EXTERNAL GUIDE

STEP BY STEP GUIDE TO COMPLETE YOUR ITR12T VIA EFILING



REVISION HISTORY TABLE

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TABLE OF CONTENTS

1	PURPO	SE	4					
2	INTRO	DUCTION	4					
3	DESCR	IBING THE SARS EFILING SYSTEM	5					
3.1	OVERV	IEW	5					
3.2	BENEF	ITS OF USING EFILING	5					
4	REGIST	RATION, UPDATE PROFILE AND REQUESTING ITR12T ON EFILING	5					
4.1	OVERV	IEW	5					
4.2	HOW T	O REGISTER FOR THE USE OF EFILING	6					
4.3	HOW T	O ADD A NEW TRUST TO EFILING PROFILE	6					
	4.3.1	HOW TO ACTIVATE A REGISTERED TRUST	7					
4.4	HOW T	O UPDATE USER RIGHTS ON EFILING	8					
	4.4.1	HOW TO MANAGE USERS	9					
4.5	HOW T	O REQUEST AN ITR12T RETURN	9					
5	STEP E	BY STEP DEMONSTRATION ON THE COMPLETION AND SUBMISSION OR RETURN	F THE					
5.1	OVERV	IEW	12					
5.2	ESTIMA	ATED ASSESSMENTS	12					
5.3	COMPL	ETION OF THE ITR12T RETURN	13					
5.4	SUBMI	TTING THE ITR12T RETURN	16					
	5.4.1	REJECTED TAX CALCULATION DUE TO INVALID TAX DIRECTIVE	17					
	5.4.2	REJECTED RETURN DUE TO INVALID TAX DIRECTIVE	19					
	5.4.3	UPLOADING SUPPORTING DOCUMENTS WITH YOUR ITR12T RETURN	20					
5.5	SUBMI	ITING YOUR ITR12T EARLY	25					
5.6	ADDITI	ONAL FUNCTIONS ON THE INCOME TAX WORK PAGE	25					
	5.6.1	HOW TO REQUEST HISTORIC TRUST SUBMISSIONS	25					
	5.6.2	REQUEST CORRECTION	26					
	5.6.3	REQUEST HISTORIC DOCUMENTS	27					
	5.6.4	QUERY SARS STATUS	28					
	5.6.5	REFRESH RETURN	29					
	5.6.6	SUBMITTED AT BRANCH	30					
	5.6.7	REQUEST A STATEMENT OF ACCOUNT	30					
	5.6.8	VIEW RETURN SUBMISSION DASHBOARD	32					
	5.6.9	MAINTAIN LEGAL ENTITY DETAILS	33					
5.7	SARS N	IOTICES	34					
6	CROSS	REFERENCES	35					
7 DEFINITIONS AND ACRONYMS								

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".

E .			Home User	Organisations Returns	Duties & Levies Services	Tax Status Contact	Log Out
	Portfolio	Taxpayer		Tax Practitioner			
Tax Reference Number					ente		
Identification Number							
My Profile	Registered Representation	ve					
	For a list of entities that you are recorded a	as their Registered Representative	at SARS, please click here				
Organisation							
Register New	Capture Entity Details						
Change Details	Please be aware that a tax type transfer for	this entity cannot be finalised wit	hout the authorisation of	the Registered Representative	of the entity		
Tax Types							
Banking Details	Select Entity Type		Ŧ				
ISV Activation	Tax Reference Number						
Summary						Add Taxpayer	
Comple	te all the required info	rmation.					
Capture Entity [Details						
Please be aware that a tax t	ype transfer for this entity cannot be finalised with	out the authorisation of the Reg	istered Representative o	f the entity			
Select Entity Type							

Select Entity Type Trust	
Trust Name	-
Trust Deed Number	_
Tax Reference Number	
	Add Taxpayer

• 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**".

Organisation
Register New
Change Details
Tax Types
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.

