EXTERNAL GUIDE

STEP BY STEP GUIDE TO COMPLETE YOUR ITR12T VIA EFILING

SARS
At Your Service

REVISION HISTORY TABLE

Date	Version	Description
11-10-2019	6	Updated with Legislative changes and 2019 Filing Season
01-08-2020	7	Updated with Legislative changes and 2020 Filing Season
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TO COMPLETE YOUR TRUST RETURN VIA
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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 applicable legislation. Should any aspect of this script be in conflict with the applicable legislation the legislation will take precedence.

- The purpose of this document is to assist trust representatives in the completion and submission of the ITR12T trust return via SARS eFiling. The guide is structured as follows; firstly, the eFiling software is described, elaborating how to register and login to eFiling. The guide then elucidates the functions embedded in the system and how they can be used for submission purposes. Lastly, a step-by-step detailed submission process is demonstrated with the aid of screen shots.

2   INTRODUCTION

- A trust fund consists of cash or other assets which are administrated and controlled by a person acting in a fiduciary capacity, where such person is appointed under a deed of trust or by agreement or under the will of a deceased person.

- The most common reasons for creating a trust are:
  - To protect assets for minor children or other;
  - To ensure that living or future beneficiaries benefit from the assets donated or bequeathed by the founder;
  - A vessel into which assets can be poured and protected.

- A Trust is created by a founder, and is governed by a trust deed, which stipulates, inter alia the beneficiaries, the trustees, and the terms of the deed. It is formed in various ways based on the nature and type of the trust. The nature of a trust may differ in one of the following ways:
  - In their method of formation namely, during the lifetime of a person or upon his death under a will.
  - In the rights, they confer on beneficiaries. Under a vesting trust, the beneficiaries have a vested right to the income and/or capital of the trust. Under a discretionary trust the trustees have the discretion as to whether and how much of the income or capital of the trust to distribute to the beneficiaries.
  - In their purpose, namely trading trusts, asset protection trusts, charitable trusts, or special trusts. Two types of special trusts exist for income tax purposes; (Type A) Trust is created for the benefit of a person with a disability. A (Type B) Trust is created under the will of a person for the benefit of his relatives.

- Trusts are taxed in terms of section 2(1) of the Rates and Monetary Amounts and Amendment of Revenue Laws Act 2013. This is with the exception of a "Special Trust" which is defined in section 2(1) of the Act. As from 1 March 2017, Trusts other than special trusts are taxed at a rate of 45%. Revenue generated from a trust can either be retained, distributed to the beneficiaries or profits can be deemed to have been received by another person in terms of section 7 of the Income Tax Act. This income becomes taxable in the hands of the person who receives it. The tax implications of the trust and beneficiaries are based on section 25B and section 7 of the Income Tax Act. With reference to the Conduit Pipe Principle, revenue distributed from a trust retains its identity unless (under some circumstances) it is regarded as an annuity.

- The source and nature of the income, the method of transfer of the assets to the trust as well as the status of all the relevant parties have an impact on the tax implications in respect of the receipts or accruals of income by the trustees. This revenue and additional required information must be recorded accurately on the Trust (ITR12T) return and submitted to SARS.

- SARS has enhanced the trust tax process systems and aligned it to ITR12 for a more accurate submission and a simplified tax process. One such improvement is regarding the ITR12T return.

- The ITR12T return has been enhanced to HTML so that it is more dynamic and user friendly. Furthermore, some of the fields are pre-populated with third party data for ease in the completion of the return.

- SARS values your contribution as taxpayers and your readiness in fulfilling your tax responsibilities, thus we are constantly enhancing our processes to ensure that the tax systems are functioning optimally and effectively so you can be confident in the process. Being able to complete and submit your trust return via eFiling is one such improvement and this guide will assist you.

3   DESCRIBING THE SARS EFILING SYSTEM

3.1   OVERVIEW

- SARS eFiling is a free, electronic service that allows individual taxpayers, tax practitioners and businesses to submit tax returns, make payments and interact with SARS in a secure online environment from the comfort and convenience of their home or office. To access this software, you must be registered. Once registered, eFilers can submit returns, view their tax status, and make payments to SARS electronically 24 hours a day. This section of the guide will aid you in understanding how the software works by listing the benefits of using eFiling.

3.2   BENEFITS OF USING EFILING

- eFilers are given more time to make their submissions.
  - Tax representatives can save the ITR12T form 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 tax representative to view the history of submissions made of the ITR12T form 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 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 ITR12T return such as pre-populating fields, pop up warning messages when incorrect information is completed and the simplified navigation. These functions will result in few errors during your return process.

- eFilers can use the tax calculator function to receive a pre-assessment of their ITR12T submission before an original assessment is done.
  - Tax representatives can access a pre-ITA34T before an original assessment is sent to assist them in determining accuracy of the information, which will be submitted to SARS.

4   REGISTRATION, UPDATE PROFILE AND REQUESTING ITR12T ON EFILING

4.1   OVERVIEW

- As described in the previous section, to access eFiling you must be registered as a tax representative/ tax practitioner and responsible for the submission of a specified trust on the

system. This section will take you through the registration process, how to activate a trust on the system and further illustrate how to update your profile on eFiling. Screenshots are applied in demonstrating the use of the system.

4.2 HOW TO REGISTER FOR THE USE OF EFILING

- Navigate the website www.sars.gov.za, and search for the icon "eFiling -REGISTER". Once you have found the icon, select the icon, and follow the registration steps stipulated to complete the registration process.

- For further assistance with eFiling registration, refer to the "*How to register for eFiling and Manage your user Profile*" available on the SARS website.

- Once registered, click on "**Login**", and complete your username. Once completed click on "**Next**."

- Complete your password and click on the "**Login**" button

4.3 HOW TO ADD A NEW TRUST TO EFILING PROFILE

- Once you are successfully registered for the use of eFiling, you are required to login to your eFiling profile and activate the trust before you can make an ITR12T return submission. The below section will demonstrate how to activate a trust on eFiling.

- Login to eFiling and select "**Organisations"** on the left menu and then select "**Register New**".

- Complete all the required information.

- Once all the fields have been completed, click the "Add Taxpayer" button to proceed.

4.3.1 HOW TO ACTIVATE A REGISTERED TRUST

- To activate a registered trust, proceed as follows:
  - Of the options below "**Organisation**" which are displayed on the left menu, click on "**Tax Types**" and **"Manage Tax Types"**.

- Select the action tick box next to the relevant tax product to activate the tax type and click the "**Submit**" button to proceed. Below is only an example of how the screen looks.

Manage Tax Types

Tax Type Description	Reference Number	Status	Action
Provisional Tax (IRP6)	00	Not Active.	☐ Activate
Individual Income Tax	00	Successfully Activated.	☐ Deactivate

Submit

4.4 HOW TO UPDATE USER RIGHTS ON EFILING

- This section will illustrate how to identify those who have access to the trust submission and further verify whether the trust has been successfully registered.

- Click on "**Right Groups**" from the left side menu options.

- Select "**Manage Groups**".

