



# Guide to submit your Individual Income Tax Return via eFiling

Effective Date: 2 September 2024

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## **1 SUMMARY**

- a) This guide is to assist taxpayers/tax practitioners in filing an Income tax return for individuals via eFiling. It is structured such that the user should be able to log in to eFiling, file/submit an Income tax return and request a correction via eFiling amongst others. Additional functions embedded on the system pertaining to eFiling and the Income tax return are discussed for the effective use of the system when accessing and filing your Income tax return.

## **2 DESCRIBING THE EFILING SYSTEM**

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

### **2.1 Benefits of using eFiling to submit your Income Tax Return**

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

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

## **2.2 Help-You-eFile**

- a) The Help-You-eFile functionality on the SARS eFiling website allows a taxpayer to request that a SARS agent to share the view of their eFiling screen on his/her personal computer to assist the taxpayer with queries relating to the following eFiling functionality:
  - i) Income tax return
  - ii) Simulated Tax Calculation
  - iii) Income Tax Notice of Assessment (ITA34)
  - iv) Income Tax Statement of Account (ITSA)
  - v) Income Tax Calculator
  - vi) Request for Correction
  - vii) Payments
  - viii) Additional Payments
  - ix) Password Reset
  - x) Change own password
  - xi) Supporting documents
  - xii) Returns Issued
  - xiii) Returns History
  - xiv) Returns Search
  - xv) SARS Correspondence
  - xvi) Disputes
  - xvii) Voluntary Disclosure
  - xviii) User Functionality
  - xix) Other Services
  - xx) Additional Services.
- b) Agents cannot view sensitive or confidential taxpayer information on screens, forms, letters, or notices. This information includes:
  - i) Taxpayer Bank Details (Bank Name, Branch Code, Account No, Account Holders Name);
  - ii) Username;
  - iii) Password.
- c) For more information refer to the "Help-You-eFile" Guide on the SARS website [www.sars.gov.za](http://www.sars.gov.za) .

## **2.3 Register as an eFiling user**

- a) Registration is part of the process that must be completed before using eFiling. This will allow your information to be routed to the SARS system. This section will provide a short introduction on how to register and log onto eFiling to submit your Income tax return to SARS.
- b) Navigate to the SARS website [www.sars.gov.za](http://www.sars.gov.za) and the following screen will be displayed.

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


Welcome, please login  
to SARS eFiling

Username \*

---

[Forgot Your Username?](#)

[Forgot Your Password?](#)

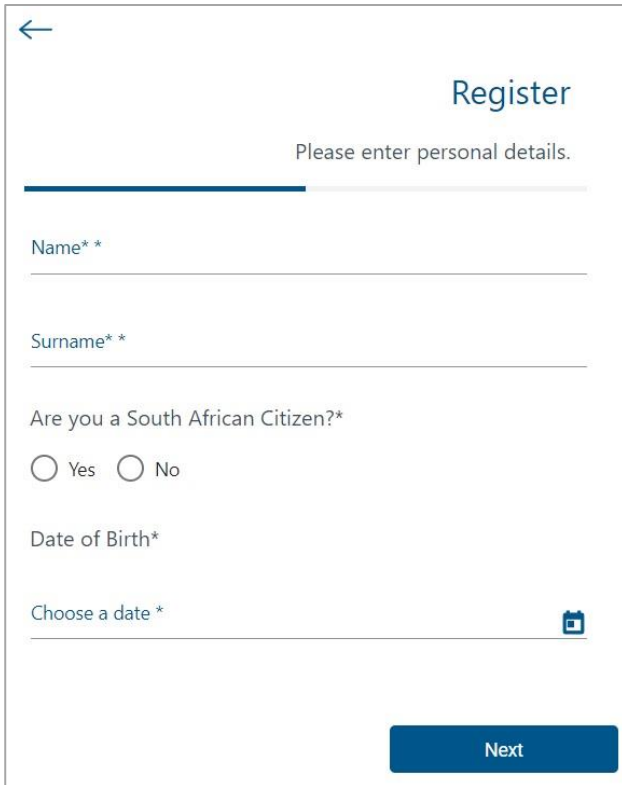


Next

Don't have an account? [Register](#)

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

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←

## Register

Please enter personal details.

---

Name\* \*

---


Surname\* \*

---

Are you a South African Citizen?\*

Yes  No

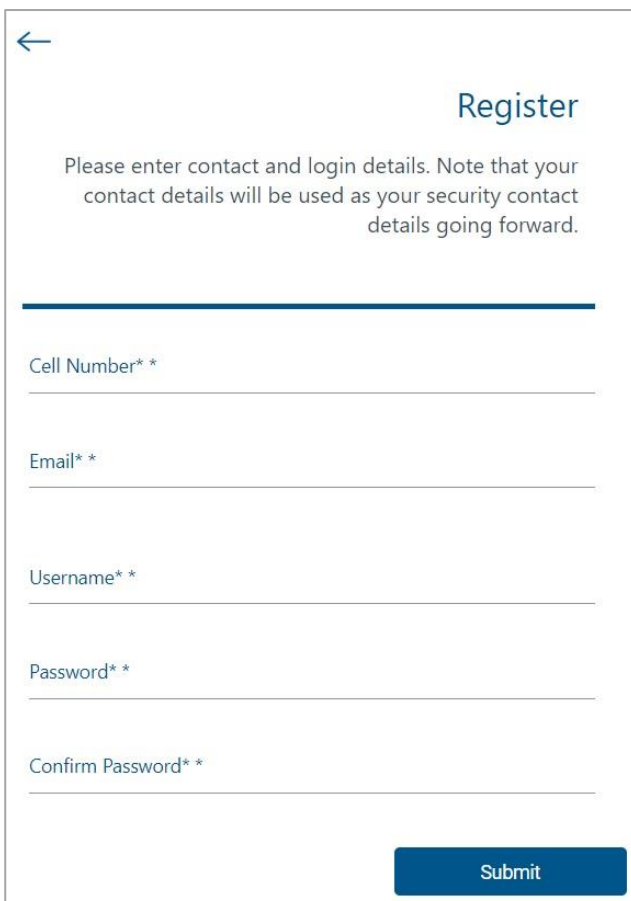
Date of Birth\*

Choose a date\* 

---

Next

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



←

## Register

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

---

Cell Number\* \*

---

Email\* \*

---

Username\* \*

---

Password\* \*

---

Confirm Password\* \*

---

Submit

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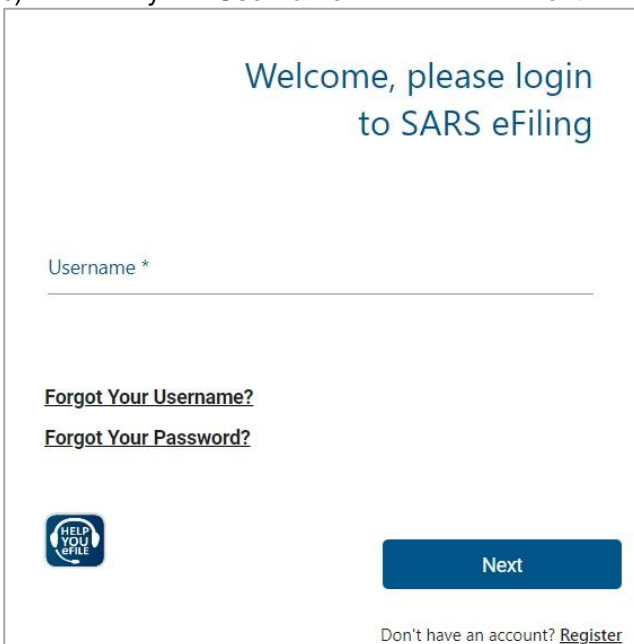
- g) Upon successful registration, proceed to login to eFiling and submit your Income tax return.
- h) For further assistance with eFiling registration or profile management, refer to the “**How to register for eFiling and manage your user profile**” available on the SARS website [www.sars.gov.za](http://www.sars.gov.za)

## 2.4 Registered eFiling Users

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



- c) Enter your “**Username**” and click the “**Next**” button to continue.



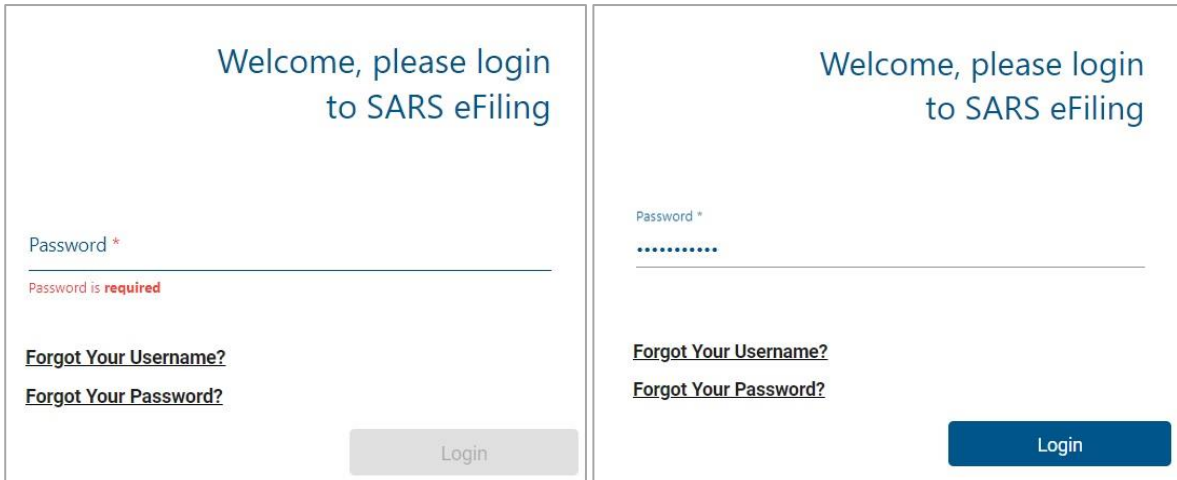
The image shows the SARS eFiling login page. At the top, it says 'Welcome, please login to SARS eFiling'. Below this is a text input field labeled 'Username \*'. Underneath the input field are two links: 'Forgot Your Username?' and 'Forgot Your Password?'. At the bottom left is a 'HELP YOU eFILE' icon. At the bottom right is a blue 'Next' button. At the very bottom, it says 'Don't have an account? Register'.

- i) If you have forgotten your Username and/or Password, click on the ‘**Forgot Your Username?**’ or ‘**Forgot Your Password?**’ hyperlinks.
- d) If the username entered is incorrect, the following error message will be displayed.

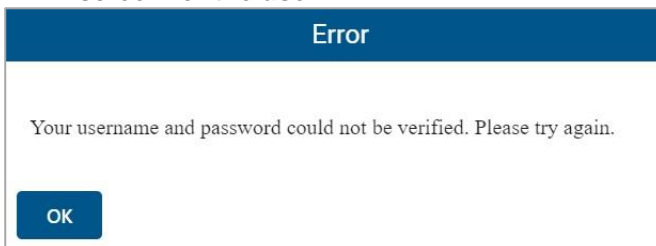


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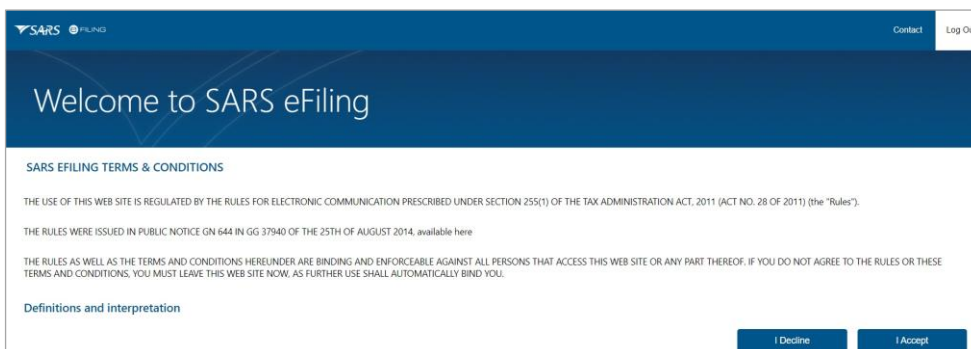
- e) Before you enter your Password, the Login button will be greyed out. Once you enter your “**Password**” and the “**Login**” button will be active to click.



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



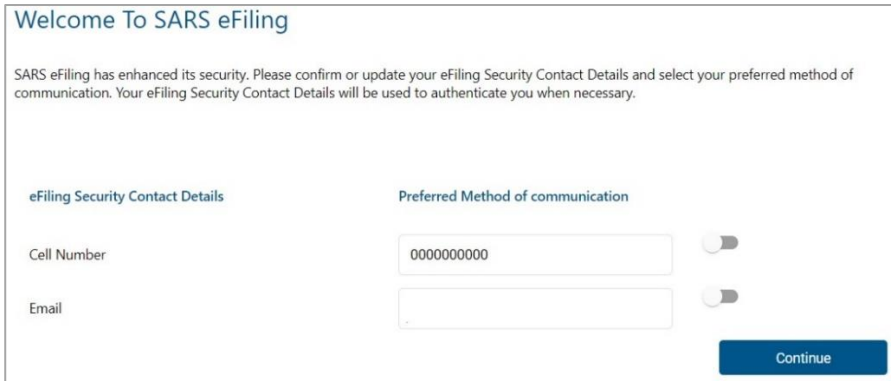
- g) If you are a newly registered eFiling user, after successful first login to eFiling, the Terms and Conditions screen will be displayed. You are required to read the Terms and Conditions carefully and scroll to the bottom. Select ‘**I Accept**’ to proceed.



