EXTERNAL GUIDE

HOW TO SUBMIT A DISPUTE VIA EFILING
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1 PURPOSE

- 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.

- The purpose of this document is to assist taxpayers with the submission of the Request for Remission (RFR), Notice of Objection (NOO), Notice of Appeal (NOA), Request for Reason, Request for Late Submission (Condonation) and the suspension of payment form on eFiling when disputing the interest and penalties levied and/or assessments raised for Personal Income Tax (PIT), Corporate Income Tax (CIT), Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE), including Employment Tax Incentive (ETI), Unemployment Insurance Fund (UIF) and Skills Development Levy (SDL).

2 INTRODUCTION

- A taxpayer can lodge a Request for Reasons, Request for Remission (RFR), Notice of Objection (NOO), Notice of appeal (NOA) and Request for Late Submission (Condonation) against interest and penalty on late payments and assessments raised in relation to Personal Income Tax (PIT), Corporate Income Tax (CIT), Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE), including Employment Tax Incentive (ETI), Unemployment Insurance Fund (UIF) and Skills Development Levy (SDL).

- Request for Reasons are allowed for:
  - Assessment items – when an assessment, audit, or decision made by SARS has been performed and a notice of assessment has been issued;
  - Account items – where a Request for Remission (RFR) for account related items has been finalised with an outcome of either disallowed or partially allowed.

- The Request for Reasons and Suspension of Payment must be submitted within 30 days from the date of assessment or RFR outcome.

- The dispute sequence for VAT/PAYE/UIF/SDL for late payment penalties is RFR, NOO and NOA.

- VAT & PAYE interest on late payment dispute are only allowed up to RFR level.

- UIF& SDL interest on late payment cannot be disputed at any level.

- The request for remission must be completed on the prescribed form (RFR01). The Request for Reasons, Notice of Objection, Notice of Appeal and Suspension of Payment prescribed forms has the DISP01 form code.

- The NOO form for interest and penalty for late payment can only be completed once the Request for Remission (RFR01) 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.

- The request for suspension of payment may be requested as part of the dispute (RFR, NOO or NOA) or before or after lodging a dispute on eFiling for Income Tax, VAT and PAYE/ETI/UIF/SDL.
To ensure that the correct process is followed, validations will be applied against disputes that are lodged.

Where the Income Tax (IT), Value-Added Tax (VAT) or Pay-As-You-Earn (PAYE). Reference number is completed on the NOO or NOA, only Personal Income Tax (PIT) or Corporate Income Tax (CIT), VAT or PAYE/ETI/UIF/SDL related disputes will be accepted.

Multiple transactions and/or source codes may be disputed on the RFR, NOO or NOA form per period.

For VAT and PAYE, multiple periods up to 12 periods 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 originally. The same source code and amounts used in the NOO must be completed on the NOA.

In the case where an ADR1 has already been processed for VAT and the vendor is still not satisfied with the outcome of the ADR, a NOA must be submitted at the SARS Branch.

The RFR01, DISP01 or supporting documents can be submitted via any of the following channels:
- eFiling
- At a local SARS branch

The dispute process can be triggered from the following functionalities on eFiling:
- Assessment notices (ITA34)
- Statement of Account
- Dispute landing page
- Relevant return work page

The new dispute process will exclude the administrative penalties requests. For further assistance with the dispute process for Administrative Penalties, refer to the “How to Dispute Administrative Penalties via eFiling” available on the SARS website www.sars.gov.za.

SARS can either ALLOW, PARTIALLY ALLOW or DISALLOW the request for remission, objection or appeal by the taxpayer. The outcome of the objection or appeal will be communicated to the taxpayer by means of a dispute outcome letter.

When the objection or appeal is fully allowed or partially allowed, the items in relation to the disputed transactions will be waived accordingly. When the objection or appeal outcome is partially allowed or disallowed, the reasons will be given on the “dispute outcome” letter.

A Notice of Objection (NOO) against any assessment must be submitted within 30 business days from the date of assessment. Late objections may be considered invalid. Should you require a condonation for the late submission of the objection, you need to state your reasons for late submission in the Request for Late Submission (condonation) section of the notice of objection form.

A Notice of Appeal (NOA) against the disallowance or partial disallowance of an objection must be submitted within 30 business days from the date of the objection. Late appeals may be considered invalid. Should you require a condonation for the late submission of an appeal, you need to state your reasons for late submission in the condonation section of the notice of appeal form.
• 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 request for remission (RFR).

