DECLARATION OF DIVIDENDS TAX VIA EFILING
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1 PURPOSE

- The purpose of this guide is to assist users with the declaration of dividends tax via eFiling.

2 INTRODUCTION

- In 2007, the Minister of Finance announced that Secondary Tax on Companies (STC) will be replaced by dividends tax. Since the announcement, legislation has been enacted annually to provide a legislative foundation for the implementation of dividends tax (Refer to sections 64D to 64N of the Income Tax Act, No. 58 of 1962 as amended in this regard).

- Dividends tax operates from the principle that the liability for dividends tax is triggered by the payment of the dividend and it falls on the recipient (i.e. beneficial owner) to pay the tax to SARS. However, dividends tax is administered on the basis of withholding the applicable percentage of tax from the dividend payment by either the company declaring the dividend or, where relevant, certain withholding agents (i.e. regulated intermediaries).

- Dividends tax replaced Secondary Tax on Companies (STC) on 01 April 2012. The last STC dividend cycle ended on 31 March 2012 and any STC credit, as the result of the last cycle, will be carried forward to be utilised against dividends tax liability.

- In order to request the Dividends Tax Return (DTR02), a Dividends Tax Transaction(s) Information declaration (DTR01) needs to be completed and submitted to SARS. SARS will use the information supplied on the DTR01 to pre-populate the Dividends Tax Return (DTR02).

- The prescribed dividends tax return (DTR02) must be submitted to SARS by each entity that manages dividends, accounting for the payment/withholding of dividends to beneficial owners and/or the pass through of dividends to regulated intermediaries for further distribution. The return summarises the management (receipt/declaration of dividends and the distribution of the dividends received/declared) of dividends by the entity and must be accompanied by supporting data underpinning the consolidated view of the return. Completion notes: Under this heading the basic concepts of the subject should be introduced. Briefly describe the background to the issue, legislative overview, setting the scene or providing a basis for the rest of the guide.

3 HOW TO REGISTER FOR EFILING, ORGANISATION INCOME TAX AND DIVIDENDS WITHHOLDING TAX

- Log onto the eFiling website (www.efiling.co.za) with your eFiling Login Name and Password.

- Note: If you are not a registered eFiler click on ‘REGISTER’ and follow the quick steps to complete the registration process.
Once you have successfully logged onto your eFiling profile you are required to register for Organisation Income Tax and Dividends Withholding Tax.

- From your eFiling work page, select ‘Organisations’ from the menu on the top
- Select ‘Register New’ and complete all the required information
- Click ‘Continue’
From the list under 'ADD TAXPAYER TO GROUPS', make the relevant selection, and click 'Continue'.

The 'TAX ORGANISATION SUMMARY' will display. Select 'Continue'.
Note: You are required to register for both Business Income Tax and Dividends Withholding Tax.

- Select the tick boxes next to ‘Organisation Income Tax’ and ‘Dividends Withholding Tax’
- Enter the Income Tax reference number in each of the above fields
- Click ‘Register’ to finalise the registration process.

4 \hspace{50pt} \textbf{UPDATING THE USER’S RIGHTS}

- Click ‘Organisation’ from the menu on the side.
  - Select ‘Rights Groups’
  - Select ‘Manage Groups’
  - Click on ‘Open’
  - The ‘Group details’ will display.
• Select the tax type (Dividends Withholding Tax – (DWT)). Click ‘Update’ to submit.

5  HOW TO COMPLETE THE DIVIDENDS TAX TRANSACTIONS ON THE DTR01

• Select ‘Returns’ from the menu on the top.
  o Select ‘Dividends Tax’ from the menu on the left
  o Select ‘Submit New Data’
  o The ‘Saved Data Submissions’ page will display
  o Click on the ‘Capture New Data’ button.

• The ‘Data Submission Work Page’ will display
Note: the ‘Manually Submitted’ button must only be selected if you have used another method to submit your Dividends Tax data (e.g. submitted at a SARS branch office).

Click on the ‘DWT Data’ link.