Organisation

SARS Registered Details

Employee Registration

Admin Reports

Rights Groups

Manage Groups

- The "**Group Details**" screen will be displayed. Click on the "Open" hyperlink to proceed.

Group Details

Setup New Group

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
System Default	Submissions	Yes	Open	Manage Payers	Manage Users

- The "**Update Group Details**" screen will be displayed.
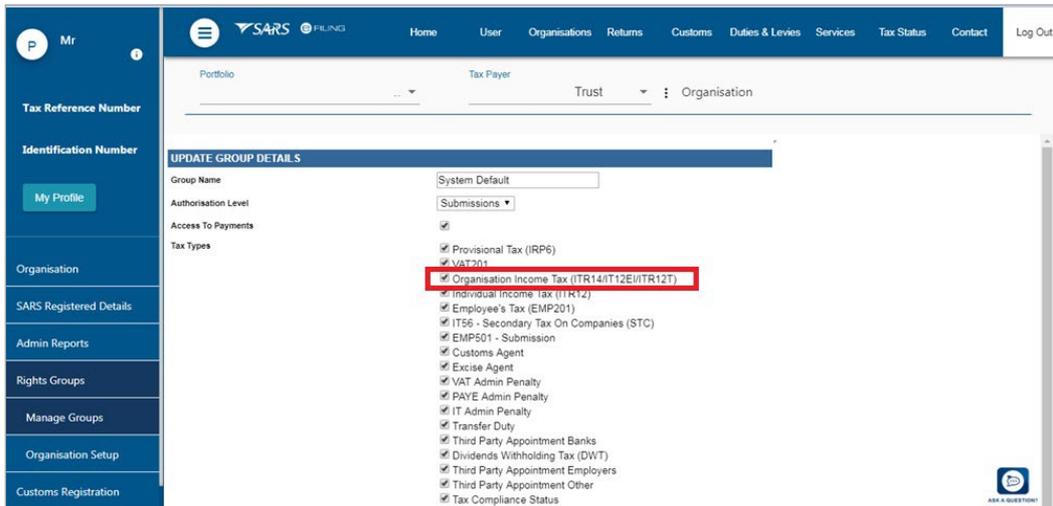
- Select the tax type **(Organisation Income Tax ITR14/IT12EI/ITR12T)** by checking the appropriate tick box. Click "**Update**" to submit.

4.4.1 HOW TO MANAGE USERS

- To manage those in the group who have access to the trust submission proceed as follows:

- Click on "**Right Groups**" from the left side menu options.

- Select "**Manage Groups**".

- The "**Group Details**" screen will be displayed.

- Select the hyperlink "**Manage Users".**

- Ensure that the login name that you are logged in with is in the grey box on the right-hand side.

4.5 HOW TO REQUEST AN ITR12T RETURN

- Once you have registered and activated the trust, you should be able to access the return. This section will assist you in accessing the return via eFiling.

- Click on "**Returns**" and "**Returns issued**" displayed on the menu options.

- Select "**Income Tax (ITR14/ITR12T/ITR12EI)**" displayed as one of the categories of the left side menu option "**Returns Issued**".
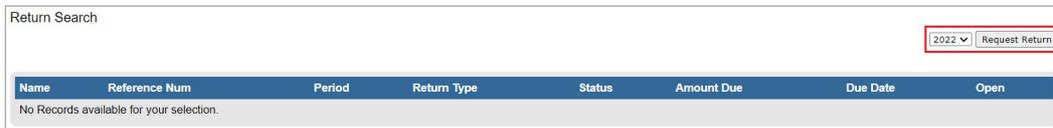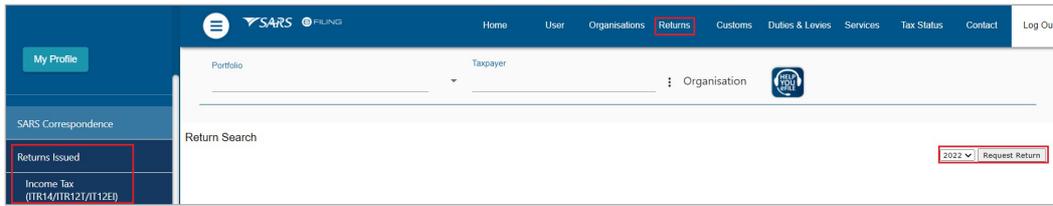
- Select the appropriate period of submission from the drop-down list displayed on the right side of the screen. Click the "**Request Return**" button and the "**Returns Search**" screen will be displayed indicating the return issued.

- Note that to terminate the trust service, which is in the process of being deregistered, select a future return. The following message will be displayed to confirm the termination of the trust services, which is in the process of being deregistered. Click "**OK**" to terminate the trust and alternatively click "**Cancel**" to go back to the "Request Return" page.
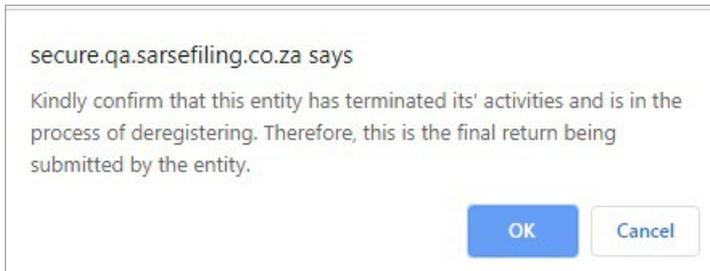
- Below is the "**Return Search**" page that indicates the return that has been issued.

- When 2023 Tax year is selected, the following message will be presented:
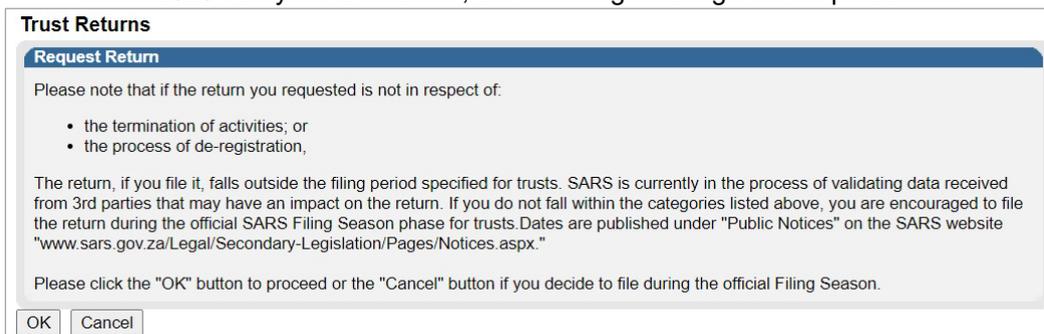
   - If the user clicks "**OK**", then the return will be issued, and where "**Cancel**" is selected, the action will be cancelled, and the user returned to the search grid.

- Click the "**Open**" hyperlink and the "**Income Tax Work Page**" will be displayed.

- Click on "**No – Maintain Legal Entity Details now**", to verify and update any outdated legal entity information of the trust representative i.e., contact details, physical address, postal address, banking details and other particulars.

