



SUBMISSION OF MINERAL AND PETROLEUM RESOURCES ROYALTY (MPRR) MPR3 RETURN AND PAYMENT ON EFILING

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1 SUMMARY

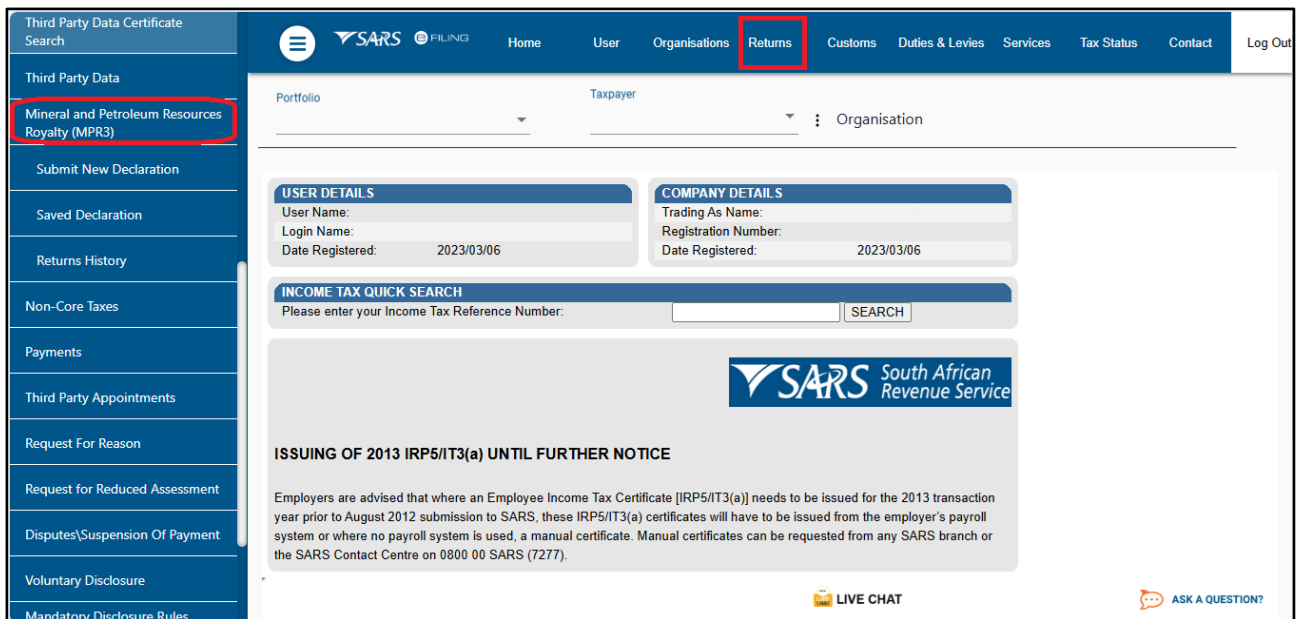
- a) The purpose of this guide is to provide guidelines for the administration of the Mineral and Petroleum Resources Royalty Act, 28 of 2008 and the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, and the submission of the Mineral Royalty Returns (MPR3) and Payments on eFiling.
- b) The Mineral and Petroleum Resources Royalty (MPRR) was introduced on 1 March 2010 as a Self-Assessed Tax Type.
- c) The MPRR eFiling return submission solution will be implemented in a phased approach, starting with the taxpayers with an April 2024 year of assessment. In practical terms, the MPRR taxpayer must submit the 1st Provisional MPR3 return for 2024 and continue submitting prospectively, for 2024 and the following years of assessment, via eFiling. **SARS may advise the taxpayer differently during the transitional period.**
 - i) A taxpayer will be able to submit their 1st Provisional MPR3 return for 2024, via eFiling, when it is due, **starting with the taxpayers with an April 2024 financial year-end** (i.e. 1st Provisional MPR3 return for a taxpayer with an April 2024 year-end will be due by 31 October 2023). Subsequent years of assessment to follow on a month-to-month basis.
 - ii) The operationalisation of the MPR3 eFiling return submission process, will be rolled out in a phased approach starting in October 2023, targeting the taxpayers that are due to file their 1st Provisional MPR3 return in the month of October 2023 (i.e. April 2024 year-end, due in October 2023).
 - iii) SARS plans to roll out the eFiling submission of MPR3 returns to the next batch of taxpayers who are due to file their 1st Provisional MPR3 return in that specific month (as set out in the table below).
 - iv) In the second month of operationalisation (November 2023) SARS will roll out the eFiling submission of 1st Provisional MPR3 returns to entities with May 2024 year-ends and in the third month of Operationalisation (December 2023) SARS will roll out eFiling submission of MPR3 returns to entities with June 2024 year-ends.
 - v) The MPR3 return submission cycle for the phased operationalisation approach is depicted in the below table.

	Submission Due date	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
FYE	Submission Channel																		
April (04)	eFiling	24H1						24H2											
	Mineralroyalty@sars.gov.za							2023FR											
May (05)	eFiling		24H1						24H2										
	Mineralroyalty@sars.gov.za								2023FR										
June (06)	eFiling			24H1						24H2									
	Mineralroyalty@sars.gov.za									2023FR									
July (07)	eFiling				24H1						24H2								
	Mineralroyalty@sars.gov.za										2023FR								
August (08)	eFiling					24H1						24H2							
	Mineralroyalty@sars.gov.za											2023FR							
September (09)	eFiling						24H1						24H2						
	Mineralroyalty@sars.gov.za												2023FR						
October (10)	eFiling							24H1						24H2					
	Mineralroyalty@sars.gov.za	2022FR; 23H2												2023FR					
November (11)	eFiling								24H1						24H2				
	Mineralroyalty@sars.gov.za		2022FR; 23H2												2023FR				
December (12)	eFiling									24H1						24H2			
	Mineralroyalty@sars.gov.za			2022FR; 23H2												2023FR			
January (01)	eFiling										24H1						24H2		
	Mineralroyalty@sars.gov.za				2022FR; 23H2												2023FR		
February (02)	eFiling					2022FR; 23H2						24H1						24H2	
	Mineralroyalty@sars.gov.za																2023FR		
March (03)	eFiling												24H1						24H2
	Mineralroyalty@sars.gov.za						2022FR; 23H2												2023FR

- d) **All prior period MPR3 returns** (all returns for tax years with financial year-end before April 2024) must still be submitted in terms of the original process via the mineralroyalty@sars.gov.za email address. Payments on these returns must still be made via eFiling using the “Additional payment” option linked to the MINR (Mineral Royalty) tax type. These transactions must be processed using your Income Tax reference number. Refer to **GEN-GEN-01-G01: Guide for Completion for Mineral and Petroleum Resources – External Guide**.
- e) Legislative amendments have been gazetted, in December 2023, for the calculation of Mineral and Petroleum Resources Royalty (MPRR) in respect of the transfer of a refined mineral resource that is oil and gas. As specified by legislation, this change will take effect on 1 January 2024 and will apply to years of assessment commencing on or after that date.
- f) The MPR3 return on eFiling is issued in HTML5 format on the taxpayer’s eFiling profile. This new format enables taxpayers to access the form via multiple web browsers (e.g. Google Chrome, Edge, Firefox, Safari, and Opera), irrespective of the screen size, orientation, and resolution of their devices.
- g) Mandatory fields will be displayed with an asterisk (*) and highlighted in red if not completely captured. It remains the responsibility of the taxpayer to ensure the information provided to SARS is accurate, complete, and valid at the time of submission.
- h) Any queries related to the balance of your new MPRR account can be directed to mineralroyalty@sars.gov.za email address.
- i) To request, complete, submit and pay an MPR3 return you must register as an eFiler on www.sarsefiling.co.za. You can also search for valuable tutorials on www.sars.gov.za if you need help to “register for eFiling”.
- j) For further assistance on eFiling registration, refer to **GEN-ELEC-18-G01 - How to Register For eFiling and Manage Your User Profile - External Guide** which is available on the SARS website www.sars.gov.za. This guide will also assist with (but is not limited to) the setup of the taxpayer’s profile to manage users/groups, manage tax types (i.e. activating the MPRR tax type on the taxpayer’s eFiling profile), and activate a registered representative.
- k) For the subscription to MPRR as a tax product, refer to **GEN-REG-01-G04 - How to Complete the Registration Amendments and Verification Form RAV01 - External Guide** which is available on the SARS website www.sars.gov.za.

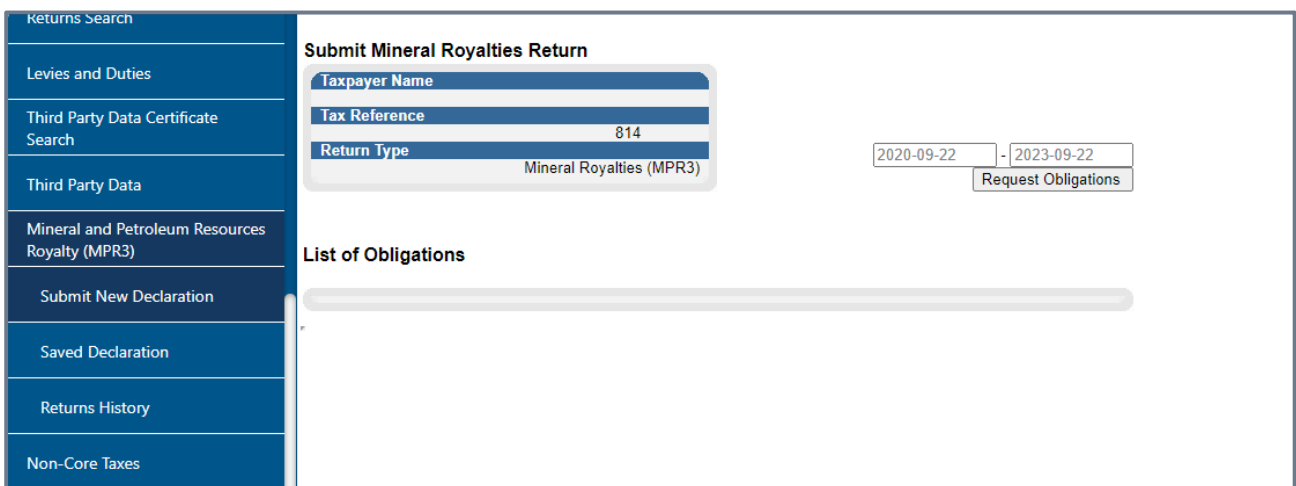
2 REQUEST FOR MPR3 RETURN

- a) **Note: All prior period MPR3 returns** (all returns for tax years with financial year-end before April 2024) must still be submitted in terms of the original process via the mineralroyalty@sars.gov.za email address. Payments on these returns must still be made via eFiling using the “Additional payment” option linked to the MINR (Mineral Royalty) tax type. These transactions must be processed using your Income Tax reference number. Refer to **GEN-GEN-01-G01: Guide for Completion for Mineral and Petroleum Resources – External Guide**. Refer to the table depicted in “Section 1 – Summary” of this document for the operationalisation approach.
- b) Access your eFiling profile. It is important to note that you should have successfully activated the “Mineral Royalties (MPR3)” tax type, refer to **GEN-ELEC-18-G01 - How to Register For eFiling and Manage Your User Profile - External Guide**. You can also search for valuable tutorials on www.sars.gov.za if you need help to “register for eFiling”.
- c) Click on “Returns” on the top SARS menu bar.
- d) Click on the “Mineral and Petroleum Resources Royalty (MPR3)” on the left menu bar.



The screenshot shows the SARS eFiling portal interface. The top navigation bar includes links for Home, User, Organisations, **Returns** (highlighted with a red box), Customs, Duties & Levies, Services, Tax Status, Contact, and Log Out. The left sidebar contains various options, with **Mineral and Petroleum Resources Royalty (MPR3)** highlighted in a red box. The main content area displays user and company details, an income tax quick search bar, and a notice titled 'ISSUING OF 2013 IRP5/IT3(a) UNTIL FURTHER NOTICE'.

e) Click on the "Submit New Declaration" and the screen will be displayed as follows:



The screenshot shows the 'Submit Mineral Royalties Return' screen. The left sidebar is visible with 'Submit New Declaration' highlighted. The main content area includes a form with the following fields: Taxpayer Name, Tax Reference (814), and Return Type (Mineral Royalties (MPR3)). To the right of the form, there are date selection fields for 'From date' (2020-09-22) and 'To date' (2023-09-22), with a 'Request Obligations' button below them. Below the form, there is a section titled 'List of Obligations' which is currently empty.

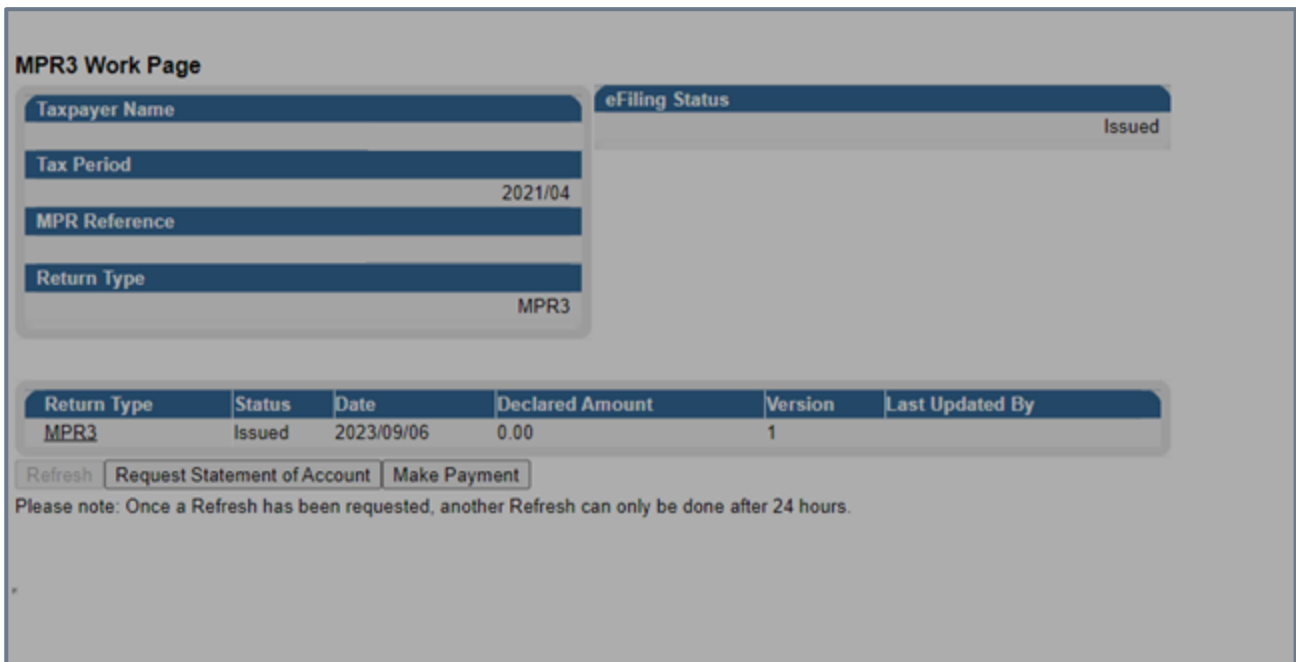
- f) The dates in the "Request Obligations" fields will default for all MPR3 returns, based on the following sequential rules:
- 'From date' is the current date minus 3 years, 2020-09-22.
 - 'To date' is the current system date, e.g., 2023-09-22.
- g) **Note:** According to the phased operationalisation approach of the MPRR eFiling return submission solution, eFiling returns can only be requested and submitted prospectively, starting with taxpayers with an April 2024 (and subsequent) financial year-end. All prior period MPR3 returns will not be available to request via eFiling and must still be submitted in terms of the original process via the mineralroyalty@sars.gov.za email address.
- h) The taxpayer can amend the defaulted dates by selecting new dates in the 'From date' and 'To date' fields.
- i) MPR3 returns that have been submitted, or are not required via eFiling (e.g., all returns that are excluded from the phased operationalization approach of the MPRR eFiling return submission solution) will be excluded from the "List of Obligations".
- j) Edit the dates as required and click on the "Request Obligations" button. All outstanding returns required during this period will be listed on the screen, and can be explained as follows:

