



Notice of Objection

The completed form together with the supporting documentation must be returned to the SARS office where the taxpayer is registered for the applicable tax.

Full name(s) of taxpayer or Trading name []
Taxpayer reference number [] SARS office where taxpayer is registered for applicable tax []

Contact details (For purpose of further correspondence regarding the objection)

Full name(s) [] Postal address []
ID Number [] Code []
Tel number [] Physical address []
Fax number []
E-mail [] Code []

Assessment detail (Mark applicable tax type with an X)

Type of Tax: Income Tax/STC [] VAT [] PAYE/SDL/UIF [] Estate Duty [] Donations Tax [] Other []
Nature of the amount in dispute: Income [] Deduction [] Additional tax /understatement penalty [] Interest [] Penalty [] Other []
Tax Period [] Date of assessment/notice []
Amount of tax in dispute in terms of the assessment/notice R []

Grounds of objection

In the event of a discrepancy/dispute you are required to mark the nature of dispute with an X in the appropriate box(es) to enable SARS to consider the objection. Please note that you may select more than one box. Provide detailed grounds upon which the objection is made on a separate page(s) together, with any supporting documentation attached thereto.

Processing-related objections: [] There is a miscalculation on the assessment... [] Penalty imposed for the late rendition... [] Penalty for late payment... [] Penalty for underestimation... [] Interest on underpayment... [] I do not agree with a notice/decision... [] Other (please elaborate)
Factual and interpretative disputes: [] Additional tax /understatement penalty... [] Interest in the amount of R [] imposed must be remitted. [] An amount of R [] claimed as a deduction... [] An amount of R [] included as income... [] Other (please elaborate)

Extension request:

The objection is filed late on [] when the 30 days from date of assessment/notice was []
(The reason for the late submission must be justified in full and attached to this notice.)

Completed by:

[] Full name [] Signature [] Capacity [] Date

This notice must be signed by the taxpayer or representative taxpayer. Any other person signing on behalf of a taxpayer or representative taxpayer must complete the addendum to this notice and submit the dispute resolution Power of Attorney.



Addendum to notice of objection

The completed form must be attached to the ADR1 Notice of objection and returned to the SARS branch office where the taxpayer is registered for the applicable tax. Please complete the applicable parts only.

Name of taxpayer or Trading name
Taxpayer reference number

1. Grounds of objection (Grounds on which your objection is based):

This part must be completed by all taxpayers. The objection will not be considered unless the grounds of the objection have been supplied.

2. Reasons for late submission of objection:

The taxpayer must deliver the objection to SARS within 30 days after -
(i) in the case where the taxpayer has requested reasons for an assessment, either the date of the notice by SARS that adequate reasons have been provided or the date that reasons were furnished by SARS, as the case may be; or
(ii) in any other case, the date of the assessment.
Where the objection is delivered to SARS later than the prescribed period reasons for the late delivery must be supplied before your objection can be considered.

3. Representative statement:

Complete this part only if you signed the ADR1 Notice of objection on behalf of another taxpayer. (It is however not applicable to a representative taxpayer)

Reasons why the taxpayer or taxpayer representative is unable to sign the objection

Do you have the necessary power of attorney to sign on behalf of the taxpayer or taxpayer representative?

Is the taxpayer or taxpayer representative aware of the objection and does he agree with the grounds thereof?