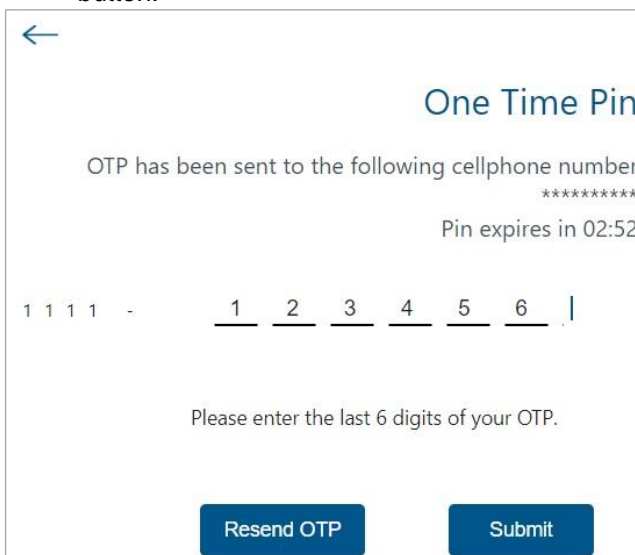
- h) Each eFiler must confirm or update his/her eFiling Security Contact Details of either cell number or email address, which will be used to authenticate the eFiling user.
- i) Update the cell number or email address (if the information presented differs) and click the ‘**Continue**’ button to proceed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



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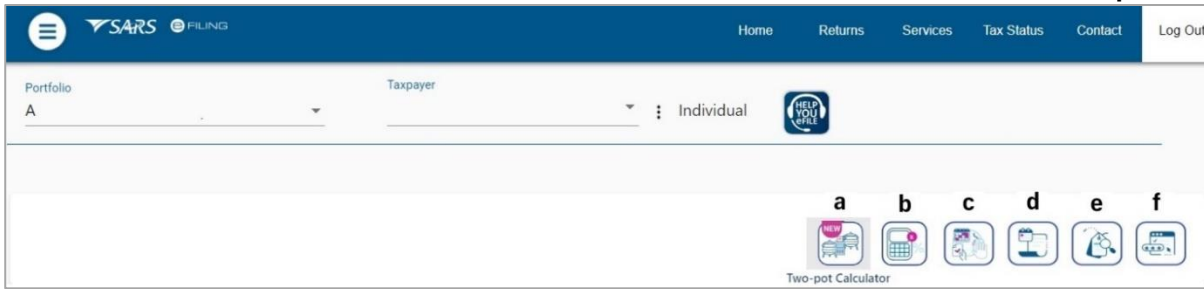


- j) A One Time Pin (OTP) will be sent to indicate preferred method of communication of the eFiling user. Only one preferred method of communication is allowed, where the OTP will be sent. Enter the last 6-digits of OTP that has been sent to indicated preferred method of communication and click the 'Submit'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



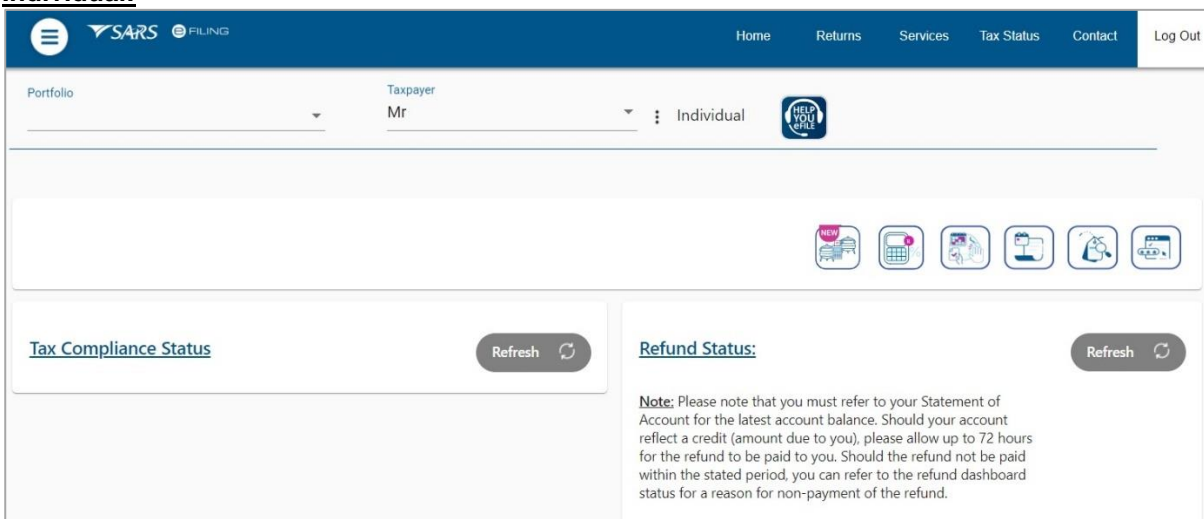
- k) Upon successful login, the eFiling Dashboard will be displayed.
- l) The eFiling Dashboard screen has been enhanced to assist taxpayers in navigation to the following services:
- a. The Two-pot calculator allows you:
    - i) To obtain the possible tax that would be levied based on the annual remuneration and savings withdrawal amount captured only.
    - ii) Provide you with sufficient information to assist in the decision regarding a withdrawal from their retirement funds i.e. saving component and provide your detailed tax compliance information.
  - b. Lump Sum Calculator
  - c. Online Booking – this option will route you to the SARS Online Booking link to schedule an appointment with SARS.
  - d. Statement of Account
  - e. My Compliance Status
  - f. Notice of Registration

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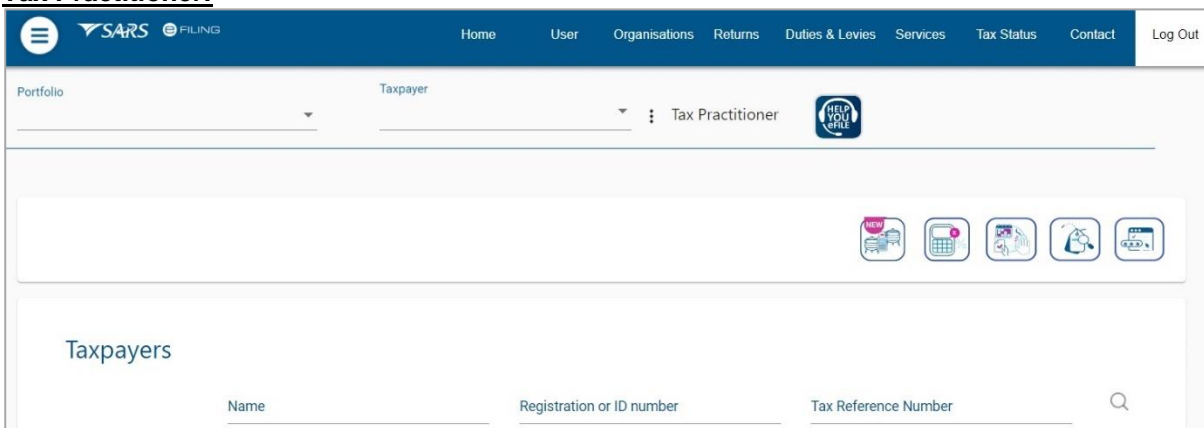


- m) By clicking on each icon, you will be directed to the specific function on eFiling.
- n) Below are examples of the different eFiling Dashboard screens for Individual, Tax Practitioner and Organisation.

**Individual:**

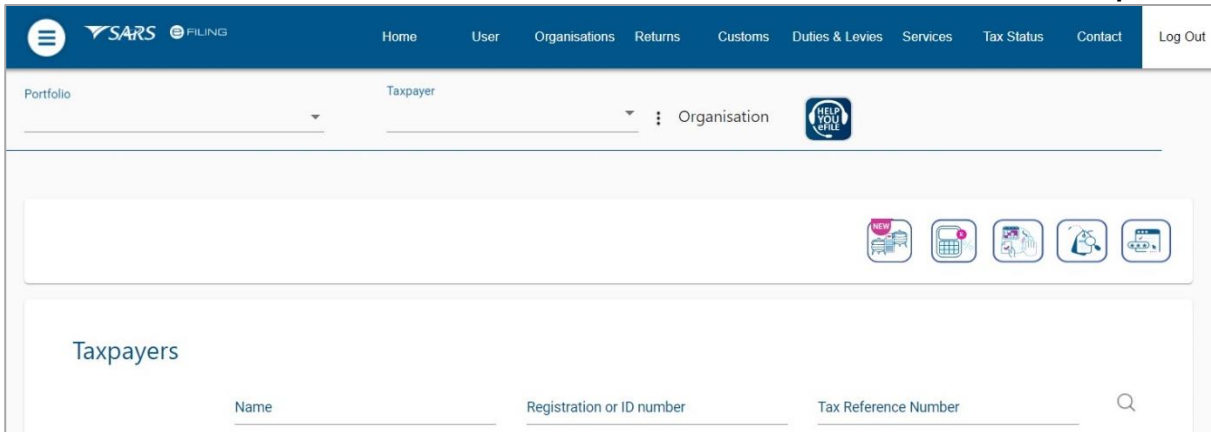


**Tax Practitioner:**

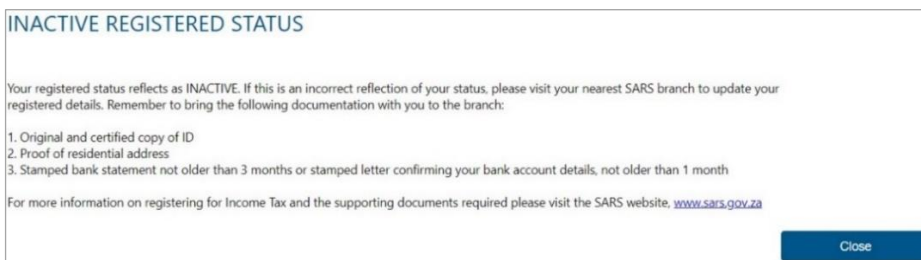
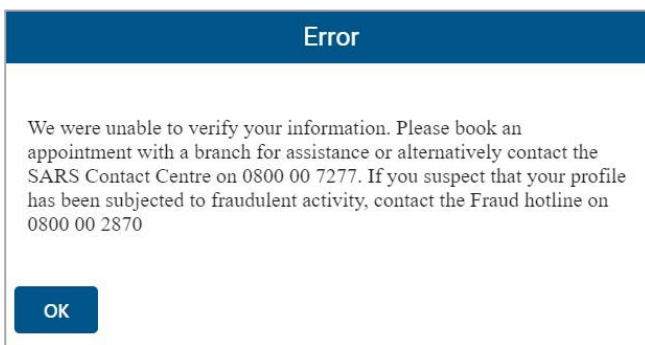


**Organisation:**

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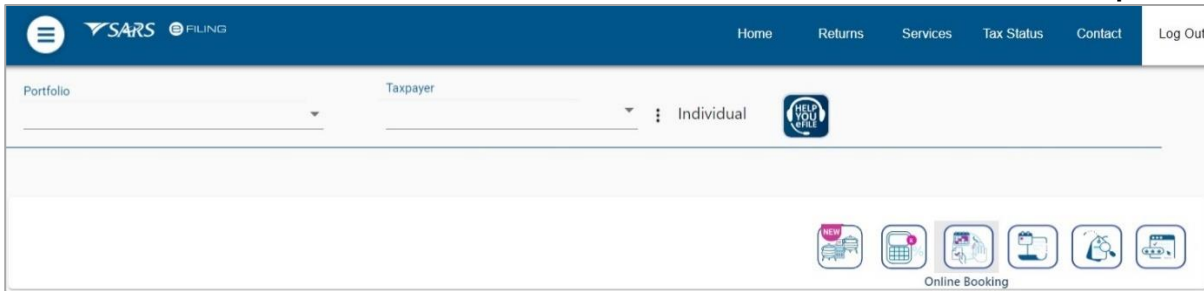
- o) If your income tax status is inactive, belongs to a deceased person, or if you have multiple income tax numbers, messages will be displayed to refer you to the nearest SARS office to rectify your registration status. Below find examples of screens that will be displayed.



