



# **DEFERRAL OF PAYMENT ARRANGEMENTS ON EFILING**

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## 1 SUMMARY

- a) The purpose of this document is to assist taxpayer to initiate a payment arrangement request on eFiling for outstanding debt.
- b) One of the 9 SARS strategic objectives is “Making it easy for Taxpayers to Comply” and in support of this objective, SARS digital channel (eFiling) has been enhanced with the functionality to enable Taxpayers to request Deferral Payment Arrangements.
- c) This functionality is available on eFiling website digital channel to allow the taxpayer to make a payment arrangement request without the need to visit a SARS branch or contact the SARS Contact Centre on 0800 00 7277.
- d) On the eFiling website, the payment arrangement request functionality will be limited to these tax types: Personal Income Tax (PIT), CIT, Dividends Withholding Tax, VAT, PAYE/UIF/SDL and Admin-Penalties.

## 2 PAYMENT ARRANGEMENT REQUEST SUBMISSION PROCESS

- a) Log on to the SARS eFiling website and navigate to on eFiling where there is outstanding debt against an assessed return in order to initiate the payment arrangement request. Payment arrangement request can be initiated from any of the following places where there is outstanding debt and only one tax type request at a time will be allowed:
  - i) Statement of account (SOA)
  - ii) SOA admin penalties
  - iii) Return Work-Page
  - iv) Notice of assessment
  - v) Notice of Assessment for admin penalties
  - vi) My Compliance Profile (MCP) functionality
  - vii) Final demand letter
  - viii) Final demand reminder letter.
- b) Once a payment arrangement request has been initiated, eFiling will present the auto-simulated payment plan to either accept, save, cancel or propose different terms;
  - i) **Accept** – If you accept the simulation, you make a declaration that you have read and understood the agreement by selecting the checkbox. After that a check will be done to see if there is supporting documents required.
  - ii) **Save** – If you save, the simulation will be saved and you will be able to view the simulation at a later stage ( before midnight). The simulation will only be saved up until midnight. If the payment arrangement request is not finalised before midnight, the simulation will be discarded and a re-simulation will be required.
  - iii) **Cancel** – If you cancel the auto-simulation, it will be discarded/deleted, and you will have to start the process from beginning if you want to request a payment arrangement.
  - iv) **Propose different terms** – If you propose different terms, you will be asked to provide the payment term and the first instalment start date.
- c) A series of primary validation checks will be done against the tax reference number and the tax type when initiating a payment arrangement request. If the taxpayer fails these primary validations as mentioned below, the taxpayer will be stopped from proceeding with the payment arrangement request and the applicable validation error message(s) will be displayed. The taxpayer will then have to contact SARS in order to rectify the error as displayed on eFiling.
- d) **Validation checks:**
  - i) Where a taxpayer has outstanding return(s)
  - ii) Where a taxpayer has a pending approval payment arrangement request OR an active payment arrangement request for the tax type in question

- iii) Where taxpayer has no debt / debit balance or has an unallocated credit on the account
- iv) Where a taxpayer has defaulted a previous payment arrangement
- v) Taxpayer marked as "Address Unknown", "Estate" or 'Inactive' deregistered or untraceable.

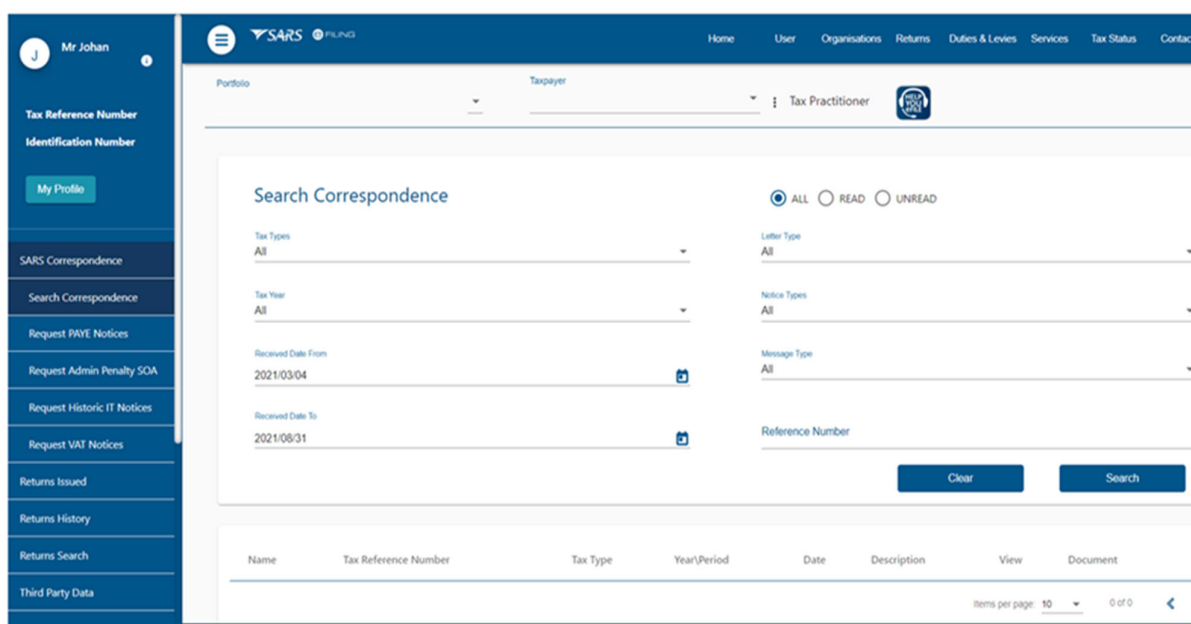
### 3 PAYMENT ARRANGEMENT FUNCTIONALITY

- a) The payment arrangement request functionality will be made available across all portfolio types, being the Individual, Tax Practitioner and Organisation portfolio and will be limited to these tax types (PIT, CIT, DWT, VAT, PAYE/UIF/SDL and Admin Penalties).
- b) A new button labelled "Payment Arrangement" to initiate the payment arrangement request has been added to the following areas on eFiling, where there is outstanding debt:
  - i) SOA; Admin penalty SOA
  - ii) Notice of Assessment
  - iii) Notice for Admin Penalties
  - iv) Work Page
  - v) MCP functionality
  - vi) Final demand letter / reminder.

