



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

## **TABLE OF CONTENTS**

<b>1</b>	<b>SUMMARY</b>	<b>3</b>
<b>2</b>	<b>BACKGROUND</b>	<b>3</b>
<b>3</b>	<b>REQUEST THE RRA01 FORM</b>	<b>4</b>
<b>4</b>	<b>COMPLETE THE RRA01 FORM</b>	<b>5</b>
<b>5</b>	<b>REJECT PREVIOUS RRA01 AWAITING SUPPORTING DOCUMENTS</b>	<b>9</b>
<b>6</b>	<b>REQUEST FOR CORRECTION</b>	<b>9</b>
<b>7</b>	<b>VIEW LETTERS</b>	<b>10</b>
<b>8</b>	<b>DOCUMENT MANAGEMENT</b>	<b>11</b>
<b>8.1</b>	<b>REVISION HISTORY</b>	<b>11</b>

## 1 SUMMARY

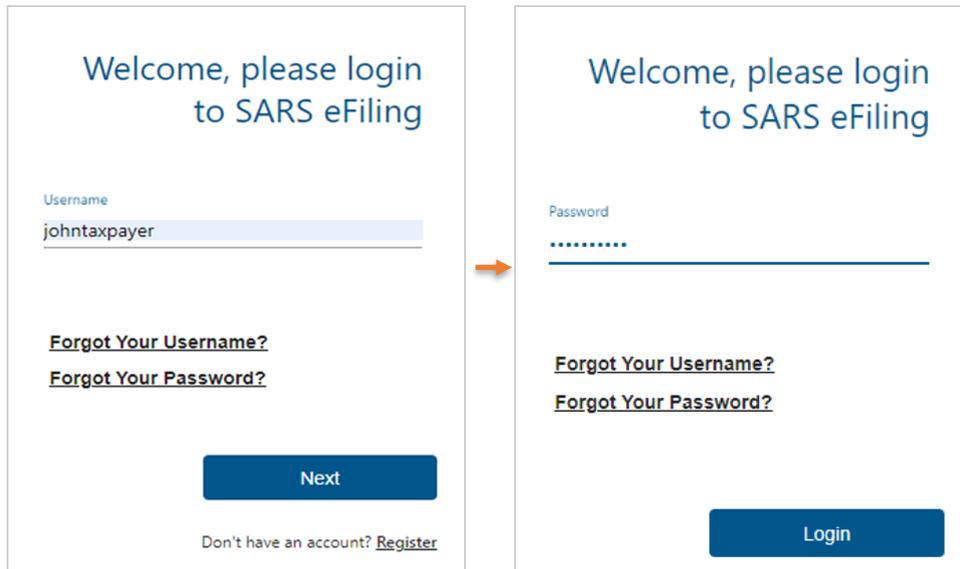
This guide provides the steps on how to complete and submit an RRA01 form via eFiling if a taxpayer wants to request SARS to reduce an existing assessment. This applies to personal income tax (PIT) assessments only.