• A notice of Appeal will not be considered if it is lodged after 75 business days after the objection was disallowed or partially allowed.

• For more information and clarity, refer to the Dispute Resolution Guide available on the SARS website (www.sars.gov.za) or consult an advisor.

• This guide contains the general workflow steps in lodging a dispute via eFiling. The eFiling platform has been enhanced to validate the particular step selected in the dispute process and will only display that option(s) to the users. Screens included in this guide are used interchangeably between Income Tax, VAT and PAYE as a tax type.

3 COVID-19 PROVISIONAL TAX RELIEF

• Tax compliant small to medium sized businesses, including Individuals and Trusts (Provisional Taxpayers) play an important role in stimulating economic activity, job creation, poverty alleviation as well as the general improvement of living standards, and are expected to be amongst the hardest hit. In order to assist tax compliant small to medium sized businesses, (Inclusive of provisional Taxpayers being (Individual Taxpayers, Micro-businesses and Trusts)), Government proposes measures aimed at assisting to alleviate cash flow problems experienced during this difficult period.

• Allowing for a deferred payment of provisional tax liabilities should assist these businesses by providing additional cash flow during the crisis. This could be the difference between pushing a small or medium sized business (Inclusive of provisional Taxpayers being (Individual Taxpayers, Micro-businesses and Trusts)) into liquidation (companies) or insolvency (individuals/trust), or providing some space for the business to get through the crisis and add to the economic recovery, hopefully being a source of higher tax revenue in the medium term.

• Refer to GEN-PT-01-G01 – Guide For Provisional Tax – External Guide for more information relating to the Covid-19 Provisional tax relief measures.

• In the event that the taxpayer does not qualify for the relief benefit or where SARS reverses the benefit for a specific period, the taxpayer must be allowed to submit a request for remission for penalties and interest on the provisional account.

4 COVID-19 PAYE TAX RELIEF

• The purpose of the PAYE Tax Relief measures are to assist employers to provide financial stability to their employees during the COVID-19 lockdown period.

• The following tax relief measures are being introduced for the PAYE Covid-19 period:
  ◦ The expansion of the Employment Tax Incentive (ETI) for employers. An additional R750 can be claimed for qualifying employees and R750 can be claimed for non-qualifying employees.
  ◦ Small and medium businesses, with a gross income of up to R100 million, are able to defer part of their employees’ tax payments without penalties and interest. The deferment of 35% will be applicable for periods April 2020 to July 2020 and must be paid back in 6 equal instalments from August 2020 to January 2021.
• **This** incentive is applicable to Individuals, Companies, Partnerships and Trusts. The tax relief will be applicable for 4 months and effective April 2020 to July 2020 tax periods respectively.

• Criteria that the qualifying Employers must meet are:
  - All employers, excluding Government and Municipal departments with a turnover of R100 million and less during the year of assessment ending on or after 1 April 2020 but before 1 April 2021
  - The employer must be fully compliant:
    - No outstanding returns for any of the registered tax types;
    - No outstanding debt for any of the registered tax types excluding
      - Instalment payment arrangement (s167)
      - Compromise of tax debt (Section 204)
      - Payment of tax pending objection or appeal (Section 164)
      - Tax debt of R100 and less or any other amount the Commissioner may determine (Section 169(4))
    - Only applicable to Employers with Nature of Person indicated as are Individuals, Partnerships, Companies or Trusts.
    - Applicable to PAYE registrations registered prior to 1 March 2020 only
    - In the case of understatement by the employer, the COVID-19 Tax Relief will be applied to the original declaration only. The relief will not be extended to the under declared value. Penalties and interest as per normal rules must apply to the under declared value.

• In the event that the taxpayer does not qualify for the relief benefit or where SARS reverses the benefit for a specific period, the taxpayer must be allowed to submit a request for remission for penalties and interest on the PAYE account.

5 **DETAILED PROCEDURE TO ACCESS EFILING AND DISPUTE FUNCTIONALITY**

5.1 **LOGON TO THE EFILING WEBSITE**

• Navigate to www.sarsefiling.co.za
• Click on “Login” and login with your Login name and Password.
5.2 ACCESS TO DISPUTE AND REQUEST FOR REASON FUNCTIONALITY

- To access the disputes and request for reason function on eFiling, select the “Disputes” or “Request for Reason” tab under the “Returns” menu.