### 4 INITIATE PAYMENT ARRANGEMENT REQUEST

#### 4.1 Access Payment Arrangement from notices

- a) Once you have successfully logged onto eFiling, follow the steps below to access your payment arrangement button from Statement of Account, Notice of Assessment or Notice for Admin Penalties.
  - i) Select <Returns> from the menu on the top.
  - ii) Select <SARS Correspondence> from the menu on the left.
  - iii) Select either one of the notices from the menu:
    - A) <Request Historic IT Notices >
    - B) <Request VAT Notices>
    - C) <Request PAYE Notices>
    - D) <Request Admin Penalty SOA>



The screenshot displays the SARS eFiling 'Search Correspondence' page. On the left is a sidebar with the user's name 'Mr Johan' and a list of navigation links including 'SARS Correspondence', 'Search Correspondence', 'Request PAYE Notices', 'Request Admin Penalty SOA', 'Request Historic IT Notices', 'Request VAT Notices', 'Returns Issued', 'Returns History', 'Returns Search', and 'Third Party Data'. The main content area has a header with 'Portfolio' and 'Taxpayer' dropdowns, and a 'Tax Practitioner' icon. Below this is the 'Search Correspondence' section with various filters: 'Tax Types' (All), 'Tax Year' (All), 'Received Date From' (2021/03/04) and 'Received Date To' (2021/08/31), 'Letter Type' (All), 'Notice Types' (All), and 'Message Type' (All). There are 'ALL', 'READ', and 'UNREAD' radio buttons at the top right of the search area. At the bottom right of the search filters are 'Clear' and 'Search' buttons. Below the search filters is a table with the following columns: Name, Tax Reference Number, Tax Type, Year/Period, Date, Description, View, and Document. The table is currently empty, showing '0 of 0' items.

i) **For Income Tax Notices:**

The screenshot shows the SARS eFiling interface for Mr. Johan. The left sidebar contains a menu with options like 'SARS Correspondence', 'Search Correspondence', 'Request PAYE Notices', 'Request Admin Penalty SOA', 'Request Historic IT Notices', 'Request VAT Notices', 'Returns Issued', 'Returns History', 'Returns Search', and 'Third Party Data'. The 'Request Historic IT Notices' option is highlighted. The main content area is titled 'Search Correspondence' and includes filters for 'Tax Types', 'Letter Type', 'Notice Types', 'Message Type', and 'Reference Number'. The 'Received Date From' is set to '2021/03/04' and 'Received Date To' is '2021/08/31'. There are 'Clear' and 'Search' buttons. Below the filters is a table with columns: Name, Tax Reference Number, Tax Type, Year/Period, Date, Description, View, and Document. The table is currently empty, showing '0 of 0' items.

- A) Select **<Request Historic IT Notices >**
- B) Select **<Statement of Account or Notice of Assessment >**
- C) Click **<Next>**

The screenshot shows the SARS eFiling interface for Mr. Hope. The left sidebar contains a menu with options like 'SARS Correspondence', 'Search Correspondence', 'Request PAYE Notices', 'Request Admin Penalty SOA', 'Request Historic IT Notices', 'Returns Issued', 'Returns History', 'Returns Search', and 'Dividends Tax'. The 'Request Historic IT Notices' option is highlighted. The main content area is titled 'Request Historic Issued Assessment Notices and Statement of Account'. It includes a 'TaxPayer Details' section with 'TaxPayer Name' and 'TaxPayer Reference'. Below this is a 'Step 1' section with the instruction 'Please choose one of the following options below:'. There are two radio button options: 'I want to request a historic Notice of Assessment' (selected) and 'I want to request a Statement of Account'. The 'Notice of Assessment' option has a dropdown for 'For which year: 2021'. There is a 'Next' button at the bottom.

- D) Select the period for which you would like to receive your Statement of Account or Notice of Assessment.
- E) Click **<Request>**
- F) Click on the link to view the statement of Account or Notice of Assessment.

- G) Click **<Payment Arrangement>** button from statement of Account or Notice of Assessment to initiate payment arrangement request.

ii) **For PAYE and VAT Notices:**

- A) Select **<Request VAT Notices or <Request PAYE Notices>**  
B) Select the period, for which you would like to receive your Statement of Account.  
C) Click **<Continue>**

- D) Select **<Start period>** and **<End Period>**  
E) Click **<Submit>**  
F) Click on the link to view statement of Account or Account.

- G) Click **<Payment Arrangement>** button from statement of Account to initiate payment arrangement request.

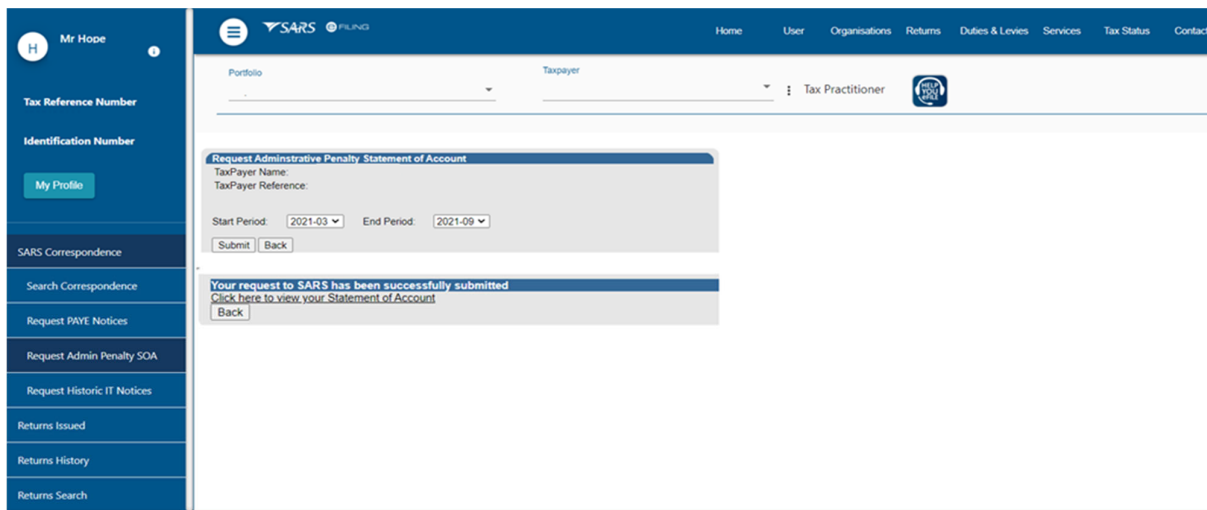
iii) **For Admin Penalty Notices:**

- A) Select **<Request Admin Penalty SOA>**
- B) Select the period, for which you would like to receive your Statement of Account.
- C) Click **<Continue>**

- D) Select **<Start period>** and **<End Period>**
- E) Click **<Submit>**
- F) Click on the link to view statement of Account.

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- G) Click **<Payment Arrangement>** button from statement of Account to initiate payment arrangement request.



- H) Click **<Payment Arrangement>** button from statement of Account to initiate payment arrangement request.



## 4.2 Access Payment Arrangement from Work Page

- a) Follow the steps below to access your payment arrangement button from work page:
- Select **<Returns>** from the menu on the top.
  - Select **<Returns History>** from the menu on the left.
  - Select the type of return.
  - Click **<Open>** - this option will take you to the income tax work page.
  - Click **<Payment Arrangement>** button from statement of Account to initiate payment arrangement request.



