EXTERNAL GUIDE

HOW TO DISPUTE ADMINISTRATIVE PENALTIES VIA EFILING
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1 PURPOSE

- The purpose of this document is to assist taxpayers with the submission of the request for Remission (RFR), Notice of Objection (NOO) and Notice of Appeal (NOA) form(s) on eFiling when disputing the administrative penalties levied for Personal Income Tax (PIT) and Corporate Income Tax (CIT) for non-compliance.

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.

2 INTRODUCTION

- A taxpayer can lodge a Request for Remission (RFR), Notice of Objection (NOO) and Notice of appeal (NOA) against Personal Income Tax (PIT) and Corporate Income Tax (CIT) administrative penalty assessment.

- South African Revenue Service (SARS) will issue a penalty assessment notice (AP34) to notify the taxpayer of the penalties that have been levied for non-compliance with income tax obligations.

- Penalties for Personal Income Tax and Corporate Income Tax are levied in terms of chapter 15 of the Tax Administration Act.
  
  - The Act prescribes the types of non-compliance that is subject to a fixed amount penalty. These will be implemented by SARS using a phased approach.
  
  - Currently Penalties are imposed on individual taxpayers for the following transgressions:
    
    - Non-submission of income tax return
    
    - The penalties are fixed based (i.e. a fixed rand amount is imposed based on the taxpayer's taxable income).

- The taxpayer will be notified of the imposed penalty through the penalty assessment notice (AP34):
  
  - The notice will reflect imposed penalties, outstanding returns, and corrective measure to be followed in order to prevent accumulation of penalties. Taxpayers are also advised to submit a request for remission if they do not agree with the penalty imposed.

- For corporate income tax:
  
  - Automatic checks for outstanding income tax returns (ITR14) will be conducted by SARS to determine if the company is liable for submission of the ITR14. If the company is liable for submission but is non-compliant, a system generated final demand letter will be issued to eFiling to inform the taxpayer to submit the outstanding return(s) to avoid the imposition of administrative penalties.

  - Upon expiry of the final demand letter, the system will determine if the taxpayer remedied the non-compliance. If the non-compliance has not been remedied, administrative penalties will be imposed.

  - A penalty assessment notice will be issued to the taxpayer for the initial administrative penalty imposition.
• If the taxpayer does not rectify the non-compliance, the penalties will recur and a “penalty recurrence” message will be sent to the taxpayer via email or SMS.

• For Personal Income tax and Corporate Income Tax, multiple transactions may be disputed on one RFR1 form.

• The NOO form can only be completed once the Request for Remission (RFR) has been submitted to SARS and the RFR has been partially allowed or disallowed.

• The NOA form can only be completed and submitted to SARS once the NOO has been submitted to SARS and the outcome of the objection has been received i.e. where a NOO has been partially allowed or disallowed.

• To ensure that the correct process is followed, validations will be applied against the disputes that are lodged.

• Where an Income Tax (IT) Reference number is used on the NOO or NOA, only Personal Income Tax (PIT) or Corporate Income Tax (CIT) related disputes must be accepted. Multiple transactions (PIT and/or CIT admin penalty) may be disputed on the RFR, NOO or NOA form.

• In the case where the NOO was partially allowed or disallowed and you wish to submit a NOA, ensure that the appeal is based on the same items being objected. The same source code and amounts used in the NOO must be completed on the NOA.

• The following are the grounds and reasons that the taxpayer can select when disputing against PIT and/or CIT admin penalty, where applicable:
  - SARS Error
  - Serious Illness / Death/Liquidation/Sequestration
  - Not Liable to File
  - Other/ Mitigation Factors – i.e. remedied in full, unable to remedy and partially remedied.

• The Request for Remission (RFR), Notice of Objection (NOO) and Notice of Appeal (NOA) must be completed on the prescribed form.

• Disputes against the PIT and/or CIT admin penalties can be requested via the following channels:
  - eFiling;
  - At a local SARS branch.

• The RFR1, NOO1 and NOA1 and/or supporting documents can be submitted via the following channels:
  - eFiling;
  - At a local SARS branch.