- In the Disputes and Request for Reason tab, the following options will be available:
  - New – to lodge New request for reason or dispute
  - View Saved – to view all saved request for reason or disputes
  - View Submitted – to view all submitted request for reason or disputes
  - Letters – to view all request for reason or dispute related letters

- Click the “New” button to request a new dispute or request for reason.
6 DISPUTE AGAINST INTEREST, PENALTIES AND ASSESSMENT
(DETAILED PROCEDURE TO SUBMIT RFR, NOO AND NOA)

- If you do not agree with a penalty charged for late payment and related interest for provisional tax (paragraph 27 penalty and 89bis interest), the following steps may be followed to lodge a dispute:
  - Complete and submit a request for remission (RFR)
  - If the RFR is disallowed or partially allowed, and you do not agree with the outcome, complete and submit a Notice of Objection (NOO).
  - If the NOO is disallowed or partially allowed, and you do not agree with the outcome, you can appeal and complete and submit a Notice of Appeal (NOA).

- **NOTE:** A dispute against interest and penalty for late payment of provisional tax (paragraph 27 penalty and 89bis interest,) may only be disputed once the Income Tax Assessment (ITA34) has been issued.

- If you do not agree with the Assessment result SARS issued, including the understatement of penalties levied, the following process must be followed:
  - Lodge an objection by completing and submitting a Notice of Objection (NOO).
  - When submitting the NOO, it is mandatory to submit supporting documents to substantiate your objection.
  - If the objection was disallowed or partially allowed and you do not agree with the outcome of the objection, you may lodge an appeal by completing and submitting a Notice of Appeal (NOA).

- **NOTE:** If you wish to withdraw the NOO or NOA, a withdrawal letter will be issued to you.

- Additional taxes levied for PIT and CIT:
  - Previously one source code was available to object to the different types of additional taxes. The following sources codes have been added to allow for each additional tax to be disputed as a separate item:
    - 9993 – Late or none-submission of tax return - 9993
    - 9992 – Omission of Income
    - 9991 – Non-submission of provisional taxpayer (Par20A)
    - 9990 – Underestimation of provisional taxpayer (Par20)
    - 9989 – Incorrect statement
    - 9988 – Underpayment of provisional taxpayer (89Q(2))
    - 9987 – Tax free Investment penalty

- Disputing non-source code items for PIT and CIT:
  - The following options have been added to allow the dispute of financial year end changes, rates of tax and carry over losses for a particular year of assessment:
    - 9981 – Financial year end
    - 9982 – Rate of tax
    - 9983 – Carry over losses

6.1 SUBMISSION OF REQUEST FOR REMISSION (RFR)

- Click on the “Dispute” tab and select the “New” button to request a new dispute.

- The new “Request to File Dispute” Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the “Disputes” button.
  - Ensure that the correct Tax Type and period to dispute is selected.
• On the Request to File Dispute page, the following fields will be displayed:
  - **Tax Type** – indicate the tax type(s) that the taxpayer is registered for on eFiling will be displayed to select.
  - **Reference Number** – the reference number of the tax type selected will be displayed.
  - **Period** – a list of periods will be displayed if you click on the dropdown arrow. Indicate the period against which the dispute must be lodged.
    - In the case of PIT and CIT, the period will be indicated in years (e.g. 2014).
    - In the case of VAT and PAYE, the period will be displayed in the format of yyyy-mm (e.g. 2016-09). Multiple periods may be disputed at once up to a maximum of 12 periods.

• When you hover over the “Next” button a message will be displayed to indicate that eFiling will perform a check to confirm if there are currently disputes against the tax type and period, and if the selected dispute is allowed.

• If there are no items available for Income tax, VAT or PAYE to dispute against, an error message will be displayed as indicated on the screen below.
If there are items available to dispute, a list of items will be displayed on the “Selection – Request for Remission” screen.

**Note:** Only items that is available to dispute will be displayed in the “Dispute Item List”. The below screen is only an example of how the dispute item list looks.
The tax period for which dispute items are available will be displayed.

The “Dispute Item List” will display the following information columns:
- **Select** – indicate the items to dispute against by selecting the relevant tick boxes.
- **Source Code/Transaction Code** – the source code / transaction code of the dispute item is displayed.
- **Source Code/Field Description** – the description of the source/transaction code of the dispute item is displayed.
- **Case Number** – a case number will be automatically created and displayed if the dispute was submitted to SARS.
- **Dispute Type** – The dispute type as per the selection is displayed e.g. RFR for Request for Remission, as indicated on the screen.
- **Dispute Amount** – the amount that has been charged for interest or penalties for late payment are displayed.
- **Requested Amount** – indicate what you believe the amount should be.