**INCOME TAX WORK PAGE**

Taxpayer Name: [Redacted] eFiling Status: In Progress

Tax Period: 2021 SARS Notifications: Number of letters: 1

Tax Reference: [Redacted] Statement of Account: Statement of Account, Balance: R 2427639.35

Return Type: ITR12

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
My Tax Return (ITR12), Filed through eFiling		2021/06/20	H Tyira	1	Not Requested

Links: Maintain Legal Entity Details, Query SARS Status, Refund Status

STATEMENT OF ACCOUNT	DESCRIPTION	DATE
ITSA	Statement of Account: Assessed Tax	2021/09/01

Links: Request Statement of Account, Make Payment, Payment Arrangement

### 4.3 Access Payment Arrangement from my Compliance Profile

- Follow the steps below to access your payment arrangement button from MCP:
  - Select **<Tax Status>** from the menu on the top.
  - Select **<Tax Compliance Status>** from the menu on the left.
  - Select **<My Compliance Profile>** - this option will take you to the MCP dashboard with status indicators marked as green (shows that the taxpayer is tax compliant) or red (shows that the taxpayer is tax non-compliant)
  - Click **<DEBT>**
  - Select **<Tax Type>** with a red indicator.
  - Select **< Tax Reference number>**
  - Hover over the **<Non-compliant>** indicator and message will be displayed informing the taxpayer what to do next in order to address the specific non-compliance. - this option will take you to the payment arrangement page.

**MY COMPLIANCE PROFILE**

REGISTRATION: Compliant

SUBMISSION OF RETURNS: Compliant

DEBT: Not Compliant

NET COMPLIANCE BALANCE ACROSS ALL TAX TYPES: R 24,714.91

INCOME TAX: Not Compliant

NET COMPLIANCE BALANCE: R 24,714.91

3906039148: Not Compliant

Period	Compliance balance	Remedy	Status
1999 to Date	R 24,714.91	Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account	Not Compliant

If you would like to fix this now, click here

PROVISIONAL TAX: Compliant

DIVIDENDS TAX: Compliant

STC: Compliant

ASSESSED TAX: Not Compliant

viii) Select **<Request Payment Arrangement>**

**ADDRESS NON-COMPLIANCE**

**Remedy Description:**  
Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.

**SARS Recommendation:**

☐ Make Payment

☒ Request Payment Arrangement

☐ Fix My Account

Continue

#### 4.4 Access Payment Arrangement from final demand letter / Reminder

a) Follow the steps below to access your payment arrangement button from the final demand letter:

- i) Select **<Returns>** from the menu on the top.
- ii) Select **< SARS Correspondence>** from the menu on the left.
- iii) Select **< Search Correspondence>**
- iv) Click **<View>** - this option will take you to the final demand letter / reminder.

**Search Correspondence**

ALL READ UNREAD

Tax Types: All

Tax Year: All

Received Date From: 2021/03/06

Received Date To: 2021/09/02

Letter Type: All

Notice Types: All

Message Type: All

Reference Number

Clear Search

Name	Tax Reference Number	Tax Type	Year/Period	Date	Description	View	Document
Mr T R DURRHEIM	0001445965	Individual Income Tax (iTR12)	2021	2021/07/29 10:10:55 AM	Payment Arrangement Request Received Notice	View	
Mr T R DURRHEIM	0001445965	Individual Income Tax (iTR12)	2020	2021/05/17 02:30:13 PM	FINAL DEMAND REMINDER	View	
Mr T R DURRHEIM	0001445965	Individual Income Tax (iTR12)	2020	2021/05/17 02:15:13 PM	FINAL DEMAND	View	

v) Click **<Make Payment Arrangement>**



## 5 CAPTURE PAYMENT ARRANGEMENT

### 5.1 Simulated Payment Arrangement Plan

- a) Once you have selected payment arrangement button wherever there is any outstanding debt, you will be presented with the screen to select the Tax Types.
- b) The payment arrangement request can only be done on one tax type at a time and not on multiple tax types in a single payment arrangement request.

#### i) PIT Tax Types

The screenshot shows the SARS eFiling interface for an Individual taxpayer. The left sidebar contains navigation links like 'Tax Reference Number', 'Identification Number', 'My Profile', 'SARS Correspondence', 'Returns Issued', 'Returns History', 'Non-Core Taxes', 'Returns Search', 'Payments', 'Request For Reason', 'Disputes', 'Voluntary Disclosure', and 'Special Links'. The main content area is titled 'Tax Types' and displays two radio button options: 'PIT Assessed Tax' (which is selected) and 'PIT Admin Penalties'. A blue 'Continue' button is located at the bottom of the selection area.

#### i) CIT Tax Types

The screenshot shows the SARS eFiling interface for a Tax Practitioner. The left sidebar contains navigation links like 'Tax Reference Number', 'Identification Number', 'My Profile', 'SARS Correspondence', 'Returns Issued', 'Returns History', 'Returns Search', 'Third Party Data', 'Non-Core Taxes', 'Payments', 'Third Party Appointments', 'Request For Reason', 'Disputes', and 'Voluntary Disclosure'. The main content area is titled 'Tax Types' and displays three radio button options: 'Organisational Income Tax', 'IT Admin Penalties', and 'Dividends Withholding Tax'. A blue 'Continue' button is located at the bottom of the selection area.

i) **VAT Tax Type**

The screenshot shows the SARS eFiling portal interface. On the left is a blue sidebar with the user's name 'Mrs Potgieter' and a list of menu items including 'Tax Reference Number', 'Identification Number', 'My Profile', 'SARS Correspondence', 'Returns Issued', 'Returns History', 'Returns Search', 'Third Party Data', 'Non-Core Taxes', 'Payments', 'Third Party Appointments', and 'Request For Reason'. The main content area has a top navigation bar with 'Home', 'User', 'Organisations', 'Returns', 'Duties & Levies', 'Services', 'Tax Status', and 'Contact'. Below this, there are fields for 'Portfolio' and 'Taxpayer' with a dropdown menu currently set to 'Tax Practitioner'. The central section is titled 'Tax Types' and contains a single radio button option labeled 'Value Added Tax'. A blue 'Continue' button is positioned below the option. At the bottom right of the main area, there is an 'ASK A QUESTION' icon.

i) **PAYE Tax Type**

The screenshot shows the SARS eFiling portal interface for a different user, 'Mr Jonas'. The sidebar menu is similar but includes 'Levies and Duties' instead of 'Request For Reason'. The main content area's top navigation bar includes 'Customs' in addition to the other items. The 'Portfolio' and 'Taxpayer' dropdown menu is now set to 'Organisation'. The 'Tax Types' section lists three radio button options: 'Pay As You Earn (PAYE)', 'Skills Development Levy (SDL)', and 'Unemployment Insurance Fund (UIF)'. A blue 'Continue' button is located below these options. The 'ASK A QUESTION' icon is also present at the bottom right.

