How to submit your Individual Income Tax return via eFiling
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1 PURPOSE

- This guide is to assist taxpayers/tax practitioners in filing an Income tax return for individuals via eFiling. It is structured such that the user should be able to log in to eFiling, file/submit an Income tax return and request a correction via eFiling amongst others. Additional functions embedded on the system pertaining to eFiling and the Income tax return are discussed for the effective use of the system when accessing and filing your Income tax return.

- 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

- Income tax is a tax levied on all income and profit received by a taxpayer (which could include individuals, companies and trusts). It is important, as it constitutes a large portion of the consolidated revenue stream of government, which is spent on programmes and services that enhance the well-being of its citizens. Income tax is imposed under the Income Tax Act No. 58 of 1962 legislation authority.

- As mentioned above, individuals/trusts or companies that receive income are subject to being taxed. This income, which is taxable income, may be received by the taxpayer in the following forms:
  - Remuneration (income from employment), such as, salaries, wages, bonuses, overtime pay, taxable (fringe) benefits, allowances and certain lump sum benefits;
  - Profits or losses from a business or trade;
  - Income or profits arising from an individual being a beneficiary of a trust;
  - Director’s fees;
  - Investment income, such as interest and foreign dividends;
  - Rental income or losses;
  - Income from royalties;
  - Annuities;
  - Pension income; and
  - Certain capital gains.

- Collecting taxable income forms part of the mandate of SARS, inter alia to assist the citizens of South Africa in fulfilling their tax responsibilities. By law, businesses and individuals must file an Income Tax return every year to determine whether they are indebted to pay any taxes or are eligible for a tax refund. SARS services its citizens by ensuring that information pertaining to their tax affairs is captured accurately, which in turn allows a more credible return and a reliable assessment.

- In view of the above, SARS constantly modernises their tax processes to ensure that they are effective and optimal and one such enhancement has been on the Income tax return. Taxpayers who received an audit letter are now able to substantiate their declaration by either submitting the supporting documents or revising their Income tax
return within 21 working days from the date of the letter via eFiling.

- SARS values your compliance as taxpayers thus; we continuously ensure that the tax systems are functioning optimally and effectively so you can be more confident in your tax return filling process. The Income tax return on eFiling is one such improvement and this guide will assist you in filing your return via eFiling.

3 DESCRIBING THE REDESIGNED EFILING SYSTEM

3.1 OVERVIEW

- SARS eFiling was introduced in 2003, as a free online solution for the submission of returns, declarations and other related services. This free service allows taxpayers, tax practitioners and corporates to register and submit returns/declarations, make payments and perform a number of other interactions with SARS in a secure online environment. To access this software you have to be registered for at least one tax type. Once registered, eFilers can submit returns, view their tax status and make payments to SARS electronically 24 hours a day.

- In the last 10 years SARS introduced additional functionality to eFiling providing enhancements for self-service account management and customer engagement support such as filing history, tax calculator, correspondence, Help-You-eFile, mobile versions etc. While these enhancements offered a fairly state-of-the-art solution in the realm of online digital tax management at the time, there is a now a need to further enhance and streamline the design, incorporate newer user management, user registration and profile management. Leveraging on new technology advancements will cater for an optimized user interface and user experience and ultimately support the strategic objective of Digital migration to cost effective channels.

- Due to emerging technologies and digital demand there is an urgent need for the redesign of eFiling, to ensure that SARS is best positioned for the digital demands of the future by embracing the benefits that technology offers by providing an optimised secure digital environment. Millions of taxpayers transact on eFiling and a refresh of the current eFiling platform will ensure a user-friendly customer experience, with enhanced design that promotes compliance and reduced administrative burden. Simpler registration, user management and navigation will further reduce the risk of fraud, promote an increased eFiling uptake and overall migration towards easy digital and cost-effective channels.

- The redesign of eFiling, presents SARS with an opportunity to enhance the customer experience by improving platform design, navigation and accessibility to electronic users while strengthening the access to eFiling to ensure the protection of the taxpayer and their confidence in the organisation.

- The eFiling redesign journey, which aims to enhance the user experience by introducing a user-friendly design and framework, as well as provide the eFiler with a secure digital transactional platform with SARS and further establish eFiling as the preferred channel. Furthermore, security processes will be enhanced to curb identified risks while providing enhanced user/profile management and enhancing digital offerings in the self-service environment.
The solution will be delivered in a phased approach where the first phase address the alignment of eFiling to the corporate identity of the SARS website (www.sars.gov.za) as well as registration, access control and profile configuration.

This section of the guide will aid you in understanding how the software operates by listing the benefits of using eFiling and further explain how to obtain assistance whilst using eFiling.

3.2 BENEFITS OF USING eFILING TO FILE YOUR INCOME TAX RETURN

- eFilers are given more time to make their submissions.
  - Taxpayers/Tax representatives can save the Income tax return and submit it later, which will give them more time to review the information to be submitted to SARS.

- eFilers have a full history of all submissions, payments and electronic correspondence available at a click of a button.
  - The system allows a taxpayer/tax representative to view the history of submissions made of the Income tax return on the system for their convenience.

- eFilers can receive SMS and email notifications to remind them when submissions are due.
  - SMS and email notifications assist the taxpayers/tax representatives in the submission process by ensuring that the returns are submitted before the due date.