Select the source code that you want to dispute and enter the requested amount.

Complete the reasons for request for remission of the dispute item(s) in the “Reason/Grounds” block provided.

Indicate if the reason/grounds should apply across this specific period or all indicated periods. If the “All periods” option is selected, the reason(s) entered will be applied to all periods that was selected.
• If no reason has been completed and you click the “Next” button, the following warning message will be displayed to complete a reason. Click “OK” to complete a reason.

• Click the “Back” button to be directed to the “Request to File Dispute” landing page.

• Click the “Next” button to continue with the Request for Remission process and the “Summary” page will be displayed.

• The Summary page will display the following information depending on the tax type selected from the previous completed steps:
  - **Income Tax:**
    - **Tax Year** – this is the period selected to dispute against
    - **Source/Transaction Value** – this is the source/transaction value selected.
    - **Source Code Description** – the description of the source/transaction code selected.
    - **Dispute Value** – the amount that was originally levied for interest or penalties for the item selected.
    - **Requested Value** – this is the amount that has been completed.
    - **Dispute Type** – indicates the dispute type that is being completed.
  - **VAT/PAYE:**
    - **Taxpayer Details:**
      - **Taxpayer Name**
      - **Tax Reference**
      - **Tax Type**
      - **Tax Period**
    - **Source Code/Transaction Code** – this field is the field/transaction selected
    - **Source Code/Field Description** – the description of the field/transaction
- **Case Number** – a case number will be populated once the submission is completed.
- **Dispute Type** – indicates the dispute type that is being completed.
- **Dispute Value** – the amount that was originally levied for interest or penalties for the item selected.
- **Requested Value** – this is the amount that has been completed.

- Click the “View Form” button to view the RFR form.
- Below is an example of the pages of the form that would be pre-populated from the completed information.

![SARS Request for Remission Form](image)

- The Amount(s) requested for remission and the Reason(s) for requesting remission will be displayed on the second and third page of the RFR01 form.

![RFR01 Form](image)

- Click the “Back” button on the summary screen to be directed to the “Selection – Request for Remittance” page where you will be able to make any amendments before submitting the dispute request to SARS.
• If you are satisfied with the information entered click the “Submit” button to submit the request to SARS from the summary screen.

• A submission message will be displayed.

• Click “Continue” to proceed and the Submitted disputes screen will be displayed.

• Click “Open” and the Dispute Work Page will be displayed that will indicate that the RFR is submitted.

6.2 SUBMISSION OF NOTICE OF OBJECTION

• If the RFR for penalty has been disallowed or partially allowed and you do not agree with this outcome OR if you do not agree with the assessment issued by SARS, continue with the Notice of Objection as explained below.
- Click the “Dispute” tab and select the “New” button to request a new dispute.

- The “Request to File Dispute” Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the “Disputes” button.
  - Ensure that the correct Tax Type and period to dispute is selected.

- Click the “Next” button to proceed.

- If there are no items available to dispute against, an error message will be displayed.

- If there are items available to dispute, a list of items will be displayed on the “Selection – Notice of Objection” screen.

- On the selection page, the assessment, accounts related and suspension of payment containers will be indicated separately.

- **Note:** Only items that is available to dispute will be displayed in the “Dispute Item List”. The below screen is only an example of how the dispute item list looks.
The “Dispute Item List” will display the following information columns:

- **Select** – indicate the items to dispute against by selecting relevant the tick boxes.
- **Source Code/Transaction Code** – the source code / transaction code of the dispute item is displayed.
- **Source Code Description** – the description of the source/transaction code of the dispute item is displayed.
- **Dispute Type** – The dispute type as per the selection is displayed e.g. NOO for Notice of Objection, as indicated on the screen.
- **Dispute Amount** – the amount that has been assessed or charged for interest or penalties for late payment are displayed.
- **Requested Amount** – indicate what you believe the amount should be.

If the item is not displayed that you wish to dispute, click the “Add” button and the “Add source codes” container will be displayed.