- The "**Maintain SARS Registered Details**" will be displayed for you:

- When the option "**I do not agree**" is selected, the "**Continue**" button will be greyed out and the return will not open for the maintenance of SARS registered details. When "**I agree**" is selected, the trust representative is duly authorised to perform Maintenance of SARS Registered Details on behalf of the company or individual.

- Click on "**Continue**" button to update and verify the entity's details.

- Refer to the external guide; "**How to complete the Registration amendments and Verification Form (RAV01)**" for detailed information on how to confirm and verify the applicable company details. The guide can be accessed on www.sars.gov.za

- If the contact details and particulars of the trust representative has been verified and confirmed as correct, select "**Yes**".

- On the Income Tax Work Page, the following buttons will be displayed:

  - □ **Maintain Legal Entity Details** – this will redirect you to the Legal Entity Registration function.
  - □ **Request Historic Documents** – historic Notice of Assessments and Statements of Account may be requested by selecting this button.
  - □ **Refund Status** – You will be able to check the refund status of the assessment if a refund is due to you.
  - □ **Refresh Return** – this will request new pre-population of the return
  - □ **Submitted at Branch** – by selecting this button, eFiling will be updated to indicate that the return has been submitted through another channel, e.g., at a SARS Branch.
  - □ **Return Submission Dashboard** – you will be presented with the return submission dashboard
  - □ **Incorrect return type**? – You will have the ability to change the return type if it is incorrect.

- Click on the "**ITR12T**" hyperlink to open the return for completion.

5 STEP BY STEP DEMONSTRATION ON THE COMPLETION AND SUBMISSION OF THE ITR12T RETURN

5.1 OVERVIEW

- This section will demonstrate how to complete and submit the ITR12T trust return by displaying step by step screen shots, which describe the process of submission and further highlight the details an eFiler should take into consideration whilst completing the return. Functions which may be used are also discussed and demonstrated for the ease and usage of eFiling.

5.2 ESTIMATED ASSESSMENTS

- Once the filing period for trusts ends, SARS will raise original estimated assessments on Income Tax Returns for Trusts (ITR12T) that were not officially filed by the taxpayer.

- After the estimate assessment has been raised by SARS, the taxpayer will be allowed to request an original (new) return to be submitted to SARS. The same estimated return will be issued on eFiling, with a new version number of the return to be completed. The taxpayer will be able to request a correction after the original return has been submitted, until one or two rejection letters have been received from SARS. Thereafter, the taxpayer will have the option to dispute the

decision taken by SARS. Refer to the SARS website at www.sars.gov.za for more information on the dispute process.

5.3 COMPLETION OF THE ITR12T RETURN

- To access the ITR12T Trust return, follow the steps mentioned in section 4.5.

- Kindly refer to the external Guide: **Comprehensive Guide to the ITR12T return for Trusts** when completing the ITR12T return as it details all the requirements on the return.

- To open the return, click the "**ITR12T**" hyperlink on the **Work Page**.

  ▫ A warning message will be displayed to inform you that Employer/Service Provider information may not be altered. Once noted click "**OK**" to continue.
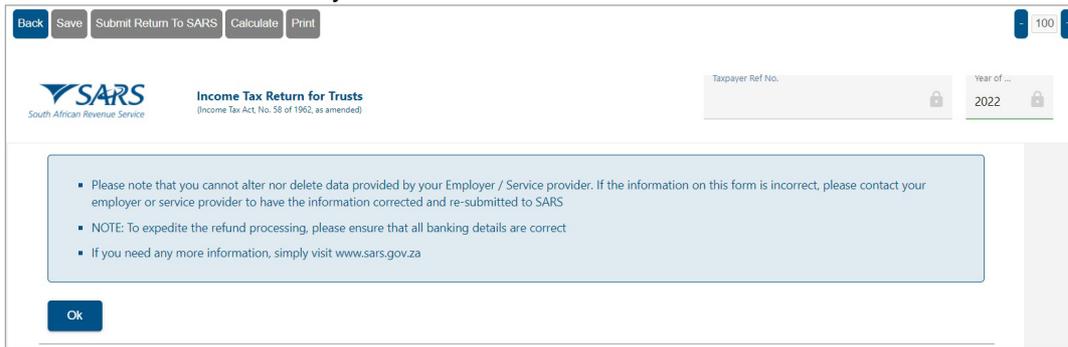
- The "**Tax Form Wizard (ITR12T)**" page will be displayed as indicated below.

- Standard and Comprehensive questions will be displayed as the first page of your Trust ITR12T return. This wizard will aid in creating your customised Trust return.
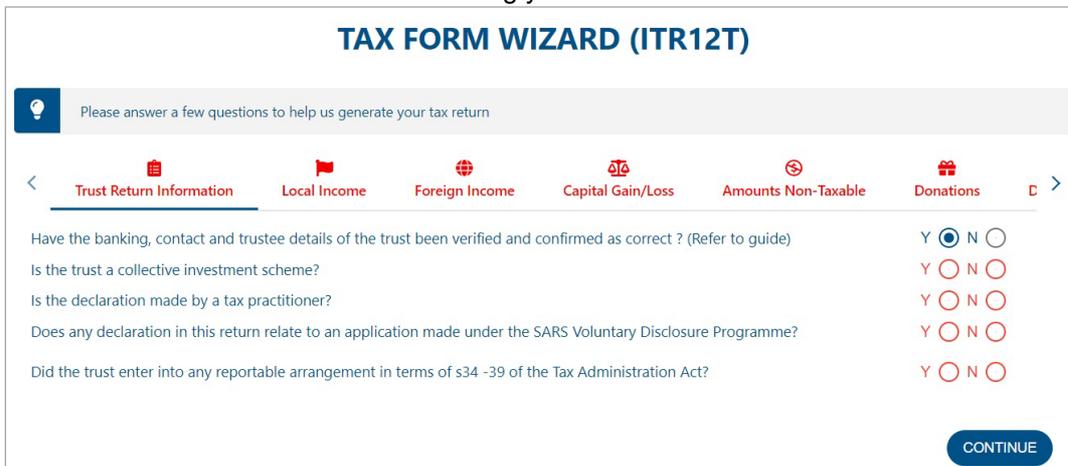
- The initial question seeks confirmation of whether trust details such as the banking and the particulars of the trust such as the contact details are correct:
  ▫ "**Yes**" or "**No**" must be selected.

- If "**Yes**" is selected:
  ▫ The contact details and particulars of the trust representative has been verified and confirmed correct
  ▫ Additional questions will be displayed.

- If "**No**" is selected:
  ▫ The user will not be able to complete the return.

- To verify and update any outdated legal entity information of the trust i.e., contact details, physical address, postal address, banking details and particulars of the trust representative, refer to the external guide "**How to complete the Registration Amendments and Verification Form (RAV01)**" for detailed information on how to confirm and verify the applicable company details. The guide can be accessed on www.sars.gov.za

- If "**Yes**" is selected, continue completing the rest of the return.

- You must complete all the wizard questions to create the required containers in the ITR12T return.

  - Helpful hints to note whilst completing the ITR12T return:

    o All mandatory fields on the ITR12T will be indicated in red.