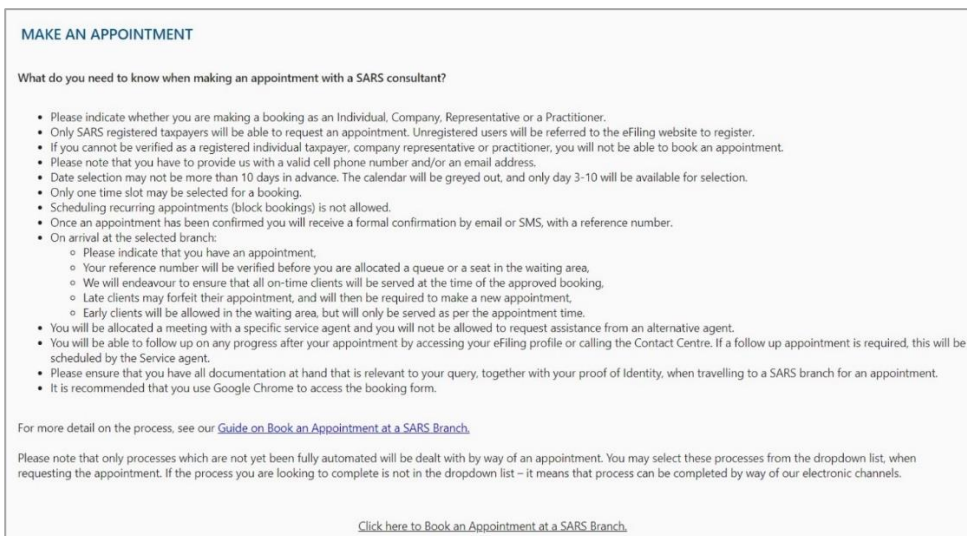
## 2.5 Request an eBooking Appointment via eFiling

- a) On your eFiling profile, navigate as follows to access the SARS Online eBooking Form.
- i) Select the **Online Booking** icon

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b) This will display the Make an Appointment page.



c) Click on <Click here to Book an Appointment at a SARS branch> hyperlink displayed at the bottom of the page to be directed to the booking screen to make an appointment. For more information on making an appointment with SARS, refer to the 'Book an Appointment at SARS – External Guide' on the SARS website.

### 3 HOW TO USE EFILING TO SUBMIT YOUR INCOME TAX RETURN

#### 3.1 Overview

a) When filing your Income tax return, you must ensure that correct information pertaining to your income/profit is recorded on your Income tax return. Some fields on the form are pre-populated; however, you are required to verify whether the information is correct (such as personal demographic information, contact details, banking details, IRP5 certificate and medical aid information). eFiling has been designed for ease in filing your return by using the Help-You-eFile function (refer to section 3.3 of this guide). This section will demonstrate how to submit your Income tax return via eFiling.

b) **Note that additional/supporting documents relating to your Income tax return are submitted to SARS upon request; you are required to retain these supporting documents for a period of five years, should SARS require them in the future.**

#### 3.2 Auto Assessments

a) SARS embarked on a process to improve efficiencies and tax compliance by introducing a method of submitting returns called an Auto Assessment. The auto assessment process enabled SARS to simulate assessment results based on Third Party data available at SARS' disposal. SARS will issue an "Original Assessments based on Estimates". The identified population would receive the "Notice of Assessments" for the applicable year as opposed to the simulated assessments that were issued previously. The taxpayer will not be required to do anything if they agree with the assessment issued by SARS. If the

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taxpayer is aggrieved or does not agree with the assessment issued by SARS, they will have an opportunity to file their original return within a stipulated period to avoid penalties being imposed.

- b) The taxpayer would have the ability to submit relevant material should they not agree with the estimate issued by SARS.
- c) Section 95 of Tax Administration Act has been amended to allow for the taxpayer to have to submit relevant material or a return after an estimate assessment has been issued without requesting extension for the period allowed.
- d) The eFiling Dashboard will have a message to indicate that an auto assessment has been issued. Click **'View'** button and the **"Assessment Notice"** screen will be displayed. The ITA34 will be viewed on the screen or available to download.

**SARS has issued you with an auto assessment**

Note: Based on the information available to SARS about you such as information relating to your Retirement Annuity Funds, Investments, Medical Aid and/or Employment, SARS has issued you with an Original Assessment based on Estimates.

[View](#)

Assessment Notice

Date: 2024/06/07 Amount: R0.00

[Dispute](#)
[Request For Reason](#)
[Close](#)

- e) Alternatively, if you have been selected as part of the original estimate population for the **2024** tax year, and you request the tax return the below message will be displayed on a pop-up window on the Income Tax Work Page, as indicated below. Click **"OK"** on the message and the Assessment Notice screen will be displayed.

**INCOME TAX WORK PAGE**

**Taxpayer Name**

**Tax Period** 2024

**Tax Reference**

**Return Type** ITR12

**eFiling Status**  
Estimation submitted by SARS

RETURN TYPE	STATUS	DATE	OPERATIONS
My Tax Return (ITR12)	Estimation submitted by SARS	2024/06/07	Open

**NOTICE OF ASSESSMENT**


ASSESSMENT	DESCRIPTION	DATE	OPERATIONS
ITA34	ORIGINAL ESTIMATE ASSESSMENT	2024/06/07	Open

**Your Estimate Assessment is available...**

Note: Based on the information available to SARS about you such as information relating to your Retirement Annuity Funds, Investments, Medical Aid and/or Employment, SARS has issued you with an Original Assessment based on Estimates.

[CLOSE](#)
[OK](#)

- f) Click the **'Open'** button to view the ITA34.



PAROW WEST  
CAPE TOWN  
7500

**INCOME TAX** **ITA34**  
**Notice of Assessment**

**Enquiries should be addressed to SARS:**

**Contact Centre**

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

**Details**

Reference number:  
Document number: **20**  
Date of assessment: **2024-04-30**  
Year of assessment: **2024**  
Type of assessment: **Original Estimate Assessment**  
Period (days): **366**  
Payment Due date: **2024-05-01**  
Interest free period (Grace period) until: **2024-05-31**  
PRN Number **T00000000**

Always quote this reference number when contacting SARS

- g) On the home page, below the auto assessment message, click the 2024 hyperlink to be directed to the Income Tax Workpage.

Personal Income Tax (ITR12)		
Tax Period	Return Status	Due Date
2024	Estimation submitted by SARS	2024-10-23

**INCOME TAX WORK PAGE** ?

**Taxpayer Name**

**Tax Period** 2024

**Tax Reference**

**Return Type** ITR12

**eFiling Status**

Estimation submitted by SARS

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Estimation submitted by SARS	2024/06/07	SARS	1	Not Requested	

Maintain Legal Entity Details

NOTICE OF ASSESSMENT	DESCRIPTION	DATE	VERSION
ITA34	ORIGINAL ESTIMATE ASSESSMENT	2024/06/07	1

### 3.3 Edit the Return

- a) In the instance that the taxpayer wishes to edit the return and declare further income, the return will be available to make changes. The current return filing process will apply, and the submitted declaration would be recorded as the original assessment from the taxpayer.

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- b) If you choose to edit the auto assessment result generated by SARS based on third party data obtained, select the “Edit Return” button after you have opted to view the return.



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

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Estimation submitted by SARS	2024/06/07	SARS	1	Not Requested	
<a href="#">Maintain Legal Entity Details</a>						
<a href="#">Query SARS Status</a> <a href="#">Request Return</a> <a href="#">Refund Status</a> <a href="#">Request For Extension</a>						

- e) The ITR12 return will open, and you may edit and submit to SARS. After submission, the status on the Income Tax Work Page will be updated to “Filed though eFiling”.
- f) If the return gets rejected by SARS, a decline letter will be issued to the taxpayer, and the Notice of Assessment will not be issued, and the taxpayer will be allowed to raise/log a dispute.
- g) If SARS accepts the return, the assessment will be processed, and the taxpayer may receive a reduced or additional assessment. Once the taxpayer receives the reduced or additional assessment, a dispute will not be allowed.

### 3.4 Request for Extension

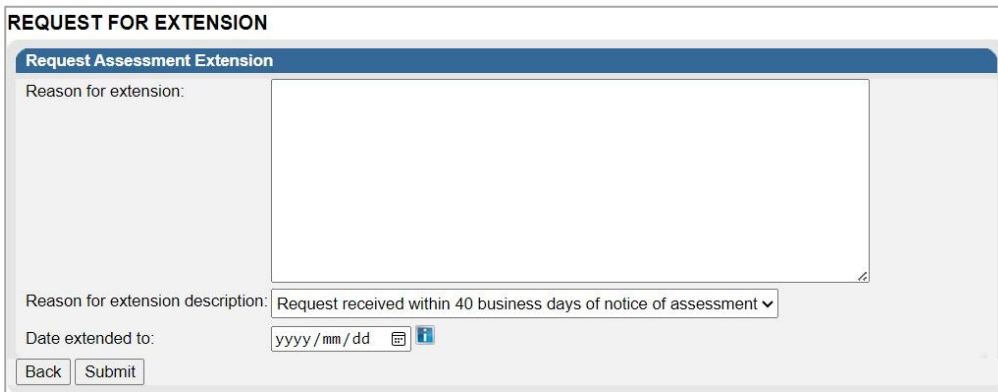
- a) If the taxpayer is required to submit an original return or relevant material because of an estimated assessment being raised by SARS, the taxpayer may request for an extension for the period allowed to submit such required material/return.
- b) The ‘Request for extension’ button will be available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

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Estimation submitted by SARS	2024/06/07	SARS	1	Not Requested	
<a href="#">Maintain Legal Entity Details</a>						
<a href="#">Query SARS Status</a> <a href="#">Request Return</a> <a href="#">Refund Status</a> <a href="#">Request For Extension</a>						

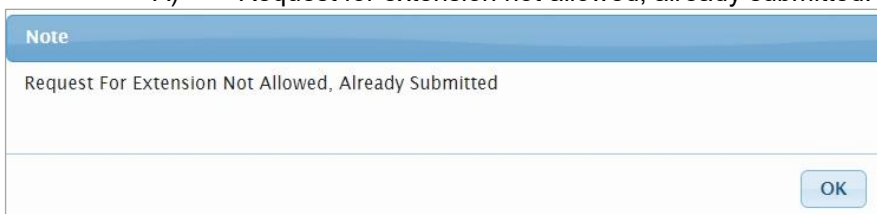
- e) Complete the following fields on the Request for Extension screen:
- i) Reason for extension
- ii) Reason for extension description
- iii) Date extension to:

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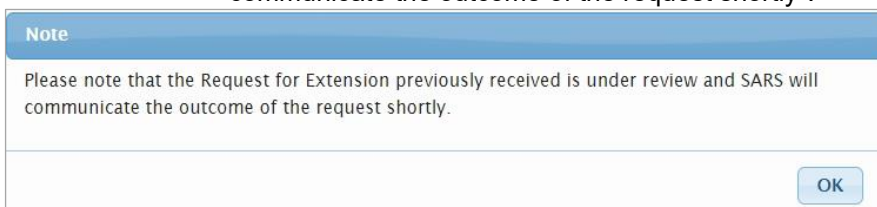
- A) select a date, not exceeding 3 years from date of the assessment
- B) When they hover-over the information icon the following message will be displayed:
  - l) *“Please note the date entered must be within 3 years from the Date of Assessment.”*



- f) Select **“Back”** to revert to the Income Tax Work Page or **“Submit”** to submit the Request for Extension to SARS.
- g) Applicable messages will be displayed after the submission of the Request for Extension and the taxpayer try to request the extension again:
  - i) When a taxpayer received a request for extension rejection letter and tries to do a new request for extension, the following message will be displayed:
    - A) *“The Taxpayer’s Request for Extension can no longer be processed, as the request was previously rejected. Therefore, the Estimated Assessment issued to you for the tax period is now considered final”.*
  - ii) When a taxpayer has submitted the Request for Extension, but has not received the confirmation notice and they click the request for extension button again:
    - A) *“Request for extension not allowed, already submitted.”*



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



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


### 3.5 Request for Correction

- a) After the estimate assessment have been raised by SARS, and the taxpayer has chosen to edit the estimated assessment return and submit an original return to SARS, the taxpayer will be able to request




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a correction on the return submitted, requesting SARS to issue an additional or reduced assessment. SARS will issue correspondence in the case where the correction has been rejected. The taxpayer will have the option to dispute the decision taken by SARS, where SARS declined to issue a reduced or additional assessment. Refer to the SARS website [www.sars.gov.za](http://www.sars.gov.za) for more information on the dispute process.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Filed through eFiling	2023		1	<a href="#">View</a>	
<a href="#">Maintain Legal Entity Details</a> <a href="#">Query SARS Status</a> <a href="#">Request Correction</a> <a href="#">Refund Status</a>						

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

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Filed through eFiling	2023		1	<a href="#">View</a>	
My Tax Return (ITR12)	Saved	2023		2	Not Requested	
<a href="#">Maintain Legal Entity Details</a> <a href="#">Query SARS Status</a> <a href="#">Refresh Data</a> <a href="#">Refund Status</a>						

### 3.6 Total Discharged Returns

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

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- h) When a Total discharge has been finalised and Taxpayer request a dispute case (RFR/NOO/NOA/Condonation and Request for Reason/Request for Remission), the following message will be displayed:
  - i) "No Assessment Found".
- i) Taxpayer/ User may request SARS to withdraw the assessment based on the Financial Year-end changes, Fraud, Duplicate Registration/Tax Reference Number, or Incorrect taxpayer return submission.

