



GUIDE TO SUBMIT A DISPUTE VIA EFILING



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1 SUMMARY

- a) This guide is designed to assist taxpayers with the submission of the Request for Remission (RFR), Notice of Objection (NOO), Notice of Appeal (NOA), Request for Reason, Request for Late Submission (Condonation) and the Suspension of Payment form on eFiling when disputing the interest and penalties levied, assessments raised and/or administrative penalties levied for Personal Income Tax (PIT), Corporate Income Tax (CIT), Trust, Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE), including Employment Tax Incentive (ETI), Unemployment Insurance Fund (UIF) and Skills Development Levy (SDL).
- b) A taxpayer can lodge a Request for Reasons, Request for Remission (RFR), Notice of Objection (NOO), Notice of appeal (NOA) and Request for Late Submission (Condonation) against interest and penalty on late payments and assessments raised and/or administrative penalties levied in relation to Personal Income Tax (PIT), Corporate Income Tax (CIT), Trust, Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE), including Employment Tax Incentive (ETI), Unemployment Insurance Fund (UIF) and Skills Development Levy (SDL).
 - i) From 24 April 2023, Employment Tax Incentive (ETI) objections must be disputed separately and not as part of the dispute completed for PAYE/UIF/SDL.
- c) Request for Reasons are allowed for:
 - i) Assessment items when an assessment, audit, or decision made by SARS has been performed and a notice of assessment has been issued.
 - ii) Account items where a Request for Remission (RFR) for account related items has been finalised with an outcome of either disallowed or partially allowed.
- d) The Request for Reasons and Suspension of Payment must be submitted within 30 days from the date of assessment or RFR/NOO outcome.
- e) The request for suspension of payment may be requested as part of the dispute (RFR, NOO or NOA) or before or after lodging a dispute on eFiling for Income Tax (PIT, CIT, Trust), VAT and PAYE/ETI/UIF/SDL.
- f) The request for remission must be completed on the prescribed form (RFR01). The Request for Reasons, Notice of Objection, Notice of Appeal and Suspension of Payment prescribed forms has the DISP01 form code.
 - i) A taxpayer can submit a Request for Remission (RFR) for disputes relating to Income Tax Underestimation Penalties. If the RFR is disallowed or partially allowed by SARS, the following step in the dispute process will be the Notice of Objection and thereafter the Notice of Appeal.
- g) The NOO form for interest and penalty for late payment can only be completed once the Request for Remission (RFR01) has been submitted to SARS and the RFR has been partially allowed or disallowed.
- h) The NOA form can only be completed and submitted to SARS once the NOO has been submitted to SARS and the outcome of the objection (NOO) has been partially allowed or disallowed.
- i) The dispute sequence for VAT/PAYE/UIF/SDL for late payment penalties is RFR, NOO and NOA.
 - i) VAT & PAYE interest on late payment dispute are only allowed up to RFR level.
 - ii) UIF& SDL interest on late payment cannot be disputed at any level.
- j) Multiple transactions and/or source codes may be disputed on the RFR, NOO or NOA form per tax period.
- k) For VAT and PAYE, multiple periods up to 12 periods may be disputed on the RFR, NOO or NOA form.
- I) The dispute process can be triggered from the following functionalities on eFiling:
 - i) Disputes / Suspension of Payment
 - ii) Assessment notices
 - iii) Statement of Account
 - iv) Relevant return work page



- m) In the case where the NOO was partially allowed or disallowed and you wish to submit an NOA, ensure that the appeal is based on the same items being objected originally. The same source code and amounts used in the NOO must be completed on the NOA.
- n) In the case where an ADR1 has already been processed for VAT and the vendor is still not satisfied with the outcome of the ADR, a NOA must be submitted at the SARS Office.
- o) Objections relating to the following Income Tax and VAT items must be submitted using the manual ADR1 form, until the system is enhanced to cater for it:
 - i) Income Tax (Par 13(1)(a) and Par 13(1)(b) of the First Schedule;
 - ii) VAT: invalid enterprise identified;
 - iii) VAT: Imported services
- p) An ADR1 or letter must be submitted as the RFR workflow has not been enhanced for:
 - i) Periods prior to January 1999;
 - ii) Trust cases up to 19 April 2024; and
 - iii) PAYE late payment penalties or admin penalties where the RFR for the specific period has been submitted and was allowed or disallowed.
- q) The new dispute process will exclude the administrative penalties requests. For further assistance with the dispute process for Administrative Penalties refer to the section 6 below in this guide.
- r) SARS can either INVALIDATE, ALLOW, PARTIALLY ALLOW or DISALLOW the request for remission, objection, or appeal by the taxpayer. The outcome of the objection or appeal will be communicated to the taxpayer by means of a dispute outcome letter.
- s) When the objection or appeal is fully allowed or partially allowed, the items in relation to the disputed transactions will be waived accordingly. A dispute outcome letter will be issued informing the reasons for SARS decision to either fully, partially or disallow the dispute.
- t) A Notice of Objection (NOO) against any assessment must be submitted within 80 business days from the date of assessment. Late objections may be considered invalid. Should you require a condonation for the late submission of the objection, you need to state your reasons for late submission in the Request for Late Submission (condonation) section of the notice of objection form.
- u) In terms of the Tax Administration Act, a taxpayer is not permitted to submit an objection if three or more years have expired since the date of assessment in relation to Personal Income Tax, Corporate Income Tax and Trust if more than three years has passed since the decision to partially allow or disallow the request for remission (RFR).
- v) A Notice of Appeal (NOA) against the disallowance or partial disallowance of an objection must be submitted within 30 business days from the date of the outcome. Late appeals may be considered invalid. Should you require a condonation for the late submission of an appeal, you need to state your reasons for late submission in the condonation section of the notice of appeal form.
- w) A notice of appeal will not be considered if it is lodged after 75 business days after the objection was disallowed or partially allowed.
- x) The RFR01 and DISP01 can be submitted via any of the following channels:
 - i) eFiling;
 - ii) At a local SARS Office, by making an appointment via the SARS website.
- y) Note: Supporting documents for disputes can be submitted to SARS using the SARS Online Query System (SOQS) on the SARS website.
- z) This guide contains the general workflow steps in lodging a dispute via eFiling. The eFiling platform has been enhanced to validate the step selected in the dispute process and will only display that option(s) to the users. Screens included in this guide are used interchangeably between Income Tax, VAT and PAYE as a tax type.
- aa) For more information and clarity, refer to the Dispute Resolution Guide available on the SARS website (www.sars.gov.za) or consult an advisor.



2 DISPUTE PROCESS FOR ADMINISTRATIVE PENALTIES

- a) A taxpayer can lodge a Request for Remission (RFR), Notice of Objection (NOO) and Notice of Appeal (NOA) against Personal Income Tax (PIT), Corporate Income Tax (CIT) administrative penalty assessment.
- b) South African Revenue Service (SARS) will issue a penalty assessment notice (AP34) to notify the taxpayer of the penalties that have been levied for non-compliance with tax obligations.
- c) Penalties for Personal Income Tax and Corporate Income Tax are levied in terms of chapter 15 of the Tax Administration Act.
 - i) The Act prescribes the types of non-compliance that is subject to a fixed amount penalty. These will be implemented by SARS using a phased approach.
 - Currently penalties are imposed on individual taxpayers for the following transgressions:
 - A) Non-submission of income tax return
 - B) The penalties are fixed based (i.e., a fixed rand amount is imposed based on the taxpayer's taxable income).
- d) The PIT / CIT Admin Penalty process for RFR / NOO / NOA forms has been enhanced to include the capturing of the Representative Details that will be populated and be read only on the RFR / DISP forms.
 - i) The enhancement will allow the user to capture all three RFR, NOO and NOA details on a new screen and all three forms (RFR/NOO/NOA) will follow the same process as opposed to existing functionality, where the user was presented with an editable version of the PDF to capture the reasons directly on the form.
- e) The taxpayer will be notified of the imposed penalty through the penalty assessment notice (AP34):
 - i) The notice will reflect imposed penalties, outstanding returns, and corrective measure to be followed to prevent accumulation of penalties. Taxpayers are also advised to submit a request for remission if they do not agree with the penalty imposed.
- f) For Trust, a dispute against Interest on late payment of provisional tax, late payment penalty (par 27) and under estimation penalty levied against will be allowed, in the correct sequence of RFR, NOO and/or NOA.
- g) For corporate income tax:

ii)

- i) Automatic checks for outstanding income tax returns (ITR14) will be conducted by SARS to determine if the company is liable for submission of the ITR14. If the company is liable for submission but is non-compliant, a system generated final demand letter will be issued to eFiling to inform the taxpayer to submit the outstanding return(s) to avoid the imposition of administrative penalties.
- ii) Upon expiry of the final demand letter, the system will determine if the taxpayer remedied the non-compliance. If the non-compliance has not been remedied, administrative penalties will be imposed.
- iii) A penalty assessment notice will be issued to the taxpayer for the initial administrative penalty imposition.
- iv) If the taxpayer does not rectify the non-compliance, the penalties will recur and a "penalty recurrence" message will be sent to the taxpayer via email or SMS.
- h) Where an Income Tax (IT) Reference number is used on the NOO or NOA, only Personal Income Tax (PIT) or Corporate Income Tax (CIT) related disputes must be accepted. Multiple transactions (PIT and/or CIT admin penalty) may be disputed on the RFR, NOO or NOA form.
- i) In the case where the NOO was partially allowed or disallowed and you wish to submit a NOA, ensure that the appeal is based on the same items being objected. The same source code and amounts used in the NOO must be completed on the NOA.
- j) The following are the grounds and reasons that the taxpayer can select when disputing against PIT, CIT and/or PAYE admin penalty, where applicable:
 - i) SARS error (Supply Details in the Grounds);
 - ii) Serious Illness / Death/Liquidation/Sequestration.



- iii) Not Liable to File.
- iv) Other/ Mitigation Factors (Supply Details in the Grounds) i.e., remedied in full, unable to remedy and partially remedied.
- k) SARS can either ALLOW, PARTIALLY ALLOW or DISALLOW the request for remission, objection, or appeal against PIT and/or CIT admin penalties. The outcome will be communicated through a dispute outcome letter, which will be viewable on eFiling if the RFR1/DISP01 form were submitted via eFiling and if not submitted on eFiling the taxpayer will get the outcome as per the preferred mode of communication completed on the forms.
- I) When the request for remission, objection or appeal outcome is fully allowed or partially allowed, the penalties in relation to the dispute will be waived accordingly. When the request for remission outcome is disallowed, the reasons will be given on the "dispute outcome" letter.
- m) A notice of objection (NOO) can be lodged against the outcome of the request for remission where the request for remission was disallowed or partially allowed, and the taxpayer has the right to lodge an appeal (NOA) against the outcome if the objections is disallowed or partially allowed.
- n) Where a taxpayer received his/her penalty assessment notice and register for eFiling, the taxpayer would be able to request an IT admin penalty statement of account from eFiling to dispute the admin penalty.
- o) For **Pay-As-You-Earn**:
 - Administrative penalties will be imposed in relation to employers who fail to meet their legal obligation to submit a complete and reconciled EMP501 reconciliation declaration by the close of the relevant PAYE Filing Season.
 - ii) SARS is required to charge an administrative penalty of up to 10% of an employer's tax liability, where an employer has failed to submit an EMP501 reconciliation declaration on time.
 - iii) Administrative penalties will be implemented in increments of 1% over a 10-month period. Once the completed and reconciled EMP501 is received then this administrative penalty will stop to recur.
 - iv) The Notice of Penalty Assessment EMP301 will be issued and will be available under the SARS Correspondence menu on eFiling.
 - v) When an employer lodges an objection to the administrative penalty via eFiling, the guided dispute process will be followed to lodge the Request for Remission (RFR), Notice of Objection (NOO) or Notice of Appeal (NOA). The grounds for the dispute (RFR/NOO/NOA) must be completed and should indicate whether the dispute relates to the admin penalty or late payment penalty or both.
 - vi) It is possible that an employer can incur two penalties for the same period (i.e., both a PAYE late payment penalty and PAYE administrative penalties). In the past the employer was required to submit a manual request to waive the second penalty. The system has been enhanced to allow for the PAYE late payment penalty and PAYE administrative penalties to be disputed as two separate penalty items for the same tax period on the RFR.
 - vii) Where the employer, due to the timing of imposition of the penalty (late payment versus admin penalty), requests remission or disputes (NOO/NOA) against one of the penalties and such penalty is allowed then the Dispute process on eFiling will not allow a new dispute against the second penalty levied.
 - viii) Amendments to paragraphs 14(7) and 14(8) of the Fourth Schedule of the Income Tax Act came into effect on 19 January 2022 and will be applied to reconciliation periods from 202202 onwards.
 - SARS may utilise any available information (e.g., previous or future years reconciliation liability and any available estimated assessments) to calculate the percentage-based admin penalty amount for outstanding reconciliations.
 - Example: If the 202302 reconciliation is outstanding and no EMP201 or EMP501 liability exists for 202302, SARS can use available liability information from the 202202-reconciliation period (EMP501s and EMP201s) or any other reconciliation period to determine the admin penalty amount due.
 - If the total amount of employees' tax was incorrectly estimated, SARS may adjust the admin penalty levied by using the correct total employees' tax amount declared. This would be in the case where the employer submits the required reconciliation or submits a request for correction (RFC).



- p) SARS may raise a PIT or PAYE estimated assessment in terms of the Tax Administration Act if a taxpayer:
 - i) Does not submit a return.
 - ii) Does not respond to a request for relevant material.
- A PIT or PAYE estimated assessment raised in terms of S95(1)(a) or S95(1)(c) is not subject to dispute.
 A taxpayer can however request for a suspension of payment if the estimated assessment has resulted in an amount payable and the request is:
 - i) Within 40 business days from the date of the estimated assessment; or
 - ii) Up to the date of extension in the case where the taxpayer has an approved extension for the submission of a return or relevant material.
 - iii) For a PAYE estimated assessment raised in terms of:
 - S95(1)(c) the taxpayer will be allowed to request suspension of payment for all the EMP201 periods relating to the EMP501 reconciliation period stipulated in the EMP217 notice issued.
 - S95(1)(a) the taxpayer will be allowed to request suspension of payment for the specific EMP201 period stipulated in the EMP217 notice issued.
 - iv) The suspension of payment request will be automatically revoked, and a letter will be sent to the taxpayer if the return or relevant material is not submitted:
 - Within 40 business days; or
 - By the date of extension in the case where the taxpayer has an approved extension for the submission of a return or relevant material.
- r) A PIT auto assessment raised in terms of S95(2) of the Tax Administration Act is not subject to dispute. A taxpayer can however request for a suspension of payment if auto assessment has resulted in an amount payable and the request is:
 - i) Up to the official filing season due date applicable to non-provisional taxpayers; or
 - ii) Up to the date of extension where a request for extension to submit the original return was approved.
 - iii) The suspension of payment request will be automatically revoked, and a letter will be sent to the taxpayer if:
 - An original return is not submitted by the official filing season due date applicable to nonprovisional taxpayers.
 - The taxpayer does not have an approved request for extension to submit the original return after the official filing season due date applicable to non-provisional taxpayers.
- s) Due to changes in legislation relating to section 95, SARS may raise an additional or reduced estimated assessment where the Vendor fails to submit relevant material under section 46. Where a VAT return was selected for verification and the vendor fails to submit relevant material, an additional or reduced assessment based on an estimate by utilising information available to SARS may be raised.
 - i) This estimated assessment will not prohibit the vendor from submitting the relevant material to SARS. Once the relevant material has been received, SARS may issue the additional or reduced assessment in terms of sections 92 and 93 respectively, which is disputable.
 - ii) Where SARS issue an assessment in terms of section 95(1)(c), the vendor will be prohibited from lodging an objection against the additional or reduced assessment based on an estimate issued until such time that the vendor submit the required relevant material.
 - iii) If SARS issues a Section 95(1)(a) or (c) estimate Assessment for VAT, although a Vendor is not allowed to dispute such an estimate assessment, a suspension of payment request will be allowed for such an assessment (Tax period) and is received within 40 business days of the section 95 assessment and the assessment created a Debt/Amount payable on the Vendors account.
 - iv) Where a Vendor requested extension for the submission of relevant material, the Vendor must be allowed to request suspension of payment up to the date for which extension was requested and where the extension was approved, and the assessment created a Debt/Amount payable on the Vendors account.
 - v) In the event a Section 95(1)(c) Estimate is issued the Vendor must be allowed to request suspension of payment for which the VAT217 is related to.



Effective Date: 12 May 2025 3 DETAILED PROCEDURE TO ACCESS EFILING AND DISPUTE FUNCTIONALITY

3.1 LOGON TO EFILING WEBSITE

a) Navigate to <u>www.sars.gov.za</u> and click on "Login".



b) Enter your "**Username**" and click the "**Next**" button to continue.

	Welcome, please login to SARS eFiling
Username *	
Forget Vour Hoomon	
Forgot Your Usernam Forgot Your Passwor	ne? rd?
Forgot Your Usernam Forgot Your Passwor	ne? rd?
Forgot Your Usernam Forgot Your Passwor	ne? rd? Next

- c) If you have forgotten your Username and/or Password, click on the '**Forgot Your Username**?' or '**Forgot Your Password**?' hyperlinks.
- d) If the username entered is incorrectly, the following error message will be displayed.





e) Enter your "**Password**" and click the "**Login**" button to proceed.

		FILING
	Welcome, please login to SARS eFiling	
V SARS	Username *	
South African Revenue Service	Forgot Your Username? Forgot Your Password?	
	Next	
	Don't have an account? <u>Register</u>	
	🔛 LIVE CHAT 🦉	ASK A QUESTION?