A pop up screen will display with a reminder to verify and update details if required. Select ‘Ok’ to continue.

The DTR01 form will display for completion.

5.1 ANSWER QUESTIONS TO CUSTOMISE YOUR DTR01 FORM

Below is an example of all the questions on the first page of the DTR01 form. Answer the questions to customise your form.
Select ‘Y’ or ‘N’ for the question ‘Was a dividend declared?’

Select ‘Y’ or ‘N’ to indicate whether the dividend declared was a:

- ‘Cash dividend’
- ‘Dividend in specie’
  - A dividend in specie is a dividend that is in a form other than cash, for example an asset. The market value of the dividend in specie is the amount deemed to be equal to the market value of the asset on the date that the dividend is deemed to be paid
- ‘64EB(2) dividend’
  - Where a person listed in section 64EB(2)(a) borrows a share in a listed company from another person after a dividend is announced or declared, the payment made by the borrower to the lender is deemed to be a dividend paid, and subject to dividends tax.

For each type of dividend declared, indicate the following:

- ‘Was the dividend distributed?’
- ‘To how many individual beneficial owners?’
- ‘To how many non-individual beneficial owners?’
- ‘To how many regulated intermediaries?’

Select ‘Y’ or ‘N’ for the question ‘Did you receive dividends as a beneficial owner?’
If ‘Y’ indicate ‘How many different dividends?’

- Click on ‘Create Form’.
  - A pop up message will display with ‘Thank you for completing the wizard. Please continue to the next page to complete your return’
  - Click ‘Ok’

### 5.2 SUBMITTING ENTITY

- The submitting entity is the entity that is submitting the dividends tax supporting data to SARS. The submitting entity can either be:
  - The entity declaring the dividend
  - The regulated intermediary
  - The beneficial owner (companies only).

- **Transaction period (CCYYMM)**
  - The period will populate on the return
  - The transaction period will be equal to the current calendar year and calendar month.

- Complete the particulars of the submitting entity:
  - **Nature of person**
    - Select the relevant nature of person from the pop-up screen
  - **Registered Name**
  - **Trading Name**
  - **Registration no**
  - **Income Tax ref no**
    - The income tax reference number will populate on the form

- Check the ‘Postal Address’ and amend if applicable

- Complete the ‘Contact Person Details’

### 5.3 DIVIDEND DECLARING ENTITY

- The period will populate on the return
- The transaction period will be equal to the current calendar year and calendar month.

- Complete the particulars of the submitting entity:
  - **Nature of person**
    - Select the relevant nature of person from the pop-up screen
  - **Registered Name**
  - **Trading Name**
  - **Registration no**
  - **Income Tax ref no**
    - The income tax reference number will populate on the form

- Check the ‘Postal Address’ and amend if applicable

- Complete the ‘Contact Person Details’
This section displays the particulars of the entity that declared the dividend.

The dividend declaring entity might be the same as the submitting entity.

5.3.1 DETAILS OF THE DIVIDEND DECLARING ENTITY

- Complete the applicable fields:
  - Mark here with an ‘X’ if the same entity is submitting and declaring dividends.
    - This field will populate if you have selected ‘Yes’ for the question ‘Was a dividend declared?’ on the first page of the form
  - Amendment Indications
    - These fields are only editable if a ‘Request for Correction’ is being done
    - Select one of the following indicators if an amendment is being made:
      - ‘Deletion’
      - ‘Correction’
      - ‘STC Correction’
  - Nature of person
  - Registered Name
  - Trading Name
  - Unique ref no
    - This is a read-only field and the number will populate on the form if applicable.
  - Registration no
  - Tax Resident in RSA
    - Select ‘Yes’ or ‘No’ to indicate if the entity is a tax resident in the country
  - Income Tax ref no
  - Registered micro business
  - Dividend declarant
    - This is a read-only field and will be pre-populated on the form.

5.3.2 DIVIDEND DECLARED

- This section is used to capture the dividend declared by the submitting entity.

