EXTERNAL GUIDE

HOW TO COMPLETE THE COMPANY INCOME TAX RETURN ITR14 EFILING
# TABLE OF CONTENTS

1 PURPOSE .................................................................................................................. 3
2 INTRODUCTION ...................................................................................................... 3
3 COMPANY INCOME TAX RETURN ....................................................................... 3
3.1 NEW LOOK ............................................................................................................ 3
3.2 REQUESTING THE RETURN ............................................................................... 4
3.3 GETTING STARTED ............................................................................................. 5
3.4 COMPLETION OF THE ITR14 RETURN ............................................................. 7
3.5 SUBMITTING THE ITR14 RETURN .................................................................... 13
4 SUBMISSION OF SUPPORTING DOCUMENTS ....................................................... 18
5 REQUEST FOR CORRECTION .................................................................................. 23
6 VIEW THE ITR14 STATUS .................................................................................... 27
6.1 RETURN SUBMISSION DASHBOARD STATUS .................................................. 28
7 ACCESS THE NOTICE OF ASSESSMENT ............................................................ 30
8 MAKING A PAYMENT ............................................................................................ 31
9 TERMINATION OF ACTIVITIES ............................................................................ 34
10 ACCESS THE LETTERS/NOTIFICATIONS FROM SARS .................................... 35
11 REQUESTING THE STATEMENT OF ACCOUNT ............................................... 36
12 GENERAL .............................................................................................................. 37
13 CROSS REFERENCES ............................................................................................. 37
14 QUALITY RECORDS .............................................................................................. 38
15 DEFINITIONS AND ACRONYMS ......................................................................... 38
1 PURPOSE

- The purpose of this guide is to assist the representative taxpayer/tax practitioner/public officer in the completion, submission and management of the Company Income Tax Return (ITR14) via eFiling.

- 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

- Corporate Income Tax (CIT), also known as business tax, is a tax imposed on businesses incorporated under the laws of the Republic of South Africa. The income received from these businesses, must be derived from within the Republic or through a branch or permanent establishment within the Republic.

- As part of the modernisation of Corporate Income Tax (CIT) which is aimed at improving efficiency and compliance, SARS has amended the dynamic ITR14 return. These enhancements include minimal legal changes and alignment of the definition of a foreign controlled company with the international OECD standards.

- Note the following:
  - The old IT14 return is no longer accepted. Where you have previously requested and saved an old IT14, the old IT14 will be available for viewing; however, the new ITR14 will be presented for completion.
  - If the Representative Taxpayer/Public Officer does not submit the ITR14 by the relevant deadline, the company will face an administrative penalty for non-compliance.

3 COMPANY INCOME TAX RETURN

3.1 NEW LOOK

- SARS has redesigned eFiling in an effort to embrace the benefits of emerging technologies and provide an optimized and secure digital environment. The new look is also intended to help promote voluntary compliance, reduce the administrative burden and provide you, our valued client, with a more intuitive and user-friendly experience. The redesigned functionality on eFiling will be implemented using a phased approach.

- For further assistance about eFiling registration, please refer to the “How to register, manage users and change user password on eFiling” which is available on the SARS website www.sars.gov.za.
3.2 REQUESTING THE RETURN

- Navigate to www.sarsefiling.co.za
- If the Company is registered on eFiling, click on the “LOGIN” icon.
- If the Company is not registered on eFiling, click on the “REGISTER” icon and follow the quick steps to register.
  - For further assistance about eFiling registration, please refer to the “How to register, manage users and change user password on eFiling” which is available on the SARS website www.sars.gov.za.
  - Note that you must be activated to submit the ITR14 return in order to submit it via eFiling. To activate the ITR14 return, please refer to the “How to register, manage users and change user password on eFiling” which is available on the SARS website www.sars.gov.za.

- Once you login, click on the “Returns” button displayed on the main menu
- Click on “Returns Issued” displayed on the left menu
- Select “Income Tax (ITR14/IT12TR/IT12EI)” from the side menu options under “Returns Issued.”
- The “Return Search” screen will be displayed
  - Select the appropriate year of assessment from the drop down menu.
  - Once the year is selected, click on the “Request Return” button.
  - The “Return Search” page will be displayed. Click on the “Open” hyperlink displayed
3.3 GETTING STARTED

- You will be routed to the **“Income Tax Work Page.”**

- Before you capture the ITR14 return, you are required to validate your demographic details, which include your contact details, physical address, postal address, bank account details and other particulars of your representative taxpayer.

- To verify or update any outdated demographic detail of the company, click on the “No – Maintain legal entity details now” button displayed on the **“Maintain Legal Entity Details”** pop up screen.

  - Refer to the external guide **“How to complete the Registration Amendments and Verification Form (RAV01)”** for detailed information on how to confirm and verify the applicable company details. The guide can be accessed on www.sars.gov.za.

- To open the ITR14 return, click on the **“ITR14”** hyperlink.

