

EXTERNAL GUIDE

DECLARATION OF DIVIDENDS TAX VIA EFILING

REVISION HISTORY TABLE

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1 PURPOSE

The purpose of this guide is to assist users with the declaration of dividends tax via eFiling.

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 guide be in conflict with the applicable legislation the legislation will take precedence

2 INTRODUCTION

Dividends tax operates from the principle that the liability for dividends tax is triggered by the payment of the dividend and it falls on the recipient (i.e. beneficial owner) to pay the tax to SARS. However, dividends tax is administered on the basis of withholding the applicable percentage of tax from the dividend payment by either the company declaring the dividend or, where relevant, certain withholding agents (i.e. regulated intermediaries).

Dividends tax replaced Secondary Tax on Companies (STC) on 01 April 2012 and the last STC dividend cycle ended on 31 March 2012. Any STC credit as the result of the last cycle will be carried forward and utilised against the dividends tax liability.

To request the Dividends Tax Return (DTR02), a Dividends Tax Transaction(s) Information declaration (DTR01) needs to be completed and submitted to SARS. SARS will use the information supplied on the DTR01 to pre-populate the Dividends Tax Return (DTR02).

Each entity that manages dividends must submit the prescribed dividends tax return (DTR02) to SARS, accounting for the payment/withholding of dividends to beneficial owners and/or the pass through of dividends to regulated intermediaries for further distribution.

The return summarises the management (receipt/declaration of dividends and the distribution of the dividends received/declared) of dividends by the entity and must be accompanied by supporting data underpinning the consolidated view of the return.

3 HOW TO ACCESS THE DIVIDENDS TAX FUNCTION ON EFILING

- a) From the SARS website (www.sars.gov.za) select the option to log on to eFiling
 - Complete your 'Username' and 'Password'
 - Note: If you are not a registered eFiler, click on 'Register' and follow the steps to complete the registration process.
- b) Note: To access your dividend tax returns on eFiling, you are also required to register for Organisation Income Tax.
- c) Once you have successfully logged onto your eFiling profile, please ensure that Dividends Withholding Tax (DWT) is activated under the 'Tax Types' and the 'Manage Groups' functions.
 - 'Tax Types' and 'Manage Groups' will be discussed briefly in this document. For detailed information on how to use these functions please refer to the following guide on the SARS website:
"GEN-ELEC-18-G01 – How to Register for eFiling and Manage Your User Profile – External Guide"
- d) To navigate to the 'Tax Types' function:
 - Select '**Organisations**' from the menu on the top. On the menu on the left click on **Organisation > Tax Types > Manage Tax Types**.
 - Select the option to activate 'Dividends Withholding Tax'

Portfolio: jerry | Taxpayer: BJN | Organisation

Taxpayer Name: BJN
Registration Number: 1998/046/23

Manage Tax Types

Tax Type Description	Reference Number	Status	Action
Provisional Tax (IRP6)	9203203203	Successfully Activated.	<input type="checkbox"/> Deactivate
Organisation Income Tax (ITR14/IT12EI/ITR12T)	9203203203	Successfully Activated.	<input type="checkbox"/> Deactivate
Dividends Withholding Tax (DWT)	9203203203	Successfully Activated.	<input type="checkbox"/> Deactivate
IT3	9203203203	Successfully Activated.	<input type="checkbox"/> Deactivate
Medical Scheme Contribution	9203203203	Successfully Activated.	<input type="checkbox"/> Deactivate

e) To navigate to the 'Manage Groups' function:

- Select **Organisations** from the menu on the top. On the menu on the left click on **Organisation > Rights Groups > Manage Groups**.
- Select the tick box next to 'Dividends Withholding Tax'

UPDATE GROUP DETAILS

Group Name: System Default
 Authorisation Level: Submissions
 Access To Payments:
 Tax Types:

- Provisional Tax (IRP6)
- Value Added Tax (VAT201)
- Organisation Income Tax (ITR14/IT12EI/ITR12T)
- Individual Income Tax (ITR12)
- Employee's Tax (EMP201)
- IT56 - Secondary Tax On Companies (STC)
- EMP501 - Submission
- PAYE Admin Penalty
- IT Admin Penalty
- Transfer Duty
- Third Party Appointment Banks
- Dividends Withholding Tax (DWT)
- Third Party Appointment Employers
- Third Party Appointment Other
- Tax Compliance Status
- Tax Compliance Status Verification
- IT3
- Medical Scheme Contribution
- Insurance Payment
- Withholding Tax on Interest (WTI)
- TRN (Tax Reference Number)
- Directives
- ITR12 Cancelled

Do you want to import taxpayers from an existing group?
 Yes No

Update Delete Group Back Check All Uncheck All

f) To access your Dividends Tax records on eFiling:

- Click on **Returns > Dividends Tax**

- You will be able to view the options for Dividends Tax Data, Returns, Statement of Account and the Dashboard.

4 HOW TO COMPLETE THE DIVIDENDS TAX TRANSACTIONS ON THE DTR01

- To access the DTR01 return, select **Returns** from the menu on the top.
 - On the menu on the left click on **Dividends Tax > Submit New Data**
 - The 'Saved Data Submissions' page will display. Click on **Capture New Data**.

- b) On the **Data Submission Work Page** click on the **DWT Data** link.
- The DTR01 form will open. Please follow the steps described below to complete the form.

DATA SUBMISSION WORK PAGE

Taxpayer Name

Tax Period: 2021/05

Tax Reference

Return Type: DWT Data

eFiling Status: Issued

Type	Status	Date	Version	Last Updated By
DWT Data	Issued	2021/05/18	1	

Back To Search

Back Save File Return Save As PDF Print

SARS
South African Revenue Service

INFORMATION TO RECORD YOUR DIVIDENDS TAX TRANSACTION(S)

This page allows you to personalise your Dividends Tax transaction(s) in order to accommodate your requirements.