- The simplicity of the process results in fewer errors and creates a quicker processing cycle for individuals and business.
  - There are embedded functions within the Income tax return such as pre-populating fields, pop up warning messages when incorrect information is completed and the simplified navigation. These functions are there to assist you whilst editing the return, which results in few errors, made during your return process.

- eFilers can revise the return declaration of their initial Income tax return via eFiling
  - This function allows the taxpayer/ tax representative to resubmit incorrect information (Income tax return) submitted to SARS resulting in an accurate assessment.

3.3 HELP-YOU-EFILE

- The Help-You-eFile functionality on the SARS eFiling website allows a taxpayer to request a SARS agent to share the view of their eFiling screen on his/her personal computer in order to assist the taxpayer with queries relating to the following functionality on eFiling:
  - Income tax return
  - Simulated Tax Calculation
  - Income Tax Notice of Assessment (ITA34)
  - Income Tax Statement of Account (ITSA)
  - Income Tax Calculator
  - Request for Correction
  - Payments
• Additional Payments
• Password Reset
• Change own password
• Supporting documents
• Returns Issued
• Returns History
• Returns Search
• SARS Correspondence
• Disputes
• Voluntary Disclosure
• User Functionality
• Other Services
• Additional Services.

• Agents are not able to see sensitive or confidential taxpayer information on screens, forms, letters or notices. This information includes:
  ◦ Taxpayer Bank Details (Bank Name, Branch Code, Account No., Account Holders Name);
  ◦ Username;
  ◦ Password.


4 REGISTER TO USE EFILING

4.1 OVERVIEW

• Registration forms part of the process that must be completed for the use of eFiling. This will allow your details to be processed to the SARS system. This section will provide a short introduction on how to register and log onto eFiling in order to submit your Income tax return to SARS.

4.2 NEW USERS

• Navigate to the SARS website www.sars.gov.za
• This will land you to the following screen below:
• Click “Register Now” displayed on the right side of the screen or click “Login” and select the “Register” hyperlink at the bottom of the screen.

• Complete all the relevant information on the personal details screens and click the “Next” button to proceed with the registration process.
• Enter contact details (cell Number and Email address), Username, Password and Confirm Password. Click “Next” to proceed.

• Upon successful registration, proceed to login to eFiling and submit your Income tax return.
For further assistance with eFiling registration or profile management, refer to the “How to register for eFiling and manage your user profile” available on the SARS website www.sars.gov.za.

4.3 REGISTERED EFILING USERS

Once registered, you are required to keep your login credentials (username and password) which will always be used to gain access to your profile and usage of the system.

Navigate to the SARS website www.sars.gov.za and click “Login”.

Click the “Login” button to proceed. Enter your username and click the “Next” button to continue.

- If you have forgotten your Username and/or Password, click on the ‘Forgot Your Username?’ or ‘Forgot Your Password’ hyperlinks.

- If the username entered is incorrect, the following error message will be displayed.
• Enter your password and click the “Login” button to proceed.

Note: If the login and password details are incorrect, an error message will be displayed on the screen for the user.

• If you are a newly registered eFiling user, after successful first login to eFiling, the Terms and Conditions screen will be displayed. You are required to read the Terms and Conditions carefully, and scroll to the bottom. Select ‘I Accept’ to proceed.
Each eFiler must confirm or update his/her eFiling Security Contact Details of either cell number or email address, which will be used to authenticate the eFiling user.

A One Time Pin (OTP) will be sent to indicate preferred method of communication of the eFiling user. Only one preferred method of communication is allowed, where the OTP will be sent.

Update the cell number or email address (if the information presented differs), and click the 'Continue' button to proceed with the Login process.

Enter the last 6-digits of OTP that has been sent to indicated preferred method of communication and click the 'Submit' button.
Upon successful login, the eFiling Dashboard will be displayed. Below are examples of the different Dashboard screens for Individual, Tax Practitioner and Organisation.

**Individual:**

- **One Time Pin**
  - OTP has been sent to the following email
  - **example_email@company.co.za**
  - Pin expires in 02:50

  Please enter the last 6 digits of your OTP.

  - Resend OTP
  - Submit
If your income tax status is inactive, belongs to a deceased person or if you have multiple income tax numbers, messages will be displayed to refer you to the nearest SARS branch to rectify your registration status. Below find examples of screens that will be displayed.

**INACTIVE REGISTERED STATUS**

Your registered status reflects as INACTIVE. If this is an incorrect reflection of your status, please visit your nearest SARS branch to update your registered details. Remember to bring the following documentation with you to the branch:

1. Original and certified copy of ID
2. Proof of residential address
3. Stamped bank statement not older than 3 months or stamped letter confirming your bank account details, not older than 1 month

For more information on registering for Income Tax and the supporting documents required please visit the SARS website, [www.sars.gov.za](http://www.sars.gov.za)
5  STEP BY STEP DEMONSTRATION ON USING EFILING TO SUBMIT YOUR INCOME TAX RETURN

5.1  OVERVIEW

- When filing your Income tax return, you must ensure that correct information pertaining to your income/profit is recorded on your Income tax return. Some fields on the form are pre-populated; however, you are required to verify whether the information is correct (such as personal demographic information, contact details, banking details, IRP5 certificate and medical aid information). eFiling has been designed for ease in filing your return. If you do however encounter problems, call our reliable Contact Centre agents who are there to assist (refer to section 3.3 of this guide). This section will demonstrate how to submit your Income tax return via eFiling.