In the “Add source codes” container, the following fields will be displayed to be completed:

- **Source Code**
- **Description** – this field will populate with the description of the source code entered.
- **Dispute Value** – this is the amount that is reflected in the original assessment
- **New Value** – this is the amount that you believe should be reflected.

Once you start typing the source code, all codes similar to what you are entering will be displayed where you can select the appropriate code. Below is an example of how the codes will be displayed:
Upon selection of the relevant source code, the description field will be populated. Complete the “Dispute value” and the “New Value”. Click the “Add Source Code” button and then “Save” and the field will be added onto the Dispute Item list.

Select the dispute item and indicate the requested amount.

Below the dispute item list, the reasons for notice of objection of the dispute item(s) must be indicated in the “Reason” block provided.

If no reason has been completed and you click the “Next” button, the following warning message will be displayed to complete a reason. Click “OK” to complete a reason.

Next to the “Reason/Grounds” block, a new option has been included to indicate if the reason or grounds are applicable to only the selected period or all periods. If the “All periods” option is selected, the reason(s) entered will be applied to all periods that was selected.
- If you wish to submit a reason for late submission in the case of late objection, complete the reason in the block provided.

- At the bottom of the Selection Page, click the “Back” button to be directed to the “Request to File Dispute” landing page.

- Click the “Next” button to continue with the Notice of Objection process and the “Summary” page will be displayed.

- Click the “Delete” button to delete the dispute record. Click “OK” to continue with the deletion or “Cancel” to proceed with the dispute request.
The Summary page will display the following information that has been populated from the previous completed steps:

- **Tax Year** – this is the period selected to dispute against.
- **Source/Transaction Code** – this is the source/transaction code selected.
- **Source Code/Field Description** – the description of the source code selected.
- **Case Number** – once the dispute has been sent to SARS and a case has been created, the case number will be populated in this field.
- **Dispute Type** – indicates the dispute type that is being completed.
- **Dispute Value** – the amount that has been selected for assessed or interest or penalties for late payment are displayed.
- **Requested Value** – this is the amount that you believe should be reflected.
- **Reason/Grounds** – this will be populated from the information captured
- **Reason for Late Submission** – this will be populated from the information captured

Click the “**View Form**” button to view the Notice of Objection (DISP01) form.

Below is an example of the pages of the form that is pre-populated from the information completed.
• The Amount(s) requested for objection and the Reason(s) for requesting objection will be displayed on the second page of the DISP01 form.

• Click the "Back" button on the summary screen to be directed to the “Selection – Notice of Objection” page where you will be able to make any amendments before submitting the dispute request to SARS.

• On the summary page, the supporting documents link will be populated and the requirement field will indicate if it is optional or mandatory to submit supporting documents with the specific dispute request being completed.

• **Note:** The “Submit” button will not be available until mandatory supporting documents are submitted. Refer to section 5 “Upload of Supporting Documents” below for the relevant steps. Once you have submitted the supporting documents, click the “Submit” button to proceed to submit the objection to SARS.

• The following message will be displayed upon successful submission to SARS. Click “Continue” to proceed.
The Dispute Work Page will be displayed that will indicate that the NOO submission is pending. The NOO will only be submitted after the supporting documents have been uploaded.

The disputes submitted screen will be displayed. Click the “Open” hyperlink and the Disputes Work Page will display.

The process to submit supporting documents are the same for NOO and NOA. Refer to section 7 for the submission of supporting documents.

The Dispute Work Page will be displayed that will indicate that the NOO is submitted and a case reference number will be populated on the work page.

Once the submission to SARS has been completed, if the reason for late submission field was completed, the condonation case number will be populated in the “Case Reference Number” field and the status of the objection will be indicated as “Sent to SARS”.
6.3 SUBMISSION OF NOTICE OF APPEAL

- If the NOO has been disallowed or partially allowed and you do not agree with this outcome, continue with the Notice of Appeal as explained below.

- Click on the “Dispute” tab and select the “New” button to request a new dispute.

- The new “Request to File Dispute” Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the “Disputes” button.
  - Ensure that the correct Tax Type and period to dispute is selected.

- Select “Notice of Appeal” as the dispute type and click the “Next” button to proceed.

- If there are no items available to dispute against, an error message will be displayed.
- If there are items available to dispute, a list of items will be displayed on the “Selection – Notice of Appeal” screen.

**Note:** Only items that is available to dispute will be displayed in the “Dispute Item List”. The screen below is an example of how the dispute item list looks.