DTR01

4.1 STANDARD QUESTIONS TO CUSTOMISE YOUR DTR01 FORM

- a) This section lists questions to customise your form. Note that all the questions are mandatory and must be completed.
- b) 'Was a dividend declared?' - Select 'Y' or 'N'.
- c) If yes to the above question, indicate whether the dividend declared was a:
- 'Cash dividend'
 - 'Dividend in specie'
 - A dividend in specie is a dividend that is in a form other than cash, for example an asset. The market value of the dividend in specie is the amount deemed to be equal to the market value of the asset on the date that the dividend is deemed to be paid
 - '64EB(2) dividend'
 - Where a person listed in section 64EB(2)(a) borrows a share in a listed company from another person after a dividend is announced or declared, the payment made by the borrower to the lender is deemed to be a dividend paid, and subject to dividends tax.
- d) For each type of dividend declared, indicate the following:
- 'Was the dividend distributed?'
 - 'To how many individual beneficial owners?'
 - 'To how many non-individual beneficial owners?'
 - 'To how many regulated intermediaries?'
- e) 'Did you receive dividends as a beneficial owner?'
- Select 'Y' or 'N' for the question
 - If yes, indicate how many different dividends?

Standard

Was a dividend declared? * Y N

Cash dividend Y N

Was the dividend distributed? * Y N

To how many individual beneficial owners? !

At least one question should be greater than zero

To how many non-individual beneficial owners? !

At least one question should be greater than zero

To how many regulated intermediaries? !

At least one question should be greater than zero

Dividend in specie Y N

64EB(2) dividend Y N

Did you receive dividends as beneficial owner? * Y N

How many different dividends? * !

How many different dividends? is a mandatory field.

4.2 TRANSACTION PERIOD (CCYYMM)

- The period will populate on the return
- The transaction period will be equal to the current calendar year and calendar month.

	Dividends Tax Transaction(s) Information	Transaction period (CCYYMM) * 202105  	DTR01
---	---	---	-------

4.3 SUBMITTING ENTITY

- b) The submitting entity refers to the entity submitting the dividends tax supporting data to SARS. The submitting entity can either be:
- The entity declaring the dividend
 - The regulated intermediary
 - The beneficial owner (companies only).
- c) Complete the particulars of the submitting entity:
- 'Nature of person'
 - Select the relevant nature of person from the drop-down list
 - 'Registered Name'
 - 'Trading Name'
 - 'Registration no'
 - 'Income Tax ref no'
 - The income tax reference number will populate on the form
- d) Check the 'Postal Address' and amend if applicable
- e) Complete the 'Contact Person Details'

4.4 DIVIDEND DECLARING ENTITY – DIVIDEND DECLARED

- a) This section displays the particulars of the entity that declared the dividend
- The dividend declaring entity can be the same as the submitting entity.

4.4.1 DETAILS OF THE DIVIDEND DECLARING ENTITY

- a) Complete the applicable fields:
- 'Mark here with an 'X' if the same entity is submitting and declaring dividends'
 - This field will pre-populate if you have selected 'Yes' for the question 'Was a dividend declared?' in the '[Standard](#)' section of the form.
 - 'Amendment Indications'
 - These fields are only editable if a '[Request for Correction](#)' is being done
 - Select one of the following indicators if an amendment is made:
 - 'Refund'
 - 'Deletion'
 - 'Correction'
 - 'Tax Resident in RSA'
 - Select 'Yes' or 'No' to indicate if the entity is a tax resident in the country
 - 'Nature of person'
 - 'Income Tax ref no.'
 - 'Registered Name'

- 'Registered micro business'
- 'Trading Name'
- 'Registration no'
- 'Unique ref no'
 - This is a read-only field and the number will populate on the form if applicable.
- Dividend declarant
 - This is a read-only field and will be pre-populated on the form.

The screenshot shows a web form titled "Dividend Declaring Entity - Dividend Declared" with a reference number "DRC1F01". The form includes several input fields and checkboxes. A red circle highlights the "Amendment Indicators" dropdown menu, which is open to show three options: "R - Refund", "D - Deletion", and "C - Correction". Other fields include "Tax resident in RSA" (checked), "Registered name" (TAX SERVICES CC), "Trading name" (TAX SERVICES CC), "Income tax ref. no." (9013290132), "Registered micro business" (checked), "Dividend declarant" (checked), "Registration no." (23 98/049406/23), and "Unique ref no.".

4.4.2 DIVIDEND DECLARED

- This section is used to capture the details of the dividend being declared by the submitting entity.
- Complete the applicable fields:
 - 'Dividend Type'
 - The dividend type will be pre-populated and will either be:
 - CA = for Cash,
 - IS = for In Specie or
 - EB = type of dividend referred to in section 64EB(2)
 - 'Shares listed on JSE'
 - If the shares are listed on the JSE, select 'Yes'
 - 'ISIN number'
 - This refers to the International Securities Identification Number which is a code that uniquely identifies a specific securities issue
 - If the shares are listed on the JSE, the ISIN number is compulsory and must be completed
 - 'Oil/gas profit declaration?'
 - Select 'Yes' or 'No'. If 'Yes', the allowable tax rate is 0.0%
 - 'Dividend declared date (CCYYMMDD)'
 - 'Dividend paid date (CCYYMMDD)'
 - This date must be greater than 2012-03-31
 - 'Tax due date (CCYYMMDD)'
 - This date will default to the last business day of the month following the 'Dividend paid date'
 - 'STC credit per share'
 - This field will be auto calculated by the form. It is the 'STC Credit Utilised' divided by the 'Dividend Value' multiplied by the 'Dividend per share'

- 'STC credit available'
 - The STC credit amount available from previous years must be completed in Rands and Cents
- 'STC credit utilised'
 - This field will be auto calculated by the form
- 'Number of shares'
- 'Dividend per share'
 - The dividend per share amount must be completed in Cents
- 'Dividend value'
 - This value will be auto calculated once the number of shares and dividend per share has been completed
- 'Micro business exemption'
 - This exemption will default to zero if:
 - The Dividend Type = 'CA', or
 - The Dividend Type = 'IS' and the dividend declaring entity is not registered as a micro-business
 - If the Dividend Type = 'IS' and the dividend declaring entity is registered as a micro-business, then the exemption entered may be greater than zero and less than or equal to the lower of the following two amounts:
 - The Dividend Value, or
 - R200 000
- 'Tax payable by dividend declarant'

The screenshot shows the 'Dividend Declared' form with the following fields and values:

Field	Value
Dividend type *	CA
Shares listed on JSE? *	<input type="radio"/> Y <input checked="" type="radio"/> N
ISIN Number	
Oil / gas profit declaration? *	<input checked="" type="radio"/> Y <input type="radio"/> N
Dividend declared date (CCYYMMDD)	2021 / 05 / 18
Dividend paid date (CCYYMMDD)	2021 / 05 / 18
Tax Due Date (CCYYMMDD)	2021 / 06 / 30
STC credit per share (Cents) *	R 1.000000
STC credit available *	R 100.00
STC credit utilised *	R 100.00
Number of shares *	R 10000.000000
Dividend per share (Cents) *	R 20.000000
Dividend value *	R 2000.000000
Micro business exemption *	R 0.00
Tax payable by dividend declarant *	R 0.00

4.5 DIVIDEND RECIPIENT – INDIVIDUAL BENEFICIAL OWNER

- a) This section is used to specify the dividend that was paid to the individual beneficial owner.

4.5.1 DETAILS OF INDIVIDUAL BENEFICIAL OWNER

- a) Complete the applicable fields:
- 'Amendment indicators'
 - Note: these fields will only be unlocked for editing if the 'Unique ref no.' field is populated with a value
 - Select one of the following indicators if an amendment is being made:
 - 'Refund'
 - 'Deletion'
 - 'Correction'
 - 'FICA Status indicators'
 - Select the appropriate status:
 - 'Successful',
 - 'Not FICA-'ed', or
 - 'Exempt'

- 'Person liable for tax'
 - If the dividend type is 'CA' (for Cash) or 'EB' (for a section 64EB(2) dividend), this field will default to 'Beneficial Owner (BO)'
 - For any other dividend type, this field will default to 'Declaring Company (DC)'
- 'Distribution type'
 - This field will default to BO (beneficial owner)
- 'Nature of person'
 - This field will default to Individual
- 'Surname'
- 'First two names'
- 'Identification type'
 - Select the applicable identification type from a pop-up list
- 'Identification number'
- 'Date of birth (CCYYMMDD)'
- 'Income tax ref no'
 - Complete the income tax reference number of the beneficial owner
- 'Tax residency (e.g. South Africa = ZAF)'
 - Select the applicable tax residency from the pop-up list
- 'Exemption claimed'
 - Select the applicable exemption from the drop-down list
- 'Passport country (e.g. South Africa = ZAF)'
 - This field will only be editable if the 'Identification Type' = Foreign Passport Number (code: 003)
 - Select the passport country from the pop-up screen
- 'DTA reduced rate requirements met'
 - This refers to a double taxation agreement between RSA and another country where a reduced rate is applicable
 - Select 'Y' if applicable.
- 'Unique ref no.'
 - This is a read-only field and the number will populate on the form if applicable

Dividend Recipient – Individual Beneficial Owner
DRB1F01

Amendment Indicators 🔒

FICA Status Indicators *

E - Exempt ✓

Person liable for tax: Beneficial owner (BO) Declaring company (DC)

Distribution type: Beneficial Owner(BO) Pass Through (PT)

Nature of person *

INDIVIDUAL 🔒

Surname

TAXPAYER ✓

First two names

JOHN ✓

Identification type *

003 - Foreign Passport number ✓

Identification No. *

JT123456789 ✓

Income tax ref. no.

2014020140 ✓

Date of inception (CCYYMMDD)

2021 / 05 / 01 📅 ✓

Tax residency (e.g. South Africa = ZA)

ZA - SOUTH AFRICA ✓

Exemption claimed

▼

Passport Country (e.g. South Africa = ZA)

AL - ALBANIA ✓

DTA reduced rate requirements met *

Y N

Unique ref no. 🔒

4.5.2 DIVIDEND INFORMATION

a) Complete the applicable fields:

- 'STC credit per share (Cents)'
- 'Number of shares'
- 'Dividend per share (Cents)'
- 'Dividend value'

- This field will be auto calculated once the 'Number of shares' and Dividend per share' has been completed
- 'STC credit allocated'
 - This field will be auto calculated
- 'Micro business exemption'
 - The exemption will default to zero if the dividend declaring entity is not registered as a micro-business
 - If the dividend declaring entity is registered as a micro-business, then the exemption may be greater than zero and less than or equal to the lower of the following two amounts:
 - The Dividend value, or
 - R200,000
- 'Dividend subject to tax'
 - This field will be auto calculated
- 'Tax rate applicable'
 - The correct tax rate must be completed
 - If the 'exemption claimed' field is selected, the tax rate will default to zero
 - If the 'DTA reduced rate requirements met' field is 'Y', then the tax rate must be:
 - greater than or equal to 0.00% and less than or equal to 15.00% if the 'Dividend paid date' is before 22 Feb 2017; or
 - greater than or equal to 0.00% and less than or equal to 20.00% if the 'Dividend paid date' is on or after 22 Feb 2017
 - If the 'Oil/gas profit declaration' is yes, the rate will default to 0.00% (this is the maximum tax rate for oil and gas profits)
 - If none of the above, the tax rate will default to:
 - 15.00% if the 'Dividend paid date' is before 22 Feb 2017, and
 - 20.00% if the 'Dividend paid date' is on or after 22 Feb 2017
- 'Tax payable prior to rebate'
 - This field will be auto calculated
- 'Less: Rebate for foreign tax paid'
 - This value can be greater than or equal to 0.00 and less than or equal to the tax payable
 - Rebate for foreign tax will be locked and defaulted to 0.00 if the Dividend type = IS (In Specie)
- 'Tax withheld'
 - This field is read only and will be auto calculated
 - If the dividend type = 'IS' (In Specie), this field will default to zero
- 'Net amount distributed to beneficial owner'
 - This field will be auto calculated.

Dividend Information	
STC credit per share (Cents) *	R 0.000000 ✓
Dividend value *	R 150.000000 🔒
Number of shares *	30.000000 ✓
STC credit allocated *	R 0.000000 🔒
Dividend per share (Cents) *	R 500.000000 ✓
Micro business exemption	R 0.00 🔒
Dividend subject to tax *	R 150.000000 🔒
Tax rate applicable (0% - 20%)	20.00 ✓
Tax payable prior to rebate *	R 3000.00 🔒
Less: Rebate for foreign tax paid *	R 2500.00 ✓
Tax withheld *	R -27500.00 🔒
Net amount distributed to beneficial owner *	R 27650.00 🔒

4.6 DIVIDEND RECIPIENT – NON-INDIVIDUAL BENEFICIAL OWNER

a) This section is used to specify the entity that a dividend was received from.