- Note the following buttons displayed on the **“Income Tax Work Page”**
- “Maintain Legal Entity Details” – This button must be selected where the user wants to verify and amend the demographic details of the company.
- “Refresh Return” – This button must be selected where the user wants to pre-populate the ITR14 return with the latest IRP5 information available to SARS.
- “Submitted at Branch” – This button must be selected where the user submitted their ITR14 return via the SARS Branch. Note that when this button is selected, the submitted return will be displayed on the “Returns History” menu option.
- “Request Historic Documents” – This button must be selected when the user wants to request historic notices of their assessment and statements of account.
- “Return Submission Dashboard” – This button must be selected when the user wants to display the return submission dashboard.
- “Incorrect Return type” – This button will allow the user to request a different tax type in line with their registration to SARS.

Note the following with regards to any return which is applicable to a year of assessment prior to the implementation of the modernised ITR14 return:
- All the demographic information will be pre-populated onto the new ITR14 return.
- All other information must be recaptured.
- Should there be any old format IT14 returns on eFiling that are in an “Issued” or “Saved” status, after the implementation of the IT14 you will be presented with the below screen to choose:
  - “Continue” button to re-issue the return in the new ITR14 format.
  - “Cancel” button to action and return to the Income Tax Work Page.
  - “Print” button to print the IT14 return in order to recapture the information into the new ITR14 return.

- If for example the “Continue” button is selected, the “Income Tax Work Page” will be displayed and the status will be updated to read as follows, “Return was replaced with latest version.”

Note that all returns filed or submitted to SARS will be displayed on the “Returns History” option menu.
3.4 COMPLETION OF THE ITR14 RETURN

- COMPLETING THE “INFORMATION TO CREATE THIS INCOME TAX RETURN” PAGE

Once you have clicked on the “ITR14” hyperlink, the “Information to create this income tax return” page will be displayed on the return for your completion.

- Ensure that you complete all the questions on this page. Depending on the answer you provided to the each question, subsequent questions may be displayed.
  
  - If any of the questions are changed after starting to complete the return, it may result in the following:
    - Existing sections on the return may be removed. The form will display a warning message to alert you of any potential loss of data captured or
    - Additional sections may be displayed on the return for completion.

- The first question displayed relates to the registration details of the company. If your answer to the question “Have the banking, public officer and contact details of the company been verified and confirmed as correct)” is “No”, the following screen will be displayed:

![Warning Message]

- Click on the “Back” button displayed on the main menu to close the return and then click on the “Maintain Legal Entity Details” button to confirm and verify the company details.

- If “Yes” is selected to the question “Have the banking, public officer and contact details of the company been verified and confirmed as correct”, additional questions will be displayed according to the following headings below:
  - Dormant;
  - Company type;
  - Capital Gain / Loss Transaction;
  - Voluntary Disclosure programme;
  - Tax Credits;
  - Company Information.

- Select the appropriate answer and complete the questions displayed below each headings as displayed on the return.
  - Note that some of the sections will display further fields to be completed depending on the answer selected.

- With the enhanced eFiling look the content of the ITR14 is customised based on the following company types that are identified when the taxpayer completes the wizard:
“Registered details”. When selected, questions relating to taxpayer registered details will be displayed as follows:

- **Dormant** - For the creation of the customised ITR14 return a dormant company is classified as a company that was not actively trading and / or did not receive any income or incur any expenses during the year of assessment (e.g. if the company partially traded during the year of assessment, the company will not be regarded as a dormant company).

The dormant questions screen will be displayed as follows:

- If the “Yes” tick boxes were selected the following message will be displayed:
• Companies that are not dormant are classified as follows:
  
  □ **Share Block Company** – as defined in s1 of the Share Blocks Control Act, 1980 (Act 59 of 1980).
  
  □ **A Body Corporate** – as defined in s1 of the Sectional Titles Act, 1986 (Act 95 of 1986).

  □ **Micro Business** – a company with a qualifying turnover (as defined in Paragraph 1 of the Sixth Schedule to the Income tax Act) not exceeding R1 million and the total assets (current and non-current) do not exceed R5 million, and that is not otherwise classified as a Body Corporate/Share Block Company for purposes of the ITR14 return.
**Company / Close Corporation Information**

This page allows the company to customise their ITR14 return.

**Small Business** – a company not otherwise classified as a Body Corporate/Share Block Company or Micro Business with a gross income (sales/turnover plus other income) for the relevant year of assessment (YOA) not exceeding:

- R14 million and the total assets (current and non-current) of the company for the YOA not exceeding R10 million (for all YOA prior to 2013/04/30);
- R20 million and the total assets (current and non-current) of the company for the YOA not exceeding R10 million (for all YOA after 2013/04/30 onwards).