- Note that additional/supporting documents relating to your Income tax return are submitted to SARS upon request; you are required to retain these supporting documents for a period of five years, should SARS require them in the future.

5.2  SIMULATED TAX CALCULATION

- SARS has embarked on a process to improve efficiencies and tax compliance by introducing a new method of submitting returns. SARS will leverage on the available third party data submitted by constituents. SARS would be able to auto-assess a certain segment of taxpayers and issue assessment notice to taxpayers without waiting for the returns from these selected groups.

- The process will be implemented for a specific group of taxpayers whom the criteria would include active taxpayers, who were employed for the full 12 months, whom SARS would have their IRP5 certificates, Medical Certificate(s) and/or Retirement Annuity Fund Certificate(s).

- The auto assessment process will exclude provisional taxpayers and taxpayers who in addition have tax directives, Tax free investments, capital gains tax and/or foreign income and interest income that they may have to declare. The latter group of taxpayers will follow the existing process of filing their tax returns.

- The results of the auto assessment will be issued to the taxpayer in a SMS sent to them, which will also include further action they may wish to take based on the results. The details of the assessment will be depicted in the form of a simulated notice of assessment, which will be introduced with this process. The taxpayer will be able to
view such on all the available submission channels.

- In the instance that the taxpayer wishes to file and declare further income, the current return filing process will apply and the submitted declaration would be recorded as the original assessment from the taxpayer.

- Below find the steps when your return has been selected for auto assessment.

- After successful login to eFiling, proceed as follows:
  - Click on “Returns”
  - Click on “Returns Issued”
  - Click on “Personal Income Tax (ITR12)”
  - Select the appropriate year and click on “Request Return”

- The Simulated Assessment result page will be displayed. Ensure that you check the Calculated Tax Result.

- You can download or print the calculated tax result by selecting the relevant options on the screen.

- On the Calculated Tax Results screen, you have the option to either “Accept” or “Decline” the auto assessment produced by SARS based on third party data submitted to SARS.

Accept Auto Assessment

- If you choose to accept the auto assessment, the income tax return will be submitted to SARS and your returns history and status of the return will be updated to “Filed through
eFiling).

- The Income tax work page will be updated and once the Income Tax Notice of Assessment (ITA34) is issued, you will be able to view it on this work page, as indicated in the below screen.

![INCOME TAX WORK PAGE](image)

- Select the “Open” button to view the ITA34 or click on the ITA34 hyperlink and the notice of assessment will be displayed.

**Decline Auto Assessment**

- If you choose to decline the auto assessment generated by SARS based on third party data obtained, select the “Decline” button on the dashboard screen where the Calculated Tax Results page are displayed.
The Income tax return will be issued and displayed on the Returns Issued page. Click the “Open” hyperlink to be directed to the Income tax work page.

- You can proceed to edit the return and submit to SARS.

5.3 TOTAL DISCHARGED RETURNS

- In terms of section 98 of the Tax Administration Act 28 of 2011 SARS may, despite the fact that no objection has been lodged or appeal noted, withdraw an assessment which—
  (a) was issued to the incorrect taxpayer;
  (b) was issued in respect of the incorrect tax period; or
  (c) was issued as a result of an incorrect payment allocation and to the extent that there is reasonable ground to believe that the return submitted was a fraudulent and/or fictitious submission for the reporting year of assessment.

- Total discharge refers to filed returns that were cancelled by SARS.

- If the return(s) was submitted via eFiling, the status of these return(s) will be updated to “Cancelled”. If there is more than one version of the return, all the versions statuses for the applicable year of assessment will be cancelled. These include returns that were submitted and finalised through another channel and processed on eFiling.

- For assessments that has been totally discharged, you will not be allowed to request for correction, make payments or dispute the total discharged returns. If there is any supporting document group open, upon receipt of Total Discharge assessment notice,
supporting document group will be closed since the associated return is cancelled.

- Since the return is cancelled in totality, you will be allowed to issue, capture and submit a new return for the same year of assessment.

5.4 COMPLETING YOUR INCOME TAX RETURN VIA EFILING

- Upon successful login to the system, you will land on the Portfolio Dashboard page.

- Proceed as follows:
  - Click on “Returns”
  - Click on “Returns Issued”
  - Click on “Personal Income Tax (ITR12)”
  - Select the appropriate year and click on “Request Return”

- If you select the 2020 tax year, the following message will be presented. Select “OK” to proceed for the reasons indicated or “Cancel” to select the appropriate year to submit.

- The above procedure will lead you to land on the “Income Tax Work Page” as displayed below:
• A message will appear informing you that your Income tax return has been generated and contains the latest information SARS has on record for you.
  - You are required to read the message carefully and select “OK” to continue.

• If your Income tax return has been issued, it will appear within the “Income Tax Work Page”, displayed within the grid.

• If the income tax return has been issued and/ or saved prior to opening of 2019 Filing Season on 1 July 2019 and updated information has been received by SARS from third parties, the following message will be displayed. Click “OK” to proceed and the system will automatically update the third party information.
Before opening your Income tax return, ensure that you click the “Refresh Data” tab to populate the return fields with the most recent IRP5/Medical/Retirement Annuity and address data, as supplied to SARS by your employer/Medical Aid/Pension fund.

Indicate the applicable third party data to refresh and click “OK” to proceed or “Cancel” to be redirected to the Income Tax Work Page.

The work page will indicate that the data is refreshed successfully.
• Open your income tax return by clicking on the “My Tax Return (ITR12)” hyperlink.
  
