

**TAX
SEASON
2018**

**NO
SWEAT!**



Opens 1 July closes 31 October

**Your No Sweat guide
to Tax Season 2018**

YOUR NO SWEAT GUIDE TO TAX SEASON 2018

We know that filing your tax return is stressful, but this Tax Season it's **NO SWEAT!**



This handy pocket guide will assist you with all the information needed to make things easy.

TWO OPTIONS TO FILE YOU CHOOSE

eFile online anywhere anytime



This is a simple and secure way to file using your computer. Later in Tax Season, you will also be able to file from your phone or tablet. You can eFile from anywhere, 24/7.

Need help?

As a registered eFiler, you can use Help-You-eFile for assistance from a SARS agent, while you're online. Click the Help-You-eFile icon and select **Call Me**. A SARS agent will give you a call and walk you through every step of the process. The SARS Contact Centre hours are 08:00 – 17:00 on Monday, Tuesday, Thursday and Friday and 09:00 – 17:00 on Wednesday.



SARS branch

Join the queue at a branch where a SARS agent will create your ITR12 electronically on our SARS system.

Make sure you have these documents with you:

- Your ID, passport or driver's licence
- Proof of income such as IRP5/IT3(a) and
- IT3(b) certificates
- Proof of deductions if you wish to claim

NOT SURE IF YOU NEED TO FILE A RETURN?

LET'S CHECK

You **DO NOT** need to submit a return
if **ALL** of these apply to you:

- Your total salary for the year before tax is not more than R350 000; **and**
- You have only one employer; **and**
- You have no car allowance/company car/travel allowance or other income (e.g. interest or rental income); **and**
- You are not claiming tax-related deductions/rebates (e.g. medical expenses, travel and retirement annuity contributions, other than pension contributions made by your employer)

CHANGE YOUR BANKING DETAILS IN NO TIME

There are two ways to do it:

1. On eFiling

You can change your banking details while completing your return via eFiling. However, any changes that you make will be verified before updating your bank account details with SARS. As part of this verification, please visit a SARS branch to verify your banking details. Any refunds due to you (if applicable) will only be processed after we've verified your banking details.

2. At a SARS branch

Take these documents with you:

- Valid original or temporary ID, passport or driver's licence and a certified copy of the ID, passport or driver's licence
- Original bank statement or ATM/Internet generated statement not older than three months
- Proof of residential address (e.g. municipal account)



DON'T FORGET THESE SUPPORTING DOCS

When submitting your return at a SARS branch, take the following supporting documents with you. If you use eFiling, you will still need these supporting documents to check the prepopulated information or enter the correct information on your return.



Proof of income such as:

- IRP5/IT3(a) from your employer or pension fund
- Tax certificates for investment income IT3(b)
- Tax Free Investments certificate IT3(s)
- Financial statements (e.g. for business income), etc

Proof of deductions such as:

- Medical scheme contributions certificates and receipts
- Completed Confirmation of Diagnosis of disability form (ITR-DD) if you want to claim any disability expenses
- Retirement annuity fund contributions certificates
- Travel logbook (if you receive a travel allowance or use a company car), etc.



Please note: If you are a sole trader, a partner in a partnership, a member of a close corporation, etc. you are required to provide statements of private assets and liabilities and capture this information on your tax return.

When filing at a branch, also take your ID, passport or driver's licence with you.



Visit www.sars.gov.za for a more detailed list of supporting documents.

INCORRECT INFORMATION ON YOUR TAX CERTIFICATES?



If any information on your tax certificates [IRP5, IT3(b) or IT3(s)] is incorrect, just go to your employer, retirement fund, medical aid or investment holder to correct it. They must provide the correct information to SARS to update our records.



The information as received by SARS will then reflect on your Income Tax Return (ITR12). SARS cannot change documents which are generated by third parties, unfortunately.

WHAT ABOUT DISABILITY EXPENSES?

A taxpayer can claim expenses incurred and paid in consequence of a disability suffered by the qualifying taxpayer, his/her spouse, child or a dependant.



To claim deductions, the disability needs to be confirmed by a duly registered medical practitioner who has to complete an ITR-DD form. You do not need to submit the ITR-DD with your tax return. We will let you know if we need it.