• SARS can either ALLOW, PARTIALLY ALLOW or DISALLOW the request for remission, objection or appeal against PIT and/or CIT admin penalties. The outcome will be communicated through a dispute outcome letter, which will be viewable on eFiling if the RFR1/NOO1/NOA1 form were submitted via eFiling.

• When the request for remission, objection or appeal outcome is fully allowed or partially allowed, the penalties in relation to the dispute will be waived accordingly. When the request for remission outcome is disallowed, the reasons will be given on the “dispute outcome” letter.

• A notice of objection (NOO) can be lodged against the outcome of the request for remission where the request for remission was disallowed or partially allowed, and has
the right to lodge an appeal (NOA) against the outcome if the objections is disallowed or partially allowed.

- In terms of the Tax Administration Act, a taxpayer is not permitted to submit an objection if three or more years have expired since the date of assessment in relation to Personal Income Tax and Corporate Income Tax and if more than three years has passed since the decision to partially allow or disallow the admin penalty request for remission (RFR). For more information and clarity, refer to the Dispute Resolution Guide available on the SARS website (www.sars.gov.za) or consult an advisor.

- Where a taxpayer received his/her penalty assessment notice through the post and subsequently register for eFiling, the taxpayer would be able to request an IT admin penalty statement of account from eFiling in order to dispute the admin penalty.

- This guide contains the general workflow steps in lodging a dispute for administrative penalties for PIT and/or CIT via eFiling. Screens included in this guide are used interchangeably between Personal Income Tax and Corporate Income Tax.

3 DETAILED PROCEDURES (SUBMIT RFR1, NOO AND NOA VIA EFILING)

3.1 LOGON TO THE EFILING WEBSITE

- Navigate to www.sarselfiling.co.za
- Click “Login” and login with your Login name and Password.
3.2 ACCESS SARS CORRESPONDENCE

- To access the Penalty Assessment Notice (AP34) and/or the Final Demand Letter (applicable to CIT), you can search either under “SARS Correspondence” tab or “Returns History” tab.

3.2.1 SEARCH ADMIN PENALTIES

- Click “SARS Correspondence” and “Search Admin Penalties”.

  SARS Correspondence

  Search Notices
  Search Admin Penalties
  Request Admin Penalty SOA
  Search Letters
  Request Historic IT Notices
  Request PAYE Notices

- Select “**Income Tax**” under Tax Type and the applicable “**Notice Type**”, i.e. IT Penalty Assessment, Corporate Income Tax – Penalty Assessment Notice, Income Tax – Penalty Assessment notice or Income Tax – Penalty Statement of account.

  **Tax Type:** Income Tax

  **Notice Type:**

  - IT Penalty Assessment
  - Corporate Income Tax - Penalty assessment notice
  - Income Tax - Penalty assessment notice
  - Income Tax - Penalty statement of account

- Select “**IT Penalty Assessment**” (IT) or “**Corporate Income Tax – Penalty Assessment notice**” (CIT).

- Click the “**View**” hyperlink on the results page for the particular Admin Penalty that you wish to view.

- The Administrative Penalties work page will be accessible by clicking on a Penalty Assessment Notice on the Income Tax work page, or the “**View**” hyperlink.
• For IT:
  - On the Income Tax Administrative Penalties Work Page, you will be able to query the penalty status by selecting the "Query Penalties Status" button.

  ![Administrative Penalties Work Page](image)

• For CIT:

  ![Administrative Penalties Work Page](image)

3.2.2 SEARCH LETTERS
- Click “SARS Correspondence” and “Search Letters” to access the Final Demand Letters.

  ![SARS Correspondence](image)
• Select “Income Tax” under Tax Type and “Corporate Income Tax – Penalty Assessment Notice” under Notice Type.

• On the results page of the Letters, click the “View” hyperlink and the Final Demand Letter will be displayed.

• The following functions are available for selection on the Administrative Penalties Work Page:
  - Viewing the Penalty Assessment Notice (AP34 Hyperlink),
  - View all admin penalties transactions summary, and
  - Requesting the Penalty Statement of Account (SOA).

