality that is located on the “Returns” menu.
- Click on “**SARS Correspondence**” and “**Search Correspondence**”.

- SARS Correspondence
- Search Correspondence
- Request PAYE Notices
- Request Admin Penalty SOA
- Request Historic IT Notices

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

- Complete the relevant field(s):
 - Tax Types – Select Income Tax
 - Tax Year – select the relevant tax year to search
 - Letter Type – indicate the specific letter type to search
 - Notice Type – indicate the specific notice type to search
 - Received Date From
 - Received Date To
 - Message Type
 - Reference Number
- Click the “**Search**” button to continue or the “**Clear**” button to clear all fields.



- On completion of all search criteria and if there are correspondence available, it will be listed, as indicated in the below screen.

Name	Tax Reference Number	Tax Type	Year\Period	Date	Description	View	Document
Mr	00	Individual Income Tax (ITR12)	2022	12:06:21 PM	IT Statement of Account	View	
Mr	00	Individual Income Tax (ITR12)	2011	2022	PM IT34	View	

Items per page: 10 1 - 2 of 2 < >

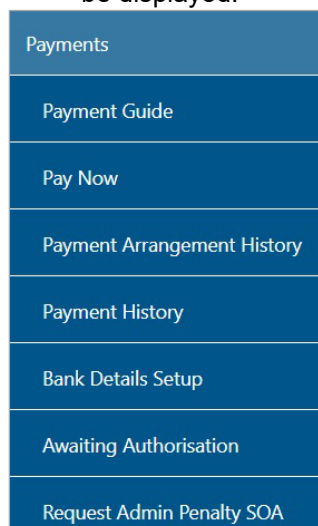
- Click on “**View**” to view the notification in pdf.
- If there are supporting documents required, the “**Documents**” button will be available to direct you to the Supporting Documents page to upload required documentation.

8.5 HOW TO MAKE A PAYMENT

- If you have an outstanding balance on your Income Tax Account, or want to initiate a payment to SARS via eFiling, proceed as described below:

Access Payments function

- To access the payment functionality on eFiling, click the “**Returns**” menu tab on the eFiling top ribbon, and “**Payments**” on the left side menu options. The below screen will be displayed.

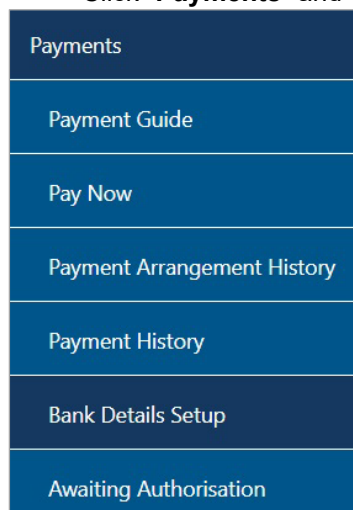


Payments
Payment Guide
Pay Now
Payment Arrangement History
Payment History
Bank Details Setup
Awaiting Authorisation
Request Admin Penalty SOA

- If you select the “**Payment Guide**” tab, you will be routed to the Payments webpage on the SARS website.

Bank Details Setup

- This function allows you to set up your bank details before you will be able to initiate a payment to SARS.
- Click “**Payments**” and “**Bank Details Setup**” to save your bank details on eFiling.



Payments
Payment Guide
Pay Now
Payment Arrangement History
Payment History
Bank Details Setup
Awaiting Authorisation

- The “**Banking Information**” screen will be displayed.

