



SUBMIT REQUEST FOR REDUCED ASSESSMENT (RRA02) VIA EFILING FOR COMPANY OR TRUST

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1 SUMMARY

This guide explains how a Company, Close Corporation, or Trust can complete and submit an RRA02 form via eFiling to request SARS to reduce an existing assessment.

2 BACKGROUND

The Request for Reduced Assessment (RRA02) 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) Please note: A request to reduce an assessment does not replace the objection and appeal process. It only offers a less formal method to resolve errors that are readily apparent and it 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), a taxpayer will not be allowed to submit an RRA02 in terms of Section 93(1)(d). A taxpayer can still submit an RRA02 in terms of Section 93(1)(e) for that assessment.
- e) If any of the following cases are in progress for the same year of assessment, the system will display a warning message:
 - i) Revised Declaration
 - ii) Estimated Assessment
 - iii) Agreed Estimate
- f) If an active audit or dispute case is in progress for the same year of assessment, an RRA02 form will only be allowed after SARS has finalised the case.
- g) 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 RRA02 form on eFiling is JAWS compliant.

3 REQUEST THE RRA02 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) On the top menu, click on **<Returns>**
- ii) From the menu on the left click on **<Request for Reduced Assessment>**
- iii) Select **<New>**.

c) Select the **<Period>** from the dropdown list and click on **<Next>**. The RRA02 form will display.

Capture Reduced Assessment Details

Tax Reference Number *
0002000020

Tax Type
Income Tax

Period *

Next

4 COMPLETE THE RRA02 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'
- b) Select the 'Nature of Person' from the dropdown list:
 - i) 'Trust'
 - ii) 'Company/Close Corporation'
- c) Indicate if the RRA02 form is completed by a:
 - i) 'Tax Practitioner'
 - ii) 'Representative'
- d) If the nature of person is a **Company/Close Corporation**, complete the applicable particulars (if not prepopulated):
 - i) 'Registered name'
 - ii) 'Trading Name'
 - iii) 'Company / CC / Reg No'
 - An error message will display if the registration number inserted does not pass the system validation
 - The registration number must be in the format: CCYY/NNNNNN/NN
- e) If the nature of person is a **Trust**, complete the applicable Trust particulars (if not prepopulated):
 - i) 'Registered name'
 - ii) 'Trust Reg No'
 - iii) Indicate the Income Rights:
 - 'Vesting'
 - 'Discretionary'
 - iv) Indicate the Capital Rights:
 - 'Vesting'
 - 'Discretionary'
- f) Complete the entity's 'Physical Address Details' and 'Postal Address Details'.
- g) Insert the 'Representative' or 'Tax Practitioner Details' (whichever is applicable).
- h) Select **one** of the following options to specify the section of the Act under which the reduced assessment is being requested.
 - i) 'Section 93(1)(d)'
 - ii) 'Section 93(1)(e)'

Effective Date: 14 April 2025

- i) 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'
- j) 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 under section 26 or employer under a tax Act submitted'
 - iii) 'Fraudulent return submitted by unauthorised person'
- k) Grounds:
 - i) Provide a full reason for the request. This field caters for up to 3000 characters.
 - ii) Please note you will need to provide supporting documents.
- l) 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
Company / Close Corporation or Trust**
In terms of sections 93(1)(d) or 93(1)(e) of
TA Act No. 28 of 2011

Taxpayer Ref No.
0050200502

Year of Assessment
2022

RRA02

Taxpayer Information

Nature Of Person *
Company/Close Corporation ✓

Is the form completed by a Tax Practitioner or Representative ? * Tax Practitioner ☐ Representative ☒

Company / Close Corporation Particulars

Physical Address Details

Postal Address Details

Representative Details

Details of Request for Reduced Assessment

Section 93(1)(d) ☒

Section 93(1)(e) ☐

Error by SARS ☒

Error by Taxpayer ☐

Failure to submit return/ Incorrect return by third party under section 26 or employer under a tax Act submitted ☐

Processing Error by SARS ☐

Fraudulent return submitted by an unauthorised person ☐

Grounds of Request (Full reasons to substantiate the request)

Grounds of Request *

Amount(s) Requested

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

+

Supporting documents must be attached to this form

- m) After completing the RRA02 form, click on **<Submit>**. Read declaration on the pop up screen and click on **<Agree>**.

Declaration

I declare that:
• To the best of my knowledge the information provided by the taxpayer, 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.

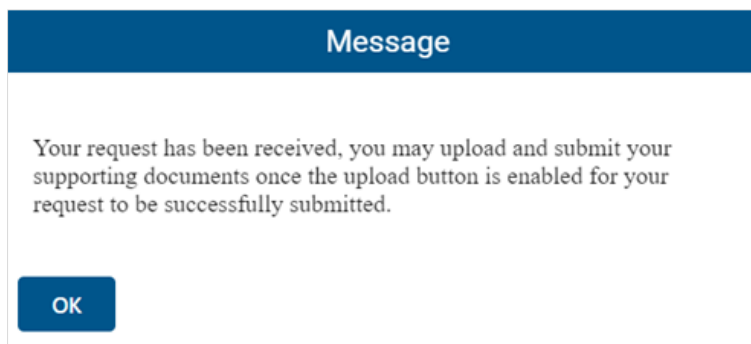
Date *
2024 / 08 / 26

For enquiries go to www.sars.gov.za or call 0800 00 7277

Disagree

Agree

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



- o) Click on **<Upload>**
- i) Please ensure that the supporting documents:
 - 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
B Trust	0050200502	2022	Awaiting Documents	2024/08/26 21:19:41	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	Upload

Back Submit

- p) Please check that you have uploaded all the required supporting documents for the RRA02 case and then click on the **<Continue>** button.

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

- q) When 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
B Trust	0050200502	2022	Filed	2024/08/26 21:19:41	Documents	Open

Items per page: 10 0 of 0 < >

5 VIEW LETTER

- a) SARS will issue the following letters:
- i) Acknowledgement letter to confirm receipt of the request for reduced assessment (RRA02)
 - 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.

Effective Date: 14 April 2025

Portfolio

ack183 - JG Ack

Taxpayer

JG ACK

Search Correspondence

☒ ALL
 ☐ 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

6 DOCUMENT MANAGEMENT

6.1 REVISION HISTORY

Detail of Change	Date	Rev	Description
	13-09-2024	0	Initial release – 2024 Trust and CIT Filing Season Release
	14-04-2025	1	Screen Updates HYEY Decommission

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;
- 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).