• Alternatively to view the penalty assessment notice by selecting the “AP34” link under the Administrative Penalty block on the Income Tax work page.
3.2.3 RETURNS HISTORY

- Click “Returns” and select “Returns History” and then just below “Returns History” select “Income Tax”. A history of the taxpayer’s returns will be displayed.

  ![Returns History Table]

- Select the relevant return. The Income Tax work page will be displayed.
- Click the “Notice of Penalty Imposition” (AP34) to be directed to the Administrative penalties work page.

INCOME TAX WORK PAGE

- The following section of the guide deals with the Dispute process of Administrative Penalties for Income Tax and Corporate Income Tax.

4 REQUEST FOR REMISSION

- To create a Request for Remission (RFR1), select “Dispute” on the AP34 notice page that will be displayed.

  ![Request for Remission Form]

- The dispute work page will open. Select the dispute option “I would like to file a Request for Remission”
A table will be displayed that indicates all the penalty transactions that were imposed on the taxpayer’s account. Select the penalty transaction which is under dispute and for which remission will be requested.

<table>
<thead>
<tr>
<th>SELECT</th>
<th>TRANSACTION NO.</th>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>30044</td>
<td>RECURRING OUTSTANDING RETURNS (TS)</td>
<td>R 500.00</td>
</tr>
<tr>
<td></td>
<td>30048</td>
<td>RECURRING OUTSTANDING RETURNS (TS)</td>
<td>R 500.00</td>
</tr>
<tr>
<td></td>
<td>30050</td>
<td>RECURRING OUTSTANDING RETURNS (TS)</td>
<td>R 500.00</td>
</tr>
<tr>
<td></td>
<td>30051</td>
<td>RECURRING OUTSTANDING RETURNS (TS)</td>
<td>R 500.00</td>
</tr>
<tr>
<td></td>
<td>30052</td>
<td>RECURRING OUTSTANDING RETURNS (TS)</td>
<td>R 500.00</td>
</tr>
<tr>
<td></td>
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<td>RECURRING OUTSTANDING RETURNS (TS)</td>
<td>R 500.00</td>
</tr>
<tr>
<td></td>
<td>30056</td>
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<tr>
<td></td>
<td>30060</td>
<td>RECURRING OUTSTANDING RETURNS (TS)</td>
<td>R 500.00</td>
</tr>
</tbody>
</table>

**Note:** The option to lodge a Notice of Objection (NOO) can only be selected after the taxpayer has submitted a Request for Remission (RFR1) and SARS has notified the taxpayer of the outcome thereof i.e. the RFR has been disallowed or partially allowed.

Click “Continue” to display the RFR1 form. A confirmation screen will appear – select “OK” to continue or “Cancel” to discard.

4.1 COMPLETE THE REQUEST FOR REMISSION FORM (RFR1)

**Note:** All the applicants’ demographic details will be pre-populated on the form.
- Mandatory fields will be highlighted in red
- Below is an example of the RFR01 form for Individuals and Companies.
4.1.1 APPLICANT DETAILS - INDIVIDUAL

- Ensure that the correct information is completed in the following fields:
  - Surname
  - First two names
  - ID number (if the taxpayer does not have a South African ID number, a valid passport number must be captured in the field for passport number)
  - Passport Number (this field must be completed if the taxpayer does not have a South African ID number)
  - Passport country (country of issue), e.g. South Africa = ZAF
  - Home telephone number (only numeric digits must be entered)
  - Business telephone number (only numeric digits must be entered)
  - Cell phone number (only a 10 digit numeric number must be entered)
  - Contact email address
• Ensure that the correct information is completed in the following fields:
  - Registered name
  - Trading or Other Name
  - Registration No.
  - Business telephone number (only numeric digits must be entered)
  - Cell phone number (only a 10 digit numeric number must be entered)
  - Contact email