P Mr 0	SARS @FILING	Home	User	Organisations	Returns	Customs	Duties & Levies	Services	Tax Status	Contact	Log Out
Tax Reference Number	Portfolio		Tax Payer	Trus	t 👻	: Organi	isation				
Identification Number	UPDATE GROUP DETAILS										
My Profile	Group Name Authorisation Level	Sy	stem Default ubmissions •								
Organisation	Tax Types	2 X X	Provisional Ta VAT201 Organisation I	(IRP6) ncome Tax (ITR1)	4/IT12EI/ITR	(12T)					- 1
SARS Registered Details		5 S S	Individual Inco Employee's Ta 1756 - Second	me Tax (TER12) x (EMP201) arv Tax On Comp	anies (STC)						- 1
Admin Reports		2.5.5	EMP501 - Sub Customs Agen	mission It							- 1
Rights Groups	-		VAT Admin Pe PAYE Admin F	nalty Penalty							- 1
Manage Groups		S S S	Transfer Duty Third Party Ap	nty pointment Banks							- 1
Customs Registration		8 8 8 8	Dividends Witl Third Party Ap Third Party Ap Tax Compliant	nholding Tax (DW pointment Emplo pointment Other re Status	T) yers						

• 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.

	Group Details Setup New Group					
	Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
l	System Default	Submissions	Vac	Onen	Manago Payors	Manago Lisors

• Select the hyperlink "Manage Users".

Unallocated Users Switch to Grid View Back to Group List	Group: System Default Authorisation Level: Submissions Payments: Yes

• 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".

	SARS	e fiung	Home	User Organisations	Returns Customs	Duties & Levies Services	Tax Status Contact Log Ou
My Profile	Portfolio		Taxpayer		: Organisation		
SARS Correspondence	Return Search						2022 × Request Return
Income Tax (ITR14/ITR12T/IT12EI)							TOTE - Request record
Return Search							2022 V Request Return
Name Reference N	um	Period I	Return Type	Status	Amount Due	Due Date	Open
No Records available for your	selection.						

- 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.

	Return Search							2022 V Req	uest Return
	Name	Reference Num	Period	Return Type	<u>Status</u>	Amount Due	Due Date		<u>Open</u>
l	A		TaxPeriod: 2022 Version: 1	ITR12T	Issued on	0.00	30/11/2022		Open

• When 2023 Tax year is selected, the following message will be presented:

Trust Returns
Request Return
Please note that if the return you requested is not in respect of:
 the termination of activities; or the process of de-registration,
The return, if you file it, falls outside the filing period specified for trusts. SARS is currently in the process of validating data received from 3rd parties that may have an impact on the return. If you do not fall within the categories listed above, you are encouraged to file the return during the official SARS Filing Season phase for trusts.Dates are published under "Public Notices" on the SARS website "www.sars.gov.za/Legal/Secondary-Legislation/Pages/Notices.aspx."
Please click the "OK" button to proceed or the "Cancel" button if you decide to file during the official Filing Season.
OK Cancel

- 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.

Taxpayer Name			eFiling Status	
		TRUST		Iss
lax Period				
		2022		
ax Reference				_
	Verify Entity Details			X
eturn Type				
eturn Type	Have the banking, cor	ntact and trustee	details of the trust beer	n verified and confirmed as correct?
Leturn Type LETURN YPE STATU	Have the banking, cor	ntact and trustee	details of the trust beer	n verified and confirmed as correct?
ETURN YPE R121 Issued	Have the banking, cor	ntact and trustee	details of the trust beer	n verified and confirmed as correct?
ETURN YPE STATU IR12T Issued Iaintain Legal Entity	Have the banking, cor s Details	ntact and trustee	details of the trust beer	n verified and confirmed as correct? al entity details now Cancel

- 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:

MAIN IAIN SARS REGISTERED DE IAILS
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
 I agree
O I do not agree
Continue

- 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**".