- i) Every Tax Year of Assessment (YoA), referred to as the “**Financial Year**,” has four (4) returns associated with the “**Period**”:
 - A) “**First Half Tax Year CCYY**” is the First (1st) Provisional MPR3 Return – This return is available from the first month of the YoA and is due six (6) months after the start of the YoA;
 - B) “**Second Half Tax Year CCYY**” is the Second (2nd) Provisional MPR3 Return – This return is available from the start of the seventh(7th) month in the YoA and is due twelve (12) months after the start of the YoA (6 months after the 1st provisional return);
 - C) “**Tax year CCYY**” the generic description for the optional Return of Excess/ RoE (“**Filing obligation return of excess**” as per the “**Category**” description) – This return is available from the thirteenth (13th) month after the start of the YoA and allows the taxpayer to declare and make a top-up payment. This return is optional;
 - D) “**Tax year CCYY**” is also the generic description for the Final MPR3 Return (“**Filing obligation final return**” as per the “**Category**” description”) – This return is due 12 months after the end of the YoA.
- k) The returns can reflect any of the following statuses (refer “**Status**” column):
 - i) “**Open**” – the return is outstanding; the submission due date has not passed and can be filed. The taxpayer can select this return on eFiling and request a prepopulated return (based on the selection rules below).
 - ii) “**Overdue**” – the return is outstanding, the submission due date has passed, but the return can be filed. The taxpayer can select this return on eFiling and request a prepopulated return (based on the selection rules below).
 - iii) **Note:** Overdue filing and late and/or underpayment may result in interest and penalties. Refer to the Mineral and Petroleum Resources Royalty Act, 29 of 2008 and the Mineral and Petroleum Resources Royalty (Administration) Act, 2008.
- l) A return cannot be selected if the return for the preceding tax period within a specific tax year is “**Overdue**.” The taxpayer will not be allowed to request the 2nd Provisional MPR3 return for 2024, while the 1st Provisional return for 2024 is “**Overdue**”. The rule does not apply to the Return of Excess (RoE), due to it being optional.
 - i) eFiling will display the outstanding returns in the “**List of Obligations**” with the “**Open**” and “**Overdue**” status;
 - ii) The order in which the obligations are displayed are from the most recent to the oldest, grouped per “**Financial Year**”, per tax period (1st Provisional, 2nd Provisional, RoE, and Final Return).
 - iii) You will be presented with a popup message if you request a return within a tax year that is not in chronological order (i.e., Progressive Filing - earlier outstanding and overdue returns are due before the more recent returns within a tax year).
 - iv) Click on the “**OK**” button and you will be taken back to the list of returns to select the correct period.

3 REQUESTING AND PRE-POPULATING OF MPR3 RETURN

- a) You must click on the return obligation from the list of obligations that will be displayed to you. Remember to request, complete, and submit the returns in a progressive order (oldest to most recent).
- b) **Note: Do not request more than one return (within a tax year) at the same time and submit it afterwards – this will result in outdated pre-populated transactions and information on the subsequent returns.** Always ensure that the pre-populated values on your return are accurate and complete before you complete the same. Otherwise, select “**Refresh**” to enable the updated pre-populated values.

- c) If you wish to review any historic transaction/s related to previously submitted eFiling returns, refer to the "Returns History" option.
- d) Check the radio button next to the selected return and click on the **"Request Return"** button. eFiling will initiate the return processing.
- e) A message will inform you that returns may not be filed out of sequence:
 - i) *"Please note that the declaration must be submitted in the correct order. If the declaration you are about to complete is out of sequence, the declaration will be rejected."*
- f) The **"MPR3 Work Page"** screen will display the hyperlink for **"MPR3"** in the **"Return Type"** container. Click on the **"MPR3"** hyperlink. The pre-populated return will be displayed.
- g) The **"Refresh"** button will be greyed out for 24 hours from the time of requesting the obligation.
- h) After 24 hours have passed since the issuing of the obligation, then the **"Refresh"** button will be re-activated for selection if you need to refresh the pre-populated data on the return and overwrite any saved data. Once the **"Refresh"** button is selected then the button will be grayed out/inactive again for 24 hours from the time of clicking the button.



MPR3 Work Page

Taxpayer Name

Tax Period: 2021/04

MPR Reference

Return Type: MPR3

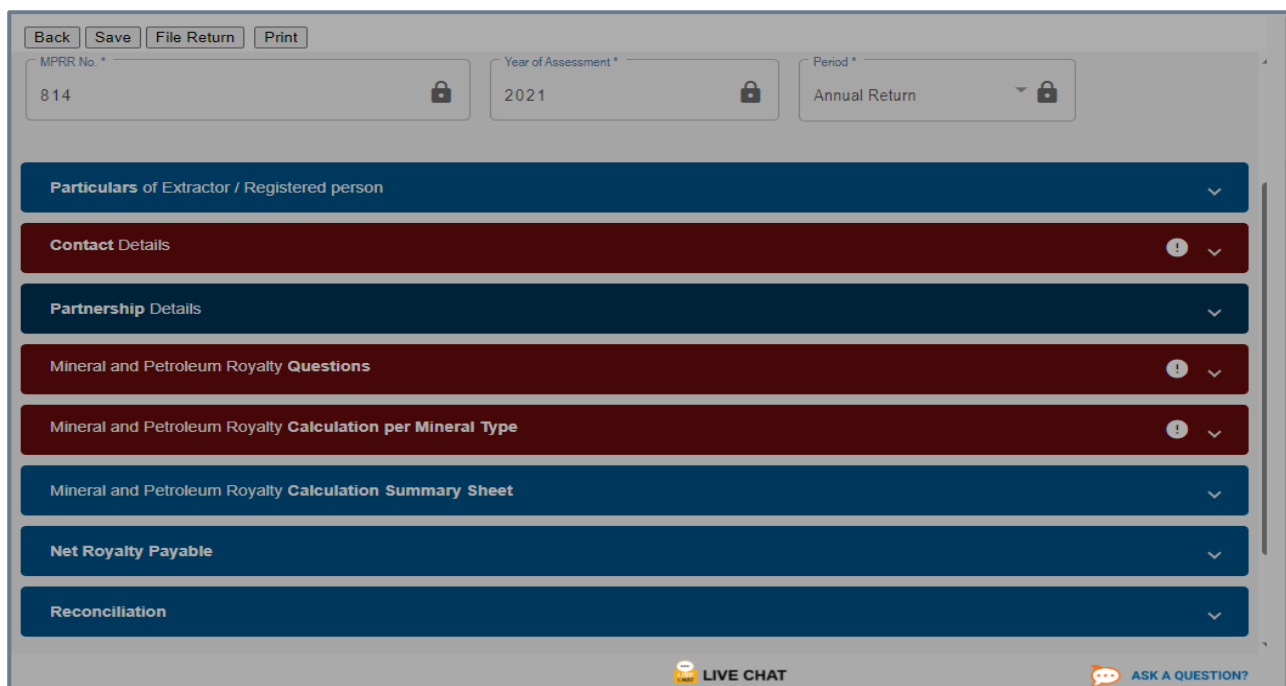
eFiling Status: Issued

Return Type	Status	Date	Declared Amount	Version	Last Updated By
MPR3	Issued	2023/09/06	0.00	1	

Refresh Request Statement of Account Make Payment

Please note: Once a Refresh has been requested, another Refresh can only be done after 24 hours.

- i) The pre-populated MPR3 return will open, and you can capture and submit the obligation online, via eFiling. Always ensure that the pre-populated values on your return are accurate and complete before you complete the same. Otherwise, select "Refresh" to enable the updated pre-populated values.
- j) eFiling will pre-populate the Trading Name, Company Name, Tax Reference Number and Registration Number. The rest must be captured manually unless you have previously submitted an MPR3 return. In this case, eFiling can use some of the information from the previously submitted MPR3 return, for example, the Mineral Type, and Quantity and Financial Information.
- k) The below screen with the various containers of the selected MPR3 return will be displayed, completed by the taxpayer, and submitted:



3.1 COMPLETION OF MPR3 RETURN

3.1.1 MPRR REFERENCE NUMBER, TAX YEAR AND TAX PERIOD

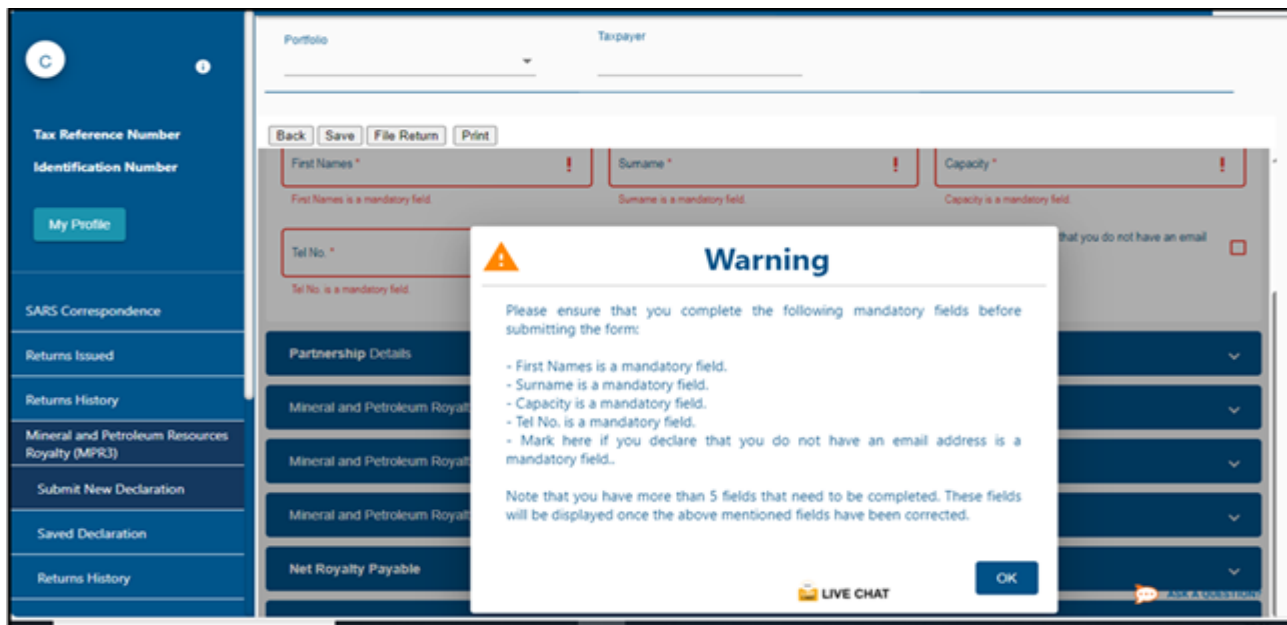


- a) The following information on the MPR3 return will be pre-populated and locked/greyed out. If the information provided is incorrect, you can only amend the fields by visiting your nearest Branch Office or following the Registration (RAV01) process, refer to **GEN-REG-01-G04 - How to Complete the Registration Amendments and Verification Form RAV01 - External Guide**:
 - i) **MPRR Number** (Mineral and Petroleum Resources Royalty):
 - A) This is the registration number that a business obtains from SARS when it registers for MPRR tax.
 - B) A new MPRR tax reference number starting with “814....” has been introduced for existing and new MPRR subscriptions.
 - ii) **Year of assessment**:
 - A) The taxpayer’s year of assessment (tax year) will be pre-populated and locked according to the selection made on the previous screen when opening the return.
 - iii) **Period**:
 - A) The taxpayer’s tax period will be pre-populated and locked according to the selection made on the previous screen when opening the return.
- b) The MPR3 return can be filed after all the mandatory fields are completed. A pop-up message will be displayed as per below screen below:

i) “A list with the outstanding mandatory fields, followed by:

A) *Note that you have more than x fields that need to be completed. These fields will be displayed once the above-mentioned fields have been corrected.”*

c) Click on the “OK” button to correct/ complete the remaining mandatory fields.