- Complete the applicable fields:
  - Dividend Type
    - The dividend type will be pre-populated and will either be:
      - CA = for Cash,
      - IS = for In Specie or
      - EB = type of dividend referred to in section 64EB(2)
  - Shares listed on JSE
If the shares are listed on the JSE, select ‘Yes’

**ISIN number**
- This refers to the International Securities Identification Number which is a code that uniquely identifies a specific securities issue
- If the shares are listed on the JSE, the ISIN number is compulsory and must be completed

**Oil/gas profit declaration?**
- Answer ‘Yes’ or ‘No’. If ‘Yes’ the allowable tax rate is 0.0%

**Dividend declared date (CCYYMMDD)**

**Dividend paid date (CCYYMMDD)**
- This date must be greater than 2012-03-31

**Tax due date (CCYYMMDD)**
- This date will default to the last business day of the month following the ‘Dividend paid date’

**STC credit per share**
- This field will be auto calculated by the form. It is the STC Credit Utilised divided by the Dividend Value multiplied by the dividend per share

**Number of shares**

**Dividend per share**
- The dividend per share amount must be completed in Cents

**Dividend value**
- This value will be auto calculated once the number of shares and dividend per share has been completed

**STC credit available**
- The STC credit amount available from previous years must be completed in Rands and Cents

**STC credit utilised**
- This field will be auto calculated by the form

**Micro business exemption**
- This exemption will default to zero if:
  - The Dividend Type = ‘CA’, or
  - The Dividend Type = ‘IS’ and the dividend declaring entity is not registered as a micro-business
- If the Dividend Type = ‘IS’ and the dividend declaring entity is registered as a micro-business, then the exemption entered may be greater than zero and less than or equal to the lower of the following two amounts:
  - The Dividend Value, or
  - R200 000

**Tax payable by dividend declarant**

### 5.3.3 DIVIDEND RECIPIENT – INDIVIDUAL BENEFICIAL OWNER

- This section is used to specify the dividend that was paid to the individual beneficial owner.
5.3.4 DETAILS OF DIVIDEND RECIPIENT

- Complete the applicable fields:
  - Amendment indicators
    - Note: these fields will only be unlocked for editing if the ‘Unique ref no.’ field is populated will a value.
    - Select one of the following indicators is an amendment is being made:
      - ‘Refund’
      - ‘Deletion’
      - ‘Correction’
  - FICA Status indicators
    - Select the appropriate status:
      - ‘Successful’
      - ‘Not FICA-ed’, or
      - ‘Exempt’
  - Nature of person
    - This field will default to Individual
  - Surname
  - First two names
  - Identification type
    - Select the applicable identification type from a pop-up list
  - Identification number
  - Date of birth (CCYYMMDD)
  - Tax residency (e.g. South Africa = ZAF)
    - Select the applicable tax residency from the pop-up list
  - Exemption claimed
    - Select the applicable exemption from the pop up screen
  - Passport country (e.g. South Africa = ZAF)
    - This field will only be editable if the ‘Identification Type’ = Foreign Passport Number (code: 003)
    - Select the passport country from the pop-up screen
  - Unique ref no.
    - This is a read-only field and the number will populate on the form if applicable
  - Person liable for tax
    - If the dividend type is ‘CA’ (for Cash) or ‘EB’ (for a section 64EB(2) dividend), this field will default to ‘Beneficial Owner (BO)’
    - For any other dividend type, this field will default to ‘Declaring Company (DC)’
  - Distribution type
    - This field with default to BO (beneficial owner)
  - Income tax ref no
5.3.5 DIVIDEND INFORMATION