4.6.1 DETAILS OF NON-INDIVIDUAL BENEFICIAL OWNER

a) Complete the applicable fields:

- 'Amendment indicators'
 - Note: these fields will only be unlocked for editing if the 'Unique ref no.' field is populated with a value
 - Select one of the following indicators if an amendment is being made:
 - 'Refund'
 - 'Deletion'
 - 'Correction'
- 'FICA Status indicators'
 - Select the appropriate status:
 - 'Successful',
 - 'Not FICA'ed', or
 - 'Exempt'
- 'Person liable for tax'
 - If the dividend type is 'CA' (for Cash) or 'EB' (for a section 64EB(2) dividend), this field will default to 'Beneficial Owner (BO)'
 - For any other dividend type, this field will default to 'Declaring Company (DC)'
- 'Distribution type'
- 'Nature of person'
 - Select a value from the drop-down list
 - Note: this field may not be 'Individual'
- 'Registered name'
- 'Trading name'
- 'Identification type'
 - Select a value from the drop-down list
- 'Identification number'
- 'Date of Inception (CCYYMMDD)'

- This is the date that the company/trust started
- 'Income tax ref no'
 - Complete the income tax reference number of the beneficial owner.
- 'Tax residency (e.g. South Africa = ZAF)'
 - Select from the drop-down list
- 'Exemption claimed'
 - Select the applicable exemption from the pop-up list
- 'DTA reduced rate requirements met'
 - This refers to a double taxation agreement between RSA and another country where a reduced rate is applicable.
 - Select 'Y' if applicable.

Dividend Recipient – Non-Individual Beneficial Owner
DRM1F01

Amendment Indicators

Distribution type: Beneficial Owner (BO) Pass Through (PT)

Trading name

Income tax ref. no.

Tax residency (e.g. South Africa = ZA)

DTA reduced rate requirements met* Y N

FICA Status Indicators*

Nature of person*

Identification type*

Exemption claimed

Unique ref. no.

Person liable for tax: Beneficial owner (BO) Declaring company (DC)

Registered name

Identification No.*

Date of inception (CCYY/MM/DD)

Passport Country (e.g. South Africa = ZA)

4.6.2 DIVIDEND INFORMATION

- a) NOTE: The Dividend information section for a 'Non-Individual Beneficial Owner' is the same as that for an [Individual Beneficial Owner](#). Please refer to section 4.5.2 above.

4.7 DIVIDEND RECIPIENT – REGULATED INTERMEDIARY

- a) This section must be completed by a company/trust that received dividends as a regulated intermediary for distribution.
- b) A regulated intermediary is a specified regulated person which administers dividend payments declared by a company. A regulated intermediary is in essence an entity that temporarily holds a dividend paid by a company before it is eventually paid over to the ultimate beneficial owner. An obligation may exist for a regulated intermediary to withhold a dividends tax in terms of section 64H of the Income Tax Act.

4.7.1 DETAILS OF REGULATED INTERMEDIARY

- a) Complete the applicable fields:
- 'Amendment indicators'
 - This field will be editable when a 'Request for Correction' is selected
 - Note: these fields will only be unlocked for editing if the 'Unique ref no.' field is populated with a value
 - Select one of the following indicators if an amendment is being made:
 - 'Refund'
 - 'Deletion'
 - 'Correction'
 - 'FICA Status indicators'
 - Select the appropriate status:

- 'Successful',
 - 'Not FICA'ed', or
 - 'Exempt'
- 'Person liable for tax'
 - If the dividend type is 'CA' (for Cash) or 'EB' (for a section 64EB(2) dividend), this field will default to 'Beneficial Owner (BO)'
 - For any other dividend type, this field will default to 'Declaring Company (DC)'
- 'Distribution type'
 - This field is read-only and will default to 'Pass through (PT)'
- 'Nature of person'
 - Select a value from the drop-down list
- 'Registered name'
- 'Trading name'
- 'Identification type'
 - Select a value from the drop-down list
- 'Identification number'
- 'Date of Inception (CCYMMDD)'
- This is the date that the company/trust started
- 'Income tax ref no'
 - Complete the income tax reference number of the beneficial owner.

Dividend Recipient – Regulated Intermediary
DRR1F01

Amendment Indicators 🔒

FICA Status Indicators *

Y - Successful ✓

Person liable for tax: Beneficial owner (BO) Declaring company (DC)

Distribution type: Beneficial Owner(BO) Pass Through (PT)

Nature of person *

Listed company ✓

Registered name *

TEST ✓

Trading name

TEST ✓

Identification type *

004 - South African company/ close corporation registration number ✓

Identification No. *

2021/123456/23 ✓

Income tax ref. no.

Date of Inception (CCYMMDD)

2017 / 05 / 18 📅 ✓

Unique ref no. 🔒

4.7.2 DIVIDEND INFORMATION

a) Complete the applicable fields:

- 'STC credit per share (Cents)'
- 'Number of shares'
- 'Dividend per share (Cents)'
- 'Dividend value'
 - This value will be auto calculated once the number of shares and dividend per share has been completed
- 'Micro business exemption'
 - The exemption will default to zero if the dividend declaring entity is not registered as a micro-business
 - If the dividend declaring entity is registered as a micro-business, then the exemption may be greater than zero and less than or equal to the lower of the following 2 amounts:
 - The Dividend value, or
 - R200 000

Dividend Information	
STC credit per share (Cents) *	Dividend value *
R 10.000000 ✓	R 100.000000 🔒
Number of shares *	STC credit allocated *
500.000000 ✓	R 0.000000 🔒
Dividend per share (Cents) *	Micro business exemption
R 20.000000 ✓	R 0.00 🔒

4.8 DIVIDEND DECLARING ENTITY – DIVIDEND RECEIVED

- a) The fields in this section are the same as the fields described in the [‘Dividend Declaring Entity - Dividend Declared’](#) section above.