  - **Note:** If mandatory fields are not completed, an error message will be displayed and that implies that you will not be able to submit the ITR12T until it is completed.

  - Depending on the answer provided to each question, subsequent questions may be displayed.

    o Answer all the questions before commencing with the completion of the return.
    o Click the "**Continue**" button to commence to the next question on the wizard or the "**Back**" button to proceed to previous question on the wizard.

  - If any of the questions are changed after starting to complete the return, it may result in the following:
    o Existing sections on the return may be removed. The form will display a warning message to alert you of any potential loss of data captured; or
    o Additional sections may be displayed on the return for completion.

  - Refer to the "**Find a source code**" tab on the SARS website to complete the source codes.

- Once all the wizard questions have been completed, you will be presented with the "**Continue to Form**" button. Select the "**Continue To Form**" button.

- The following will also be displayed on your screen:

  - The "**Quick Links**" menu will be displayed on the far right of your screen. This menu may be used to access sections/ containers of the ITR12T trust return. Each icon represents sections of the trust return based on what has been completed on the wizard. Below is an

example of the "**Quick Links**" menu.

▫ Upon scrolling down, you will be routed to your created ITR12T Trust return.

- Complete the fields on the ITR12T trust return as per external comprehensive trust guide.

- Note to open each container/section of the ITR12T trust form click on the "**Arrow**" or "**Arrow**" to close

- Further Note: The ITR12T will be pre-populated with the minimum demographic information of the Trust.

- After completing the ITR12T return, you may choose to Save the return by selecting the **"Save"** tab and click "Continue" on the below message to return to the main menu of the ITR12T return.

- If all the mandatory fields are not completed, the menu tabs will be outlined in red showing that information still needs to be completed.

- Where the trust participated in partnerships, select the "**Partnerships**" tab, and complete the number of partnerships the trust participated in.

- In the Partnerships container, click the "**Add**" button to complete all the relevant partnership information as required.

- Refer to the *Comprehensive Guide to the ITR12T return for Trusts - External Guide* on the SARS website for detailed information on how to complete the Trust return.

5.4 SUBMITTING THE ITR12T RETURN

- After completion of the ITR12T return, you may choose to Save, Submit Return to SARS, Calculate the assessment or Print the form. The following buttons will be available.

- Click on "**Save**" to save the return after editing and for submission at a later stage. eFiling will display a message stating that the return has been successfully saved.

DETAILS			
Tax Reference Number		Period	2022

RESULT

Your return has been successfully saved on the eFiling system.
Please note that you may click on the File button when you have completed all the outstanding information on your return, and this will submit it to SARS for assessment.

Continue

- Click "**Continue**" to proceed and the Income Tax Work Page status will be updated to indicate that the ITR12T is saved as indicated in the below screen.

INCOME TAX WORK PAGE

Taxpayer Name		eFiling Status	
	TRUST		Saved
Tax Period			
	2022		
Tax Reference			
Return Type			
	ITR12T		

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	
ITR12T	Saved	2022		1	Not Requested	

Maintain Legal Entity Details

Request Historic Documents | Refund Status | Refresh Return | Submitted at Branch | Return Submission Dashboard

Incorrect return type?

- If you wish to print a copy of the return, click on "**Print**".

- To request a tax calculation for the ITR12T trust return, click on "**Calculate**" and an **estimated ITA34T assessment** will be displayed.

5.4.1 REJECTED TAX CALCULATION DUE TO INVALID TAX DIRECTIVE

- If you request a tax calculation for a Trust return with a lump sum amount on a IRP5 certificate, SARS will perform verifications and one of the following messages may be displayed instead of the Tax Calculation, if the verification is unsuccessful:

  - **IRP5 Tax Directive No. invalid**
    Please note that this tax return was not processed, the Directive No.XXXXXXXXXXXXXXX captured on the IRP5 differs with the directive number issued by SARS. Please contact the Fund Administrator/Employer to rectify the error and resubmit the return.

  - **IRP5 Lump sum accrual date invalid**
    Please note that this tax return was not processed because the accrual date on the IRP5 certificate does not match the one issued by SARS, on Directive No. XXXXXXXXXXXXXX. You can access a copy of the Tax Directive on eFiling or MobiApp. Urgently contact the Fund Administrator/Employer to correct the error and submit the corrected tax return

- □ **IRP5 Lump sum source code Invalid**
  Please note that this tax return was not processed because the Lump Sum source code on the IRP5 certificate does not match the one issued by SARS, on Directive No. XXXXXXXXXXXXXX. You can access a copy of the Tax Directive on eFiling or MobiApp. Urgently contact the Fund Administrator/Employer to correct the error and submit the corrected tax return.

- □ **IRP5 Lump Sum amount invalid**
  Please note that this tax return was not processed because the Lump Sum amount on the IRP5 certificate does not match the one issued by SARS on Directive No. XXXXXXXXXXXXXX. Urgently contact the Fund Administrator/Employer to correct the error and submit the corrected tax return.

- □ **IRP5 Lump sum amount missing**
  Please note that this tax return was not processed because SARS issued a Tax Directive No. XXXXXXXXXXXXXX, but there is no Lump Sum amount declared on the return. You can access a copy of the Tax Directive on eFiling or MobiApp. Urgently contact the Fund Administrator/Employer to correct the error and submit the corrected tax return

- □ **Directive number invalid for Taxpayer**
  Please note that this tax return was not processed because SARS does not have a Tax Directive issued to the taxpayer. Tax Directive No. xxxxxxxxxxxxxx on your IRP5 is invalid. You can access a copy of the Tax Directive on eFiling or MobiApp. Urgently contact the Fund Administrator/Employer to correct the error and submit the corrected tax return.

- When all the required information has been provided on the return, click "**Submit To SARS**" to submit the return to SARS. The following message will be displayed upon successful submission to SARS.

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.			

<div align="center">Continue</div>

- Click on "**Continue**" and the Income Tax Work Page will be displayed.

INCOME TAX WORK PAGE

Taxpayer Name	
	TRUST

Tax Period	
	2022

Tax Reference	

Return Type	
	ITR12T

eFiling Status	
	Assessment received

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	Filed through eFiling	2022			

Maintain Legal Entity Details

Query SARS Status | Request Correction | Refund Status | Add Supporting

Your assessment has just been issued ✖

Your assessment has just been issued, click open to view your assessment

Open | Cancel

NOTICE OF ASSESSMENT	DESCRIPTION
IT34T	ORIGINAL ASSESSMENT

Request Historic Notice

- After submission of the return the following additional buttons will be visible to select:

  ▫ **Query SARS Status** – this button allows you to request the latest SARS status for the specific return
  ▫ **Request Correction** – this allows you to correct the return that has been submitted. A saved version of the return will be displayed to perform corrections.
  ▫ **Add Supporting Schedules** – this allows the submission of supporting schedules.

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5.4.2 REJECTED RETURN DUE TO INVALID TAX DIRECTIVE

- If you submit your Trust 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:

  ▫ *IRP5 Tax Directive Number invalid*
  "Please note that this tax return was not processed, the Directive No.XXXXXXXXXXXXXX captured on the IRP5 differs with the directive number issued by SARS. Please contact the Fund Administrator/Employer to rectify the error and resubmit the return."