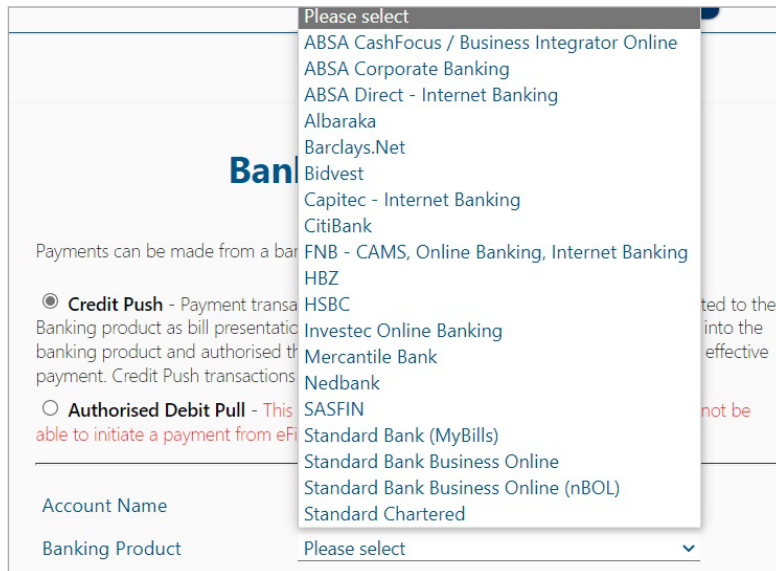
Banking Information

Payments can be made from a banking account of your choice, by:

- Credit Push** - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.
- Authorised Debit Pull** - This option is used for verification purposes only. You will not be able to initiate a payment from eFiling using this method.

Account Name	This is a description of your bank account
Banking Product	Please select

- If you select the “**Banking Product**” field, a list of banks will be displayed. Select the relevant bank.



The screenshot shows the 'Banking Product' dropdown menu open, displaying a list of banks. The list includes: ABSA CashFocus / Business Integrator Online, ABSA Corporate Banking, ABSA Direct - Internet Banking, Albaraka, Barclays.Net, Bidvest, Capitec - Internet Banking, CitiBank, FNB - CAMS, Online Banking, Internet Banking, HBZ, HSBC, Investec Online Banking, Mercantile Bank, Nedbank, SASFIN, Standard Bank (MyBills), Standard Bank Business Online, Standard Bank Business Online (nBOL), and Standard Chartered.

- After selecting the bank, the Account Number field will be displayed for completion. Complete this field and select “**Save**” to proceed or “**Back**” to make changes to the bank information captured.

Banking Information

Payments can be made from a banking account of your choice, by:

- Credit Push** - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.
- Authorised Debit Pull** - This option is used for verification purposes only. You will not be able to initiate a payment from eFiling using this method.

Account Name	<input type="text" value="This is a description of your bank account"/>
Banking Product	<input type="text" value=""/>
Account Number	<input type="text" value=""/>

- After you have saved the bank details, the details will be saved on eFiling as indicated below.

Description	Bank	Open
Mr	Internet Banking	Open
1		

- If you click the “Open” hyperlink, the banking Information page will be displayed.

Banking Information

Payments can be made from a banking account of your choice, by:

- Credit Push** - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.
- Authorised Debit Pull** - This option is used for verification purposes only. You will not be able to initiate a payment from eFiling using this method.

Account Name	<input type="text" value="This is a description of your bank account"/>
Banking Product	<input type="text" value="Mr"/>
Account Number	<input type="text" value=""/>

- To remove the bank details, click the “Delete” button. Click “OK” to confirm the deletion of the bank details or “Cancel” to close the message.

Are you sure you wish to Delete this item?

- After you have confirmed the deletion of the bank details, no bank details will be displayed on the banking details page on eFiling.

Banking Details

[Setup New Account](#)

Description

No Records available for your selection.

Payment from the Income Tax Assessment Notice

- If your assessment result indicate that you owe SARS, you can make a payment from the Income Tax Assessment page by clicking the **“Make Payment”** button as indicated in the following screen.

Assessment Notice
Amount: R 563.86

Date: 2022/06/01

Make Payment
Payment Arrangement
Dispute
Request For Reason
Close

- The Payment screen will be displayed. Click **“Pay Now”** to proceed and click **“OK”** on the confirmation message.

Payment Summary

Tax Reference: 00	Statement of Account issued on: 2022/06/01 (Period: to).	R 563.86
Tax Reference: 00	Notice of Assessment issued on: 2022/06/01	R 563.86

Make Payment

Amount R

Pay Now
Back

Proceed to make this payment now?

OK

Cancel

- The **“Payment Details”** screen will be displayed to proceed with the initiation of the payment. Proceed to the **“Payment Initiation”** section of this guide to complete the payment steps on eFiling.

Payment Details

Tip: You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.
Note: ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.