- A) Select **<Tax type>**
- B) Click **<Continue>** - this option will display the auto simulated payment arrangement plan defaulted to 6 months.

- a) Once you click continue after selecting the Tax type, you will be presented with an auto-simulated payment arrangement plan defaulted to 6 months with the option of "Accepting" or "Save" the auto-simulated payment arrangement plan or "Propose Different Terms" or to "Cancel".

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**Simulated Payment Arrangement Plan**

Payment Term: 6  
Total Account Balance: 34,104.70

Payment Start Date: 2021-09-30  
Payment End Date: 2022-02-28

Payment Date	Instalment Amount	Tax	Interest	Penalty
2021-09-30	5,787.56	0.00	5,787.56	0.00
2021-10-31	5,787.56	1,786.06	4,001.50	0.00
2021-11-30	5,787.56	5,654.47	133.09	0.00
2021-12-31	5,787.56	5,687.45	100.11	0.00
2022-01-31	5,787.56	5,720.63	66.93	0.00
2022-02-28	5,787.61	5,754.05	33.56	0.00

Total Instalment Amount Payable: 34,725.41

Please click [here](#) to view a breakdown of the total account balance.

☐ I, the undersigned (Johan Weideman, 520106502089), in my capacity as representative of the above stated entity (hereinafter referred to as the *taxpayer*), being duly authorized thereto do hereby declare that I am the information provided for this instalment payment agreement (hereinafter referred to as the *instalment payment agreement*), is full and true; the taxpayer is liable, for the above stated tax debt (hereinafter referred to as the *tax debt*); and the taxpayer binds itself to the South African Revenue Service (hereinafter referred to as *SARS*) for the due and proper payment of the on the terms and conditions set out below. I agree that the total, together with interest at the prescribed rate per month, will be paid as follows and that the conclusion of this agreement is subject to SARS accepting this proposal; I acknowledge that SARS will monitor compliance with the agreement and may modify or cancel the agreement if I fail to pay any instalment on the due date or fails to keep their tax obligations up to date; the collection of the debt is jeopardized; the information provided during the application process, is materially incorrect; or there is a material change to the financial conditions of the taxpayer. Furthermore, I acknowledge that modification or cancellation may negatively affect the consideration by SARS of future payment agreements and that failure to pay the amounts on the dates shown may also result in SARS instituting one of the following legal steps to recover the debt that remains unpaid on date of cancellation: the appointment a third party who holds money on behalf of the taxpayer, to pay the outstanding tax debt; entering a civil judgement against the taxpayer and issuing a warrant of execution for the Sheriff to attach and sell your assets.

Buttons: **Propose Different Terms**, **Cancel**, **Save**, **Accept Terms**

- b) Follow the steps below to continue with the auto simulated payment arrangement plan:
- Verify the following information displayed on the auto simulated payment arrangement plan:
    - Payment term.
    - Total Account Balance.
    - Payment start date and payment end date.
    - Payment date.
    - Instalment amount.
    - Tax, Interest, Penalty.
    - Total Instalment Amount Payable.
  - The Auto Simulated Payment plan will display the following buttons for selection:
    - Propose Different Terms** – If you select this option, you will be asked to provide the payment term and the first instalment start date.
    - Cancel** – If you cancel the auto-simulation, it will be discarded/deleted, and you will have to start the process from beginning if want you to request a payment arrangement.
    - Save** – If you select this option, the simulation will be saved and you will be able to view the simulation at a later stage, provided that it has not expired.
    - Accept Terms** – If you select this option, you are accepting the auto simulated payment arrangement plan and you make declaration that you have read and understood the agreement. The “Accept Terms” button will be disabled until you have acknowledged the “Agreement Details”.
  - Click the “Agreement Details” checkbox if you accept the auto simulated payment arrangement plan.
  - Select < **Accept Terms** > - the following pop-up message will display if there is no supporting documents required.

**Message**

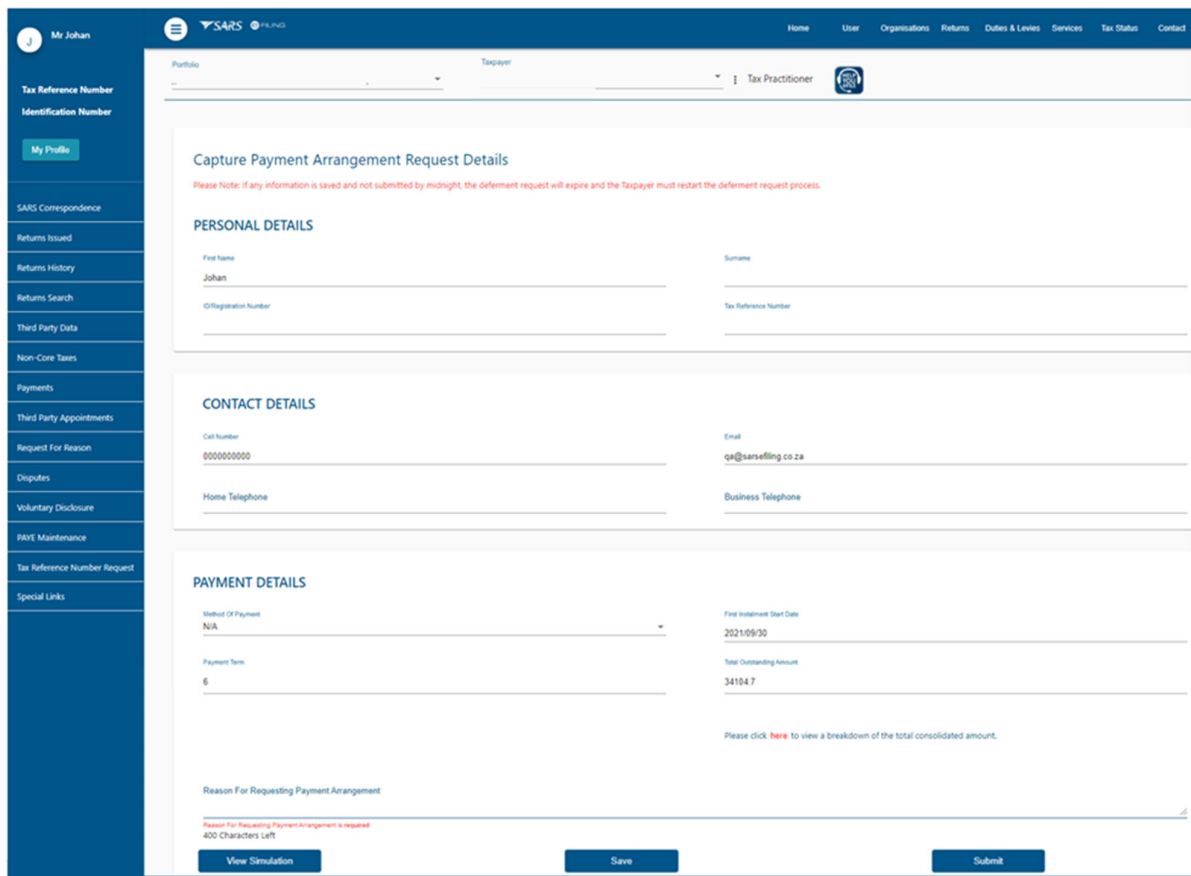
You have successfully accepted the payment plan. Select Continue to complete your payment details and submit the payment arrangement request

**OK**

- Click on < **OK** > this option will display the next screen (6.2) to capture your payment arrangement details.