The screenshot shows the SARS eFiling interface. A warning dialog box is displayed in the center, titled "Warning". The dialog box contains the following text:

Please ensure that you complete the following mandatory fields before submitting the form:

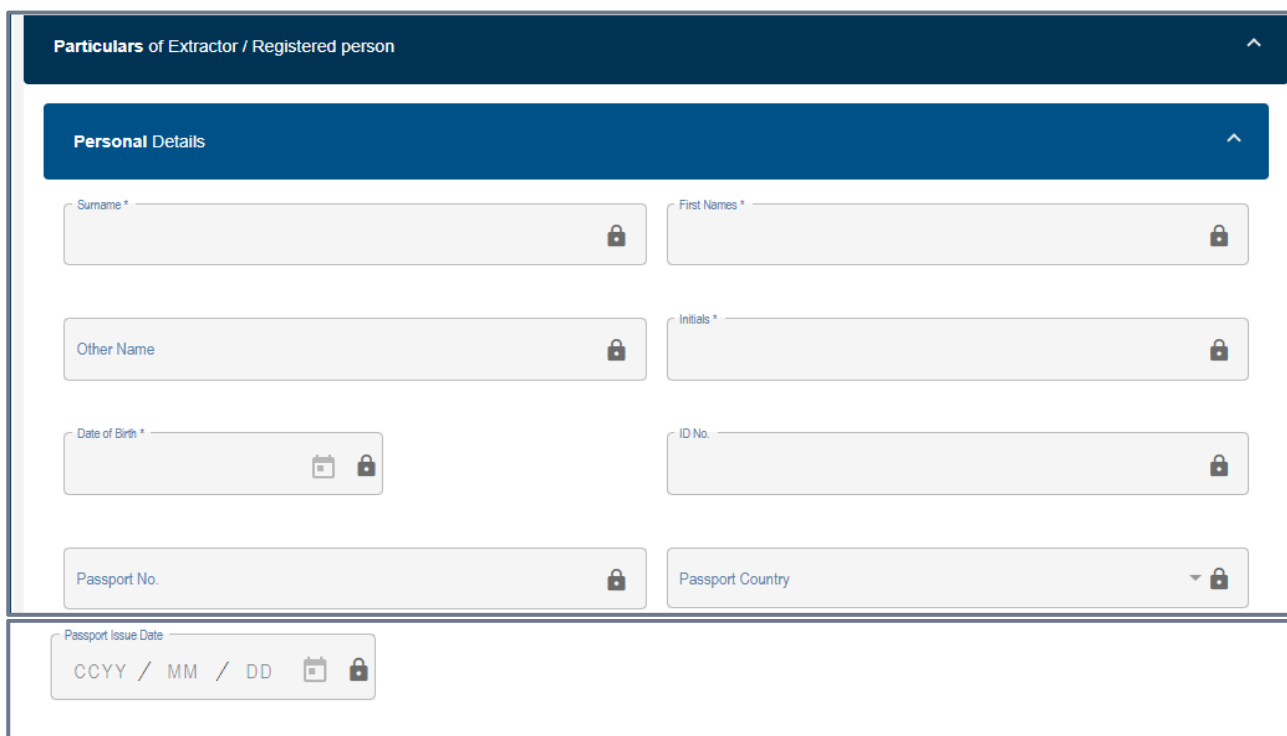
- First Names is a mandatory field.
- Surname is a mandatory field.
- Capacity is a mandatory field.
- Tel No. is a mandatory field.
- Mark here if you declare that you do not have an email address is a mandatory field.

Note that you have more than 5 fields that need to be completed. These fields will be displayed once the above mentioned fields have been corrected.

The dialog box has an "OK" button at the bottom right. In the background, the "Partnership Details" section of the MPR3 return is visible, showing fields for First Names, Surname, Capacity, and Tel No., all of which are marked as mandatory and have red exclamation marks next to them.

3.2 PARTICULARS OF EXTRACTOR/REGISTERED PERSON

3.2.1 PERSONAL DETAILS



The screenshot shows the "Particulars of Extractor / Registered person" section of the SARS eFiling system. The "Personal Details" section is highlighted, showing the following fields:

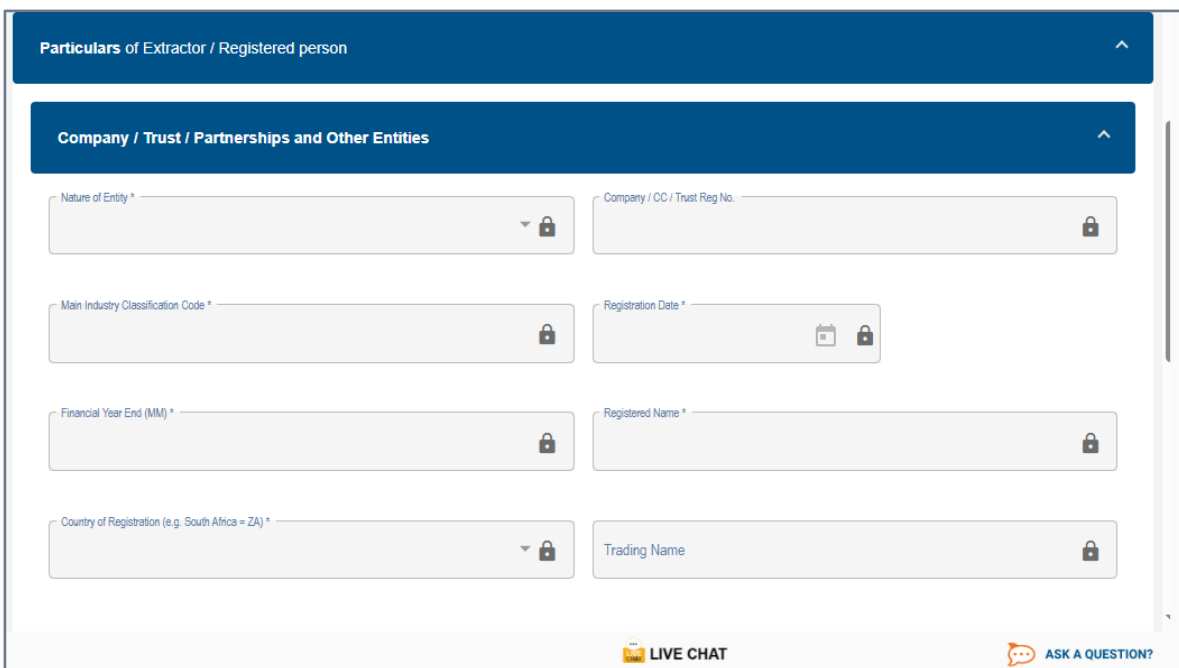
- Surname *
- First Names *
- Other Name
- Initials *
- Date of Birth *
- ID No.
- Passport No.
- Passport Country
- Passport Issue Date

The fields are pre-populated and locked/greyed out. The "Passport Issue Date" field is shown in a date format (CCYY / MM / DD).

a) The following information on the MPR3 return will be pre-populated and locked/greyed out. If the information provided is incorrect, you can only amend the fields by visiting your nearest Branch Office or following the Registration (RAV01) process, refer to **GEN-REG-01-G04 - How to Complete the Registration Amendments and Verification Form RAV01 - External Guide**:

- i) Surname;
 - A) This field is mandatory;
- ii) First names;
 - A) This field is mandatory;
- iii) Other Name;
 - A) This field is optional;
- iv) Initials;
 - A) This field is mandatory;
- v) Date of Birth (CCYYMMDD); e.g.19840623;
- vi) ID No.;
 - A) This is the Republic of South African identity number of the taxpayer.
- vii) Passport No.;
 - A) This number will only be completed if you do not have an identity number.
- viii) Passport Country Code (South Africa = ZAF).
 - A) This field will be completed with the associated passport code.
- ix) Passport Issue Date (CCYYMMDD).
 - A) This field will be pre-populated with the date issued e.g. 20231010.

3.2.2 COMPANY/TRUST/PARTNERSHIP AND OTHER ENTITIES



The screenshot displays the SARS eFiling interface for the 'Particulars of Extractor / Registered person' section. The 'Company / Trust / Partnerships and Other Entities' section is expanded, revealing several fields that are locked (indicated by a padlock icon). The fields include:

- Nature of Entity *
- Company / CC / Trust Reg No.
- Main Industry Classification Code *
- Registration Date *
- Financial Year End (MM) *
- Registered Name *
- Country of Registration (e.g. South Africa = ZA) *
- Trading Name

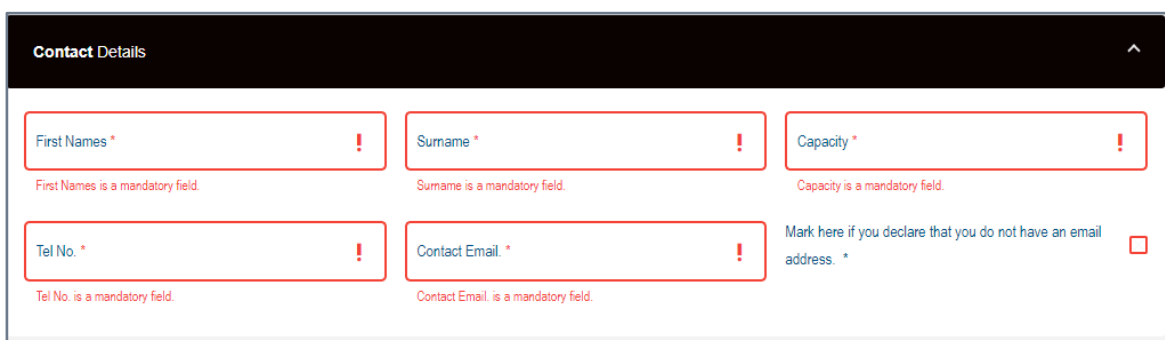
At the bottom of the interface, there are links for 'LIVE CHAT' and 'ASK A QUESTION?'.

- a) The following information on the MPR3 return will be pre-populated and locked/greyed out. If the information provided is incorrect, you can only amend the fields by visiting your nearest Branch Office

or following the Registration (RAV01) process, refer to **GEN-REG-01-G04 - How to Complete the Registration Amendments and Verification Form RAV01 - External Guide:**

- i) Nature of Entity;
 - A) This is the nature of the business the taxpayer is trading in, as a sole proprietor or a partner in a partnership or close corporation or company or co-operative.
- ii) Company/CC/Trust Reg No;
 - A) This is the registration number that a close corporation, co-operative, or company obtains when it registers with CIPC.
- iii) Main Industry Classification Code;
 - A) This is the code for a specific sector in the economy, e.g. manufacturing, from which the business's main income is derived. The codes for the various sectors of the economy.
- iv) Registration Date (CCYYMMDD);
 - A) This is the date on which the business started; ensure that the CCYYMMDD format is used, e.g. 20020601 for a business that started trading on 01 June 2002.
- v) Financial Year end;
 - A) This field will be pre-populated as year, month, and day (CCYYMMDD), e.g. 20220405
- vi) Registered Name;
 - A) This is the name that the business is legally registered under with the relevant authority, e.g. Companies and Intellectual Property Commission (CIPC).
- vii) Country of Registration;
 - A) This indicates the country that the business is registered from.
- viii) Trading Name.
 - A) This is the name under which the business trades or by which it is generally known to its customers.

3.3 CONTACT DETAILS



Contact Details

First Names * !
First Names is a mandatory field.

Surname * !
Surname is a mandatory field.

Capacity * !
Capacity is a mandatory field.

Tel No. * !
Tel No. is a mandatory field.

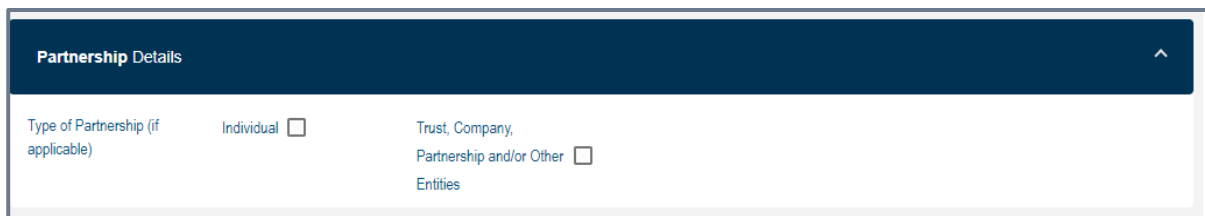
Contact Email. * !
Contact Email. is a mandatory field.

Mark here if you declare that you do not have an email address. * ☐

- a) For all types of entities, complete the following fields:
 - i) First Names;
 - A) This field is mandatory;
 - ii) Surname;

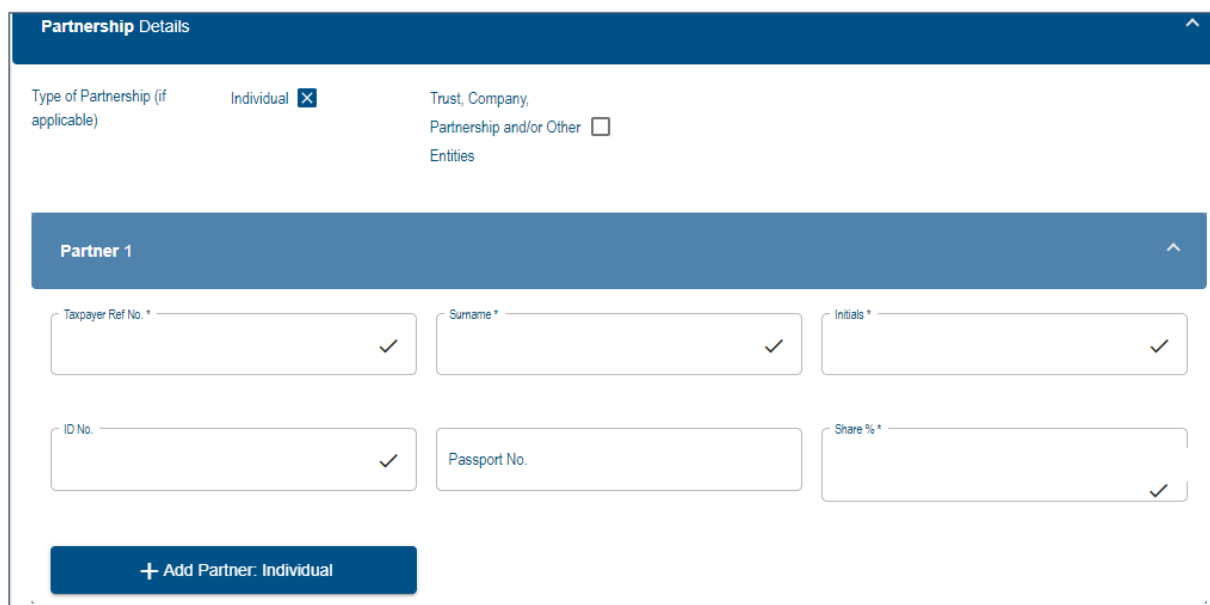
- A) This field is mandatory;
- iii) Capacity;
 - A) This field is mandatory;
- iv) Tel No.;
 - A) This field is mandatory;
- v) Contact Email.
 - A) This field is conditional, either you complete the email address, if applicable, or tick box the field on the screen.
- vi) Mark here if you declare that you do not have an email address;
 - A) This field is conditional; if the email address is not applicable, Complete the field on the screen.

3.4 PARTNERSHIP DETAILS



The screenshot shows the top part of a form titled "Partnership Details". It includes a header bar with the title and an upward arrow. Below the header, there are three checkboxes for "Type of Partnership (if applicable)": "Individual" (unchecked), "Trust, Company, Partnership and/or Other" (unchecked), and "Entities" (unchecked).