4.1.3 PARTICULARS OF REPRESENTATIVE (PERSON DEALING WITH DISPUTE ON BEHALF OF TAXPAYER)

  - Surname
  - Initials
  - ID number (if the taxpayer does not have a South African ID number, a valid passport number must be captured in the field for passport number)
  - Passport country (country of issue), e.g. South Africa = ZAF
  - Passport Number (this field must be completed if the taxpayer does not have a South African ID number)
  - Cell phone number (only a 10 digit numeric number must be entered)
  - Telephone number (only numeric digits must be entered)
  - Fax number (only numeric digits must be entered)
  - Tax Practitioner Registration number
  - Capacity (The relevant block must be ticked)
  - Accounting officer for Local / Public Authority / Accountant (The relevant block must be ticked)
  - Contact email address
  - Are you signing on behalf of the taxpayer?
    - If yes, do you have a power of attorney from the taxpayer?
    - Is the taxpayer aware of and agree with the grounds of the dispute?
    - Reason why taxpayer is unable to sign this dispute

4.1.4 POSTAL ADDRESS FOR DELIVERY OF NOTICE (CORRESPONDENCE)

  - Please ensure that the postal address is completed in the following sequence:
    - Box/Bag number
    - Suburb/District
    - City
    - Country
    - Postal code
    - For street delivery, please follow the physical address format
4.1.5 DECLARATION

- Complete the date in the format CCYYMMDD before submitting the form.

4.1.6 AMOUNTS UNDER DISPUTE – ADMINISTRATIVE PENALTY

- The selected transaction number will be pre-populated and will be the same as on the Penalty Notice of Assessment (AP34).

4.1.7 REASONS AND GROUND FOR DISPUTE

- Select the relevant reason for dispute from the following:
  - Serious Illness/Sequestration/Liquidation or Death
  - Not liable to file
  - SARS error
  - Other/Mitigation factors

- For reasons “SARS error” or “Other/Mitigation factors”, the taxpayer must provide details of the reason in the blocks provided.
Supporting documents are optional for the RFR and if you wish to submit supporting documents to support your RFR application, an "Optional Upload of Supporting Documents" tab will be indicated on the Dispute Work Page.

Select "Upload Documentation" button and confirm the creation of the supporting document group for the RFR case by clicking the "OK" button on the confirmation message.

Refer to section 8 below for a detailed description of the process on how to upload supporting documents.
5 NOTICE OF OBJECTION/APPEAL

- Select the applicable Dispute option, either “I would like to file a Notice of Objection” or “I would like to file a Notice of Appeal”.

- A pop-up message will be displayed, click “OK” to proceed.

5.1 COMPLETE THE REQUEST FOR NOTICE OF OBJECTION (NOO1) OR NOTICE OF APPEAL (NOA1) FORM

- Note: All the applicants’ demographic details will be pre-populated on the form.
5.1.1 APPLICANT DETAILS - INDIVIDUAL

- Ensure that the correct information is completed in the following fields:
  - Surname
  - First two names
  - ID number (if the taxpayer does not have a South African ID number, a valid passport number must be captured in the field for passport number)
  - Passport Number (this field must be completed if the taxpayer does not have a South African ID number)
  - Passport country (country of issue), e.g. South Africa = ZAF
  - Home telephone number (only numeric digits must be entered)
  - Business telephone number (only numeric digits must be entered)
  - Cell phone number (only a 10 digit numeric number must be entered)
  - Contact email address.

5.1.2 APPLICANT DETAILS - COMPANY/CLOSE CORPORATION/GOVERNMENT/FOREIGN ENTITY

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Ensure that the correct information is completed in the following fields:
- Registered name
- Trading or Other Name
- Registration No.
- Business telephone number (only numeric digits must be entered)
- Cell phone number (only a 10 digit numeric number must be entered)
- Contact email

5.1.3 PARTICULARS OF REPRESENTATIVE (PERSON DEALING WITH DISPUTE ON BEHALF OF TAXPAYER)

- Surname
- Initials
- ID number (if the taxpayer does not have a South African ID number, a valid passport number must be captured in the field for passport number)
- Passport country (country of issue), e.g. South Africa = ZAF
- Passport Number (this field must be completed if the taxpayer does not have a South African ID number)
- Cell phone number (only a 10 digit numeric number must be entered)
- Telephone number (only numeric digits must be entered)
- Fax number (only numeric digits must be entered)
- Tax Practitioner Registration number
- Capacity (The relevant block must be ticked)
- Accounting officer for Local / Public Authority / Accountant (The relevant block must be ticked)
- Contact email address
- Are you signing on behalf of the taxpayer?
- If yes, do you have a power of attorney from the taxpayer?
- Is the taxpayer aware of and agree with the grounds of the dispute?
- Reason why taxpayer is unable to sign this dispute.