3.2 ADMIN PENALTY STATUS ON EFILING

- a) Where a taxpayer received his/her penalty assessment notice through the post and subsequently registers for eFiling, the taxpayer would be able to request an IT admin penalty statement of account from eFiling to dispute the admin penalty after successful registration and activation of the IT Admin penalties tax type.
- b) For individual eFiling users to check if Admin Penalty function have been activated automatically on eFiling, select the "Home" tab on the top menu, select "**User**" on the left menu and "**Tax Types**", select "**Manage Tax Types**".





c) For more information on managing tax types and tax type transfers refer to the '*How to Register for eFiling and Manage Your User Profile - External Guide*' on the SARS website.

3.3 ACCESS TO DISPUTE AND REQUEST FOR REASON FUNCTIONALITY

a) To access the disputes and request for reason function on eFiling, select the "**Disputes\Suspension Of Payment**" or "**Request For Reason**" tab under the "**Returns**" menu.

Disputes\Suspension Of Payment	Request For Reason
New	New
View Saved	View Saved
View Submitted	View Submitted
Letters	Letters

- b) In the **Disputes\Suspension of Payment** and **Request for Reason** tab, the following options will be available:
 - i) **New** to lodge new request for reason or dispute
 - ii) View Saved to view all saved request for reason or disputes
 - iii) View Submitted to view all submitted request for reason or disputes
 - iv) Letters to view all request for reason or dispute related letters
- c) Click the "**New**" under "**Disputes\Suspension of Payment**" or "**Request for Reason**" to request a new dispute.

Disputes\Suspension Of Payment	Request For Reason
New	New
View Saved	View Saved
View Submitted	View Submitted
Letters	Letters



4 DISPUTE PROCESS AGAINST INTEREST, PENALTIES AND ASSESSMENT (DETAILED PROCEDURE TO SUBMIT RFR, NOO AND NOA)

- a) If you do not agree with a penalty charged for late payment and related interest for provisional tax (paragraph 27 penalty and 89bis interest), the following steps may be followed to lodge a dispute:
 - i) Complete and submit a request for remission (RFR)
 - ii) If the RFR is disallowed or partially allowed, and you do not agree with the outcome, complete, and submit a Notice of Objection (NOO).
 - iii) If the NOO is disallowed or partially allowed, and you do not agree with the outcome, you can appeal and complete and submit a Notice of Appeal (NOA).
- b) If you do not agree with the Assessment result SARS issued, including the understatement of penalties levied, the following process must be followed:
 - Lodge an objection by completing and submitting a Notice of Objection (NOO).
 - A) When submitting the NOO, it is mandatory to submit supporting documents to substantiate your objection.
 - ii) If the objection was disallowed or partially allowed and you do not agree with the outcome of the objection, you may lodge an appeal by completing and submitting a Notice of Appeal (NOA).
- c) Additional taxes levied for Income Tax:

i)

- Previously one source code was available to object to the different types of additional taxes. The following source codes have been added to allow for each additional tax to be disputed as a separate item:
 - A) 9993 Late or none-submission of tax return 9993
 - B) 9992 Omission of Income
 - C) 9991 Non-submission of provisional taxpayer (Par20A)
 - D) 9990 Underestimation of provisional taxpayer (Par20)
 - E) 9989 Incorrect statement
 - F) 9988 Underpayment of provisional taxpayer (89Q(2))
 - G) 9987 Tax free Investment penalty
- d) Disputing non-source code items for Income Tax:
 - i) The following options have been added to allow the dispute of financial year end changes, rates of tax and carry over losses for a particular year of assessment:
 - A) 9981 Financial year end
 - B) 9982 Rate of tax
 - C) 9983 Carry over losses

4.1 SUBMISSION OF REQUEST FOR REMISSION (RFR)

- a) After successfully logging into eFiling, click on the "**Returns**" tab, then "**Dispute\Suspension of Payment**" and select the "**New**" tab to request a new dispute.
- b) The "**Request to file a Dispute**" Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the "**Disputes\Suspension of Payment**" button.
 - i) Ensure that the correct Tax Type and period to dispute is selected.

REQUEST TO FILE DISPUT	E	
Request to file a Dispute		
Tax Type:	Income Tax 🗸	
Reference Number:		
Period:	2022 🗸	
		Next

- c) On the Request to File Dispute page, the following fields will be displayed:
 - i) **Tax Type** the tax type(s) that the taxpayer is registered for on eFiling will be displayed.



- ii) **Reference Number** the reference number of the tax type selected will be displayed.
- iii) **Period** a list of periods will be displayed if you click on the dropdown arrow. Indicate the period against which the dispute must be lodged.
 - A) In the case of PIT and CIT, the period will be indicated in years (e.g., 2014).
 - B) In the case of VAT and PAYE, the period will be displayed in the format of yyyymm (e.g., 2016-09). Multiple periods may be disputed at once up to a maximum of 12 periods.
- d) When you hover over the "**Next**" button a message will be displayed to indicate that eFiling will perform a check to confirm if there are currently disputes against the tax type and period, and if the selected dispute is allowed.

REQUEST TO FILE DISPU	JTE	
Request to file a Dispute		
Tax Type:	Income Tax 🗸	
Reference Number:		By clicking on this button, eFiling will perform
Period:	2022 🗸	a check to confirm whether there are currently any existing disputes against the selected tax
		type and period, and if the dispute is allowed.
		Next

e) If there are no items or assessment available for Income Tax, VAT or PAYE to dispute against, an error message will be displayed as indicated on the screen below.

REQUEST TO FILE DISPU	TE	
No Assessment Found		
Request to file a Dispute		
Tax Type:	Income Tax 🗸	
Reference Number:		
Period:	2021 🗸	
		Next

f) If there are items available to dispute, a list of items will display on the "**Selection**" screen as illustrated below:



<u>2106</u>		
2107		
2108		
2109		
ministrative Pe	nalties	
2406		
2100		
2107		
2107 2108		
2 <u>107</u> 2 <u>108</u> 2109		
2107 2108 2109		
12107 12108 12109 sessment		
2107 2108 2109 sessment	yment	
2107 2108 2109 sessment spension Of Pa TE: When multij	yment Jie tax periods were selected, only the tax perio	od(s) for which suspension of payment(s) are available, will be displayed.
2107 2108 2109 sessment spension Of Pa DTE: When multij select	yment ole tax periods were selected, only the tax perio Reason	od(s) for which suspension of payment(s) are available, will be displayed. Apply Across
2107 2108 2109 seessment spension Of Pa TTE: When multij telect] 202106	yment Die tax periods were selected, only the tax perio	od(s) for which suspension of payment(s) are available, will be displayed. Apply Across Image: Comparison of payment(s) are available, will be displayed.
2107 2108 2109 eessment spension Of Pa oTE: When multij ielect 202106	yment ble tax periods were selected, only the tax perio Reason	od(s) for which suspension of payment(s) are available, will be displayed. Apply Across
2107 2108 2109 2109 2509 2001 Participation 2002 Pa	yment ole tax periods were selected, only the tax period Reason	od(s) for which suspension of payment(s) are available, will be displayed. Apply Across All Periods All Periods All Periods

g) Select the relevant period(s) and click "**Ok**" to proceed and Selection Page will display.

106							
RFR							
Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute	Value	Requested Value
	9995	PAYE Interest	0	RFR	R	<mark>41.4</mark> 2	R
	9998	UIF Penalties	0	RFR	R	32.48	R
2000001	Concerned on						

- h) The "Dispute Item List" will display the following information columns:
 - i) **Select** indicate the items to dispute against by selecting the relevant tick boxes.
 - ii) **Source Code/Transaction Code** the source code / transaction code of the dispute item is displayed.
 - iii) **Source Code/Field Description** the description of the source/transaction code of the dispute item is displayed.
 - iv) **Case Number** a case number will be automatically created and displayed if the dispute was submitted to SARS.



- v) **Dispute Type** The dispute type as per the selection is displayed e.g., RFR for Request for Remission, as indicated on the screen.
- vi) **Dispute Value** the amount that has been charged for interest or penalties for late payment are displayed.
- vii) **Requested Value** indicate what you believe the amount should be.
- i) Select the source code that you want to dispute and enter the requested amount.



j) Complete the reasons for request for remission of the dispute item(s) in the "**Reason/Grounds**" block provided.

Reason/Grounds	Apply Across
	Period
	// All Periods

- k) Indicate if the reason/grounds should apply across this specific period or all indicated periods. If the "All periods" option is selected, the reason(s) entered will be applied to all periods that was selected.
- I) If no reason has been completed and you click the "**Next**" button, the following warning message will be displayed to complete a reason. Click "**OK**" to complete a reason.

Please Note: Grounds for dispute must be supplied fo Period:202104-RFR	r Tax
	_
	ОК

m) Click the "**Back**" button to be directed to the "**Request to File Dispute**" landing page. Click the "**Next**" button to continue with the Request for Remission process and the Data update screen will be displayed.



the Taxpaver and\o	r Representative details b	elow correct?		
				OTON
f no, do you want to a	amend the Taxpayer detail	is for Dispute Purp	oses?	OYON
Do you want to amen	d Representative details for	or Dispute purpose	ed?	OYON
Taxpayer Details				
Registered Name:				
Cell No:			Alternative No:	
Email				
			D-L-K-CT	
Particulars of Repre	sentative (Person Dealin	ng with the Disput	es on Behalf of Taxpayer)	
Particulars of Repre	sentative (Person Dealin	ng with the Disput	tes on Behalf of Taxpayer) First Name:	
Particulars of Repre Surname:	sentative (Person Dealin	ng with the Disput	First Name: Alternative No:	
Particulars of Repre Surname: Cell No: Email	sentative (Person Dealin	ng with the Disput	First Name: Alternative No:	
Particulars of Repre Surname: Cell No: Email	sentative (Person Dealin	ng with the Disput	tes on Behalf of Taxpayer) First Name: Alternative No:	

- Complete the following questions listed on the "Data Update" screen: n)
 - Is the Taxpayer and\or Representative details below, correct? i)
 - A)

B)

B (11) (

- Indicate 'Y' or 'N'.
 I) If 'Y', the fields in the Taxpayer Details section will not be open to edit.
 - If 'N', answer the question 'If no, do you want to amend the Taxpayer details for Dispute Purposes?
- If 'Y', the Cell No, Alternative No and Email fields will be editable.
- C) If 'N', the fields will not be editable.
- Do you want to amend the Representative details for Dispute purposes? ii)
 - If 'Y', the relevant fields will be available to edit. A)
 - If 'N', the fields will remain locked. B)
- Note: Information captured and saved on the Data Update screen will only update the details for iii) the specific Dispute case submitted.
- o) Click "Save Data" to update the information for the dispute and the Summary screen will be displayed.
- If you select the "Close" option, you will be routed back to the Selection page. p)

UMMARY						
Taxpayer Nar	me					
Tax Referenc	e					
Tax Type ² eriod		PAYE 202104				
RFR						
Supporting I	Documents	Status			Requirement	
Supporting D	ocuments	Waiting for	Documentation	to be Uploaded	Optional	
202104						
Tax Period	Source Code/Transaction	Source Code/Field	Case Nr.	Dispute	Dispute Value	Requested Value
	Code	Description		Type		
202104	Code 9995	PAYE Interest	0	RFR	R	35.68 R 10.0
202104 Reason/Grou	Code 9995 unds	PAYE Interest	0	RFR	R	35.68 R 10.0
202104 Reason/Gro Test	Code 9995 unds	Description PAYE Interest	0	RFR	R	35.68 R 10.0
202104 Reason/Groo Test	Code 9995 unds	PAYE Interest	0	RFR	R	35.68 R 10.0 View Form



- q) The Summary page will display the following information depending on the tax type selected from the previous completed steps:
 - i) Income Tax:
 - A) **Tax Year** this is the period selected to dispute against
 - B) Source/Transaction Value this is the source/transaction value selected.
 - C) Source Code Description the description of the source/transaction code selected.

OK

- D) **Dispute Value** the amount that was originally levied for interest or penalties for the item selected.
- E) **Requested Value** this is the amount that has been completed.
 - If the requested value is the same as the dispute value, the following error will be displayed. Ensure that the correct amount is completed in the requested value amount.

Requested value cannot be the same as Dispute value. Please enter the amount you wish to be reflected on the account for the transaction.

F) **Dispute Type** – indicates the dispute type that is being completed.

r) VAT/PAYE:

- i) Taxpayer Details:
 - A) Taxpayer Name
 - B) Tax Reference
 - C) Tax Type
 - D) Tax Period
- ii) **Source Code/Transaction Code** this field is the field/transaction selected.
- iii) Source Code/Field Description the description of the field/transaction
- iv) Case Number a case number will be populated once the submission is completed.
- v) **Dispute Type** indicates the dispute type that is being completed.
- vi) **Dispute Value** the amount that was originally levied for interest or penalties for the item selected.
- vii) Requested Value this is the amount that has been completed.
 - A) If the requested value is the same as the dispute value, the following error will be displayed. Ensure that the correct amount is completed in the requested value amount.

Requested value cannot be the same as Dispute value. Please enter the amount you wish to be reflected on the account for the transaction.

- s) Supporting documents will be optional to submit in the RFR dispute process.
- t) Click the "**View Form**" button to view the RFR form.
- u) Below is an example of the pages of the form that would be pre-populated from the completed information.



South African	S/A Revenu	RS	S		Re	equ	ue	st	for	R	lei	mi	ss	io	n					Taxpa	yer Re	ferenci	e Num	ber _				1										F	RFF	₹01	1
Employ	/er	Deta	ils																																						
Registered Name	T		Ι	Π		Ι	1			8	Ι	1	ľ		1	Ι		Ι	1	Ι						Τ			Τ	Ι	T		1							I	Ι
rading Name	Т	1					1			1																															Τ
Contac	t De	etails	5																																						
ome Tel Io.			Τ			T				Τ	Τ	T				Fa	ox No.		Τ	Ι	Γ			Τ	T	T				0	ell No.		1							T	Т
ternative ontact No.			T	Π		Τ				T	T	T																													
nail.																																									
/eb ddress		T	Γ		Τ	T	D			Τ	Τ	Ť	Ĺ	Τ	L	Ĩ	Τ	Τ	Γ	Τ				T		T		Τ	T	Τ	Τ		Ĺ	Γ						T	Ι
Details	of	the	Pei	son	De	alin	ng v	vitl	n th	e D)isp	out	e o	n k	el	al	f of	f th	ie '	Tax	cpa	yer	1																		
000000	-					_	_		_																												_	- 1			
mame																																									
imame ist Name			T			T				Ť	T	T	T	T		T	T	I	T	T				1		1		T	T		T	T									
umame rst Name itials						I				Î	T	T	T		T	Ī	T	I		T				1	T	1		T			T										
umame rst Name itials apacity										T			I							T				1					Ī		Ī									T	T
inst Name Ittals Capacity Unemative Contact No.															Ce	I No.																								1	Ι

v) The Address for Delivery of Correspondence, Amount(s) requested for remission and the Reason(s) for requesting remission will be displayed on the second and third page of the DISP01 form.

Email								T	\square		T														T												
							ls	your P	ostal /	Addres	ss a St	treet A	ddress	?	Y	N	x		M	ark here are of a	with an	'X' if thi	s is a	Ē					Dec	lar	atio	n					
																												1	I dec	lare t	that:						
																													The with in a second seco	e info th this every	s form y resp	on fui is tri pect; ;	nishe le and and	d in an I corre	nd ect	x)00000000 x)00000000	
																													 I has sup this insport of f 	ave the port of th	he neo all my n whic on pu ears.	cessa / decl th 1 w rpose	ry rec aration ill reta s for a	ords to ns on ain for a perio	o id -	Please ensi the 2 line	ure you sign o s of "X"s above
																															Date (CCYY	MMDD)]	For enqui www.sars all 0800 00	ries go to .gov.za or (SARS) 727
Amou	ınt(s)	Re	lne	ted	fo	r Re	mis	sio	n - F	PAY	E																										
						Am	ount(s) Im	posed	l/Cha	arged)			j			0				A	moun	t(s) to	o be l	Remit	ted						Tax Pe (CCY	eriod YMM)	2	2 0 2	1 0
				Т	Т	П		Т	П			Т	Γ.	. Г		1		R											_ ,	Γ			Suspe	ension of	l		
ate paymen	t penalty i	· _		-	-	<u> </u>			ب ب			-	-	100	- 00	20																					

Reason(s) f	or Requesting Remission					_	Supporting documents may be submitted with this form	Number of pages attached: 0
Reason for Dispute:	Serious Illness/Sequestration/Liquidation/Death	Not	Liable to file	SARS Error	Other Mitigating Factors		Tax Period (CCYYMM)	2 0 2 1 0 4

- w) Click the "Back" button on the summary screen to be directed to the "Selection Request for Remittance" page where you will be able to make any amendments before submitting the dispute request to SARS.
- x) If you are satisfied with the information entered, click the "**Submit**" button to submit the request to SARS from the summary screen. A submission message will be displayed.

RESULT	
Thank you for your submission. Your dispute request has been sent to SARS. You may view the history of all your submission via eFiling from within the View Submitted menu o	n the left

y) Click "**Continue**" to proceed and the "**Submitted Disputes**" screen will be displayed.



<u>Name</u>	Tax Number	Dispute Type	Status	Tax Period	Status Date	<u>Open</u>
т	7	Request For Remission Penalties	Sent to SARS		2023/03/31	Open
т	7	Request For Remission	Submitted	202104	2023/06/10	Open
т	7	Request For Remission Penalties	Sent to SARS	202112	2023/03/31	Open
Transelectronics	7	Request For Remission	Sent to SARS	202110	2023/02/22	Open
1						

z) Click "**Open**" and Dispute Work Page will display and indicate that RFR is submitted.

ISPUTE WC	RK PAGE				2
Taxpayer Nar	ne	eFi	ling Status		
					Submittee
Tax Referenc	e	7			
Case Referen	ice Number				
DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY	
DED	Request For Remission	Submitted	2023		

4.2 SUBMISSION OF NOTICE OF OBJECTION (NOO)

- a) If the RFR has been disallowed or partially allowed and you do not agree with this outcome or if you do not agree with the assessment issued by SARS, continue with the Notice of Objection as explained below.
- b) Click the "**Dispute\Suspension of Payment**" tab and "**New**" tab to request a new dispute.
- c) The "**Request to File Dispute**" Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the "Disputes" button.
 - i) Ensure that the correct Tax Type and period to dispute is selected.
- d) Click the "**Next**" button to proceed.
- e) If there are no items available to dispute against, an error message will be displayed.