## 2 BACKGROUND

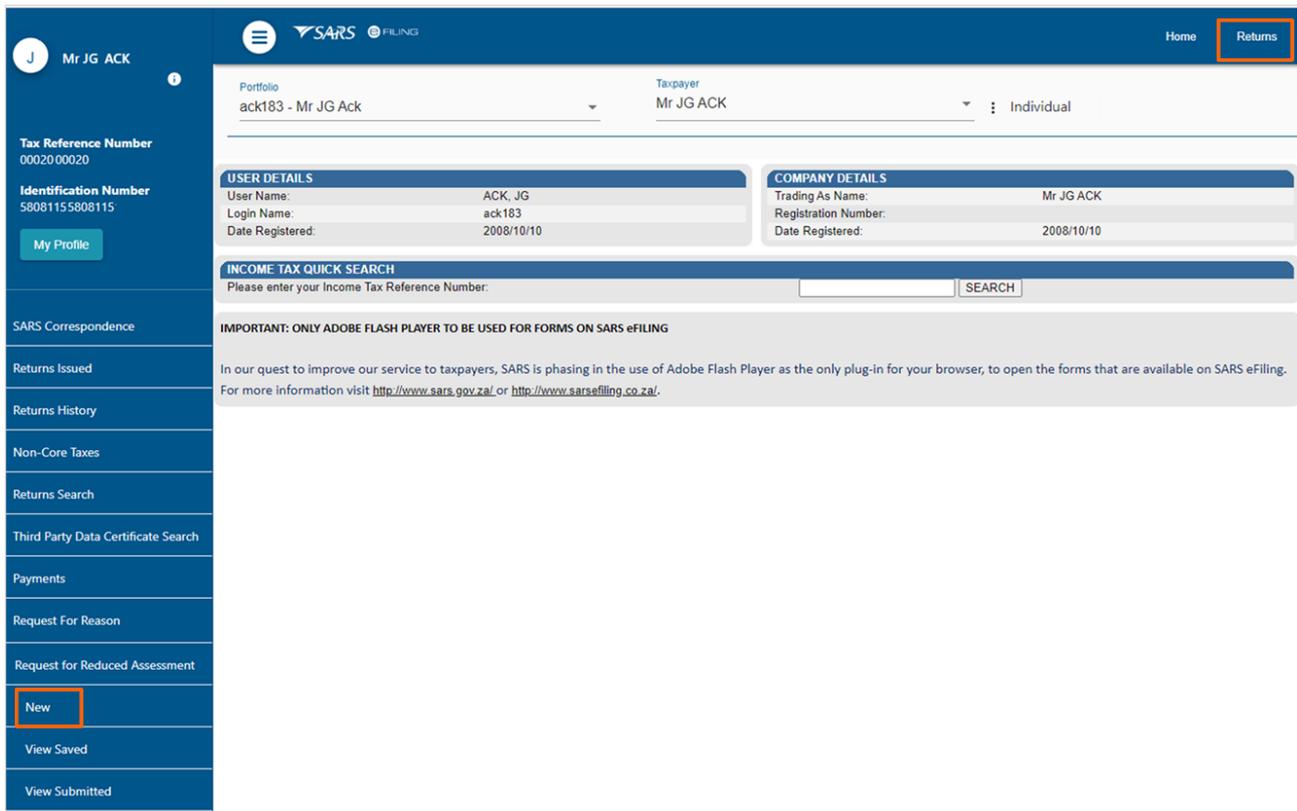
- a) The Request for Reduced Assessment (RRA01) form allows taxpayers a less formal mechanism to request SARS to amend an assessment (and therefore reduce the assessment) without having to follow the objection and appeal route.
- i) It is important to note that a request to reduce an assessment (RRA01) does not replace the objection and appeal process. It merely offers a method to resolve errors that are readily apparent and undisputed; and is only applied in limited circumstances where all the requirements are met.
- ii) If you elect to file an objection or appeal for that assessment, the existing dispute process and rules will apply to the assessment. For more information, please refer to the guide 'GEN-PEN-05-G02 – Guide to submit a dispute via eFiling' published on the SARS website.
- b) SARS may reduce an assessment in terms of the following sections of the Tax Administration Act (TAA), amongst others:
- i) **Section 93(1)(d)** – if there is a readily apparent undisputed error in:
- The return submitted by the taxpayer; or
  - The assessment issued by SARS.
- ii) **Section 93(1)(e)** – if SARS is satisfied that an assessment was based on:
- The failure of an employer/third party to submit a return
  - An incorrect return submitted by an employer/third party
  - A fraudulent return submitted by an unauthorised person
  - A processing error by SARS.
- c) 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 an RRA01 in terms of Section 93(1)(e).
- d) If any of the following cases are in progress for the same assessment, a warning message will display:
- i) Revised Declaration
- ii) Estimated Assessment
- iii) Agreed Estimate
- e) 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.
- f) 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.
- g) An RRA01 will not be allowed if the latest assessment processed for that tax year is an 'estimated assessment'. You must submit an original return.
- 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>**.

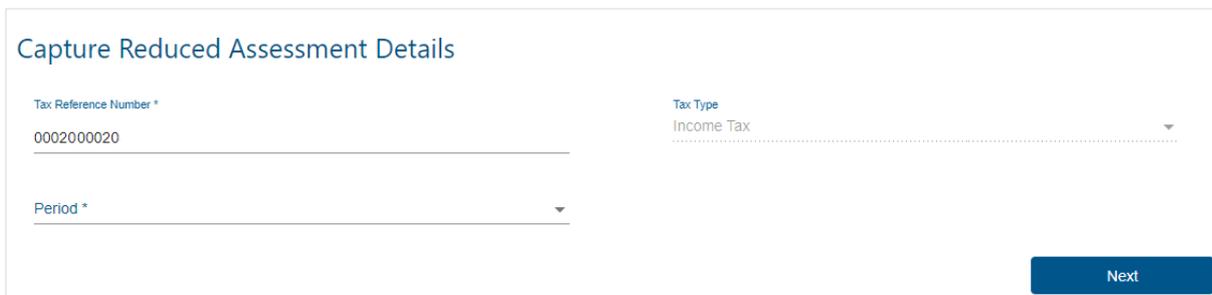


- b) The eFiling home page will display.
- i) Click on **<Returns>**
  - ii) Click on **<Request for Reduced Assessment>**
  - iii) Select **<New>**.