  □ If your ITR12 return has not been issued, this implies that your registration information could not be verified against the SARS system. Please call the SARS Call Centre on 0800 00 7277 to resolve the problem.

• If you would like to remove the left hand menu to make the screen bigger, click on the three lines on the left corner of the screen.

• The income tax return will be displayed in HTML format. Ensure that you have a compatible browser to view the Income tax return.

• A warning message will be displayed once the return opens that indicates that any changes to banking details will be verified before your banking profile is updated. It also states that any refund due to you (if applicable) will be processed after your banking details are received and verified. It also advises you that you may be required to visit a SARS branch to present supporting documents and that SARS will inform you of this if required. The warning message further indicates that you are not allowed to make any changes to data that has been provided by the employer/service provider to SARS. Once you have read the message click “OK” to continue to complete your Income Tax return.
Standard and Comprehensive questions will be displayed as the first page of your Income tax return for Individuals. This is a wizard that will aid in creating your customised Income tax return for Individuals. However, you only need to update the information if your tax affairs have changed over the past year, as your Income tax return will be customised with the same fields that you requested last year. To add extra income and deductions sections to your return, select the relevant options on the wizard.

Where information has not been completed, the relevant tab will be indicated in red, as displayed in the below screen.
Note 1: Mandatory fields are indicated in red. That implies that these fields must be completed.

Note 2: The personal information must be that of the taxpayer and not those of the tax practitioner completing the return on behalf of a client.

Note 3: If you are on eFiling and have not actively been working on the Income tax return, a time-out message as indicated below. You can choose to logout or to continue working on the return.

Note 4: If your session timed out, the following message will be displayed to indicate that the form was auto-saved and you can either discard the changes or continue with the saved changes.
• Ensure all the information on the taxpayer information section is correct and up-to-date.
  
  o If you select “married in community of property”, the following fields become mandatory:
    o Spouse initials;
    o Spouse ID No.; or
    o Spouse Passport No; and
    o Passport Country.

**Note 5:** To update your ID number or Passport Number, are required to visit your nearest SARS branch.

• If the populated information is incorrect, enter the correct information in the fields provided.

• If you want to change your Cell Number and Email address that is prepopulated in the Contact Details section of the return, you can delete the pre-populated information and complete the new details.

• If your contact details are completed on the return, select “Yes” or “No” to the question that you confirm that the email and telephone number (s) you provided is correct.

**Note 6:** Changes made to your Contact Details on your return will not update your eFiling Security Contact Details. To update Security Contact Details for eFiling, use the “My Profile” function on SARS eFiling, SARS eFiling App or at a SARS branch. Refer to the eFiling Registration guide for more details.

• The physical and postal address is prepopulated on the return and you will be able to change the address details if necessary.

**Changes to Banking Details**

• All changes to your banking details will be verified by SARS before your profile is updated.

• SARS will notify you if you are required to visit a SARS branch to present supporting documents.

• Should you require any further information concerning banking detail changes, you can:
  o Go to the SARS website www.sars.gov.za;
  o Visit your nearest SARS branch or
  o Call the SARS Contact Centre on 0800 00 7277.

**REMEMBER:** Without accurate bank details SARS cannot pay you a refund, where it is due.

  o The Bank Account Holder Declaration must be completed.
A message will be displayed in the Bank Account Details section to inform you that all changes to your banking details will be verified before updating your banking profile.

- If you have no local bank account or use a third party bank account, select the applicable option from the Account Holder Declaration drop down menu.
  - Select the relevant reason for no local bank account or use a South African bank account of a third party.
  - Mark the agreement statement box with “X”.

**Note 7:** If you indicated that you do not have a South African Bank account and later this is found to be incorrect, SARS will impose administrative penalties of up to R16000 depending on your taxable income.

- You are reminded to check your banking details if the system identifies that you have filed an incorrect banking account number.

- To correct your banking account number:
  - Click “Open Return” to rectify the account number; or
  - Click “Continue” if you are certain that your banking details are correct.
  - If you choose to continue and your banking details are incorrect, your return will not be filed but will be saved until you correct the banking details.

- If the banking details are incorrect the status of the return will be displayed as “Saved with invalid bank details”.
  - Capture your correct banking details.
• Compare your IRP5/IT3 (a) certificate(s) received to the populated information provided on your Income tax return.

• Where your employer/pension fund has not submitted your IRP5/IT3 (a) information to SARS, your Income tax return will not be populated. You have two options:
  ◦ Click on “Save Return” and try again later; or
  ◦ Enter the information in the fields provided.

• To try again later, save your partially completed Income tax return and login at a later stage to check if your IRP5/IT3(a) information has been updated. You do this by clicking “Refresh data” to ensure your Income tax return contains the most up-to-date information provided to SARS.

• If you choose to file your Income tax return when not all your IRP5/IT3(a) information has been submitted by your employer/pension fund(s), your assessment may be delayed and you may be required to submit supporting documents.

• Depending on which of the standard and comprehensive questions that were selected, sections on additional income and deductions must be completed, where applicable.

Please note: Medical deductions in respect of a person with a disability – As a result of a change in legislation, an ITR-DD form, Confirmation of diagnosis of disability for an individual taxpayer, which is available on the SARS website www.sars.gov.za, has been designed and contains the criteria for the diagnosis of disability. These legislative changes are effective from 1 March 2009 and are applicable from the 2010 year of assessment.