**Medium to Large Business** – If a company is not classified as a body corporate/share block company, micro business or small business, it will be classified as a medium to large business.
The capital Gains /Loss Transactions screen will be displayed as follows:

Did the company have any transactions or events which resulted in a locally sourced capital gain or loss (including cryptocurrency)? *

Did the company have any transactions or events which resulted in a foreign sourced capital gain or loss (including cryptocurrency)? *

The Voluntary Disclosure Programme screen will be displayed as follows:

Specific Economic Zones will be displayed as follows:
### The Tax Credits screen will be displayed as follows:

<table>
<thead>
<tr>
<th>The Buttons:</th>
<th>Voluntary Disclosure Programme</th>
<th>Special Economic Zones</th>
<th>Tax Credits</th>
<th>Customs Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Will the company be claiming any PAYE credits reflected on an IRPS tax certificate?</td>
<td>Y □ N ○</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Will the company be claiming any Foreign Tax credits not relating to Capital Gain transactions in terms of s662(4A) and/or treaty?</td>
<td>Y □ N ○</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Were any foreign tax credits refunded/discharged during the year of assessment for which a rebate was allowed during a previous year of assessment?</td>
<td>Y □ N ○</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Will the company be claiming a deduction on SA sourced trading income i.e. s662(3C) ?</td>
<td>Y □ N ○</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### The Customs Information will be displayed as follows:

<table>
<thead>
<tr>
<th>The Buttons:</th>
<th>Voluntary Disclosure Programme</th>
<th>Special Economic Zones</th>
<th>Tax Credits</th>
<th>Customs Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is the company registered/licensed for Customs purposes?</td>
<td>Y □ N ○</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Note: When some or all the fields are not completed, the wizard heading will remain red and once all the fields are completed, the wizard heading will change to green.

Company / Close Corporation Information

This page allows the company to customise their ITR14 return

The ITR14 return must be completed and submitted to SARS within 12 months after the financial year end of the company.

For the ease and speedy process of filing your ITR14 return, we have structured this guide such that the entire filing process relating to the management of your ITR14 return via eFiling is described. However to unpack the ITR14 return form for the purposes of completion, we recommend that you access the ‘Comprehensive guide to the ITR14 return for companies’ which is available on the SARS website www.sars.gov.za

3.5 SUBMITTING THE ITR14 RETURN

Once all the questions have been answered on the “Information to create this income tax return” page, the relevant sections will be generated and displayed for completion.

All mandatory fields on the ITR14 will be indicated in red. For assistance to complete the ITR14 return, refer to the External Guide - IT-GEN-04-G01 - Comprehensive guide to the ITR14 return which is available on the SARS website www.sars.gov.za

The following minimal demographic details will be pre-populated:
- Registered name;
- Trading Name;
- Company/CC registration number; and
- Financial Year End (CCYYMMDD).
• **Complete tax practitioner details (if applicable):**

<table>
<thead>
<tr>
<th>Registration No.</th>
<th>Tel No.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Mark here with an ‘X’ if you declare that you do not have an email address.
- Tax Practitioner Email address
- Confirm Tax Practitioner Email address

• **Complete the declaration:**

```
I declare that:
I am the duly appointed Public Officer / Representative of the company.
The information furnished in this return is to the best of my knowledge both true and correct.
I have disclosed the gross amounts of all income received and I/ or accrued to this company during the period covered by this return.
I have the necessary financial records and supporting schedules to support all declarations on this return which I will retain for audit purposes.
```