The screenshot shows the SARS eFiling portal for Mr JG ACK. The user is logged in as 'Mr JG ACK' with a portfolio of 'ack183 - Mr JG Ack'. The page displays 'USER DETAILS' (User Name: ACK, JG; Login Name: ack183; Date Registered: 2008/10/10) and 'COMPANY DETAILS' (Trading As Name: Mr JG ACK; Registration Number: [blank]; Date Registered: 2008/10/10). There is an 'INCOME TAX QUICK SEARCH' section with a search bar and a 'SEARCH' button. A navigation menu on the left includes 'SARS Correspondence', 'Returns Issued', 'Returns History', 'Non-Core Taxes', 'Returns Search', 'Third Party Data Certificate Search', 'Payments', 'Request For Reason', 'Request for Reduced Assessment', 'New' (highlighted with a red box), 'View Saved', and 'View Submitted'. A message at the bottom states: '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>** (i.e. year of assessment) from the dropdown list and click on **<Next>**. The RRA01 form will display for completion.



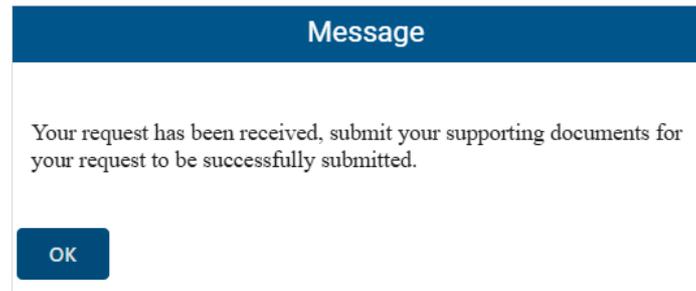
The screenshot shows the 'Capture Reduced Assessment Details' form. It has two input fields: 'Tax Reference Number \*' with the value '0002000020' and 'Tax Type' with a dropdown menu showing 'Income Tax'. Below these is a 'Period \*' dropdown menu. A blue 'Next' button is located at the bottom right of the form.

#### 4 COMPLETE THE RRA01 FORM

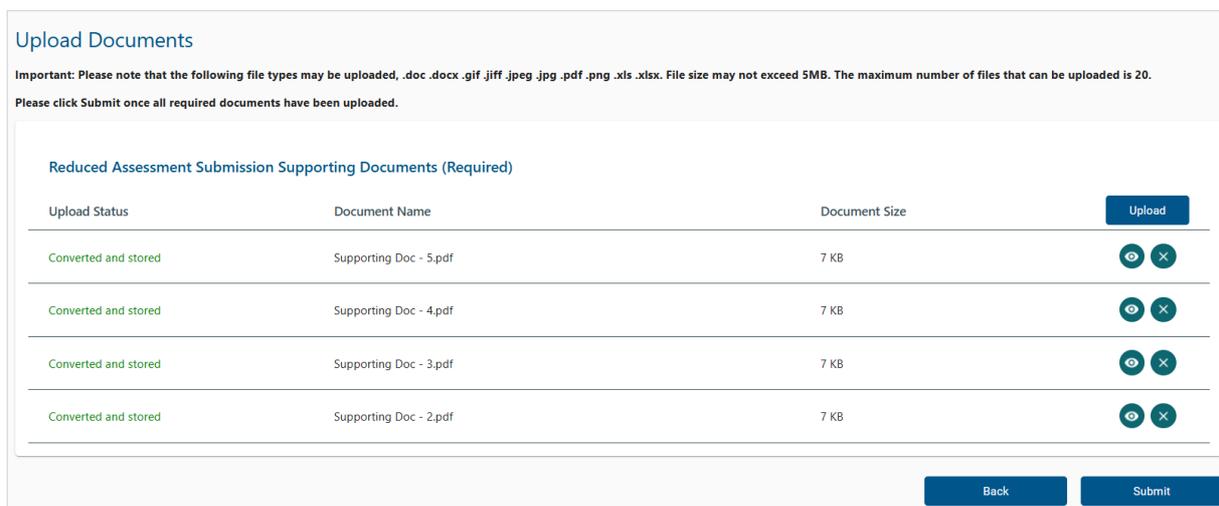
- a) The following taxpayer information will be pre-populated on the form and cannot be edited:
- i) 'Income Tax Ref No'
  - ii) 'Year of Assessment'
  - iii) 'Personal Details'
  - iv) 'Contact Details'
  - v) 'Physical Address Details'
  - vi) 'Postal Address Details'
  - vii) 'Representative Details' (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 the applicable reason:
- i) 'Error by SARS'
  - ii) 'Error by Taxpayer'
- d) If the reduced assessment is requested in terms of *Section 93(1)(e)*, select the applicable reason:
- 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 before you submit the RRA01 form to SARS.
- 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. Alternatively you can use the "[Find a Source Code](#)" function on the SARS website.
  - 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.