- Complete the applicable fields:
  - STC credit per share (Cents)
  - Number of shares
  - Dividend per share (Cents)
  - Dividend value
    - This field will be auto calculated once the ‘Number of shares’ and Dividend per share’ has been completed
  - STC credit allocated
    - This field will be auto calculated
  - Micro business exemption
    - The exemption will default to zero if the dividend declaring entity is not registered as a micro-business
    - If the dividend declaring entity is registered as a micro-business, then the exemption may be greater than zero and less than or equal to the lower of the following two amounts:
      - The Dividend value, or
      - R200,000
  - Dividend subject to tax
    - This field will be auto calculated
  - Tax rate applicable
    - The correct tax rate must be completed
    - If the ‘exemption claimed’ field is selected, the tax rate will default to zero
    - If the ‘DTA reduced rate requirements met’ field is ‘Y’, then the tax rate must be:
      - greater than or equal to 0.00% and less than or equal to 15.00% if the ‘Dividend paid date’ is before 22 Feb 2017; or
      - greater than or equal to 0.00% and less than or equal to 20.00% if the ‘Dividend paid date’ is on or after 22 Feb 2017
    - If the ‘Oil/gas profit declaration’ is yes, the rate will default to 0.00% (this is the maximum tax rate for oil and gas profits)
    - If none of the above, the tax rate will default to:
      - 15.00% if the ‘Dividend paid date’ is before 22 Feb 2017, and
      - 20.00% if the ‘Dividend paid date’ is on or after 22 Feb 2017
  - Tax payable prior to rebate
    - This field will be auto calculated
  - Less: Rebate for foreign tax paid
    - This value can be greater than or equal to 0.00 and less than or equal to the tax payable
    - Rebate for foreign tax will be locked and defaulted to 0.00 if the Dividend type = IS (In Specie)
  - Tax withheld
    - This field is read only and will be auto calculated
    - If the dividend type = ‘IS’ (In Specie), this field will default to zero
  - Net amount distributed to beneficial owner
    - This field will be auto calculated.

5.4 DIVIDEND RECIPIENT – NON-INDIVIDUAL BENEFICIAL OWNER

- This section is used to specify the entity that a dividend was received from.
5.4.1 DETAILS OF DIVIDEND RECIPIENT

- Complete the applicable fields:
  - Amendment indicators
    - Note: these fields will only be unlocked for editing if the ‘Unique ref no.’ field is populated with a value
    - Select one of the following indicators if an amendment is being made:
      - ‘Refund’
      - ‘Deletion’
      - ‘Correction’
  - FICA Status indicators
    - Select the appropriate status:
      - ‘Successful’, ‘Not FICA’ed’, or ‘Exempt’
  - Nature of person
    - Select a value from the pop-up list
    - Note: this field may not be ‘Individual’
  - Registered name
  - Trading name
  - Identification type
  - Select a value from the pop up list
  - Identification number
  - Person liable for tax
    - If the dividend type is ‘CA’ (for Cash) or ‘EB’ (for section 64EB(2) dividend), this field will default to ‘Beneficial Owner (BO)’
    - For any other dividend type, this field will default to ‘Declaring Company (DC)’
  - Distribution type
  - Date of Inception (CCYYMMDD)
    - This is the date that the company/trust started
  - Tax residency (e.g. South Africa = ZAF)
    - Select from the pop up list
  - Exemption claimed
    - Select the applicable exemption from the pop up list
  - Income tax ref no
    - Complete the income tax reference number of the beneficial owner.
  - DTA reduced rate requirements met
    - This refers to a double taxation agreement between RSA and another country where a reduced rate is applicable.
    - Select ‘Y’ if applicable.
5.4.2 DIVIDEND INFORMATION

- **NOTE:** The Dividend information section for a ‘Non-Individual Beneficial Owner’ is the same as that for an ‘Individual Beneficial Owner’. Please refer to section 5.3.5 above.

5.5 DIVIDEND RECIPIENT – REGULATED INTERMEDIARY

- This section must be completed by a company/trust that received dividends as a regulated intermediary for distribution.

- A regulated intermediary is a specified regulated person which administers dividend payments that were declared by a company. A regulated intermediary is in essence an entity that temporarily holds a dividend paid by a company before it is eventually paid over to the ultimate beneficial owner. An obligation may exist for a regulated intermediary to withhold a dividends tax in terms of section 64H of the Income Tax Act.