- The selection page will be displayed
The “Dispute Item List” will display the following information columns:
- **Select** – indicate the items to dispute against by selecting relevant the tick boxes.
- **Source Code/Transaction Code** – the source code / transaction code of the dispute item is displayed.
- **Source Code/Field Description** – the description of the source/transaction code of the dispute item is displayed.
- **Case Number** – the case number for the specific disputed field will be indicated.
- **Dispute Type** – The dispute type as per the selection is displayed e.g. NOA for Notice of Appeal, as indicated on the screen.
- **Dispute Amount** – the amount that has been assessed or charged for interest or penalties for late payment are displayed.
- **Requested Amount** – indicate what you believe the amount should be.

Indicate if the appeal should be resolved with the “Alternative Dispute Resolution” or “Litigation” process.

If no reason has been completed and you click the “Next” button, the following warning message will be displayed to complete a reason. Click “OK” to complete a reason.
Next to the “Reason/Grounds” block, a new option has been included to indicate if the reason or grounds are applicable to only the selected period or all periods. If the “All periods” option is selected, the reason(s) entered will be applied to all periods that was selected.

If the notice of appeal is submitted late, complete the “Reason for Late Submission” field.

Click the “Back” button to be directed to the “Request to File Dispute” landing page.

Click the “Next” button to continue with the Notice of Appeal process and the “Summary” page will be displayed.

The Summary page will display the following information that has been populated from the previous completed steps:
- **Tax Period** – this is the period selected to dispute against.
- **Source Code/Transaction Code** – this is the source/transaction code selected.
- **Source Code/Field Description** – the description of the source/transaction code selected.
- **Case Number** – the case number for the specific disputed field will be indicated.
- **Dispute Type** – indicates the dispute type that is being completed.
- **Dispute Value** – the amount that has been selected for assessed or interest or penalties for late payment are displayed.
- **Requested Value** – this is the amount that you believe should be reflected.

Click the “View Form” button to view the Notice of Appeal (DISP01) form.
- Below is an example of the pages of the form that is pre-populated from the information completed.

- Click the “Back” button on the summary screen to be directed to the “Selection” page where you will be able to make any amendments before submitting the dispute request to SARS.

- If you are satisfied with the information entered click the “Submit” button to submit the request to SARS from the summary screen.

- If supporting documents are required, a supporting documents link will be available on the Dispute work page to submit the documents. Refer to section 5 below that explain how to upload supporting documents.

- The Dispute Work Page will be displayed that will indicate that the NOA is submitted and a case reference number will be populated on the work page.

7  UPLOAD OF SUPPORTING DOCUMENTS

- On the Dispute Work Page, a “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.

- Click on the "Dispute Supporting Documents" hyperlink to continue.

- The supporting documents page will be displayed as indicated below.

- Click on the "Browse" button and select the files to upload. After selecting the relevant file, click the "Open" button to continue.
• Select the “Upload” button 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 the “Remove” button.

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

• Confirm that you want to submit all the documents by clicking in the “OK” button on the below message.
The status on the Disputes Tax Work Page will be updated to “Submitted”.

<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>Dispute Supporting Documents</td>
<td>Submitted</td>
<td></td>
<td>2017/04/25</td>
<td>80</td>
<td>1</td>
</tr>
</tbody>
</table>

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.

8 SUSPENSION OF PAYMENT

The suspension of payment function allows you to request SARS to suspend the payment of the outstanding amount until the dispute has been resolved. The suspension of payment functionality has been extended to include Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE).

To access the Suspension of Payment function follow the below procedure.

Click on the “Dispute” tab and select the “New” button to request a new dispute.

The new “Request to File Dispute” Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the “Disputes” button.

Ensure that the correct Tax Type and period to dispute is selected.
The suspension of payment option will be available on the Selection screen in the Accounts container to complete.

Select the applicable period or in the “Apply Across” section, select “All Periods” and complete reasons for the suspension of payment in the “Reason/Grounds” block provided. If the “All periods” option is selected, the reason(s) entered will be applied to all periods that was selected.

Click “Next” to continue.

If no reason has been completed and you click the “Next” button, the following warning message will be displayed to complete a reason. Click “OK” to complete a reason.

Click the “Back” button to be directed to the “Request to File Dispute” landing page.

Click the “Next” button to continue with the Suspension of Payment process and the “Summary” page will be displayed.

If no periods were selected for the suspension of payment to apply, the following message will be displayed. Click “OK” to proceed and the Summary page will be displayed.