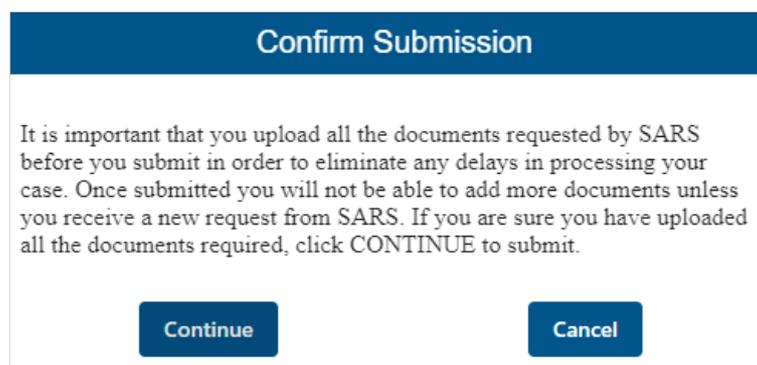




- h) On the 'Upload Documents' screen, click on **<Upload>**
  - i) Please ensure that the supporting documents are not password protected and meet the file size & file type requirements.
  - ii) Once you have uploaded all the required documents, click on **<Submit>**.



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



- j) Once supporting documents are successfully uploaded , the RRA01 status for the period 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

Items per page: 10 0 of 0 < >

k) Note: If the completed RRA01 form is closed without uploading supporting documents, the form will automatically save on your eFiling profile with the status "Awaiting Documents". To retrieve the completed form, click on:

- i) <Returns>
- ii) <Request for Reduced Assessment>
- iii) <Saved>.

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 < >

## 5 REJECT PREVIOUS RRA01 AWAITING SUPPORTING DOCUMENTS

- a) If you filed an RRA01 before 1 July 2025 without attaching supporting documents, please ensure that you upload the documents.
- b) If the supporting documents are not received, SARS will automatically reject the RRA01.
  - i) On the eFiling Reduced Assessment Workpage, the status of the RRA01 will change to 'Rejected'.
  - ii) You may use the '[Request for Correction](#)' function to verify if the RRA01 can be resubmitted for the same year of assessment.