• For further assistance, refer to the “Tax Guide on the Deduction of Medical Expenses” available on the SARS website www.sars.gov.za.

5.5 SUBMIT YOUR INCOME TAX RETURN

• At any stage you can save your Income tax return before submitting it by clicking on “Save”.

INCOME TAX WORK PAGE

- Taxpayer Name
- Tax Period 2019
- Tax Reference
- Return Type ITR12

<table>
<thead>
<tr>
<th>RETURN TYPE</th>
<th>STATUS</th>
<th>DATE</th>
<th>VERSION</th>
<th>CALCULATION RESULTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>My Tax Return (ITR12)</td>
<td>Saved with invalid bank details</td>
<td>1</td>
<td>Not Requested</td>
<td></td>
</tr>
<tr>
<td>Maintain Legal Entity Details</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refresh Data</td>
<td>Request Historic Documents</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
• Tax practitioners that have not re-registered and received accreditation as a Tax Practitioner by a Recognised Controlling Body, will be regarded as unregistered tax practitioners and will no longer be permitted to submit returns on behalf of their clients. Unregistered tax practitioners will have the ability to prepare and save Income tax returns on behalf of their clients, but the submission of the prepared returns may only be performed by the Taxpayer.

• Submission of the saved return by the taxpayer may only be performed in either of the following ways:
  - By the taxpayer on his/her own eFiling profile via the shared access functionality on eFiling.
  - By the taxpayer visiting a SARS branch, where the taxpayer must inform the agent that the return has been prepared by an unregistered tax practitioner, and the agent will retrieve the saved return and submit from the SARS systems.

• Unregistered tax practitioners will be able to complete the Income tax return on behalf of the taxpayer and will have the following options available:
  - **Save** – this option will allow saving of the return without performing form validations and will allow the incomplete return to be saved on eFiling.
  - **Save Return For Filing** – this option will allow form validations to be performed when the Income tax return is saved on eFiling. The return will be available for retrieval at the SARS branch office by an agent from the SARS systems to be submitted or retrieved by the taxpayer via shared access for return submission.

• **NOTES:**
  - The completion of the Income tax return will be the same as the current process.
  - The “Submit return to SARS” and “Request for Correction” options will not be available to unregistered tax practitioners.

• After the completion of the Income tax return and selection of the “Save Return for Filing” button, the following screen will be displayed to indicate that the Income tax return has NOT been filed.

• The status of the Income tax return will be indicated as “Prepared for Filing” on the Income Tax work page.
• Notices regarding the successful submission of the Income tax return will be sent to eFiling of the unregistered tax practitioner as per the current functionality including the requests for supporting documents.

• Once you have captured all the information on your Income tax return and you are ready to submit it to SARS, simply click “Submit return to SARS”.

• When you click “Submit return to SARS”, your return will be submitted to SARS. eFiling will check the correctness of specific information. Where information is incorrect and/or incomplete, eFiling will prompt you to correct the captured information before your return can be submitted.

You will receive confirmation when your Income tax return has been submitted.
• Once you click “Continue”, the “Query SARS Status” button will appear on the Income Tax Work Page, enabling you to query the status of your ITR12 return.

![Income Tax Work Page]

- This is an example of a status:

![SARS Status]

Remember – check the status of your return on the Income Tax Work Page to ensure that it reflects as filed.

**Note:** If you would like to change any information on your return after you have submitted, click on “Request Correction” on the Income Tax Work Page. Your return will be displayed and you can make the necessary changes and resubmit. Refer to the Request for Correction section below.

### 5.6 RETURNS SUBMITTED THROUGH ANOTHER CHANNEL

• If you have already submitted your Income tax return to SARS via the SARS branches or using the SARS Mobile Application (MobiApp) and your notice of assessment was issued, eFiling will be updated in order to allow you to view your submitted return and its corresponding assessment notice (ITA34).

• The status on the Income Tax Work Page will be updated as “Filed through another channel”.

• **Note:** The update of these return statuses will include overdue returns reflected on eFiling that has already been submitted to SARS through another channel.
6 ADDITIONAL FUNCTIONALITY RELATING TO THE INCOME TAX RETURN ON EFILING

6.1 THE TAX CALCULATOR

- Before submitting your Income tax return to SARS, we recommend that you check your return for accuracy using the tax calculator function that will provide you with an indication of your expected assessment. If the result is significantly different from what you are expecting, you may have made an error in completing your return. To use the tax calculator, first save your return by clicking the “Save Return” button, open the return and click the “Calculate” button on the toolbar.

- If you make changes on your return subsequent to this, a message will appear to indicate that your return was updated since the last calculation. Select “View Previous Calculation” to view the calculation or select “Close Window” to proceed.

- Note that the tax calculator result is not always 100% correct but only an estimate of what the assessment could be.
6.2 SUBMISSION OF SUPPORTING DOCUMENTS

- If your return has been selected for verification or audit, SARS may request the supporting documents to justify the claim made on the Income tax return. This section will outline the procedure to upload supporting documents via eFiling.

- 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 and a maximum of 20 documents may be uploaded.

Note: When uploading files, ensure that the files are not password protected, as this will hamper the viewing of the supporting document files.

- On the Income Tax Work Page, a supporting documents tab will be created to upload all required supporting documents to SARS.
Click the relevant hyperlink to proceed to upload documents.

Select the “Choose file” tab to select the file(s) and click the “Open” button.
The file will be indicated on the “Upload Supporting documents” section. Click the “Upload” button to continue.