		8.		-				
Taxpayer Na	ame			eFiling	Status			
			TRUST					Issue
Tax Period								
			2022					
Tax Referen	ce							
Return Type								
			ITR12T					
RETURN					LAST		CALCULATION	
TYPE	STATUS			DATE	UPDATED	BY	RESULTS	
TR12T	Issued			2022		1	Not Requested	
Maintain Leg	al Entity Details							
Request Hist	oric Documents	Refund Status	Refresh Return	Submitte	d at Branch	Return Sub	mission Dashboard	J

- 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.

COMPLETION OF THE ITR12T RETURN 5.3

- 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.

ack Save Submit Return To SARS Calculate Print			- 100 +
South African Revenue Service Income Tax Return for Trusts (Income Tax Act, No. 58 of 1982, as amended)	Taxpayer Ref No.	Year 202	of 22
 Please note that you cannot alter nor delete data provided by your Employer / Service provider. If the employer or service provider to have the information corrected and re-submitted to SARS NOTE: To expedite the refund processing, please ensure that all banking details are correct If you need any more information, simply visit www.sars.gov.za 	e information on this form is incorrect, plea	ase contact your	
Ok			

- 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.

		TAX		ZARD (ITR	12T)		
٢	Please answer a few questio	ns to help us generat	e your tax return				
<	E Trust Return Information	Local Income	Foreign Income	<u>مآه</u> Capital Gain/Loss	S Amounts Non-Taxable	Donations	_C >
Ha	ve the banking, contact and tru	ustee details of the t	rust been verified and	confirmed as correct ? (I	Refer to guide)	Y 🖲 N 🔿	
ls t	he trust a collective investmen	t scheme?				YONO	
ls t	he declaration made by a tax p	practitioner?				YONO	
Do	es any declaration in this return	n relate to an applic	ation made under the	SARS Voluntary Disclosu	re Programme?	YONO	
Dic	d the trust enter into any repor	table arrangement ir	n terms of s34 -39 of tl	ne Tax Administration Ac	:t?	YONO	
						CONTI	NUE

- 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:
 - 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.
 - Answer all the questions before commencing with the completion of the return.
 - 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:
 - 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.

		ΤΑΧ	FORM WI	ZARD (ITR	12T)			
٢	Please answer a few questions	to help us generate	your tax return					
<	Trust Return Information	Local Income	Foreign Income	Capital Gain/Loss	Amounts Non-Taxable	🔮 😭 e Donatio	ons	_D >
Hav	e the banking, contact and truste	ee details of the tru	ist been verified and c	onfirmed as correct ?	(Refer to guide)	Y 🔘	NO	
Is th	ne trust a collective investment so	heme?				YO	Ν 🔘	
Is th	ne trust an Employee Share Incen	tive Scheme?				Y 🔿	Ν 🔘	
Is th	ne declaration made by a tax prac	titioner?				Y 🔿	Ν 🔘	
Doe	es any declaration in this return re	elate to an applicat	ion made under the S	ARS Voluntary Disclos	ure Programme?	YO	Ν 🔘	
Did	the trust enter into any reportab	le arrangement in	terms of s34 -39 of the	e Tax Administration A	Act?	YO	N 🔘	
							CONTIN	IUE

- 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.

		Quick Links
		4
Ê	Trust Return Infor	nation
		610
		↔

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

rust Return Information				^
ust Particulars				^
Trust Details				^
Registered Name * TRUST	Â	Residency for income tax purposes (e.q.	South Africa = ZAF) *	•
Master's office of trust registration	â	Residency for income tax purposes (e.g. South Trust Reg No.	Africa = ZAF) is a mandatory field.	â
Date registered at Master's Office (CCYYMMDD) 2009 / 02 / 02		Select the Standard Industry Code	Main Income Source Code 3601	
		Select the Standard Industry Code (SIC) a		

- 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.