  ▫ *IRP5 Lump sum accrual date invalid*
  "Please note that this tax return was not processed because the accrual date on the IRP5 certificate does not match the one issued by SARS, on Directive No. XXXXXXXXXXXXXX. You can access a copy of the Tax Directive on eFiling or MobiApp. Urgently contact the Fund Administrator/Employer to correct the error and submit the corrected tax return."

  ▫ *IRP5 Lump sum source code Invalid*
  "Please note that this tax return was not processed because the Lump Sum source code on the IRP5 certificate does not match the one issued by SARS, on Directive No. XXXXXXXXXXXXXX. You can access a copy of the Tax Directive on eFiling or MobiApp. Urgently contact the Fund Administrator/Employer to correct the error and submit the corrected tax return."

  ▫ *IRP5 Lump Sum amount invalid*

"Please note that this tax return was not processed because the Lump Sum amount on the IRP5 certificate does not match the one issued by SARS on Directive No. XXXXXXXXXXXXXXX. Urgently contact the Fund Administrator/Employer to correct the error and submit the corrected tax return."

▫ ***IRP5 Lump sum amount missing***
"Please note that this tax return was not processed because SARS issued a Tax Directive No. XXXXXXXXXXXXXXX, but there is no Lump Sum amount declared on the return. You can access a copy of the Tax Directive on eFiling or MobiApp. Urgently contact the Fund Administrator/Employer to correct the error and submit the corrected tax return."

▫ ***Directive number invalid for Taxpayer***
Please note that this tax return was not processed because SARS does not have a Tax Directive issued to the taxpayer. Tax Directive No. xxxxxxxxxxxxxx on your IRP5 is invalid. You can access a copy of the Tax Directive on eFiling or MobiApp. Urgently contact the Fund Administrator/Employer to correct the error and submit the corrected tax 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 the trust return. Ensure that you refresh the IRP5/IT3(a) data before completing the return.

5.4.3 UPLOADING SUPPORTING DOCUMENTS WITH YOUR ITR12T RETURN

- When submitting a trust return, supporting documentation may be required upon assessment or additional with the initial submission of the ITR12T return, schedules may be required.

- The supporting document that may be required includes all documentation of the trust such as all the certificates and documentation relating to income; financial statements proof of payments of any tax credits and particulars and liabilities. It is recommended that these documents be retained for a period of five years.

- Accordingly, the tax representative must verify whether supporting documentation/schedules are relevant with the trust (ITR12T) submission.

- To determine whether the ITR12T submission should include supporting documents/schedules, the trust representative must evaluate the nature and the activities of the trust and determine which schedules are required. Below are criteria of the trust stipulating which schedules should accompany the ITR12T return.

  ▫ A trust that conducted mining activities
    o The GEN-001 Mining schedule must be completed and submitted as relevant material with the ITR12T.

  ▫ If the trust, together with any connected person in relation to the trust, hold at least 10% of the participation rights in any controlled foreign company (CFC),

    o The IT10A/B Controlled Foreign Company CFC return must be completed and submitted as relevant material with the ITR12T.

      ▪ "IT10A – Controlled Foreign Company (CFC) – prior 2012" is applicable for years of assessment commencing prior to 1 April 2012.
      ▪ "IT10B – Controlled Foreign Company (CFC) – 2012 onwards" is applicable for years of assessment commencing on or after 1 April 2012.

  ▫ Where the number of Controlled Foreign Companies does not exceed 10:

- - The IT10A/B forms must be completed and submitted as relevant material with the ITR12T.

  - □ Where the number of Controlled Foreign Companies exceeds 10:

    - The trust representative will not be required to submit the IT10A/B forms together with the ITR12T. The IT10A/B forms must be completed and retained for a period of five (5) years after the date of submission of the ITR12T.

- These schedules can be accessed on the SARS website www.sars.gov.za.

- eFiling permits the trust representative to upload these schedules and all relevant supporting documents together with the ITR12T return.

- However, note that documents can only be uploaded once the ITR12T return has been filed.

- 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.

- It will be the trust representative responsibility to ensure that the supporting documentations are submitted to SARS.

- Below are screens demonstrating how to upload supporting documents/schedules on eFiling.

- On the **"Income Tax Work Page"** screen, click on the **"Add Supporting Schedules"** tab.

INCOME TAX WORK PAGE

Taxpayer Name	
	TRUST

Tax Period	
	2022

Tax Reference	

Return Type	
	ITR12T

eFiling Status	
	Assessment received

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	
ITR12T	Filed through eFiling	2022		1	Not Requested	

Maintain Legal Entity Details

Query SARS Status	Request Correction	Refund Status	Add Supporting Schedules	Return Submission Dashboard

- An additional line titled "**Return Supporting Documents**" will be visible on the screen.

- Click on "**Return Submission documents**".

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Return Submission Documents	Waiting for Documentation to be Uploaded	ℹ	2022	0	0

- The following entities will be required to provide supporting schedules when submitting the ITR12T return:

  - □ A trust that is engaged in mining or mining operations.

- □ A trust, together with any connected person in relation to the Trust, which has at least 10% of the participation rights in any Controlled Foreign Company (CFC).

- Once the above conditions are met and the "Related Information" questions in the return are marked "Yes" for one or both questions, you will be able to complete all mandatory fields and submit the return. Once the return has been submitted, the following screen will be displayed to inform the user that the supporting documents will be 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.
Please note that submission of relevant supporting schedules (Refer to guide) are mandatory. Click on the Continue button to submit the relevant supporting documents.

<div align="center">

Continue

</div>

- Click "**Continue**" and on the "Income Tax Work Page", the "**Compulsory supporting documents**" hyperlink will be available to submit the relevant supporting documents.

INCOME TAX WORK PAGE

Taxpayer Name	eFiling Status
TRUST	Return Ready for Submission To SARS; Awaiting Submission of Supporting Documentation
Tax Period	
2022	
Tax Reference	
Return Type	
ITR12T	

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	
ITR12T	Return Ready for Submission To SARS; Awaiting Submission of Supporting Documentation	2022		1	Not Requested	

Maintain Legal Entity Details

Request Historic Documents	Refund Status	Return Submission Dashboard

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Compulsory Supporting Documents	Waiting for Documentation to be Uploaded	🛈	2022	0	0

- Click on either the "**Return Submission Documents**" or "**Compulsory Supporting Documents**" hyperlink and the following screen will appear.

SUPPORTING DOCUMENTS FOR RETURN SUBMISSIONS

For more information on how to use this functionality, please click here.

TAXPAYER DETAILS

Taxpayer Name:	TRUST
Tax Reference Number:	
Return Type:	Organisation Income Tax (ITR14/IT12EI/ITR12T)

UPLOAD SUPPORTING DOCUMENTS

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

Document Name: [Choose File] No file chosen   [Upload]

Classification: [Select ▾] ℹ

Very important:
- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
    - X Documents with the same name.
    - X Password protected documents.
    - X Spread sheets with multiple sheets.
    - X Blank or empty documents.

