



# **SUBMIT REQUEST FOR REDUCED ASSESSMENT (RRA01) VIA EFILING**

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## 1 SUMMARY

This guide provides the steps on how to complete and submit an RRA01 form via eFiling if a taxpayer wants to request SARS to reduce an existing assessment. This applies to personal income tax (PIT) assessments only.

## 2 BACKGROUND

The Request for Reduced Assessment (RRA01) form allows taxpayers a less formal mechanism to request SARS to amend an assessment (and therefore reduce the assessment) without having to follow the objection and appeal route.

SARS may reduce an assessment in terms of the following sections of the Tax Administration Act (TAA):

- a) **Section 93(1)(d)** – if there is a readily apparent undisputed error in:
  - i) The return submitted by the taxpayer; or
  - ii) The assessment issued by SARS.
- b) **Section 93(1)(e)** – if SARS is satisfied that an assessment was based on:
  - i) The failure of an employer/third party to submit a return
  - ii) An incorrect return submitted by an employer/third party
  - iii) A fraudulent return submitted by an unauthorised person
  - iv) A processing error by SARS.
- c) It is important to note that a request to reduce an assessment does not replace the objection and appeal process. It merely offers a less formal method to resolve errors that are readily apparent and is only applied in limited circumstances where all the requirements are met.
- d) If an assessment has prescribed (i.e. it is older than 3 years), an RRA01 in terms of Section 93(1)(d) will not be allowed. You will however be allowed to submit a separate RRA01 in terms of Section 93(1)(e).
- e) If you have any of the following cases in progress for the same assessment, a warning message will display:
  - i) Revised Declaration
  - ii) Estimated Assessment
  - iii) Agreed Estimate
- f) If a dispute case is in progress for the same assessment, you will only be allowed to submit an RRA01 form after that case has been finalised.
- g) If an active audit or request for relevant material case is in progress for the same year of assessment, you will only be allowed to submit an RRA01 form once the case has been finalised.
- h) JAWS Compliant
  - i) 'JAWS' refers to *Job Access with Speech* and is a solution that allows blind and visually impaired users to read a screen either with a text-to-speech output or by a refreshable Braille display.
  - ii) The RRA01 form on eFiling is JAWS compliant.

## 3 REQUEST THE RRA01 FORM

- a) Log on to the [SARS website](#). On the top right side of the home page select <Login> from the list of eFiling options.

- i) Enter your eFiling Username and click on **<Next>**
- ii) Enter your Password and click on **<Login>**.

Username: johntaxpayer

[Forgot Your Username?](#)

[Forgot Your Password?](#)

**Next**

Don't have an account? [Register](#)

Password: .....

[Forgot Your Username?](#)

[Forgot Your Password?](#)

**Login**

- b) The eFiling home page will display.
  - i) Click on **<Returns>**
  - ii) Click on **<Request for Reduced Assessment>**
  - iii) Select **<New>**.

Mr JG ACK

Portfolio: ack183 - Mr JG Ack

Taxpayer: Mr JG ACK

Individual

**USER DETAILS**

User Name:	ACK, JG
Login Name:	ack183
Date Registered:	2008/10/10

**COMPANY DETAILS**

Trading As Name:	Mr JG ACK
Registration Number:	
Date Registered:	2008/10/10

**INCOME TAX QUICK SEARCH**

Please enter your Income Tax Reference Number:  **SEARCH**

**IMPORTANT: ONLY ADOBE FLASH PLAYER TO BE USED FOR FORMS ON SARS eFILING**

In our quest to improve our service to taxpayers, SARS is phasing in the use of Adobe Flash Player as the only plug-in for your browser, to open the forms that are available on SARS eFiling. For more information visit <http://www.sars.gov.za/> or <http://www.sarsefiling.co.za/>.

- c) Select the **<Period>** from the dropdown list and click on **<Next>**. The RRA01 form will display for completion.