5.1.4 POSTAL ADDRESS FOR DELIVERY OF NOTICE (CORRESPONDENCE)

- Please ensure that the postal address is completed in the following sequence:
  - Box/Bag number
  - Suburb/District
  - City
  - Country
  - Postal code
- For street delivery, please follow the physical address format.
5.1.5 DECLARATION

- Complete the date in the format CCYYMMDD before submitting the form.

5.1.6 ASSESSMENT UNDER DISPUTE

- Please ensure that the assessment type is correctly pre-populated from the eFiling screens already completed:
  - Administrative Penalty.

5.1.7 AMOUNTS UNDER DISPUTE – ADMINISTRATIVE PENALTY

- The transaction number(s) will be pre-populated from the selection made from the list of transactions as it appears on the Penalty Notice of Assessment (AP34).

5.1.8 REASONS AND GROUND FOR DISPUTE

- Select the relevant reason for dispute from the following:
- Serious Illness/Sequestration/Liquidation or Death
- Not liable to file
- SARS error
- Other/Mitigation factors.

- For reasons “SARS error” or “Other/Mitigation factors”, the taxpayer must provide details of the reason in the blocks provided.

<table>
<thead>
<tr>
<th>Reason for Dispute</th>
<th>Serious Illness/Sequestration/Liquidation or Death</th>
<th>Not liable to file</th>
<th>SARS error (Specify detail in details)</th>
<th>Other/Mitigation factors (Specify detail in details)</th>
</tr>
</thead>
</table>

**Note:** The mandatory fields will be indicated in red.

- Ensure that the information is correctly pre-populated from the eFiling screens already submitted:
  - Reason(s) for late submission of NOA / NOO if applicable.

- If the NOA should be referred to Alternative Dispute Resolution process, select the applicable option before completing the reason for dispute section.

**6 SUBMIT RFR/NOO/NOA**

- After completion of the RFR1/NOO1/NOA1 form, the taxpayer can select one of two options:
  - Select “File” to submit the RFR1/NOO/NOA form to SARS
  - Select “Save Online” to save the RFR1/NOO/NOA form and to submit to SARS at a later stage

- If the user selects “Save Online” the following message will be displayed:
For the NOO and NOA, if the user selects “File” the following message will be displayed, if no supporting documents have been uploaded to substantiate or prove the dispute where supporting documents are mandatory.

A confirmation message will appear to inform the taxpayer that his / her RFR/NOO or NOA has been successfully submitted.

On the Disputes Menu, the saved and submitted Disputes will be displayed.

Select the “View Saved” option to view the saved disputes.

Select the “View Submitted” option to view all submitted disputes.
6.1 VALIDATIONS ON SUBMISSION OF NOO/NOA

- In terms of the Tax Administration Act, a taxpayer is not permitted to submit an objection if three or more years have expired since the date of assessment in relation to Personal Income Tax and Corporate Income Tax, and if more than three years has passed since the decision to partially allow or disallow the admin penalty request for remission (RFR).

- If the NOO is submitted and three or more years have expired since the decision to partially allow or disallow the request for remission (RFR), the following message will be displayed:

  ![Message](image)

  **Message**

  Dispute more than 3 years after Assessment or decision not allowed

  ![Close](image)

- For more information regarding the three year rule, consult the Dispute Resolution Guide available on the SARS website (www.sars.gov.za) or consult an advisor for further clarity.

- Validation messages will be displayed if the dispute transaction is invalid. One of the following messages may be displayed:
  - If NOA before NOO, “Dispute process not followed. Request for Objection not lodged” will be displayed.

  ![Message](image)

  **Message**

  Dispute process not followed. Request for Objection not lodged

  ![Close](image)

  - If NOO already exist, “Incorrect dispute process followed. Objection process in progress” will be displayed.