5.5.1 DETAILS OF DIVIDEND RECIPIENT

- Complete the applicable fields:
  - **Amendment indicators**
    - This field will only be editable once a ‘Request for Correction’ is selected
    - Note: these fields will only be unlocked for editing if the ‘Unique ref no.’ field is populated with a value
    - Select one of the following indicators is an amendment is being made:
      - ‘Refund’
      - ‘Deletion’
      - ‘Correction’
  - **FICA Status indicators**
    - Select the appropriate status:
      - ‘Successful’
      - ‘Not FICA’ed’, or
      - ‘Exempt’
  - **Nature of person**
    - Select a value from the pop up list
  - **Registered name**
  - **Trading name**
  - **Identification type**
    - Select a value from the pop up list
  - **Identification number**
  - **Person liable for tax**
    - If the dividend type is ‘CA’ (for Cash) or ‘EB’ (for a section 64EB(2) dividend), this field will default to ‘Beneficial Owner (BO)’
o For any other dividend type, this field will default to ‘Declaring Company (DC)’

- Distribution type
  - This field is read-only and will default to ‘Pass through (PT)’
- Date of Inception (CCYMMDD)
  - This is the date that the company/trust started
- Income tax ref no
  - Complete the income tax reference number of the beneficial owner.

5.5.2 DIVIDEND INFORMATION

- Complete the applicable fields:
  - STC credit per share (Cents)
  - Number of shares
  - Dividend per share (Cents)
  - Dividend value
    - This value will be auto calculated once the number of shares and dividend per share has been completed
  - Micro business exemption
    - The exemption will default to zero if the dividend declaring entity is not registered as a micro-business
    - If the dividend declaring entity is registered as a micro-business, then the exemption may be greater than zero and less than or equal to the lower of the following 2 amounts:
      - The Dividend value, or
      - R200 000

5.6 ENTITY DIVIDEND WAS RECEIVED FROM

- This section must be completed by a company/trust, etc. or a regulated intermediary reporting on cash dividends that they distributed:

5.6.1 DETAILS OF ENTITY DIVIDEND RECEIVED FROM

- Complete the applicable fields:
  - Nature of person
    - Select from the pop up list
  - Registered name
  - Trading name
  - Registration no
  - Tax Resident in RSA
  - Income Tax ref no
5.6.2 DIVIDEND RECEIVED

- Complete the applicable fields:
  - **Dividend Type**
    - The dividend type will be pre-populated and will either be:
      - CA = for Cash
      - IS = for In Specie or
      - EB = type of dividend referred to in section 64EB(2)?
  - **Shares listed on JSE**
    - If the shares are listed on the JSE, select ‘Yes’
  - **ISIN number**
    - This refers to the International Securities Identification Number which is a code that uniquely identifies a specific securities issue.
    - If the shares are listed on the JSE, the ISIN number is compulsory and must be completed.
  - **Dividend declared date (CCYMMDD)**
  - **Dividend paid date (CCYMMDD)**
  - **Dividend received date (CCYMMDD)**
  - **Transaction due date (CCYMMDD)**
    - This field is read only and will default to the last business day of the month following the ‘Dividend received date’.
  - **STC credit per share (Cents)**
  - **Number of shares**
  - **Dividend per share (Cents)**
  - **Dividend value**
    - This will be auto calculated once the number of shares and dividend per share has been completed

5.7 HOW TO SAVE, MANUALLY SUBMIT, FILE AND PRINT THE FORM

- The following buttons are displayed above the DTR01 form:

```
Back  Save Return  File Return  Manually Submitted  Save As PDF  Print
```

5.7.1 SAVE RETURN

- If you want to save the changes captured on the form click on ‘Save Return’.
  - Note: this information will be saved on your eFiling profile only and will not be submitted to SARS.

```
DETAILS
Tax Reference Number
Period

RESULT
Your return has been successfully saved on the eFiling system.
Please note that you may click on the ‘File’ button when you have completed all the outstanding information on your return, and this will submit it to SARS.

Continue
```

5.7.2 MANUALLY SUBMITTED

- If you have used a method other than eFiling to submit the form, click on ‘Manually Submitted’.
- The return status will update to ‘Filed through another channel’.