Account Name:	Select bank account ▼
Payment Request Date:	2022/06/02 2 Jun 2022 <small>Please use the format: yyyy/mm/dd</small>
Payment Amount:	R 563.86
Comments:	<div style="border: 1px solid #ccc; height: 30px; width: 100%;"></div>

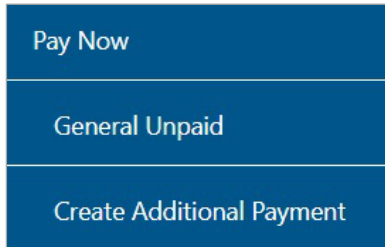
Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

Pay Now

Cancel

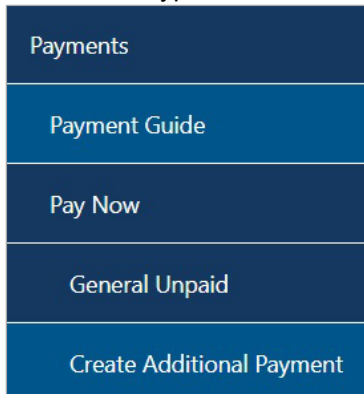
Pay Now

- If you are ready to make a payment, select “**Pay Now**” and the following sub-menu tabs will be displayed:
 - General Unpaid
 - Create Additional Payment

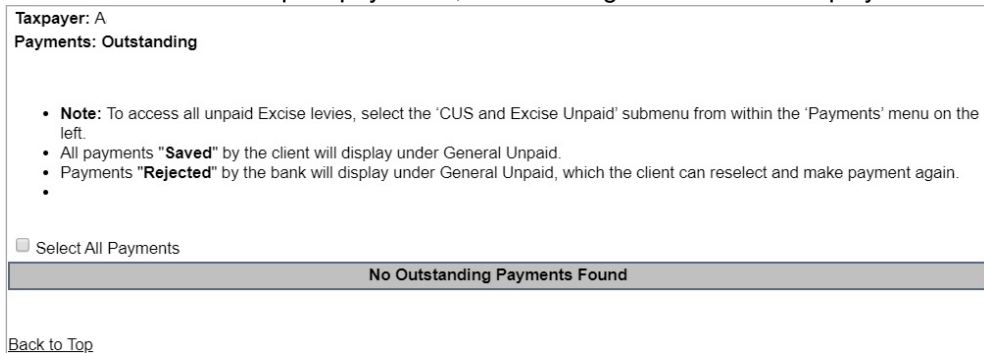


General Unpaid

- Under the “**General Unpaid**” tab, a list of unpaid payments will be displayed according to the type of tax.



- If there are no unpaid payments, the following screen will be displayed.



- An example of an “**unpaid**” payment will be listed as indicated below.
- Select the payment transaction and click “**Make electronic payment**”.

Taxpayer: K
Payments: Outstanding

- **Note:** To access all unpaid Excise levies, select the 'CUS and Excise Unpaid' submenu from within the 'Payments' menu on the left.
- All payments "**Saved**" by the client will display under General Unpaid.
- Payments "**Rejected**" by the bank will display under General Unpaid, which the client can reselect and make payment again.
-

Income Tax Payments							
Pay	Name	Reference Num	Payment Reference Num	Payment Type	Status	Amount Due	Payment Advice
<input checked="" type="checkbox"/>	K	00	00	T00000000	Income Tax Normal Payment	UNPAID R 8223.75	Print
<input checked="" type="checkbox"/>	K	00	00	T00000000	Income Tax Normal Payment	UNPAID R 563.86	Print

[Back to Top](#)

Select All Payments

Total amount of Payments:	R	8787.61
Total amount of Payments selected:	R	8787.61
Total amount of Payments not selected:	R	0.00
Total number of Payments selected:		2
Total number of Payments:		2


- Once you have selected the **"Make electronic payment"** button, the **"Payment Details"** screen will be displayed.

Payment Initiation on eFiling

Payment Details

Tip: You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.
Note: ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.

Account Name: [Select bank account](#) ▼

Payment Request Date: 2022/06/02  Jun 2022
Please use the format: yyyy/mm/dd

Payment Amount: R 8787.61

Comments:

Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

Payment Summary

Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
	00		8223.75	0.00	0.00	R 8223.75
	00		563.86	0.00	0.00	R 563.86
Total						R 8787.61

- Select the **"Account Name"** and click the **"Pay Now"** button to proceed with the payment.