- a) This section is only applicable if the entity consists of multiple partners (unincorporated body of persons). Check the relevant box to select the applicable **"Type of Partnership"**:
- b) **"Individual"** – select if the nature of the partners is sole proprietor, and complete the following fields per individual partner:



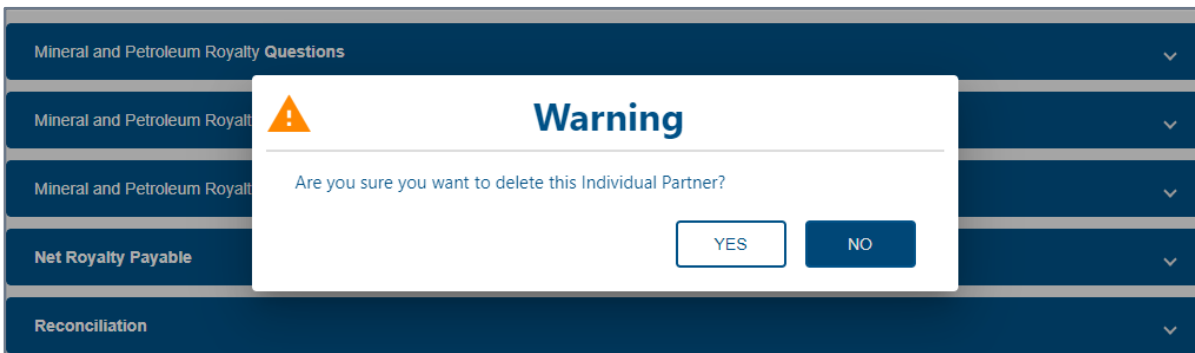
The screenshot shows the "Partnership Details" form with the "Individual" checkbox selected. Below the checkboxes, there is a section titled "Partner 1" with a header bar and an upward arrow. This section contains several input fields with checkmarks indicating they are mandatory or required: "Taxpayer Ref No.", "Surname", "Initials", "ID No.", "Passport No.", and "Share %". At the bottom of the "Partner 1" section, there is a blue button labeled "+ Add Partner: Individual".

- i) Taxpayer Ref No.;
 - A) This field is mandatory;
- ii) Surname;

- A) This field is mandatory;
- iii) Initials;
 - A) This field is mandatory;
- iv) ID No.;
 - A) This field is conditional; if the person is a South African resident, an identity number must be completed;
- v) Passport No.;
 - A) This field is conditional; if the identity number is not completed, then the passport number must be completed;
- vi) Share (%).
 - A) This field is mandatory;
- b) If you are required to add an additional partner, click on the “Add Partner - Individual” button. An additional container will be added to complete the additional partner information.
- c) If you are required to delete the additional individual partner container, then click on remove partner.



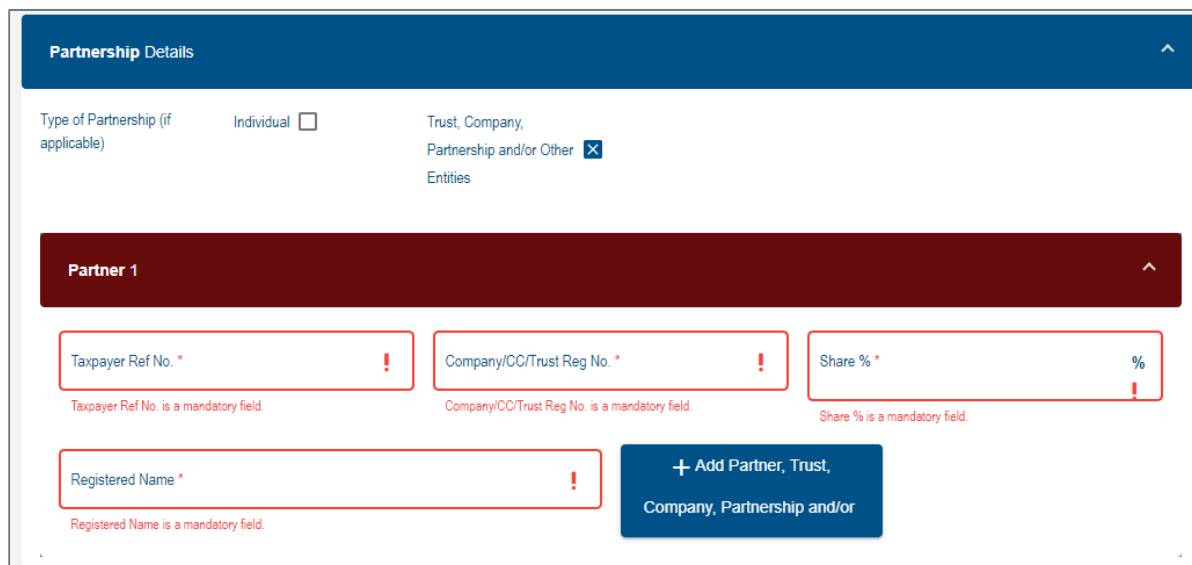
- d) A pop-up message will be displayed to you if you remove/delete a partner, click on “Yes” if you are deleting/removing a partner, or “No” if it was in error to remove/delete the partner.



- e) Select “**Trust, Company, Partnership and/or Other Entities**”, if applicable to the partners, and complete the following fields:
 - i) Taxpayer Ref No.;
 - A) This field is optional, complete if applicable;
 - ii) Company/CC/Trust Reg No.;
 - A) This field is mandatory;
 - iii) Share (%);
 - A) This field is mandatory;

iv) Registered Name.

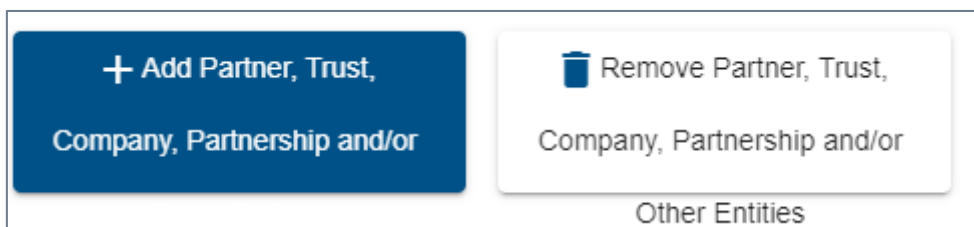
A) This field is mandatory;



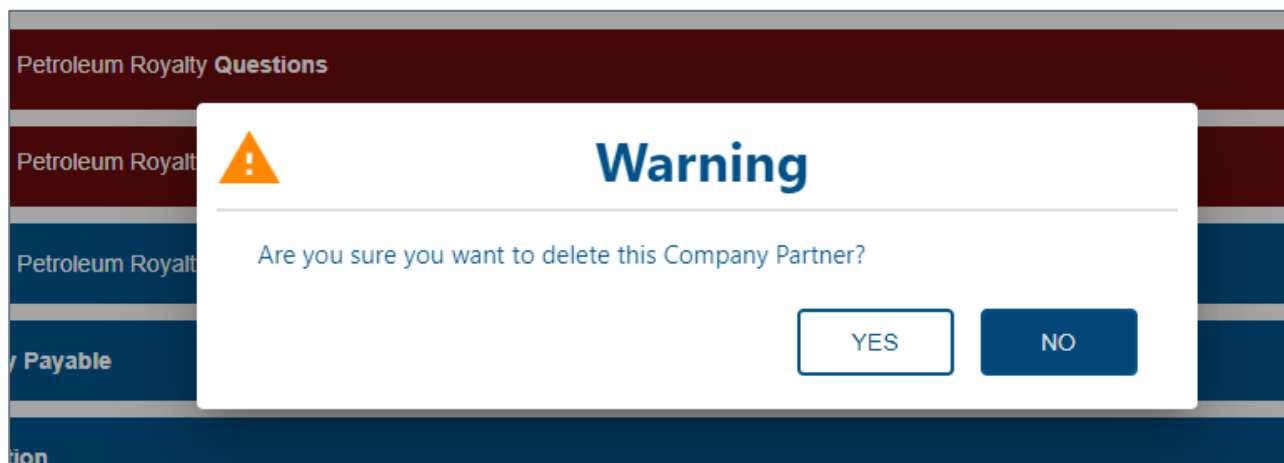
i) Note: You have an option to select both “**Individual**” and “**Trust, Company, Partnership and/or Other Entities**”, if the partners are a combination of legal entity types.

f) If you are required to add an additional partner, click on the “**Add Partner – Trust, Company, Partnership and/or Other Entities**” button, then an additional container will be added to complete the additional partner information.

g) If you are required to delete the additional partner - Trust, Company, Partnership and/or Other Entities container, then click on “**Remove partner**”.



h) A pop-up message will be displayed to you if you remove/delete a partner, click on “Yes” if you are deleting/removing a partner, or “No” if it was an error to remove/delete the partner.



3.5 MINERAL AND PETROLEUM ROYALTY QUESTIONS

- a) Complete the following questions completely and accurately before you submit your return.
- i) **Note:** SARS will not be responsible for applying e.g. exemption rules, if the questionnaire is not completed and accurate.

Mineral and Petroleum Royalty Questions	
1. Did you transfer a mineral resource in a condition other than that as specified in Schedules 1 or 2 of the Mineral and Petroleum Resources Royalty Act No. 28 of 2008 (MPRR Act), i.e. gross sales were determined in accordance with the provisions of section 6(1)(b) and/or section 6(2)(b) read with section 6(4) of the MPRR Act? *	Y ☐ N ☐
2. To the extent that an unrefined mineral resource(s) was transferred at a condition beyond the condition specified in Schedule 2, was the provisions of section 6A(1)(b) applied? *	Y ☐ N ☐
3. To the extent that a refined and/or unrefined mineral resource(s) was transferred at a condition below or beyond the condition specified in Schedules 1 and/or 2, was the provisions of sections 5(1)(ii) and/or 5(2)(ii) applied? *	Y ☐ N ☐
4. Where adjusted gross sales in respect of all mineral resources transferred does not exceed R10 million during the year and the royalty in respect of all mineral resources transferred does not exceed R100 000 during the year, is reliance placed upon the small business exemption provided for in section 7? *	Y ☐ N ☐
5. Where the adjusted gross sales of the mineral resources does not exceed R100 000 during the year, is reliance placed upon the exemption provided for in section 8? *	Y ☐ N ☐
6. Were the provisions of section 8A applied to the transfer of any mineral resources during the year? *	Y ☐ N ☐
7. Were the provisions of section 9 applied to the disposal of any mineral resources during the year? *	Y ☐ N ☐
8. Where any amounts were received or accrued, or expenditure or loss incurred in any currency other than the currency of the Republic, did you translate those amounts/expenditure to the currency of the Republic in accordance with the provisions of section 15? *	Y ☐ N ☐
9. Have transitional credits as envisaged in section 16 been deducted from the royalty payable? *	Y ☐ N ☐
10. Is a fiscal stability agreement applicable? (Section 13(1)) *	Y ☐ N ☐

3.6 MINERAL AND PETROLEUM ROYALTY CALCULATION PER MINERAL TYPE

- a) Select the applicable **“Mineral Type”** from the drop-down box and select **“Refined”** and/ or **“Unrefined”** depending on the type of mineral/s applicable to the MPR3 declaration. Complete the following fields for the Mineral and Petroleum Resources Royalty calculation.
- b) **Volume transferred.**
- i) Enter the volume of the mineral/s transferred using the unit of measure that has been prepopulated in the unit of measure field.
- c) **Unit of measure**
- i) Pre-populated according to the selected mineral type.
- d) **Gross Sales (actual for the year in terms of Section 6)**
- i) This is a mandatory field.
- ii) A negative amount is not allowed.
- e) **Expenditure incurred in respect of transport, insurance and handling after the condition specified in Section 6(3) (disregarded in calculating Gross Sales)**
- i) The gross sales for refined minerals are determined after deducting any expenditure actually incurred in respect of, insurance and handling of a refined mineral resource after that mineral resource was refined to the condition specified in Schedule 1 for that mineral resource or any amount received or accrued to affect the disposal of that mineral resource.
- ii) The gross sales for unrefined minerals are determined after deducting any expenditure actually incurred in respect of transport, insurance, and handling of an unrefined mineral resource after that mineral resource was brought to the condition specified in Schedule 2 for that mineral resource or any expenditure actually incurred in respect of transport, insurance, and handling to affect the disposal of that mineral resource, refer to Section 7- Annexure(Schedules 1 and 2).

- f) **Adjustments to Gross Sales: Section 6(5) / Section 6(A)**
- i) Adjustments to Gross Sales: Section 6(5) is only applicable to refined field.
 - ii) Adjustments to Gross Sales: Section 6(5) as well as Section (6A) is applicable to unrefined field;
 - iii) This is a mandatory field.
 - iv) A negative amount is allowed.
- g) **Adjusted Gross Sales**
- i) This is a system calculated field and is equal to "**Gross sales (actual for the year in terms of section 6)**" less "**Expenditure incurred in respect of transport, insurance and handling after the condition specified (Section 6(3))**" plus "**Adjustments to Gross Sales: Section 6(5)/ Section (6A)**".
- h) **Recoupments (section 5(1)(b) and 5(2)(b)) allowed in calculation of EBIT.**
- i) This is a mandatory field.
 - ii) A negative amount is not allowed.
- i) **Deductions**
- i) This is a mandatory field.
 - ii) A negative amount is not allowed.
- j) **EBIT**
- i) This is a calculated field and is equal to "**Adjusted Gross Sales**" plus "**Recoupments (section 5(1)(b) and 5(2)(b)) allowed in calculation of EBIT**" less "**Deductions**".
 - iii) This field can only be positive or zero (if negative then defaults to zero)
- k) **Royalty rate percentage**
- i) This is a calculated field.
 - ii) **For Refined Minerals:**
 - A) Formula: $\text{Royalty Percentage} = 0.5 + [\text{EBIT} / (\text{Adjusted Gross Sales} \times 12.5)] \times 100$
 - B) The lowest percentage = 0.5
 - C) The highest percentage = 5
- l) **The royalty rate percentage** calculation amendments only apply to the **oil and gas** mineral types, which can only be transferred in a **refined** form.
- i) The calculation amendments will only be applied for Years of Assessment (YoA) commencing on or after 1 January 2024. This equates to YoA ending December 2024 and onwards on the MPR3 return. For YoA prior to this date e.g., YoA November 2024 and prior, the calculation must remain as-is.

Calculation of Royalty Percentage for Oil and Gas in a refined form

YoA ending November 2024 and Prior
 Royalty Percentage = $0.5 + [\text{EBIT} / (\text{Adjusted Gross Sales} \times 12.5)] \times 100$
 The lowest percentage = 0.5
 The highest percentage = 5
 NOTE: This is the current calculation and must remain valid for YoA November 2024 and prior.

YoA commencing on or after 1 January 2024
 Royalty Percentage = $2 + [\text{EBIT} / (\text{Adjusted Gross Sales} \times 12.5)] \times 100$
 The lowest percentage = 2
 The highest percentage = 5
 NOTE: This is the amended calculation and must be used for YoA ending on or after December 2024.

- m) **For Unrefined Minerals:**
- i) Formula: $\text{Royalty Percentage} = 0.5 + [\text{EBIT} / (\text{Adjusted Gross Sales} \times 9)] \times 100$
 - ii) The lowest percentage = 0.5
 - iii) The highest percentage = 7

n) **Royalty for the full year**

- i) This is a calculated field and is equal to “**Adjusted Gross Sales**” multiplied by “**Royalty Percentage**”.
- ii) This field can only be positive or zero.