![Image of return status update]

5.7.3 SAVE AS PDF

- To save a PDF copy of the form, click on ‘Save As PDF’

- The following pop-up message will display, Click on ‘Ok’

![Image of pop-up message]

- Select a location to where the PDF copy of the form should be saved. Click on ‘Save’.

![Image of save as PDF dialog box]
Note: If the DTR01 has not yet been submitted to SARS, the watermark ‘UNFILED COPY SAVED ON …’ will display on the top of the saved form.

5.7.4 FILE

After the DTR01 form has been completed in full, click on ‘File Return’ to submit the data to SARS.

The return status will update to ‘Filed through eFiling’

5.7.5 PRINT

Select the ‘Print’ button from the menu.

If the DTR01 has already been filed, the watermark ‘FILED COPY PRINTED ON …’ will display on the top of the form.

If the DTR01 has not been filed, the watermark ‘UNFILED COPY PRINTED ON …’ will display on the top of the form.
6 HOW TO COMPLETE A DIVIDENDS TAX RETURN (DTR02)

- Once the Dividends Tax transaction data (DTR01) has been successfully submitted to SARS, the DTR02 must be requested. The DTR02 is a pre-populated return containing all the information already submitted via the DTR01. The DTR02 must be carefully reviewed to make sure the correct information is populated.

- Select ‘Returns’ from the menu on the top.
  - Select ‘Dividends Tax’ from the menu on the left
  - Select ‘Submit New Return’
  - Select the tax period from the dropdown list next to the ‘Request Return’ button
  - Click on ‘Request Return’.

- The Dividends Tax Work Page will display.
  - Note: the ‘Manually Submitted’ button must only be selected if you have used another method to submit your Dividends Tax data (e.g. submitted at a SARS branch office)
  - Click ‘DWT Returns’ to access the DTR02 return

- A pop up screen will display with a reminder to verify and update details if required. Select ‘Ok’ to continue.
The DTR02 form will display for completion.

6.1 GENERAL RETURN DETAILS

- The fields in this section of the return will be populated and cannot be edited.
  - Transaction period (CCYMM)
  - Return completion date (CCYMM)
  - Due date (CCYMM)

6.2 SUBMITTING ENTITY DETAILS

- Complete the editable fields in the following sections:
  - Submitting Entity Details
  - Contact Person Details
  - Postal Address
6.3 VOLUNTARY DISCLOSURE PROGRAMME

- The purpose of the Voluntary Disclosure Programme (VDP) is to allow taxpayers an opportunity to regularise their tax affairs with SARS. Taxpayers must voluntarily apply to SARS to disclose their defaults or non-compliance. A VDP application number will be allocated by SARS. Once the VDP application has been evaluated by the VDP Unit, and where voluntary disclosure relief is granted, a written agreement will be concluded between the taxpayer and SARS in order to effect the necessary assessments. For more information on VDP, please refer to the SARS website (www.sars.gov.za).

  - Select ‘Y’ or ‘N’ for the question “Is this declaration made in respect of a VDP agreement with SARS?”
  - If yes, insert the “VDP application no.” allocated by SARS.

6.4 TAX PRACTITIONER DETAILS (IF APPLICABLE)

- Complete the following if applicable:
  - Tax practitioner registration no.
  - Tel no.
  - Email address.

6.5 DIVIDEND INFORMATION

- The information in this section of the return will be populated as per the DTR01 return data that was submitted to SARS.
6.5.1 INPUT SECTION

DIVIDENDS DECLARED

- This refers to the dividends declared by the submitting entity. Complete the applicable fields:
  - ‘Cash Dividend’
  - ‘Dividend In specie’
  - ‘Total declared for this return’ – This field is locked and calculated as a sum of the previous values captured.