  ![Message](image)

  **Message**

  Incorrect dispute process followed. Objection process in progress

  ![Close](image)

  - If NOA already exist, “Correct dispute process not followed. Appeal process in progress” will be displayed.

  ![Message](image)

  **Message**

  Correct dispute process not followed. Appeal process in progress

  ![Close](image)
- If NOO for this transaction is finalised, “Request for Objection already disallowed, a NOA must be lodged.
- If NOO before Request for Remission, “Dispute process not followed. Request for Remission not lodged” will be displayed.

- On the dispute workpage, the status will be indicated as rejected by SARS if the incorrect process has been followed:

**DISPUTE WORK PAGE**

<table>
<thead>
<tr>
<th>Taxpayer Name</th>
<th>eFiling Status</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rejected by SARS</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Case Reference Number</th>
<th>Error Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Correct dispute process not followed. NOA process in progress</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DISPUTE</th>
<th>DESCRIPTION</th>
<th>STATUS</th>
<th>DATE</th>
<th>LAST UPDATED BY</th>
</tr>
</thead>
<tbody>
<tr>
<td>NoA</td>
<td>Notice of Appeal against Penalty</td>
<td>Rejected by SARS</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 7 WITHDRAWAL OF DISPUTE

- If the user wish to withdraw the submitted dispute, RFR/NOO/NOA, select the “Withdraw” button on the Dispute Work Page.
- **Note:** All dispute items submitted as part of the dispute will be withdrawn.
- Select the “View Submitted” option on the Disputes Menu.

- Click the “Open” hyperlink on the relevant dispute the user wants to withdraw.
• Click “Withdraw” on the Dispute Work Page

**DISPUTE WORK PAGE**

Taxpayer Name

**Tax Reference**

**Case Reference Number**

<table>
<thead>
<tr>
<th>DISPUTE DESCRIPTION</th>
<th>STATUS</th>
<th>DATE</th>
<th>LAST UPDATED BY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Request for Remission against Penalty</td>
<td>Sent to SARS</td>
<td>2018/11/13</td>
<td></td>
</tr>
</tbody>
</table>

Query Dispute Status | Withdraw

<table>
<thead>
<tr>
<th>SUPPORTING DOCUMENTS</th>
<th>STATUS</th>
<th>TYPE</th>
<th>DATE</th>
<th>SIZE (Kb)</th>
<th>NO. OF DOCS</th>
</tr>
</thead>
<tbody>
<tr>
<td>REF Documents</td>
<td>Submitted</td>
<td>2019/11/13</td>
<td>123</td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NOTICE DESCRIPTION</th>
<th>STATUS</th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notice of Penalty Imposition</td>
<td>Notice issued</td>
<td>2019/11/09</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LETTER DESCRIPTION</th>
<th>LETTER DATE</th>
<th>OPEN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dispute Outcome</td>
<td>2018/11/13</td>
<td>View</td>
</tr>
</tbody>
</table>

• Select “OK” to confirm the withdrawal of the case.

**SUPPORTING DOCUMENTS**

Message from webpage

- Selecting the ‘Ok’ button will send a request to withdraw the dispute case at SARS while selecting the ‘Cancel’ button will take you back to the list of disputes.
- Note that once you withdraw a case, you cannot undo this transactions.
- Are you sure that you want to withdraw this case?

The Dispute Work Page will be updated with the status as “Withdrawal Submitted”.

8 REQUEST ADMIN PENALTY STATEMENT OF ACCOUNT
• Where a taxpayer received his/her penalty assessment notice through the post and subsequently registers for eFiling, the taxpayer would be able to request a IT admin penalty statement of account from eFiling in order to dispute the admin penalty after successfully registration and activation of the IT Admin penalties tax type.

• To activate the IT Admin Penalties tax type, individuals should select the “Home” tab and then “Tax Types”.

  ![User Menu]

  - Tax practitioners must select “Organisation” and “Organisation Tax Types”. Ensure that the correct taxpayer is selected from the taxpayer list.

  ![Organisation Menu]

  - Ensure that you select “IT Admin Penalty” and click “Register” to continue.

  ![IT Admin Penalty]

  - Upon successful activation, the status will be updated and you will be able to proceed to request an Admin Penalty Statement of Account(SOA).