Calculation per Mineral Type 1
^

Mineral Type * ▼ ✓

Refined ☐

Volume Transferred 🔒

Unit of Measure 🔒

Unrefined * ☒

Volume Transferred * ✓

Unit of Measure 🔒

TON

Refined Minerals

Unrefined Minerals

Gross Sales (Section 6)	R Amount 🔒	Amount * ✓
Expenditure Incurred in respect of transport, insurance and handling after the condition specified (Section 6(3) (disregarded in calculating Gross Sales))	R Amount 🔒	Amount * ✓
Adjustments to Gross Sales: Section 6(5) ☐ Section (6A) ☐	R Amount 🔒	R Amount 🔒
Adjusted Gross Sales:	Amount 🔒	Amount 🔒
Recoupments (section 5(1)(b) and 5(2)(b)) in calculation of EBIT	R Amount 🔒	Amount ✓
Deductions	R Amount 🔒	Amount ✓

Royalty Percentage

Percentage % 🔒

Percentage % 🔒

Royalty for the full year

Amount 🔒

Amount 🔒

3.6.1 NET ROYALTY PAYABLE

- a) Complete the following fields for refined and unrefined Minerals (as appropriate):
- b) Net Royalty payable before exemptions and rollover relief.
 - i) This is a brought forward field from the calculation above.
- c) Exemption and Rollover relief (these fields are editable to capture if you answered yes to the relevant question on page 3):

- i) Rollover relief for transfers(Section 8(A)).
 - ii) Rollover relief for disposals(Section 9).
 - iii) Deduct: Transitional Credit (i.t.o. Section 16) (this field is editable to capture if you answered yes to the relevant question on page 17).
- d) This is a mandatory field.
 - i) A negative amount is not allowed.
 - ii) This field cannot create a refund.
- e) Net royalties Payable for Mineral Type:
 - i) This is a calculated field and is equal to Net Royalty payable before exemptions and rollover relief less Rollover relief less Transitional Credit (i.t.o. Section 16).
- f) **Note:** The Annual Return must be supported by a detailed calculation of Gross Sales and Earnings before Interest and Taxation (EBIT). SARS may request these supplementary documents at any time.

Net Royalty Payable
^

Net Royalty Payable before exemptions and roll over relief

Exemptions and Rollover relief:

Rollover relief for transfers (Section 8(A))

Rollover relief for disposals (Section 9)

Deduct: Transitional Credit (i.t.o section 16)

Net Royalty Payable for Mineral Type

Amount

R

Amount

R
Amount

Amount

R
Amount

Amount

R

- g) Click on the “**Add**” button if you require adding an additional Mineral and Petroleum Royalty calculation per Mineral page. An additional container will be added for completion.

Additional Mineral and Royalty Calculation(s)
^

Please click on the 'Add' button to add another "Mineral and Petroleum Royalty Calculation per Mineral" page.

+ Add

- h) If you require to delete/remove the Mineral and Petroleum Royalty calculation per Mineral page, click on the **"Delete"** button.

Please click on the 'Add' button to add another "Mineral and Petroleum Royalty Calculation per Mineral" page.

+ Add

Delete

- i) A pop-up message will be displayed to you, click **"Yes"** if you want to delete the item or **"No"** if you do not want to delete the item.

Please click on the 'Add' button to add another "Mineral and Petroleum Royalty Calculation per Mineral" page.

+ Add

Delete



Warning

Are you sure you want to delete this item?

YES

NO

3.7 MINERAL AND PETROLEUM SUMMARY SHEET

Mineral and Petroleum Royalty Calculation Summary Sheet
^

	Refined Minerals	Unrefined Minerals
Gross Sales (Section 6)	Amount Amount R Amount Amount	Amount Amount R Amount Amount
Expenditure Incurred in respect of transport, insurance and handling after the condition specified (Section 6(3) (disregarded in calculating Gross Sales))	Amount Amount R Amount Amount	Amount Amount R Amount Amount
Adjustments to Gross Sales:	Amount Amount R Amount Amount	Amount Amount R Amount Amount

Adjusted Gross Sales	R Amount	Amount R
Recoupments (section 5(1)(b) and 5(2)(b)) in calculation of EBIT	R Amount	R Amount
Deductions	R Amount	R Amount
EBIT	R Amount	Amount R
Royalty for the full year	R Amount	Amount R

- This is a summary sheet, and no user entry is allowed.
- The figures displayed are an aggregation of the individual Mineral and Petroleum Royalty calculations per Mineral type pages completed above.

3.7.1 NET ROYALTY PAYABLE

Net Royalty Payable

Net Royalty Payable before exemptions and roll over relief	Amount R
Exemptions and Rollover relief:	
Rollover relief for transfers (Section 8(A))	R Amount
Rollover relief for disposals (Section 9)	Amount R 0.00
Deduct: Transitional Credit (i.t.o section 16)	Amount R 0.00
Small Business exemption (Section 7)	R Amount
OR	
Exemption for sampling (Section 8)	R Amount
Total Royalties Payable for all Minerals	Amount R

- Net Royalty Payable before exemptions and roll over relief.**

- i) This is a brought forward field of the cumulative value of the calculated "Royalty for the full year" of the Refined and Unrefined mineral/s.
- b) **Exemption and Rollover relief**
 - i) These fields are editable to capture if you answered "yes" to Questions 6 and 7 on the "**Mineral and Petroleum Royalty Questions**" wizard page.
 - ii) "**Roll-over relief for transfers (Section 8(A))**" will apply if you answered "yes" to Question 5 and 6. The fields will become active and optional for completion. It will remain read-only if "no" was selected on Question 5.
 - iii) "**Roll-over relief for disposals (Section 9)**" will apply if you answered "yes" to the Question 7. The fields will become active and optional for completion. It will remain read-only if "no" was selected on Question 7.
- c) **Deduct: Transitional Credit (in terms of (i.t.o) Section 16)**
 - i) These fields will become active and optional for completion if you answered "yes" to Question 9 on the "**Mineral and Petroleum Royalty Questions**" wizard page. It will remain read-only if "no" was selected.
 - ii) This is a mandatory field.
 - iii) A negative amount is not allowed.
 - iv) This field cannot create a refund.
- d) **Net Royalties Payable for Mineral Type**
 - i) This is a calculated field and is equal to "**Net Royalty payable before deductions**" less "**Rollover relief for transfers (Section 8(A))**" less "**Rollover relief for disposals (Section 9)**" less "**Transitional Credit (i.t.o. section 16)**".
- e) **Small Business exemption (Section 7)**
 - i) This field will be populated with the calculated amount of "**Total Royalties Payable for all minerals**" if your answered "yes" to Question 4 on the "**Mineral and Petroleum Royalty Questions**" wizard page.
 - ii) This will result in the field "**Total Royalties Payable for all Minerals**" being Zero.
 - iii) **Note:** Small business exemption provided for in Section 7 of the Mineral and Petroleum Resources Royalty Act, 28 of 2008 does not apply if the "**Adjusted Gross Sales**" in respect of all mineral resources transferred exceeds R10 000 000 and/or the "**Net Royalty**" exceeds R100 000 for the year.
- f) **Exemption for sampling (Section 8)**
 - i) This field will be populated with the calculated amount of "**Total Royalties Payable for all minerals**" if your answered "yes" to Question 5 on the "**Mineral and Petroleum Royalty Questions**" wizard page.
 - ii) This will result in the field "**Total Royalties Payable for all Minerals**" being Zero.
- g) **Total Royalties Payable for all Minerals**
 - i) This is equal to "**Net Royalty payable before exemptions and roll over relief**" less "**Rollover relief for transfers (Section 8(A))**" less "**Rollover relief for disposals (Section 9)**" less "**Transitional Credit (i.t.o. section 16)**".

- h) **Note: The Annual Return must be supported by a detailed calculation of Gross Sales and Earnings** before Interest and Taxation (EBIT). SARS may request these supplementary documents at any time.

3.8 RECONCILIATION

Reconciliation			
	Estimate/Declaration	Royalty Payable/Refundable	Payments Received
1st Estimate / Payment received by the 1st due date	Amount: R 0.00	Amount: R 0.00	Amount: R 0.00
2nd Estimate / Payment received by the 2nd due date	Amount: R 0.00	Amount: R 0.00	Amount: R 0.00
Return of excess / Payment received by the 3rd due date	Amount: R 0.00	Amount: R 0.00	Amount: R 0.00
Annual Declaration	Amount: R 0.00	Amount: R 0.00	Amount: R 0.00
Annual Total Liability / Payments received	Amount: R 0.00	Amount: R 0.00	Amount: R 0.00

- a) The reconciliation on eFiling MPR3 return will summarise the current filing obligations in the applicable fields. Fields applicable to payments and earlier filings will be pre-populated in the relevant containers to complete the progressive view of the year of assessment.
- b) **Note: Do not request more than one return (within a tax year) at the same time and submit afterwards – this will result in outdated pre-populated transactions and information on the subsequent returns.** Always ensure that the pre-populated values on your return are accurate and complete before you complete same. Else, select “Refresh” to enable the updated pre-populated values.
- c) The taxpayer must ensure the declaration aligns with actual estimations and payments made per tax period.
- d) **Estimation/Declaration**
- i) 1st Estimate / Payment received by the 1st due date.
 - A) The amount declared as per Estimate/Declaration that was submitted for the 1st Provisional period for that year of assessment.
 - ii) 2nd Estimate / Payment received by the 2nd due date.
 - A) The amount declared as per Estimate/Declaration that was submitted for the 2nd Provisional period.
 - iii) Return of excess / Payment received by the 3rd due date.
 - A) The amount declared as per Estimate/Declaration that was submitted for the RoE Provisional period.
 - iv) Annual Declaration
 - A) Total Royalties due declared for the tax year.

e) **Royalty Payable / Refundable**

- i) 1st Estimate / Payment received by the 1st due date.
 - A) This amount will be calculated as 1st Provisional Return Royalties Due x 50%
- ii) 2nd Estimate / Payment received by the 2nd due date.
 - A) This amount will be calculated as 2nd Provisional Return Royalties Due less 1st Provisional Return Royalties Due
- iii) Return of excess / Payment received by the 3rd due date.
 - A) This amount will be calculated as RoE less 2nd Provisional Return Royalties Due less 1st Provisional Return Royalties Due
- iv) Annual Declaration
 - A) This amount will be calculated as Annual Declaration less RoE less 2nd Provisional Return Royalties Due less 1st Provisional Return Royalties Due

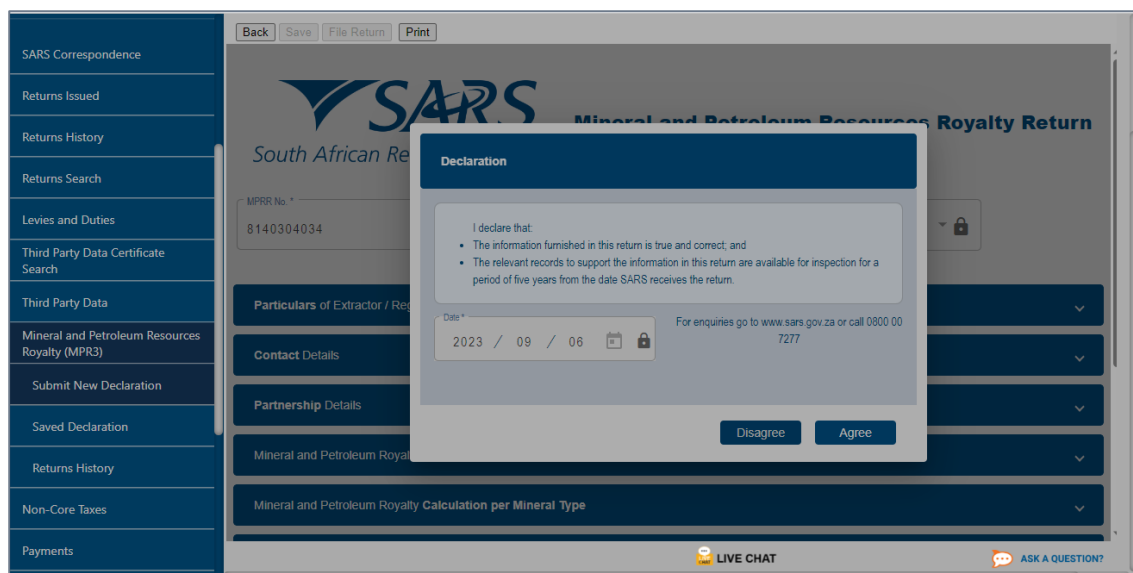
f) **Payments Received**

- i) 1st Estimate / Payment received by the 1st due date.
 - A) The actual payment amount/s that was received and processed by SARS for the 1st period royalty due.
- ii) 2nd Estimate / Payment received by the 2nd due date.
 - A) The actual payment amount/s that was received and processed by SARS for the 2nd period royalty due.
- iii) Return of excess / Payment received by the 3rd due date.
 - A) The actual payment amount/s that was received and processed by SARS for the optional RoE royalty due.
- iv) Annual Declaration
 - A) The actual payment amount/s that was received and processed by SARS for the Annual declaration's (if any) royalty due.

4 RETURN FUNCTIONALTIES ON EFILING AND THE MPR3 WORK PAGE

Back	Save	File Return	Print
------	------	-------------	-------

- a) The return functionalities available on the return includes; **“Back”**, **“Save”**, **“File Return”**, and **“Print”**.
 - i) **“Back”** will take you to the previous page.
 - ii) **“Save”** will save your return on eFiling. You must ensure that you click on the **“Save”** button to save all the changes that you have made every time your return is opened and edited.
 - iii) **“File Return”** will mark your return as Filed. You must click on the **“File Return”** button to submit the MPR3 obligation to SARS.
 - iv) **“Print”** will open your MPR3 return in a printable version.
- b) Once you have confirmed that the information is all completed on the return, and you are ready to submit to SARS, click on the **“Disagree”** or the **“Agree”** button.