### 3.7 Duplicate IRP5 Certificate

- a) Duplication of the IRP5 certificate occurs when SARS detects that your IRP5 certificate submitted to SARS is a duplicate of the one already submitted by another taxpayer, or where the PAYE number on your submitted IRP5 does not exist. Where such duplications are detected by SARS, the following error messages will respectively be displayed:
  - i) ***"Your return cannot be processed due to an error on your IRP5 certificate. We are unable to verify the employer's PAYE/Income tax reference number declared on your IRP5 certificate. Please contact your employer to verify the IRP5 details or make an appointment with a SARS branch for further assistance."***
  - ii) ***"Your return cannot be processed because the IRP5 certificate declared on your return has been submitted by another taxpayer. Please contact your employer to verify the IRP5 details or make an appointment with a SARS branch for further assistance."***
- b) Ensure that you read the message carefully to rectify the error with SARS before you will be able to proceed to submit your income tax return.

### 3.8 Rejected Return due to Invalid Tax Directive

- a) If you submit your Income tax return with a lump sum amount on a IRP5 certificate, SARS will perform verifications and one of the following messages may be displayed if the verification is unsuccessful and the return may be rejected:
  - i) ***"Please note that this return cannot be processed, the directive number captured on the IRP5 differs with Directive No. XXXXXXXXXXXXXXXX issued by SARS. Please contact the Fund Administrator/Employer to rectify the error and resubmit the return."***
  - ii) ***Please note that this return cannot be processed, the accrual date on the IRP5 differs from the accrual date on the Directive No. XXXXXXXXXXXXXXXX issued by SARS. Contact the Fund Administrator/Employer to rectify the error and resubmit the return.***
  - iii) ***"Please note that this return cannot be processed, the Lump Sum source code on the IRP5 differs from the source code on Directive No. XXXXXXXXXXXXXXXX issued by SARS. Contact the Fund Administrator/Employer to rectify the error and resubmit the return."***
  - iv) ***"Please note that this return cannot be processed, the Lump Sum amount on IRP5 differs from the Lump Sum amount on Directive No. XXXXXXXXXXXXXXXX issued by SARS. Contact the Fund Administrator /Employer to rectify the error and resubmit the return."***
  - v) ***"Please note that this return cannot be processed, tax Directive No. XXXXXXXXXXXXXXXX was issued by SARS, but no Lump Sum amount is declared on the return. Contact the Fund Administrator/Employer to rectify the error and resubmit the return."***
  - vi) ***"Please note that this return cannot be processed, a Certificate No. from the IRP5 is not captured on the return for Directive No. XXXXXXXXXXXXXXXX issued by SARS. Contact the Fund Administrator/Employer to rectify the error and resubmit the return."***
- b) 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

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with the information on the IRP5/IT3(a) certificate with SARS, you will be able to proceed to submit your income tax return. Ensure that you refresh the IRP5/IT3(a) data before completing the return.

#### 4 COMPLETION OF THE INCOME TAX RETURN VIA EFILING

- a) On the eFiling Dashboard, the last refresh date and time along with the status to inform the taxpayer when the last status update was done on Tax Compliance Status, Refund Status and Account balance as indicated on the below screen.



The screenshot displays the SARS eFiling Dashboard with the following details:

- Tax Compliance Status:** Non-Compliant. Last refresh: 2024-06-06, 10:18:43.
- Refund Status:** No refund due. Last refresh: 2024-06-06, 12:11:51. A note states: "Please note that you must refer to your Statement of Account for the latest account balance. Should your account reflect a credit (amount due to you), please allow up to 72 hours for the refund to be paid to you. Should the refund not be paid within the stated period, you can refer to the refund dashboard status for a reason for non-payment of the refund."
- Account Balance:** R 82,734.56. Last refresh: 2024-06-06, 10:18:43. A "Pay Now" button is visible.

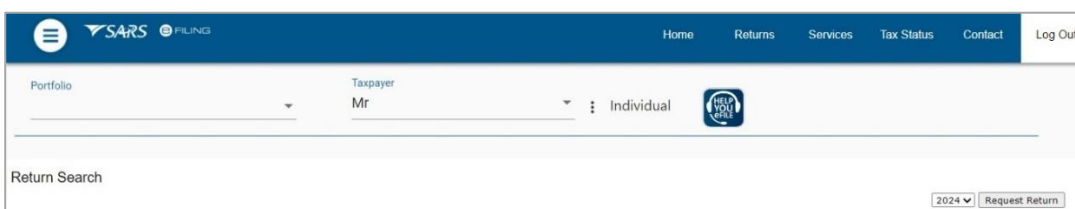
- b) To access the Income Tax Return, click on the relevant hyperlink for the tax year, e.g., 2024 for the tax year as indicated in the below screen.



The screenshot shows the "Personal Income Tax (ITR12)" screen with the following information:

Tax Period	Return Status
2024	Issued on 2024-06-06

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



The screenshot shows the SARS eFiling dashboard with the following elements:

- Navigation menu: Home, Returns, Services, Tax Status, Contact, Log Out.
- Portfolio: Mr (Individual)
- Return Search: 2024 (selected), Request Return (button)

- d) In the case of an Insolvent estate, Deceased Estate, Cease to be a Resident instance, you may select the 2025 tax year, the following message will be presented. Select "OK" to proceed for the reasons indicated or "Cancel" to select the appropriate year to submit.

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Please note that if the return you requested is not in respect of:

- a deceased; or
- insolvency; or
- upon emigrating,

your return, when filed by you, will be selected for verification or audit, because the process in SARS of authenticating 3rd party data, that may have an impact on your assessment, has not been completed. If you do not fall within the stated categories, you are encouraged to file the return during the official Filing Season published on the website [www.sars.gov.za](http://www.sars.gov.za).

Please click "OK" button to proceed

- e) An individual will not be allowed to request tax returns older than 5 years. The following message will be displayed if this instance: *"Please note that the tax return older than 5 years cannot be requested via eFiling or MobiApp. Please make an appointment with a branch office for further assistance to request and submit older than 5 years tax return(s)."*
- f) A registered tax practitioner will be able to request returns older than 5 years on eFiling, complete and submit these returns via eFiling or the SARS MobiApp.
- g) Once you have successfully requested your return, you will land on the "Income Tax Work Page". A message will appear informing you that your Income tax return has been generated and contains the latest information SARS has on record for you.
  - i) You are required to read the message carefully and select "OK" to continue.

An income tax return has been generated for you containing the latest employee tax certificate [IRP5/IT3(a)] information that SARS has received for you from your employer/s. If your return does not contain all your tax certificate information it means that:

1. Either your employer/s has not yet submitted this information to SARS or
2. SARS is unable to match you to a tax certificate/s due to incomplete or inaccurate information on these certificates (e.g. it does not contain your ID or tax reference number).

SARS recommends that in such cases you do not file this return and rather try again later by refreshing your IRP5 data on the Income Tax

- h) If your Income tax return has been issued, it will appear within the "Income Tax Work Page", displayed within the grid.

### INCOME TAX WORK PAGE ?

**Taxpayer Name**

---

**Tax Period**

2024

**Tax Reference**

---

**Return Type**

ITR12

**eFiling Status**

Issued

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Issued	2024/06/06		1	Not Requested	

Maintain Legal Entity Details
Request Historic Documents
Refresh Data
Refund Status

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- i) If the income tax return has been issued and/or saved prior to opening of 2024 Filing Season and updated information has been received by SARS from third parties, the following message will be displayed. Click **“OK”** to proceed and the system will automatically update the third-party information.

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

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

Please click “OK” to continue.

**OK**

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

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
Refresh Data	This will refresh your IRP5/Medical/Retirement Annuity data and address data to the latest data available.	2024		1	Not Requested	

Request Historic Documents | Refresh Data | Refund Status

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

**REFRESH DATA**

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

IRP5 Data

Medical Data

Retirement Annuity Data

Investment Income

Tax Free Investment

Income from local farming operations (IT48)

Income from local partnership and farming operations (IT48V)

**OK** **Cancel**

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

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Saved	2024		1	Not Requested	

**Data refreshed successfully.**

Maintain Legal Entity Details

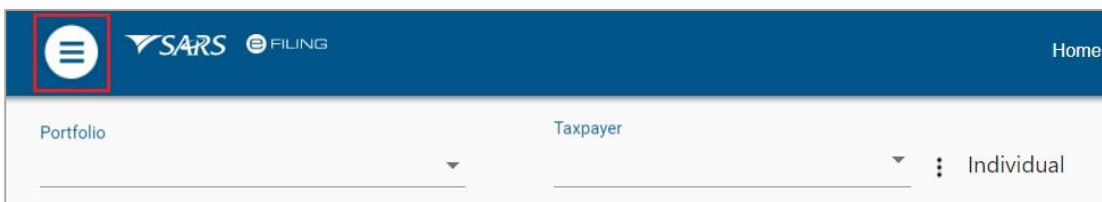
Request Historic Documents | Refresh Data | Refund Status

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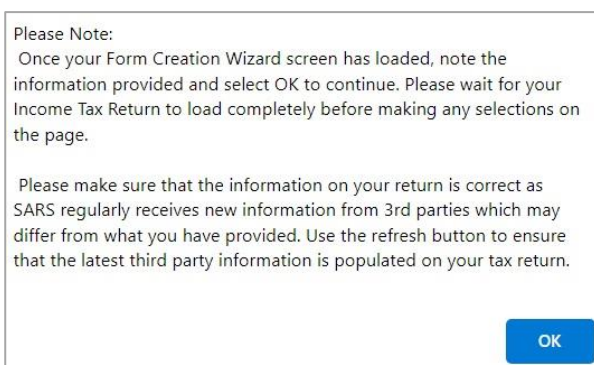
- m) You can view third-party data certificates submitted by third party data providers on your behalf by selecting the “Third Party Data Certificate Search” tab on the Returns menu tab. Refer to “How to view submitted third party data returns or data files via eFiling – External Guide” for more information.



- n) Open your income tax return by clicking on the “My Tax Return (ITR12)” hyperlink.
- o) If you would like to remove the left-hand menu to make the screen bigger, click on the three lines on the left corner of the screen.

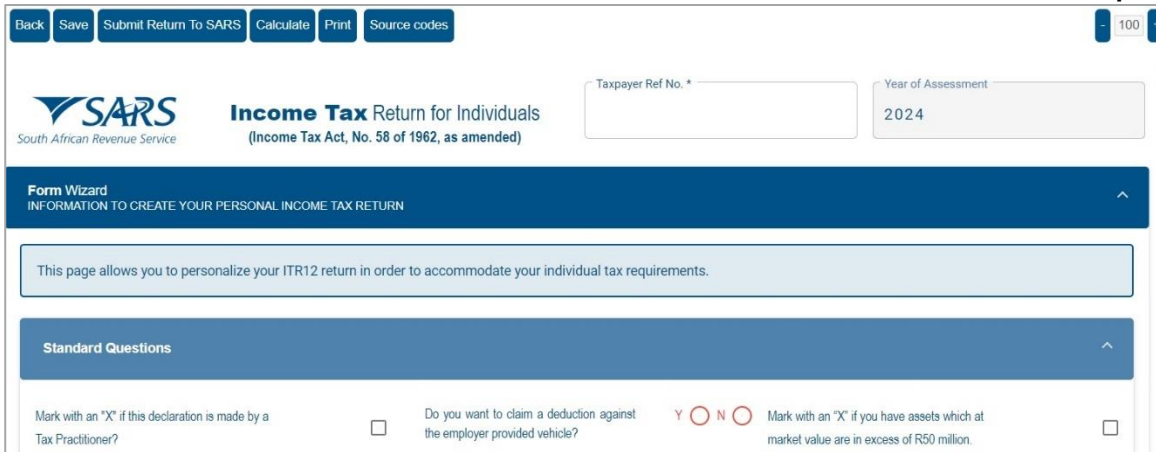


- p) The income tax return will be displayed in HTML format. Ensure that you have a compatible browser to view the Income tax return.
- q) A warning message will be displayed to ensure that you allow the return to load before making any selections and to make sure that all information on the return is correct, as SARS regularly receive new information from 3<sup>rd</sup> parties which may differ from what you have provided. Click ‘OK’ on the message to proceed.