The file will be uploaded and listed in the “Uploaded Documents” section. To remove the file, select the tick box and click the “Remove” button and confirm the removal of the file.

After uploading all the files, click the “Submit to SARS” button to submit the supporting documents to SARS.
• The status on the Income 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>Documents for Review</td>
<td>Submitted</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

6.3 REVISING YOUR INCOME TAX RETURN

• To revise an initial submitted Income tax return, the taxpayer/tax representative should use the function “Request Correction” on eFiling to re-resubmit an updated Income tax return to SARS.

• This function must be used when an error was made during the completing the initial return.

• A request for correction (to resubmit a revised Income tax return) however, will not be permitted in the following instances:
  - If the return is on an issued or saved state;
  - If one allowable request for correction has been submitted for an active verification in progress;
  - An active audit case is in progress;
  - An agreed estimate was performed by SARS for the Personal Income tax;
  - SARS has finalised an audit case or a Revised Declaration of your Personal Income tax; or
  - If supporting documents for an active verification case has been submitted.

• Once the Request for Correction has been submitted, no action will be taken on the previous version as it will be replaced by the new version.

• On the “Income Tax Work Page” click on the tab “Request Correction” displayed below the “My Tax Return (ITR12)” hyperlink.

• An additional row will be displayed on the “Income Tax Work Page” where the status is recorded as saved and version is recorded as 2.
• Note that the version number is dependent on the number of corrections requested.

<table>
<thead>
<tr>
<th>RETURN TYPE</th>
<th>STATUS</th>
<th>DATE</th>
<th>LAST UPDATED BY</th>
<th>VERSION</th>
<th>CALCULATION RESULTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>My Tax Return (ITR12)</td>
<td>Filed through eFiling</td>
<td></td>
<td>1</td>
<td>Not Requested</td>
<td></td>
</tr>
<tr>
<td>My Tax Return (ITR12)</td>
<td>Saved</td>
<td></td>
<td>2</td>
<td>Not Requested</td>
<td></td>
</tr>
<tr>
<td>Maintain Legal Entity Details</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Query SARS Status</td>
<td>Refresh Data</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Request Historic Documents</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

• Click on the hyperlink “My Tax Return ITR12” of the “Saved” status and the previous version of the Income tax return will be displayed.

• Complete the amendments in this version of the Income tax return and proceed to submit as referred to in section 5.5 for submission of your Income tax return.

7 TAX VERIFICATION OF DECLARATIONS FOR PERSONAL INCOME TAX (3RD PARTY DATA MISMATCH)

7.1 OVERVIEW

• Taxpayers may receive a verification of declaration letter from SARS in relation to the Income tax return submitted which stipulates that they are presented with an opportunity to substantiate the declaration by either submitting supporting documents or a request for correction (RFC) to correct any errors made on the return within 15 working days from the date of the letter. Failure to submit a request for correction or provide the supporting documents to substantiate the declaration, may result in an Understatement Penalty (USP) of up to 200% in terms of the Tax Administration Act (TAA) No. 28 of 2011.

• The following actions may result in no understatement Penalty (USP) being imposed
  - Submission of supporting documents which fully supports the claim lodged on the Income tax return.
The following actions may result in an appropriate understatement Penalty (USP) being imposed in line with the understatement Penalty policy guidelines.

- Submission of a request for correction (RFC) where the amounts of the claim are adjusted in part or in full, in line with the data in SARS possession
- Submission of supporting documents which only supports a portion of the claim.
- The taxpayer does not respond to the audit letters which implies that the taxpayer is non-compliant.
- If the taxpayer submits supporting documents which do not support the claim.

The taxpayer may use eFiling to upload the supporting documents or submit a RFC on the return previously submitted.

7.2 RETRIEVING THE VERIFICATION AUDIT LETTERS

The taxpayer will be notified via SMS/email, of an audit letter/correspondence which has been sent to him/her. The email correspondence will include a link that will direct the taxpayer to the SARS eFiling web page. The SMS on the other hand will advise the taxpayer that he/she has received correspondence from SARS and must login to eFiling to view it. The letter may be viewed by the user, on their eFiling profile, in one of the following ways:

The “Income Tax Work Page”

- To access the “Income Tax Work Page” proceed as follows:
  - Click on “Returns” displayed as part of the menu options
  - On the “Income tax Work page” the letter can be accessed as follows:

When you have clicked on the hyperlink “Number of letters: 3” below the heading “SARS Notifications” the following screen will be displayed.
Click on the “Search” tab to display the list of letters sent to the user.
Click on the “View” hyperlink to open and view the letter.

Alternatively, the letter can be retrieved from your eFiling Inbox profile - refer to section 7.5 below.

The “SARS Correspondence” menu option

Alternatively the letter can be accessed using the SARS Correspondence menu option on the left of the screen by navigating on eFiling as follows:

Click on “Search Correspondence” and the search fields will be displayed.

Complete the relevant search fields on the Search Correspondence screen and click “Search”.

Note: Ensure that the correct date is selected before clicking on the search button
7.3 REQUEST FOR CORRECTION

To rectify the cause of the verification or selection for audit, one of the resolutions is to do a request for correction (RFC) of the earlier claim made. This implies that the taxpayer will replace their initial Income tax return submitted with a new/amended one with relevant information. This section will guide you on how to submit a request for correction (RFC) of the Income tax return.