The screenshot shows the SARS MPR3 Return interface. A modal titled "Declaration" is displayed over the main form. The modal contains the following text:

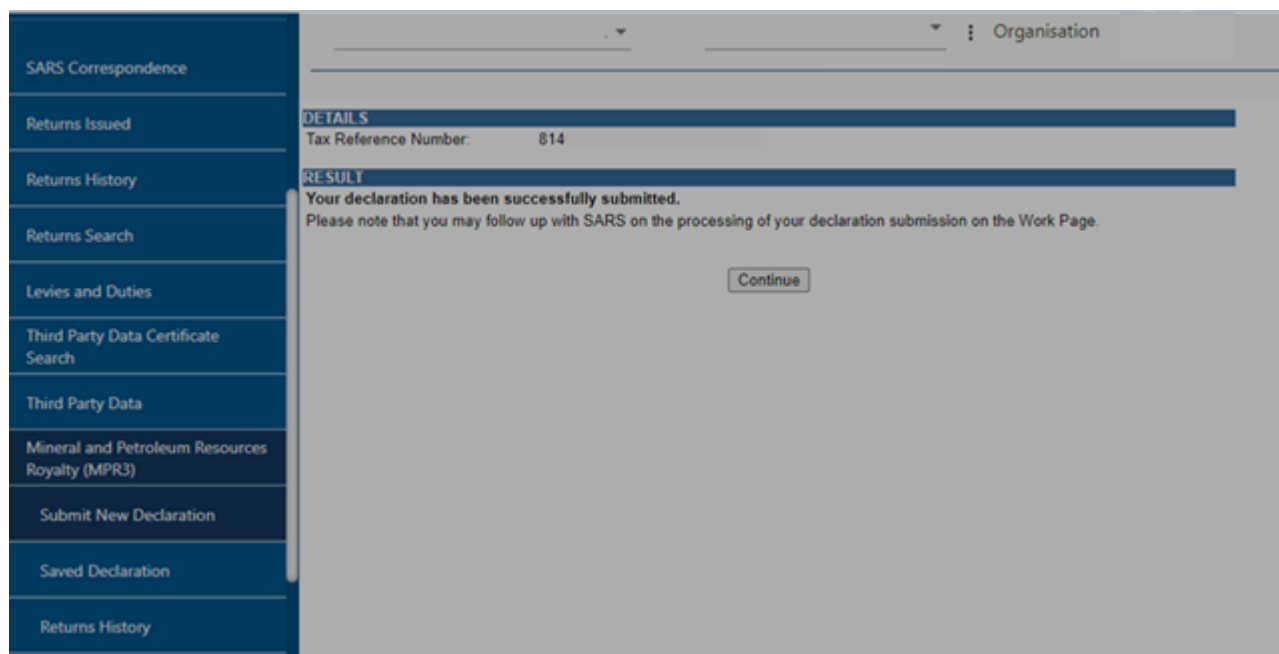
I declare that:

- The information furnished in this return is true and correct; and
- The relevant records to support the information in this return are available for inspection for a period of five years from the date SARS receives the return.

At the bottom of the modal are two buttons: "Disagree" and "Agree".

The background interface shows the SARS logo, the title "Mineral and Petroleum Resources Royalty Return", and a sidebar with navigation options: SARS Correspondence, Returns Issued, Returns History, Returns Search, Levies and Duties, Third Party Data Certificate Search, Third Party Data, Mineral and Petroleum Resources Royalty (MPR3), Submit New Declaration, Saved Declaration, Returns History, Non-Core Taxes, and Payments.

- i) If you click on the **"Disagree"** button, you will be redirected to the MPR3 return page to make the required updates.
 - ii) If you click on the **"Agree"** button, the following screen will be displayed. You can declare the validity, accuracy, and completeness of the MPR3 return and it will be submitted/ filed.
- c) Once you have declared on the MPR3 return, the following screen will be displayed with this note:



The screenshot shows the SARS MPR3 Return interface after a successful declaration. The main content area displays the following information:

DETAILS

Tax Reference Number: 814

RESULT

Your declaration has been successfully submitted.
Please note that you may follow up with SARS on the processing of your declaration submission on the Work Page.

At the bottom of the main content area is a "Continue" button.

The sidebar on the left remains the same as in the previous screenshot.

- d) Any returns that are filed out of sequence (e.g., a 1st Provisional MPR3 is filed when a 2nd Provisional MPR3 for the same tax year was already filed, will be rejected).
- e) The status of the MPR3 return will be displayed on the top right hand-side field of the MPR3 work page, refer screen-print below.
- f) **Note:** All saved obligations are saved on the eFiling database.

MPR3 Work Page

Taxpayer Name	eFiling Status
	Filed
Tax Period	
2021/04	
MPR Reference	
814	
Return Type	
MPR3	

Return Type	Status	Date	Declared Amount	Version	Last Updated By
MPR3	Filed through eFiling	2023/09/06	10000000.00	1	

[Request For Correction](#)
[Query SARS Status](#)
[Request Statement of Account](#)
[Make Payment](#)

g) The list of saved MPR3 returns will be displayed as follows.

Search		Portfolio	Taxpayer	Organisation
Third Party Data				
Mineral and Petroleum Resources Royalty (MPR3)				
Submit New Declaration				
Saved Declaration				
Returns History				
Non-Core Taxes				

Saved Declarations						
Name	Reference Num	Period	Return Type	Status	Amount Due	Open
1	814	TaxPeriod: 202104	Mineral Royalties	Saved on 06/09/2023	10000000.00	Open

h) You will be able to request for the correction of an MPR3 return via eFiling but will be limited to items with an **“Active”** status. You will be allowed to select the MPR3 return that requires correction and click on the **“Request for Correction”** (RFC) button as per the following screen:

MPR3 Work Page

Taxpayer Name	eFiling Status
	Filed
Tax Period	
2021/04	
MPR Reference	
814	
Return Type	
MPR3	

Return Type	Status	Date	Declared Amount	Version	Last Updated By
MPR3	Filed through eFiling	2023/09/06	10000000.00	1	

[Request For Correction](#)
[Query SARS Status](#)
[Request Statement of Account](#)
[Make Payment](#)

i) You can select the return you want to view by selecting the respective “MPR3” hyperlink and be redirected to a special eFiling work page that will contain the following information:

- i) The standard eFiling **“MPR3 Work Page”** header information.
- ii) A section with the returns for the specific period. eFiling will extract from the history listing all the returns filed for the specific tax year/tax period and present it in a date-submitted order to the taxpayer.

- iii) eFiling will supplement this list with returns in a saved status for the specific period where applicable.
 - A) **Note:** A new version of an MPR3 (RFC) will be displayed with a “**Saved**” status until you decide to submit/file the updated MPR3.
- iv) The return will then be displayed in the return window (as is the case with all MPR3 returns).
 - A) **Note:** The usual eFiling return processing rules will apply with regards to the various eFiling version associated with the tax year, e.g. Version 1 for original MPR3 return submission, version 2 for the RFC submitted, version 3 for another RFC submitted.

MPR3 Work Page

Taxpayer Name

Tax Period

MPR Reference

Return Type

2021/04

814

MPR3

eFiling Status

Correction Filed

Return Type	Status	Date	Declared Amount	Version	Last Updated By
MPR3	Filed through eFiling	2023/09/07	0.00	1	
MPR3	Filed through eFiling	2023/09/07	0.07	2	

Request For Correction

Query SARS Status

Request Statement of Account

Make Payment

- j) eFiling will issue a prepopulated return (based on the latest transactions on the account) if a Request for Correction (RFC) request is submitted.
- k) **Note:** Do not request more than one return (within a tax year) at the same time and submit it afterwards – this will result in outdated pre-populated transactions and information on the subsequent returns. **Always ensure that the pre-populated values on your return are accurate and complete before you complete the same. Otherwise, select “Refresh” to enable the updated pre-populated values.**
- l) Once a corrected MPR3 has been submitted, no action can be taken on the previous version, as it will be replaced by the updated version.
- m) The “**Query SARS Status**” button can be selected to query the latest status of the submission and will be applicable and available for filed MPR3 returns in the “Returns History” list. SARS will respond with a message as per the screen below.

MPR3 Work Page

Taxpayer Name: _____ eFiling Status: **Filed**

Tax Period: 2021/04

MPR Reference: _____

Return Type: _____

SARS Status
Your Annual Return has been processed. Please refer to the Statement of Account for further information.
[Close](#)

Return Type	Status	Date	Declared Amount	Version	Last Updated By
MPR3	Filed through eFiling	2023/09/06	10000000.00	1	
MPR3	Saved	2023/09/06	10000000.00	2	

[Refresh](#) [Query SARS Status](#) [Request Statement of Account](#) [Make Payment](#)

Please note: Once a Refresh has been requested, another Refresh can only be done after 24 hours.

- n) The Statement of Account can be requested from the MPR3 Work Page, selecting the **“Request Statement of Account”** (SOA).
- i) A pop-up menu will request you to select the period of the SoA.
- ii) If the selected SOA is available, you will be able to open it from the hyperlink displayed.
Note that currently the monthly SoA is only generated at the end of each month and therefore will not show interim transactions.

Request Statement of Account for Mineral Royalties

TaxPayer Name: _____

TaxPayer Reference: 814

Please select a year: **2023** Please select a month: **September**

[Continue](#)

- iii) If none is available a pop-up message will be displayed:

Request Statement of Account

TaxPayer Name: _____

TaxPayer Reference: 8140

[Back](#)

Unfortunately SARS is unable to issue your Statement of Account at this moment. Please check again within 24 hours.

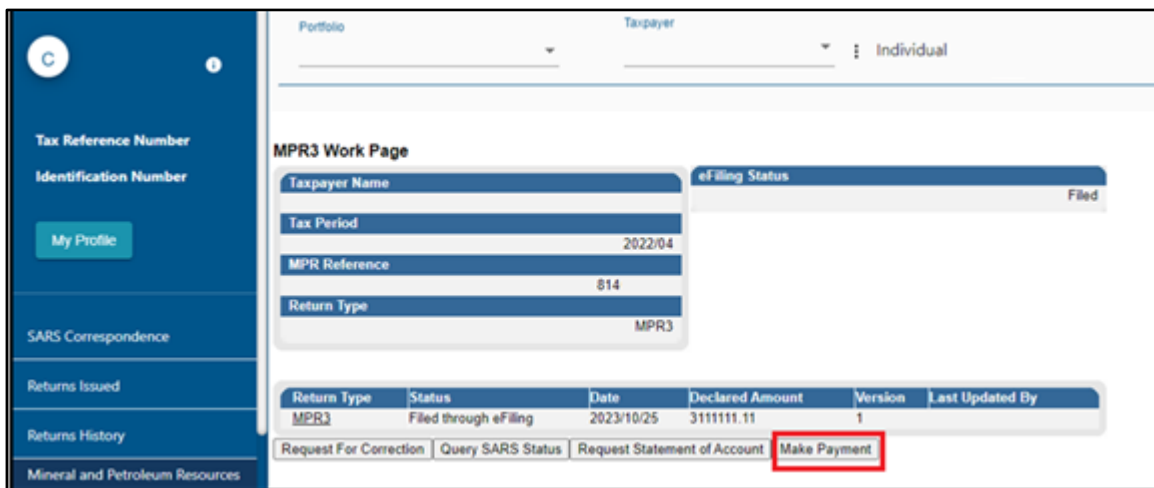
5 PAYMENT OPTIONS AVAILABLE TO SARS CLIENTS USING eFILING.

- a) **Note:** All prior period MPR3 returns (all returns for tax years with financial year-end before April 2024) must still be submitted in terms of the original process via the mineralroyalty@sars.gov.za email address. **Payments on these returns** must still be made via eFiling using the “Additional payment” option linked to the **MINR (Mineral Royalty) tax type**. These transactions must be processed using your Income Tax reference number. Refer to the table depicted in “Section 1 – Summary” of this document for the operationalisation approach.
- b) The Payment options for **MPR3 returns that are filed via the new eFiling channel** have been improved to ensure matching of the payment with its related return, interest, and penalties. To ensure the accurate processing of the payments and matching of the credit with the open outstanding debt, taxpayers must process their payments on these new eFiling MPR3 returns as follow:
 - i) **SCENARIO 1: “Make payment”** (equal or less than the value due) on a specific, eFiling filed MPR3 return/s. This payment method specifically applies to MPR3 returns that were submitted/filed via eFiling, with an amount due to SARS.
 - ii) **SCENARIO 2:** Create an “Additional payment”, selecting the “Mineral Royalty (MINR)” option from the drop box for MPR3 returns that related to tax years with financial year-end **before April 2024**, and were submitted to SARS via the mineralroyalty@sars.gov.za email address. This payment method will apply to all MPR3 returns that were not filed via eFiling and not visible on the eFiling MPR3 Work Page.
 - iii) **Note: Do not** select the “Mineral Royalty (MPR3)” option from the “Additional payment” drop-down box unless SARS specifically advises you differently.
- c) The following banks can be used to generate payment requests:
 - i) ABSA
 - ii) Capitec
 - iii) Citibank
 - iv) FNB
 - v) HSBC
 - vi) Nedbank
 - vii) Standard Bank
 - viii) Standard Chartered Bank
 - ix) HBZ
 - x) Mercantile
 - xi) Al Baraka
 - xii) Investec
 - xiii) Sasfin
- d) For further assistance in terms of SARS Payment Rules, refer to **GEN-PAYM-01-G01-South African Revenue Service Payment Rules - External guide** which is available on the SARS website www.sars.gov.za.
- e) If your banking details are not captured/ updated on your eFiling profile, you need to set-up the banking information. For you to set-up the banking information, the account name and banking product needs to be completed and saved. Refer to the SARS website www.sars.gov.za for the steps to follow. (Link to change bank details: [eFiling Payments \(Credit Push\) | South African Revenue Service \(sars.gov.za\)](#))

5.1 SCENARIO 1: Make a Payment on a MPR3 return that was filed via eFiling (April 2024 and prospective financial year-ends)

- a) On your MPR3 Work Page, select the return you wish to pay, and click on the “**Make Payment**” button to initiate the eFiling payment method.
- b) When a payment is made on the system it will generate the amount payable with interest and penalties included (where applicable). Where penalties and interest are applicable and added, the payable amount would therefore differ from the amount that was filed.

- c) A pop-up message will be displayed: *“Please note that the payment amount must include interest and penalties where Royalty payable amounts where not settled on time and in full.”*



Portfolio: Taxpayer: Individual

MPR3 Work Page

Taxpayer Name: eFiling Status: Filed

Tax Period: 2022/04

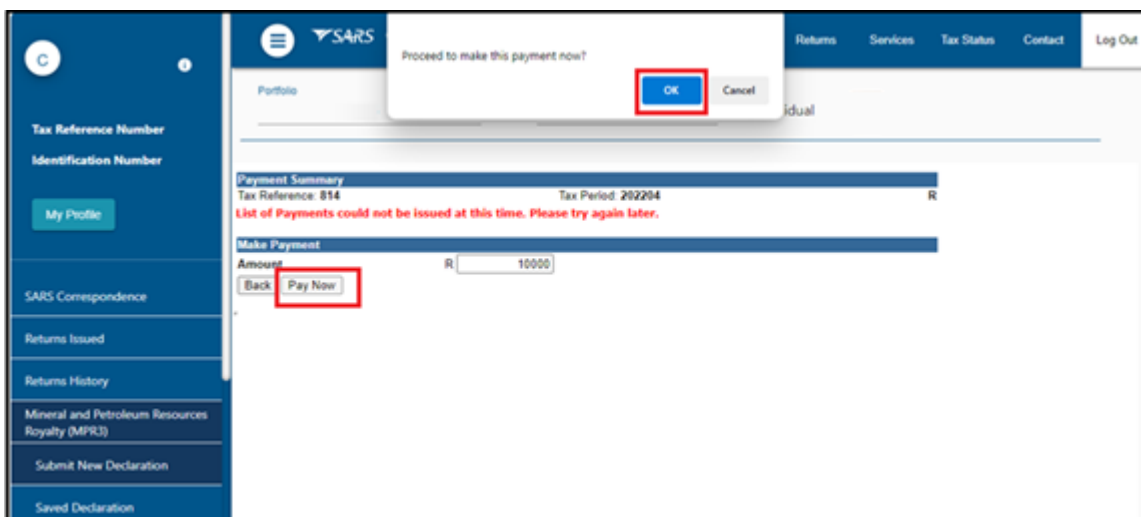
MPR Reference: 814

Return Type: MPR3

Return Type	Status	Date	Declared Amount	Version	Last Updated By
MPR3	Filed through eFiling	2023/10/25	3111111.11	1	

Request For Correction | Query SARS Status | Request Statement of Account | **Make Payment**

- d) The following screen will be displayed and capture the **“Amount”** you want to pay and click on the **“Pay Now”** button.
- Click on the **“OK”** button to continue making the payment,
 - Click on the **“Cancel”** button and you will be redirected to the Payment Summary Page.