### Capture Reduced Assessment Details

Tax Reference Number \*
0002000020

Tax Type
Income Tax

Period \*


Next

## 4 COMPLETE THE RRA01 FORM

- a) The following taxpayer information will be pre-populated on the form and cannot be edited:
- i) 'Income Tax Ref No'
  - ii) 'Year of Assessment'
  - iii) 'Personal Details'
  - iv) 'Contact Details'
  - v) 'Physical Address Details'
  - vi) 'Postal Address Details'
  - vii) 'Representative Details' (if applicable)
- b) Select **one** of the following options to indicate under which section of the Act the reduced assessment is being requested.
- i) 'Section 93(1)(d)'
  - ii) 'Section 93(1)(e)'
- c) If the reduced assessment is requested in terms of *Section 93(1)(d)*, select one of the following reasons:
- i) 'Error by SARS'
  - ii) 'Error by Taxpayer'
- d) If the reduced assessment is requested in terms of *Section 93(1)(e)*, select one of the following reasons:
- i) 'Processing Error by SARS'
  - ii) 'Failure to submit return/ Incorrect return by third party or employer submitted'
  - iii) 'Fraudulent submitted by unauthorised person'
- e) Grounds:
- i) Provide a full reason for the request. This field caters for up to 3000 characters.
  - ii) Please note you will be required to provide supporting documents.
- f) Complete the following fields in the '*Amounts Requested*' section.
- i) 'Source Code/Description'
    - You can obtain this information from the notice of assessment (ITA34) that was issued for the applicable assessment.
  - ii) 'Amount Reflected on Assessment'
  - iii) 'Amount that Should be Reflected'
  - iv) Use the add button to add more source code items. A maximum of 10 rows can be added.

Back Print Save Submit

100



**Request For Reduced Assessment**  
In terms of sections 93(1)(d) or 93(1)(e) of  
TA Act No. 28 of 2011

Taxpayer Ref No.

0002000020

Year of Assessment

2023

RRA01

**Taxpayer Information**

Personal Details

Contact Details

Physical Address Details

Postal Address Details

**Representative Details**

Section 93(1)(d) ☒

Error by SARS ☐ Error by Taxpayer ☒

Section 93(1)(e) ☐

Processing Error by SARS ☐ Failure to submit return/ Incorrect return by third party or employer submitted ☐ Fraudulent submitted by unauthorised person ☐

**Grounds of Request (Full reasons for the request)**

**Supporting documents must be attached to this form**

Grounds of Request \*

ERROR ON MY RETURN

**Amount(s) Requested**

Source Code / Description	Amount Reflected on Assessment	Amount that should be Reflected
Source Code / Description	Amount	Amount
REMUNERATION	R 100000.00	R 10000.00

+

✖

- g) After you have completed the RRA01 form, click on **<Submit>**. Read declaration and click on **<Agree>**.

**Declaration**

I declare that:

- The information furnished in and with this form is true and correct in every respect; and
- I have the necessary records to support all my declarations on this form which I will retain for inspection purposes for a period of five years

Date \*

2023 / 06 / 13

For enquiries go to [www.sars.gov.za](http://www.sars.gov.za) or call 0800 00 7277

Disagree

Agree

- h) A pop-up message will display to inform you that supporting documents are required to process your request.

**Message**

Your request has been received, you may upload and submit your supporting documents once the upload button is enabled for your request to be successfully submitted.

OK

- i) Click on **<Upload>**
- ii) Please ensure that the supporting documents you upload:
- Are not password protected
  - Meet the file size and file type requirements
- ii) Once you have uploaded all the required documents, click on **<Submit>**.

**Submitted Reduced Assessments**

Name	Reference Num	Period	Status	Status Date	Supporting Docs	Open
Mr JG ACK	0002000020	2023	Awaiting Documents	2023/06/13 13:50:57	Upload	Open

Items per page: 10 0 of 0 < >

### Upload Documents

Important: Please note that the following file types may be uploaded, .doc .docx .gif .jiff .jpeg .jpg .pdf .png .xls .xlsx. File size may not exceed 5MB. The maximum number of files that can be uploaded is 20.

Please click Submit once all required documents have been uploaded.

Supporting Documents (Required)

Upload Status	Document Name	Document Size	
			<div style="background-color: #005596; color: white; padding: 5px 10px; border-radius: 5px; display: inline-block;">Upload</div>

Back

Submit

- j) Please check that you have uploaded all the required supporting documents for the RRA01 case and then click on the **<Continue>** button.