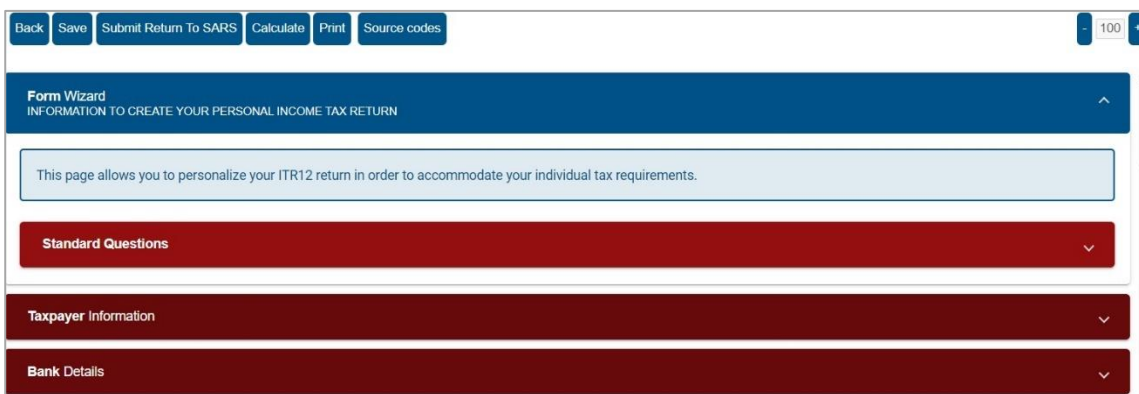


- r) Standard and Comprehensive questions will be displayed as the first page of your Income tax return for Individuals. This is a wizard that will aid in creating your customised Income tax return for Individuals. However, you only need to update the information if your tax affairs have changed over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

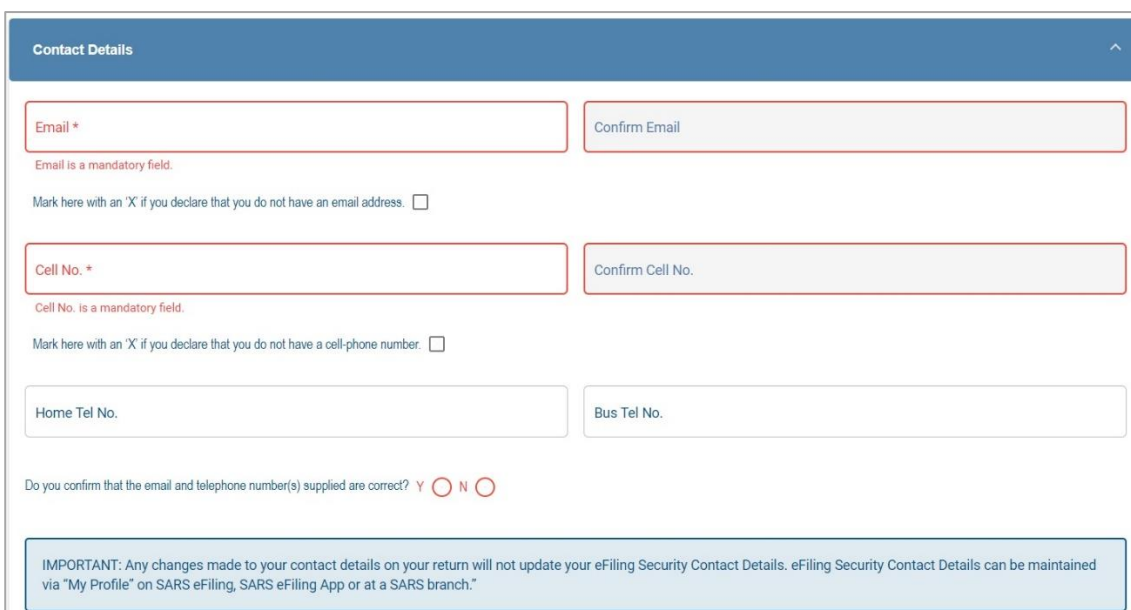
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- s) Where information has not been completed, the relevant tab will be indicated in red, as displayed on the below screen.



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



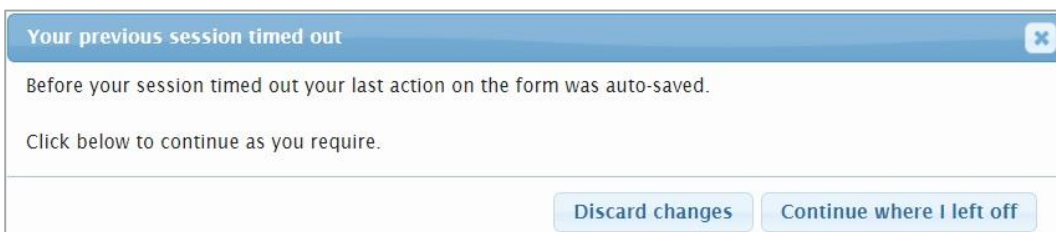
- t) For a detailed description on how to complete the Income tax return for Individuals, and the various sections that will be applied during the assessment process of the return contained in the Acts: Income Tax Act No.58 of 1962 and the Tax Administration Act No 28 of 2011, refer to the '**Comprehensive guide to the ITR12**' published on the SARS website.

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- i) **Note 2:** The personal information must be that of the taxpayer and not those of the tax practitioner completing the return on behalf of a client.
- ii) **Note 3:** If you are on eFiling and have not actively been working on the Income tax return, a session timeout message as indicated below will appear. You can choose to logout or to continue working on the return.



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



- u) Ensure all the information on the taxpayer information section is correct and up to date.
- v) If you select “**married in community of property**” in the Marital Status field, the following fields in the Spouse Details container will become mandatory:
  - i) Spouse initials;
  - ii) Spouse ID No.; or
  - iii) Spouse Passport No; and
  - iv) Passport Country.
- w) **Note 5:** To update your ID number or Passport Number, you are required to make an appointment on the SARS website or the SARS Mobile App to visit your nearest SARS Office.
- x) If the populated information is incorrect, enter the correct information in the fields provided.
- y) If you want to update your cell phone number and email address that are pre-populated in the Contact Details section of the return, delete the pre-populated information and fill in the new information.
  - i) If your contact details are pre-populated on the return, select “**Yes**” or “**No**” to the question that you confirm that the email and telephone number(s) you provided is correct.
  - ii) For more information, refer to the “**How to register for eFiling and manage your user profile**” available on the SARS website [www.sars.gov.za](http://www.sars.gov.za)
- z) If your physical and postal address is prepopulated on the return, you will be able to change the address details if necessary.

#### 4.1 Change of Banking Details

- a) All changes to your banking details will be verified by SARS before your profile is updated. SARS will notify you if you are required to submit supporting documents to verify your banking details.
- b) Should you require any further information concerning banking detail changes, you can:
  - i) Access the SARS website [www.sars.gov.za](http://www.sars.gov.za);

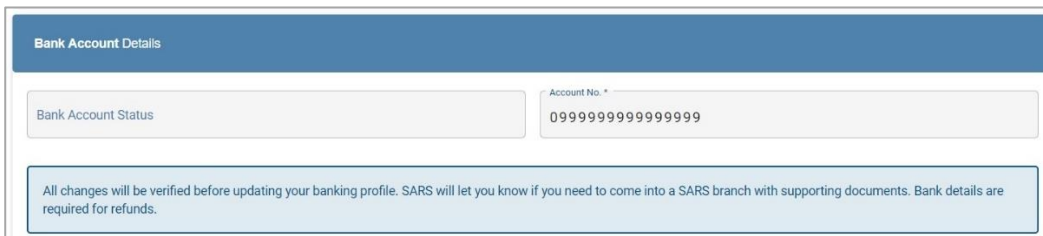


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- ii) Call SARS on 0800 00 7277; or
  - iii) Make an appointment to visit your nearest SARS Office.
- c) **REMEMBER:** Without accurate bank details SARS cannot pay you a refund, where it is due.

**Bank Details Container**

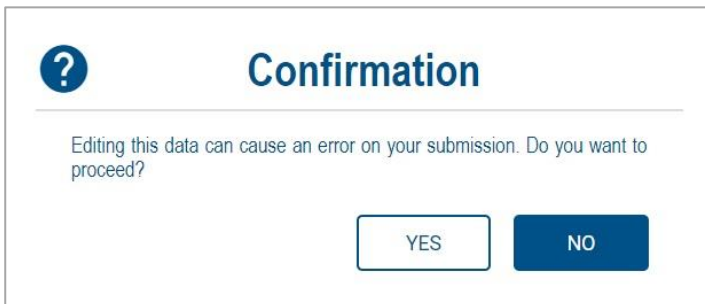
- a) The Bank Details section of the ITR12, consist of the following sections:
- i) The Bank Account Holder Declaration.
    - A) Please note that the Account Holder Declaration statement will be defaulted to ‘I use South African bank accounts’
    - B) A message will be displayed in the Bank Account Details section to inform you that all changes to your banking details will be verified before updating your banking profile.



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



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



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

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- e) After you have entered new bank details, click **“Update”** to proceed with the bank detail changes or **“Cancel”** to close the bank account details container.

- f) If you select *“I declare that I have no South African bank account”* and there are current bank details saved at SARS, the following message will be displayed to confirm that the existing bank details will be deleted. Click **“OK”** to proceed.

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

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- h) **Note 7:** If you indicated that you do not have a South African Bank account and later this is found to be incorrect, SARS may impose administrative penalties of up to R16000 depending on your taxable income.
- i) You are reminded to check your banking details if the system identifies that you have filed an incorrect banking account number.
- j) To correct your banking account number:
  - i) Click “Open Return” to rectify the account number; or
  - ii) Click “Continue” if you are certain that your banking details are correct.
    - A) If you choose to continue and your banking details are incorrect, your return will not be filed but will be saved until you correct the banking details.
- k) If the banking details are incorrect the status of the return will be displayed as “**Saved with invalid bank details**”. Ensure that you capture and submit the correct banking details to SARS.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Saved with invalid bank details	2024/06/06		1	Not Requested	

## 4.2 Additional information when completing the Income Tax Return

- a) If the ITR12 form are completed by a tax practitioner, the following message will be displayed when the first question “Mark with an “X” if this declaration is made by a Tax Practitioner?” is marked. If you select ‘NO’, the question will be unmarked. If you select ‘YES’, the Tax Practitioner Details container will be displayed for completion.



- b) Compare your IRP5/IT3 (a) certificate(s) received to the populated information provided on your Income tax return.
  - i) Where your employer/pension fund has not submitted your IRP5/IT3(a) information to SARS, your Income tax return will not be populated. You have the following options:
    - A) Click on “**Save Return**” and refresh the return by selecting the “**Refresh Data**” button on the Income Tax Work Page; or
    - B) Enter the information in the fields provided.
      - l) If you choose to file your Income tax return when not all your IRP5/IT3(a) information has been submitted by your employer/pension fund(s), your assessment may be delayed, and you may be required to submit supporting documents.

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- c) Depending on which of the standard and comprehensive questions were selected, the relevant containers will be displayed for completion.
- d) SARS will prepopulate information relating to the investment income (i.e., local interest, foreign interest, foreign dividends, Distribution from a Real Estate Investment Trust/s (REIT), Tax Free Investments, etc.).
  - i) When you have to manually complete the Investment Income section of the return, and the data has not been pre-populated by the data received by SARS from third parties, click the “**Add**” button to add the relevant investment income information, where applicable.
  - ii) From 2024 year of assessment, if you are married in community of property, the investment income section will display the relevant containers where spouse information is pre-populated (from third party data) or editable for completion, where applicable.

**Investment Income** ^

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

**Note:**

- All the investment income must be declared in full (even if you are married in community of property).
- If you are married in community of property SARS may have already included your spouse's investment income based on third party data readily available.
- Interest earned by a non-resident qualifying for an exemption in terms of s10(1)(h) must be included in the Local Interest income field.

Please note, SARS will do the required apportionment(s) and / or apply the applicable exemptions.

- e) Below is an example of the Investment Income section of the ITR12. Click the “**Add**” button to complete any additional information to declare.

**Local Interest (excluding SARS Interest)** ^

Rands only, no cents

R Allowable interest expenses incurred in the production of interest received

Local Interest (excluding SARS Interest)

R 1000    4201

**Local Interest (excluding SARS Interest) (Own)** ^

1

Institution \*

INVESTMENT

Acc No. \*

01000000000000

Amount \*

R 1000

Mark here with an 'X' if this amount should be excluded from the communal estate (if married in community of property)

Hint: Ensure that you have a Will and/or Antenuptial Contract in place to support this declaration

Add

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^
Local Interest (excluding SARS Interest) (Spouse)

Account Holder ID Number \*

Institution \*

Acc No. \*

Amount \*

Add

- f) When completing the Voluntary Disclosure Programme (VDP) section of the return and a VDP number is completed and the submission of the return result in a refund, the return will be rejected on eFiling with the status on the Income Tax Work Page as “Rejected by SARS” and the following message will be displayed to the user *“The Return you are submitting does not meet the Voluntary Disclosure Programme legislative framework. Please contact the Voluntary Disclosure Unit for more information.”*
- g) **Please note: Medical deductions in respect of a person with a disability** – As a result of a change in legislation, an ITR-DD form, **Confirmation of diagnosis of disability for an individual taxpayer**, which is available on the SARS website [www.sars.gov.za](http://www.sars.gov.za), has been designed and contains the criteria for the diagnosis of disability. These legislative changes are effective from 1 March 2009 and are applicable from the 2010 year of assessment.
  - i) For further assistance, refer to the **“Tax Guide on the Deduction of Medical Expenses”** available on the SARS website [www.sars.gov.za](http://www.sars.gov.za)

## 5 SUBMIT THE INCOME TAX RETURN ON EFILING

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

Back
Save
Save Return For Filing
Calculate
Print
Source codes

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

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- e) NOTES:
- i) The completion of the Income tax return will be the same as the current process.
  - ii) The **“Submit return to SARS”** and **“Request for Correction”** options will not be available to unregistered tax practitioners.
- f) After the completion of the Income tax return and selection of the **“Save Return for Filing”** button, the following screen will be displayed to indicate that the Income tax return has **NOT** been filed.