Payment Details

Tip: You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.

Note: ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.

Account Name:	Select bank account ▾
Payment Request Date:	Select bank account in 2022 T E Tester <small>Please use the format: yyyy/mm/dd</small>
Payment Amount:	R 8787.61
Comments:	<input type="text"/>

Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

- A message will be displayed to remind you to authorize the payment via your online banking profile. Click **“OK”** to proceed with the payment.

Note: To effect the payment, the payer who is the owner of the bank account must authorise the payment. The transaction will only take place when, in accordance with the bank rules, the payer has logged on to their banking product to authorise the payment. Please consult your bank regarding the cut-off times to effect eFiling payments to SARS timeously

- A payment initiation confirmation will be displayed. Click **“Confirm”** to proceed or **“Cancel”** to be routed back to the Payment Details screen.

Confirm Payment Initiation

Summary of payment transaction details

Payment for:	2 items
Amount:	R 8787.61
Payment Request Date:	2022/06/02
Account Name:	T E Tester
Bank Name:	Internet Banking

Please note that by clicking on the "Confirm" button below, a payment instruction will be created and sent to your bank, which requires authorisation in order for the payment to be finalised.

Kindly logon to your banking product to authorise this payment in order to release the required funds to SARS.

Please be aware that once a payment is submitted this instruction cannot be reversed

- A confirmation message will be displayed to indicate that the payment instruction has been submitted. Click **“OK”** to proceed.

You will pay SARS: R8787.61
 From account: T E Tester
 On: 2022/06/02

Please be aware that once a payment is submitted this instruction cannot be reversed.

OK Cancel

Cancellation of Payments

- If you wish to cancel a payment that has not been authorised on your internet banking, follow the below steps.
- Select the “**Awaiting Authorisation**” item under the Payments tab to view all payments that require authorisation on your internet banking to finalise the payment to SARS.

Payments
Payment Guide
Pay Now
Payment History
Bank Details Setup
Awaiting Authorisation

- The ‘**Awaiting Authorisation**’ page will allow the user to search or filter for the payments according to following fields:
 - Taxpayer Name;
 - If you enter a specific Taxpayer Name in the “Taxpayer Name” field, the Awaiting Authorisation page will display all payments related to the captured Taxpayer name when “Select All” has been selected from the Taxpayer drop down list;
 - If a specific Taxpayer has been selected from the Taxpayer drop down list, the “Taxpayer Name” field will be disabled and the selected taxpayer name at the top will be populated into this field.
 - Tax Product;
 - If the user selects a specific product from the Tax Product drop down list, the payment history page will display all payments for all the taxpayers related to the selected Tax Product.
 - Tax Reference Number;
 - Payment Reference Number;
 - Payment Status;
 - Date From
 - Date To

Awaiting Authorisation

For more accurate results, please supply a Tax number or a Payment reference number.

Taxpayer Name
K

Tax Product
All Products

Payment Reference Number

Date From
2022/05/26

Tax Reference Number

Payment Status
Awaiting Authorisation

Date To
2022/06/02

Clear Search

- If no payments have been made, the results section on the screen will be blank. A warning message will be displayed to indicate that no records exist for the search criteria. Click 'OK' on the message to proceed.

Taxpayer Name	Tax Reference Number	Payment Reference Number	Tax Product	Created On Date	Tax Period	Amount	Payment Status	Payment Details
Items per page: 10 0 of 0 < >								

- If you have made payments, the results section will display the payment(s).

Taxpayer Name	Tax Reference Number	Payment Reference Number	Tax Product	Created On Date	Tax Period	Amount	Payment Status	Payment Details
M	0	00	Income Tax Advanced Payment	2021	N/A	2.55	Awaiting Authorisation	View
Items per page: 10 1 - 1 of 1 < >								

- Select the 'View' button and the 'Payment Details' screen will be displayed.