4.9 ENTITY DIVIDEND WAS RECEIVED FROM

- a) This section must be completed by a company/trust/entity or a regulated intermediary reporting on the dividends that they distributed.

4.9.1 DETAILS OF ENTITY DIVIDEND RECEIVED FROM

- b) Complete the applicable fields:
- ‘Nature of person’
 - Select from the drop-down list
 - ‘Registered name’
 - ‘Trading name’
 - ‘Registration no’
 - ‘Tax Resident in RSA’
 - ‘Income Tax ref no’

Entity Dividend was Received from	
Nature of person	Income tax ref. no.
Registered name	
Trading name	
Registration no.	

4.9.2 DIVIDEND RECEIVED

- a) Complete the applicable fields:
- ‘Dividend Type’
 - The dividend type will be pre-populated and will either be:
 - CA = for Cash
 - IS = for In Specie or
 - EB = type of dividend referred to in section 64EB(2)?

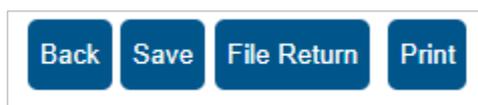
- 'Shares listed on JSE'
 - If the shares are listed on the JSE, select 'Yes'
- 'ISIN number'
 - This refers to the International Securities Identification Number which is a code that uniquely identifies a specific securities issue.
 - If the shares are listed on the JSE, the ISIN number is compulsory and must be completed.
- 'Dividend declared date (CCYYMMDD)'
- 'Dividend paid date (CCYYMMDD)'
- 'Dividend received date (CCYYMMDD)'
- 'Transaction due date (CCYYMMDD)'
 - This field is read only and will default to the last business day of the month following the 'Dividend received date'.
- 'STC credit per share (Cents)'
- 'Number of shares'
- 'Dividend per share (Cents)'
- 'Dividend value'
 - This will be auto calculated once the number of shares and dividend per share has been completed

The screenshot shows the 'Dividend Received' form (DRX1F01) with the following data:

- Dividend type: CA
- Shares listed on JSE? Yes No
- ISIN number: (locked)
- Dividend declared date (CCYYMMDD): 2021 / 05 / 18
- Dividend paid date (CCYYMMDD): 2021 / 05 / 18
- Dividend received date (CCYYMMDD): 2021 / 05 / 18
- Transaction Due Date (CCYYMMDD): 2021 / 06 / 30
- STC credit per share (Cents): R 20.000000
- Dividend value: R 1000.000000
- Number of shares: 200.000000
- Dividend per share (Cents): R 500.000000

4.10 SAVE, FILE AND PRINT THE FORM

a) The following buttons are displayed above the DTR01 form:



- b) Click on **Save** to save the changes captured on the return. Note: this information will only be saved on your eFiling profile and will not be submitted to SARS.
- c) Click on **Print** to print the HTML form in PDF format.
- d) Click on **File Return** to submit the data to SARS. The status on the *Data Submission Work Page* will change to 'Filed through eFiling'.

Type	Status	Date	Version	Last Updated By
OWT Data	Filed through eFiling	2016/02/26	1	Mrs AJ

Back To Search

5 HOW TO COMPLETE A DIVIDENDS TAX RETURN (DTR02)

- a) After the Dividends Tax Transaction Data (DTR01) has been submitted to SARS and processed, the Dividends Tax Return (DTR02) must be completed and submitted.
- **Note:** The DTR02 will be pre-populated with the information submitted via the DTR01.
 - To access the DTR02 return, select Returns from the menu on the top.
 - On the menu on the left click on **Dividends Tax > Submit New Return**
 - Select the tax period from the dropdown list and click on **Request Return**
 - Click on **Open**.

The screenshot shows the SARS eFiling interface. The top navigation bar includes 'Home', 'User', 'Organisations', 'Returns', 'Customs', 'Duties & Levies', 'Services', 'Tax Status', and 'Contact'. The left sidebar has a menu with 'Dividends Tax' and 'Submit New Return' highlighted. The main content area shows a 'Return Search' table with the following data:

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
Tax Services	9013290132	TaxPeriod: 202105	Withholding Tax	Saved on 19/05/2021	0.00		Open
Tax Services	9013290132	TaxPeriod: 202104	Withholding Tax	Issued on 19/05/2021	0.00		Open

- b) The Dividends Tax Work Page will display.
- Click on the **DWT Returns** link to open the DTR02 return.
 - Click on **Refresh Historic Data** to refresh the data prepopulated on the return
 - The **'Manually Submitted'** button must only be selected if you have used another method to submit your Dividends Tax return (e.g. submitted at a SARS branch office)
 - Please note that the DTR02 return cannot be used to update any registered particulars/demographic details. Please refer to the SARS website for more information on how to update the company's registered particulars.

The screenshot shows the 'DIVIDENDS TAX WORK PAGE'. The page includes the following information:

- Taxpayer Name:** Tax Services
- Tax Period:** 2021/04
- Return Type:** DWT Returns
- eFiling Status:** Issued

Return Type	Status	Date	Declared Amount	Version	Last Updated By
DWT Returns	Issued	2021/05/19	0.00	1	

Buttons at the bottom: Refresh Historic Data, Manually Submitted, Request Statement of Account, Back To Search

5.1 GENERAL INFORMATION

- a) The following 'General Return Details' will be populated on the return and cannot be edited:
- Transaction period (CCYYMM)
 - Return completion date (CCYYMM)
 - Due date (CCYYMM)
- b) Complete the 'Submitting Entity Details' and 'Contact Person Details'
- c) Indicate if the declaration is in respect of the Voluntary Disclosure Programme (VDP) and insert the "VDP application no." if relevant.
- The purpose of the Voluntary Disclosure Programme (VDP) is to allow taxpayers an opportunity to regularise their tax affairs with SARS. Taxpayers must voluntarily apply to SARS to disclose their defaults or non-compliance. A VDP application number will be allocated by SARS. The VDP Unit will evaluate the VDP application and where voluntary disclosure relief is granted, a written agreement will be concluded between the taxpayer and SARS to affect the necessary assessments. For more information on VDP, please refer to the SARS website (www.sars.gov.za).
- d) Complete the 'Tax Practitioner Details' if applicable