- Click on “Return” displayed on the menu
- Proceed to the “Income Tax Work Page”

The correspondence issued will be listed. To open and view the correspondence, click on the “View” button.
Click on the “Request Correction” button which is displayed as one of the tabs below
A pop up message will be displayed

Note: The contents of this message. This information MUST be read very carefully as it is a declaration which a taxpayer makes to SARS.

Accepting the declaration

- Note the message states that an understatement penalty of 100% will be imposed in terms of the TA Act if it is determined that an incorrect statement was made in your original declaration
- If you accept the declaration displayed on the message by clicking on the “Accept” button, the following screen will be displayed.

Declining the declaration

- The user will be presented with a saved copy of the last ITR12 return. Revise the return by referring to section 6.5 of this guide
If you do not accept the declaration displayed on the message by clicking “Decline”, you will be presented with a notification that further communicates the consequences of your choice to decline.

Note the message states that an understatement penalty of 200% will be imposed in terms of the TA Act if you fail to supply SARS with the supporting documents or a request for correction of your previous claim.

Kindly note the contents of this message, as it is a declaration between the taxpayer and SARS. If you have read the contents of the message, click on “OK”.

In order to resolve the verification or audit, SARS may request the supporting documents to justify the claim made on the Income tax return.

Proceed to the “Income Tax Work Page” and the following screen will be displayed.

The message presents the user with an option to either “Accept” or “Decline” the declaration between themselves and SARS.
• Read the contents of the declaration and based on the decision you made concerning the declaration, select either “Accept” or “Decline”

Accepting the declaration

• If you are in agreement with the statement displayed, click on “Accept”

• This will create an additional line on the “Income Tax Work Page” to upload the supporting documents

![Income Tax Work Page](image)

Click on the hyperlink “Documents for Review” or “Documents for Audit” and the following screen will be displayed. The name of the supporting documents hyperlink will differ depending on the information required and the function on eFiling utilised by the user to support the required documents requested by SARS.

• Refer to the section 6.4 above to submit supporting documents.

Declining the declaration

• When you do not agree with the declaration (clicked on “Declined”) you will be presented with the following pop up message.
• Note the message states that an understatement penalty of **200%** will be imposed in terms of the TAAAct if you fail to supply SARS with the supporting documents that supports the declaration.

• Kindly note the contents of this message, as it is a declaration between the taxpayer and SARS. If you have read the contents of the message, click on “Ok”

7.4 COMPLETION OF THE RFC AND SUBMISSION OF SUPPORTING DOCUMENTS (RECEIPT OF THE SECOND LETTER)

• If subsequent to submitting a request for correction in response to the verification of income tax declaration letter, and the revised declaration still does not match with SARS records, then a request for supporting documents letter will be issued. Refer to the Submission of Supporting Documents in section 6.4 of this guide on how to submit supporting documents to SARS.

• This second letter will be displayed on the “**Income Tax Work Page**”, under SARS notifications.
• To view the second letter proceed as follows:

• Click on the hyperlink “**Number of Letters 5**” under the header SARS Notifications which will direct you to the following screen

• Click on the “**View**” hyperlink displayed below the heading name **Open** in line with the **Description** to view the relevant letter issued.

• Note that the letter may also be accessed via the methods demonstrated in section 7.5 of this guide.

• Whilst reading the second letter, the taxpayer must note and adhere to the number of days stipulated to submit supporting documents on the letter and respond accordingly.
8 ADDITIONAL FUNCTIONS ON EFILING

8.1 OVERVIEW

- eFiling cannot only be used for filing purposes but rather for a variety of functions. These functions include revising your Income tax return, uploading supporting documents, receiving a pre calculated ITA34, statement of account to name a few. These additional functions are to be operated by the taxpayer/tax representative to assist you in filing an accurate return which will give you a more comprehensive view of your income tax for the current and preceding financial years, thus ultimately encouraging control over your income tax filing responsibilities. This section will take you through the list of functions that you may use to assist you in filing your income tax return.

8.2 REQUEST HISTORIC DOCUMENTS

- When you require a Statement of Account or a Historic Assessment notice, proceed as follows:
  - On the Income Tax Work Page, click on the “Request Historic Documents” tab
  - The ‘Request Historic Issued Assessment Notices and Statement of Account’ screen will be displayed.
  - Alternatively by selecting “SARS Correspondence” and “Request Historic IT Notices”, you will be able to access the function.
Notice of Assessment

Request Historic Issued Assessment Notices and Statement of Account

<table>
<thead>
<tr>
<th>Step 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please choose one of the following options below:</td>
</tr>
<tr>
<td>○ I want to request a historic Notice of Assessment For which year: 2019</td>
</tr>
<tr>
<td>○ I want to request a Statement of Account</td>
</tr>
<tr>
<td>Next</td>
</tr>
</tbody>
</table>

- Select “I want to request a historic Notice of Assessment”
  - Select the year, from 1999 – 2020;
  - Select “Next”;

- A list of the historic notice of assessments will be displayed. Select the notice you want to request and click “Request”.

<table>
<thead>
<tr>
<th>Step 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Select the notice you want to request from SARS, from the list below</td>
</tr>
<tr>
<td>Select</td>
</tr>
<tr>
<td>☐</td>
</tr>
<tr>
<td>☐</td>
</tr>
<tr>
<td>Request</td>
</tr>
</tbody>
</table>

- The Income tax notice of assessment hyperlink will be displayed.