## 5.2 Capture Payment Arrangement Details

- a) Once you have accepted the auto simulated payment arrangement plan, you will be redirected to this screen which will be prepopulated with your demographic details. You are expected to complete the following mandatory fields:



**Capture Payment Arrangement Request Details**

Please Note: If any information is saved and not submitted by midnight, the deferral request will expire and the Taxpayer must restart the deferral request process.

**PERSONAL DETAILS**

First Name: Johan  
Surname: [Field]  
ID/Registration Number: [Field]  
Tax Reference Number: [Field]

**CONTACT DETAILS**

Cell Number: 0000000000  
Email: qa@sarsfiling.co.za  
Home Telephone: [Field]  
Business Telephone: [Field]

**PAYMENT DETAILS**

Method Of Payment: N/A  
First Instalment Start Date: 2021/09/30  
Payment Term: 6  
Total Outstanding Amount: 34104.7

Please click [here](#) to view a breakdown of the total consolidated amount.

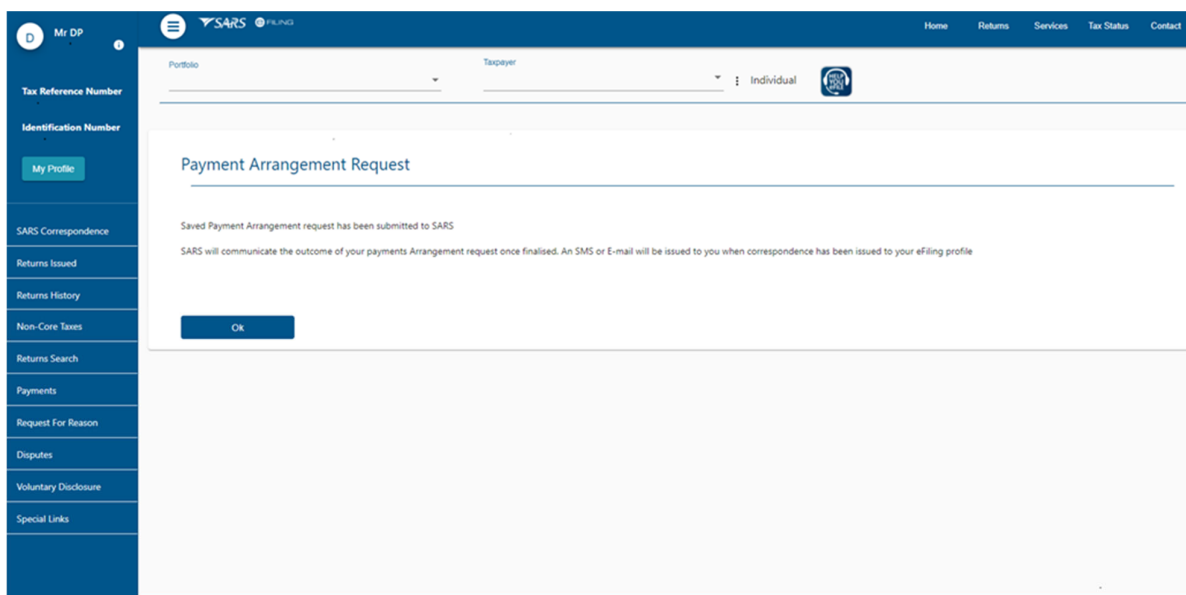
Reason For Requesting Payment Arrangement: [Field]  
Reason For Requesting Payment Arrangement is required  
400 Characters Left

Buttons: View Simulation, Save, Submit

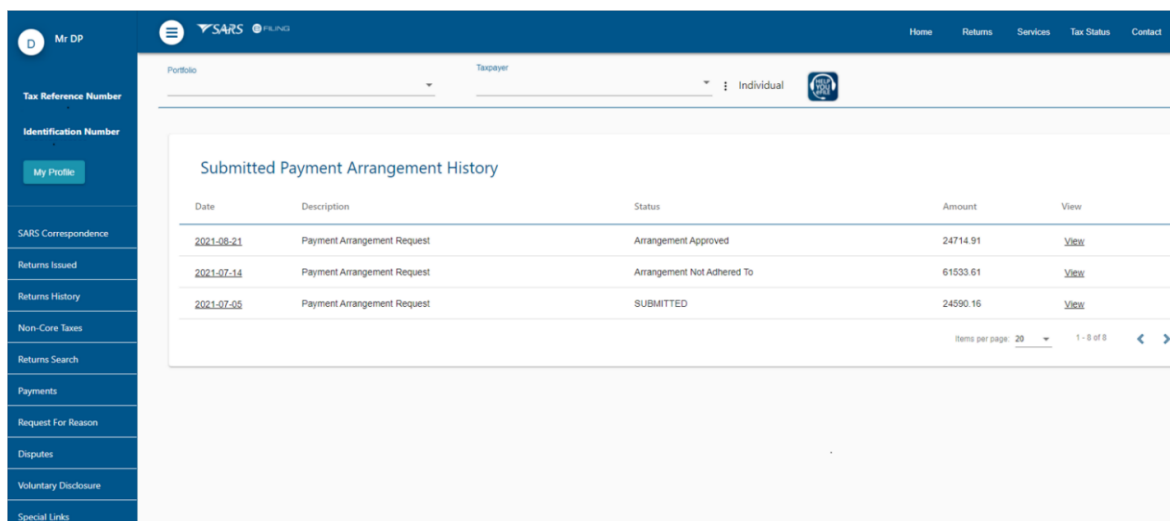
- i) **Cell-phone Number** – Enter the cell phone.
- ii) **Email Address** – Enter valid email address.
- iii) **Method of Payment** – Click on the dropdown, then you will be presented with the following method of payment to select:
  - A) **Debit Order** – This debit order option does not send the payment instruction to your bank. You are required to make arrangements with your banking institution and load the debit order instruction in favour of SARS. If this option is selected, the captured banking details will be validated using the Account Verification System (AVS). You will not be allowed to submit the payment arrangement request if the captured banking details was not successfully validated.
  - B) **EFL ( eFiling)** – If this option is selected, a check will be done to determine if there is banking details set-up on the profile. If there is no banking details set-up, you will be required to setup your bank details to make payment on eFiling. Refer to [GEN-ELEC-11-G01-Guide-to-Bulk-and-Additional-Payments-on-eFiling-External-Guide](#)
  - C) **EFT (Electronic Funds Transfer)** – if this option is selected you will not be expected to capture any additional details relating to this option.
  - D) **Employer** – If this option is selected, you will required to complete your Employer Name and Employment number, the rest of the other fields will be prepopulated based on your demographic details.
  - E) **Third Party** – If this option is selected, you will be required to complete the Third Party Name and unique number, the rest of the other fields will be prepopulated based on your demographic details.