REQUEST TO FILE DISP	UTE
No dispute items could be for	und
Request to file a Dispute	
Tax Type:	VAT v
Reference Number:	4
Period:	2022-03,
	Next

d) If there are items available to dispute, a list of items will be displayed on the "Selection" screen. On the selection page, the assessment, accounts related, and suspension of payment containers will be indicated separately.



-1-1-661	ive Denskies						
ninistrati	ive Penalties						
essment	1						
	5- -						
20							
NOO							
Nee							
Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute	Value	Requested Value
	3498	OTHER NOT SPECIFIED		NOO	R	0.00	R
	4276	IMPUTED NET INCOME FROM CFC		NOO	R	0.00	R
dd							
Beenent	Crounde						Apply Acres
Reason	Grounds						
Reason	For Late Submission						
* Please processe	note that due to late su	ubmission of the NOO th	e reason fo	r late submis	sion are re	quired that w	vill be evaluated prior to your NOO being
If the sup late subn	oplied reasons are not a nission request	adequate, your NOO will	I not be acco	epted and yo	ou will recei	ve an outcor	ne other than, relating to the reason for
							<u>(</u>)
pension	Of Payment		- <i>1</i> /-)	6			
pension FE: When	Of Payment n multiple tax periods w	ere selected, only the ta	x period(s)	for which su	spension of	payment(s)	are available, will be displayed.

- e) Note: Only items that is available to dispute will be displayed in the "Dispute Item List".
- f) The "Dispute Item List" will display the following information columns:
 - i) **Select** indicate the items to dispute against by selecting relevant the tick boxes.
 - ii) Source Code/Transaction Code the source code / transaction code of the dispute item is displayed.
 - iii) **Source Code Description** the description of the source/transaction code of the dispute item is displayed.
 - iv) **Dispute Type** The dispute type as per the selection is displayed e.g., NOO for Notice of Objection, as indicated on the screen.
 - v) **Dispute Amount** the amount that has been assessed or charged for interest or penalties for late payment are displayed.
 - vi) **Requested Value** indicate what you believe the amount should be.
 - A) If the requested value is the same as the dispute value, the following error will be displayed. Ensure that the correct amount is completed in the requested value amount.



Requested value cannot be the same as Dispute value. Please	enter the
amount you wish to be reflected on the account for the trans-	action.
	ОК

g) If the item is not displayed that you wish to dispute, click the "Add" button and the "Add source codes" container will be displayed.

Source Code	Description	Dispute Value	Requested Value
3701	TRAVELLING ALLOWANCE	R	R
			Add Source Code Save

- h) In the "Add source codes" container, the following fields will be displayed to be completed:
 i) Source Code
 - ii) **Description** this field will populate with the description of the source code entered.
 - iii) **Dispute Value** this is the amount that is reflected in the original assessment.
 - iv) Requested Value this is the amount that you believe should be reflected.
 - A) If the requested value is the same as the dispute value, the following error will be displayed. "Ensure that the correct amount is completed in the requested value amount."
- i) Once you start typing the source code, all codes similar to what you are entering will display as per example below:

Add	source codes
	Source Code Description
	360 ×
	3601 - INCOME - TAXABLE
	3602 - INCOME - NON-TAXABLE
	3603 - PENSION - TAXABLE
	3604 - PENSION - NON-TAXABLE
	3605 - ANNUAL PAYMENT - TAXABLE
	3606 - COMMISSION
	3607 - OVERTIME
	3608 - ARBITRATION AWARDS - TAXABLE
	3609 - ARBITRATION AWARDS - NON-TAXABLE

j) Upon selection of the relevant source code, the description field will be populated. Complete the "Dispute value" and the "Requested Value". Click the "Add Source Code" button and then "Save" and the field will be added onto the Dispute Item list.

Source Code	Description	Dispute Value	Requested Value
3701	TRAVELLING ALLOWANCE	0	100
		R	R
			Add Source Code Save



- k) Select the dispute item and indicate the requested amount.
- I) Below the dispute item list, the reasons for notice of objection of the dispute item(s) must be indicated in the "**Reason/Grounds**" block provided.

Reason/Grounds	Apply Across
	Period

m) If no reason has been completed and you click the "**Next**" button, the following warning message will be displayed to complete a reason. Click "**OK**" to complete a reason.

Please Note: Grounds for dispute must be supplied for Tax Yea NOO	ar:2020-
	ОК

- n) Next to the "**Reason/Grounds**" block, a new option has been included to indicate if the reason or grounds are applicable to only the selected period or all periods. If the "**All periods**" option is selected, the reason(s) entered will be applied to all periods that was selected.
- o) If you wish to submit a reason for late submission in the case of late objection, complete the reason in the block provided.

Reason For Late Submission	
* Please note that due to late submission of the NOO the reason for late submission are required that will be every processed. If the supplied reasons are not adequate, your NOO will not be accepted and you will receive an outcome other late submission request	aluated prior to your NOO being than, relating to the reason for
	Б

p) At the bottom of the Selection Page, click the "**Back**" button to be directed to the "**Request to File Dispute**" landing page.

ELECTION PA	.GE	
Account		
Administrative P	enalties	
issessment		
2021		
Suspension Of P	ayment	
IOTE: When mul	tiple tax periods were selected, only the tax period(s	s) for which suspension of payment(s) are available, will be displayed.
Select	Reason	Apply Across
2021		All Periods
elete		
		Back

q) Click the "**Next**" button to continue with the Notice of Objection process and "Data Update" screen will be displayed.



Data Update					
Important Notice					
Is the Taxpayer and	or Representative details	below correct?			\bigcirc y \bigcirc N
If no, do you want to	amend the Taxpayer deta	ails for Dispute Purposes?			OYON
Do you want to amer	d Representative details	for Dispute purposed?			OYON
Taxpayer Details					
Registered Name:					
Cell No:			Alternative No:		
Email					
Particulars of Repre	esentative (Person Deal	ing with the Disputes on E	Behalf of Taxpayer)		
Surname:		Fi	rst Name:		
Cell No:		AI	ternative No:		
Email					
				Save Data	
					cl

- r) Complete the following questions listed on the "Data Update" screen:
 - Is the Taxpayer and\or Representative details below, correct?
 - A) Indicate 'Y' or 'N'.

I)

i)

ii)

- If 'Y', the fields in the Taxpayer Details section will not be open to edit.
- II) If 'N', answer the question 'If no, do you want to amend the Taxpayer details for Dispute Purposes?'
- B) If 'Y', the Cell No, Alternative No and Email fields will be editable.
- C) If 'N', the fields will not be editable.
- Do you want to amend the Representative details for Dispute purposes?
 - A) If 'Y', the relevant fields will be available to edit.
 - B) If 'N', the fields will remain locked.
- iii) **Note**: Information captured and saved on the Data Update screen will only update the details for the specific Dispute case submitted.
- s) Click "Save Data" to update the information for the dispute and the Summary screen will be displayed.
- t) If you select the "Close" option, you will be routed back to the Selection page.
- u) Click the "**Delete**" button to delete the dispute record. Click "**OK**" to continue with the deletion or "Cancel" to proceed with the dispute request.

The delete action will permanently remov To retain the dispute record and continu	e this record from with the dispute,	your profile. select the
'Cancel' button.	10	
To proceed with your deletion request, se	elect 'Ok'.	
	ОК	Cancel

- v) The Summary page will display the following information that has been populated from the previous completed steps:
 - i) **Tax Year/Tax Period** the period selected to dispute against.
 - ii) **Source/Transaction Code** the source/transaction code selected.
 - iii) **Source Code/Field Description** description of the source code selected.
 - iv) **Case Number** once the dispute has been sent to SARS and a case has been created, the case number will be populated in this field.
 - v) **Dispute Type** indicates the dispute type that is being completed.
 - vi) **Dispute Value** the amount that has been selected for assessed or interest or penalties for late payment are displayed.



- vii) Requested Value the amount that you believe should be reflected.
 A) If the requested value is the same as the dispute value, the following error will be displayed.
- "Ensure that the correct amount is completed in the requested value amount."
- viii) Reason/Grounds will be populated from the information captured.
- ix) Reason for Late Submission will be populated from the information captured.

SUMMARY						
Taxpayer Nar	me					
Tax Reference	e					
Тах Туре						
Period						
		2020				
NOO						
Supporting I	Documents	Status			Requirement	
Supporting D	ocuments	Waiting fo	or Documentation	o be Uploaded	Mandatory	
2020						
Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
2020	4276	IMPUTED NET INCOME FROM CFC	0	NOO	R	0.00 R 10.0
Reason/Gro	unds					
Test						
					1	
Reason For	Late Submission					
Test						
					1	
						View Form
						Back Subm

- w) Click the "View Form" button to view the Notice of Objection (DISP01) form.
- x) Below is an example of the pages of the form that is pre-populated from the information completed.

South Africa		R Ive Ser	S		N	lot	ice	0	f C	Db	je	ct	io	n		Та	фаун	er Re	feren	ice N	umber			Γ							1			Tax P	eriod	ccr	n	2	0	2	0]					DIS	SP	01
Тахра	yer 🛛)etai	s																																														
Registered lame																																																	
rading Name.																																																	
Conta	et De	tails	í.																																														
Home Tel No. Nternative Contact No.				1			I]]	Fa	ax No						1												Ce	ll No.	[1		
Email				1			1																																										
Veb ddress							Γ	1	1	1		Γ						Ι	Ι		Ι	Ι			Ι	T	Ι		Ι		1	[1		1	1	Τ
Particula	ars of	Rej	ores	en	tati	ive	Та	хр	ay	er/l	Rej	pre	se	nta	itiv	ve	(Pe	ers	on	dea	alin	g w	vith	dis	put	e or	1 be	ehal	f of	tax	pay	ег)																	
amame																																																	
rst Name				T				Γ		1								T	T	Τ	T	Τ		T			T		1	T									Τ		Т		T				T		
itials													_																																				
apacity:		T		T	T	Т	T	Τ	Ĩ	Τ	Γ	Γ			Γ	Γ	Γ	Т	Т	Т	Т	Т	Т	T	T	T	Т		T	T	Ť									T	T	Т		T		T	Т	T	
Iternative Iontact No.		Π		1	Τ		Τ	1	ľ	1		1]	Ce	I No.			Ι	Τ	Ī	Ī	Ī	1	Ī	1	Ì		1		1																		
Email		1		1	T		T	T	Т	Т	Τ	Т	T			1	Т	Т	Т	Т		Т	_	1	_		T	1	1	1	1	T	1		1									10		1.0			

- y) The Address for Delivery of Notices, Amounts under Dispute, Reason for Late Submission (if applicable) and the Grounds for Dispute will also be displayed on the subsequent pages of the DISP01 form.
- z) Click the "**Back**" button on the summary screen to be directed to the "Selection" page where you will be able to make any amendments before submitting the dispute request to SARS.



- aa) On the summary page, the supporting documents link will be populated, and the requirement field will indicate if it is optional or mandatory to submit supporting documents with the specific dispute request being completed.
- bb) **Note**: The "**Submit**" button will not be available until mandatory supporting documents are submitted. Refer to section 8 "**Upload of Supporting Documents**" below for the relevant steps. Once you have submitted the supporting documents, click the "Submit" button to proceed to submit the objection to SARS.

SUMMARY	•						
Taxpayer Na	ame						
Tax Referen	ice						
Тах Туре							
Period		INCOME TAX					
		2021					
NOO							
Supporting I	Documents	Status			Requirement		
Supporting D	ocuments	Waiting for	Documentation	to be Uploaded	Mandatory		
2021							
Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value	
2021	4276	IMPUTED NET INCOME FROM CFC	0	NOO		R 0.00	R 10.0
Reason/Gro	unds						
Testing							
					4		
Reason For	Late Submission						
Testing							
L						View	Form
						Back	Subm

cc) The following message will be displayed upon successful submission to SARS. Click "Continue" to proceed.

RESULT		
Thank you for your submis You may view the history o	sion. Your dispute request has been sent to SARS. f all your submission via eFiling from within the View Submitted menu on the left Continue	

- dd) The Dispute Work Page will be displayed that will indicate that the NOO submission is pending. The NOO will only be submitted after the supporting documents have been uploaded.
- ee) The disputes submitted screen will be displayed. Click the "Open" hyperlink and the Disputes Work Page will display.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
		Notice of Objection	Submitted	2020	2023	Open
		Notice of Objection	Sent to SARS	2021	2023	Open
1						

ff) The Dispute Work Page will be displayed that will indicate that the NOO is submitted, and a case reference number will be populated on the work page.



gg) Once the submission to SARS has been completed, if the reason for late submission field was completed, the condonation case number will be populated in the "Case Reference Number" field and the status of the objection will be indicated as "Sent to SARS"

DISPUTE WO	ORK PAGE					2
Taxpayer Nar	ne		eFiling Sta	tus		Submitted
Tax Referenc	e					Oubmitted
Case Referen	nce Number					
DISPUTE	DESCRIPTION	STATUS	DATE		LAST UPDATED BY	-
NOO	Notice of Objection	Submitted	2023			
SUPPORTIN	G DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	DOCS
Dispute Supp	porting Documents	Submitted	1	2023		39 1

4.3 COMPLETION OF NOTICE OF APPEAL (NOA)

- a) If the NOO has been disallowed or partially allowed and you do not agree with this outcome, continue with the Notice of Appeal as explained below.
- b) Click on the "**Dispute\Suspension of Payment**" tab and select the "**New**" tab to request a new dispute.
- c) The new "Request to File Dispute" Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the "**Disputes\Suspension of Payment**" button.
 - i) Ensure that the correct Tax Type and period to dispute is selected.
- d) Select "Notice of Appeal" as the dispute type and click the "Next" button to proceed.

REQUEST TO FILE DIS	UTE	
Request to file a Dispute		
Tax Type:	VAT V	
Reference Number:		
Period:		
	Ne	ext

- i) If there are no items available to dispute against, an error message will be displayed.
- ii) If there are items available to dispute, a list of items will be displayed on the "**Selection**" screen.
- e) **Note**: Only items that is available to dispute will be displayed in the "**Dispute Item List**". The screen below is an example of how the dispute item list looks. The selection page will be displayed.



NOA						
Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Amount	Requested Amount
	0008	Change in use and export of second-hand goods		NOA	R 3 000.00	
Reason/C	Grounds					Apply Across

- f) The "Dispute Item List" will display the following information columns:
 - i) **Select** indicate the items to dispute against by selecting relevant the tick boxes.
 - ii) **Source Code/Transaction Code** the source code / transaction code of the dispute item is displayed.
 - iii) **Source Code/Field Description** the description of the source/transaction code of the dispute item is displayed.
 - iv) **Case Number** the case number for the specific disputed field will be indicated.
 - v) **Dispute Type** The dispute type as per the selection is displayed e.g., NOA for Notice of Appeal, as indicated on the screen.
 - vi) **Dispute Amount** the amount that has been assessed or charged for interest or penalties for late payment are displayed.
 - vii) **Requested Value** indicate what you believe the amount should be.
 - A) If the requested value is the same as the dispute value, the following error will be displayed. Ensure that the correct amount is completed in the requested value amount.

Requested va	ue cannot be t	the same as Dispu	te value. Please e	nter the
amount you v	vish to be reflec	cted on the accou	nt for the transac	tion.
				ОК

g) Indicate if the appeal should be resolved with the "Alternative Dispute Resolution" or "Litigation" process.

Reason/Grounds	Apply Across
○ Alternative Dispute Resolution ○ Litigation	
	Period All Periods

h) If no reason has been completed and you click the "**Next**" button, the following warning message will be displayed to complete a reason. Click "**OK**" to complete a reason.





- i) Next to the "**Reason/Grounds**" block, a new option has been included to indicate if the reason or grounds are applicable to only the selected period or all periods. If the "**All periods**" option is selected, the reason(s) entered will be applied to all periods that was selected.
- j) If the notice of appeal is submitted late, complete the "**Reason for Late Submission**" field.

Reason For Late Submission	
* Please note that due to late submission of the NOA the reason for late submission are required that will be evaluated pro processed. If the supplied reasons are not adequate, your NOA will not be accepted and you will receive an outcome other than, relati late submission request	or to your NOA being ng to the reason for
	~
	~

- k) Click the **"Back**" button to be directed to the "Request to File Dispute" landing page. Click the **"Next**" button to continue with the Notice of Appeal process and the "Summary" page will be displayed.
- I) The Summary page will display the following information that has been populated from the previous completed steps:
 - i) **Tax Period** this is the period selected to dispute against.
 - ii) **Source Code/Transaction Code** this is the source/transaction code selected.
 - iii) **Source Code/Field Description** the description of the source/transaction code selected.
 - iv) **Case Number** the case number for the specific disputed field will be indicated.
 - v) **Dispute Type** indicates the dispute type that is being completed.
 - vi) **Dispute Value** the amount that has been selected for assessed or interest or penalties for late payment are displayed.
 - vii) Requested Value this is the amount that you believe should be reflected.
 - A) If the requested value is the same as the dispute value, the following error will be displayed. "Ensure that the correct amount is completed in the requested value amount."



SUMMARY								
Taxpayer Nat	ne							
Tax Reference	e .							
Tax Type		MAT						
Period		201406						
NOA								
Supporting	Documents	Status				Requirement		
Supporting D	ocuments	Waiting for D	ocumentation	to be Uploade	d	Optional		
201406								
Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute	Value	Requested Value	
201406	0008	Change in use and export of second-hand goods		NOA		R 3 000.00		2 500.00
Reason For I	Late Submission							
[^ ~			
							Viet	w Form
							Back	Submit

m) Click the "**View Form**" button to view the Notice of Appeal (DISP01) form. Below is an example of the pages of the form that is pre-populated from the information completed.