Date (CCYYMMDD):
- Year: 2020
- Month: February
- Day: 15

**For queries go to www.sars.gov.za or call 0800 00 7277**

• **Complete the Balance Sheet:**

```
<table>
<thead>
<tr>
<th>Assets</th>
<th>Equity and Liabilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-current assets – Property, plant and equipment</td>
<td>Total Equity (Capital and reserves)</td>
</tr>
<tr>
<td>Non-current assets – Vehicles</td>
<td>Total Equity (Capital and reserves) is a mandatory field.</td>
</tr>
<tr>
<td>Non-current assets – Long-term loans</td>
<td>Non-current liabilities – Long-term loans &amp; provisions</td>
</tr>
<tr>
<td></td>
<td>Non-current liabilities – Long-term loans &amp; provisions is a mandatory field.</td>
</tr>
<tr>
<td>Current assets – Inventory and work-in-progress (net of provisions)</td>
<td>Current liabilities – Trade and other payables (including accruals)</td>
</tr>
<tr>
<td></td>
<td>Current liabilities – Trade and other payables (including accruals) is a mandatory field.</td>
</tr>
<tr>
<td>Current assets – Trade and other receivables (net of provisions)</td>
<td>Other equity and liabilities</td>
</tr>
<tr>
<td></td>
<td>Other equity and liabilities is a mandatory field.</td>
</tr>
<tr>
<td>Current assets – Cash and cash equivalents</td>
<td>Total assets and liabilities</td>
</tr>
<tr>
<td>Other assets</td>
<td></td>
</tr>
<tr>
<td>Other assets is a mandatory field.</td>
<td></td>
</tr>
</tbody>
</table>

- Complete the Income Statement:

- Complete the Tax Computation:
Note: The following warning message will be displayed: when the user selects the container to complete “Other Adjustments”

- Expenses attributable to exempted income and not actually incurred
- Non-deductible provisions
- Reversal of previous year’s allowances/deductions granted
- Taxable amounts not declared in Income Statement (IES) for the year
- Other Adjustments: Added back (only include items not listed in Income Statement)

Note:
- When completing the return the heading of the containers will change to blue if completed correctly and if not, the heading container will remain red.
- The ITR14 can be saved at any point in time and completed at a later stage. Not all the mandatory fields need be completed before saving the return. The saved ITR14 can be opened and edited or completed at any time before submission.

3.5.1 SAVE THE RETURN

- At any time during the completion of the ITR14 you can save the return by clicking the
“Save Return” button displayed at the top left hand corner.

- Note the following message will be displayed:

![Details Table]

- Click “Continue” to save the return. On the “Income Tax Work Page,” the status of the return will be displayed as “Saved”

**INCOME TAX WORK PAGE**

![Image of Income Tax Work Page]

3.5.2 SUBMIT THE RETURN

- Click on the “ITR14” hyperlink to open and continue to complete the return.
- After verifying and completing all information on the ITR14 return, submit the return to SARS by clicking on the “File Return” button displayed at the top left hand corner of the return.
- Once clicked, the following message will be displayed.

![Details Table]
- Click on the “Continue” button to finalise the submission.
  - If the business is classified as medium or large, it is compulsory that the relevant financial statements are submitted upon the submission of your return.
  - If the company is classified as medium or large business, the user will be presented with the following message upon the submission of the ITR14 return.

- Note that until the required mandatory supporting documents have been submitted to SARS, the “Income Tax Work Page” will display the following message below “eFiling Status”

  **INCOME TAX WORK PAGE**

<table>
<thead>
<tr>
<th>Taxpayer Name</th>
<th>Tax Period</th>
<th>Tax Reference</th>
<th>Return Type</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2019</td>
<td></td>
<td>ITR14</td>
</tr>
</tbody>
</table>

**RETURN TYPE | STATUS | DATE | LAST UPDATED BY | VERSION | CALCULATION RESULTS**

| ITR14 | Return Ready for Submission To SARS; Awaiting Submission of Supporting Documentation | 2020/02/13 | 1 | Not Requested |

- Further note that if a 2018 (Tax Year) return was saved before 26 February 2019 and the taxpayer clicks on the “File Return” button:
  - The IRP5 data will not be refreshed;
  - New mandatory fields will be blank, highlighted in red and must be completed; and
  - All information previously captured will be pre-populated onto the new return.

4 **SUBMISSION OF SUPPORTING DOCUMENTS**

- For Small Businesses and Medium to Large Businesses, the submission of the **signed off** Annual Financial Statements (AFS) is compulsory on first time submission of the ITR14. The AFS must as a minimum contain the following:
• Income Statement
• Balance Sheet and
• Notes to the AFS.

• The submission of financial statements is optional if the company is classified as:
  • Dormant;
  • Body Corporate / Share Block;
  • Micro business;

• The AFS must be signed by the Company Representative or Public Officer. If the AFS of the Company is in draft format at the time of submission of the return, the onus will be on the signatory of the draft AFS (i.e. Company Representative/Public Officer) whether to submit the return or wait until the AFS are finalised.

Please note: If SARS does not identify any risk when the return is submitted, with the draft AFS attached, the company can submit a correction and attach the final AFS without having to lodge an objection. If SARS identifies any risk when the return is submitted, with the draft AFS attached, the company has one opportunity to submit a correction with the final AFS attached. It is only where SARS identifies any risk on the final return (correction) and the subsequent IT14SD that the company must follow the formal objection process should the company disagree with the final assessment.

• Please note that although financial statements are not mandatory for Dormant Companies, Micro businesses, Share block companies or Body Corporates, the option to upload the relevant materials will be made available on the “Income Tax Work Page”.