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- iv) **Reason for requesting for payment arrangement** – Capture the reason for requesting payment arrangement.
- v) The following buttons will be available on the payment arrangement details screen:
  - A) **Submit button**: – Selecting this button will submit the information displayed. This button will be available provided there is no supporting documents required, and all the mandatory payment arrangement details have been completed.
  - B) **Save button**: – Selecting this button will direct you to the saved payment arrangement grid. The simulation will be saved and can be viewed at a later stage, provided it has not expired.
  - C) **View Simulation button**: – Selecting this button will take you to the simulated payment arrangement plan screen, and the simulation that has already accepted will be loaded.
- vi) Click **<Submit>** you will be presented with the confirmation message that you have successfully submitted the Payment Arrangement Request.



- vii) Select **<Ok>** on the confirmation message, you will be redirected to the payment arrangement history screen to view the status of the payment arrangement request submitted.



Date	Description	Status	Amount	View
2021-08-21	Payment Arrangement Request	Arrangement Approved	24714.91	<a href="#">View</a>
2021-07-14	Payment Arrangement Request	Arrangement Not Adhered To	61533.61	<a href="#">View</a>
2021-07-05	Payment Arrangement Request	SUBMITTED	24590.16	<a href="#">View</a>

Items per page: 20 1 - 3 of 3



### 5.3 Propose Different Payment Terms

- a) When you select the “Propose different Terms” button a page will be displayed where you may update the payment term value and choose to include / exclude the “debt not yet due” amount as part of the re-simulation.
- i) Select **<Propose Different Terms>**

**Simulated Payment Arrangement Plan**

Payment Term: 4 months

Payment Start Date: 2021-09-30

Payment Date	Installment Amount	Amount	Action
2021-09-30	8,635.41	0.00	8,635.41
2021-10-31	8,635.41	7,481.76	1,153.65
2021-11-30	8,635.41	8,535.54	99.87
2021-12-31	8,635.44	8,585.36	50.08

Total Installment Amount Payable: 34,541.67

Please click [here](#) to view a breakdown of the total account balance.

☒ I, the undersigned (Johan Weideman, 5301065092089), in my capacity as representative of the above stated entity (hereinafter referred to as the **44taxpayer44**), being duly authorized thereto do hereby declare that **44** the information provided for this installment payment agreement (hereinafter referred to as the **44agreement44**), is full and true; the taxpayer is liable for the above stated tax debt (hereinafter referred to as the **44debt44**); and the taxpayer binds itself to the South African Revenue Service (hereinafter referred to as **44SARS44**) for the due and proper payment of the on the terms and conditions set out below. I agree that the total, together with interest at the prescribed rate per month, will be paid as follows and that the conclusion of this agreement is subject to SARS accepting this proposal. I acknowledge that SARS will monitor compliance with the agreement and may modify or cancel the agreement if **44** the taxpayer fails to pay any installment on the due date or fails to keep their tax obligations up to date; the collection of the debt is jeopardized; the information provided during the application process, is materially incorrect; or there is a material change to the financial conditions of the taxpayer. Furthermore, I acknowledge that modification or cancellation may negatively affect the consideration by SARS of future payment agreements and that failure to pay the amounts on the date(s) shown may also result in SARS instituting one of the following legal steps to recover the debt that remains unpaid on date of cancellation. The appointment a third party who holds money on behalf of the taxpayer, to pay the outstanding tax debt. Entering a civil judgement against the taxpayer and issuing a warrant of execution for the Sheriff to attach and sell your assets.

[Propose Different Terms](#) [Cancel](#) [Save](#) [Accept Terms](#)

**Simulated Payment Arrangement Plan**

Payment Term: 6 months

Payment Start Date: 2021-09-30

Payment Date	Installment Amount	Amount	Action
2021-09-30	5,787.56	0.00	5,787.56
2021-10-31	5,787.56	1,786.06	4,001.50
2021-11-30	5,787.56	5,654.47	133.09
2021-12-31	5,787.56	5,687.45	100.11
2022-01-31	5,787.56	5,720.63	66.93
2022-02-28	5,787.61	5,754.05	33.56

Total Installment Amount Payable: 34,725.41

Please click [here](#) to view a breakdown of the total account balance.