UPLOADED DOCUMENTS

No documents have been uploaded.

DOCUMENT GROUP

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

Document group name [Compulsory Supporting Documents]

Status   Waiting for Documentation to be Uploaded

[Submit to SARS] [Manually Submitted] [Back]

- From the "**Classification**" dropdown list, make the appropriate selection.

UPLOAD SUPPORTING DOCUMENTS

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

Document Name: [Choose File] No file chosen   [Upload]

Classification: [Select ▾] ℹ

Schedules (IT10)
Schedules (Mining)
Supporting Documentation
Select

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.

- Click on "**Choose File**" then on "**Upload**" once the required document is found.
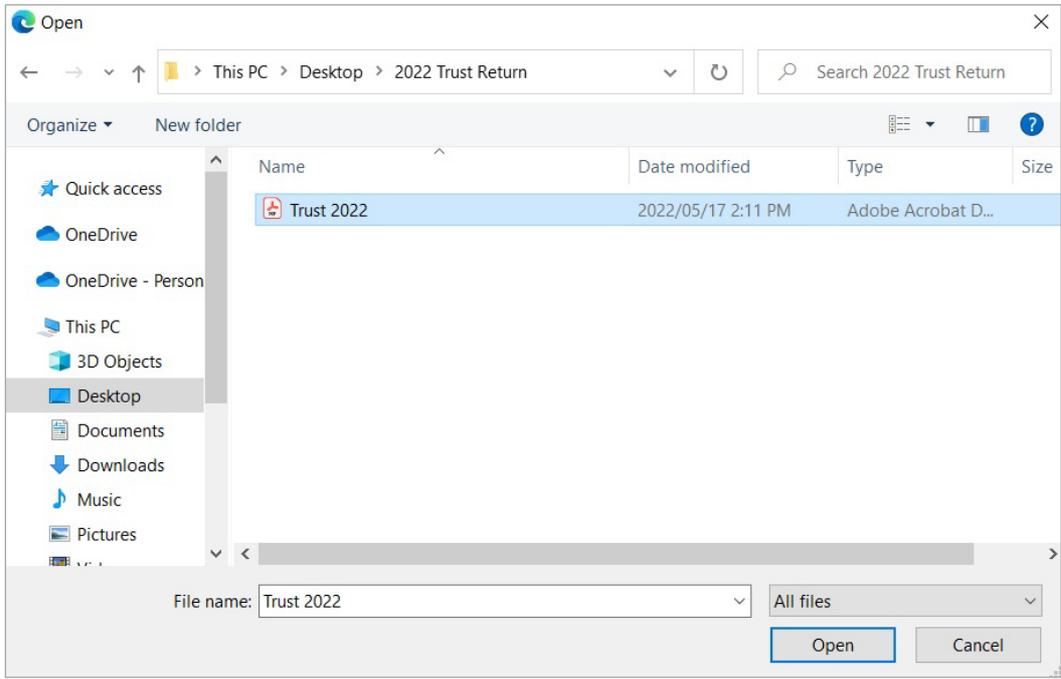
- The "**Document Group Name**" field can be edited to insert the group name of the documents that are being submitted.
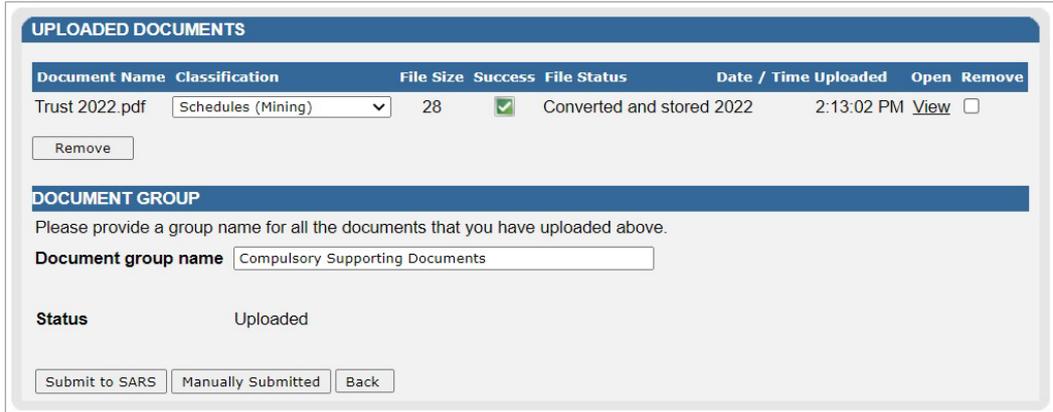
- Once all the supporting documents have been uploaded, click on "**Submit to SARS**". A message will be displayed to confirm that you have uploaded all the required documents before submitting to SARS.

- The following message will be displayed to confirm that you have uploaded the trust supporting documents. Click "OK" that are you sure that these all the documents which you require to submit? Or alternatively click "Cancel" to go back to upload supporting documents.
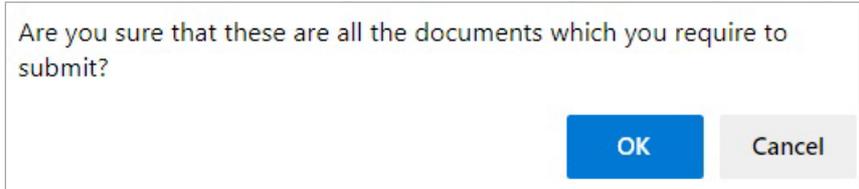
- "**Manually Submitted**" is select if the trust representative has submitted the supporting documents via a SARS branch.

- Once you have submitted the relevant documents, the status on the Supporting Documents section on the "**Income Tax Work Page**" will be updated to "**Submitted**".

- When uploading compulsory supporting documents, once the documents have been uploaded and submitted as explained above, the return will be submitted to SARS and the "**Income Tax Work Page**" will be updated with the relevant status.

5.5   SUBMITTING YOUR ITR12T EARLY

- Taxpayers /Tax practitioners are encouraged to file their return during the official Filing season phase for a trust. The filing dates are published under "Public Notices" on the SARS website.

- In an event, that a taxpayer/ tax practitioner requests a return for a Trust prior to the Filing season period, eFiling will display the following message.

- **Note that a similar message will be displayed when you request a return for Exempt Institutions that are registered as Trust prior to the Filing season period.**

- Take note of the message and click the **Ok** button to proceed.

5.6   ADDITIONAL FUNCTIONS ON THE INCOME TAX WORK PAGE

- This section will take you through the functions that are found on the Income tax work page and illustrate how you can use them for submission purposes.

5.6.1 HOW TO REQUEST HISTORIC TRUST SUBMISSIONS

- To request historic submissions, proceed as follows:

□ Click on "**Return**" displayed on the top menu.
□ Click on "**Return History**" displayed on the left side menu.

□ Click on "Income tax (ITR14/ITR12T/ITR12EI)".

- Select the hyperlink "Open".

- The "Income tax work page" will be displayed.

5.6.2 REQUEST CORRECTION

- This function allows you to re-complete the ITR12T form and re-resubmit it to SARS.