• The following schedules are available on the SARS website www.sars.gov.za (where applicable the schedules must be completed and submitted with the ITR14 as relevant supporting documents):
  • A farming schedule (IT48) for companies that conduct farming activities.
  • A company that conducted short term insurance activities must complete the ICS01 Short term insurance schedule
  • A company that conducted mining activities must complete the GEN-001 Mining schedule
  • A company that elects to be a Headquarter Company must complete the RCH01 Schedule for companies electing to be a Headquarter Company
  • A Controlled Foreign Company should complete the IT10A/B Controlled Foreign Company CFC return:
    ○ “IT10A – Controlled Foreign Company (CFC) – prior 2012” is applicable for years of assessment commencing prior to 1 April 2012
    ○ “IT10B – Controlled Foreign Company (CFC) – 2012 onwards” is applicable for years of assessment commencing on or after 1 April 2012.
    ○ For Controlled Foreign Companies, the submission of the Controlled Foreign Company (CFC) return IT10A (prior 2012) or IT10B (2012 onwards) is compulsory.
    ○ A new format of the IT10B return has been introduced.

• Note that if the participation rights percentage in any controlled foreign company is at least 10% the tax representative or tax practitioner is required to submit the applicable supporting schedule upon submission of the return.

• The group structure organogram is compulsory for submission where the company is classified as a small or medium to large company and has confirmed subsidiary details on the return.

• Click on “Add Financial Statements” to continue to upload the supporting documents.
required.

- A hyperlink will be created on the Income Tax Work page to allow for the submission of the documents. Click on “Compulsory Supporting Documents” below the “SUPPORTING DOCUMENTS” column to upload the financial statements.

Note: All supporting documents and applicable schedules to the AFS must be retained for a period of 5 years after the date of the assessment.
Click on the “Browse” button. This will allow you to browse for the documents saved on the computer, external storage devices and networks to be uploaded.
• Ensure that you choose the correct classification options available:
  - Annual Financial Statements (AFS)
  - Supporting schedules which could consist of:
    - A farming schedule (IT48).
    - IT10A (prior to 2012) or IT10B (2012 onwards) Controlled Foreign Company (CFC)
    - ICS01 Short term insurance schedule
    - GEN-001 Mining Schedule
    - RCH01 Schedule for companies electing to be a Headquarter Company.

• If no classification is made regarding the type of documents you are uploading, an error message will be displayed and no documents will be uploaded, as indicated in the below screen.

• Click on the “Upload” button when the relevant document(s) are found.

• The message “File successfully uploaded” will be displayed and the uploaded document(s) will be listed.
• Click “Submit to SARS” to submit the supporting documents and select “OK” on the confirmation message displayed.

• The status on the Income Tax Work Page will change to “Submitted” once the documents have been successfully uploaded and sent to SARS.

• Note that a total of 50MB of documents comprised of 5MB per file can be uploaded and submitted to SARS via eFiling.

5 REQUEST FOR CORRECTION

• A Request for Correction (RFC) can be performed on a previously submitted ITR14 for the relevant year of assessment.

• A RFC will not be allowed by SARS under the following conditions:
  ○ An audit case has been finalized; OR
  ○ A standalone RD or agreed estimate was performed by a SARS user; OR
  ○ The requested relevant material has been submitted by taxpayer since the Compliance audit case was created; OR
  ○ An active Limited / Full scope audit case exists

• If the company is dissatisfied with the assessment, a notice of objection must be lodged.

• The return will be pre-populated with the most recent ITR14 information submitted and a new version number will be allocated when Request for Correction (RFC) is requested.

• If the return was submitted in the old IT14 format, you will be presented with a new ITR14 pre-populated with minimum information. You will be required to re-capture the information in the new ITR14 format.

• Upon the subsequent submission of the ITR14, the submission of the AFS is optional.
- Once a RFC has been submitted, no action can be taken on the previous version, as it will be replaced by the new version.

- Select the relevant filed return that is found on the “Returns History” menu option.

<table>
<thead>
<tr>
<th>Name</th>
<th>Version</th>
<th>Period</th>
<th>Return Type</th>
<th>Status</th>
<th>Amount Due</th>
<th>Complete Date</th>
<th>Open</th>
</tr>
</thead>
<tbody>
<tr>
<td>TaxPeriod 2019</td>
<td>1</td>
<td></td>
<td>ITR14</td>
<td>Filed through e-filing on 13/03/2020</td>
<td>0.00</td>
<td>13/03/2020</td>
<td>Open</td>
</tr>
<tr>
<td>TaxPeriod 2019</td>
<td>1</td>
<td></td>
<td>ITR14</td>
<td>Filed through e-filing on 24/03/2021</td>
<td>0.00</td>
<td>24/03/2021</td>
<td>Open</td>
</tr>
<tr>
<td>TaxPeriod 2019</td>
<td>1</td>
<td></td>
<td>ITR14</td>
<td>Filed through e-filing on 30/01/2020</td>
<td>0.00</td>
<td>30/01/2020</td>
<td>Open</td>
</tr>
<tr>
<td>TaxPeriod 2020</td>
<td>1</td>
<td></td>
<td>ITR14</td>
<td>Filed through e-filing on 19/03/2020</td>
<td>0.00</td>
<td>19/03/2020</td>
<td>Open</td>
</tr>
</tbody>
</table>

- Click on the “Request Correction” button on the Income Tax Work Page.

- Note that a new version number will be created and the status will change to “Saved.”

- Click on the “ITR14” hyperlink to open and edit the return. Note that the return will be displayed with pre-populated information previously submitted.

- To change the submitted answers, select the relevant question under “Company / Close Corporation Information.”