Proceed to make this payment now?

OK Cancel

Portfolio: Individual

Payment Summary

Tax Reference: 814 Tax Period: 2022/04

List of Payments could not be issued at this time. Please try again later.

Make Payment

Amount: R 10000

Back **Pay Now**

- e) When you click on the **“Pay now”** button the following screen will be displayed:

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: ABSA 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 ABSA Direct system by tomorrow.

Account Name: [Select bank account](#)

Payment Request Date: 2023/09/07  7 Sep 2023

Please use the format: yyyy/mm/dd

Payment Amount: R 10000

Comments:

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

Pay Now

Cancel

Payment Summary

Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
			10000.00	0.00	0.00	R 10000.00
Total						R 10000.00

- f) Select the applicable bank account and click on “**Pay Now**”. The below “**Note**” will be displayed to sensitise the eFiler of the process to follow to approve and release the payment instruction on the taxpayer’s bank account.

Payment

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: ABSA 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 ABSA Direct system by tomorrow.

Note: To effect the payment, the payer who is the owner of the bank account must authorise the payment. The transaction will only take place when, in accordance with the bank rules, the payer has logged on to their banking product to authorise the payment. Please consult your bank regarding the cut-off times to effect eFiling payments to SARS timeously

OK

Account

Bank

Capitec - Internet Banking

Account Number

Payment Request Date:

2023/09/07  7 Sep 2023

Please use the format: yyyy/mm/dd

Payment Amount:

R 10000

Comments:

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

Pay Now

C

- g) Click the “**OK**” button to continue making payment and the following screen will be displayed.

Confirm Payment Initiation

Summary of payment transaction details

Payment for:	1 item
Amount:	R 10000.00
Payment Request Date:	2023/09/07
Account Name:	cccc
Bank Name:	Capitec - Internet Banking

Please note that by clicking on the "Confirm" button below, a payment instruction will be created and sent to your bank, which requires authorisation in order for the payment to be finalised.

Kindly logon to your banking product to authorise this payment in order to release the required funds to SARS.

Confirm **Cancel**

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

- h) Click on the **"Confirm"** button to make sure you agree with the payment amount and the instruction is sent to the taxpayer's selected bank account for approval and release.

Confirm Payment

Summary of payment transaction details

Payment for:	1 item
Amount:	R 10000.00
Payment Request Date:	2023/09/07
Account Name:	cccc
Bank Name:	Capitec - Internet Banking

Please note that by clicking on the "Confirm" button below, a payment instruction will be created and sent to your bank, which requires authorisation in order for the payment to be finalised.

Kindly logon to your banking product to authorise this payment in order to release the required funds to SARS.

Confirm **Cancel**

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

You will pay SARS: R10000.00
From account: cccc
On: 2023/09/07

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

OK **Cancel**

- i) Click the **"OK"** button to finalise the payment instruction.
- i) **Note:** Once the **"OK"** button is selected the payment instruction cannot be reversed.
- j) eFiling will respond if the payment instruction is not completed successfully, supplemented with the proposed corrective actions.

Payment Initiation Result

Summary of payment transaction details

This payment was not completed successfully!

We have experienced some difficulty communicating this transaction to your bank. Please wait 30 minutes and try again. If you continue to experience difficulties, please [contact](#) our call centre.

The following message was returned: **Payment request to Capitec was not successful. Message from bank: The account number entered is not a valid Capitec Bank account. Please check the account number and try again.**

Account Name:

Payment Amount: R 10000.00

Payment Reference: SARSEF0

Continue
Print Confirmation

- k) If the payment instruction was successfully submitted to the taxpayer's bank, the following screen will be presented:

Payment Initiation Result

Summary of payment transaction details

This payment was not completed successfully!

We have experienced some difficulty communicating this transaction to your bank. Please wait 30 minutes and try again. If you continue to experience difficulties, please [contact](#) our call centre.

The following message was returned: **Getting payment information failed**

Account Name: cccc

Payment Amount: R 10000.00

Payment Reference: SARSEF0024532692

Continue
Print Confirmation

- l) When the payment request is processed and you need the confirmation, click on the **"Print Confirmation"** button and the screen will be displayed as follows:



SARS Payment Transaction Details

Confirmation of a payment request made on 07 Sep 2023

Payment Information

Initiated By:

Bank:
Capitec - Internet Banking

Payment instruction status:

Payment Reference:

Request Date:
07 Sep 2023

Total Amount:
R 1000.00

Payments Breakdown (1 Return):

Name	Tax Reference Number	Type of Payment	Period	Amount
	814		N/A	R 1000.00

This payment was made using SARS eFiling. If there are any questions regarding this payment or eFiling in general please contact our help desk on:
Tel: 0800 00 7277

[Print](#)

- m) The confirmed payment instruction will be assigned to the **"Payments > Awaiting Authorisation"** page (link on the left-hand side of the screen), and will be displayed on the below dashboard:

Search

Payments

Payment Guide

Pay Now

Payment Arrangement History

Payment History

Bank Details Setup

Awaiting Authorisation

Request Historic IT Notices

Request Admin Penalty SOA

Request For Reason

Disputes/Suspension Of Payment

Awaiting Authorisation

For more accurate results, please supply a Tax number or a Payment reference number.

Taxpayer Name

.....

Tax Product

All Products

Payment Reference Number

.....

Date From *

2023/11/14

Tax Reference Number

.....

Payment Status

Awaiting Authorisation

Date To *

2023/11/21

Clear

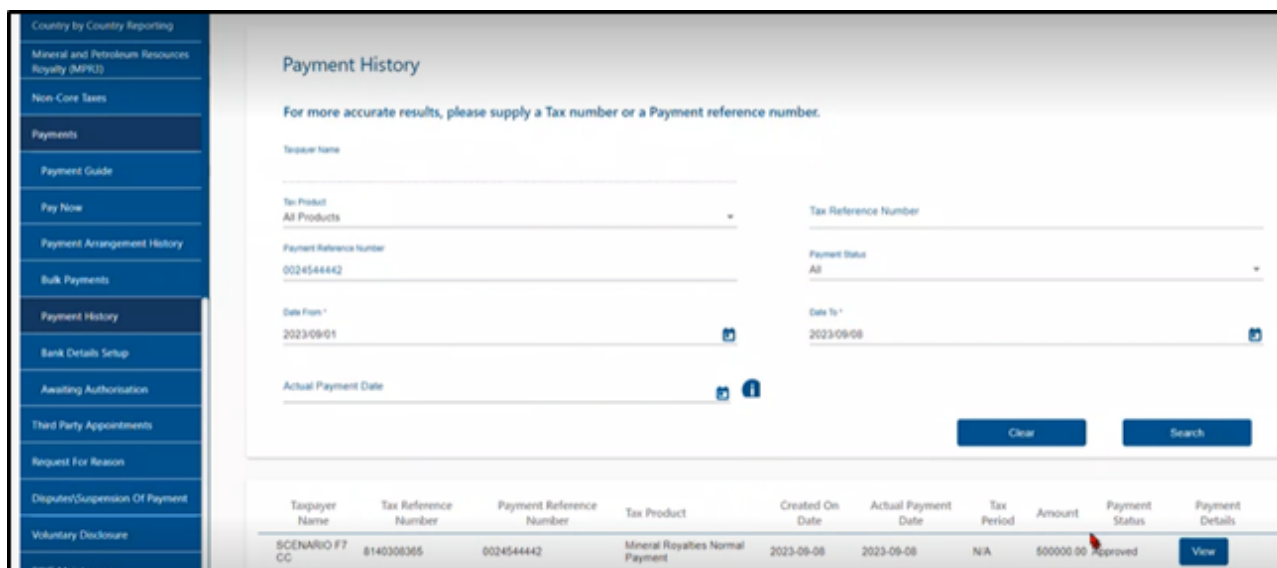
Search

n) Click the **"Continue"** button on the **"Payment Initiation Result"** page, you will be redirected to **"Payments > Payment History"** page (link on the left-hand side of the screen), page, where the approved payments will be displayed on the dashboard.

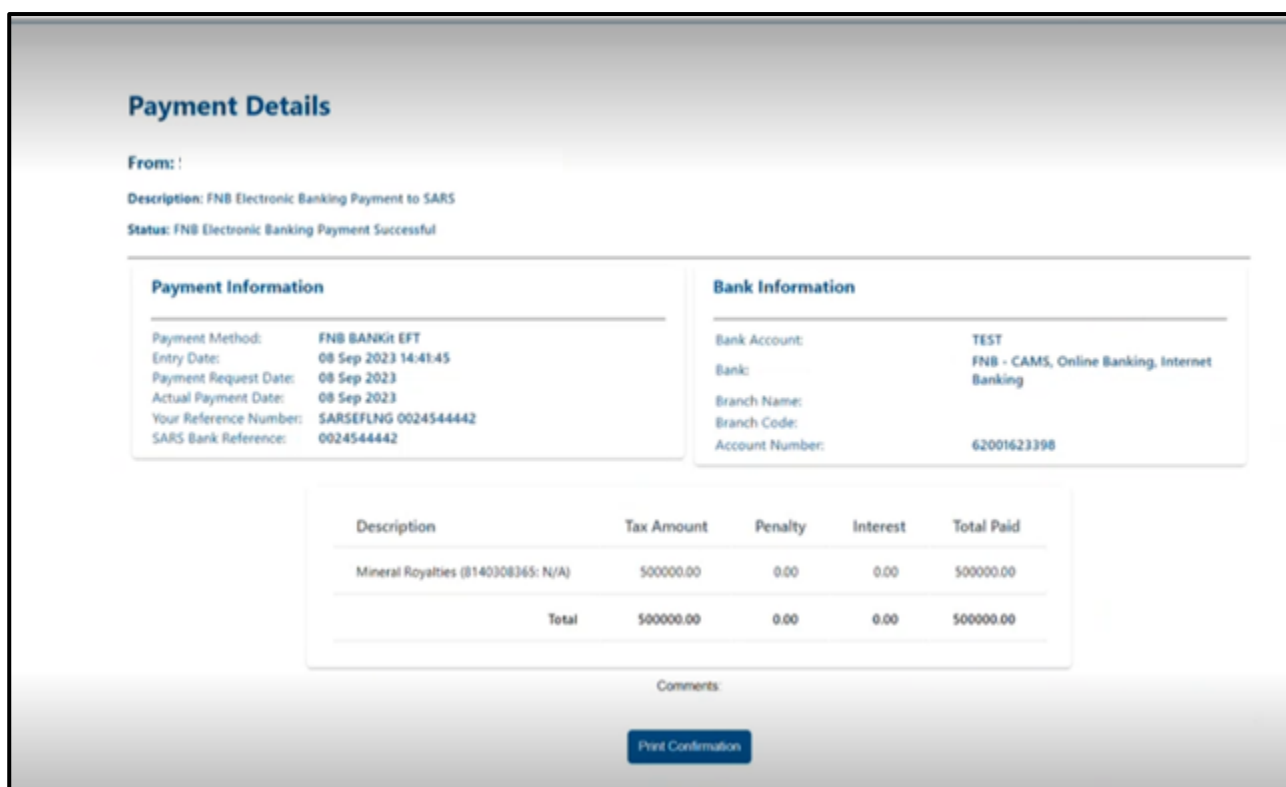
GEN-GEN-01-G02 - Submission of Mineral and Petroleum Resources Royalty (MPRR) MPR3 Return and Payment on eFiling - External Guide

Revision: 05

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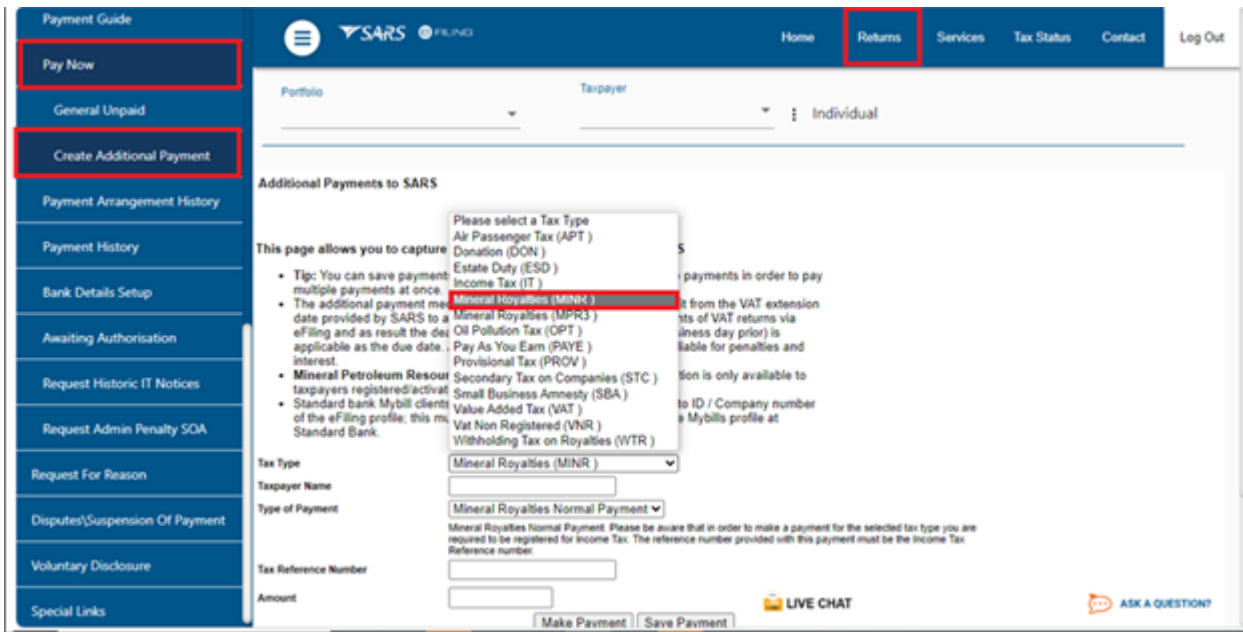
- o) Select “**View**” next to the approved payment, you will be able to view the “Payment Details” of the approved payment.