- However, a request for correction will not be permitted in the following instances:
  □ If the return is on issued or saved state.
  □ If an active verification is in progress and one allowable RFC must be submitted.
  □ An active audit case is in progress.
  □ An agreed estimated or SARS estimation of an original return was performed by SARS for the trust.
  □ SARS has finalised an audit case or a Revised Declaration for the trust.
  □ If supporting documents for an active verification case has been submitted.

- If the trust representative does not agree with the assessment, a notice of objection must be lodged.

- Once the "**Request Correction**" has been submitted, no action will be taken on the previous return submitted, as it will be replaced by the new return.

- On the "**Income Tax Work Page**" click on the tab, "**Request Correction**" displayed as one of the tab buttons below "**ITR12T**".

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	
ITR12T	Filed through eFiling	2022		1	Not Requested	
Maintain Legal Entity Details						
Query SARS Status	Request Correction	Refund Status	Add Supporting Schedules	Return Submission Dashboard		

- 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.**

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	Filed through eFiling	2022		1	Not Requested
ITR12T	Saved	2022		2	Not Requested
Maintain Legal Entity Details					
Query SARS Status	Refund Status	Refresh Return	Submitted at Branch	Add Supporting Schedules	
Return Submission Dashboard	Incorrect return type?				

- Click "**ITR12T**" of the second version.

- Note **that the version number is dependent on the number of corrections requested.**

- Upon the selection of "**ITR12T**", the ITR12T return will be displayed.

- Complete and submit the ITR12T return accordingly.

- Once you have filed the updated return, the "**Income Tax Work Page**" status will indicate that the ITR12T return has Filed through eFiling.

5.6.3 REQUEST HISTORIC DOCUMENTS

- All returns filed to SARS are stored under "**Returns History**" under "**Returns**". This function should be used to request historic information on your assessments.

- On the "**Income Tax Work Page**", select "**Request Historic Documents**".

RETURN	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
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	Not Requested
Request Historic Documents	Refund Status	Refresh Return	Submitted at Branch	Return Submission Dashboard
Incorrect return type?				

- 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: Trust
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]

- Select the appropriate year and click "**Next**" displayed at the bottom of the screen.

- The "**Request Historic Issued Assessment**" screen will be displayed indicating the selection of the year made.

- Click "**Request**" to continue.

- Select "**Click here to view your IT34**" or click on "**Back**" to amend the chosen period.

  - This will take the user to the ITA34T for the period of interest.

5.6.4 QUERY SARS STATUS

- This function should be used when enquiring the status of your ITR12T return.

- On the "**Income tax work page**" click on the tab button "**Query SARS Status**".

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	
ITR12T	Filed through eFiling	2022		1	Not Requested	
Maintain Legal Entity Details						
Query SARS Status	Request Correction	Refund Status	Return Submission Dashboard			

- Depending on the status of the ITR12T, the screen that will be displayed will vary. Below is an example of one of the statuses.

SARS Status

The verification of your ITR12T has been completed and your assessment has been finalised.

Close

5.6.5 REFRESH RETURN

- This function is to be used to update data.

- On the "**Income Tax Work Page**", select "**Refresh Return**" tab.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	
ITR...	Refresh Return This will allow you to perform a request to SARS to obtain the latest view of your return.	2022		1	Not Requested	
Ma...						
Request Historic Documents	Refund Status	Refresh Return	Submitted at Branch	Return Submission Dashboard		
Incorrect return type?						

- Upon selecting the "**Refresh Return**" tab, the following warning message will be displayed.

ITR12T Refresh

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 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
☐ Trust Type
☐ Tax Directive Lumpsum information

OK   Cancel

- To refresh the return, select the option(s) that is applicable.

- Click on "**OK**".

- If there is Lumpsum information available for the Trust , the following fields will be updated on the ITR12T return in the wizard section and on the "Lump Sum Benefits Received or Accrued" section, for each iteration of lump sum details:
    - Lump sum Benefits Received or Accrued;
    - How many lump sum benefits were received or accrued?;
    - Gross Lump Sum (as per IRP5/IT3(a)) - Source Code 3915;
    - Tax Directive Number (as per IRP5/IT3(a) certificate);
    - IRP5/IT3(a) Certificate Number;
    - PAYE on Lump sum Benefit.

- The following message will be displayed indicating that your return was successfully refreshed.

ITR12T Refresh

Your return has successfully been refreshed.

Continue

- Click on "**Continue**" and you will be directed to the "**Income Tax Work Page**".

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	Saved	2022		1	Not Requested

Maintain Legal Entity Details

Request Historic Documents | Refund Status | Refresh Return | Submitted at Branch | Return Submission Dashboard

Incorrect return type?

5.6.6 SUBMITTED AT BRANCH

- This function is to be used if you have submitted your return at a SARS branch.

- On the "**Income Tax Work Page**", click on "**Submitted at Branch**".

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	Saved			1	Not Requested

Submitted at Branch
This is for when you have submitted your return via another method, e.g. You have submitted a paper copy manually at a branch office.

Maintain Legal Entity Details

Request Historic Documents | Refund Status | Refresh Return | Submitted at Branch | Return Submission Dashboard

Incorrect return type?

- The following message will be displayed.

Are you sure you wish to set this return as Submitted at Branch?

OK   Cancel
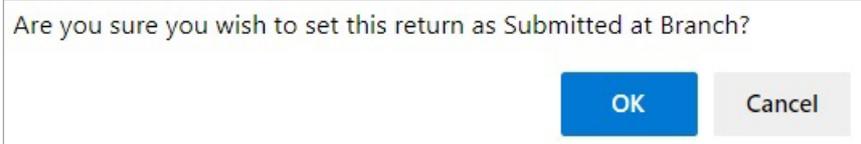
- If the user selects "**OK**", the status will be changed to filed through another channel.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	Filed through another channel	2022		1	Not Requested

Maintain Legal Entity Details

Request Historic Documents | Refund Status | Add Supporting Schedules | Return Submission Dashboard

5.6.7 REQUEST A STATEMENT OF ACCOUNT

- This section will demonstrate how to request a statement of account. On the "**Income Tax Work Page**", under the Notice of Assessment section, click the "**Request Historic Documents**" button.

RETURN		DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
		2022/05/17		1	Not Requested

Request Historic Documents
This will allow you to perform a request to SARS to obtain a *Statement of Account* or a historic *Assessment Notice*.

Request Historic Documents | Refund Status | Refresh Return | Submitted at Branch | Return Submission Dashboard

Incorrect return type?

- Select "**I want to request a Statement of Account**" and click "**Next**".

Request Historic Issued Assessment Notices and Statement of Account

TaxPayer Details
TaxPayer Name: Trust
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**

Next

- Click the "**6 months to date**" option and "**Request**".

Request Historic Issued Assessment Notices and Statement of Account

TaxPayer Details
TaxPayer Name: Trust
TaxPayer Reference:

Step 2
Select the period, for which you would like to receive your Statement of Account

◉ 6 months to date
○ User defined date range

Request   Back

- Click on the hyperlink to view the statement of account for the ITR12T.