Depending on the changes made, more containers may be displayed. Select “Yes/No” to the questions and continue to the “Company / Close Corporation Information” page.

Edit all the relevant information, where required. Continue to the following page if there are no changes to be made on the demographic information.

If there are changes to the questions, a warning message will be displayed. Take note of the message and click “Yes” to continue.

Click on the relevant field to change the previously submitted financial information.

After completing the return, you can save the return before submitting by clicking on the “Save Return” button displayed at the top left hand corner of the return.
• The following message will be displayed:

<table>
<thead>
<tr>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Reference Number</td>
</tr>
</tbody>
</table>

RESULT
Your return has been successfully submitted.
Please note that you may follow up on the SARS assessment progress of your return on the Income Tax Work Page.

Click “Continue” to save the return. Note that the status of the return will be displayed as “Saved”.

INCOME TAX WORK PAGE

<table>
<thead>
<tr>
<th>Taxpayer Name</th>
<th>Tax Period</th>
<th>Tax Reference</th>
<th>Return Type</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>eFiling Status</th>
<th>SARS Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Correction Filed</td>
<td>Please note that your assessment cannot be processed immediately as there are certain aspects of your return that require manual intervention. SARS will advise you as soon as your return has been assessed.</td>
</tr>
</tbody>
</table>

<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>ITR14</td>
<td>Filed through eFiling</td>
<td>2020/02/13</td>
<td>1</td>
<td>Not Requested</td>
<td></td>
</tr>
<tr>
<td>ITR14</td>
<td>Filed through eFiling</td>
<td>2020/02/14</td>
<td>2</td>
<td>Not Requested</td>
<td></td>
</tr>
</tbody>
</table>

Maintain Legal Entity Details | Query SARS Status | Request Correction | Add supporting documents | Request Historic Documents | Return Submission Dashboard

<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>Compulsory Supporting Documents</td>
<td>Submitted</td>
<td></td>
<td>2020/02/14</td>
<td>74</td>
<td>1</td>
</tr>
</tbody>
</table>

• Click on the “ITR14” hyperlink with a “Saved” status to open and submit the return.

• After verifying that all the information on the ITR14 has been completed accurately and correctly, file/submit the return by clicking on the “File Return” button displayed at the top left hand corner of the return.

• The following screen will be displayed:
Click on the “Continue” button to finalise your submission.

Note the message in red if you submitted the return without making any changes to the previously submitted information.

Click on the “Open Return” button to go back to the return.

Follow the above mentioned steps to capture and submit the return.

The status of the amended ITR14 will change to “Filed through eFiling” once it has been submitted to SARS.

6 VIEW THE ITR14 STATUS

Click on the “Query SARS Status” button on the “Income Tax Work Page” to view the progress of the submitted ITR14.
The following return status may be displayed where the ITR14 has been revised:

- An internal revision was initiated by SARS on your Company Income Tax Return (ITR14)
- The internal revision of your Company Income Tax Return (ITR14) by SARS has been pended
- The internal revision of your Company Income Tax Return (ITR14) by SARS has been cancelled
- The internal revision of your Company Income Tax Return (ITR14) by SARS has been finalised.

6.1 RETURN SUBMISSION DASHBOARD STATUS

- The return submission dashboard status enables you to view the progress of the submitted Company Income Tax return.
- Click on the “Return Submission Dashboard” button displayed on the “Income Tax Work Page.”

The status of the ITR14 will be displayed.

Please note: More than one description may be listed, depending on the status of the ITR14.
The statuses may be displayed in the following instances:

- **SARS is awaiting your relevant material in order to finalise the process:** This status is displayed if the ITR14 has been assessed and referred for audit verification. The status will have a red indicator. This status may be displayed in an instance where:
  - A letter requesting submission of relevant material/Supplementary Declaration (IT14SD)/revised declaration was issued already
  - The ITR14 is assessed and referred for verification
  - A letter requesting submission of relevant material/IT14SD/revised declaration would have been issued, but no response was received
  - A final demand letter was sent
  - A revised ITR14 has been submitted, but there is no accurate match between the information submitted and information South African Revenue Service (SARS) has
  - Two instruction letters were issued requesting the submission of the relevant material/IT14SD/revised declaration, but no response was received
  - Two instruction letters were issued requesting submission of the relevant material/IT14SD/revised declaration and the information was also requested telephonically, but no response was received.

- **Verification in progress:** This status is displayed if the ITR14 is referred for audit verification. The status will have an amber indicator. This status will be displayed in an instance where:
  - The relevant material and/or the IT14SD have been received and are being evaluated.
  - SARS is awaiting the supporting documentation in order to finalise the process: This status is displayed if the ITR14 is referred for audit verification. This status will have a red indicator.

- **Audit in progress:** this status is displayed if the ITR14 referred for audit. The status will have an amber indicator. This status will be displayed in an instance where:
  - Verification of the ITR14 is completed but selected for audit. A written correspondence will be sent.