Physical impairment is distinguished from disability by the fact that the severity of its effects can be overcome by a device or be corrected through therapy.

People who have physical impairments may claim expenses related to their impairment only when such expenses exceed 7.5% of their taxable income.



NEED SOMEONE ELSE TO FILE ON YOUR BEHALF? NO SWEAT!

REGISTERED TAX PRACTITIONER

Only deal with registered tax practitioners. Be cautious of persons who make claims that they can help you with your tax affairs, reduce your tax bill or secure a tax refund. You can ask for the tax practitioner's registration number and verify it on www.sarsefiling.co.za > QuickLinks > Confirm Practitioner Registration Status.



You can also check through our Contact Centre. If your tax practitioner can't provide you with a registration number, they may not be registered and may not charge you a fee.

If a tax practitioner completes and submits your tax return, as the taxpayer, you still have to make a true declaration. You're also responsible for any outstanding returns, payments and penalties. If you are registered for eFiling, you can obtain shared or full access to your profile to see how your tax practitioner is progressing with filing your return.

REGISTERED REPRESENTATIVE

This is a person who is appointed with full rights to act on your behalf and must be registered with SARS. A Power of Attorney Form must be completed and presented at a SARS branch together with the IDs of both parties.



The registered representative may not charge a fee. Visit www.sars.gov.za for more information.

Remember that you will be held responsible for the information that you or your registered tax practitioner/registered representative supply to SARS. Your tax affairs are your personal responsibility.

HOW DO YOU KNOW IF YOU'RE A PROVISIONAL TAXPAYER?

Any person who receives income (or to whom income accrues) other than a salary, is a provisional taxpayer.

Most salary earners are therefore non-provisional taxpayers, if

they have no other sources of income.

It is important to note that receiving exempt income, as follows, does not make you a provisional taxpayer:



- If you receive interest of less than R23 800 if you are under 65; or
- If you receive interest of less than R34 500 if you are 65 and older; or
- If you have income in a tax-free savings account

DON'T FORGET THESE SUBMISSION DEADLINES



**PAPER/MANUAL
AT A SARS BRANCH
VIA eFILING**

21 September 2018

31 October 2018: Non-provisional and provisional taxpayers

31 October 2018: Non-provisional taxpayers

31 January 2019: Provisional taxpayers

ARE YOU GETTING REFUNDED? LET'S SEE

After submitting your return, you will receive your Notice of Assessment or ITA34. If it shows an amount next to "Net amount payable under this assessment", then you must pay this amount to SARS. If your ITA34 shows an amount that is "refundable under this assessment" and is preceded by a minus sign, you will receive a refund from SARS.



HAVE YOU BEEN CHOSEN FOR AUDIT OR VERIFICATION? DON'T WORRY

Any taxpayer can be selected for verification or audit, even if you have been selected before. If you have been selected it will be shown on your Notice of Assessment under "Compliance Information," with an N for No (not selected) or Y (yes, you have been selected).

Compliance Information			
Unprocessed payments	0.00	Provisional taxpayer	N
Selected for audit or verification	N		

The N indicates that you are not selected for audit or verification.

Compliance Information			
Unprocessed payments	0.00	Provisional taxpayer	N
Selected for audit or verification	Y		

The Y indicates that you are selected for audit or verification.

If you are selected for verification, you will be notified by SARS through an official letter. If you are an eFiler, look out for the letter in your inbox on your eFiling profile. SARS will issue you with a reminder letter and an SMS message if you need to submit supporting documents to finalise your audit.

Please note: If a refund is due to you, it will not be paid until the verification or audit has been completed.

2018 INCOME TAX RETURNS (ITR12) TAKE PRIORITY

If you submit outstanding income tax returns for previous years during Tax Season 2018 the following will apply:

- The 2018 income tax return which is due for this tax season will be prioritised
- Any refund due to you will only be paid if the assessment of your 2018 return and any outstanding returns which you submit, reflect that a refund is due



IMPORTANT: Where an assessment on one return reflects a refund is due to you, there may be instances where previous returns reflect that you owe SARS. These amounts will then be offset against each other and you will be notified of the outcome.