DETAILS			
Tax Reference Number	0	Period	2023
RESULT			
<b>THIS RETURN HAS BEEN SAVED, BUT HAS NOT BEEN FILED!</b>			
As this return was not prepared by a Registered Tax Practitioner, it has been saved ready for submission by the taxpayer. The taxpayer can file the return via eFiling or by visiting a SARS branch office.			
<input type="button" value="Continue"/>			

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

INCOME TAX WORK PAGE						
Taxpayer Name			eFiling Status			
Tax Period			Saved For Filing			
Tax Reference			2023			
Return Type			ITR12			
RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Prepared For Filing	2023		1	Not Requested	
<input type="button" value="Maintain Legal Entity Details"/> <input type="button" value="Request Historic Documents"/> <input type="button" value="Refresh Data"/> <input type="button" value="Refund Status"/>						

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

Effective Date: 2 September 2024

i

## Information

Please ensure that you complete the following mandatory fields before submitting the form:

- Did you or your employer make any retirement annuity fund contributions for the benefit of yourself? is a mandatory field.
- Did you pay any medical expenditure (including medical scheme contributions where you are not the principal / main member of the medical scheme) in respect of any immediate family member who is dependent on you for family care and support? is a mandatory field.
- Were there any transactions (contributions, transfers, withdrawals, income received/accrued) on any Tax Free Investments held by you during this year of assessment? is a mandatory field.
- Do you want to claim donations made to approved organisation(s) in terms of s18A? is a mandatory field.
- Was any income distributed to you / vested in you as a beneficiary of a trust, or deemed to have accrued in terms of s7? is a mandatory field.

Note that you have more than 5 fields that need to be completed. These fields will be displayed once the above mentioned fields have been corrected.

OK

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

**Declaration**

I declare that:

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

Date  
 2024 / /

For enquiries go to [www.sars.gov.za](http://www.sars.gov.za) or call  
0800 00 7277

Confirm
Cancel

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

**DETAILS**

Tax Reference Number	Period	2024
----------------------	--------	------

**RESULT**

**Your return has been successfully submitted.**

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

Continue

- m) After the successful submission of the ITR12 return, you will be prompted to complete a survey. Select **“Yes”** to complete the survey and **“No”** to close the message and not complete the survey.

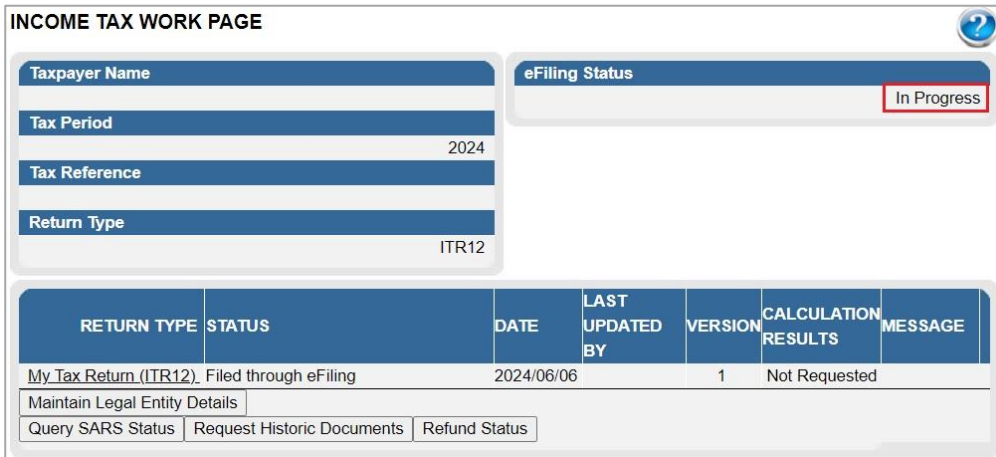
**Thank you for your submission**
✕

Please take a moment to complete a survey on your tax return submission experience. Continue to survey?

Yes
No

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



**INCOME TAX WORK PAGE**

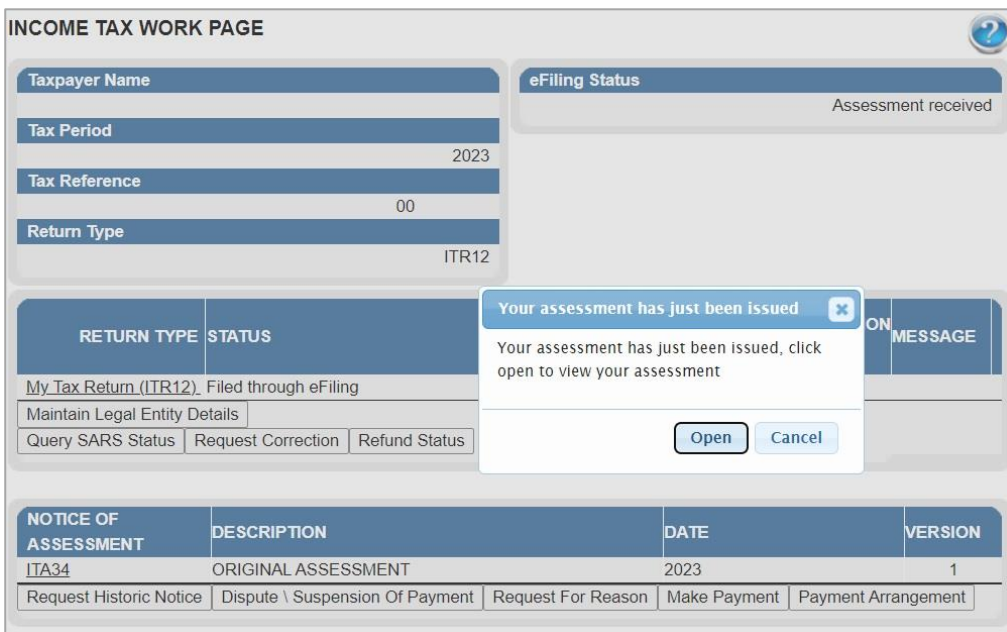
Taxpayer Name: [Redacted]  
 Tax Period: 2024  
 Tax Reference: [Redacted]  
 Return Type: ITR12

eFiling Status: **In Progress**

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Filed through eFiling	2024/06/06		1	Not Requested	

[Maintain Legal Entity Details](#)  
[Query SARS Status](#) | [Request Historic Documents](#) | [Refund Status](#)

- p) Alternatively, if an assessment has been issued, the status will be updated to indicate “Assessment received”. A pop-up message will be displayed to indicate that the assessment has been issued. Click “OK” on the message to open the ITA34 or “Cancel” to close the message.



**INCOME TAX WORK PAGE**

Taxpayer Name: [Redacted]  
 Tax Period: 2023  
 Tax Reference: 00  
 Return Type: ITR12

eFiling Status: **Assessment received**

**Your assessment has just been issued**

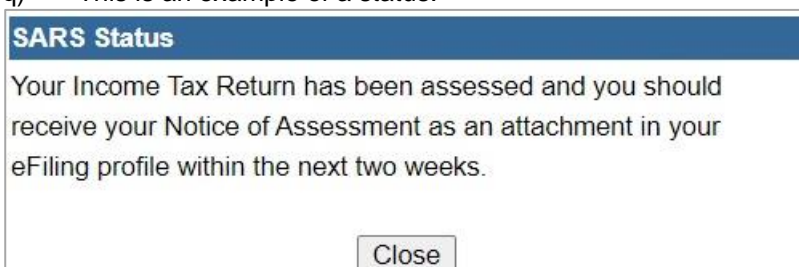
Your assessment has just been issued, click open to view your assessment

[Open](#) [Cancel](#)

NOTICE OF ASSESSMENT	DESCRIPTION	DATE	VERSION
ITA34	ORIGINAL ASSESSMENT	2023	1

[Request Historic Notice](#) | [Dispute \ Suspension Of Payment](#) | [Request For Reason](#) | [Make Payment](#) | [Payment Arrangement](#)

- q) This is an example of a status:



**SARS Status**

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

[Close](#)



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

## 5.1 Returns submitted through another channel

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

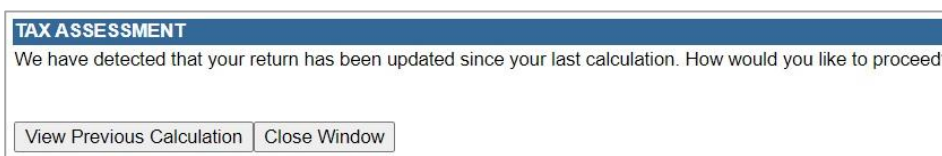
## 6 ADDITIONAL FUNCTIONALITY RELATING TO THE INCOME TAX RETURN

### 6.1 Tax Calculator


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



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



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



**INCOME TAX**

Tax Calculator Result

Page: \_\_\_\_\_

**Details:**

Reference Number: \_\_\_\_\_

Year Of Assessment: **2023**

Date: **2023**

Amounts Assessed		
Code	Source Code Description	Rand
3601	INCOME - TAXABLE	100000.00
<b>Total</b>		<b>100000.00</b>

Deductions		
Code	Source Code Description	Rand
4003	PROVIDENT FUND CONTRIBUTIONS	0.00
<b>Total</b>		<b>0.00</b>

Taxable Income	100000.00
Rating percentage (%)	0.00
Rating amount	100000.00
Taxable income - Subject to retirement fund lump sum benefit tax rates	0.00
Taxable income - Subject to retirement fund lump sum withdrawal benefit tax rates	0.00

Tax Calculation	
Normal tax on taxable income	18000.00
Rebates	16425.00
Additional tax	0.00
Administrative penalties	0.00
Retirement fund lump sum benefit tax liability	0.00
Retirement fund lump sum withdrawal benefit tax liability	0.00
<b>Subtotal</b>	<b>1575.00</b>
Employees' tax and tax credits	1500.00
<b>Calculated Result</b>	<b>75.00</b>

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

## 6.2 Submission of Supporting Documents

- a) If your return has been selected for verification or audit, SARS may request the supporting documents to justify the claim made on the Income tax return. This section will outline the procedure to upload supporting documents via eFiling.
- b) Ensure that the following standards are adhered to when supporting documents are uploaded:
  - i) The file type may be .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif to enable SARS to view the documents.
  - ii) The maximum allowable size per document may not be more than 5MB and a maximum of 20 documents may be uploaded.
- c) **Note:** When uploading supporting documents, make sure they are not password protected, as this will prevent us from viewing the files.
- d) On the landing page of your eFiling page, a status will be indicated that Supporting Documents is required.

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**Personal Income Tax (ITR12)**

Status: Awaiting Supporting Documents Upload

Tax Period	Return Status	Due Date
2024	Filed through eFiling on 2024-06-06	2024

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

**INCOME TAX WORK PAGE**

<b>Taxpayer Name</b>	
<b>Tax Period</b>	2024
<b>Tax Reference</b>	
<b>Return Type</b>	ITR12

<b>eFiling Status</b>	In Progress
<b>SARS Notifications</b>	Number of letters: 1

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
<a href="#">My Tax Return (ITR12)</a>	Filed through eFiling	2024/06/06		1	Not Requested	

[Maintain Legal Entity Details](#)


[Query SARS Status](#)
[Request Historic Documents](#)
[Refund Status](#)

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">Documents for Review</a>	Waiting for Documentation to be Uploaded	i	2024/06/07	0	0

- f) The Supporting Documents screen will be displayed.

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### SUPPORTING DOCUMENTS FOR RETURN SUBMISSIONS

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

**TAXPAYER DETAILS**

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

**UPLOAD SUPPORTING DOCUMENTS**

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

Document Name:  No file chosen

**Very important:**

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

**UPLOADED DOCUMENTS**

No documents have been uploaded.

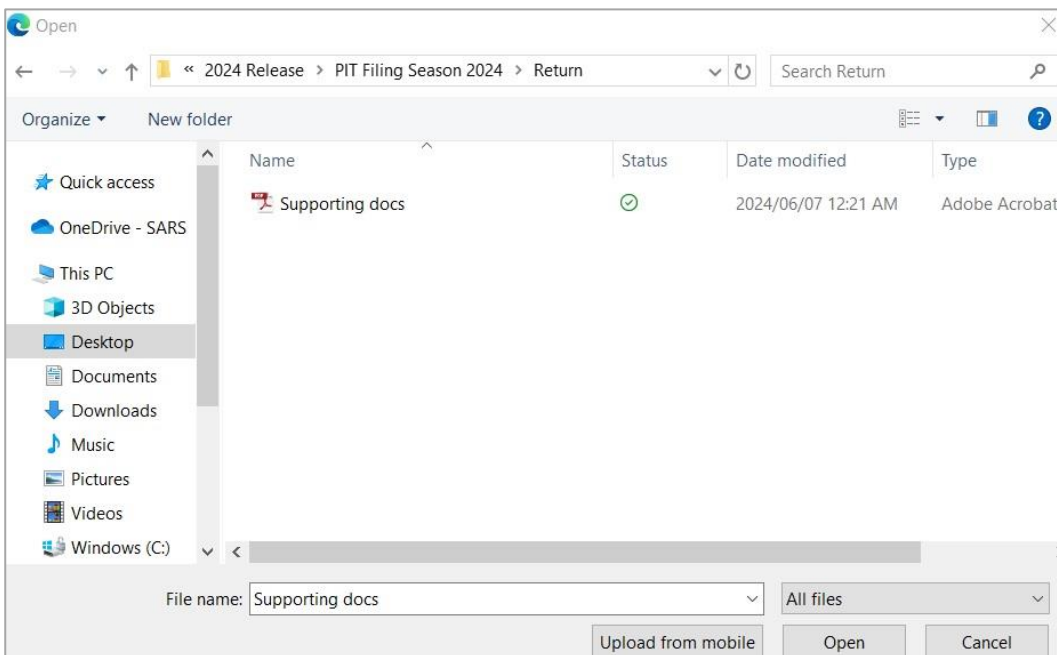
**DOCUMENT GROUP**

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

**Document group name**

**Status** Waiting for Documentation to be Uploaded

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



h) The file will be indicated on the “**Upload Supporting documents**” section. Click the “**Upload**” button to continue.

i) The file will be uploaded and listed in the “**Uploaded Documents**” section. To remove the file, select the tick box and click the “**Remove**” button and confirm the removal of the file.

