

June 2015



eFiling

The easier way to
manage your business
tax affairs

www.sars.gov.za
0800 00 7277

 **SARS**
At Your Service

What is eFiling?

SARS eFiling is a free online process for the submission of returns and declarations and other related services. This free service allows taxpayers, tax practitioners and businesses to register free of charge and submit returns and declarations, make payments and perform a number of other interactions with SARS in a secure online environment.

Taxpayers registered for eFiling can engage with SARS online for the submission of returns and declarations and payments in respect of taxes, duties, levies and contributions.

The eFiling service is on a par with international standards, being comparable with services offered in the United States (US), Australia, Singapore, Ireland, Chile and France.

Seven benefits of using eFiling

1. First and foremost, eFiling offers you an opportunity to interact with SARS from the comfort and convenience of your home or office.
2. This means you no longer have to worry about waiting in queues, finding parking or worrying about office hours.
3. Once registered, eFilers can submit returns, view their tax status and make payments to SARS electronically 24 hours a day.
4. eFilers are also given more time to make their submissions and payments. Individual taxpayers and trusts have more time to submit their returns which means longer to pay any additional Income Tax. And if you're a business paying Value-Added-Tax (VAT), you get until the last business day of the month to pay it over as opposed to the 25th of the month for manual filers.
5. You also have a full history of all submissions, payments and electronic correspondence available to you at the click of a button.
6. eFilers can also receive SMS and email notifications to remind them when submissions are due.

7. The simplicity of the process results in fewer errors and creates a quicker processing cycle for individuals and businesses.

How to register as an eFiler

Registration as an eFiler involves the process by which the taxpayer records specific data in respect of their personal information and will be issued with a login and password for the future use of the eFiling system. To register on eFiling, you must be a registered taxpayer and/or your business must be registered with SARS. This implies visiting a SARS branch to register your business with SARS.

You may register as an individual taxpayer, a tax practitioner or organisation. An individual refers to individuals operating in their personal capacity. A tax practitioner refers to individuals that submit returns on behalf of other individuals or businesses and are registered with both SARS and an official Recognised Controlling Body as a tax practitioner. Lastly an organisation refers to an individual that submits returns on behalf of the company for which they work. You should choose a profile based on the return/s you are going to file. An example would be if you have a business with employees and would like to submit your employee's tax certificates, you will register your business with the profile of an organisation.

The registration process is three simple steps

- Go to the SARS eFiling website www.sarsefiling.co.za
- Click on the **register** button
- Click the appropriate profile you wish to register for.

You will be guided through a six-step process, which will take between five and ten minutes to complete. This process will require you to provide us with the following information: Tax registration number/s, identity number, personal details, banking details, company registration number and if you are a tax practitioner your tax practitioner number. Also, you will have the opportunity to activate specific tax returns. We accept activation requests for Personal Income Tax (ITR12), Corporate Income Tax, Pay-As-You-Earn, Skills Development Levy, Value-Added Tax and Provisional Tax.

Ensure that the information submitted is accurate and most recent. If your details have changed, visit our SARS branch and update your profile with the most recent details before

proceeding with the registration process. We might contact you and request additional supporting documentation to support your profile creation on eFiling.

To safeguard the privacy of your tax details, tax practitioners and organisations will be required to send us the following details before we are allowed to activate you as an Electronic Tax Return Filer:

- A copy of your South African ID or South African passport
- The SARS eFiling summary form.

Once you have completed the registration process it takes between 24 and 48 hours before your returns are issued electronically to the eFiling service. Returns will be made available for completion and submission on your eFiling profile. Businesses may register additional users to manage their SARS eFiling profile.

Which services are available on eFiling?

eFiling offers the facility to submit a variety of tax returns including Value-Added Tax, Pay-As-You-Earn (PAYE), Skills Development Levy (SDL), Unemployment Insurance Fund (UIF), Income Tax, Secondary Tax on Companies (STC) and Provisional Tax through the eFiling website.

Currently, the following services are available:

- PAYE (EMP201 return)
- SDL (included on the EMP201 and EMP501 return)
- UIF (included on the EMP201 and EMP501 return)
(Please note: Unemployment Insurance (UIF) filing is done separately on www.ufiling.gov.za. You can submit your UIF declarations and pay your contributions through this free service.)
- VAT (VAT201)
- Provisional Tax (IRP6)
- STC (IT56)
- Personal Income Tax (ITR12)
- Trusts (IT12TR)
- Advanced Tax Ruling (ATR)
- Change of Personal Details (IT77/RFC)
- Additional Payments
- Request for Tax Clearance Certificate
- Request for Tax Directive
- Transfer Duty
- Stamp Duty

- Security Transfer Tax (STT)
- Tax Practitioner Registration
- VAT Vendor Search
- Notification Tool
- Tax Calculators
- Complete history of eFiling usage
- Customs payments
- Air Passenger Tax payments
- Withholding Tax on Interest.

How does payment work on eFiling?

All debit pull transactions have been discontinued and only credit push transactions are accepted on eFiling. Taxpayers are advised to set-up a credit push option or use one of SARS' alternative methods of payment.

With a credit push, the payment is initiated by you on eFiling, the bank account holder. When making a payment to SARS, eFiling will send a payment request to your bank which will show the amount that needs to be paid. It will give you a Payment Reference Number (PRN).