The Summary page will display the reason/grounds for the suspension of payment as previously completed.
• Supporting documents must be submitted before the Suspension of Payment request will be submitted to SARS. Refer to section 5 “Upload of Supporting Document” for the steps.

• Click the “View Form” button to view the DISP01 form.

• The address for delivery of notices will be displayed second page of the DISP01 form.

• The third page will indicate the reason for suspension of payment request.
- Click the “Back” button on the summary screen to be directed to the “Selection” page where you will be able to make any amendments before submitting the dispute request to SARS.

- Once you have submitted the supporting documents, the “Submit” button will be available to proceed with the submission.

- If you are satisfied with the information entered click the “Submit” button to submit the request to SARS.

- The following message will be displayed to confirm submission to SARS. Click “Continue” to proceed.

- The submitted disputes will be displayed as indicated below.

- Click the “Open” hyperlink and the Dispute Work Page will be displayed that will indicate that the Suspension of Payment is submitted.
9 REQUEST FOR REASONS

- The intention of the request for reasons process is to enable the taxpayer to prepare and formulate the grounds required to lodge an objection. When completing the 'Request for Reasons' form, the taxpayer is required to indicate the grounds (i.e. basis) for the dispute which must be specific to the part of the assessment or decision that he/she is dissatisfied with.

- Taxpayer can now request reasons for assessment or reasons for raising interest and penalties on the account. This can only be done prior to the Objection being filed and only once for an assessment or account related items. Once an objection is filed you can no longer request reasons for an assessment or account related items.

9.1 LODGE A NEW REQUEST FOR REASON

- To access the request for reason function on eFiling, select the “Request for Reason” tab under the “Returns” menu.

- In the Request for Reason tab, the following options will be available:
  - **New** – to submit a new request
  - **View Saved** – to view all saved requests
  - **View Submitted** – to view all submitted requests
  - **Letters** – to view all request for reasons related letters
• Click the “New” button to request a new request.

• The Request for reason screen will be displayed. Select the period and click the “Next” button to continue.

• Once the available items display to request reasons, the “Selection page” will be displayed.

• If the Request for Reason is not available, it will be indicated on the screen as indicated in below screen.

• Select the period and complete the reason field. If the “All periods” option is selected, the reason(s) entered will be applied to all periods that was selected.
- If the request is late, complete the “Reason for Late Submission” field.

- Click the “Next” button to proceed and the “Summary screen” will be displayed. Below is an example of the summary screen.

- Click the “View Form” button and the DISP01 form will be displayed.
Once you are satisfied with the request, click the “Submit” button on the “Summary” screen to submit to SARS.

9.2 VIEW SAVED REQUESTS

- If you have saved the request for submission at a later stage, select the “View Saved” option in the Request for Reason tab.

- The list of saved requests will be displayed. Click the “Open” hyperlink to proceed.

- On the selection page, an important message will be displayed that indicates that the request is only saved on eFiling and not submitted yet. Click “Continue” to proceed.
9.3 **VIEW SUBMITTED REQUESTS**

- If you wish to check the submitted requests, select the “View Submitted” option in the Request for Reason tab.

The list of submitted requests will be displayed. Click the “Open” hyperlink to proceed.

- The Dispute work page will be displayed indicating the submitted request. On the dispute work page, a case number will be presented once the request has been submitted to SARS.

9.4 **VIEW REQUEST FOR REASON LETTERS**

- In the case where late submission is allowed, the outcome letters may be viewed by selecting the “Letters” tab for request for reason and disputes.

- To access the letters issued, click on the “Letters” tab.
• A list of the notifications will be displayed.

<table>
<thead>
<tr>
<th>Letters</th>
<th>Reference Num</th>
<th>Description</th>
<th>Date</th>
<th>Open Letter</th>
<th>Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>RFRE.</td>
<td></td>
<td>2017/04/24</td>
<td>View</td>
<td></td>
</tr>
<tr>
<td></td>
<td>RFRE.</td>
<td></td>
<td>2017/04/24</td>
<td>View</td>
<td></td>
</tr>
</tbody>
</table>

• Click the “View” hyperlink and the Letter will be displayed.

Dear Taxpayer

Trading Name:

REQUEST FOR REASONS DECLINED

The South African Revenue Service (SARS) refers to your request dated 2017/04/24 for reasons for the assessment.