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 cor submit it to SARS for assessment.	mpleted all the outstanding information on your return, and this will	
	Continue	

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

Trust Particulars					
Tout Date its	_	_	_	_	
Trust Details					*
Trust Type	~	Income Rights	~	Capital Rights	· •
Related Information			.*.		
Declaration			~		

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

I 🕼 Partnerships		
Search		Add
	No Information	

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

I Partnerships		
Search		Add
N/A Profit/Loss Share % N/A%	Partnership Name *	Specify the trust's profit / loss sharing % during the %
-	Did the profit / loss sharing percentage Y O N O change during the year?	Indicate if the trust derived a profit Profit O Loss O / loss from this partnership during the year of assessment:
	Indicate if this information is in Local O Foreign O respect of a local or a foreign partnership:	

• 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 submit it to SARS for assessment.	outstanding information on your return, and this w	<i>i</i> /il
	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.

NCOME TAX WORK PA	GE						2
Taxpayer Name			eFiling	Status			
		TRUST					Saved
Tax Period							
		2022					
Tax Reference							
Return Type							
		ITR12T					
TYPE STATUS			DATE	LAST UPDATED		CALCULATION RESULTS	
ITR12T Saved			2022		1	Not Requested	
Maintain Legal Entity Details	•						
Request Historic Documents	Refund Status	Refresh Return	Submittee	at Branch	Return Subr	mission 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

IRP5 Lump sum source code Invalid

IRP5 Lump Sum amount invalid

• 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. xxxxxxxxxxxx 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	s of your return on the Income Tax Work Page.	
	Continue	

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

Taxpayer Name			eFiling St	tatus
		TRUS	Т	Assessment receive
Tax Period				
		202	2	
Tax Reference				
Deturn Tune				
Keturn Type		ITP12	т	
		IIRIZ		
RETURN TYPE STAT	us		DATE	LAST UPDATED BY VERSION RESULTS
TR12T Filed	through eFiling		2022	
Maintain Legal Entity	Details			Your assessment has just been issued
Query SARS Status	Request Correction	Refund Status	Add Supporting	Your assessment has just been issued, click
				open to view your assessment
NOTICE OF	DESCRIPTION			Open Cancel
ASSESSMENT	DECONTINON	a de la composition de		Culleer Culleer
AGGEGGMENT	ODIOINIAL ACCEC	SMENT		

- 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.

•

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

• 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. XXXXXXXXXXXXXXXXX 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. XXXXXXXXXXXXXXXX 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. XXXXXXXXXXXXXXXX. 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. XXXXXXXXXXXXX, 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. xxxxxxxxxxx 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
 - 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),
 - 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 <u>www.sars.gov.za</u>.
- 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.
INCO	ME TAX WORK PAGE			(2)	

											-
Taxpayer Nan	ne					eFiling S	Status				
				TRU	ST					Assessment r	eceived
Tax Period											
				20	22						
Tax Reference	e			1990.0							
Return Type											
				ITR1	2T						
					_				_		
RETURN	STATL	JS				DATE	LAST	VE	RSION	CALCULATION	
TYPE							UPDATED B	Y		RESULTS	
ITR12T	Filed t	hrough eFil	ing			2022			1	Not Requested	
Maintain Lega	I Entity	Details									
Query SARS S	Status	Request (Correction	Refund Status	Ad	ld Supporting	g Schedules	Retu	ırn Sul	bmission 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
Return Submission Documents	Waiting for Documentation to be Uploaded		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 sub Please note that you may follow up on the Please note that submission of relevan to submit the relevant supporting docu	mitted. 9 SARS assessment prog at supporting schedules iments.	gress of your return on the Income Tax Work Page. s (Refer to guide) are mandatory. Click on the Continue button
		Continue