General Return Details		
Transaction period (CCYYMM) *	Return completion date (CCYYMMDD)	Due date (CCYYMMDD)
202105	2021 / 05 / 19	2021 / 06 / 30
Submitting Entity Details		
Registered name *	Trading name *	Income tax ref no. *
TAX SERVICES CC	TAX SERVICES CC	9013290132
Contact Person Details		
Surname *	First two names *	Bus tel no. 1
Taxpayer	John	0124224000
Bus tel no. 2	Cell no.	Email address
	0833333333	test@sars.gov.za
Postal Address		
Voluntary Disclosure Programme		
Is this declaration made in respect of a VDP agreement with SARS? * <input type="radio"/> Y <input checked="" type="radio"/> N		VDP application no.
Tax Practitioner Details (if applicable)		
Tax practitioner registration no.	Bus Tel No 1	Email address

5.2 ADJUST DATA

- a) To amend the information populated on the return (i.e. the transactions previously submitted on the DTR01), select the tick-box next to the field '**Manually adjust SARS data**'

- Please read the warning message then select **Yes** to continue
- The fields on the DTR02 will open for editing.



Warning

Please note that manually adjusting the information populated on the return will result in the underlying transactional data you have previously submitted to SARS to not be reconciled. Should you wish to continue, you will still be required to reconcile your supporting data to the return submitted. Do you want to proceed?

5.3 INPUT SECTION

- a) **Dividends Declared** - This refers to the dividends declared by the submitting entity. Complete the applicable fields:
- 'Cash Dividend'
 - 'Dividend In specie'
 - 'Total declared for this return' – This field is locked and is the sum of the above fields.
- b) **Dividends Received** - This sub-section is completed if the submitting entity (i.e. entity submitting this return) received dividends. For example: a regulated intermediary that received dividends from the dividend declaring entity (issuer of the dividend) to distribute on its behalf, or a beneficial owner (company/trust) that received dividends distributed by a regulated intermediary or dividend declaring entity. Complete the applicable fields:
- 'Cash Dividend'
 - 'Dividend In specie' – Capture the amount of Dividend In specie received in Rands and cents
 - 'Total received for this return' – This field is locked and is the sum of the above fields.

Input Section ^

Dividends Declared ^

<div style="background-color: #f0f0f0; padding: 2px; border: 1px solid #ccc;"> <small>Cash dividend *</small> R 1000.00 🔒 </div>	<div style="background-color: #f0f0f0; padding: 2px; border: 1px solid #ccc;"> <small>Dividend 'In specie' *</small> R 0.00 🔒 </div>	<div style="background-color: #f0f0f0; padding: 2px; border: 1px solid #ccc;"> <small>Total declared for this return *</small> R 1000.00 🔒 </div>
---	---	--

Dividends Received v

<div style="background-color: #f0f0f0; padding: 2px; border: 1px solid #ccc;"> <small>Cash dividend *</small> R 400.00 🔒 </div>	<div style="background-color: #f0f0f0; padding: 2px; border: 1px solid #ccc;"> <small>Dividend 'In specie' *</small> R 0.00 🔒 </div>	<div style="background-color: #f0f0f0; padding: 2px; border: 1px solid #ccc;"> <small>Total received for this return *</small> R 400.00 🔒 </div>
--	---	---

5.4 OUTPUT SECTION

- a) **Cash Dividends Distributed** – this sub section applies if the dividends declared and/or received were distributed. Complete the applicable fields:
- 'Distributed to regulated intermediary'
 - 'Distributed to beneficial owner' – this field is auto calculated
 - 'Portion subject to tax at full rate'
 - 'Portion subject to tax at reduced rate'
 - 'Portion exempt from tax'
 - 'Total cash dividend distributed for this return' – this field is locked and is the sum of the above fields.
- b) **Dividend 'In Specie' Distributed** – complete the applicable fields:
- 'Distributed to regulated intermediary'
 - 'Distributed to beneficial owner'
 - Total dividends 'in specie' distributed for this return' – This field is locked and is the sum of the above fields.

Output Section ^

Cash Dividends Distributed ^

<div style="background-color: #f0f0f0; padding: 2px; border: 1px solid #ccc;"> <small>Distributed to regulated intermediary *</small> R 0.00 🔒 </div>	<div style="background-color: #f0f0f0; padding: 2px; border: 1px solid #ccc;"> <small>Distributed to beneficial owner *</small> R 0.00 🔒 </div>	<div style="background-color: #f0f0f0; padding: 2px; border: 1px solid #ccc;"> <small>Portion subject to tax at full rate *</small> R 0.00 🔒 </div>
<div style="background-color: #f0f0f0; padding: 2px; border: 1px solid #ccc;"> <small>Portion subject to tax at reduced rate *</small> R 0.00 🔒 </div>	<div style="background-color: #f0f0f0; padding: 2px; border: 1px solid #ccc;"> <small>Portion exempt from tax *</small> R 0.00 🔒 </div>	<div style="background-color: #f0f0f0; padding: 2px; border: 1px solid #ccc;"> <small>Total cash dividends distributed for this return *</small> R 0.00 🔒 </div>

Dividends 'In specie' Distributed ^

<div style="background-color: #f0f0f0; padding: 2px; border: 1px solid #ccc;"> <small>Distributed to regulated intermediary *</small> R 0.00 🔒 </div>	<div style="background-color: #f0f0f0; padding: 2px; border: 1px solid #ccc;"> <small>Distributed to a beneficial owner *</small> R 0.00 🔒 </div>	<div style="background-color: #f0f0f0; padding: 2px; border: 1px solid #ccc;"> <small>Total dividends 'In specie' distributed for this return *</small> R 0.00 🔒 </div>
--	--	--

5.5 TAX PAYABLE SECTION (TAX WITHHELD FOR THIS RETURN, DUE TO SARS)

- a) **Total tax payable for this return** – This field is auto calculated and is the sum of the following fields:
- Tax payable on cash dividends
 - Tax payable on dividends in specie

b) **Tax Payable on Cash Dividend** – Complete the applicable fields:

- 'Cash dividend distributed to beneficial owner'
- 'STC credit utilised'
- 'Micro business exemption'
- 'Cash dividend subject to tax' – This field is locked and will be auto calculated
- 'Tax payable before rebate' – This field is locked and will be calculated as the sum of the following fields:
 - Tax payable at full rate
 - Tax payable at reduced rate
- Less: Rebate for foreign taxes paid
- Tax payable on cash – this field is locked and will be auto calculated.

c) **Tax Payable on Dividend 'In Specie'** – complete the applicable fields:

- 'Dividend 'In specie' declared' – This field is read only
- 'STC credit utilised'
- 'Micro business exemption'
- 'Tax payable for dividend in specie'

Tax Payable Section (Tax Withheld for this Return, Due to SARS)

Total tax payable for this return *
R 0.00

Tax Payable on Cash Dividend

Cash dividend distributed to beneficial owner * R 0.00	STC credit utilised * R 0.00	Micro Business exemption * R 0.00
Cash dividend subject to tax * R 0.00	Tax payable before rebate * R 0.00	Tax payable at full rate * R 0.00
Tax payable at reduced rate * R 0.00	Less: Rebate for foreign taxes paid * R 0.00	Tax payable on cash dividends * R 0.00

Tax Payable on Dividend 'In specie'

Dividend 'In specie' declared * R 0.00	STC credit utilised * R 0.00	Micro Business exemption * R 0.00
Tax payable for dividend 'In specie' * R 0.00		

5.6 ADJUSTMENTS (REFUNDS AND CORRECTIONS ON TAX PAYABLE FOR PREVIOUS RETURN PERIODS)

- a) This section reflects refunds and corrections on tax payable for previous return periods where transactions were submitted to support the return
- b) The fields in this section will be locked and not editable for the manual capturing of the dividends tax return.

Adjustments (Refunds and Corrections on Tax Payable for Previous Return Periods)					
Total amount of credit adjustments *		R	0.00	Amount of refunds on past return periods *	
		R	0.00	Amount of corrections on past return periods *	
		R	0.00		
Amount of STC corrections *		R	0.00	Total amount of debit adjustments *	
		R	0.00		

5.7 DECLARATION AND NOTES

- a) Please the declaration and notes on the return.

Declaration

I declare that:

- The information furnished in this return is true and correct in every respect; and
- I have disclosed all amounts declared or received by, and paid out or passed on by this company during the period covered by this return; and
- I have the necessary financial records to support all the declarations on this form which I will retain for audit purposes.

Date (CCYYMMDD)
 2021 / 05 / 20

XXXXXXXXXXXXXXXXXXXX
 XXXXXXXXXXXXXXXXXXXX
 Please ensure you sign over the 2 lines of 'X's above

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

Notes:

- To be submitted to SARS by the Company or Regulated intermediary paying the dividend to the beneficial owner
- To be submitted to SARS by a Company declaring or receiving dividends or a Regulated Intermediary distributing dividends on behalf of companies
- This return should be submitted on or before the end of the month following the month during which the dividend(s) was paid or received.
- If this return relates to more than one dividend paid or received during the same period, the information will be aggregated into one return
- Detail as per the "Detail sheet" should also be provided.

5.8 PAYMENT

- a) **Payment Advice (Net Amount Payable to SARS)** – the fields in this section will be auto calculated.
- b) **Payment Detail** – the following fields will be populated and cannot be edited.
- Payment reference number (PRN)
 - Beneficiary ID/Account no.

Payment Advice (Net Amount Payable to SARS) ^

Total tax payable for this return * R 0.00	Total amount of debit adjustments * R 0.00	Total amount of credit adjustments * R 0.00
Total amount refundable/payable for this return * R 0.00		

Payment Detail ^

Payment reference number (PRN) 9013227203WA2105005	Beneficiary ID / Account no. SARS-WHT
---	--

1. Payment allocation and payment reference numbers (PRN): Always quote the valid payment reference number (PRN) when making payment.
2. Electronic payments are recommended. SARS does not accept cheques exceeding R100 000 per transaction.

5.9 DETAIL ADJUSTMENT SECTION (DETAIL THE EFFECT OF THE ADJUSTMENT PER DIVIDEND TAX RETURN)

a) The following fields are read only:

- 'Payment Due Date'
- 'Billing Reference No.'
- 'Previous Value of Tax Payable for This Return'
- 'Net Value of Adjustments'
- 'New Value of tax payable for this return'

Detail Adjustment Section (detail the effect of the adjustment per dividend tax return) ^

Payment Due Date (CCYYMMDD) 2021 / 06 / 30	Billing Reference No. 0520219013227203	Previous Value of Tax Payable for This Return R 0.00	Net Value of Adjustments 0.00	New Value of Tax Payable for This Return 0.00
---	---	---	----------------------------------	--

5.10 RECONCILIATION

Reconciliation ^

Transaction Period (CCYYMM) 	Payment Due Date (CCYYMMDD) CCYY / MM / DD	R Value of Tax Payable for Manual Return	R Value of Tax Payable for Pre-Populated Return
---------------------------------	---	--	---

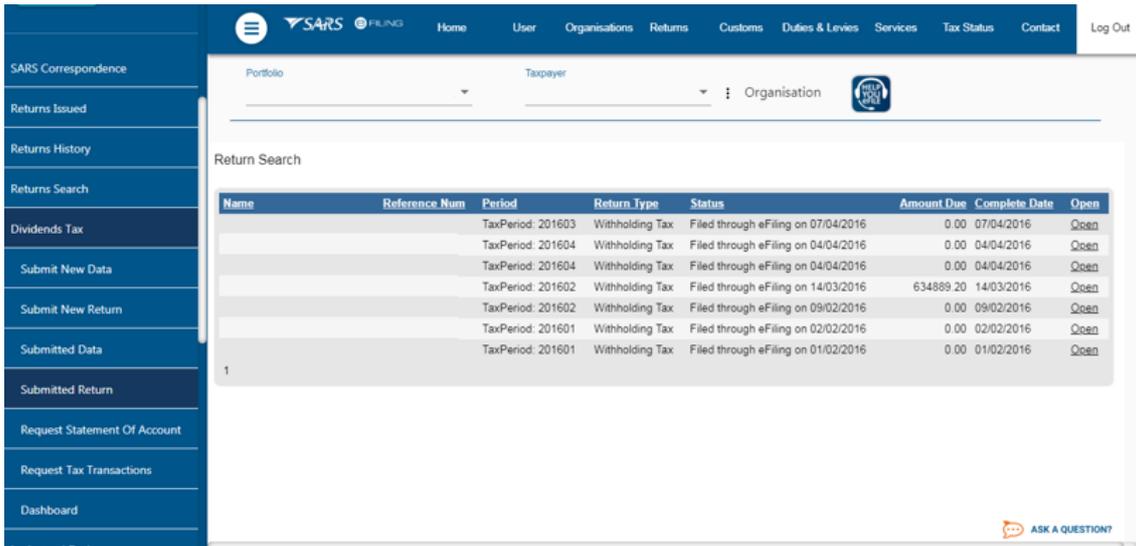
5.11 HOW TO SAVE, MANUALLY SUBMIT, OR FILE THE DTR02