Y	SARS	Notic	e of J	Appe	al	ъ	qayer Rek	rence Nurr	•						[D	ISP01	ı
Vende	or Details																					
Registered Name												Π	Π	Π				Π				
Trading Nam					Π						Π	Π	Π	Π				Π				
Conta	ot Details																					
Home Tel No. Bus Tel						Fach							Π	Π		Cel No.	Π	Π				
No. Email		$\pm\pm\pm$	Ħ		\pm							Π	Π	Π				Π				
Vileb Address													Π	Π			Π	Π				
Particu	lars of Represen	tative T	axpay	er/Rep	resen	tative	(Perso	n deal	ing wit	h disp	ute on	behal	f of ta	qaye	r)							
Sumane												Π	Π	Π				Π]	
First Name																		Π]	
initats																						
Capacity:																		Π				

- n) Click the **"Back**" button on the summary screen to be directed to the **"Selection**" page where you will be able to make any amendments before submitting the dispute request to SARS.
- o) If you are satisfied with the information entered, click the "**Submit**" button to submit the request to SARS from the summary screen.
- p) If supporting documents are required, a supporting documents link will be available on the Dispute work page to submit the documents. Refer to section 8 below that explain how to upload supporting documents.
- q) The Dispute Work Page will be displayed that will indicate that the NOA is submitted, and a case reference number will be populated on the work page.



	ORK PAGE					2
Taxpayer Na	ime		eFiling St	atus		Submitted
Tax Referen	Ce					
Case Refere	nce Number					
DISPUTE	DESCRIPTION	STATUS	DATE	LAST	UPDATED BY	
NOA	Notice of Appeal	Submitted	2017/04/	28		
SUPPORT		STATUS	TYPE	DATE	SIZE (Kb)	NO. OF
Dispute Sup	porting Documents	None	1	2017/04/28	SILL (ND)	0 0

5 DISPUTE PROCESS FOR ADMINISTRATIVE PENALTIES FOR INCOME TAX

5.1 REQUEST ADMIN PENALTY STATEMENT OF ACCOUNT (SOA)

- a) The following section deals with the dispute process of Administrative Penalties for Income Tax (PIT, CIT and Trust).
- b) This process has been enhanced to allow the user to capture the details on a new screen and not on the editable pdf form.
 - i) Select "SARS Correspondence" side menu item.
 - ii) Select "Request Admin Penalty SOA" side menu item.



iii) Select a year and click "Continue" to proceed.



iv) The Request Admin Penalty SOA screen will be displayed. Enter the "**Start Period**" and "**End Period**" from menu from screen displayed. Click the "**Submit**" button, or "**Back**" button if you need to go back to the previous screen.

TaxPayer Name:		
TaxPayer Reference:		
Start Dariadi 2020.00	Fod Derived: 2024-02 vol	
Start Period: 2020-03		



c) Select the "Click here to view your Statement of Account" hyperlink.



d) The Administrative Penalties work page will be accessible by clicking on Statement of Account (SOA).

Administrative Penalty				04-34k
Date Issued: 2023				Amount:R500.00
	Make Payment	Payment Arrangement	Dispute	
	Make Payment	Payment Arrangement	Dispute	

- e) Select "**Dispute**" button and the Dispute Summary page will be displayed, and the following three disputable items will be displayed as per current functionality process
 - i) Request for Remission;
 - ii) Notice of Objection;
 - iii) Notice of Appeal;

Dispute Summary	
Payment Required: R500 for Penalty Statement of Acc	count Dated 2023
View Penalty Statement of Account	View Historic Admin Penalty Notice
Dispute Options	
I would like to file a Request for Remission	
Only complete this dispute option if you have reme outstanding returns).	edied all your non-compliance/s, or it will be rejected by SARS. (e.g. submitted all your
I would like to file a Notice of Objection	
You need to submit a Request for Remission first	before you can submit a Notice of Objection.
Please include Reasons for late submission with g	ground if you NOO is more than 30 days after the RFR outcome was received.
I would like to file a Notice of Appeal	
You need to submit a Notice of Objection first before	pre you can submit a Notice of Appeal.
Please include Reasons for late submission with g	ground if you NOA is more than 30 days after the NOO outcome was received.
	Continue Back

f) A message will be displayed on the Dispute options section if there is saved dispute forms i.e., Request for Remission, Notice of Objection or Notice of Appeal.



Dispute Summary				
Payment Required: R500 for Penalty Statement of	Account Dated 2023			
View Penalty Statement of Account	View Historic Admin Penalty Notice			
Dispute Options				
I would like to file a Request for Remission				
Only complete this dispute option if you have re outstanding returns).	medied all your non-compliance/s, or it will be rejected by SARS. (e.g. submitted all your			
Please note you already have a saved Req	uest for Remission, click continue to open			
I would like to file a Notice of Objection				
You need to submit a Request for Remission fir	st before you can submit a Notice of Objection.			
Please include Reasons for late submission wit	h ground if you NOO is more than 30 days after the RFR outcome was received.			
I would like to file a Notice of Appeal				
You need to submit a Notice of Objection first before you can submit a Notice of Appeal.				
Please include Reasons for late submission wit	h ground if you NOA is more than 30 days after the NOO outcome was received.			
	Continue Back			

g) If you select a dispute option, where a saved form exists and click "continue", the following message will be displayed to indicate that the saved form must be deleted as system enhancements have been introduced since the specific form was saved. Once you click "Delete Saved Dispute" the specific saved dispute form will be removed off eFiling and you may proceed to complete and submit a new dispute form. You can select "View Saved Dispute" to view the relevant saved dispute form.

,	
System enhanceme	nts
SARS has introduc	ed system enhancements on eFiling to improve the service offering of filing disputes electronically.
Please note that th process.	e saved dispute is required to be deleted first in order to recapture and file your dispute with this improved

- h) Select the dispute option "I would like to file a Request for Remission".
- i) Click on "**Continue**" button or "**Back**" button if user needs to go back to the previous screen. A Dispute Options page will be displayed.
 - i) A table will be displayed that indicates all the penalty transactions that were imposed on the taxpayer's account. Select the penalty transaction which is under dispute and for which remission will be requested.

ispute Optior	ទេ			
SELEC	T TRANSACTION NO.	DESCRIPTION	AMOUNT	
	30205	500.00	R OUTSTANDING RETURNS (ITS)	

j) When the user further scrolls down, questions relating to who the person is that are completing the Request for Remission, "Particulars of "Representative (Person Dealing with Disputes on Behalf of Taxpayer)" and "Grounds for dispute and Reasons for late submission if applicable" screen will be displayed.

5.2 CAPTURE THE PARTICULARS OF REPRESENTATIVE (PERSON DEALING WITH DISPUTE ON BEHALF OF TAXPAYER)

a) Note: This is only applicable to Income Tax Administrative Penalties.

- b) Complete the following fields:
 - i) Are you signing on behalf of the taxpayer? select "Yes" or "No".
 - ii) If "Yes", do you have a power of attorney from the taxpayer? select "Yes" or "No". If "Yes", the following question will be mandatory to complete.
 - iii) Is the taxpayer aware of and agree with the grounds of the dispute?



- c) The following fields in the Particulars of Representative container will only be editable if the three questions above is answered as "Yes".
 - i) Reason why taxpayer is unable to sign this dispute?
 - ii) Surname;
 - iii) Initials;
 - iv) ID number (if the taxpayer does not have a South African ID number, a valid passport number must be captured in the field for passport number);
 - v) Passport country (country of issue), e.g., South Africa = ZAF;
 - vi) Passport Number (this field must be completed if the taxpayer does not have a South African ID number);
 - vii) Cell phone number (only a 10-digit numeric number must be entered);
 - viii) Telephone number (only numeric digits must be entered);
 - ix) Fax number (only numeric digits must be entered);
 - x) Tax Practitioner Registration number;
 - xi) Capacity (The relevant block must be ticked);
 - xii) Accounting officer for Local / Public Authority / Accountant (The relevant block must be ticked);
 - xiii) Contact email address.

Are you signing on b	ehalf of the	e taxpayer?		Y O N ®
If yes, do you have a	f yes, do you have a power of attorney from the taxpayer? Y \odot N \odot			YONO
Is the taxpayer aware	e of and ag	gree with the	grounds of	te? Y ○ N ○
Particulars of Repre	sentative	e (Person De	aling with	utes on Behalf of Taxpayer)
Reason why taxpaye is unable to sign this dispute	r			
Surname				
Initials	ID No.			
Passport Country				
(e.g. South Africa =				\checkmark
ZAF)				
Passport No.				
Bus Tel No.			ax No.	Tax Practitioner Registration No. PR-
	Public O	fficer C	urator/Truste	uidator/Executor/Administrator O Partner O Treasurer O Accounting
Capacity:	officer fo Represe	or Local/Publ entative/Attor	c Authority// ney 〇	Intant Sole Proprietor Tax Practitioner Legal
Contact Email				

5.3 CAPTURE THE REASONS AND GROUNDS FOR DISPUTE

a) Select the relevant reason for dispute from the following:

- i) Serious Illness/Sequestration/Liquidation or Death;
- ii) Not liable to file.
- iii) SARS error (Supply Details in the Grounds);
- iv) Other/Mitigation factors (Supply Details in the Grounds).

Grounds for dispute and Reasons for late submission if applicable					
Reason for dispute:	or Serious Illness / Sequestration / Liquidation or Death O Not Liable to File O SARS error (Supply I Other /Mitigation Factors: (supply Detail in Grounds)	etail in Grounds) 〇			
Grounds	test				
	Back Save File View Notice				

- b) Select the relevant option below:
 - i) **Back** redirect back to the previous screen.
 - ii) **Save** allows you to save the dispute.
 - iii) **File** submit the dispute transaction to SARS;
 - iv) View Notice allows you to view the dispute in PDF in a new tab.



5.4 VIEW RFR NOTICE

a) Select "View Notice" Button - this allows the user to view the dispute in PDF in a new tab.

Grounds fo	Grounds for dispute and Reasons for late submission if applicable					
Reason for dispute:	Serious Illness / Sequestration / Liquidation or Death O Not Liable to File O SARS error (Supply Detail in Grounds) O Other /Mitigation Factors: (supply Detail in Grounds) •					
Grounds	test					
	Back Save File View Notice					

b) eFiling will display the read-only PDF version of the form with the information captured.

	Please submit the original form and retain a copy for your records. Use black ink and capital letters when complete	ting the form.			
splant product	Request for Remission	Tax Number	0	NTXRF001	RFR1
MI MI <td< th=""><th>Applicant Details - Individual</th><th></th><th></th><th></th><th>INDF001</th></td<>	Applicant Details - Individual				INDF001
10: 1	umame M			Home Tel No.	
h Image: Control of the presentative (Person Dealing with Depute on Belaid of Taxopyer) Set 0000000000 reference of Representative (Person Dealing with Depute on Belaid of Taxopyer) Set 000000000000000000000000000000000000	ins Two			Bus Tel 0000	0 0 0 0 0
Image: Since Sinc	DNo. 6003 Prissort		Passport Country (e.g. South Atrica = ZAF)		0 0 0 0 0 0
ricculus of Representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Dispute on Behalf of Tappayer) representative ('eroson Dealing with Behalf Alexa Baddeled et Hero Behalf of Tappayer) representative ('eroson Dealing with Behalf Alexa Baddeled et Hero Behalf of Tappayer) representative ('eroson Dealing with Behalf Alexa Baddeled et Hero Behalf of Tappayer) representative ('eroson Dealing with Behalf Alexa Baddeled et Hero Behalf of Tappayer) representative ('eroson De					
ms To o t t To o t t <td< td=""><td>Particulars of Representative (Person Dealing with Dispute on Behalf of Taxpayer)</td><td></td><td></td><td></td><td>REPIF001</td></td<>	Particulars of Representative (Person Dealing with Dispute on Behalf of Taxpayer)				REPIF001
Total All and the second and the se	Test				635 T
Num 0 1 2 4 0 1 2 1 <t< td=""><td>D No. 7 0 8 3 Passed County Z A F Passed</td><td></td><td></td><td></td><td></td></t<>	D No. 7 0 8 3 Passed County Z A F Passed				
	ter Tel No. 0 1 2 4 0 0 0 0 0 0 0 Fax No.		Tax Practition	er Registration No. PR -	1 2 3 6 5 8 4
<pre>sty d @ @ s r s 0 =</pre>	Dapacity: Public Curstor / Trustee / Uquidator / Executor / Panear Trusteer	Accounting officer for Local Public Authority / Accounta	d Sole Proprietor	Tax Practitioner	Legal Representative /
Not support hand off statusper! Image: Status and the support of statusper: Image: Status and the support of statusper: Image: Status and the support of status and support and status and the support of status and the support of					
xxxxyy xxxyxxxxxxxxxxxxxxxxxxxxxxxxxxx	er you signing on behalf of the taxpayer? Y 🗶 N 🔤 If yes, do you have a power of atomey from the taxpayer?	Y X N	is the taxpoyer aware of a	nd agree with the grounds of dispute?	Y 🗙 N
NFR 2.5021.05.00 57 1101 CT 03 100 Million Control Cont	leason why languyer is nale to sign this dipute to sign this dipute to sign this dipute to sign the dipute t				
ease submit the original form and retain a copy for your records. Use black ink and capital letters when completing the form. cstal Address for Delivery of Notice(Correspondence) Peteration P	RFR LEnglish FV 2021.05.00 5V 1101 CT 03 NO V 2022 b97c-121-0a17-4a26-a09w-d5980eb532db 001/003				
costal Address for Delivery of Notice(Correspondence) Peclaration PADF01 set sets et up up carging uppropriate address in the following sequence. Exetting Number, Model/Durict, Cip, County Code, Predic Code, For Bitsetting Number, Model/Durict, Cip, County Code, Predic Code, For Bitsetting Number, Model/Durict, Cip, County Code, Predic Code, For Bitsetting Number, Model/Durict, Cip, County Code, Predic Code, For Bitsetting Number, Model/Durict, Cip, County Code, Predic Code, For Bitsetting Number, Model/Durict, Cip, County Code, Predic Code, For Bitsetting Number, Model/Durict, Cip, County Code, Predic Code, For Bitsetting Number, Model/Durict, Cip, County Code, Predic Code, For Bitsetting Number, Status Status Bitsetting Number, Status Bitsetting Number, Status Bitsetting Number, Status Bitsetting Number, Status Bitsetting Number, Status Status Bitsetting Number, Status Status Bitsetting Number, Status Status Bitsetting Number, Status Status Stat	Please submit the original form and retain a copy for your records. Use black ink and capital letters when completing t	he form.			
ses sex set up your galaxy segments: Bas Blag Nander, Sadvahl Glavinic, Cip, Courty Cook, Peetal Code, For Blag 	Postal Address for Delivery of Notice(Correspondence)	Declaratio	n		PADIF001
Image: Code	Please ensure that you capture your peetal address in the following sequence: BoxBag Number, SuburbDibitict, City, Country Code, Peetal Code, For Stre- delivery, please follow the physical address format.	t lectare that: • The information fumi respect, and • I have the necessary	shed in and with this form is true and correct in every records to support all the information in this form whi	a	
Point Code		 If I an the represent empowered to lodge power of attorney. 	the dealing with this dispute on behalf of the tagayet this dispute on behalf of the tagayer in terms of the p	r, Lan duly X000000000000000000000000000000000000	00000000000
Potential Code Forençaires pia tavas sons gos 20 or all disco 00 7077 mounts under Dispute - Administrative Penalty OSPIFOIT ransaction No. Transaction No. Transaction No. Transaction No. 0 2 0 5 0 0 0 0 0 2 0 5 0 0 0 0 0 2 0 1 0 0 0 0 0 2 0 5 0 0 0 0 0 2 0 5 0 0 0 0 0 1 0 0 0 0 0 0 0 1 0 0 0 0 0 0 0 1 0 0 0 0 0 0 0 1 0 0 0 0 0 0		Date(CCYYMM	00)	Please ensure the 2 lines of	you sign over 10's above
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	Amounts under Dispute - Administrative Penalty				DSPIF001
		insacción No.	Transaction No.		

5.5 NOTICE OF OBJECTION / APPEAL

a) Select the applicable Dispute option, either "I would like to file a Notice of Objection" or "I would like to file a Notice of Appeal".



Dispute Summary	
Payment Required: R8000 for Penalty Statement of Acco	ount Dated 2022
View Penalty Statement of Account	View Historic Admin Penalty Notice
Dispute Options	
I would like to file a Request for Remission	
Only complete this dispute option if you have remedi outstanding returns).	ed all your non-compliance/s, or it will be rejected by SARS. (e.g. submitted all your
I would like to file a Notice of Objection	
You need to submit a Request for Remission first be	fore you can submit a Notice of Objection.
Please include Reasons for late submission with gro	und if you NOO is more than 30 days after the RFR outcome was received.
I would like to file a Notice of Appeal	
You need to submit a Notice of Objection first before	you can submit a Notice of Appeal.
Please include Reasons for late submission with gro	und if you NOA is more than 30 days after the NOO outcome was received.
	Continue Back

- b) Click "**Continue**" to display the NOO1/NOA1 form, or "**Back**" button if user needs to go back to the previous screen. A Dispute Options page will be displayed if you select the "Continue" button.
 - i) A table will be displayed that indicates all the penalty transactions that were imposed on the taxpayer's account. Select the penalty transaction which is under dispute and for which objection/appeal will be requested.

SELECT	TRANSACTION NO.	DESCRIPTION	AMOUNT
	30067	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
	30068	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
	30069	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
	30070	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
	30072	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
	30073	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
	30074	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
	30075	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
	30076	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
	30077	RECURRING OUTSTANDING RETURN (ITS)	R 250.00

- c) When the user further scrolls down, the "Representative Details and Grounds dispute" screen will be displayed.
- d) **Note**: When a case gets to the NOO/NOA step then the detail as captured in the RFR step will be populated in the Representative Information popup.