  ![IT Admin Penalty]

  - To request the Admin Penalty SOA, click on “Returns” then “SARS Correspondence” and “Request Admin Penalty SOA”.

  ![Request Admin Penalty SOA]
• The “Request Administrative Penalty Statement of Account” screen will be displayed. Select the year that you wish to request a statement for and click “Continue”.

![Request Administrative Penalty Statement of Account](image)

• The following screen will be displayed, which indicates the start and end period of the year selected. Click “Submit” to continue with the request for statement of account or the “Back” button to return to the previous screen.

![Request Administrative Penalty Statement of Account](image)

• The link to the SOA will be displayed. Click on the link to open the SOA.
• The Administrative Penalty statement of account will be displayed. Click "Dispute" button to launch the dispute options. Proceed with steps described from 2.2 above to complete and submit the relevant dispute form.

---

9 **UPLOAD OF SUPPORTING DOCUMENTS**

• On the Dispute Work Page, a "Dispute Supporting Documents" section will be available where all relevant supporting documents must be attached to support the submission of the dispute.

• Ensure that the following standards are adhered to when supporting documents are uploaded:
  - The file type may be .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif to enable SARS to view the documents.
  - The maximum allowable size per document may not be more than 5MB.

• In order to submit supporting documents for Request for Remission, select the "Upload Supporting Documents" button on the Dispute Work Page.
• Click “OK” to proceed to create a RFR documents link on the confirmation message.

![Message from webpage]

Selecting the ‘OK’ button will create a supporting document group for your RFR dispute. Selecting the ‘Cancel’ button will take you back to the list of disputes.
Note that once you create a group, you cannot undo this transactions.
Are you sure that you want to create a supporting document group for this case?

![RFR Documents]

• Click “RFR Documents” or “Dispute Supporting Documents” to continue.

![Supporting Documents]

• The supporting documents page will be displayed as indicated below.
• Click “Browse” and select the files to upload. After selecting the relevant file, click “Open” to continue.
Select “Upload” to add the document and it will be listed under the “Uploaded Documents” heading. If you wish to remove the document that you have uploaded, click the document and select “Remove”.

![Uploaded Documents](image1)

When you have uploaded all the documents, select “Submit to SARS” to continue. If you have submitted the supporting documents to your nearest SARS branch, click “Manually Submitted” to indicate on eFiling that the documents have been submitted. Click “Back” button to return to the Disputes Work Page.

![Document Group](image2)

Confirm that you want to submit all the documents by clicking “OK” on the below message.

![Message from webpage](image3)

The status on the Disputes Tax Work Page will be updated to “Submitted”.

![Supporting Documents](image4)
Once the supporting documents have been submitted to SARS, the dispute request will be sent to SARS and a case number will be allocated. A case number will be displayed on the Dispute Work Page.

**DISPUTE WORK PAGE**

<table>
<thead>
<tr>
<th>Taxpayer Name</th>
<th>e-filing Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Reference</td>
<td>Sent to SARS</td>
</tr>
<tr>
<td>Case Reference Number</td>
<td>102577228</td>
</tr>
</tbody>
</table>

10 **VIEW DISPUTE OUTCOME LETTERS**

- All letters that SARS will issue to the taxpayer will be available on the Dispute Work Page or can be accessed by using the SARS Correspondence menu tab.

10.1 **SARS CORRESPONDENCE**

- Click “SARS Correspondence” tab and select “Search Notices”.

  **SARS Correspondence**

  - Search Notices
  - Search Admin Penalties
  - Request Admin Penalty SOA
  - Search Letters
  - Request Historic IT Notices
  - Request PAYE Notices

- The Notice Search screen will be displayed.

  **Notice Search**

  - **Year:**
  - **Tax Type:** Income Tax
  - **Notice Type:** Select All

  ![Search](image)

- The following search criteria may be completed to ensure that only the specific letter(s) you are searching for is displayed.
  - **Year**
10.2 DISPUTE MENU

- In the Dispute menu tab, click “Letters”.

- The Dispute Search screen will be displayed with the list of disputes submitted to SARS.