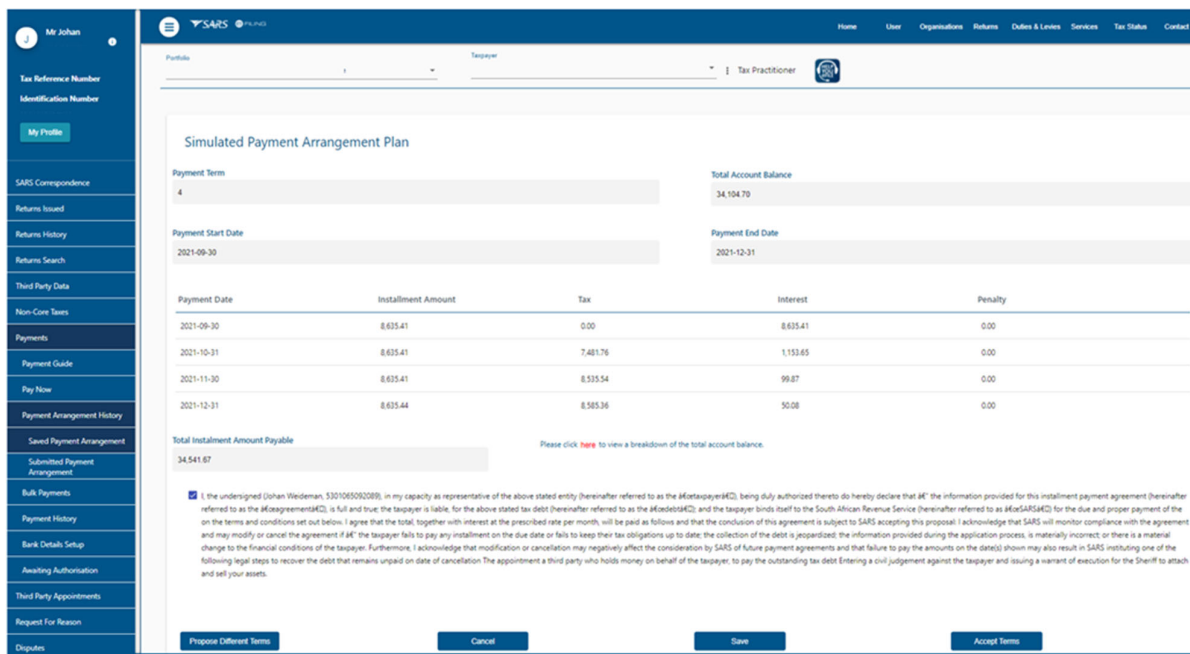
☐ I, the undersigned (Johan Weideman, 5301065092089), in my capacity as representative of the above stated entity (hereinafter referred to as the **44taxpayer44**), being duly authorized thereto do hereby declare that **44** the information provided for this installment payment agreement (hereinafter referred to as the **44agreement44**), is full and true; the taxpayer is liable for the above stated tax debt (hereinafter referred to as the **44debt44**); and the taxpayer binds itself to the South African Revenue Service (hereinafter referred to as **44SARS44**) for the due and proper payment of the on the terms and conditions set out below. I agree that the total, together with interest at the prescribed rate per month, will be paid as follows and that the conclusion of this agreement is subject to SARS accepting this proposal. I acknowledge that SARS will monitor compliance with the agreement and may modify or cancel the agreement if **44** the taxpayer fails to pay any installment on the due date or fails to keep their tax obligations up to date; the collection of the debt is jeopardized; the information provided during the application process, is materially incorrect; or there is a material change to the financial conditions of the taxpayer. Furthermore, I acknowledge that modification or cancellation may negatively affect the consideration by SARS of future payment agreements and that failure to pay the amounts on the date(s) shown may also result in SARS instituting one of the following legal steps to recover the debt that remains unpaid on date of cancellation. The appointment a third party who holds money on behalf of the taxpayer, to pay the outstanding tax debt. Entering a civil judgement against the taxpayer and issuing a warrant of execution for the Sheriff to attach and sell your assets.

[Propose Different Terms](#) [Cancel](#) [Save](#) [Accept Terms](#)

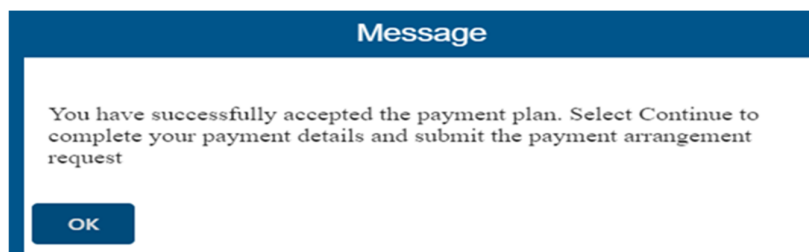
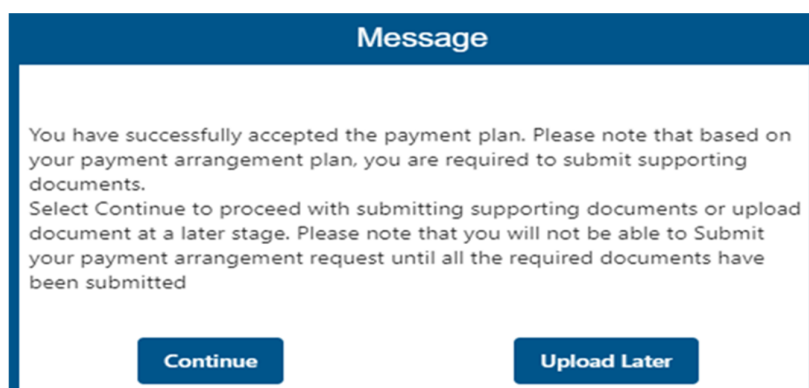
- ii) Select **<Payment Term >** select any value from 1 month to 36 months.
- iii) Click **< Include>** – Selecting this button will give you the option of choosing to include / exclude the “debt not yet due” amount as part of the re-simulation.



- iv) Click **<Continue>** – this option will take you to the proposed payment arrangement plan.

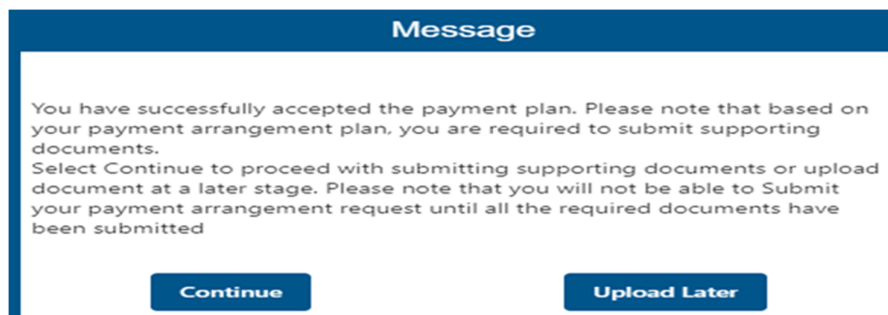


- v) Click **<Check box>** – by clicking on the checkbox you accept the proposed simulation payment arrangement plan and make a declaration that you have read and understood the agreement.
- vi) Select **< Accept Terms >** Selecting this button will trigger either one of the messages with the following buttons:
- OK** – by selecting this button you will be redirected to capture your payment arrangement details. Refer to 5.2.
  - Continue** – by selecting this button you will be redirected to supporting documents screen so that you can upload and submit supporting.
  - Upload Later** – by selecting this button you will be redirected to saved payment arrangement screen to upload document at a later stage.

## 6 SUBMIT SUPPORTING DOCUMENTS

- a) When you accept the simulation, a check will be done to see if supporting documents are required:
  - i) If supporting documents are required, a message will be displayed. Please use the supporting documents functionality to upload the requested information, as indicated below. Once submitted, you will be able to complete the payment arrangement details so that the request can be finalised. You can choose to upload supporting documents at a later stage, however, the payment arrangement request will not be finalised without supporting documents been uploaded.
  - ii) If there is no supporting documents required, you will proceed to complete the payment arrangement request details and submit once all the mandatory fields have been captured.
- b) The required supporting documentation includes, but is not limited to:
  - i) **For Company / Close Corporation / Trust / Sole Proprietor/ Partnership**
    - A) Copies of bank statements for the past three months
    - B) Cash flow statement for the next 12 months
    - C) Previous three year financial statements (where applicable, dependant on the request)
    - D) Management accounts from last financial statements up to date
    - E) A detailed asset register including disposals for the last 3 years.
    - F) Detailed list of debtor and creditor's analysis.
  - ii) **For Individual (salary income)**
    - A) Copies of bank statements for the past six months
    - B) Copy of most recent payslip
    - C) Proof of outstanding accounts.
- c) Follow the steps below to upload and submit supporting documents after selecting continue from this message:



- i) Select <Continue>
- ii) Capture the following payment arrangement request details:
  - A) Cell-phone Number
  - B) Email Address
  - C) Method of Payment
  - D) Reason for requesting for payment arrangement.