PLEASE STAY COMPLIANT: Submit all outstanding returns as soon as possible to avoid penalties and interest.

DISAGREE WITH THE ASSESSMENT OUTCOME? LET'S FIX THAT

Submit a **Notice of Objection (NOO)** together with supporting documents to substantiate your objection.

If you disagree with your assessment and don't clearly understand the assessment and therefore

do not know on what basis to formulate an objection, you may submit a **Request for Reasons** within 30 days of the assessment.

If you disagree with a **penalty**, submit a **Request for Remission** before objecting.



HOW TO GET YOUR TAX NUMBER QUICK-QUICK

- Find it on eFiling if you are registered as an eFiler. Simply log in and check your number
- Request it from the SARS Contact Centre. Have your ID number on hand so we can authenticate who you are
- Ask your employer for it
- Find it on the **Notice of Registration** you received from SARS



SARS will ensure your tax number remains private, unless needed by your tax practitioner or power of attorney to conduct your tax affairs is granted.



REMEMBER TO PROTECT YOUR TAX INFORMATION. BEWARE OF SCAMMERS!



SARS will never request your banking or personal details in any correspondence that you receive via post, email or SMS. SARS will also not send you correspondence with links to other websites. If you want to verify correspondence from SARS, call the SARS Contact Centre.

NOT HAPPY WITH OUR SERVICE? LET'S FIX THAT

3 ways to lodge a complaint:

- Via eFiling – login and lodge a complaint
- Call the SARS Complaints Management Office on 0860 12 1216
- Visit your nearest SARS branch



In some cases, we will require a valid case number from you.

NEED TO PAY SARS? IT'S EASY

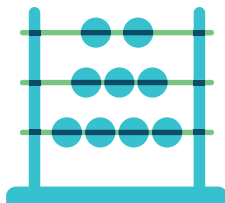


You can pay SARS:

- Electronically using eFiling
- Electronically using internet banking
- Over the counter at a bank

When making a payment to SARS, always have your Notice of Assessment (ITA34) at hand, as this contains all the correct payment information that you should use, including the correct payment reference number (PRN).

A PRN is a unique payment reference number, used to match the allocations on the payment form to the actual payment made. The PRN allows you to designate exactly what is being paid/settled, for example which period the payment is for and for which tax type.



Unable to make payment in full?

We can sort something out.

In certain circumstances SARS can reach an agreement with you to defer your tax debt for later payment or for payment by instalments.

Please bear in mind that you will need to discuss your financial position openly and honestly with SARS.

You can make a payment arrangement via:

- SARS eFiling
- SARS Contact Centre
- Visiting a SARS branch



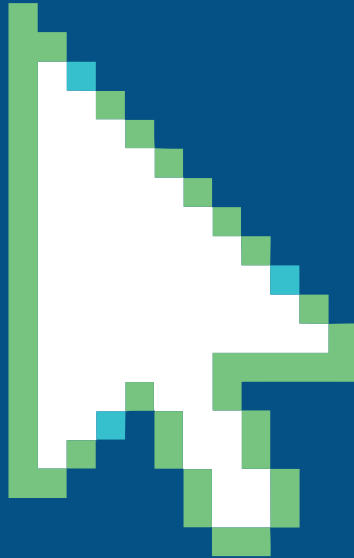
BE HONEST

If you submit false information to SARS you are guilty of an offence. If convicted, you will face a fine or imprisonment for up to two years, so make sure that isn't you.



NEED MORE INFO?

CHECK OUR USEFUL
GUIDES AVAILABLE ON
WWW.SARS.GOV.ZA
OR CALL THE SARS
CONTACT CENTRE
ON **0800 00 7277**
For more information you may:



- Visit the SARS website www.sars.gov.za
- Visit your nearest SARS branch
- Contact your registered tax practitioner
- Contact the SARS Contact Centre –
If calling locally, on 0800 00 7277
If calling from abroad, on +27 11 602 2093
(only between 8:00 and 16:00 South African time).

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DISCLAIMER

The information contained in this leaflet 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 leaflet should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.