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

Taxpayer N	lame		eFiling S	Status				
		TRUST	Return	Ready for S	ubmis	sion To	SARS; Awaiting	Submissio
Tax Period		a si Angelan (1996) Angelan (1996)				0	f Supporting Do	cumentatio
		2022						
Tax Refere	nce							
Return Typ	e	ITD (OT						
		TIR121						
RE TURN TYPE	STATUS		DATE	UPDATED	вү	ERSION	RESULTS	
TD12T	Return Ready for Sub	mission To SARS; Awaiting	2022			1	Not Requeste	d
	Submission of Suppor	ting Documentation	2022				Not Requeste	iu .
Maintain Le	gal Entity Details							
Request His	storic Documents Refu	nd Status Return Submiss	ion Dashbo	ard				
SUPPORTI	NG DOCUMENTS	STATUS		1	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Companying	Supporting Documents	Waiting for Documentation	n to be Unl	hebeo	B	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
Por more information on how to use this functionality, please click <u>here.</u>
8
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
Classification: Select
 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.

	RTING DOCUMENTS	and a hofere submitting this group
Flease ensure in	at all documents are correctly classified and successibility upic	baded before submitting this group.
Document Name	Choose File No file chosen	Upload
Classification:	Select 🗸	
Very important: • The followin	Schedules (IT10) Schedules (Mining) Supporting Documentation g. Select	d .gif.
The maximu The followin	im allowable size of each file uploaded may not exceed SMD per do g files may not be uploaded as they will result in the entire group o	ocument. of documents being rejected:
• X D	ocuments with the same name.	
• X Pa	assword protected documents.	
• X S	pread sheets with multiple sheets.	
• X B	lank or empty documents.	

• Click on "Choose File" then on "Upload" once the required document is found.

C Open							×
← → ∽ ↑ 📕 > 1	This PC > Desktop > 2022 Trust Return	~	Ö	ρ :	Search 2022 T	rust Return	
Organize New fold	der				*	•	?
1.0.1	Name	Date m	odified		Туре		Size
Quick access	🛃 Trust 2022	2022/0	5/17 2:1	1 PM	Adobe Ad	robat D	
OneDrive							
📥 OneDrive - Person							
🧢 This PC							
3D Objects							
Desktop							
Documents							
🖶 Downloads							
Music							
Pictures						_	
THE SECTION STREET							
File na	ame: Trust 2022		\sim	All file	es		\sim
				(Dpen	Cancel	

• The "**Document Group Name**" field can be edited to insert the group name of the documents that are being submitted.

Document Nume Classif	ication	File Size	Success	File Status	Date /	Time Uploaded	Open	Remove
Trust 2022.pdf Schedu	ules (Mining) 🗸 🗸 🗸	28		Converted and stored	2022	2:13:02 PM	<u>View</u>	
Remove								
Please provide a group n	ame for all the docum	ents that	you have	uploaded above.				
Document group name	Compulsory Supportin	ig Documei	nts					
100								

- 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.

Are you sure that these are all the documents submit?	which you red	quire to
	ОК	Cancel

- **"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.

Charles Contraction of Contract							_			
Taxpayer N	ame				eFilin	g Status				
				TRUS	ST				Assessr	ment receiv
fax Period										
				202	22					
lax Referer	nce									
Return Type	a .									
Keturni iyp				ITR12	т					
					- '					
RETURN TYPE	STATI	sı			DATE	LAST UPDATE	ED BY V	ERSION	CALCULATIC RESULTS	DN .
TR12T	Filed t	hrough eFiling			2022			1	Not Requeste	ed
Maintain Leg	gal Entity	Details								
Query SARS	S Status	Request Corre	ction	Refund Status	Add Suppor	ting Schedu	les Re	eturn Sub	mission Dash	board
SUPPORTI		JMENTS	STA	TUS			TYPE	DATE	SIZE (Kb	NO. OF
	and the second			State of the						

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.