DIVIDENDS RECEIVED

- This sub-section must be completed if the submitting entity (i.e. entity submitting this return) received dividends. For example:
A regulated intermediary that has received dividends from the dividend declaring entity (issuer of the dividend) to distribute on its behalf. A beneficial owner (e.g. company/trust) that has received dividends distributed by a regulated intermediary or dividend declaring entity

- Complete the applicable fields:
  - ‘Cash Dividend’
  - ‘Dividend In specie’ – Capture the amount of Dividend In specie received in Rands and cents
  - ‘Total received for this return’ – This field is locked and calculated as a sum of the previous values captured.

6.5.2 OUTPUT SECTION

CASH DIVIDENDS DISTRIBUTED

- This sub section applies if the dividends that were declared and/or received were distributed

- Complete the applicable fields:
  - ‘Distributed to regulated intermediary’
  - ‘Distributed to beneficial owner’ – This field will be auto calculated
  - ‘Portion subject to tax at full rate’
  - ‘Portion subject to tax at reduced rate’
  - ‘Portion exempt from tax’
  - ‘Total cash dividend distributed for this return’ – This field is locked and calculated as a sum of the previous fields.

DIVIDEND ‘IN SPECIE’ DISTRIBUTED

- Complete the applicable fields:
  - ‘Distributed to regulated intermediary’
  - ‘Distributed to beneficial owner’
  - Total dividends ‘in specie’ distributed for this return – This field is locked and calculated as a sum of the previous fields.

6.6 TAX PAYABLE SECTION (TAX WITHHELD FOR THIS RETURN, DUE TO SARS)

- ‘Total tax payable for this return’ – This field is auto calculated and is the sum of the following fields:
  - Tax payable on cash dividends
  - Tax payable on dividends in specie
6.6.1 TAX PAYABLE ON CASH DIVIDEND

- Complete the applicable fields:
  - ‘Cash dividend distributed to beneficial owner’
  - ‘STC credit utilised’
  - ‘Micro business exemption’
  - ‘Cash dividend subject to tax’ – This field is locked and will be auto calculated
  - ‘Tax payable before rebate’ – This field is locked and will be calculated as the sum of the following fields:
    - Tax payable at full rate
    - Tax payable at reduced rate
  - Less: Rebate for foreign taxes paid
  - Tax payable on cash dividend – This field is locked and will be auto calculated.

6.6.2 TAX PAYABLE ON DIVIDEND ‘IN SPECIE’

- Complete the applicable fields:
  - ‘Dividend ‘In specie’ declared’ – This field is read only
  - ‘STC credit utilised’
  - ‘Micro business exemption’
  - ‘Tax payable for dividend in specie’

6.7 ADJUSTMENTS (REFUNDS AND CORRECTIONS ON TAX PAYABLE FOR PREVIOUS RETURN PERIODS)

- This section applies to refunds and corrections on tax payable for previous return periods where transactions were submitted to support the return
- The fields in this section will be locked and not editable for the manual capturing of the dividends tax return.
### Adjustments (Refunds and Corrections on Tax Payable for Previous Return Periods)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>R</th>
<th></th>
<th></th>
<th>0</th>
<th>0 0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total amount of credit adjustments</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Amount of refunds on past return periods</td>
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<tr>
<td>Amount of corrections on past return periods</td>
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<tr>
<td>Amount of STC corrections</td>
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</tr>
<tr>
<td>Total amount of debit adjustments</td>
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</tbody>
</table>

#### 6.8 DECLARATION

**Declaration**

I hereby declare that:
- The information furnished in this return is true and correct in every respect; and
- I have disclosed all amounts declared or received by, and paid out or passed on by this company during the period covered by this return; and
- I have the necessary financial records to support all the declarations on this form which I will retain for audit purposes.

**Data (CCYYMMDD)**

2 0 1 6 0 2 2 6

For enquiries go to www.sars.gov.za or call 0800 03 SARS (7277)

**Notes:**
1. To be submitted to SARS by the company or regulated intermediary paying the dividend to the beneficial owner.
2. To be submitted to SARS by a company declaring or receiving dividends or a regulated intermediary distributing dividends on behalf of companies.
3. This return should be submitted on or before the end of the month following the month during which the dividend was paid or received.
4. If this return relates to more than one dividend paid or received during the same period, the information will be aggregated into one return.
5. Details as per the “Detail sheet” should also be provided.