5.6 VIEW NOO/NOA NOTICE

a) Select "View Notice" Button - this allows the user to view the dispute in PDF in a new tab.

Grounds for dispute and Reasons for late submission if applicable							
Reason for dispute:	Serious Illness / Sequestration / Liquidation or Death O Not Liable to File SARS error (Supply Detail in Grounds) O Oth /Mitigation Factors: (supply Detail in Grounds) O	her					
Grounds	not liable to file						
	Back Save File View Notice						

b) eFiling will display the read-only PDF version of the form with the information captured.



	Notice of Objection	Tax Number	0000000000 NTXRF001 NOO1
Applicant Dotaile Individual			
			Home Tello
First Two Names			
ID No.	0 4 Passport No.		Passport Country (e.g. South Africa = ZAF) Cell No. 0 <th< td=""></th<>
Contact Email QA@SARS	. Z A		
Particulars of Representative (Person D	ealing with Dispute on Behalf of Taxpayer)		REPIF001
Sumame			Initials
ID No.	Passport Country Passport (e.g. South Atrica = ZAF) No.		Cell No.
Bus Tel No.	Fax No.		Tax Practitioner Registration No. PR -
Capacity: Public Curator / Trustee / Liquidator / E Officer Administrator	xecutor / Pather Treasurer	Accounting officer for Local Public Authority / Accounta	nt Sole Proprietor Tax Practitioner Legal Representative / Attorney
Contact Email			
Are you signing on behalf of the taxpayer? Y	If yes, do you have a power of attorney from the taxpayer?	Y N	Is the taxpayer aware of and agree with the grounds of dispute? Y
Reason why taxpayer is make to sign this dispute			
NOOA L 0 FV 1031.04.	-d5980eb532db 001/003		
Postal Address for Delivery of Notice	Correspondence)	Declar	ation PDAIE001
Please ensure that you capture your postal address in the following su	equence: Box/Bag Number,Suburb/District,City,Country Code,Postal Code, F	or street	to the American is and with this form is true and connect is many sequence and
denrey, prese norm the physical sources normal		I have the r for inspection	eccessary records to support all the information in this form which I will retain to purpose for a period of five years.
		If I am the r empowered	epresentative dealing with this dispute on behalf of the taxpayer, I am duly to lodge this dispute on behalf of the taxpayer in terms of the prescribed power
		of attorney	Please ensure you sign over the 2 intes of %7's above
	Postal Code	Date (CCYYI	
Assessment Under Dispute			For enquiries go to www.sars.gov.za or call 0800 00 7277
Assessment Type Income Tax	Administrative Penalty		
Amounts under Dispute - Administra	tive Penalty		OPNIF001
Transaction No. Transaction No.	Transaction No. Transaction No.	Transaction No.	Transaction No. Transaction No. Transaction No.
30089 30090	30091 30092	30093	30098 30102 30104
30106 30107			

5.7 FILE OR SUBMIT RFR/NOO/NOA TO SARS

This allows the user to submit the dispute transaction to SARS. a)

Grounds fo	r dispute and Reasons for late submission if applicable
Reason for dispute:	Serious Illness / Sequestration / Liquidation or Death O Other /Mitigation Factors: (supply Detail in Grounds) (
Grounds	test
	Back Save File View Notice

Once the filing/submission is done the screen will be updated with all the submitted requests. b)

Dispute Sea	arch							
Dispute Type: Income Tax Ref From Date:	Please Sele		TaxPayer Name: To Date:					
Name	Tax Number	Dispute Type	Status	Search	Tax Period	Status Date	Supporting Documents	Open
		Request for Remittance against Pena	alty Sent to S	ARS		2023	Not applicable	Open



6 DISPUTE PROCESS FOR ADMINISTRATIVE AND LATE PENALTIES

6.1 REQUEST ADMIN PENALTY STATEMENT OF ACCOUNT (SOA)

- a) The following section deals with the dispute process of Administrative and Late Penalties for Pay-As-You-Earn (PAYE).
 - i) Employment Tax Incentive (ETI) objections must be disputed separately and not as part of the dispute completed for PAYE/UIF/SDL.
- b) Select "SARS Correspondence" side menu item.
- c) Select "**Request PAYE Notices**" side menu item and the Request Statement of Account for PAYE screen will be displayed.



d) Select a year and click "Continue" to proceed.

Request Statement of Acc	ount for PAYE	
TaxPayer Name:		
TaxPayer Reference: 7		
Please select a year:	2022 ~	
Continue		

e) The Request Admin Penalty SOA screen will be displayed. Ensure that the correct Start and End Period is selected. Click "**Submit**" to proceed to request the Statement of Account or select "**Back**" to revert to the previous screen if you want to change the year.

Request Statem	ent of Account for F	PAYE	
TaxPayer Name:			
TaxPayer Referen	nce: 7		
Start Period:	2021-03 🗸	End Period:	2022-02 🗸
Submit Back]		

f) The statement of account will be generated and displayed as a hyperlink on the screen. Click the hyperlink to view the statement of account.



Request Statement of Account	
TaxPayer Name:	
TaxPayer Reference: 7	
Your request to SARS has been successfully submitted	
Click here to view your Statement of Account	
Back	

g) The statement of account screen will be displayed. Click the "**Dispute**" button to proceed to lodge a dispute.

Statement of Account					
Period: 2021/03/01 To 2022/02/28					Amount: R0.00
	Designed Assessment	Dissuta	Descent For Descent	Olasa	
	Payment Arrangement	Dispute	Request For Reason	Close	

h) The Request to file dispute screen will be displayed. Select the relevant period. A list of the reconciliation periods is displayed on the grid under "Administrative Penalties".

EQUEST TO FILE DIS	PUTE		
Request to file a Dispute			
Tax Type:	PAYE 🗸		
Reference Number:	7		
Period:			
Recon Period	Period	A	
202102	202106	_	
202102	202107		
202102	202108		
202102	202109		
202102	202110		
202102			
202102	202111		

i) Select the period indicator (the three dots next to the "Period" block) and the selection screen will be displayed. Select the relevant periods that the dispute should relate to. Click the "OK" button to proceed.



SELECTION	· · · · · · · · · · · · · · · · · · ·
Select Tax Period	
2023	
2022	
2021	
2021-12	
2021-11	
2021-10	
2021-09	
2021-08	
2021-07	
2021-06	
	Cancel Ok

- j) A maximum of five recon periods may be selected and the RFR01/DISP01 form must be updated to allow for up to five recon periods for which a penalty was imposed to be displayed on the RFR01/DISP01 form.
 - The process must still allow 12 periods (therefore 12 penalty periods) to be disputed. (This will allow for 60 penalty transactions to be RFR/Disputed for PAYE admin penalties per RFR01/DISP01 form).
- k) The selected period(s) will be pre-populated next to the Period field. Click the "**Next**" button to continue.

ах Туре:	PAYE 🗸	
Reference Number:	7	
Period:	2021-07,	
Administrative Penalties:		
Recon Period	Period	
202102	202106	
202102	202107	
202102	202108	
202102	202109	
202102	202110	
202102	202111	-
202102	202112	*

I) The selection page will be displayed as indicated below. Ensure that the PAYE Admin Penalty and/or Late Payment Penalty is selected, "Grounds" and "Reason for Dispute" fields are completed. Click "Next" button to proceed.



Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute	Value	Requested Value
	2102	PAYE Administrative Penalty (202107)	0	RFR	R	135.22	R0
Grounde							Apply Across
Reduce	Admin Penalty						
Reduce Reason fo Serious III Factors: (: essment	Admin Penalty or Dispute Iness/Sequestration/Li supply Detail in Groun	quidation or Death □ ds) ☑	Not Liable t	o File 🗌 S	ARS error	(Supply Deta	Period All Periods
Reduce Reason fr Serious III Factors: (; essment pension (Admin Penalty or Dispute Iness/Sequestration/Li supply Detail in Groun	quidation or Death □ ds) ♥	Not Liable t	o File 🗌 S	ARS error	(Supply Deta	Period All Periods

m) The Summary screen will be displayed. A link to upload supporting documents will be available on the Summary screen if you wish to submit supporting document(s) to the request. Refer to section 10 below for the Upload of Supporting documents section.

UMMARY								
Taxpayer Nar	me							
Tax Referenc	e	7						
Тах Туре		PAVE						
Period		202107						
RFR								
Supporting	Documents	Status			Requirer	nent		
Supporting D	locuments	Waiting for Do	ocumentation to	be Uploaded	Optional			
202107								
Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value		Requested Value	
202107	2102	PAYE Administrative Penalty	0	050	İ	D 405 00		P 0 0
	2102	(202107)	0	RFR		R 135.22		R 0.00
Reason/Grou	unds	(202107)	0	RFR		R 135.22		K 0.00
Reason/Gro	unds in Penalty	(202107)	U	RFR		R 135.22		R 0.00
Reason/Gro	unds in Penalty	(202107)		KFK		R 135.22	View	Form

n) If you select the "**View Form**" button, the RFR01 form will be displayed. Below is an extract of the Amount(s) Requested for Remission section of the RFR01.



Amount(s) R	equested for Remission - PAYE		
	Amount(s) Imposed/Charged	Amount(s) to be Remitted	Tax Period (CCYYMM) 2 0 2 1 0 7
Late payment penalty R	· · · · · · · · · · · · · · · · · · ·	R	Suspension of Payment Requested
PAYE Administrative penalty 202102 R	135,22	R 1 3 5 , 2 2	
Interest R		R	

o) Click "**Submit**" button to proceed to submit the Request for Remission to SARS and the result screen will be displayed, click "**Continue**" to proceed.

RESULT			
Thank you for your subm You may view the history	nission. Your dispute request has been se y of all your submission via eFiling from wi	int to SARS. ithin the View Submitted menu on the left	
		Continue	

p) The Submitted screen will be displayed. Click the "**Open**" hyperlink to be directed to the Dispute Work Page.

Name	Tax Number	Dispute Type	<u>Status</u>	Tax Period	Status Date	Open
	7	Request For Remission Penalties	Submitted	202107	2023	<u>Open</u>

6.2 NOTICE OF OBJECTION

a) If the RFR has been disallowed or partially allowed and you do not agree with this outcome OR if you do not agree with the assessment issued by SARS, continue with the Notice of Objection as explained below. Select the period to object against, click the "**Next**" button to proceed.

REQUEST TO FILE DISPUT	E
Request to file a Dispute	
Tax Type:	PAYE V
Reference Number:	7
Period:	
Administrative Penalties:	
Recon Period	Period
202102	202106
202102	202107
202102	202108

b) The selection screen will be displayed to indicate the period(s) to object against and click "**OK**" to proceed.



LECI	ION	
ect Ta	x Period	
022		
2021		
	2021-12	
	2021-11	
	2021-10	
	2021-09	
	2021-08	
	2021-07	
	2021-06	
	2021-05	
	2021-04	
	2021-03	
	2021-02	
	2021-01	
2020		
2019		
040		
2018		
2017		
		Cancel

c) The period(s) will be populated in the period box and click "**Next**" to continue.

QUEST TO FILE DISP	UTE	
lequest to file a Dispute		
Гах Туре:	PAYE 🗸	
Reference Number:	7	
² eriod:	2021-06,	
Administrative Penalties:		
Recon Period	Period	
202102	202106	
202102	202107	
202102	202108	

d) The selection page will be displayed to complete the relevant information.



	Source							_
Select	Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Disput	e Value	Requested Value	
	9996	PAYE late payment penalty	132916363	NOO	R	1 331.25	R	0
	9997	SDL Penalties	132936737	NOO	R	186.18	R	
	9998	UIF Penalties	132916362	NOO	R	352.20	R	
Reason/0	Grounds						Apply Across	
Reduce	late payment						Period All Periods	
							-	

e) The Summary screen will be displayed. Once the supporting documents have been uploaded, the Submit button will be available. Click "**Submit**" to complete the NOO process and send the objection to SARS.

UMMARY								
Taxpayer Nar	ne							
Tax Referenc	e	7						
Гах Туре		PAYE						
Period		202106						
NOO								
Supporting [Documents	Status				Requirement		
Supporting D	ocuments	Supporting D SARS; Awaiti	ocuments Read ng Dispute Sub	dy to be Submitted mission	d to	Mandatory		
202106								
Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Disput	te Value	Requested Value	
202106	9996	PAYE late payment penalty	132916363	NOO		R 1 331.25		R 0.0
Reason/Gro	unds							
Reduce late	navment							
	payment							
	раутел					ĥ	Vie	w Form

f) Click the "View Form" button for the DISP01 to display.



South African Revenue Service	Notice of Objection Taxpayer Reference N	iker 7 Tax Period (CC	Image: State
Vendor Details			
Registered LO			
Traxing Name			
Employer Details			
Registered LO			
Trading Name. LO			
Taxpayer Details			
Sumame			
First Name			
Other Name			
Initials			
Taxpayer Details			
Registered Name			
Trading Name.			
Contact Details			
Home Tel	Fax No.	Cell No.	
Bus Tel No.			
Email			
Web Address			

g) If you select "**Disputes**" and "**View Submitted**", details of the submitted Notice of Objection will display.

Disputes	Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Supporting Documents	Open
New	L	7	Notice of Objection	Sent to SARS	202106	2022	Submitted	Qpen
View Saved								
View Submitted								
Letters								

6.3 NOTICE OF APPEAL

a) If the NOO has been disallowed or partially allowed and you do not agree with this outcome OR if you do not agree with the assessment issued by SARS, continue with the Notice of Appeal as explained below. Select the period to appeal against, click the "**Next**" button to proceed.

REQUEST TO FILE DISPUT	E
Request to file a Dispute	
Тах Туре:	PAYE V
Reference Number:	7
Period:	
Administrative Penalties:	
Recon Period	Period
202102	202106
202102	202107
202102	202100

b) The selection screen will be displayed to indicate the period(s) to appeal against and click "OK" to proceed.



SELEC	TION		-
Select T	ax Period		I
2022			I
2021			I
			I
	2021-12		I
	2021-11		I
	2021-10		I
	2021-09		
	2021-08		
	2021-07		
	2021-06		
	2021-05		
	2021-04		
	2021-03		
	2021-02		
	2021-01		
			I
<u>2020</u>			I
<u>2019</u>			I
2018			
2017			
		Cancel Ok	

c) The period(s) will be populated in the period box and click "**Next**" to continue.

REQUEST TO FILE DISP	PUTE
Request to file a Dispute	
Тах Туре:	PAYE V
Reference Number:	7
Period:	2021-06,
Administrative Penalties:	
Recon Period	Period
202102	202100
202102	202108

d) The selection page will be displayed to complete the relevant information. Ensure to indicate if the appeal should be resolved with the "**Alternative Dispute Resolution**" or "**Litigation**" process.