  - The audit is still underway. An auditor from SARS will contact the tax representative to discuss the outcome of the audit.

- **ITR14 verification completed and assessment finalised:** this status is displayed if the assessment is accepted and no adjustments have been made in respect of the ITR14. This status will have a green indicator.

- Ensure the requested information or revised declaration is submitted by the due date.
as indicated on the letter.

- In some case, verification could take up to 12 months depending on the volume of the audit cases.

7 **ACCESS THE NOTICE OF ASSESSMENT**

- After the ITR14 has successfully been submitted, the Notice of Assessment (ITA34C) will be issued with details of the assessment.

- You will be redirected to the “Income Tax Work Page” after submitting the ITR14, where a pop-up screen will appear stating the ITA34C has been issued.

- To access the ITA34C, click on the “Open” button displayed on the pop-up screen.

- Alternatively you can view your ITA34C on the “Income Tax Work Page” by proceeding as follows:

- Below the “Notice of assessment” column, click on the “ITA34C” hyperlink

<table>
<thead>
<tr>
<th>NOTICE OF ASSESSMENT</th>
<th>DESCRIPTION</th>
<th>DATE</th>
<th>VERSION</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITA34C</td>
<td>ORIGINAL ASSESSMENT</td>
<td>2020/02/14</td>
<td>1</td>
</tr>
</tbody>
</table>

- You can also access the ITA34C by clicking on “Request Historic Documents” on the Income Tax Work page.

<table>
<thead>
<tr>
<th>Request Historic Published Assessment Notices and Statement of Account</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TaxPayer Details</strong></td>
</tr>
<tr>
<td>TaxPayer Name:</td>
</tr>
<tr>
<td>TaxPayer Reference:</td>
</tr>
</tbody>
</table>

**Step 1**

Please choose one of the following options below:

- I want to request a historic Notice of Assessment
  For which year: [2019]

- I want to request a Statement of Account

**Next**

- Click on “I want to request a historic Notice of Assessment” and select the relevant year of assessment from the dropdown list.

- After the ITA34C has been issued, choose one of the following options:
  - Accept the assessment and make the necessary payment
  - If you are dissatisfied with the results of the assessment you can submit a revised declaration by following the RFC process
  - If a RFC is not allowed by SARS based on the criteria specified in “Request for a Correction” above, an objection must be submitted. The existing dispute resolution process must be followed when objecting to the assessment. For further assistance with the dispute process, refer to “How to submit a Dispute via eFiling” available on the SARS website www.sars.gov.za
8  MAKING A PAYMENT

- A payment can be made, where the results of the assessment are accepted.

- Select “Make Payment” on the Assessment Notice screen to proceed to make a payment.

- The “Payment Summary” screen will be displayed:

- A message will be displayed if your banking details have not been provided.

No banking information found.

You do not have any banking information setup for this tax payer. In order to process any payments, you will need to capture your banking information.

[Setup banking information]

- Click “Setup banking information” and the following screen will be displayed, which you must complete as per request:

  Banking Information

Payments can be made from a banking account of your choice, by:

- **Credit Push** - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.

- **Authorised Debit Pull** - This option is used for verification purposes only. You will not be able to initiate a payment from eFiling using this method.

<table>
<thead>
<tr>
<th>Account Name</th>
<th>This is a description of your bank account</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit Push</td>
<td></td>
</tr>
<tr>
<td>Account Number</td>
<td></td>
</tr>
</tbody>
</table>

[Save, Back]
• Click “Save”.

Taxpayer:
Payments: Outstanding

This page allows you to:
• Capture payment details regarding tax return payments you have already made manually
• Create payment instructions to the bank of your choice to do the actual payment to SARS
• Tip: You can submit payments any time before the payment due date, with an effective date of the payment due date. The payment will only be processed on the effective date.
• Note: To access all unpaid Excise levies, select the ‘CUS and Excise Unpaid’ submenu from within the ‘Payments’ menu on the left.

### Income Tax Payments

<table>
<thead>
<tr>
<th>Pay</th>
<th>Name</th>
<th>Reference Num</th>
<th>Payment Reference Num</th>
<th>Payment Type</th>
<th>Status</th>
<th>Amount Due</th>
<th>Payment Advice</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td>Income Tax Normal Payment</td>
<td>UNPAID</td>
<td>R 464.11</td>
<td>Print</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td>Income Tax Normal Payment</td>
<td>UNPAID</td>
<td>R 8045.37</td>
<td>Print</td>
</tr>
</tbody>
</table>

### Back to Top

- Select All Payments

<table>
<thead>
<tr>
<th>Total amount of Payments</th>
<th>R 8509.45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total amount of Payments selected</td>
<td>R 0.00</td>
</tr>
<tr>
<td>Total amount of Payments not selected</td>
<td>R 8509.45</td>
</tr>
<tr>
<td>Total number of Payments selected</td>
<td>0</td>
</tr>
<tr>
<td>Total number of Payments</td>
<td>2</td>
</tr>
</tbody>
</table>

Manual Payments - Capture details of payments made outside of this system.

### Back to Top

• To make a payment, select the amount you want to pay, and the option you want to use to make the payment.
  - Click on the “Pay Now” button.

### Payment Details

**Tip:** You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.

**Note:** SARS Direct payments can only be made and authorised on the same day. Please be aware that if you don’t authorise your payment today, it will be removed from the SARS Direct system by tomorrow.

**Payment Details**

- **Account Name:**