Payment Details

From: E

Description: FNB Electronic Banking Payment to SARS

Status: FNB Electronic Banking Payment Awaiting Authorisation

Payment Information		Bank Information	
Payment Method:	FNB BANKit EFT	Bank Account:	FNB
Entry Date:	19 Feb 2021 14:55:31	Bank:	FNB - CAMS, Online Banking, Internet Banking
Payment Request Date:	19 Feb 2021	Branch Name:	
Actual Payment Date:		Branch Code:	
Your Reference Number:	SARSEFLNG 002	Account Number:	
SARS Bank Reference:	002		

Description	Tax Amount	Penalty	Interest	Total Paid
IT ADV (0 : N/A)	2.55	0.00	0.00	2.55
Total	2.55	0.00	0.00	2.55

Comments:

[Cancel Payment](#) [Print Confirmation](#)

- To cancel the payment, click the 'Cancel Payment' button. A confirmation message will be displayed. Click 'OK' to confirm the cancellation of the payment.

Are you sure you want to cancel this payment?

OK Cancel

- Once the payment has been cancelled, a message will be displayed to indicate that the payment has been cancelled successfully.

Payment Cancellation Result

Cancel Payment

The Payment request has been cancelled successfully.

Return to payments

- The cancelled payment will be moved to Payments History and the status will be indicated as '**Cancelled**'.

Taxpayer Name	Tax Reference Number	Payment Reference Number	Tax Product	Created On Date	Actual Payment Date	Tax Period	Amount	Payment Status	Payment Details
T	0	00	Income Tax Advanced Payment	2021-03-11	2021-03-11	N/A	2.00	Cancelled	View

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

Payment History

- The Payment History page will allow the user to search or filter for the payments according to following fields:
 - Taxpayer Name;
 - If you enter a specific Taxpayer Name in the "Taxpayer Name" field, the Payment History page will display all payments related to the captured Taxpayer name when "Select All" has been selected from the Taxpayer Drop Down List;
 - If a specific Taxpayer has been selected from the Taxpayer drop down list, the Taxpayer Name field will be disabled and the selected taxpayer name at the top will be populated into this field.
 - Tax Reference Number;
 - Payment Reference Number;
 - Tax Product;
 - If the user selects a specific product from the Tax Product drop down list, the payment history page will display all payments for all the taxpayers related to the selected Tax Product;
 - Payment Status;
 - Payment Created Date From
 - Payment Created Date To
 - Payment Date - is the date that the payment was approved on your bank product as per your bank account.
- Select the "**Payment History**" item under the Payments tab to view all payments made to SARS via eFiling.

- Payments
- Payment Guide
- Pay Now
- Payment History
- Bank Details Setup
- Awaiting Authorisation

- The “**Payment History**” search screen will be displayed. Complete all relevant fields to search for payments made to SARS.

- On the payment history screen, the “Date From” field will be defaulted to 3 days prior to the selected Payment Date and the “Date To” field will be defaulted to 3 days post the selected Payment Date (this will be inclusive of weekends).

Note: The Selection of payment “Date From” and “Date To” range must be limited to 6 months to avoid a delay in obtaining the results.

- If no payments have been made, the results section on the screen will be blank.

- If you have made payments, the results section will display the payment(s). Below are examples of the different payment statuses displayed on the payment history screen.
 - **Manually Paid** – this payment was made outside of eFiling and recorded on eFiling.

Taxpayer Name	Tax Reference Number	eFiling PRN	Tax Product	Created On Date	Payment Date	Tax Period	Amount	Payment Status	Payment Details
PAPER	4	4	VC2020082-VAT201 Payment	2020-11-10	N/A	202008	30.43	Manually Paid	View

Items per page: 10 1 - 1 of 1

- **Awaiting Authorisation** – this payment must be finalised on your internet banking profile and is awaiting authorisation.

Taxpayer Name	Tax Reference Number	eFiling PRN	Tax Product	Created On Date	Payment Date	Tax Period	Amount	Payment Status	Payment Details
Super	4	4	VC2019124-VAT201 Payment	2020-11-09	N/A	201912	1000.00	Awaiting Authorisation	View

- **In-progress** – the payment is pending;
- **Rejected** – the payment was rejected;
- **Failed** – the payment failed;
- **Approved** – the payment was successful;
- **Reversed** - the payment was reversed; and
- **Cancelled** – the payment was cancelled.