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#### 6.9 PAYMENT ADVICE (NET AMOUNT PAYABLE TO SARS)

- The fields in this section will be auto calculated.

**Payment Advice (Net Amount Payable to SARS)**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<th>0</th>
<th>0 0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total tax payable for this return</td>
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</tr>
<tr>
<td>Total amount of debit adjustments</td>
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</tr>
<tr>
<td>Total amount of credit adjustments</td>
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<td></td>
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<tr>
<td>Total amount refundable/payable for this return</td>
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</tr>
</tbody>
</table>

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#### 6.10 PAYMENT ADVICE (NET AMOUNT PAYABLE TO SARS)

- The following fields will be populated and cannot be edited.
  - Payment reference number (PRN)
  - Beneficiary ID/Account no.
6.11 DETAIL ADJUSTMENT SECTION (DETAIL THE EFFECT OF THE ADJUSTMENT PER DIVIDEND TAX RETURN)

- The following fields are read only:
  - ‘Payment Due Date’
  - ‘Billing Reference No.’
  - ‘Previous Value of Tax Payable for This Return’
  - ‘Net Value of Adjustments’
  - ‘New Value of tax payable for this return’

6.12 HOW TO SAVE, MANUALLY SUBMIT, OR FILE THE DTR02

- The steps to ‘Save’, ‘Manually Submit’ and ‘File’ the DTR02 is the same as that for the DTR01. Please refer to section 5.7 above.

7 HOW TO MAKE A PAYMENT

- After the DTR02 has been submitted to SARS, the Dividends Tax Work Page will display.
  - Click the ‘Make Payment’ button to pay via eFiling

- Click ‘Ok’ to continue with the payment
Click the ‘Pay Now button’

Click ‘OK’ on the pop up screen to confirm that you want to proceed with the payment

Select the ‘Account Name’ from the drop down list. Complete the ‘Payment Request Date’ and click ‘Pay Now’
If the payment transaction details are correct, select ‘Confirm’ to proceed with the payment process.

A confirmation message with the amount, account name and date will display. Click ‘OK’.

To print a confirmation, click ‘Print Confirmation’, alternatively click ‘Continue’ to return to the payment summary page.
8  HOW TO REQUEST A STATEMENT OF ACCOUNT

- Select ‘Returns’ from the menu on the top.
  - Select ‘Dividends Tax’ from the menu on the left
  - Select ‘Request Statement of Account’.
Enter the ‘Start date’ and ‘End Date’ and click on ‘Continue’

The Statement of Account will display in a separate window.

9 HOW TO REQUEST TAX TRANSACTIONS (REVISE THE DTR01)

Select ‘Returns’ from the menu on the top.
- Select ‘Dividends Tax’ from the menu on the left
- Select ‘Request Tax Transactions’
• Select the 'Transaction period' and click 'Continue'

![Image of Request Tax Transactions page]

• Select the specific transactions you need to revise and click 'Continue'

![Image of Tax Transaction List]

• The DATA SUBMISSION WORK PAGE will display.
  - The status of the 'DWT Data' will be 'Saved'
  - Click 'DWT Data' to open the DTR01 return

![Image of DATA SUBMISSION WORK PAGE]

• Amend the DTR01 return and click on 'File'
10 HOW TO REQUEST FOR A CORRECTION ON THE DTR02 RETURN

- Select ‘Returns’ from the menu on the top
  - Select ‘Dividends Tax’ from the menu on the left
  - Select ‘Submitted Return’.
  - Click on ‘Open’ to view the return that has already been submitted

- The DIVIDENDS TAX WORK PAGE will display
  - Click on ‘Request for Correction’

- The DTR02 return will display.
  - The previously submitted information will populate on the return
  - Amend the return and click on ‘File’
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
- Visit your 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)
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).