SARS @FILING	Home	User	Organisations	Returns	Customs	Duties & Levies	Services	Tax Status	Contact	Log Out
INDOX										
Returns Issued										
Income Tax (ITR14/ITR12T/IT12EI)										
Provisional Tax (IRP6)										
Returns History										
Returns Search										
Levies and Duties										

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

Returns Issued	Return Search						
Returns History	Name	Reference Num	Period	Return Type	Status	Amount Due Complete Date	Open
	TRUST		TaxPeriod: 2022 Version: 1	ITR12T	Filed through eFiling on 17/05/2022	0.00 17/05/2022	Open
Income Tax ATR14 (TR12T (JT12E)	TRUST		TaxPeriod: 2010 Version: 1	IT12TR	Filed through eFiling on 05/11/2010	0.00 05/11/2010	Open
(ITK14/ITK121/IT12EI)	TRUST		TaxPeriod: 2009 Version: 1	IT12TR	Filed through eFiling on 13/08/2009	0.00 13/08/2009	Open
Provisional Tax (IRP6)	TRUST		TaxPeriod: 2008 Version: 1	IT12TR	Filed through eFiling on 20/02/2009	0.00 20/02/2009	Open
	1						
Returns Search							

• 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	STATL	IS			DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	
ITR12T	Filed th	nrough el	Filing		2022		1	Not Requested	
Maintain Legal Entity Details									
Query SARS S	S Status Request Correction		t Correction	Refund Status	Add Supporting Schedules		Return Sul	omission 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	STATL	JS				DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	
ITR12T	Filed t	hrough ef	Filing			2022		1	Not Requested	
ITR12T	Saved					2022		2	Not Requested	
Maintain Lega	al Entity	Details		2						
Query SARS	Status	Refund	Status	Refresh Return	Submit	tted at Branc	h Add Suppo	orting Sche	edules	
Return Submi	rn 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 Request Historic Documents		DATE	LAST UPDATED B		CALCULATION RESULTS	
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	Submittee	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 Assessm	nent Notices	and Statement of Account
TaxPayer Details TaxPayer Name: TaxPayer Reference:	Trust	
Step 1 Please choose one of the following optio	ons below:	
I want to request a historic Notice of For which year: 2022	Assessment	
\bigcirc I want to request a Statement of Acc	count	
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.

Request His	toric Issued A	Assessment			
Taxpayer De	tails				
Taxpayer Ref	erence:	0			
Step 2					
Select the no	tice you want to r	request from SARS, from the list below			
Select	Year	Sequence Number	Туре	Date	
۲	2021	1	ORIGINAL	20210905	
Request Ba	ck				

• Click "**Request**" to continue.

Request Historic Issued Assessment	t
Taxpayer Details TaxPayer Name: Taxpayer Reference:	TRUST
Your request to SARS has been successfu Click here to view your IT34	lly submitted
Back	

- 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.

V SAKS	INCOME TAX	ITA34
South African Revenue Service	Notice of Assessment	
	Enquiries should be addressed	to SARS:
	Contact Centre	
	ALBERTON	
	1528	
GEORGE	Tel: 0800007277	Website: www.sars.gov.za
	Details	
0000	Reference number: Document number: 52 Date of assessment: 2022	Always quote this reference number when contacting SARS
	Year of assessment: 2022 Type of assessment: Original A Period (days): 365 Payment due date: 2022-06-0 Interest free period / 2022-06-3 Grace period until: 2022-06-3	ssessment 1 0
Balance of Account after this assessment	Year of assessment: 2022 Type of assessment: Original A Period (days): 365 Payment due date: 2022-06-0 Interest free period / 2022-06-3 Grace period until: 2022-06-3	ssessment 1 0

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	STATU	JS			DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	Filed th	nrough e	Filing		2022		1	Not Requested
Maintain Legal	Entity	Details						
Query SARS S	status	Reques	st Correction	Refund Status	Return Subr	nission Dashboard	t	

• 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 you assessment has been	r ITR12T has been completed and your 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 TYF Refresh Return				DATE	LAST UPDATED E		CALCULATION RESULTS
III This will allow you to perform a request to SARS Mai to obtain the latest view of your return.				2022		1	Not Requested
Request Historic Documents Refund Status Refre		sh Return	Submitted	at Branch	Return Subr	nission 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.