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**UPLOAD SUPPORTING DOCUMENTS**

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

Document Name:  No file chosen

File successfully uploaded.

**Very important:**

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

---

**UPLOADED DOCUMENTS**

Document Name	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Supporting docs.pdf	16	<input checked="" type="checkbox"/>	Converted and stored	2024/06/07 00:23:51	<a href="#">View</a>	<input type="checkbox"/>

---

**DOCUMENT GROUP**

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

**Document group name**

**Status** Uploaded

- j) After uploading all the files, click the **“Submit to SARS”** button to submit the supporting documents to SARS. Click **“OK”** on the confirmation message to confirm all the documents have been uploaded or **“Cancel”** to upload or remove documents.

Are you sure that these are all the documents which you require to submit?

- k) The status on the Income Tax work Page under the Supporting Documents section will be updated to **“Submitted”**.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">Documents for Review</a>	Submitted		2024/06/07	16	1

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

### 6.3 Revising your Income Tax Return

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

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- v) SARS has finalised an audit case or a Revised Declaration of your Personal Income tax; or
  - vi) If supporting documents for an active verification case has been submitted.
- c) If you select “Request Correction” and SARS is busy with the verification or audit of the ITR12 return, the following message will be displayed to inform you that the correction is not allowed:
- i) *The ITR12 cannot be amended - an active audit is in progress for the individual.*
  - ii) *The ITR12 cannot be amended - a SARS audit has been finalised in respect of this period for the individual. Please submit an objection if dissatisfied with the assessment.*
- d) Once the Request for Correction has been submitted, no action will be taken on the previous version as it will be replaced by the new version.
- e) On the Income Tax Work Page click on the tab “**Request Correction**” displayed below the “**My Tax Return (ITR12)**” hyperlink.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
<a href="#">My Tax Return (ITR12)</a>	Filed through eFiling	2024/06/06		1	Not Requested	

Maintain Legal Entity Details


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

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
<a href="#">My Tax Return (ITR12)</a>	Filed through eFiling	2024/06/06		1	Not Requested	
<a href="#">My Tax Return (ITR12)</a>	<span style="border: 1px solid red; padding: 2px;">Saved</span>	2024/06/07		2	Not Requested	

Maintain Legal Entity Details

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

100



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

Form Wizard

Taxpayer Information

Bank Details

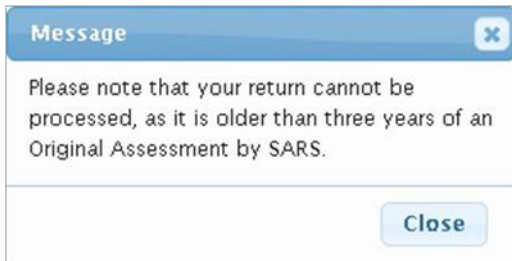
Employee Tax Certificate Information [IRP5/IT3(a)]

Taxpayer Information - Income

- h) Complete the amendments in this version of the Income tax return and proceed to submit the new version of your Income tax return.
- i) If you request for correction on assessment that is older than 3 years after the date of assessment of the original assessment, and the request for correction result in a “Reduced Assessment” the assessment will be auto cancelled the following message “*Please note that your return cannot be*”

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*processed, as it is older than three years of an Original Assessment by SARS” will be displayed and you will not be allowed to request a correction.*



## 7 TAX VERIFICATIONS OF DECLARATIONS FOR PERSONAL INCOME TAX (3<sup>RD</sup> PARTY DATA MISMATCH)

- a) Taxpayers may receive a verification letter from SARS in relation to the Income tax return submitted which stipulates that they are presented with an opportunity to substantiate the declaration by either submitting supporting documents or a request for correction (RFC) to correct any errors made on the return within 15 working days from the date of the letter. Failure to submit a request for correction or provide the supporting documents to substantiate the declaration, may result in an Understatement Penalty (USP) of up to 200% in terms of the Tax Administration Act (TAA) No. 28 of 2011.
- b) The following actions may result in no understatement Penalty (USP) being imposed:
  - i) Submission of supporting documents which fully supports the claim lodged on the Income tax return.
- c) The following actions may result in an appropriate understatement Penalty (USP) being imposed in line with the understatement Penalty policy guidelines.
  - i) Submission of a request for correction (RFC) where the amounts of the claim are adjusted in part or in full, in line with the data in SARS possession.
  - ii) Submission of supporting documents which only supports a portion of the claim.
  - iii) The taxpayer does not respond to the audit letters which implies that the taxpayer is non-compliant.
  - iv) If the taxpayer submits supporting documents which do not support the claim.
- d) Note the message states that an understatement penalty of 100% will be imposed in terms of the TA Act if it is determined that an incorrect statement was made in your original declaration.
  - i) If you accept the declaration displayed on the message by clicking on the “Accept” button, the user will be presented with a saved copy of the last ITR12 return. Revise the return by referring to section 7.3 of this guide.
  - ii) If you do not accept the declaration displayed on the message by clicking “Decline”, you will be presented with a notification that further communicates the consequences of your choice to decline.
    - A) Note the message states that an understatement penalty of 200% will be imposed in terms of the TA Act if you fail to supply SARS with the supporting documents or a request for correction of your previous claim.
- e) Kindly note the contents of the understatement penalty message(s), as it is a declaration between the taxpayer and SARS.
- f) To resolve the verification or audit, SARS may request the supporting documents to justify the claim made on the Income tax return.

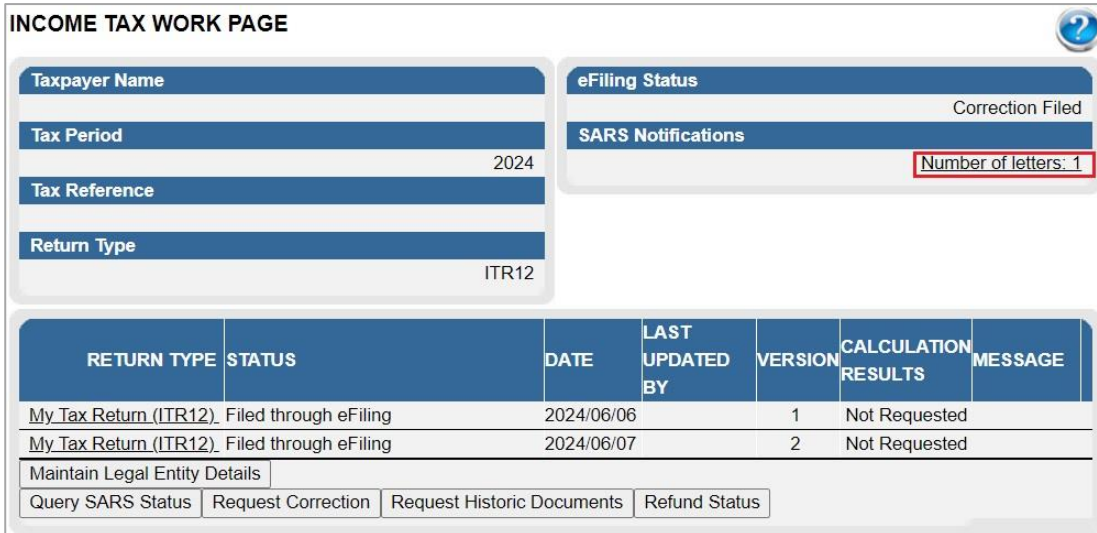
### 7.1 Retrieving the Audit Verification Letters

- a) The taxpayer will be notified via SMS/email, of an audit letter/correspondence which has been sent to him/her. The email correspondence will include a link that will direct the taxpayer to the SARS eFiling

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web page. The SMS on the other hand will advise the taxpayer that he/she has received correspondence from SARS and must login to eFiling to view it. The letter may be viewed by the user, on their eFiling profile, either by accessing the Income Tax Work Page or the SARS Correspondence functionality.

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



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



Name	Reference Num	Year	Return Type	Description	Date	Open	Upload
		2024	Individual Income Tax (ITR12)	Case Status Update - TEST 2 EMAIL 700	2024/06/06	<a href="#">View</a>	
		2024	Individual Income Tax (ITR12)	Final Demand to Submit Supporting Documents	2024/06/07	<a href="#">View</a>	<a href="#">Document</a>
		2024	Individual Income Tax (ITR12)	Case Status Update - REQUEST ADDITIONAL SUPPORTING DOCUMENTS	2024/06/07	<a href="#">View</a>	
		2024	Individual Income Tax (ITR12)	Case Status Update - REQUEST ADDITIONAL SUPPORTING DOCUMENTS	2024/06/07	<a href="#">View</a>	

- d) Click on the “**View**” hyperlink to open and view the letter.
- e) Alternatively, the letter can be accessed using the SARS Correspondence menu option on the left of the screen by navigating on eFiling as follows:



- f) Click on “**Search Correspondence**” and the search fields will be displayed. Complete the relevant search fields and click “Search” to proceed.



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### Search Correspondence

ALL
 READ
 UNREAD

Tax Types  
All

---

Tax Year  
All

---

Received Date From \*  
2023/12/10

---

Received Date To \*  
2024/06/07

---

Letter Type  
All

---

Notice Types  
All

---

Message Type  
All

---

Reference Number

---

Clear
Search

g) **Note: Ensure that the correct date is selected before clicking on the search button.**

Name	Tax Reference Number	Tax Type	Year\Period	Date	Description	View	Document
	00	Individual Income Tax (ITR12)	2024	2024/06/07 10:39:25	Final request to submit relevant material	<a href="#">View</a>	<a href="#">Upload</a>
	00	Individual Income Tax (ITR12)	2024	2024/06/07 10:37:12	REQUEST ADDITIONAL SUPPORTING DOCUMENTS	<a href="#">View</a>	
	00	Individual Income Tax (ITR12)	2024	2024/06/07 10:23:58	REQUEST ADDITIONAL SUPPORTING DOCUMENTS	<a href="#">View</a>	
	00	Individual Income Tax (ITR12)	2024	2024/06/07 00:04:51	Final Demand to Submit Supporting Documents	<a href="#">View</a>	<a href="#">Documents</a>
	00	Individual Income Tax (ITR12)	2024	2024/06/06 23:50:09	TEST 2 EMAIL 700	<a href="#">View</a>	

Items per page: 10    1 - 5 of 5    < >

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

## 7.2 Completion of the RFC and the submission of supporting documents (receipt of the second letter)

- a) If after submitting a request for correction in response to the verification of income tax declaration letter, and the revised declaration still does not match with SARS records, then a request for supporting documents letter will be issued.
- b) Refer to the Submission of Supporting Documents in section 6.2 of this guide on how to submit supporting documents to SARS.

## 8 ADDITIONAL FUNCTIONS ON EFILING

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

### 8.1 Request Historic Documents

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

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REQUEST TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
Request Historic Documents	This will allow you to perform a request to SARS to obtain a <b>Statement of Account</b> or a historic <b>Assessment Notice</b> .	2024/06/06		1	Not Requested	

Request Historic Documents Refresh Data Refund Status

c) The 'Request Historic Issued Assessment Notices and Statement of Account' screen will be displayed.

### Request Historic Issued Assessment Notices and Statement of Account

**TaxPayer Details**  
 TaxPayer Name:  
 TaxPayer Reference:

**Step 1**  
 Please choose one of the following options below:

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

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

d) Alternatively, you may access the "Statement of Account" navigation tab on the home screen, as indicated below or by selecting "SARS Correspondence" and "Request Historic IT Notices", you will be able to access the function.



### Request a Notice of Assessment

- a) To access the Notice of Assessment, select "I want to request a historic Notice of Assessment"
  - i) Select the year, from 1999 – 2024.
  - ii) Select "Next".

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**Step 1**

Please choose one of the following options below:

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

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

- b) A list of the historic notice of assessments will be displayed. Select the notice you want to request and click **“Request”**. If there are additional or reduced assessments available, other than the original assessment, select the required assessment notice to be generated.