Taxpayer Name	Tax Reference Number	eFiling PRN	Tax Product	Created On Date	Payment Date	Tax Period	Amount	Payment Status	Payment Details
E	000		Income Tax Advanced Payment	2020-11-04	2020-11-04	N/A	41.00	Rejected	View
E	000		Income Tax Advanced Payment	2020-11-04	N/A	N/A	40.08	In Process	View
E	000		Income Tax Advanced Payment	2020-11-04	2020-11-04	N/A	40.07	Approved	View
E	000		Income Tax Advanced Payment	2020-11-04	2020-11-08	N/A	40.05	Failed	View
E	000		Income Tax Advanced Payment	2020-11-04	2020-11-04	N/A	-41.00	Reversed	View

- For further assistance with SARS Payments, refer to the “**SARS Payment Rules**” available on the SARS website www.sars.gov.za
- For more information go to the SARS website www.sars.gov.za, call the SARS Contact Centre on 0800 00 7277 or make an appointment on the SARS website, SARS MobiApp to visit your nearest SARS Branch.

9 CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
GEN-REG-01-G04	How to complete the Registration Amendments and Verification form (RAV01)	All
GEN-GEN-41-G01	Change of Banking Details – External Guide	All
IT-AE-36-G05	Comprehensive guide to the ITR12	All
GEN-ELEC-18-G01	How to Register for eFiling and Manage Your User Profile - External Guide	All
GEN-PEN-05-G02	How to submit a Dispute for Income Tax via eFiling - External Guide	All
IT-GEN-06-G01	Guide to the Individual Income Tax Return for Deceased and Insolvent Estates - External Guide	All
	Tax Guide on the Deduction of Medical Expenses	All
GEN-PAYM-01-G01	SARS Payment Rules	All
GEN-BO-09-G01	Book an Appointment at a SARS Branch - External Guide	All

10 DEFINITIONS AND ACRONYMS

4TH Schedule	Fourth Schedule to the Income Tax Act No.58 of 1962
Commissioner	Commissioner for the South African Revenue Services
Connected Person	As described by s1 of the Income Tax Act in relation to any person, means spouse or anybody related to him or his spouse within the third degree of consanguinity, or any spouse of anybody so related, and for the purpose determining the relationship between any child referred to in the definition of “child” in this section and any other person, such child shall be deemed to be related to its adoptive parent within the first degree consanguinity.
HTML	HyperText Markup Language
ID No	Identity Number
ITA34	Income Tax Notice of Assessment
ITR-DD	Confirmation of Diagnosis of Disability
ITSA	Income Tax Statement of Account
OTP	One Time Pin
PAYE	Pay-As-You-Earn
RFC	Request for Correction
Representative Taxpayer	Means a person who is responsible for paying the tax liability of another person as an agent, other than as a withholding agent, and includes a person who: a) is a representative taxpayer in terms of the Income Tax Act; b) is a representative employer in terms of the Fourth Schedule to the Income Tax Act; or c) is a representative vendor in terms of section 46 of the Value-Added Tax Act
SARS	South African Revenue Service
SDL	Skill Development Levy as referred to in Section 3 of the Skills Development Levies Act, No. 9 of 1999
SMS	Short Message Service
TAAct	Tax Administration Act
Tax Practitioner	A natural person who provides tax advice or completes or assist in completing a return for consideration and is registered at SARS as a tax practitioner.

	<p>The following persons are however excluded from the requirement to register as a tax practitioner:</p> <ul style="list-style-type: none"> • Persons who provide advice or complete or assist in completing of a return for no consideration to that person or his/her employer or a connected person in relation to that person or employer. • Persons who provide advice or assist clients during or in anticipation of litigation in which the Commissioner is a party or complainant; • Persons who provide advice which is incidental to the provisions of goods or other services • Employees who provide advice or complete documents of their employers or a connected person in relation to that employer; and • Employees who provide advice or complete documents while under the supervision of a registered tax practitioner
UIF	Unemployment Insurance Fund as referred to in Section 4 of the Unemployment Contributions Act, No. 4 of 2002
USP	Understatement Penalty
VDP	Voluntary Disclosure Programme

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch, by making an appointment on the SARS website.
- Contact your 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).