EXTERNAL GUIDE

HOW TO COMPLETE THE COMPANY INCOME TAX RETURN ITR14 EFILING
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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 business, 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.

- The content of the ITR14 is customised based on the following company types that are identified when the taxpayer completes the wizard:

  - **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).

  - 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.
    - **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 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

• 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 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 with regards to 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 besides the tax period of interest issued.

3.2 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 or 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:
  o All the demographic information will be pre-populated onto the new ITR14 return
  o All other information must be recaptured.
  o 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:
    o “Continue” button to re-issue the return in the new ITR14 format.
    o “Cancel” button to action and return to the Income Tax Work Page.
    o “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.
3.3 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 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](image)

  - 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 heading as displayed on the return.
    - Note that some of the sections will display further fields to be completed depending on the answer selected.
3.4 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:
  - Taxpayer reference number;
  - Year of assessment;
  - Registered name;
  - Trading Name;
  - Company/CC registration number;
  - Financial Year End (CCYYMMDD); and
  - IRP5 numbers in PAYE credits container.

- Note that the ITR14 can be saved at any point in time and completed at a later stage. All the mandatory fields need not be completed before saving the return. The saved ITR14 can be opened and edited or completed at any time before submission.

3.4.1 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:
• Click “Ok” to save the return. On the “Income Tax Work Page,” the status of the return will be displayed as “Saved”.

### 3.4.2 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.

• 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.

![Image of a table with details]

• 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”

![Image of the Income Tax Work Page]

• Further note that if a 2017 (Tax Year) return was saved before 26 February 2018 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
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 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 Workpage 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:
    - 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 which is found on the “Returns History” menu option.

- 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 “Information to create this Income Tax Return.”
• Depending on the changes made, more containers may be displayed. Select “Yes/No” to the questions and continue to the “Income Tax Return for Companies” 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.

**Warning**

**Warning Message:**
Changing the answer to this question may result in data you have previously completed or data for which SARS has information not being reflected on your return.

This could result in an incorrect statement.

Do you wish 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:
Click “OK” to save the return. Click the “Back” button to return to the “Income Tax Work Page.” Note that the status of the return will be displayed as “Saved”.

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.”

<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>2016/01/30</td>
<td></td>
<td>1</td>
<td>Not Requested</td>
</tr>
<tr>
<td>ITR14</td>
<td>Filed through eFiling</td>
<td>2018/01/30</td>
<td></td>
<td>2</td>
<td>Not Requested</td>
</tr>
</tbody>
</table>

• The current 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 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 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 cases, 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 that 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.

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

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:
• To make a payment, click on the “Pay Now” button.

• A pop up message will be displayed which advise you to proceed with the payment:

• Click on the “OK” button to continue.

• 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.

• 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 on the “Search letters” menu option below “SARS Correspondence.”

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

• Select the Return Type and the Letter type. 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

- 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.
Click on the hyperlink to view the statement.

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>
<th>APPLICABILITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT-GEN-04-G01</td>
<td>Comprehensive guide to the ITR14 return for companies – External Guide</td>
<td>All</td>
</tr>
<tr>
<td>GEN-ELEC-18-G01</td>
<td>How to register, manage users and change user password on eFiling</td>
<td>All</td>
</tr>
<tr>
<td>GEN-PEN-05-G02</td>
<td>How to submit a Dispute via eFiling - External Guide</td>
<td>All</td>
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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

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>AFS</td>
<td>Annual Financial Statements</td>
</tr>
<tr>
<td>CIT</td>
<td>Corporate Income Tax</td>
</tr>
<tr>
<td>Dormant</td>
<td>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).</td>
</tr>
<tr>
<td>IT14SD</td>
<td>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.</td>
</tr>
<tr>
<td>ITR14</td>
<td>Income Tax Return for Companies (Return of Income: Companies)</td>
</tr>
<tr>
<td>ITA34C</td>
<td>Notice of Assessment</td>
</tr>
<tr>
<td>SARS</td>
<td>South African Revenue Service</td>
</tr>
<tr>
<td>RD</td>
<td>SARS internal revision performed by SARS auditor or assessment maintenance user on an ITR14.</td>
</tr>
<tr>
<td>RFC</td>
<td>Request for Correction: Taxpayer submits revised ITR14 declaration</td>
</tr>
<tr>
<td>YOA</td>
<td>Year of Assessment</td>
</tr>
</tbody>
</table>
DISCLAIMER
The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:
- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 7277
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).