Initistrative Penaltities 106 Select Source Code/Tensaction Source Code/Field Case Nr. Dispute Value Requested Value 2 2102 PAYE Administrative 132853131 NOA R 2 2106 PAYE Administrative 132853382 NOA R 2 2106 PAYE Administrative 132853382 NOA R 1 453.83 R 0 Source Code/Field Case Nr. 2 2102 PAYE Administrative 2 2106 PAYE Administrative 132853382 NOA R 1453.83 R 0 O Source Dispute Resolution Litigation Reduce PAYE Admin Penalty Peniod All Peniod All Peniod All Peniod All Peniod All Peniod All Peniod All Peniod All Peniod All Peniod									
1106 NOA Source Code/Field Description Case Nr. Dispute Value Requested Value 2 2102 PAYE Administrative penalty (202106) 132853131 NOA R 1453.83 R O 2 2106 PAYE Administrative penalty (202106) 132853382 NOA R 1453.83 R O 2 2106 PAYE Administrative penalty (202106) 132853382 NOA R 1453.83 R O Counds Apply Across @ Alternative Dispute Resolution Litigation Reduce PAYE Admin Penalty Period All Periods Reason for Dispute Sequestration/Liquidation or Death Not Liable to File SARS error (Supply Detail in Grounds) Other/Mitigation Reason For Late Submission The Reason for late submission are required that will be evaluated prior to your NOA being voccessed. The reason for assesses are not adequate, your NOA will not be accepted and you will receive an outcome other than, relating to the reason for late submission request Not Liable to Fild Interview of the Pile Reason for Late Submission of	ninistrati	ve Penalties							
NOA Select Source Code/Transaction Source Code/Field Case Nr. Dispute Dispute Value Requested Value 2 102 PAYE Administrative 132853131 NOA R 1 453.83 R 0 2 106 PAYE Administrative 132853382 NOA R 1 453.83 R 0 3 2106 PAYE Administrative 132853382 NOA R 1 453.83 R 0 3 3 4 4 5 5 8 8 1 4 5 5 8 8 1 4 5 5 8 8 1 4 5 5 8 8 1 4 5 5 8 8 1 4 5 5 8 8 1 4 5 5 8 8 1 4 5 5 8 8 1 4 5 5 8 8 1 4 5 5 8 8 1 4 5 5 8 1 4 5	2106								
Solurice Code/Transaction Code Source Description Case Nr. Pare Administrative 132853131 Dispute Value Requested Value 2 2102 PAYE Administrative Penalty (202106) 132853131 NOA R 1453.83 R O 2 2106 PAYE Administrative Penalty (202106) 132853382 NOA R 1453.83 R O Grounds Apply Across Pare Administrative Penalty (202106) Issues Sase Pare Administrative Penalty (202106) Pare Administrative Issues Sase Period Period @ Alternative Dispute Resolution Litigation Period All Periods All Periods Reason for Dispute Sarse error (Supply Detail in Grounds) Other/Mitigation Factors: (supply Detail in Grounds) Other/Mitigation Factors: (supply Detail in Grounds) Other/Mitigation Factors: (supply Detail in Grounds) Other Reason for Late Submission of the NOA the reason for late submission are required that will be evaluated prior to your NOA being processed. In the supplicat reasons are not adequate, your NOA will not be accepted and you will receive an outcome other than, relating to the reason for all e submission request Not 1 liable to Fild									
Source Code/Transaction Code/Transaction Description Source Code/Field Description Case Nr. Pippute Type Dispute Dispute Value Requested Value 2 2102 PAYE Administrative Penalty (202106) 132853131 NOA R 1453.83 R 0 2 2106 PAYE Administrative Penalty (202106) 132853382 NOA R 1453.83 R 0 Grounds PAYE Administrative Penalty (202106) 132853382 NOA R 1453.83 R 0 Grounds PAYE Administrative Penalty (202106) 132853382 NOA R 1453.83 R 0 Grounds PAPE Admin Penalty Image: Comparison of the source o	NOA								
Image: Part Administrative Penalty (202106) 132853131 NOA R 1453.83 R 0 Image: Part Administrative Penalty (202106) 13285382 NOA R 1453.83 R 0 Strong Addition Penalty (202106) Image: Part Administrative Part Administrative Dispute Resolution Litigation R 1453.83 R 0 Strong Addition Penalty Image: Part Administrative Dispute Resolution Litigation R 1453.83 R 0 Strong Addition Penalty Image: Part Administrative Dispute Resolution Litigation R 1453.83 R 0 Reason for Dispute Serious Illness/Sequestration/Liquidation or Death Not Liable to File SARS error (Supply Detail in Grounds) Other/Mitigation Reason For Late Submission of the NOA the reason for late submission are required that will be evaluated prior to your NOA being processed. The supplied reasons are not adequate, your NOA will not be accepted and you will receive an outcome other than, relating to the reason for ate submission request. Inter Liable to Fild Hore Fild Sementt	Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispu	te Value	Requested Value	
Image: Constraint of the submission of the NOA the reason for late submission are required that will be evaluated prior to your NOA being concessed.		2102	PAYE Administrative Penalty (202106)	132853131	NOA	R	1 453.83	R	0
Grounds Apply Across Alternative Dispute Resolution Litigation Reduce PAYE Admin Penalty Period All Periods Reason for Dispute Serious Illness/Sequestration/Liquidation or Death Not Liable to File SARS error (Supply Detail in Grounds) Other/Mitigation Factors: (supply Detail in Grounds) Other/Mitigation *Reason For Late Submission *Please note that due to late submission of the NOA the reason for late submission are required that will be evaluated prior to your NOA being successed. * Please note that due to late submission of the NOA will not be accepted and you will receive an outcome other than, relating to the reason for ate submission request. Not liable to Fild		2106	PAYE Administrative Penalty (202106)	132853382	NOA	R	1 453.83	R	0
Alternative Dispute Resolution Litigation	Grounds	ŝ						Apply Across	
Reduce PAYE Admin Penalty Period All Periods Reason for Dispute Serious Illness/Sequestration/Liquidation or Death Not Liable to File SARS error (Supply Detail in Grounds) Other/Mitigation Reason For Late Submission Please note that due to late submission of the NOA the reason for late submission are required that will be evaluated prior to your NOA being roccessed. Not liable to File Not liable to File Reason for Liable to File	Alternation	ernative Dispute Resolu	ution O Litigation						
All Periods All	Reduce	PAYE Admin Penalty	ē					Period	
Reason for Dispute Serious Illness/Sequestration/Liquidation or Death Not Liable to File I SARS error (Supply Detail in Grounds) Other/Mitigation Factors: (supply Detail in Grounds) Reason For Late Submission * Please note that due to late submission of the NOA the reason for late submission are required that will be evaluated prior to your NOA being processed.								All Periods	
Serious Illness/Sequestration/Liquidation or Death Not Liable to File SARS error (Supply Detail in Grounds) Other/Mitigation Factors: (supply Detail in Grounds) Certain Grounds) Other/Mitigation Reason For Late Submission Please note that due to late submission of the NOA the reason for late submission are required that will be evaluated prior to your NOA being processed. If the supplied reasons are not adequate, your NOA will not be accepted and you will receive an outcome other than, relating to the reason for ate submission request	Reason	ior Dispute							_
Factors: (supply Detail in Grounds) □ Reason For Late Submission Please note that due to late submission of the NOA the reason for late submission are required that will be evaluated prior to your NOA being processed. If the supplied reasons are not adequate, your NOA will not be accepted and you will receive an outcome other than, relating to the reason for ate submission request Not liable to File sessment	Serious I	Iness/Sequestration/Li	quidation or Death	Not Liable to	File 🖾 S/	ARS erro	or (Supply <mark>Deta</mark>	il in Grounds) 🗌 Ot	her/Mitigation
Reason For Late Submission * Please note that due to late submission of the NOA the reason for late submission are required that will be evaluated prior to your NOA being processed. If the supplied reasons are not adequate, your NOA will not be accepted and you will receive an outcome other than, relating to the reason for late submission request Not liable to File essment	Factors:	supply Detail in Groun	ds) □						
Please note that due to late submission of the NOA the reason for late submission are required that will be evaluated prior to your NOA being processed. f the supplied reasons are not adequate, your NOA will not be accepted and you will receive an outcome other than, relating to the reason for ate submission request Not liable to File	Reason	For Late Submission							
Not liable to File	* Please	note that due to late su d. plied reasons are not a nission request	ibmission of the NOA th adequate, your NOA wil	ie reason for l I not be accep	ate submis	sion are u will rec	required that w eive an outcon	rill be evaluated prior the other than, relating	to your NOA being to the reason for
essment	processe If the sup ate subn								
essment	nocesse f the sup ate subn	ble to File							
essment	Not lia	ble to File							
	Not lia	ble to File							

e) Summary screen will be displayed. Once the supporting documents have been uploaded, the Submit button will be available. Click "**Submit**" to complete the NOA process and send the appeal to SARS.



SUMMARY	(
Taxpayer N	ame					
Tax Referen	nce	7				
Тах Туре		PAVE				
Period		202106				
		202100				
NOA						
Supporting	Documents	Status			Requirement	
Supporting D	ocuments	Waiting for De	ocumentation t	o be Uploaded	Optional	
202106						
Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
202106	2102	PAYE Administrative Penalty (202106)	132853131	NOA	R 1 453.83	R 0.00
202106	2106	PAYE Administrative Penalty (202106)	132853382	NOA	R 1 453.83	R 0.00
Reason/Gro	unds					
Alternativ	e Dispute Resolution	Litigation				
Reduce PAY	E Admin Penalty					
	l sta Outoriasian				/_	
Not liable to	File					
	1 10				4	
						View Form
						Back Submit

f) Select the "**View Form**" button and the Notice of Appeal will be displayed.

South African Revenue Service	Notice of Appeal	Taxpayer Reference Number	и 7 Тах Ренов (ССМ) DISP01
Vendor Details			
Registered Name			
Trading Name.			
Employer Details			
Registered Name			
Trading Name			
Taxpayer Details			
Surmame RUDO			
First Name			
Other Name			
Initials T			
Taxpayer Details			
Registered Name			
Tenders Name			
Contact Details			
Home Tel		FarNo	
No. Bus Tel		1.00.100	
No. U 8			
Web			
Address			

g) If you select "Disputes" and "View Submitted", details of the submitted Notice of Appeal will display.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	<u>Open</u>
М	7	Notice of Appeal	Submitted	202106	2022	Open



7 VALIDATIONS ON SUBMISSION OF NOO/NOA

- a) The RFR/NOO/NOA form validation that currently exists for the RFR1, NOO and NOA forms will be applied to the new screen.
- b) In terms of the Tax Administration Act, a taxpayer is not permitted to submit an objection if three or more years have expired since the date of assessment in relation to Personal Income Tax and Corporate Income Tax, and if more than three years has passed since the decision to partially allow or disallow the admin penalty request for remission (RFR).
- c) If the NOO is submitted and three or more years have expired since the decision to partially allow or disallow the request for remission (RFR), the following message will be displayed:

Message	
Dispute more than 3years at decision not allowed	fter Assessment or
	Close

- d) For more information regarding the three-year rule, consult the Dispute Resolution Guide available on the SARS website (www.sars.gov.za).
- e) Validation messages will be displayed if the dispute transaction is invalid. Below are examples of the messages that may be displayed:
 - i) If NOA before NOO, "Dispute process not followed. Request for Objection not lodged" will be displayed.

Message	
Dispute process not follo Objection not lodged	wed. Request for
	Close

ii) If NOO already exist, "Incorrect dispute process followed. Objection process in progress" will be displayed.

Message	
Incorrect dispute process process in progress	followed. Objection
	Close

iii) If NOA already exist, "Correct dispute process not followed. Appeal process in progress" will be displayed.





- iv) If NOO for this transaction is finalised, "Request for Objection already disallowed, a NOA must be lodged.
- v) If NOO before Request for Remission, "Dispute process not followed. Request for Remission not lodged" will be displayed.

Message	×
Dispute process not followed. Reque Remission not lodged	est for
	Close

f) On the dispute work page, the status will be indicated as rejected by SARS if the incorrect process has been followed:

DISPUTE W	ORK PAGE			2
Taxpayer N	ame	eFiling S	tatus	
				Rejected by SARS
Tax Refere	nce	Error Des	scription	
Case Refer	ence Number		Correct dispute pro	cess not followed. NOA process in progress
DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
NoA	Notice of Appeal against Penalty	Rejected by SARS		ala

8 UPLOAD OF SUPPORTING DOCUMENTS

- a) On the Dispute Work Page, a "**Supporting Documents**" section will be available where all relevant supporting documents must be attached to support the submission of the dispute.
- b) On the RFR, the submission of supporting documents will be optional. The below process would be followed if supporting documents are uploaded on the RFR.
- c) Ensure that the following standards are adhered to when supporting documents are uploaded:
 - i) The file type may be .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif to enable SARS to view the documents.
 - ii) The maximum allowable size per document may not be more than 5MB and a maximum of 20 files may be uploaded.
- d) Click on the "**Dispute Supporting Documents**" hyperlink to continue.

ΝΟΟ						
Supporting Documents	Status	Requirement				
Supporting Documents	Waiting for Documentation to be Uploaded	Mandatory				

e) The supporting documents page will be displayed as indicated below.



TAXPAYER DETAIL	5
Taxpayer Name:	
Tax Reference Num	er:
Return Type:	Organisation Income Tax (ITR14/IT12EI/ITR12T)
UPLOAD SUPPOR	ING DOCUMENTS
Please ensure that	Il documents are correctly classified and successfully uploaded before submitting this group.
Document Name: [Choose File No file chosen Upload
Very important	
Very important: • The following f	ie types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
Very important: • The following f • The maximum	ie types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif. allowable size of each file uploaded may not exceed 5Mb per document.
Very important: • The following f • The maximum • The following f	ie types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif. allowable size of each file uploaded may not exceed 5Mb per document. les may not be uploaded as they will result in the entire group of documents being rejected:
Very important: • The following f • The maximum • The following f • X Doct	ie types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif. allowable size of each file uploaded may not exceed 5Mb per document. les may not be uploaded as they will result in the entire group of documents being rejected: ments with the same name.
Very important: • The following f • The maximum • The following f • X Doci • X Pass • X Spre	ie types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif. allowable size of each file uploaded may not exceed 5Mb per document. les may not be uploaded as they will result in the entire group of documents being rejected: ments with the same name. vord protected documents. d sheets with multiple sheets.
Very important: • The following f • The maximum • The following f • X Doci • X Pass • X Spre- • X Blan	ie types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif. allowable size of each file uploaded may not exceed 5Mb per document. les may not be uploaded as they will result in the entire group of documents being rejected: ments with the same name. vord protected documents. d sheets with multiple sheets. : or empty documents.
Very important: • The following f • The maximum • The following f • X Doct • X Pass • X Spre • X Blan	ie types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif. allowable size of each file uploaded may not exceed 5Mb per document. les may not be uploaded as they will result in the entire group of documents being rejected: ments with the same name. vord protected documents. ad sheets with multiple sheets. : or empty documents.
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Very important: • The following f • The maximum • The following f • X Posc • X Pass • X Spre • X Blan UPLOADED DOCU No documents have	le types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif. allowable size of each file uploaded may not exceed 5Mb per document. les may not be uploaded as they will result in the entire group of documents being rejected: ments with the same name. vord protected documents. ad sheets with multiple sheets. : or empty documents.
Very important: • The following f • The maximum • The following f • X Doct • X Pass • X Spre • X Blan UPLOADED DOCU No documents have	ie types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif. allowable size of each file uploaded may not exceed 5Mb per document. les may not be uploaded as they will result in the entire group of documents being rejected: ments with the same name. vord protected documents. d sheets with multiple sheets. t or empty documents.
Very important: • The following f • The maximum • The following f • X Pocc • X Pass • X Spre • X Blan JPLOADED DOCU No documents have DOCUMENT GROU Please provide a gr	le types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif. allowable size of each file uploaded may not exceed 5Mb per document. les may not be uploaded as they will result in the entire group of documents being rejected: ments with the same name. vord protected documents. d is sheets with multiple sheets. : or empty documents.
Very important: • The following f • The maximum • The following f • X Doct • X Pass • X Spre • X Blan UPLOADED DOCU No documents have DOCUMENT GROU Please provide a gr Document group r	<pre>ie types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif. allowable size of each file uploaded may not exceed 5Mb per document. les may not be uploaded as they will result in the entire group of documents being rejected: ments with the same name. vord protected documents. id sheets with multiple sheets. it or empty documents. MENTS Deeen uploaded. D up name for all the documents that you have uploaded above. ame Dispute Supporting Documents </pre>

f) Click on the "**Choose File**" button and select the files to upload. After selecting the relevant file, click the "**Open**" button to continue.

C Open					×
\leftarrow \rightarrow \checkmark \uparrow 📜 \Rightarrow This F	PC > Desktop > Disputes	ٽ ~	<u>ب</u>	Search Disputes	
Organize New folder					0
S This PC	Name	Date modified		Туре	Size
3D Objects	🛃 Supporting Documents	2023/06/06 11	:57 PM	Adobe Acrobat D	
Desktop					
Documents					
Downloads					
Music					
E Pictures					
Videos					
🙂 Windows (C:)					
💿 CD Drive (D:) Mc					
🛫 TSDDocs (\\ptab					
🥪 Policy&ProcServi 🖌 🤇					>
File name:	Supporting Documents	~	All file	25	~
			C	Open Can	cel



g) Select the "**Upload**" button to add the document and it will be listed under the "**Uploaded Documents**" heading. If you wish to remove the document that you have uploaded, click the document, and select the "**Remove**" button.

	IMENTS					
Disease are used to the table of	JMENTS		ad an al ann an a failte main a da	d badaas aukasittise this are		
Please ensure that all docume	nts are correc	ctly classifie	ed and successfully uploade	d before submitting this gro	up.	
Document Name: Choose File	No file chose	n		Upload		
File successfully uploaded.						
The following file types ma	v ho unloadod	ndf doc	docy yis yisy ing and aif			
The maximum allowable si	ze of each file	uploaded m	av not exceed 5Mb per docum	ent.		
 The following files may not 	be uploaded a	as they will r	result in the entire group of do	cuments being rejected:		
 X Documents with 	the same nam	ie.				
X Password protec	ted documents					
 X Spread sheets w X Blank or empty 	ith multiple sh	eets.				
V Dialik of empty (iocuments.					
UPLOADED DOCUMENTS						-
	And the second second second		Construction of the second second second			
Document Name	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Supporting Documents.pdf	39		Converted and stored		View	
Remove						
Remove						
DOCUMENT GROUP						
Please provide a group name f	or all the doc	uments tha	t you have uploaded above			
Document group name Disp	ute Supporting	Documents				
Beening and harris						
Status Uplo	aded					

h) When you have uploaded all the documents, select the "Submit to SARS" button to continue. If you have submitted the supporting documents to your nearest SARS Office, click on "Manually Submitted" to indicate on eFiling that the documents have been submitted. Click on the "Back" button to return to the Disputes Work Page.

Si Th Si	ubmit to SARS his button submits y ARS for review	our uploaded documen	ts to
	Submit to SARS	Manually Submitted	Back

i) Confirm that you want to submit all the documents by clicking in the "**OK**" button on the below message.

Are you sure that these are all the submit?	documents which you re	quire to
	ОК	Cancel

j) The status on the Disputes Tax Work Page will be updated to "Submitted".

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO DO	. OF CS
Dispute Supporting Documents	Submitted	8	2023		39	1

k) Once the supporting documents have been submitted to SARS, the dispute request will be sent to SARS and a case number will be allocated. A case number will be displayed on the Dispute Work Page.



 For the NOO and NOA, if the user selects "File" the following message will be displayed, if no supporting documents have been uploaded to substantiate or prove the dispute where supporting documents are mandatory.

ETAILS
ax Reference Number:
ESULT
'our dispute has NOT yet been completed.
upporting documents are required to substantiate or prove the dispute. The submission is not complete until the equired supporting document(s) have been attached. The supporting documents can be uploaded from the dispute <i>r</i> ork page that will follow. Once all the documents are uploaded please submit them to complete the submission of he dispute.
Continue

m) A confirmation message will be displayed after the submission of the supporting documents to inform the taxpayer that his/her RFR/NOO or NOA has been successfully submitted.

DETAILS
Tax Reference Number:
RESULT
Your dispute has been successfully submitted.
Please note that you may follow up on the SARS progress of your dispute on the "Dispute Work Page."
Continue

9 SUSPENSION OF PAYMENT

- a) The suspension of payment function allows you to request SARS to suspend the payment of the outstanding amount until the dispute has been resolved. The suspension of payment functionality includes Income Tax (including Trust), Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE).
- b) When SARS issues a section 95(1)(a) or (c) estimate assessment for Vat, then the vendor will not be allowed to dispute an estimate assessment, the vendor will be allowed to request a suspension of payment for such as assessment (Tax Period) if the request is received within 40 business days of the section 95 assessment and the assessment create a debt or an amount payable on the vendors account.
- c) Where a vendor requested extension for the submission of relevant material then the vendor must be allowed to request suspension of payment up to the date for which extension was requested and where the extension was approved, and the assessment created a debt and amount payable on the vendors account. The section 95(1)(c) estimate is issued the vendor must be allowed to request suspension of payment for which the VAT217 is related to.
- d) To access the Suspension of Payment (SOP) function, click on the "**Dispute\Suspension of Payment**" tab and select the "**New**" button to request a new dispute.
- e) The "**Request to File Dispute**" Page will be displayed. Ensure that the correct Tax Type and period to dispute is selected.