Effective Date: 14 April 2025

**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

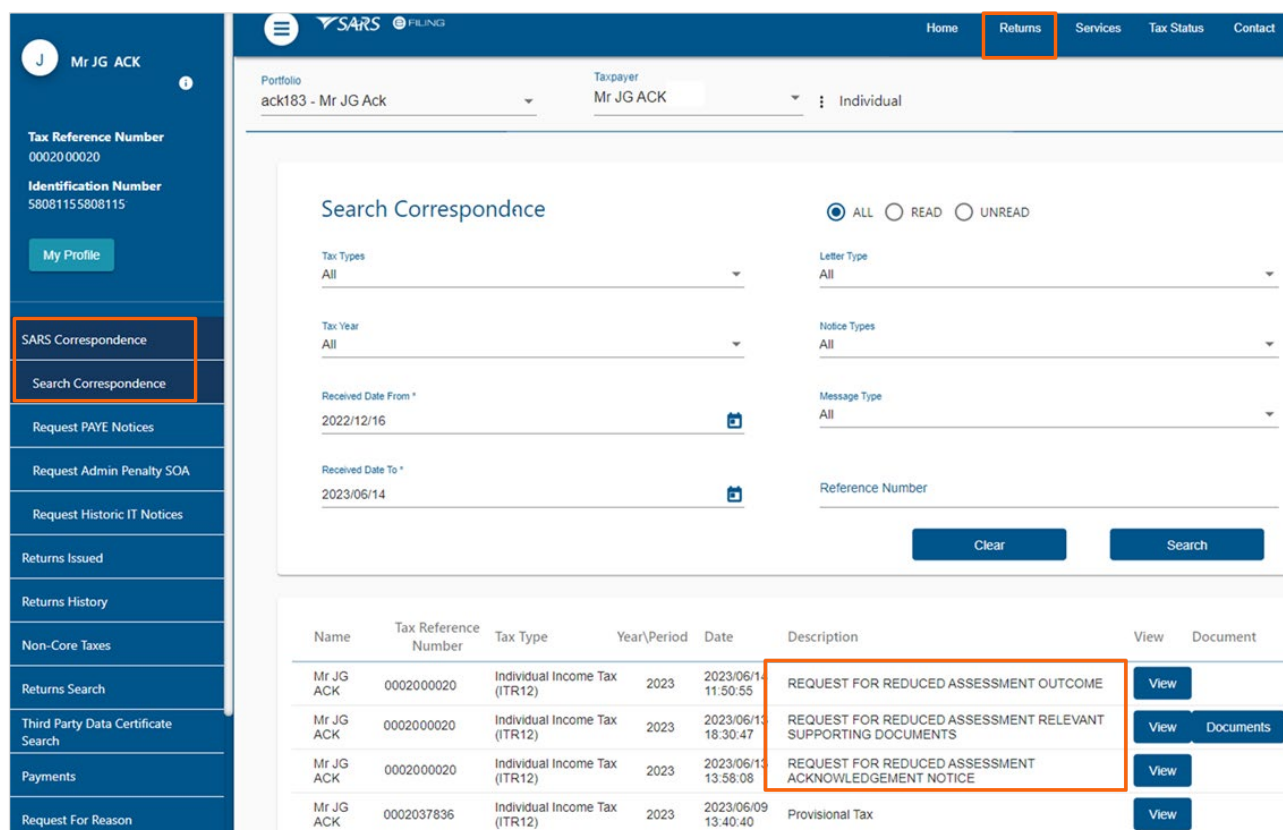
- k) Once you have successfully uploaded all your supporting documents, the status will change to 'Filed'.

Submitted Reduced Assessments						
Name	Reference Num	Period	Status	Status Date	Supporting Docs	Open
Mr JG ACK	0002000020	2023	Filed	2023/06/13 13:50:57	Documents	Open
<div style="text-align: right;"> Items per page: 10    0 of 0    &lt; &gt; </div>						

## 5 VIEW LETTER

- a) SARS will issue the following letters:
- i) Acknowledgement letter to confirm receipt of the request for reduced assessment (RRA01)
  - ii) Request for additional supporting documents (if applicable)
  - iii) Outcome letter to notify you if the request for a reduced assessment was allowed or disallowed.
- b) To view the letters issued:
- i) Click on <Returns>
  - ii) Click on <SARS Correspondence>
  - iii) Click on <Search Correspondence>
  - iv) Click on the <View> button next to the applicable letter.





Name	Tax Reference Number	Tax Type	Year/Period	Date	Description	View	Document
Mr JG ACK	0002000020	Individual Income Tax (ITR12)	2023	2023/06/11 11:50:55	REQUEST FOR REDUCED ASSESSMENT OUTCOME	<a href="#">View</a>	
Mr JG ACK	0002000020	Individual Income Tax (ITR12)	2023	2023/06/11 18:30:47	REQUEST FOR REDUCED ASSESSMENT RELEVANT SUPPORTING DOCUMENTS	<a href="#">View</a>	<a href="#">Documents</a>
Mr JG ACK	0002000020	Individual Income Tax (ITR12)	2023	2023/06/13 13:58:08	REQUEST FOR REDUCED ASSESSMENT ACKNOWLEDGEMENT NOTICE	<a href="#">View</a>	
Mr JG ACK	0002037836	Individual Income Tax (ITR12)	2023	2023/06/09 13:40:40	Provisional Tax	<a href="#">View</a>	

## 6 DOCUMENT MANAGEMENT

### 6.1 REVISION HISTORY

Detail of Change	Date	Rev	Description
	26-06-2023	0	Initial release – PIT Filing Season 2023
	02-10-2023	1	Change screen, add PIT
	24-06-2024	2	Assessment prescribed, Active RMR and Audit case in progress; Help You eFile (HYEF), JAWS Compliant.
	14-04-2025	3	HYEF Decommission, change screens

## 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).