**Capture Payment Arrangement Request Details**

Please Note: If any information is saved and not submitted by midnight, the deferment request will expire and the Taxpayer must restart the deferment request process.

**PERSONAL DETAILS**

First Name: Johan Surname: \_\_\_\_\_  
 ID/Registration Number: \_\_\_\_\_ Tax Reference Number: \_\_\_\_\_

**CONTACT DETAILS**

Cell Number: 0000000000 Email: qa@sarsfiling.co.za  
 Home Telephone: \_\_\_\_\_ Business Telephone: \_\_\_\_\_

**PAYMENT DETAILS**

Method Of Payment: Employer First Instalment Start Date: 2021/09/30  
 Payment Term: 13 Total Outstanding Amount: 34104.7  
 Reason For Requesting Payment Arrangement: \_\_\_\_\_  
 400 Characters Left

**Document Details**

Document Type	Status	Upload	View
Payment Arrangement Supporting Documents	AWAITING	<b>Upload</b>	

- iii) Select **<Upload>** button on the payment arrangement request details screen, this option will take you to upload documents screen.

**Upload Documents**

Important: Please note that the following file types may be uploaded, undefined.doc, .docx, .gif, .Jiff, .jpeg, .jpg, .pdf, .Png, .xls, .xlsx, . Maximum allowable file size may not exceed 5MB.  
 After documents have been uploaded, please click on the Submit button.

**Copies of bank statements for the past 3 Months**

Upload Status	Document Name	Upload
Converted and stored	SOA PAR.pdf	<b>Upload</b>

**Copies of most recent 3 Month's payslips**

Upload Status	Document Name	Upload
Converted and stored	SOA PAR.pdf	<b>Upload</b>

**Back Submit**

- iv) Select **<Upload>**  
 v) Browse for the file on your computer to select the documents to be uploaded.  
 vi) Upload the supporting documents.  
 vii) Select **<Submit>** by selecting this button a confirm submission message will display.

Effective Date: 12 December 2023

### Confirm Submission

It is important that you upload all the documents requested by SARS before you submit in order to eliminate any delays in processing your case. Once submitted you will not be able to add more documents unless you receive a new request from SARS. If you are sure you have uploaded all the documents required, click CONTINUE to submit.

Continue
Cancel

- viii) Select **<Continue>** by selecting this button you will be redirected to the payment arrangement request details screen to view the supporting documents uploaded.

- ix) Click **<View>** to check if you have uploaded the correct documents.
- x) Click **<Submit>** if the correct documents are successfully uploaded, by selecting this button you will be redirected to the confirmation screen indicating that the payment arrangement request has been submitted to SARS.

- xi) Click **<OK>** by selecting this button you will be redirected to the submitted payment arrangement history screen:

Date	Description	Status	Amount	View
2021-08-21	Payment Arrangement Request	Arrangement Approved	24714.91	<a href="#">View</a>
2021-07-14	Payment Arrangement Request	Arrangement Not Adhered To	61533.61	<a href="#">View</a>
2021-07-05	Payment Arrangement Request	SUBMITTED	24590.16	<a href="#">View</a>

Items per page: 20 1 - 3 of 3

## 7 VIEW HISTORY OF PAYMENT ARRANGEMENT REQUESTS

- a) A list of all the payment arrangement requests saved and successfully submitted will be available under the following grids:
- Saved Payment Arrangement History** – this grid will display payment arrangement requests where a “SAVED” button, “Upload Later” button or where there was failed validations.
  - Submitted Payment Arrangement** – this grid will display payment arrangement requests with the following the following status:
    - Submitted;
    - Arrangement Approved
    - Arrangement Terminated
    - Arrangement Declined
    - Arrangement Finalised
    - Arrangement Not Adhered To.

Effective Date: 12 December 2023

b) Follow the steps below to view saved payment arrangement requests:

- i) Select **< Returns >** top menu item
- ii) Select **< Payment >** side menu item
- iii) Select **< Payment Arrangement History >** sub-menu item
- iv) Select **< View >** hyperlink on the Payment Arrangement Request page to view the appropriate error validation message.

The screenshot shows the SARS eFiling portal interface. On the left is a navigation menu with options like 'My Profile', 'SARS Correspondence', 'Returns Issued', 'Returns History', 'Non-Core Taxes', 'Returns Search', 'Payments', 'Payment Guide', 'Pay Now', 'Payment Arrangement History', 'Saved Payment Arrangement', 'Submitted Payment Arrangement', and 'Payment History'. The main content area is titled 'Saved Payment Arrangement History'. It contains a table with columns: Date, Description, Status, Amount, and View. The table lists several 'Payment Arrangement Request' entries. An error dialog box is overlaid on the table, with the text: 'Error. Your request cannot be submitted due to an existing Payment Arrangement or debit order. Please request an amendment or cancelation of existing Payment Arrangement or debit order by contacting SARS Contact Centre on 0800 00 SARS (7277). OK'.

a) Follow the steps below to view submitted payment arrangement request:

- i) Select **< Returns >** top menu item
- ii) Select **< Payment >** side menu item
- iii) Select **< Submitted Payment Arrangement >** sub-menu item
- iv) Select **< View >** hyperlink on the Payment Arrangement Request page to view the details of the payment arrangement.

The screenshot shows the SARS eFiling portal interface. On the left is a navigation menu with options like 'My Profile', 'SARS Correspondence', 'Returns Issued', 'Returns History', 'Non-Core Taxes', 'Returns Search', 'Payments', 'Payment Guide', 'Pay Now', 'Payment Arrangement History', 'Saved Payment Arrangement', 'Submitted Payment Arrangement', and 'Payment History'. The main content area is titled 'Submitted Payment Arrangement History'. It contains a table with columns: Date, Description, Status, Amount, and View. The table lists three 'Payment Arrangement Request' entries. The first entry has a status of 'Arrangement Approved' and an amount of 24714.91. The second entry has a status of 'Arrangement Not Adhered To' and an amount of 61533.61. The third entry has a status of 'SUBMITTED' and an amount of 24590.16. Each entry has a 'View' link next to it.

- a) **Note**
- i) The taxpayer will not be able to cancel a payment arrangement request once it has been submitted.

## 8 DEFINITIONS AND ACRONYMS

Link for centralised definitions, acronyms, and abbreviations: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](#)

## 9 DOCUMENT MANAGEMENT

Detail of Change	Update to new Template
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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](http://www.sars.gov.za);
- Make a booking to visit the nearest SARS branch;
- Contact your own tax advisor / tax practitioner;
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).