**Request Historic Issued Assessment**

**Taxpayer Details**

TaxPayer Name:  
Taxpayer Reference:

**Step 2**

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

Select	Year	Sequence Number	Type	Date
<input type="radio"/>	2023	1	ORIGINAL	20230518
<input checked="" type="radio"/>	2023	2	ADDITIONAL	20230518

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

**Request Historic Issued Assessment**

**Taxpayer Details**

TaxPayer Name:  
Taxpayer Reference:

**Your request to SARS has been successfully submitted**

[Click here to view your IT34](#)

**Request a Statement of Account**

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

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**Request Historic Issued Assessment Notices and Statement of Account**

**TaxPayer Details**  
 TaxPayer Name:  
 TaxPayer Reference:

**Step 1**  
 Please choose one of the following options below:

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

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

Next

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

**Request Statement of Account**

**Taxpayer Details**  
 TaxPayer Name:  
 Taxpayer Reference:

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

6 months to date

User defined date range

Request Back

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

**Request Statement of Account**

**Taxpayer Details**  
 TaxPayer Name:  
 Taxpayer Reference:

**Your request to SARS has been successfully submitted**  
[Click here to view your Statement of Account](#)

Back

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

## 8.2 Maintain Legal Entity

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

Effective Date: 2 September 2024

DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
2024/06/06		1	Not Requested	
2024/06/07		2	Not Requested	

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

Maintain Legal Entity Details

Query SARS Status | Request Correction | Request Historic Documents | Refund Status

b) The “**Maintain SARS Registered Details**” screen will be displayed.

**MAINTAIN SARS REGISTERED DETAILS**

**Maintain SARS Registered Details**

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

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

I agree

I do not agree

Continue

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

### 8.3 View Correspondence

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

SARS Correspondence

Search Correspondence

Request PAYE Notices

Request Admin Penalty SOA

Request Historic IT Notices

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

Effective Date: 2 September 2024

**Search Correspondence**

ALL  
  READ  
  UNREAD

Tax Types All	Letter Type All
Tax Year All	Notice Types All
Received Date From * 2023/12/10	Message Type All
Received Date To * 2024/06/07	Reference Number

Clear
Search

- d) Complete the relevant field(s):
- i) Tax Types – Select Income Tax
  - ii) Tax Year – select the relevant tax year to search
  - iii) Letter Type – indicate the specific letter type to search
  - iv) Notice Type – indicate the specific notice type to search
  - v) Received Date From
  - vi) Received Date To
  - vii) Message Type
  - viii) Reference Number

e) Click the “Search” button to continue or the “Clear” button to clear all fields.

Clear

Search

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

Name	Tax Reference Number	Tax Type	Year\Period	Date	Description	View	Document
00		Individual Income Tax (ITR12)	2024	2024/06/07 10:39:25	Final request to submit relevant material	<a href="#">View</a>	<a href="#">Upload</a>
00		Individual Income Tax (ITR12)	2024	2024/06/07 10:37:12	REQUEST ADDITIONAL SUPPORTING DOCUMENTS	<a href="#">View</a>	
00		Individual Income Tax (ITR12)	2024	2024/06/07 10:23:58	REQUEST ADDITIONAL SUPPORTING DOCUMENTS	<a href="#">View</a>	
00		Individual Income Tax (ITR12)	2024	2024/06/07 00:04:51	Final Demand to Submit Supporting Documents	<a href="#">View</a>	<a href="#">Documents</a>
00		Individual Income Tax (ITR12)	2024	2024/06/06 23:50:09	TEST 2.EMAIL 700	<a href="#">View</a>	

Items per page: 10    1 - 5 of 5    < >

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

## 9 MAKE A PAYMENT TO SARS

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

### 9.1 Access Payments function

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

Effective Date: 2 September 2024

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

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

## 9.2 Bank Details Setup

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

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

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

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## Banking Information

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

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

---

Account Name This is a description of your bank account

Banking Product Please select ▼

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

## Ban

Payments can be made from a bank

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

---

Account Name

Banking Product Please select ▼

Please select

- ABSA CashFocus / Business Integrator Online
- ABSA Corporate Banking
- ABSA Direct - Internet Banking
- Albaraka
- Barclays.Net
- Bidvest
- Capitec - Internet Banking
- Capitec Business Bank
- CitiBank
- FNB - CAMS, Online Banking, Internet Banking
- HBZ
- HSBC
- Investec Online Banking
- Nedbank
- SASFIN
- Standard Bank (MyBills)
- Standard Bank Business Online
- Standard Bank Business Online (nBOL)
- Standard Chartered

e) After selecting the banking product (relevant bank), the specific fields for the selected bank will be displayed for completion. Complete the field(s) and select “**Save**” to proceed or “**Back**” to make changes to the bank information captured.



Effective Date: 2 September 2024

## Banking Information

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

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

---

Account Name This is a description of your bank account

Banking Product ▼

Account Number

Save
Back

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

Description	Bank	Open
Test 1	Internet Banking	<a href="#">Open</a>

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

## Banking Information

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

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

---

Account Name This is a description of your bank account

Banking Product ▼

Account Number

Save
Back
Delete

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

Effective Date: 2 September 2024

Are you sure you wish to Delete this item?

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

**Banking Details**

---

**Description**

No Records available for your selection.

### 9.3 Payment from the Income Tax Assessment Notice

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

**Assessment Notice**  
Date: 2022/06/01 Amount: R 563.86

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

**Payment Summary**

Tax Reference:	Statement of Account issued on: <b>2024/05/31</b> (Period: to ).	<b>R 84772.00</b>
Tax Reference:	Notice of Assessment issued on: <b>2024/05/31</b>	<b>R 84772.00</b>

---

**Make Payment**

**Amount** R


Proceed to make this payment now?

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

**Effective Date: 2 September 2024**

### Payment Details

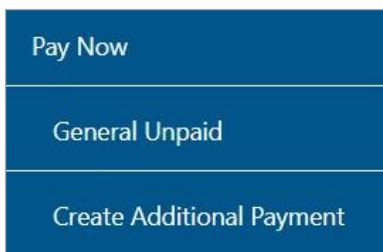
**Tip:** You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.  
**Note:** ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will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

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

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

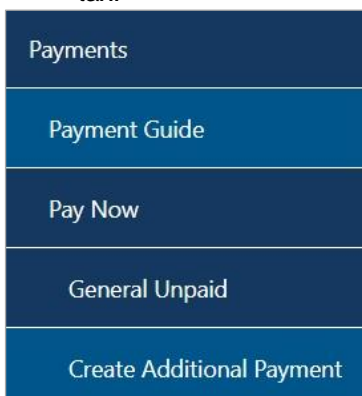
Pay Now
Cancel

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



## 9.4 General Unpaid

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



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

Effective Date: 2 September 2024

**Taxpayer:**  
**Payments: Outstanding**

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

Select All Payments

**No Outstanding Payments Found**

[Back to Top](#)

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

**Taxpayer: K**  
**Payments: Outstanding**

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

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

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Select All Payments

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


d) Once you have selected the **“Make electronic payment”** button, the **“Payment Details”** screen will be displayed.

Effective Date: 2 September 2024

### Payment Details

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

Account Name:

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

Payment Amount: R 8787.61

Comments:

---

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

### Payment Summary

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

e) Select the “Account Name” and click the “Pay Now” button to proceed with the payment.

### Payment Details

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

Account Name:

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

Payment Amount: R 8787.61

Comments:

---

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

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

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

Effective Date: 2 September 2024

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

### Confirm Payment Initiation

**Summary of payment transaction details**

---

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

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

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

Confirm
Cancel

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

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

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

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

OK
Cancel

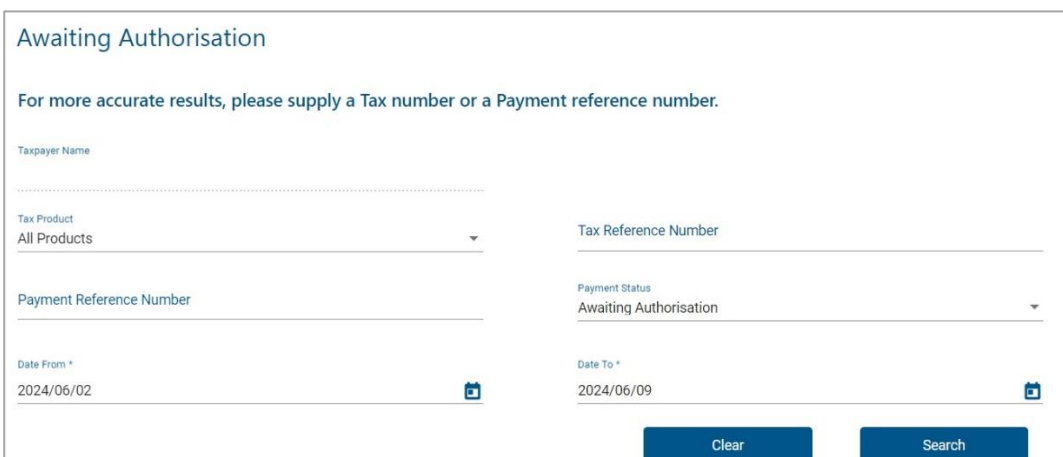
## 9.5 Cancellation of Payments

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

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

- c) The 'Awaiting Authorisation' page will allow the user to search or filter for the payments according to following fields:
- i) Taxpayer Name;
    - A) If you enter a specific Taxpayer Name in the "Taxpayer Name" field, the Awaiting Authorisation page will display all payments related to the captured Taxpayer name when "Select All" has been selected from the Taxpayer drop down list;
    - B) If a specific Taxpayer has been selected from the Taxpayer drop down list, the "Taxpayer Name" field will be disabled and the selected taxpayer name at the top will be populated into this field.
  - ii) Tax Product;
    - A) If the user selects a specific product from the Tax Product drop down list, the payment history page will display all payments for all the taxpayers related to the selected Tax Product.
  - iii) Tax Reference Number;
  - iv) Payment Reference Number;
  - v) Payment Status;
  - vi) Date From
  - vii) Date To



**Awaiting Authorisation**

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

Taxpayer Name

Tax Product: All Products

Tax Reference Number

Payment Reference Number

Payment Status: Awaiting Authorisation

Date From: 2024/06/02

Date To: 2024/06/09

Clear Search

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

Effective Date: 2 September 2024

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

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

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

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

### Payment Details

**From: E**  
**Description:** FNB Electronic Banking Payment to SARS  
**Status:** FNB Electronic Banking Payment Awaiting Authorisation

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

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

Comments:

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

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

Are you sure you want to cancel this payment?

[OK](#) [Cancel](#)

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

### Payment Cancellation Result

**Cancel Payment**

The Payment request has been cancelled successfully.

[Return to payments](#)

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



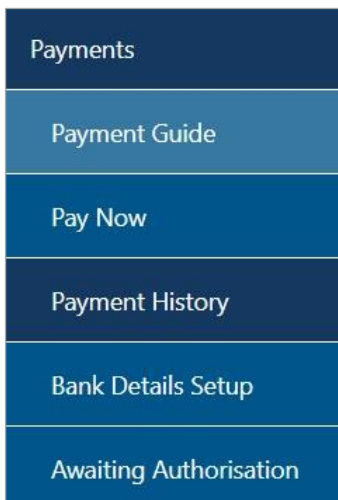
Effective Date: 2 September 2024

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

Items per page: 10 1 - 1 of 1

## 9.6 Payment History

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



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

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**Payment History**

Taxpayer Name: L

Tax Reference Number: \_\_\_\_\_

eFiling PRN: \_\_\_\_\_

Date From: 2020/11/02

Payment Date: \_\_\_\_\_

Tax Product: All Products

Year: All

Payment Status: All

Date To: 2020/11/09

Clear Search

Taxpayer Name	Tax Reference Number	eFiling PRN	Tax Product	Created On Date	Payment Date	Tax Period	Amount	Payment Status	Payment Details
---------------	----------------------	-------------	-------------	-----------------	--------------	------------	--------	----------------	-----------------

Items per page: 10 0 of 0

- d) On the payment history screen, the “Date From” field will be defaulted to 3 days prior to the selected Payment Date and the “Date To” field will be defaulted to 3 days post the selected Payment Date (this will be inclusive of weekends).
- e) **Note:** The Selection of payment “Date From” and “Date To” range must be limited to 6 months to avoid a delay in obtaining the results.
- f) If no payments have been made, the results section on the screen will be blank.

Taxpayer Name	Tax Reference Number	eFiling PRN	Tax Product	Created On Date	Payment Date	Tax Period	Amount	Payment Status	Payment Details
---------------	----------------------	-------------	-------------	-----------------	--------------	------------	--------	----------------	-----------------

Items per page: 10 0 of 0

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

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

Items per page: 10 1 - 1 of 1

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

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

- iii) **In-progress** – the payment is pending;
- iv) **Rejected** – the payment was rejected;
- v) **Failed** – the payment failed;
- vi) **Approved** – the payment was successful;
- vii) **Reversed** - the payment was reversed; and
- viii) **Cancelled** – the payment was cancelled.

**Effective Date: 2 September 2024**

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

- h) For further assistance with SARS Payments, refer to the “**SARS Payment Rules**” available on the SARS website [www.sars.gov.za](http://www.sars.gov.za)

## 10 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

Link for centralised definitions, acronyms, and abbreviations: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](http://www.sars.gov.za)

### 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](http://www.sars.gov.za);
- Make a booking to visit the 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); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).