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

RETURN TYPE	STATUS			DATE	LAST UPDATED I		CALCULATION RESULTS
ITR12T	Saved			2022		1	Not Requested
Maintain Lega	l Entity Details						
Request Histo	ric Documents	Refund Status	Refresh Return	Submittee	at Branch	Return Subr	mission Dashboard
Incorrect retur	n type?				î		

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	TUS	Submitted at I	Branch	DATE d your return		T DATED B		SION	CALCULATION RESULTS
ITR12T Save	ed	via another method, e.g. You have		have submitted a				1	Not Requested
Maintain Legal Enti	ty Details	paper copy mar	ually at a branch o	ffice.					
Request Historic Do	ocuments	Refund Status	Refresh Return	Submitted	at B	ranch	Return	Subn	nission Dashboard
Incorrect return type	e?								
The following message will be displayed.									
Are vou sure v	ou wish	to set this	return as Sul	omitted	at	Branc	n?		

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

ОК

Cancel

RETURN TYPE	STATUS		DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	Filed through a	nother channel	2022		1	Not Requested
Maintain Lega	al Entity Details					
Request Histo	oric Documents	Refund Status	Add Supporting Schedules	Return Submi	ssion Das	hboard

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 Request Historic Documents		DATE	LAST UPDATED B		CALCULATION RESULTS	
This will allow you to perform a request to SARS to obtain a Statement of Account or a historic Assessment Notice.			2022/05/17		1	Not Requested
Request Historic Documents Re	efund Status	Refresh Return	Submitted	at Branch	Return Subr	nission Dashboard
Incorrect return type?						

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

Request Historic Issued As	sessment Notices and Statement of Account	
TaxPayer Details TaxPayer Name: TaxPayer Reference:	Trust	
Step 1 Please choose one of the followi	ng options below:	
\odot I want to request a historic N	tice of Assessment	
I want to request a Statement	t of Account	
Next		

• Click the "6 months to date" option and "Request".

Request Historic Issued As	sessment Notices and Statement of Account
TaxPayer Details TaxPayer Name: TaxPayer Reference:	Trust
Step 2 Select the period, for which you	would like to receive your Statement of Account
6 months to date User defined data range	
Request Back	

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

equest Statement of Account	
Taxpayer Details	
TaxPayer Name:	Trust
Taxpayer Reference:	
Your request to SARS has been successfully subm	nitted
Click here to view your Statement of Account	

• Below is an extract of the statement of account.

	INCOME TAX	ITSA
V J/MKJ	Statement of Account: Assessed Tax	
South African Revenue Service	Enquiries should be addressed to SARS: Contact Centre	
	ALBERTON 1528 Tel: 0800007277 Website: www.sars.gov.za	
	Details	
	Reference number: Always quot Date: 2022 Statement period: 2021-11-17 to 2022-05-17	e this reference contacting SARS
	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".

			JPDATED BY	VERSION	RESULTS	
ITR12T Filed th	ough to obtain a Retu	n Submission Dashboard		1	Not Requested	
Maintain Legal Entity [etail view of your acco	ount.				
Refund Status Add	upporting Schedules	Return Submission Dashboard				

• The following screen will be displayed.

Client Details		
Client Name:	11	
Trading As:		
Registration Number:		
Tax Reference:		
Refresh Back		
Search Results		
		Account Balance: R 0.0
		In the second
Description		Indicato

- 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.

COME TAX DASHBOARD	
Client Details	
Client Name:	TRUST
Trading As:	TRUST
Registration Number:	IT
Tax Reference:	
Refresh Back	
Search Results	
1	

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".