You then authorise this request normally via internet banking. This forms an instruction to the bank to make the payment to SARS.

Credit push payments are considered to be irrevocable and can only be made if the account holder has the necessary funds.

The following banks can be used for credit push transactions: ABSA, Bidvest Bank, Capitec Bank, CITIBank, FNB, HSBC Bank, Investec, Nedbank, Standard Bank and Standard Chartered Bank.

What is the cost for the SARS eFiling Service?

While eFiling is a free service, please note your bank will still charge you their normal fee for transactions should you make use of our payment options to settle your tax liabilities.

Can I pay from multiple bank accounts?

Yes, you can pay each of your taxes from a different bank account. Or you can use our split pay facility and have multiple accounts to pay a particular tax type.

How do I load my internet banking account on eFiling?

Once you have received confirmation that your eFiling account is activated, you can load your banking details under the User menu on the post login home page.

How do I sign an electronic return?

eFiling submissions are embedded with an electronic signature. A submitted return on eFiling is legally equivalent to a signed physical return. You therefore do not need to have a signature on an electronic return submitted via eFiling.

Can I only submit my current returns on eFiling? What about prior returns that have not been submitted?

All of your outstanding returns can be submitted via eFiling.

Can I access historical data with respect to my returns and payments?

Yes. SARS eFiling keeps a minimum of five years' history of both returns and payments. But these only apply to those returns and payments made via eFiling; so if you're a new user your previous history will not reflect on eFiling.

Can I recall a return if submitted in error?

Yes. Under the returns history section you can recall your return on the same day. You can submit a Request for Correction in respect of individual income tax returns if you made a mistake

Are there any security risks with eFiling?

SARS makes every effort to ensure that eFilers' personal and business information is protected by using the highest forms of browser security available. The site is secured by Verisign which ensures the security certificates generated by the site are valid and secure. An encrypted and completely secure connection is made between your browser and SARS's servers, ensuring that your eFiling experience is safe and secure.

Who will see my return?

To prevent unauthorised access to any data, all transmissions received and transmitted by this service from both SARS as well as from you, the taxpayer, are encrypted. Your bank provides the encryption for electronic payments processed by them. The information will be held in a secure format on our host system and will only be made available for access by you, SARS and the SARS Contact Centre for support purposes. See our Privacy Statement on www.sarsefiling.co.za for further details.

What measures are in place to ensure the confidentiality of information on SARS eFiling?

We go to great lengths to protect the confidentiality of taxpayer information. All transmissions we receive are encrypted. Before we accept a return for processing, it has to meet strict identification standards and specifications. If it does not, we do not accept the form. See our Privacy Statement on www.sarsefiling.co.za for further details.

If the SARS Contact Centre staff have access to my information, what is to prevent them from disclosing my information?

All SARS staff sign a Confidentiality Agreement and this document is kept with SARS. Our staff are also covered by strict legislation in the Income Tax Act which makes it an offence to disclose any taxpayer information to an unauthorised person.

Can I check on eFiling if my tax practitioner is registered with SARS?

Tax practitioners are required to be registered with a Recognised Controlling Body (RCB) and with SARS. This is done to ensure that your practitioner is qualified, meets RCB standards and is reputable. A person who is not registered with an RCB and who prepares tax returns on your behalf is only a tax preparer. You can ask your tax practitioner for his/her tax practitioner registration number to check whether the practitioner is indeed registered with SARS. This you can do via the eFiling website on www.sarsefiling.co.za. Click on "QuickLinks" > Tax Practitioner Registration Status and follow the prompts.

What is Help-You-eFile?

Help-You-eFile is a service offered to eFilers by SARS. It makes completing your Income Tax Return (ITR12) even easier by allowing one of our specially trained agents to guide you while you are working in your eFiling profile. You "share" your eFiling screen with our agent who will then talk you through the process, helping you address any difficulties you experience in completing your return. You benefit by being able to call on the support and advice of our staff without having to visit a SARS branch.

Where is Help-You-eFile available?

Help-You-eFile is currently only available for the following functions/queries on the eFiling website:

- ITR12 Income Tax Return – only if you open your return

with Flash Player on the Income Tax Workpage

- ITR12 Notice of Assessment (ITA34)
- ITR12 Statement of Account (ITSA)
- ITR12 Tax Calculator
- Payments and Additional Payments
- Returns issued, Returns History, Returns Search
- SARS Correspondence – searching for or requesting previous notices
- Other services – setting up and managing profiles
- Additional services e.g. Tax Practitioner registration
- Disputes
- Voluntary Disclosure
- User – managing your personal details e.g. changing your password or banking details.

If you click on the Help-You-eFile icon on any other page on eFiling you will receive a pop-up message explaining that Help-You-eFile is not available on that page as yet.

More information

If you would like further information on eFiling please visit the SARS website www.sars.gov.za or www.sarsefiling.co.za or call the SARS Contact Centre on 0800 00 SARS (7277).

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.

For more information you may –

- Visit your nearest SARS branch;
- Contact your registered tax practitioner;
- Contact the SARS National Contact Centre –
 - o If calling locally, on 0800 00 SARS (7277); or
 - o If calling from abroad, on +27 11 602 2093 (only between 8am and 4pm South African time).