5.2 SCENARIO 2: Make a Payment on a MPR3 return that was not filed via eFiling (pre-April 2024 financial year-ends)

- This payment option will be selected for outstanding debt relating to MPR3 returns, penalty and interest for all tax years that had a financial year-end prior to April 2024. These returns will be submitted via the mineralroyalty@sars.gov.za email address. Refer to the “**Summary**” (Section 1 of this Guide) for an explanation of the phased Operationalisation approach.
- This is the same eFiling payment channel that has been utilised by the MPRR taxpayers to date.
- Click on the “**Returns**” on the top menu.
- Navigate to “**Payments**” menu item, on the left menu bar and select the “**Pay Now**” option.

- e) Select the **“Create Additional Payment”** sub-option to make payment on outstanding MPRR debt that does not reflect as a filed return on eFiling.
- f) Capture the payment details:
 - i) Select **“Mineral Royalties(MINR)”** in the **“Tax Type”** drop-down box.
 - ii) **Note: Do not** select the “Mineral Royalties (MPR3)” option. This relates to returns filed via the eFiling channel. Refer to **SCENARIO 2** above for the correct payment method to process a payment on a MPR3 return/s filed via eFiling.
 - iii) Complete the remaining fields.
 - iv) **Note:** Capture the taxpayer's Income Tax Reference number in the **“Tax Reference Number”** field.



- g) When you have completed the information above, select **“Make Payment”** to make the payment immediately.
 - i) **Note:** If you select **“Save Payment”** to make the payment at a later stage and can then be viewed under the **“General Unpaid”** sub-option on the menu on the left-hand side of the page. Refer to **step (j) below** for steps to find and pay all **“Save Payment”** transactions. It is advised to rather pay the amounts immediately and not select it to **“Save”**.
- h) When a payment made, the system will generate the amount payable with interest and penalties included (where applicable). Where penalties and interest are applicable and added, the payable amount would therefore differ from the amount that was filed.
 - i) A pop-up message will be displayed: *“Please note that the payment amount must include interest and penalties where Royalty payable amounts where not settled on time and in full.”*
- i) If **“Make Payment”** is selected above, a pop-up message will be displayed to confirm the payment that you want to make. Click **“OK”** to continue. The below screen will be displayed.

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: ABSA 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 ABSA Direct system by tomorrow.

Account Name: [Select bank account ▼](#)

Payment Request Date: 2023/09/07  7 Sep 2023
Please use the format: yyyy/mm/dd

Payment Amount: R 10000

Comments:

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

Pay Now

Cancel

Payment Summary

Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
			10000.00	0.00	0.00	R 10000.00
					Total	R 10000.00

- j) Refer to **Section 5.1 - SCENARIO 1 (above) step (d) to the end** of the next steps to ensure the payment instruction is successfully sent to the taxpayer's bank account, released and payment effected.
- k) For any MPRR **"Additional Payment"** transactions that were selected to **"Save"**, refer to the **"General Unpaid"** sub-option on the left-hand menu. It is advised to rather pay the amounts immediately and not **"Save"**.
- i) The below **"Payments Outstanding"** will be displayed with all saved payments if the **"General Unpaid"** sub-option is selected on the left-hand side of the menu.

Returns Search
Levies and Duties
Third Party Data Certificate Search
Third Party Data
Mineral and Petroleum Resources Royalty (MPRR)
Non-Core Taxes
Payments
Payment Guide
Pay Now
General Unpaid
APT Unpaid
CUS & Excise / eAccount Unpaid
ATR Unpaid
Payment Advice Notice

Note: To access all un...
All payments "Saved"
Payments "Rejected"

Note:
This is for capturing details of a MANUAL PAYMENT. This is NOT A PAYMENT instruction and will not be sent to the bank. To continue click OK or Cancel to return to your payments.

the 'Payments' menu on the
and make payment again.

OK Cancel

Pay	Name	Reference Num	Amount	Due Date	Status	Currency	Amount	Edit	Payment Advice
☐	Mineral Royalties Normal Payment		2021	UNPAID	R	10000	Edit		
☐	Mineral Royalties Normal Payment		2021	UNPAID	R	10000	Edit		
☒	Mineral Royalties Normal Payment	00000155	UNPAID	R	1000	Edit			

Back to Top

☐ Select All Payments

Total amount of Payments:	R	21000.00
Total amount of Payments selected:	R	1000.00
Total amount of Payments not selected:	R	20000.00
Total number of Payments selected:		1
Total number of Payments:		3

Make electronic payment

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

Back to Top

LIVE CHAT

ASK A QUESTION?

ii) Select the transaction/s that you would like to pay and click on “**Make electronic payment**”.

A) Note: Do not select “Manual Payments – Capture details of payments made outside of this system”. This option relates to Cash, Debit order and Electronic Fund Transfer (EFT) payments, none of these payment options are available for MPRR. This option will also remove the outstanding transaction from the “General Unpaid” list, even though it has not yet been paid.

iii) If “**Make electronic payment**” is selected, the below screen will be displayed.

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: ABSA 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 ABSA Direct system by tomorrow.

Account Name:
Payment Request Date:
Payment Amount:
Comments:

Select bank account ▾
2023/09/07  17 Sep 2023
Please use the format: yyyy/mm/dd
R 10000

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

Pay Now
Cancel

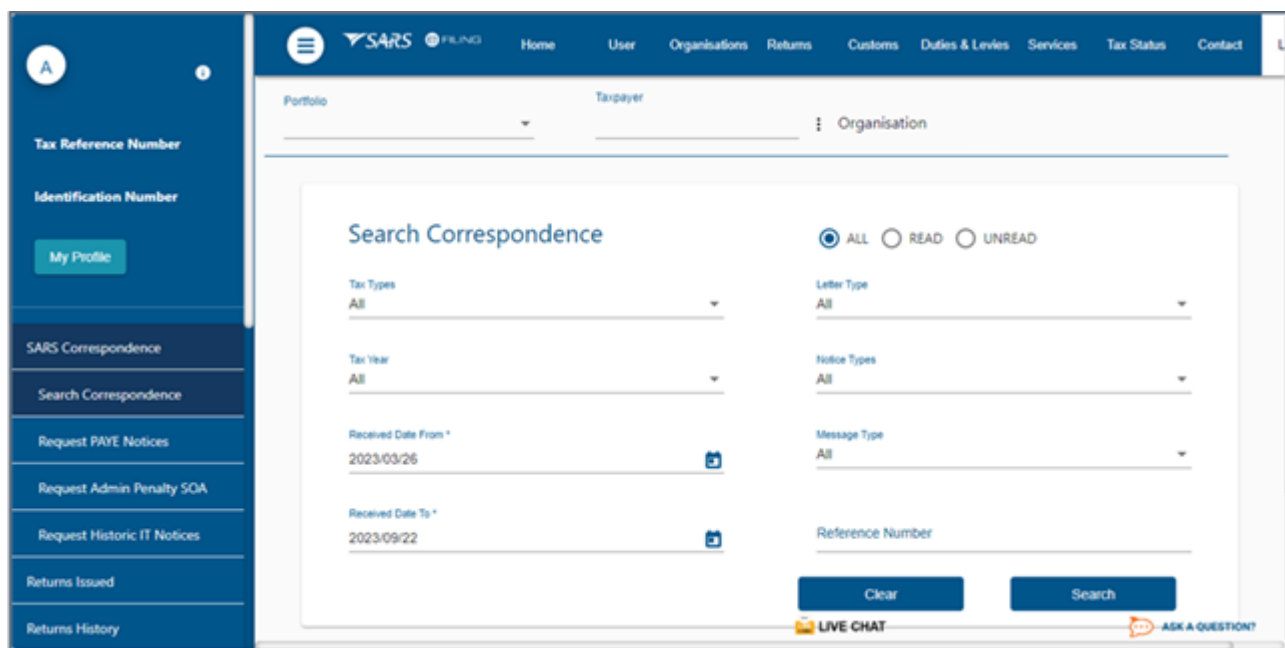
Payment Summary

Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
			10000.00	0.00	0.00	R 10000.00
					Total	R 10000.00

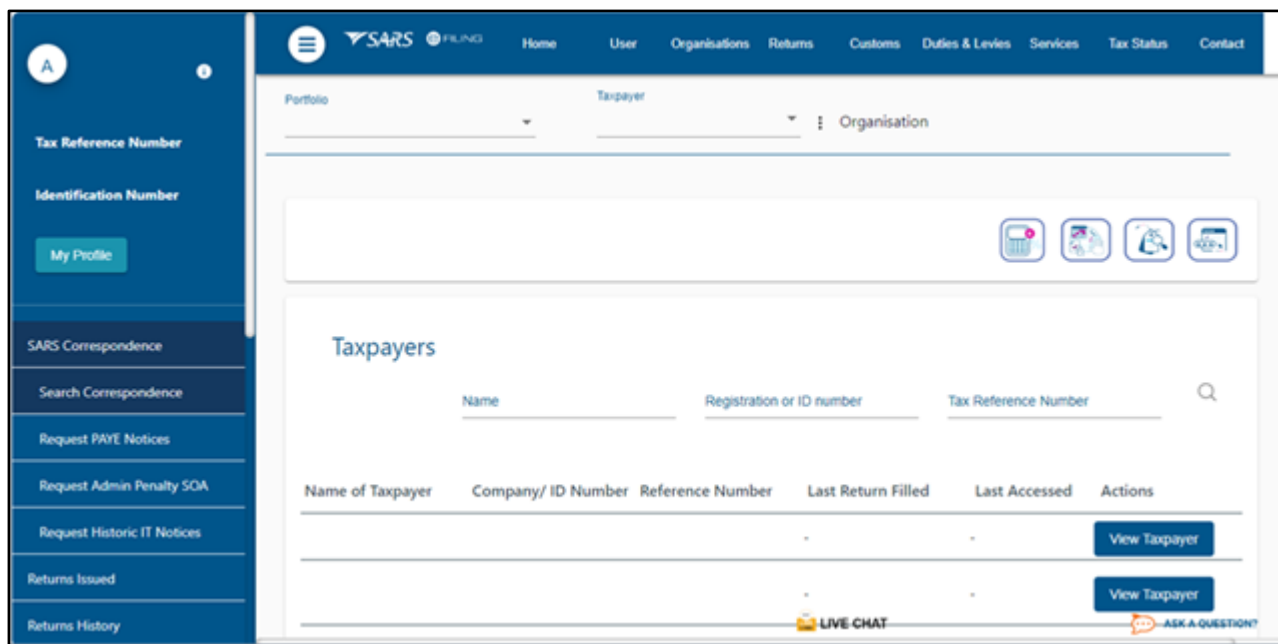
- iv) Refer to **SCENARIO 1 (above) step (d) to the end** of the next steps to ensure the payment instruction is successfully sent to the taxpayer's bank account, released and payment effected.

6 SARS CORRESPONDENCE

- a) "MPRR" return type will be available to select from the drop-down list of "Return" in the main heading on the top of the eFiling page.
- b) When you click on "SARS Correspondence" and the sub-option "Search Correspondence" in the menu on the left-hand side of the page, a list of letters/ correspondence that were issued by SARS within the selected timeframe will be displayed:



- c) To view a specific letter/ correspondence, you must select "View" next to the required letter/correspondence.
- d) The Penalty letter for understatement or Outstanding Returns letter will be issued within 30 business working days and the Final demand for outstanding returns within 21 business working days.
- e) The Notice of Assessments will be displayed under the SARS Correspondence menu on eFiling.



7 DEFINITIONS AND ACRONYMS

- a) The definitions, acronyms and abbreviations can be accessed via the following link: [Glossary A-M webpage](#)

8 DOCUMENT MANAGEMENT

8.1 REVISION HISTORY

Business Owner	Head: Large Business and International
Detail of Change	Initial Release. Updated with payment that will generate the amount payable with interest and penalties. Updated with MPR03 to MPR3 footer. Updated with the royal percentage calculation in respect of the transfer of a refined mineral resource that is oil and gas. Decommission of Help-You-eFile(HYEF), replace screens - April 2025 release.

9 ANNEXURE – SCHEDULES

a) Schedule 1 - Refined Condition of Mineral Resources

- i) **Taxpayer should use this Schedule to complete** Mineral and Petroleum Royalty Calculation Per Mineral Type and Mineral and Petroleum Summary Sheet.

Mineral Resource Name	Unit of measure for volume field in the return
▫ Cobalt	ton
▫ Copper	ton
▫ Germanium	ton
▫ Gold	kilogram
▫ Lead	ton
▫ Lithium	ton
▫ Mercury	ton
▫ Nickel (Base metal)	ton
▫ Platinum Group Metals	kilogram
▫ Molybdenum	ton

Mineral Resource Name	Unit of measure for volume field in the return
▫ Silicon	ton
▫ Silver	kilogram
▫ Talc	ton
▫ Vanadium	ton
▫ Zinc	ton
▫ Oil	barrel
▫ Gas	ton

b) **Schedule 2 - Unrefined Condition of Mineral Resources**

- i) **Taxpayer should use this Schedule to complete** Mineral and Petroleum Royalty Calculation Per Mineral Type and Mineral and Petroleum Summary Sheet.

Mineral Resource Name	Unit of measure for volume field in the return
▫ Aggregates	ton
▫ Antimony	ton
▫ Barite	ton
▫ Beryllium	ton
▫ Chrome ore	ton
▫ Clay	ton
▫ Coal	ton
▫ Cobalt	ton
▫ Copper	ton
▫ Diamond	Carat
▫ Dimension stone	ton
▫ Fluorspar	ton
▫ Graphite	ton
▫ Iron ore	ton
▫ Lead	ton
▫ Limestone	ton
▫ Manganese ore	ton
▫ Mica	ton
▫ ilmenite	ton
▫ Rutile	ton
▫ Zircon	ton
▫ Nickel	ton
▫ Niobium	ton
▫ Platinum group metals	kilogram
▫ Sand	ton
▫ Silver	kilogram
▫ Tantalum	ton
▫ Tin	ton
▫ Tungsten and Wolfram	ton
▫ Uranium	kilogram
▫ Vanadium	ton
▫ Zinc (Base metal)	ton
▫ Other Minerals not listed elsewhere	ton

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;
- Make a booking to visit the nearest SARS branch;
- Contact your own tax advisor / tax practitioner;

Effective Date: 14 April 2025

- 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)