	Agintain Legal Entity I This functionality allows y pecific information relations in the technology of tec	Details you to view and edit ed to the Legal Entity ected above) record at		DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	
SARS.121 Filed through eFiling			2022		1	Not Requested		
	Maintain Legal Entity Details							
	Query SARS Status	Request Correction	Refund Status	efund Status Return Submission Dashboard				

• The "Maintain SARS Registered Details" screen will be displayed.

MAINTAIN SARS REGISTERED DETAILS

Maintain SARS Regist	ered Details
This functionality allow: 'Taxpayer List' above. Click on 'Continue' belo information as necessa I hereby confirm that I a the company or individ	s you to view and maintain registered details of the entity selected from the ow to obtain the existing detail from SARS. You may then view or update this ary. am duly authorised to perform Maintenance of SARS Registered Details on behalf of ual.
● 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

ved De	ails
We have	e noticed that there is updated information at SARS against this Legal Entity.
Selectin displayir	g the 'Display Latest Form' button below will discard and override all your saved data while g only the latest information available at SARS against this Legal Entity.
Selectin available .egal Ei	g the 'Display Saved Form' button below will ensure that only your previously saved data is when your form is displayed. This action implies that the latest information at SARS against atity will not be visible once the form is displayed.
Selectin orm.	g the 'Back' button will take you back to the 'Saved' grid. No changes will be made to your sav
	elect an ontion below to continue

- 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.

Search Correspondence		● ALL ○ READ ○ UNREAD	
Tax Types All		Letter Type All	•
Tax Year All	•	Notice Types All	Ŧ
Received Date From 2021/11/18		Message Type All	•
Received Date To 2022/05/17		Reference Number	
		Clear Search	

• 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	Тах Туре	Year\Period	Date	Description	View	Document
TRUST	0	Organisation Income Tax (ITR14/IT12EI/ITR12T)		2022 PM	02:53:33IT 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	All
	for Trusts - External Guide	
GEN-ELEC-09-G01	How to complete the Registration	All
	Amendments and Verification Form (RAV01)	
	– External Guide	
GEN-ELEC-18-G01	How to register for eFiling and Manage your	All
	user Profile	

7 DEFINITIONS AND ACRONYMS

AFS	Annual Financial Statements			
CFC	Controlled Foreign Company			
Client	Any person or enterprise conducting business with SARS -			
	Taxpaver, Trader, Tax practitioner and Taxpaver 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	Means a person who is responsible for paying the tax liability of another			
Taxpayer	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			
Boturn	ACL Means a form dealaration dealmont or other menner of submitting			
Return	information to SAPS that incorrected a colf accessment or is the basic			
	on which an assessment is to be made by SARS			
SADS	South African Revenue Services			
Spacial Trust	Special Trust fall into two categories:			
Special Hust	Special Trust fail 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 6R (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 voungest of the relatives must be
	under the age of 18 years (a type-B trust) (paragraph (b) of the
	definition).
ТАА	Tax Administration Act
Taxpaver	In terms of the Tax Administration Act No. 28 of 2011 taxpaver means:
Taxpayor	a) a person chargeable to tax.
	b) a representative taxpaver:
	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
Truct	Means the arrangement through which the ownership in property of one
Trust	norson is by virtue of a trust instrument made over or beguesthed
	a) to another percent the trustee in whole or in part to be
	a) to another person, the trustee, in whole of in part, to be
	truct instrument for the hepofit of the person or class of persons
	designated in the trust instrument or for the aphievement of the
	abient stated in the trust instrument or for the achievement of the
	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 door
	not include the case where the property of another is to be
	administered by any person as executer, futer or cureter in terms
	autimiscieu by any person as executor, lutor of cutator in terms
	of the provisions of the Administration of Estates ACt, 1965 (ACt
	INO. 66 0T 1965);"

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 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).