REQUEST TO FILE DISPUT	E		
Request to file a Dispute			
Tax Type:	Income Tax 🗸		
Reference Number:			
Period:	2016 🗸		
		N	ext

f) If the Taxpayer applies for SOP against Sec 95 (1)(a) or (c) and there is no extension and the Taxpayer applied on business day 41, the Taxpayer will not be allowed to request SOP the following message needs to be indicated to the Taxpayer:



REQUEST TO FILE DISPU	TE
Section 95 1 (a) or (c) issued - I time period to submit return or Suspension of Payment.	Dispute not available for this assessment and Suspension of Payment not available as request is outside permissible relevant material. Please request for Extension to submit return or relevant material and if approved then reapply for
Request to file a Dispute	
Тах Туре:	Income Tax V
Reference Number:	
Period:	2023 🗸
	Next

g) If the Taxpayer applies for SOP against section 95 (1)(a) or (c) but the extension period has expired and the Taxpayer is trying to apply for SOP after extension period has expired, the Taxpayer will not be allowed to apply for SOP the following message needs to be indicated to the Taxpayer:

ection 95 1 (a) or (c) issued - I	No Dispute items found and Suspension of Payment not available as the request is	outside permissible time period to
ubmit return or relevant mater	ial and Request for Extension period has lapsed.	
Request to file a Dispute		
Тах Туре:	Income Tax 🗸	
Reference Number:	2440385140	

h) If the Taxpayer is applying for SOP for a credit/nil assessment the Taxpayer will not be allowed to apply for SOP as there is no liability to request suspension for. The following message needs to be displayed. the Taxpayer:

REQUEST TO FILE DISPU	ITE	
Section 95 1 (a) or (c) issued -	No Dispute items found and Suspension of Payment not available as Assessment i	is a nil or credit assessment. Reques
Request to file a Dispute	n n you nare an outstanding anount day per un assosament.	
Tax Type:	Income Tax 🗸	
Reference Number:		
Period:	2023 🗸	
		Next

- i) A validation rule will be applied for Taxpayers to only allow requests for suspension of payment (SOP) for Taxpayers that have debt/liability for the tax period requested.
 - i) If the taxpayer is not liable to pay any tax for the period, the Automated Tax Processor (ATP) will return the following message to eFiling: "No liability to suspend, therefore suspension of payment not available" and the status of the SOP case will be updated to "Rejected by SARS" on the relevant tax return work page.
 - ii) This will be applicable to tax types for which SOP exists namely PIT, CIT, VAT, PAYE and Trusts.
- j) The suspension of payment option will be available on the Selection screen in the Accounts container to complete.

elect	Reason	Apply Across	
2023		All Periods	

k) Select the applicable period or in the "Apply Across" section, select "All Periods" and complete reasons for the suspension of payment in the "Reason/Grounds" block provided. If the "All periods" option is selected, the reason(s) entered will be applied to all periods that was selected. Click "Next" to proceed.



I) If no reason has been completed and you click the "**Next**" button, the following warning message will be displayed to complete a reason. Click "**OK**" to complete the Reason block.

Please Note: Suspension of payment reason must be supplied for Tax Period:2023	
ОК	

- m) Click the "**Back**" button to be directed to the "Request to File Dispute" landing page. Click the "**Next**" button to proceed.
- n) If no periods were selected for the suspension of payment to apply, the following message will be displayed. Click "**OK**" to close the message.

Dispute items have not been selected for all d click on OK if you wish to proceed with captur if you wish to complete the dispute items for t Note: If the dispute items are not completed f such tax period(s) will not form part of the disp	isputed perio ed items, or o the relevant ta or all tax perio pute.	ds. Please lick CANCEL ix period(s). od(s) then
	ОК	Cancel

o) The Data update screen will be displayed for completion, as explained previously. Once the data have been confirmed or updated for the disputes process, the Summary page will display the reason/grounds for the suspension of payment as previously completed.

SUMMARY			
Taxpayer Name			
Tax Reference			
Тах Туре	INC	COME TAX	
Period		2023	
Suspension Of Payment			
Supporting Documents		Status	Requirement
Supporting Documents		Waiting for Documentation to be Uploaded	Mandatory
TaxPeriod	Reason		
2023	test		
			View Form
			Back Submit

- p) Submission of supporting documents is mandatory before the Suspension of Payment request will be submitted to SARS.
- q) Click the "View Form" button to view the DISP01 form.



South Afric	S/	AR nue Se	S			Re Su Pa	qu		t f	or sic	on	1 0	of				T	axpoj	yer F	Refer	enci	e Nu	mbe	•	(D	0	0		1	ľ	1]		'ax P	erios	1 (CC	YY)]]						D	IS	P	01	
Тахра	yer	Deta	ils																																																							
Sumame								Τ	Τ	Т	Т	Т				Γ	Т		Τ			Τ	Τ		1	Г	Τ		T			Γ	Τ		Τ						Γ		Т	T	T		Т			Г	Г	Т		Т	٦			
First Name		Ť		Ť	Ť	Ť	Ť	Ť	Ť	Ť	Ť	Ť	Ī			İ	Ť	Ť	T	1		Ť	Ť	T	-	İ	Ť	Ť	İ		-	Ē	Ť	Ť	Ť	Ť	Ť	1			İ	Ť	Ť	Ť	Ť	Ť	T			Ē	Ē	Ť	Ť	Ť	ī			
Other		1	Π	Ŧ	Ť	Ť	Ť	Ť	Ť	Ť	Ť	Ť	Ì	-	-	Ē	Ť	Ť	Ť			Ť	Ť	T	-	İ	ŕ	Ť	Ť	-	-	Ē	Ť	Ť	Ť	Ť	Ť	1	-	-	İ	T	Ť	Ť	Ť	Ť	Ť	7		F	F	Ť	T	Ť	ī.			
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-	IN D	-																																																_								_
Conta	ct D	etails																																			_																					
Home Tel No.																F	ax N	o.	[Ce	II No				2														
Alternative Contact No.	0	1 1	0	0	0 0	0 0	0 0	0)	Τ																																																
Email	\square	T		T	Τ	Т		Τ	T	Τ	Т	Т				Γ	T		Τ			Γ	Τ				T		T			Γ	T	T	Τ		Т		1			Γ	1	1	T		Т	Т			Γ	Т		Т	Т	Т	Т	
Web	П	Ť		Ť	Τ	Ť	Т	T	T	T	T	T	1			Γ	T	T	T			T	T	Τ	-		T	T	T			Γ	T	T	Т	Τ	T	1			Γ	Т	T	Т	T	Т	T			Г	Г	Т	T	T	T	T	T	٦
Particul	ars o	f Re	pre	sen	tat	ive	T	axe	av	/en	/R	epi	re	sei	nta	ati	ve	(P	en	sor	n d	lea	lin	a v	vitt	h d	iso	oute	e c	n t	peł	hali	of	ta	ma	ve	-)						-										-	Ċ,				ň
					ĺ			T	Ì							T	1		Т			T	T		_	1	T	T	Í	-		1	1	T		Т	Ť	1	-		í	T	1	Ť	Ť	Í		-		-		1	1		7			_
First Mamo		+		+	1	+		+		+	+	+	-	-			+	+	+	_		+	÷	-	-	1	+	+		_		-		+	+	+	+	+		_		+	+		+	+	+	-	-	╞	-	+		+	4			
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Alternative	H	+		+	+	+	+	+	+	+	+	4	_	-			_		+		_	╞	÷	-	_	-	+	+	-	_	_	-	+	+	+	+	+					1															_	
Contact No.	Ц	_		_	_	_	+	-	_	+	4	4	_			C	en No	2			L	1	+			<u> </u>	1		4		_		1	1	+				_	1	_	_	_		_	_	_	_	_	_	_	_	_	_		_		
Email											_									_																		_																				

- r) The address for delivery of notices will be displayed second page of the DISP01 form. The third page will indicate the reason for suspension of payment request.
- s) Click the "**Back**" button on the summary screen to be directed to the "Selection" page where you will be able to make any amendments before submitting the dispute request to SARS.
- t) Once you have submitted the supporting documents, the "**Submit**" button will be available to proceed with the submission.

	Supporting Documents Ready to be Submitted to SARS; Awaiting Dispute Submission	Mandatory
Reason		
test		
	Reason test	SARS; Awaiting Dispute Submission Reason test

u) The following message will be displayed to confirm submission to SARS. Click "**Continue**" to proceed.

RESULT	
Thank you for your submission. Your dispute request has been sent to SARS. You may view the history of all your submission via eFiling from within the View Submitted menu on the left	
Continue	

v) The submitted disputes will be displayed as indicated below.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
		Suspension of Payment	Rejected by SARS	2023	2023	Open
1						

w) Click the "**Open**" hyperlink and the Dispute Work Page will be displayed.



SPUTE WO	DRK PAGE					(
Taxpayer Na	me		Filing Sta	atus		Cutarilla
Tax Reference	ce in the second second second second second second second second second second second second second second se					Submitte
Case Refere	nce Number					
DISPUTE	DESCRIPTION	STATUS	DA	TE	LAST UPDATED B	1
SUS	Suspension of Payment	Submitted	202	3		
SUPPORTIN		STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
						and an other states of the sta

10 REQUEST FOR REASONS

- a) The intention of the request for reasons process is to enable the taxpayer to prepare and formulate the grounds required to lodge an objection. When completing the 'Request for Reasons' form, the taxpayer is required to indicate the grounds (i.e., basis) for the dispute which must be specific to the part of the assessment or decision that he/she is dissatisfied with.
- b) Taxpayer can now request reasons for assessment or reasons for raising interest and penalties on the account. This can only be done prior to the Objection being filed and only once for an assessment or account related items. Once an objection is filed you can no longer request reasons for an assessment or account related items.

10.1 LODGE A NEW REQUEST FOR REASON

- a) Select the "Request for Reason" tab under the "Returns" menu and the following tabs will be displayed:
 - i) **New** to submit a new request.
 - ii) **View Saved** to view all saved requests.
 - iii) View Submitted to view all submitted requests.
 - iv) Letters to view all request for reasons related letters.

Request For Reason
New
View Saved
View Submitted
Letters

b) Click the "**New**" button and the request for reason screen will be displayed. Select the period and click the "**Next**" button to proceed.

Request For Reason		
Request For Reason		
Tax Type:	Income Tax 🗸	
Reference Number:		
Period:	2016 🗸	
		Next

c) Once the available items display to request reasons, the "Selection page" will be displayed.



Select	Details of Request	Apply Across
NOTE: If th	e tick box for Request For Reason is disabled, a Request For Reason for the period is no	t allowed.
2016	0	All Periods
eason Fo	r Late Submission	
Please no rocessed. the suppl	ite that due to late submission of the RFRE the reason for late submission are required th ied reasons are not adequate, your RFRE will not be accepted and you will receive an ou	at will be evaluated prior to your RFRE being tcome other than, relating to the reason for late

d) If the Request for Reason is not available, it will be indicated on the screen as indicated in below screen.

Request For Reason
Request For Reason Is Not Available

e) Select the period and complete the reason field. If the "**All periods**" option is selected, the reason(s) entered will be applied to all periods that was selected.

Select	Details of Request	Apply Across
NOTE: If t	the tick box for Request For Reason is disabled, a Reque	st For Reason for the period is not allowed.
2016		All Periods
Reason F	For Late Submission	
* Please n	note that due to late submission of the RFRE the reason f	or late submission are required that will be evaluated prior to your RFRE being
If the supp submissio	, plied reasons are not adequate, your RFRE will not be ac on request	cepted and you will receive an outcome other than, relating to the reason for late
		^
		~

f) If the request is late, complete the "Reason for Late Submission" field.

Reason For Late Submission	
* Please note that due to late submission of the RFRE the reason for late submission are required that will be exprocessed. If the supplied reasons are not adequate, your RFRE will not be accepted and you will receive an outcome other submission request	valuated prior to your RFRE being r than, relating to the reason for late
	\bigcirc

g) Click the "**Next**" button to proceed and the "**Summary screen**" will be displayed. Below is an example of the summary screen.



UMMARY		
axpayer Name		
ax Reference		
ах Туре		
eriod	VAT	
	201702	
equest For Reason		
201702		
TaxPeriod	Reason	
201702		^
		~
eason For Late Submission		
	_	
	~	
		View Fe
		View Fo
		Back Sub

h) Click the "View Form" button and the DISP01 form will be displayed.

\checkmark	SARS Request for Reasons of Assessment Trapper Editors Reader	01
Vendo	or Details	
Registered Name		
Trading Name		
Conta	act Details	
Home Tel No.	Failer Failer Collection Collection	
Bus Tel No.		
Enel		
Web Address		
Particu	Jars of Representative Taxpayer/Representative (Person dealing with dispute on behalf of taxpayer)	
Summe		
First Name		
Initials		
Capacity:		

i) Once you are satisfied with the request, click the "**Submit**" button on the "**Summary**" screen to submit to SARS.

10.2 VIEW SAVED REQUEST FOR REASON

a) If you have saved the request for submission at a later stage, select the "**View Saved**" option in the Request for Reason tab.

Request For Reason
New
View Saved
View Submitted
Letters

b) The list of saved requests will be displayed. Click the "**Open**" hyperlink to proceed.

Name	Tax Number	Dispute_Type	Status	Tax Period	Status Date	Open
с	7	Request For Reason	Saved	202108	2022	Qpen
С	7	Request For Reason	Saved	202108	2022	Qpen
1						



c) On the selection page, an important message will be displayed that indicates that the request is only saved on eFiling and not submitted yet. Click "**Continue**" to proceed.



10.3 VIEW SUBMITTED REQUEST FOR REASON

a) If you wish to view the submitted requests, select the "**View Submitted**" option in the Request for Reason tab.

Request For Reason
New
View Saved
View Submitted
Letters

b) The list of submitted requests will be displayed. Click the "**Open**" hyperlink to proceed.

Dispute Searc	h						
Dispute Type:	Please Select	~					
Income Tax Ref:		TaxPayer Name:					
From Date:		To Date:					
		-	Search				
Name	<u>Tax Number</u>	Dispute Type	Status	Tax Period	Status Date	Supporting Documents	Open
С	7	Request For Reason	Sent to SARS	202109	2022	None	Open

c) The Dispute work page will be displayed indicating the submitted request. On the dispute work page, a case number will be presented once the request has been submitted to SARS.



Taxpayer Na	me C		eFiling Stat	tus		Sent to SAR
Tax Reference	e	7				
Case Referen	nce Number					
		132965705				
DISPUTE	DESCRIPTION	STATUS	DAT	E	LAST UPDATED E	3Y
RFRE	Request For Reason	Sent to SARS	2022	2	Mr	
tuery Dispute	Status Withdraw					
		OTATIO	TYPE	DATE	SIZE (Kb)	NO. OF
SUPPORTIN	IG DOCUMEN IS	STATUS	THE	DATE	SIZE (KD)	DOCS

10.4 VIEW REQUEST FOR REASON LETTERS

a) The outcome letters may be viewed by selecting the "Letters" tab for request for reason and disputes.

Request For Reason
New
View Saved
View Submitted
Letters

b) A list of the notifications will be displayed.

LETTERS					
Taxpayer Name	Reference Num	Description	Date	Open Letter	Documents
М		Request For Substantiating Documents	2023/03/27	View	Waiting for Documentation to be Uploaded
м		Request For Substantiating Documents	2023/03/27	View	Waiting for Documentation to be Uploaded
1					

c) Click the "View" hyperlink and the Letter will be displayed.



	REQUEST FOR	REASONS DECLINED
	Enquiries should be	addressed to SARS:
	Contact Detail	
	SARS Alberton 1528	Contact Centre Tel: 0800 00 SARS (7277) SARS online: www.sars.gov.za
	Details	
	Taxpayer Reference Case Number:	Aways quote this reference number when contacting SARS
	Issue Date:	2017/04/24
Dear Taxpayer		
Trading Name:		
REQUEST FOR REASONS DECLINED		
The South African Revenue Service (SARS) refers assessment.	to your request dated	2017/04/24 for reasons for the
Your request has been declined due to the following	g reason(s):	
Tax Period: 2014		

11 STATUS OF A DISPUTE

a) On the Dispute Work Page, you will be able to query the status of your RFR/NOO/NOA submitted.

axpayer N	lame	eFiling Status		
	Mr			Sent to SA
ax Refere	nce			
	0			
ase Refer	rence Number			
	132962649			
DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
2FR	Request for Remittance against Penalty	Sent to SARS	2022	M

b) Click the "Query Dispute Status" button and a status message will be displayed. Below are examples of the messages that may be displayed, depending on the status of the dispute/suspension of payment.

Response:	
SARS has received your Request for Remission	on. The case will be allocated to an evaluator on a first
in first out basis as soon as an evaluator is ava	ailable.
	Close
Peenenee	
Response:	
Your request for condonation reasons case	has been received at SARS a team member will be
allocated to resolve the matter. An outcome	notice will be sent to you as soon as the case is
completed. Please wait for your notification	letter for further details or log on to www.sarsE-
Filing.co.za to view the notification letter	
	Close

c) Once the case has been allocated to a SARS team member or completed, the message will be updated to reflect the latest status.



d) You will be able to view the messages on the Dispute work page in cases where the submission has been rejected. Below is an example of the dispute work page with a rejected submission and error message.