Request Historic Issued Assessment

<table>
<thead>
<tr>
<th>Taxpayer Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>TaxPayer Name:</td>
</tr>
<tr>
<td>TaxPayer Reference:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Your request to SARS has been successfully submitted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Click here to view your IT34</td>
</tr>
<tr>
<td>Back</td>
</tr>
</tbody>
</table>

- Click on the hyperlink to view the notice of assessment.
Statement of Account

- On the eFiling Profile Dashboard, a Statement of Account line item with a ‘Request’ button will be displayed.
- Click the ‘Request’ button to proceed to request a Statement of Account or click the “Request Historic Documents” button on the Income Tax Work Page.

Select “I want to request a Statement of Account”
  - Select “Next”;

Select the period, for which you would like to receive your Statement of Account, either six months to date or user defined date range, enter the dates as required, and click the “Request” button.

A message will be displayed to indicate that the ITSA is being requested from SARS. Click on the link provided to view your statement of account.
8.3 MAINTAIN LEGAL ENTITY

- When interested in updating your legal entity details such as contact details, banking details etc. you may use this function.
- On the “Income Tax Work page” click on “Maintain Legal Entity Details”.

- The “Maintain SARS Registered Details” screen will be displayed.
- Read the message displayed on the screen regarding then check the box “I agree”
- Click on “Continue”
- The Registration Amendments and Verification Form screen will be displayed. Refer to the external guide: “How to complete the Registration Amendments and Verification Form (RAV01)” which is available on the SARS website at www.sars.gov.za

8.4 VIEWING CORRESPONDENCE

- If you want to view notices on eFiling, you can utilize the “SARS Correspondence” functionality that is located on the “Returns” menu.
- Click on “SARS Correspondence” and the “Search Correspondence” will be visible.

The “Search Correspondence” screen will be displayed with multiple search options to select.

- Complete the relevant field(s):
  - Tax Types – Select Income Tax
  - 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
• 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.

• Click on “View” to view the notification in pdf.

• If there are supporting documents required, the “Upload” button will be available next to the view button.

For more information go to the SARS website www.sars.gov.za, visit a SARS office or call the SARS Contact Centre on 0800 00 7277.
9 CROSS REFERENCES

<table>
<thead>
<tr>
<th>DOCUMENT #</th>
<th>DOCUMENT TITLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>GEN-REG-01-G04</td>
<td>How to complete the Registration Amendments and Verification form (RAV01)</td>
</tr>
<tr>
<td>GEN-GEN-41-G01</td>
<td>Change of Banking Details – External Guide</td>
</tr>
<tr>
<td>IT-AE-36-G05</td>
<td>Comprehensive guide to the Income tax return for Individuals</td>
</tr>
<tr>
<td>GEN-ELEC-18-G01</td>
<td>How to Register for eFiling and Manage Your User Profile - External Guide</td>
</tr>
<tr>
<td>GEN-PEN-05-G02</td>
<td>How to submit a Dispute for Income Tax via eFiling - External Guide</td>
</tr>
<tr>
<td></td>
<td>Tax Guide on the Deduction of Medical Expenses</td>
</tr>
</tbody>
</table>

10 DEFINITIONS AND ACRONYMS

**4TH Schedule** | Fourth Schedule to the Income Tax Act No.58 of 1962
---|---
**Commissioner** | Commissioner for the South African Revenue Services
**Connected person** | As described by s1 of the Income Tax Act in relation to any person, means spouse or anybody related to him or his spouse within the third degree of consanguinity, or any spouse of anybody so related, and for the purpose determining the relationship between any child referred to in the definition of “child” in this section and any other person, such child shall be deemed to be related to its adoptive parent within the first degree consanguinity.
**HTML** | HyperText Markup Language
**ID No** | Identity Number
**ITA34** | Income Tax Notice of Assessment
**ITR-DD** | Confirmation of Diagnosis of Disability
**ITSA** | Income Tax Statement of Account
**OTP** | One Time Pin
**RFC** | Request for correction
**Representative taxpayer** | Means a person who is responsible for paying the tax liability of another person as an agent, other than as a withholding agent, and includes a person who:
- a) is a representative taxpayer in terms of the Income Tax Act;
- b) is a representative employer in terms of the Fourth Schedule to the Income Tax Act;
- c) is a representative vendor in terms of section 46 of the Value-Added Tax Act
**SARS** | South African Revenue Services
**SDL** | Skill Development Levy as referred to in Section 3 of the Skills Development Levies Act, No. 9 of 1999
**SMS** | Short Message Service
**TA Act** | Tax Administration Act
**Tax Practitioner** | A natural person who provides tax advice or completes or assist in completing a return for consideration and is registered
at SARS as a tax practitioner.

The following persons are however excluded from the requirement to register as a tax practitioner:

- Persons who provide advice or complete or assist in completing of a return for no consideration to that person or his/her employer or a connected person in relation to that person or employer.
- Persons who provide advice or assist clients during or in anticipation of litigation in which the Commissioner is a party or complainant;
- Persons who provide advice which is incidental to the provisions of goods or other services
- Employees who provide advice or complete documents of their employers or a connected person in relation to that employer; and
- Employees who provide advice or complete documents while under the supervision of a registered tax practitioner.

**UIF**
Unemployment Insurance Fund as referred to in Section 4 of the Unemployment Contributions Act, No. 4 of 2002

**USP**
Understatement Penalty

**VDP**
Voluntary Disclosure Programme

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**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).