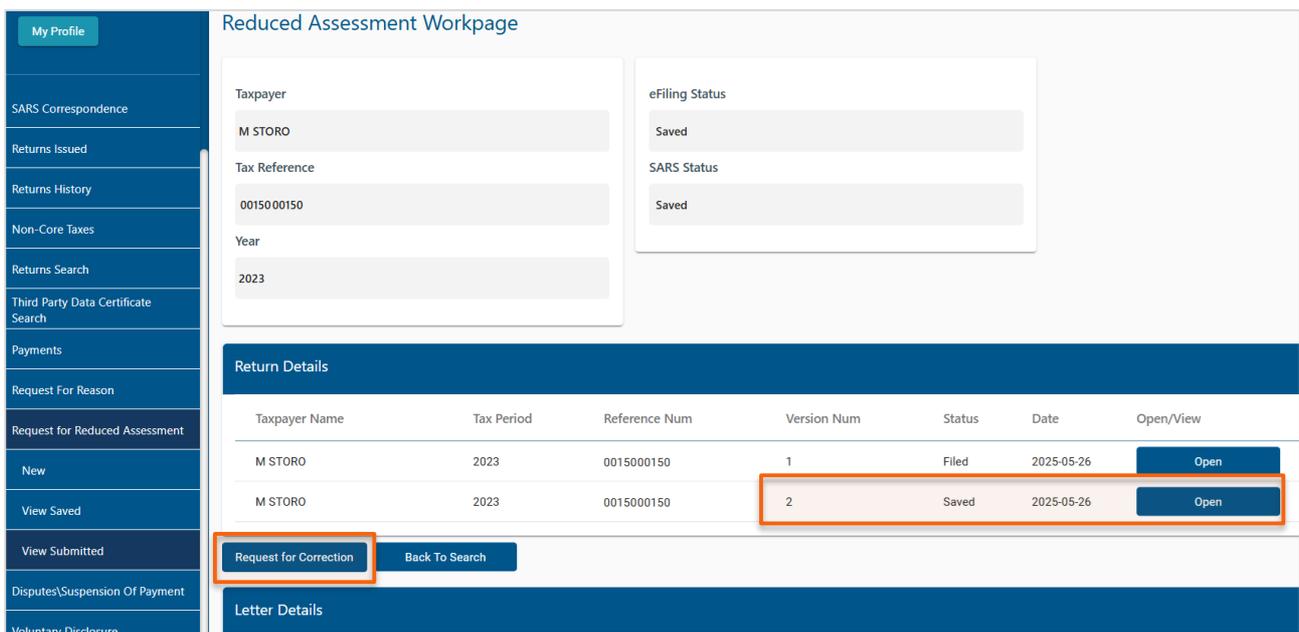
## 6 REQUEST FOR CORRECTION

- a) If SARS reject/disallows an RRA01 submitted in terms of:
  - i) **Section 93(1)(d)** – you may amend and resubmit that RRA01 if Section 93(1)(e) applies to the assessment.
  - ii) **Section 93(1)(e)** – you may amend and resubmit that RRA01 if Section 93(1)(d) applies and the assessment has not prescribed.

<p>Section 93(1)(d) <input type="radio"/></p> <p>Error by SARS <input type="radio"/></p> <p>Error by Taxpayer <input type="radio"/></p>	<p>Section 93(1)(e) <input type="radio"/></p> <p>Processing Error by SARS <input type="radio"/></p> <p>Failure to submit return/ Incorrect return by third party or employer submitted <input type="radio"/></p> <p>Fraudulent submitted by unauthorised person <input type="radio"/></p>
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- b) To amend an RRA:

- i) Select <Returns>
- ii) Click on <Request for Reduced Assessment> and <View Submitted>
- iii) Identify the RRA01 that you want to amend and click on <Open>
- iv) The Reduced Assessment Workpage will display
- v) Click on <Request for Correction>.
- vi) The system will verify if a request for correction is allowed for the RRA01.
  - If not allowed, an error message will display (e.g. RRA in progress for the same year of assessment).
  - If allowed, a new RRA01 version will be added to the Reduced Assessment Workpage with a “Saved” status.
- ii) Open the latest version of the RRA01 and follow the steps described in the section ‘[Complete the RRA01 Form](#)’.



**Reduced Assessment Workpage**

Taxpayer: M STORO

Tax Reference: 0015000150

Year: 2023

eFiling Status: Saved

SARS Status: Saved

Return Details						
Taxpayer Name	Tax Period	Reference Num	Version Num	Status	Date	Open/View
M STORO	2023	0015000150	1	Filed	2025-05-26	Open
M STORO	2023	0015000150	2	Saved	2025-05-26	Open

Request for Correction | Back To Search

Letter Details

## 7 VIEW LETTERS

- 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.

Mr JG ACK

Tax Reference Number: 0002000020  
Identification Number: 58081155808115

My Profile

SARS Correspondence  
Search Correspondence

Request PAYE Notices  
Request Admin Penalty SOA  
Request Historic IT Notices  
Returns Issued  
Returns History  
Non-Core Taxes  
Returns Search  
Third Party Data Certificate Search  
Payments  
Request For Reason

Portfolio: ack183 - Mr JG ACK | Taxpayer: Mr JG ACK | Individual

Search Correspondence

ALL (selected) READ UNREAD

Tax Types: All | Letter Type: All  
Tax Year: All | Notice Types: All  
Received Date From: 2022/12/16 | Message Type: All  
Received Date To: 2023/06/14 | Reference Number: [ ]

Clear Search

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	View	
Mr JG ACK	0002000020	Individual Income Tax (ITR12)	2023	2023/06/13 18:30:47	REQUEST FOR REDUCED ASSESSMENT RELEVANT SUPPORTING DOCUMENTS	View	Documents
Mr JG ACK	0002000020	Individual Income Tax (ITR12)	2023	2023/06/13 13:58:08	REQUEST FOR REDUCED ASSESSMENT ACKNOWLEDGEMENT NOTICE	View	
Mr JG ACK	0002037836	Individual Income Tax (ITR12)	2023	2023/06/09 13:40:40	Provisional Tax	View	

## 8 DOCUMENT MANAGEMENT

### 8.1 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
	27-06-2025	4	2025 PIT Filing Season release (background, supporting documents, request for correction, disputes)

## 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).