- Click the “View” link and the Dispute Work Page will be displayed.
Dear Taxpayer

OUTCOME OF REQUEST FOR REMISSION

The South African Revenue Service (SARS) has considered your Request for Remission dated 2018/11/13 and hereby informs you that your request has been Disallowed.

The request has been Disallowed due to the following reason(s):
- Non compliance not remedied

For a detailed calculation of the penalty amount(s) you can request an Administrative Penalty Statement of Account (APSA) through the following channels:
- SARS Contact Centre
- At your nearest SARS branch
- Electronically via eFiling

Please note the amount in the APSA only reflects your penalty, and not tax payable under any assessments or other amounts which may be due.

When you make a payment, please use the payment reference number (PRN) reflected on the payment advice. The following payment methods are available to you:
- Via SARS eFiling (www.sarsfiling.co.za)
- Electronically using internet banking (EFT - electronic fund transfer)
- At a branch of one of the following banking institutions: ABSA, Albaraka Bank Limited, Bank of Athens, Capitec, FNB, HBIZ, HSBC, Nedbank or Standard Bank.

Should you disagree with the dispute outcome from SARS on your Request For Remission, you may submit a Notice of Objection by using the SARS prescribed form available on eFiling or at your nearest branch. The Notice of Objection must be submitted within 30 business days after the delivery of this outcome notification.

Should you have any queries please call the SARS Contact Centre on 0800 00 7277. Remember to have your tax reference number at hand when you call to enable us to assist you promptly.

Sincerely

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE
11 STATUS OF DISPUTE

- On the Dispute Work Page, the user will be able to query the status of the submitted RFR/NOO/NOA.

**DISPUTE WORK PAGE**

<table>
<thead>
<tr>
<th>Taxpayer Name</th>
<th>e-Filing Status</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sent to SARS</td>
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</table>

<table>
<thead>
<tr>
<th>DISPUTE</th>
<th>DESCRIPTION</th>
<th>STATUS</th>
<th>DATE</th>
<th>LAST UPDATED BY</th>
</tr>
</thead>
<tbody>
<tr>
<td>RFR</td>
<td>Request for Remittance against Penalty</td>
<td>Sent to SARS</td>
<td>2015/11/13</td>
<td></td>
</tr>
</tbody>
</table>

- Click the “Query Dispute Status” button and the following message will be displayed.

### Response:

Your request for [RFR/NOO/NOA] case has been received by SARS. An outcome notice will be sent to you as soon as the case is completed. Please wait for your notification letter for further details.

- Once the case has been allocated to a SARS team member, the following message will be displayed if the user clicks on “Query Dispute Status”.

### Response:

Your RFR is in the process of being resolved. A notice will be sent to you as soon as the case is completed. Please wait for your notification letter for further details or log on to www.sarsE-Filing.co.za to view the notification.

- Once the dispute has been completed, the following completion message applicable to the dispute type will be displayed.

### Response:

Your request for [RFR/NOO/NOA] case has been completed. An outcome notice has been sent to you. Please wait for your notification letter for further details or log on to www.sarsE-Filing.co.za to view the notification letter.
12 CROSS REFERENCES

<table>
<thead>
<tr>
<th>DOCUMENT #</th>
<th>DOCUMENT TITLE</th>
<th>APPLICABILITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>GEN-PEN-05-G02</td>
<td>How to submit a Dispute via eFiling – External Guide</td>
<td>All</td>
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</table>

13 DEFINITIONS AND ACRONYMS

<table>
<thead>
<tr>
<th>ACRONYM</th>
<th>DEFINITION</th>
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</thead>
<tbody>
<tr>
<td>CIT</td>
<td>Corporate Income Tax</td>
</tr>
<tr>
<td>IT</td>
<td>Income Tax</td>
</tr>
<tr>
<td>NOO</td>
<td>Notice of Objection</td>
</tr>
<tr>
<td>NOA</td>
<td>Notice of Appeal</td>
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<tr>
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<td>Personal Income Tax</td>
</tr>
<tr>
<td>RFR</td>
<td>Request for Remission</td>
</tr>
<tr>
<td>SARS</td>
<td>South African Revenue Service</td>
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</table>

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 registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 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).