- **Payment Request Date:** 13 Nov 2016
- **Payment Amount:** R 47206.11
- **Comments:**

Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

**Payment Summary**

<table>
<thead>
<tr>
<th>Name</th>
<th>Tax Reference Number</th>
<th>Due Date</th>
<th>Tax Amount</th>
<th>Penalty Amount</th>
<th>Interest Amount</th>
<th>Amount Due</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>47206.11</td>
<td></td>
<td>47206.11</td>
<td>0.00</td>
<td>0.00</td>
<td>47206.11</td>
</tr>
</tbody>
</table>

Total R 47206.11
Select the correct “Account Name” and “Payment Request Date”.

The Bank Details will be populated and the “Amount Due” will be displayed below “Payment Summary.” Click on the “Pay Now” button.

Click on the “Confirm” button.

A pop up message will be displayed:
• Click on the “OK” button to continue.

You will pay SARS: R464.11
From account: 
On: 2020/02/14

Please be aware that once a payment is submitted this instruction cannot be reversed.

• Click on the “Print Confirmation” button to print the proof of payment for your own records.
• Kindly note that this is only a payment instruction and the payment must be released from the respective internet banking account.

9 TERMINATION OF ACTIVITIES
• If an entity wishes to terminate its activities proceed as follows:
  □ Click on the “Returns” button displayed on the main menu
  □ Click on “Returns Issued” displayed on the left menu
  □ Select “Income Tax (ITR14/IT12TR/IT12EI)” from the side menu options under “Returns Issued.”
  □ Note the “Return Search” screen will be displayed.
  □ Select the future return (current year +1) on the drop down year of selection
  □ The following pop up message will be displayed:
Click on the “OK” button to proceed.

10 ACCESS THE LETTERS/NOTIFICATIONS FROM SARS

- SARS will communicate through letters published directly on eFiling.
- Click “Search Correspondence” below “SARS Correspondence.”

Select all or complete one of the following:
- Tax Type
- Tax Year
- Letter type
- Notice Types
- Message Types.
- Complete the Income Tax reference number and year. Select the appropriate dates to search.
• Click on the “Search” button and the list of letters issued will be displayed to view.

11 REQUESTING THE STATEMENT OF ACCOUNT

• The Request for a Statement of Account function is always available on eFiling.

• Click on the “Request Historic Documents” button displayed on the Income Tax Work page. Select “I want to request a Statement of Account” and click on the “Next” button

Request Historic Issued Assessment Notices and Statement of Account

Step 1
Please choose one of the following options below:

- I want to request a historic Notice of Assessment
- I want to request a Statement of Account

Next

• Select the period, for which you would like to receive your Statement of Account and click on “Request”.
  - 6 months to date
  - Defined date range (“From” Date and “To” Date)

Request Statement of Account
• A hyperlink will be displayed if the statement of account is successfully generated.

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

Your request to SARS has been successfully submitted

Click back to view your Statement of Account

• Click on the hyperlink to view the statement.

Statement of Account:

| Date: 2016/11/01 | Amount: R-533.75 |

INCOME TAX

Statement of Account: Assessed Tax

Enquiries should be addressed to SARS:

Contact Centre

ALBERTON
1528
Tel: 0800007277 Website: www.sars.gov.za

Details

Reference number: Date: 2016-11-01
Statement period: 2016-05-01 to 2016-11-01

Account summary information

Balance: -533.75

• The following message will be displayed if the statement is not immediately available: “The document you have requested will be available on your eFiling profile within 24 hours. If for any reason you do not receive it within this period, please try again”.

• Click on “Back” to return to the Income Tax Work Page.

12 GENERAL

• For further information visits the SARS website on www.sars.gov.za, call the SARS Contact Centre on 0800 00 SARS (7277), or visit your nearest SARS branch.

13 CROSS REFERENCES

<table>
<thead>
<tr>
<th>DOCUMENT #</th>
<th>DOCUMENT TITLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT-GEN-04-G01</td>
<td>Comprehensive guide to the ITR14 return for companies – External Guide</td>
</tr>
</tbody>
</table>
14 QUALITY RECORDS

<table>
<thead>
<tr>
<th>Number</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITR14</td>
<td>Income Tax Return for Companies (Return of Income: Companies)</td>
</tr>
<tr>
<td>ITR14SD</td>
<td>supplementary declaration</td>
</tr>
</tbody>
</table>

15 DEFINITIONS AND ACRONYMS

| AFS       | Annual Financial Statements                                  |
| CIT       | Corporate Income Tax                                         |
| Dormant   | A dormant company is defined as a company that was not actively trading for the full year of assessment (i.e. if the company partially traded during the year of assessment, the company will not be regarded as a dormant company). |
| IT14SD    | The IT14SD is a supplementary declaration only requested by SARS in the instance where an ITR14 has been identified for verification by the Risk Engine. The IT14SD requires a company to reconcile Income Tax, Value Added Tax (VAT), Employees’ Tax (PAYE) and Customs declarations after the initial submission of the Income Tax Return for Companies (ITR14) for the applicable year of assessment specified in the verification letter. |
| ITR14    | Income Tax Return for Companies (Return of Income: Companies) |
| ITA34C   | Notice of Assessment                                         |
| SARS     | South African Revenue Service                                |
| RD       | SARS internal revision performed by SARS auditor or assessment maintenance user on an ITR14. |
| RFC      | Request for Correction: Taxpayer submits revised ITR14 declaration |
| YOA      | Year of Assessment                                           |
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).