DISPUTE W	ORK PAGE					2
Taxpayer N	ame		eFiling St	atus		
Tax Deferor			Error Doo	aription	R	ejected by SARS
Case Refer	ence Number		Active R	FR case exists fo	or code 9990. Disp	ute not allowed at this time.
DISPUTE	DESCRIPTION	STATUS		DATE	LAST UPDATE	D BY
RFR	Request For Remission	Rejected by SA	RS	2023/03/25		
SUPPORT		STATUS	TYPE	DATE	SIZE (Kb)	NO. OF

11.1 WITHDRAWAL OF DISPUTE

- a) If the user wishes to withdraw the submitted dispute, RFR/NOO/NOA/SOP, all dispute items submitted as part of the dispute will be withdrawn.
- b) Click "**Disputes**" on the left menu of the screen. Select the "**View Submitted**" and "**Open**" hyperlink on the search result screen to display the relevant Dispute Work Page.

ISPUTE W	ORK PAGE					2
Taxpayer Na	ime		eFiling St	atus		
Tou Defense						Sent to SARS
lax Referen	ce	7				
Case Refere	nce Number	·				
		151232214				
DISPUTE	DESCRIPTION	STATUS		DATE	LAST UPDATED	ВҮ
RER	Request For Remission	Sent to SAR	S			
uery Dispute	Status Withdraw					
SUPPORTI	NG DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Cur	porting Decuments	Nono				0 0

c) Click "Withdraw" on the Dispute Work Page and the following message will be displayed.

Selecting the 'Ok' button will send a request	to withdraw th	ne disp <mark>u</mark> te
case at SARS while selecting the 'Cancel' but	ton will take yo	ou back to
the list of disputes.		
Note that once you withdraw a case, you ca	nnot undo this	
transactions.		
Are you sure that you want to withdraw this	case?	
	ОК	Cancel

d) Select "**OK**" to confirm the withdrawal of the case or "**Cancel**" to return to the Dispute Work Page. The Dispute Work Page will be updated with the status as "**Withdrawal Submitted**".



	IONNI AGE			-		٢
Taxpayer N	lame		eFiling Sta	tus	Mithd	rouval Submittee
Tax Refere	nce				VVIUIO	rawar Submitted
Case Refer	rence Number	450570802				
		150579892				
DISPUTE	DESCRIPTION	STATUS		DATE	LAST UPDATE	D BY
RER	Request For Remission	Withdrawal Submi	itted			
uery Dispu	te Status					
0100007	ING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
SUPPORT						

- e) Once the withdrawal is submitted, one of the following messages may be displayed, depending on the validation of the withdrawal:
 - i) If the SOP case has already been finalised, revoked or cancelled, the message "Withdraw action not allowed for Tax Period/YOA".
 - ii) If the SOP case has not yet been finalized, revoked or cancelled, a SOP case number will be generated and displayed, and the status will be updated to "**Sent to SARS**".

12 VIEW SAVED DISPUTES

a) Select the "View Saved" tab in the disputes menu.



b) A results page will be displayed that will list all the saved dispute requests.

Name	Tax Number	Dispute Type	<u>Status</u>	Tax Period	Status Date	Open
Mr		Request for Remittance against Penalty	Saved		2022	Open

c) If you click the "Open" hyperlink, and the Selection Page message will be displayed as indicated below.

SELE	ECTION PAGE
Impo	ortant Notice
Plea	se note that when disputes/suspension of payments are saved on eFiling, these records remain here until they are deleted or submitted by you.
This a ref	also means that any possible changes to your tax related details at SARS will not reflect against a saved eFiling dispute/suspension of payment unless fresh of the latest data is requested prior to filing.
By n infor	not refreshing, this could result in the dispute/suspension of payment submission being rejected due to the dispute/suspension containing old mation.
Ther	refore, a refresh will be done on the disputes/suspension of payment prior to continuing, or you may instead choose to cancel the dispute process.
To st	top the dispute/suspension of payment process, select the 'Cancel' button.
To co	omplete your saved dispute/suspension of payment by refreshing its data, select the 'Continue' button.
	Cancel Continue



d) Click "Continue" to proceed to complete the saved Dispute or "Cancel" to stop the dispute process. The "**Selection**" page will be displayed to continue with the dispute submission.

ssment						
unt						
			_	_		
100						
00			,			
iOO ielect	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Amount	Requested Amount
elect	Source Code/Transaction Code	Source Code/Field Description INTEREST (SECTION 89BIS) ON PROVISIONAL TAX	Case Nr.	Dispute Type NOO	Dispute Amount R 120 000.00	Requested Amount
elect	Source Code/Transaction Code 9995	Source Code/Field Description INTEREST (SECTION 89BIS) ON PROVISIONAL TAX	Case Nr.	Dispute Type NOO	Dispute Amount R 120 000.00	Requested Amount
00 elect Z eason/G	Source Code/Transaction Code 9995 Grounds	Source Code/Field Description INTEREST (SECTION 89BIS) ON PROVISIONAL TAX	Case Nr.	Dispute Type NOO	Dispute Amount R 120 000.00	Requested Amount

Select	Code/Transaction	Source Code/Field Description	Case Nr.	Dispute Type	Dispute	Value	Requested Value
	9990	UNDERESTIMATION OF PROVISIONAL TAXPAYER (PAR20)		RFR	R	97.20	R98
Reason/	Grounds						Apply Across
test							Period All Periods
pension E: When	Of Payment multiple tax periods w	ere selected, only the ta	x period(s) t	for which su	spension o	of payment(s) a	are available, will be displayed.
lect	Reason					A	pply Across
							All Periods

e) If you wish to delete the saved dispute, click the "**Delete**" button. A confirmation message will be displayed. Click "**OK**" to proceed with the deletion or "**Cancel**" to continue with the dispute.

The delete action will permanently remove To retain the dispute record and continue	e this record from with the dispute,	your profile. select the
'Cancel' button.		
To proceed with your deletion request, se	elect 'Ok'.	
	ОК	Cancel

13 VIEW SUBMITTED DISPUTES

a) Under the disputes menu, click the "View Submitted" tab in order to view all submitted requests for disputes.





b) The Dispute Search screen will be displayed with a list of all the submissions to SARS.

income Tax Ref:	Please Select	✓ TaxPayer	r Name:				
From Date:		To Date:					
Name	Tax Number	Dispute Type	Search	Tax Period	Status Date	Supporting Documents	Open
	7	Request For Remission	Sent to SARS	202104	2023/06/10	None	Open
Transclastropies	7060777556	Request For Remission Penalties	Sent to SARS	202112	2023/03/31	Submitted	Open
Transelectronics							

c) If you click the "**Open**" hyperlink, the Dispute Work Page for the applicable dispute will be displayed.

Taxpayer N	ame		eFiling Sta	itus		
Deferre						Sent to SAR
lax Refere	ice	7				
ase Refer	ence Number					
		150726620				
DISPUTE	DESCRIPTION	s	TATUS	DATE	LAST UPDAT	ED BY
DISPUTE RFR	DESCRIPTION Request For Remission Penalties	S	TATUS ient to SARS	DATE 2023/03/31	LASTUPDAT	ED BY
DISPUTE RER Jery Disput	DESCRIPTION Request For Remission Penalties	S	TATUS ent to SARS	DATE 2023/03/31	LAST UPDAT	ED BY
DISPUTE RFR Jery Disput	DESCRIPTION Request For Remission Penalties e Status Withdraw	S	TATUS ent to SARS	DATE 2023/03/31	LASTUPDAT	ED BY
DISPUTE RER Jery Disput	DESCRIPTION Request For Remission Penalties e Status Withdraw	S	TATUS tent to SARS	DATE 2023/03/31	LAST UPDAT	ED BY
DISPUTE RFR uery Disput	DESCRIPTION Request For Remission Penalties e Status Withdraw	STATIIS	TATUS ent to SARS	DATE 2023/03/31	LAST UPDAT	ED BY
DISPUTE RER uery Disput	DESCRIPTION Request For Remission Penalties e Status Withdraw ING DOCUMENTS	S S STATUS	TATUS Sent to SARS	DATE 2023/03/31 DATE	LAST UPDAT	ED BY NO. OF DOCS

14 VIEW NOTIFICATIONS

a) All letters that SARS will issue to the taxpayer will be available on the Dispute Work Page or can be accessed by using the SARS Correspondence menu tab.

14.1 SARS CORRESPONDENCE

a) Click on the "SARS Correspondence" tab and select "Search Correspondence".





b) The "Search Correspondence" screen will be displayed with multiple search options to select.

	● ALL ○ READ ○ UNREAD	
	Letter Type	
Ŧ	All	•
	Notice Types	
*	All	•
	Message Type	
Ē	All	•
	Reference Number	
	Clear	Search
	•	ALL O READ UNREAD Letter Type All Notice Types All Message Type All End Reference Number

- c) Complete the relevant field(s):
 - i) **Tax Types** select the applicable tax type to search
 - ii) **Tax Year** select the relevant tax year to search
 - iii) **Letter Type** indicate the specific letter type to search
 - iv) Notice Type indicate the specific notice type to search
 - v) Received Date From
 - vi) Received Date To
 - vii) Message Type
 - viii) Reference Number
- d) Click the "Search" button to continue or the "Clear" button to clear all fields.



e) On completion of all search criteria and if there are correspondence available, it will be listed, as indicated in the below screen. Click on the "**View**" button to view the correspondence.

Name	Tax Reference Number	Тах Туре	Year\Period	Date	Description	View	Document		
т	7	Payroll Tax	2021	2023/03/16 17:12:00	RFR Outcome	View			
					Items per page: 10	•	1 – 1 of 1 🔹	8	>

14.2 SEARCH ADMIN PENALTY NOTICES

a) On the "Search Correspondence" page as mentioned in section 16.1 above, ensure that you select "Income Tax" under Tax Types and the applicable "Notice Types", i.e. IT Penalty Assessment,



Corporate Income Tax – Penalty Assessment Notice, Income Tax – Penalty Assessment notice or Income Tax – Penalty Statement of account. Below is an example of the search results screen.

Name	Tax Reference Number	Тах Туре	Year\Period	Date	Description	View	Document
		IT Admin Penalty		2023/03/31 13:52:12	Income Tax - Penalty statement of account	View	

- b) Click the "**View**" button on the results page for the notice that you wish to view.
- c) The Administrative Penalties work page will be accessible by clicking on a Penalty Assessment Notice on the Income Tax work page, or the "**View**" hyperlink.
- d) The following functions are available for selection on the Administrative Penalties Work Page:
 - i) Viewing the Penalty Assessment Notice (AP34 Hyperlink),
 - ii) View all admin penalties transactions summary, and
 - iii) Requesting the Penalty Statement of Account (SOA).

laxpayer Name		
	M	
Tax Reference		
	1	
Return Type		
	IT	
PENALTY		
ASSESSMENT	DESCRIPTION	DATE
<u>P34</u>	Notice of Penalty Imposition	2018-04-24
	Payment Arrangement	View All
- 34	Payment Arrangement	View All
Query Penalty Status		
Query Penalty Status	· · · · · · · · · · · · · · · · · · ·	
Query Penalty Status PENALTY STATEME		0.17

e) Alternatively to view the penalty assessment notice by selecting the "**AP34**" hyperlink under the Administrative Penalty block on the Income Tax work page.

INCOME TAX WORK PAGE		2
Taxpayer Name		eFiling Status
	М	Assessment received
Tax Period		SARS Notifications
		Number of letters: 1
Tax Reference		SARS Penalties
	1	Notice of Penalty Imposition (AP34)
Return Type		
	ITR12	

14.3 RETURNS HISTORY

a) Click "**Returns**" and select "**Returns History**" and select "**Personal Income Tax (ITR12)**". A history of the taxpayer's returns will be displayed.

Return Search						
Name	Reference Num	Period	Return Type	Status	Amount Due Complete Date	<u>Open</u>
		TaxPeriod: 2010 Version: 1	IT14	Filed through eFiling on 02/12/2010	0.00 02/12/2010	Open
		TaxPeriod: 2009 Version: 1	IT14	Filed through eFiling on 26/02/2010	0.00 26/02/2010	Open
1						



b) Select the relevant return. The Income Tax work page will be displayed. Click the "Notice of Penalty Imposition" (AP34) to be directed to the administrative penalties work page. This will only be displayed if a penalty is imposed.

Taxpayer Name		eFiling Status
	М	Assessment receive
Tax Period		SARS Notifications
		Number of letters:
Tax Reference		SARS Penalties
	1	Notice of Penalty Imposition (AP34)
Return Type		
	ITR12	
Administrative Penalty Date Issued: 2018-11-09		Amount:R750.00

14.4 VIEW DISPUTE OUTCOME LETTERS

- a) The outcome letters may be viewed by selecting the "Letters" tab for request for reason and disputes.
- b) All letters that SARS will issue to the taxpayer will be available on the Dispute Work Page or can be accessed by using the SARS Correspondence menu tab. In the Dispute\Suspension of Payment menu tab, click "Letters".



c) The Letters screen will be displayed with the list of dispute outcome letters issued.

ETTERS					
Taxpayer Name	Reference Num	Description	Date	Open Letter	Documents
		RFR Outcome	2023/02/14	View	
		RFR Outcome	2023/02/14	View	
1					

d) Click the "**View**" hyperlink and the specific dispute outcome letter selected will be displayed.



SARS	INCOME TAX					
V JANJ	OUTCOME OF OBJECTION					
	Enquiries should be	addressed to SARS:				
	Contact Detail	Contact Centre Tel: 0800 00 SAR	S (7277)			
	Alberton 1528	SARS online: www.sars.gov.za	5(1211)			
DURBAN 4016	Details					
	Taxpayer Reference I	lumber: Always quote th	is reference			
	Case Number: Issue Date:	2023/03/27	tacting SARS			
Dear Taxpaver						
Trading Name:						
OUTCOME OF OBJECTION						
The South African Revenue Service (SARS) ha	as considered your Notice	of Objection (NOO) dated 2023	03/27.			
Your objection has been disallowed for the foll	owing reasons:					
Tax Period: 2021						
-Relevant substantiating documents not provide	ed.					
If you are not satisfied with the outcome of your completing and submitting the prescribed Notic letter.	r objection you have the ri e of Appeal (NOA) form w	ght to appeal against this decision it is the second state of the second s	on by date of thi			
The NOA form may be requested through the fit - Via eFiling - By booking an appointment using the eBoo	ollowing channels:	RS Branch				
Please note that the lodging of an anneal does	not suspend or postpone	navment of any amount due by	VOU			
Refer to the Notice of Assessment for the amou may be requested from your nearest SARS bra	int due to you or payable nch or via eFiling.	by you. A detailed Statement of	Account			
Should you have any queries please call the SA your taxpayer reference number at hand when	ARS Contact Centre on 08 you call to enable us to as	00 00 SARS (7277). Remember sist you promptly.	to have			
Sincerely						
ISSUED ON BEHALF OF THE COMMISSION	ER FOR THE SOUTH AF	RICAN REVENUE SERVICE				
		EMDS VALTERS 738325 980054150 2021				
		DIG19V7 : DIG19V7 DIG19V7 DIG19V7				
2023-03-27 2016.01.00 SYSGENOUTLET_ROPP	Page: 01	101				



e) Below is an example of the Administrative Penalties dispute outcome letter.

\checkmark	SARS		ADMINIST	ADMINISTRATIVE PENALTIES Outcome of Request for Remission					
,			Outcome o						
			Enquiries sh	ould be addresse	d to SARS				
			Contact	Details					
					Contact	Centre Tel: 08	00 00 SADS (72		
				· · · · · · · · · · · · · · · · · · ·	SARS or	lline: www.sar	rs.gov.za		
			Details	N	0				
			Case Numbe Issue Date:	r:	9 102577241 2018/11/13	All	ways quote this referen iber when contacting S/		
ear Taxpa	ayer								
e South / ur reques	African Revenue Service (SA st has been Partially Allowed	ARS) has conside	ered your Request fo	r Remission date	d 2018/11/13	and hereby	informs you th		
N Number	Non Compliance Description	Method of Calcula	tion Taxable Amount /	Calculated Penalty	Remedied	Allowed	Penalty Amoun		
	ITR14 Non-Submisson 2016	Fixed	R-67053.00	R250.00	No	No	R250.00		
1	ITR14 Non-Submisson 2016	Fixed	R-67053.00	R250.00	No	No	R250.00		
6 6	ITR14 Non-Submisson 2017	Fixed	R-67053.00	R250.00	No	Yes	R0.00		
ARS Cor it your ne lectronic ease note due. hen you r ethods ar /ia SARS lectronic adbank or ould you ing the S/ sinese de	ntact Centre earest SARS branch ally via eFiling e the amount in the APSA on make a payment, please use e available to you: e Filing (www.sarsefiling.co ally using internet banking (E th of one of the following bar r Standard Bank. disagree with the dispute ou ARS prescribed form availab was after the delivery of this o	ly reflects your p the payment ref za) EFT - electronic f iking institutions: tcome from SAR le on eFiling or a utcome officiati	enalty, and not tax p erence number (PRN und transfer) ABSA, Albaraka Bar Son your Request F t your nearest branc	ayable under any I) reflected on the nk Limited, Bank For Remission, yc h. The Notice of	assessments a payment adv of Athens, Caj ou may submit Dbjection mus	or other an ice. The foll pitec, FNB, a Notice of t be submitt	nounts which n lowing payme HBZ, HSBC, Objection by ted within 30		
nould you and when	have any queries please cal you call to enable us to assis	I the SARS Cont st you promptly.	act Centre on 0800 (00 7277. Remem	ber to have yo	ur tax refere	ence number a		
ncerely									
SUED ON	N BEHALF OF THE COMMI	SSIONER FOR 1	THE SOUTH AFRIC	AN REVENUE SI	ERVICE				
	an ban kanalan kanalan k					Territori			



15 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

Link for centralised definitions, acronyms, and abbreviations: <u>Glossary A-M | South African Revenue Service</u> (sars.gov.za)

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be 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 <u>www.sars.gov.za</u>;
- 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).