Request Statement of Account

Taxpayer Details
TaxPayer Name: Trust
Taxpayer Reference:

Your request to SARS has been successfully submitted
Click here to view your Statement of Account

Back

- Below is an extract of the statement of account.

INCOME TAX   **ITSA**

Statement of Account: Assessed Tax

Enquiries should be addressed to SARS:

Contact Centre

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

Details

Reference number:		*Always quote this reference number when contacting SARS*
Date:	**2022**	
Statement period:	**2021-11-17** to **2022-05-17**	

Account summary information

Balance brought forward:	4.72
Pension fund contributions	0.06
Balance:	**4.78**

5.6.8 VIEW RETURN SUBMISSION DASHBOARD

- This function will allow you to view your dashboard information.

- On the "**Income Tax Work Page**", click on "**Return Submission Dashboard**".

RETURN TYPE	STATUS	**Return Submission Dashboard** This will allow you to perform a request to SARS to obtain a **Return Submission Dashboard** view of your account.	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	Filed through			1	Not Requested
Maintain Legal Entity Detail					
Refund Status	Add Supporting Schedules	Return Submission Dashboard			

- The following screen will be displayed.

INCOME TAX DASHBOARD

Client Details

Client Name:
Trading As:
Registration Number:
Tax Reference:

Refresh   Back

Search Results

Account Balance: R 0.00

Description	Indicator
SARS records indicate that there is no credit on your account to be refunded.	🟢

- Red – The taxpayer is required to action as per SARS status displayed.
- Amber – SARS is in progress with an action.
- Green – No action is required.

- If no indicators returned, the screen below is displayed.

INCOME TAX DASHBOARD

Client Details

Client Name:	TRUST
Trading As:	TRUST
Registration Number:	IT
Tax Reference:	

Refresh | Back

Search Results

No results available at this time.

5.6.9 MAINTAIN LEGAL ENTITY DETAILS

- This function is to be used when updating legal entity details of the trust representative such as contact details, banking details etc.

- On the "**Income Tax Work page**", click "**Maintain Legal Entity Details**".

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.		**DATE**	**LAST UPDATED BY**	**VERSION**	**CALCULATION RESULTS**	
Filed through eFiling		2022		1	Not Requested	

Maintain Legal Entity Details

Query SARS Status | Request Correction | Refund Status | Return Submission Dashboard

- 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

- Select "**I agree**" and click "**Continue**".

- The "**Saved Details**" screen will be displayed if SARS have updated information for the Trust

- If all the information of the trust is already updated, the RAV01 form will be displayed.

- Click on the appropriate form noting the warning message or select "**Back**" to go back to the "**Maintain SARS Registered Details**" screen.

5.7 SARS NOTICES

- To view notices or letters issued, under the "**Returns**" menu, select "**SARS Correspondence**".

- Select "**SARS Correspondence**", enter the tax type, tax year, and notice type.

- Select applicable option on the "**Notice Type**" and click "**Search**" to continue. All notices issued by SARS will be displayed. Click the relevant "View" tab and the notice will be displayed.

Name	Tax Reference Number	Tax Type	Year\Period	Date	Description	View	Document
TRUST	0	Organisation Income Tax (ITR14/IT12EI/ITR12T)		2022 PM	02:53:33 IT Statement of Account	View	
TRUST	1	Organisation Income Tax (ITR14/IT12EI/ITR12T)	2010	2022 PM	02:38:58 IT34T	View	
TRUST	0	Organisation Income Tax (ITR14/IT12EI/ITR12T)	2022	2022 PM	02:16:44 IT34T	View	
TRUST	1	Organisation Income Tax (ITR14/IT12EI/ITR12T)	2022	2022 PM	01:13:31 IT34T	View	
Mr	1	Individual Income Tax (ITR12)	2022	2022 AM	02:40:41 EMAIL	View	

Items per page: 10 1 - 5 of 5 ‹ ›

6   CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
IT-AE-36-G02	Comprehensive Guide to the ITR12T return for Trusts - External Guide	All
GEN-ELEC-09-G01	How to complete the Registration Amendments and Verification Form (RAV01) – External Guide	All
GEN-ELEC-18-G01	How to register for eFiling and Manage your user Profile	All

7   DEFINITIONS AND ACRONYMS

AFS	Annual Financial Statements
CFC	Controlled Foreign Company
Client	Any person or enterprise conducting business with SARS - Taxpayer, Trader, Tax practitioner and Taxpayer representative
Client	Any person or enterprise conducting business with SARS
HTML5	'HTML5' refers to 'Hyper Text Mark-up Language' and is a type of technology used for structuring and presenting content on websites. Some of the advantages of HTML5 is that it is compatible with multiple web browsers (e.g., Google Chrome, Edge, Firefox, Safari, and Opera) and it offers improved access to users irrespective of the screen size, orientation, and resolution of their devices.
IFRS	International Financial Reporting Standards
IT10A	Controlled Foreign Company – prior 2012
IT10B	Controlled Foreign Company – 2012 onwards
IT12EI	Return of Income Exempt Organisations
ITA34T	Notice of Assessment for Trust
ITR12	Return of Income Tax for Companies
ITR12T	Return of Income for Trusts
ITS	Income Tax System
ITSA	Statement of Account
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 is a representative vendor in terms of section 46 of the Value-Added Tax Act
Return	Means a form, declaration, document, or other manner of submitting information to SARS that incorporates a self-assessment or is the basis on which an assessment is to be made by SARS
SARS	South African Revenue Services
Special Trust	Special Trust fall into two categories: a) Trusts created solely for the benefit of one or more persons who is or are persons with a "disability" as defined in section 6B (1) which incapacitates the person or persons from earning sufficient income for their maintenance or from managing their own financial affairs. If the trust is created for the benefit of more than

	one person with a disability, they must be relatives in relation to each other (a type-A trust) (paragraph (a) of the definition). b) Testamentary trusts created solely for the benefit of relatives of the deceased person. The youngest of the relatives must be under the age of 18 years (a type-B trust) (paragraph (b) of the definition).
TAA	Tax Administration Act
Taxpayer	In terms of the Tax Administration Act No. 28 of 2011, taxpayer means: a) a person chargeable to tax; b) a representative taxpayer; c) a withholding agent; d) a responsible third party; or a person who is the subject of a request to provide assistance under an international tax agreement
Trust	Means the arrangement through which the ownership in property of one person is by virtue of a trust instrument made over or bequeathed - a) to another person, the trustee, in whole or in part, to be administered or disposed of according to the provisions of the trust instrument for the benefit of the person or class of persons designated in the trust instrument or for the achievement of the object stated in the trust instrument; or b) to the beneficiaries designated in the trust instrument, which property is placed under the control of another person, the trustee, to be administered or disposed of according to the provisions of the trust instrument for the benefit of the person or class of persons designated in the trust instrument or for the achievement of the object stated in the trust instrument, but does not include the case where the property of another is to be administered by any person as executor, tutor or curator in terms of the provisions of the Administration of Estates Act, 1965 (Act No. 66 of 1965);"