Your request has been declined due to the following reason(s):

Tax Period: 2014
10 STATUS OF DISPUTE

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

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

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

- You will be able to view the messages on the Dispute work page in cases where the submission has been rejected. Below is an example of the dispute work page with a rejected submission and error message.
11 VIEW SAVED

- In order to view all saved dispute requests, select the “View Saved” tab in the disputes menu.

- A page will be displayed that will list all the saved dispute requests.

<table>
<thead>
<tr>
<th>Name</th>
<th>Tax Number</th>
<th>Dispute Type</th>
<th>Status</th>
<th>Tax Period</th>
<th>Status Date</th>
<th>Open</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Notice of Objection</td>
<td>Saved</td>
<td>2015</td>
<td>2017/04/05</td>
<td>Open</td>
</tr>
</tbody>
</table>

- If you click the “Open” hyperlink, an important message will be displayed indicating that the records are only saved on eFiling.

**SELECT PAGE**

Important Notice

Please note that when disputes/suspension of payments are saved on eFiling, these records remain here until they are deleted or submitted by you.

This also means that any possible changes to your tax-related details at SARS will not reflect against a saved eFiling dispute/suspension of payment unless a refresh of the latest data is requested prior to filing.

By not refreshing, this could result in the dispute/suspension of payment submission being rejected due to the dispute/suspension containing old information.

Therefore, a refresh will be done on the dispute/suspension of payment prior to continuing, or you may instead choose to cancel the dispute process.

To stop the dispute/suspension of payment process, select the ‘Cancel’ button.

To complete your saved dispute/suspension of payment by refreshing the data, select the ‘Continue’ button.

- In order to complete the dispute, click “Continue” to proceed and the “Selection” page will be displayed to continue with the dispute submission.
12 VIEW SUBMITTED

- Under the disputes menu, click the “View Submitted” tab in order to view all submitted requests for disputes.

- The Dispute Search screen will be displayed with a list of all the submissions to SARS.

- If you click the “Open” hyperlink, the Dispute Work Page for the applicable dispute will be displayed.
13 VIEW NOTIFICATIONS

- 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.

13.1 SARS CORRESPONDENCE

- Click on the “SARS Correspondence” tab and select “Search Correspondence”.

The “Search Correspondence” screen will be displayed with multiple search options to select.
- Complete the relevant field(s):
  - Tax Types – select the applicable tax type to search
  - Tax Year – select the relevant tax year to search
  - Letter Type – indicate the specific letter type to search
  - Notice Type – indicate the specific notice type to search
  - Received Date From
  - Received Date To
  - Message Type
  - Reference Number

- Click the “Search” button to continue or the “Clear Search” button to clear all fields.

- On completion of all search criteria and if there are correspondence available, it will be listed, as indicated in the below screen. Below screen is only an example of the search results screen.

13.2 DISPUTE MENU

- In the case where late submission is allowed, the outcome letters may be viewed by selecting the “Letters” tab for request for reason and disputes.

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

- The Letters screen will be displayed with the list of outcomes issued.
• Click the “View” hyperlink and the Outcome Letter will be displayed.
14 CROSS REFERENCES

<table>
<thead>
<tr>
<th>DOCUMENT #</th>
<th>DOCUMENT TITLE</th>
<th>APPLICABILITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>GEN-PEN-05-G01</td>
<td>How to dispute Administrative Penalties via eFiling – External Guide</td>
<td>All</td>
</tr>
<tr>
<td>GEN-PT-01-G01</td>
<td>Guide For Provisional Tax – External Guide</td>
<td>All</td>
</tr>
</tbody>
</table>

15 DEFINITIONS AND ACRONYMS

<table>
<thead>
<tr>
<th>ACRONYM</th>
<th>DEFINITION</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADR</td>
<td>Alternative Dispute Resolution</td>
</tr>
<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>
</tr>
<tr>
<td>PAYE</td>
<td>Pay-As-You-Earn</td>
</tr>
<tr>
<td>PIT</td>
<td>Personal Income Tax</td>
</tr>
<tr>
<td>RFR</td>
<td>Request for Remission</td>
</tr>
<tr>
<td>RFRE</td>
<td>Request for Reason</td>
</tr>
<tr>
<td>SARS</td>
<td>South African Revenue Service</td>
</tr>
<tr>
<td>VAT</td>
<td>Value-Added Tax</td>
</tr>
</tbody>
</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 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).