a) The steps to 'Save', 'Manually Submit' and 'File' the DTR02 are the same as that in the section for the DTR01 described above.

5.12 HOW TO AMEND THE DTR02

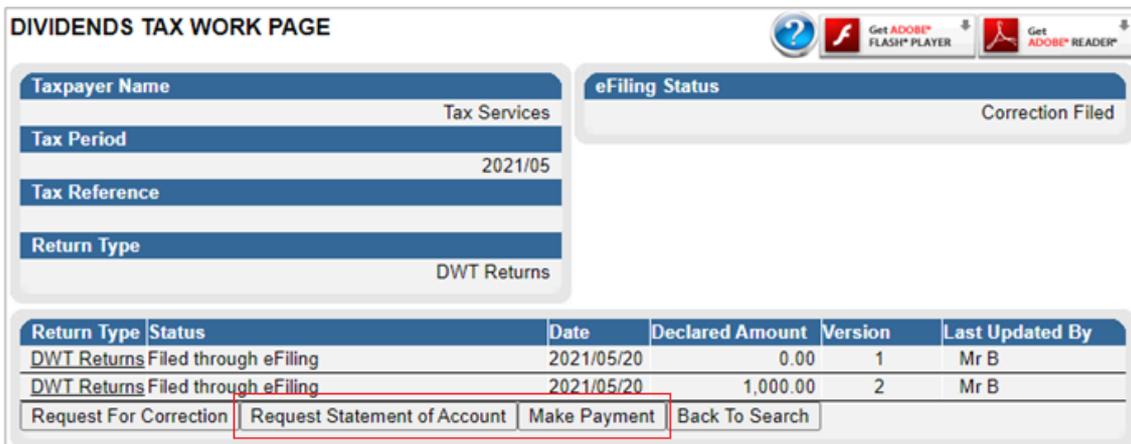
b) To amend a filed return, navigate to the [Dividends Tax function](#) and select '**Submitted Return**' from the menu on the left

- Select the tax period and click on 'Open'
- The Dividends Tax Work Page will display. Click on the **Request for Correction** button to open and amend the return.



6 MAKE A PAYMENT AND REQUEST STATEMENT OF ACCOUNT

- a) After the DTR02 has been submitted to SARS, the **Dividends Tax Work Page** will display.



- b) Click on the **Make Payment** button and follow the steps on the screen to pay via eFiling.

DTR02 PAYMENT SUMMARY

Tax Reference: 9013290132. Period: 202105 R 1000

Make Payment

Amount R

Please wait while we obtain your Open Balance 

This page allows you to:

- Capture payment details regarding tax return payments you have already made manually
- Create payment instructions to the bank of your choice to do the actual payment to SARS
- **Tip:** You can submit payments any time before the payment due date, with an effective date of the payment due date. The payment will only be processed on the effective date.
- **Please be aware that there is a R500,000 limit on payments unless you use one of the following banking products:** ABSA - Cash Focus, ABSA Corporate Banking, ABSA Direct - Internet Banking, Autopay (Standard Bank), FNB - CAMS, Online Banking, Internet Banking, Investec Online Banking, Ned Treasury (Nedbank), Netbank Business (Nedbank) or Standard Bank Business Online (CATS).

- c) Click on the **Request Statement of Account** button.
- Insert the date range and click on **<Continue>** to view your statement of account.
 - Note: the statement of account function can also be accessed from the menu on the left.

Request Statement of Account

Submitting Entity Name: Tax Services

Submitting Entity Reference: 9013290132

Start Date:

End Date:

7 HOW TO REQUEST TAX TRANSACTIONS (REVISE THE DTR01)

- a) Select **Returns** from the menu on the top.
- From the menu on the left select **Dividends Tax > Request Tax Transactions**
 - Select the 'Transaction Period' from the drop-down list and click **Continue**
 - Tick the specific transactions you need to revise and click **Continue**.

Dividends Tax

Submit New Data

Submit New Return

Submitted Data

Submitted Return

Request Statement Of Account

Request Tax Transactions



Request Tax Transactions

Submitting Entity Name: Tax Services

Submitting Entity Reference: 9013290132

Transaction Period:

Transaction Due Date:

Unique Reference Number:



Registered Name	Trading Name	Unique Number	Due Date	Date Declared
1	TAXPAYER LTD	83F215BF-37EC-4A26-8BAC-7C573D7A0DC2	2016-03-31	2016-01-05
<input type="checkbox"/>	TRUST	C16DDA36-0267-4517-8887-2ACF08F2AC96	2016-03-31	2016-02-14
				Dividend Value
				R 250,000.00

- b) The **Data Submission Work Page** will display.
- The status of the DWT Data will be 'Saved'
 - Click on the **DWT Data** link to open the DTR01 return

8 DASHBOARD

- a) Navigate to the [Dividends Tax function](#) and select **Dashboard** from the menu on the left.
- The Dividend Tax Dashboard will display
 - Select the search criteria and click **Refresh**
 - The search results will display on the page
 - Hover over the indicator icon to view the description. An orange indicator means that an action is still required from the taxpayer (e.g. submit supporting information).

9 CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
DT-GEN-01-G03	Quick guide to Dividend tax – External Guide	All

DISCLAIMER

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

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

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277)
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).