South African Revenue Service

Dear Stakeholder

ITR14 RETURNS SAVED BEFORE 9 DECEMBER 2016

SARS is aware of the concerns raised in respect to the legal changes to be implemented to the Income Tax Return for Companies (ITR14) on Friday 9 December 2016. This communication aims to address these concerns.

Where a taxpayer has captured and saved an ITR14 prior to Friday 9 December 2016, the taxpayer would need to open the return which will then be replaced with a new ITR14 return based on the rules applicable for that year of assessment and data and will be pre-populated as follows:

- If a 2016 (Tax Year) return was saved before 9 December 2016 and the taxpayer clicks **SUBMIT**:
  - The IRP5 data will **not** be refreshed
  - New mandatory fields will be blank, highlighted in red and must be completed by the taxpayer
  - All information previously captured will be pre-populated onto the new return.

- If a 2016 (Tax Year) return saved before 9 December 2016 and the taxpayer clicks **REFRESH:**
  - The IRP5 information will be overwritten and replaced with the IRP5 information available to SARS from our 3rd Party Data system
  - New mandatory fields will be blank, highlighted in red and must be completed by the taxpayer
  - All information previously captured will be pre-populated onto the new return.

- If a return for the 2015 or earlier tax year was saved before 9 December 2016:
  - All information previously captured should be pre-populated onto the new return.

- Any return which is applicable to a year of assessment prior to when the modernised ITR14 was implemented :
  - Demographic information will be pre-populated onto the new return
  - All other information must be recaptured.

It should be noted that any return already filed where a correction is requested will follow the same rules as noted above.

For more information please contact the SARS Contact Centre on 0800 00 7277 or visit your nearest SARS branch.

Sincerely

THE SOUTH AFRICAN REVENUE SERVICE
December 2016