



GUIDE TO SUBMIT A DISPUTE VIA EFILING

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1 SUMMARY

- a) This guide provides instructions for submitting a 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 on eFiling when disputing the interest and penalties levied, assessments raised or administrative penalties.
- b) Administrative penalties are 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).
- c) Taxpayers are allowed to dispute interest and penalties on late payments, assessments raised and/or administrative penalties issued by SARS. They can do this by submitting:
 - i) Request for Remission (RFR),
 - ii) Notice of Objection (NOO),
 - iii) Notice of Appeal (NOA),
 - iv) Request for Reasons, or
 - v) Request for Late Submission (Condonation).
 - A) These options apply across multiple tax types, including Personal Income Tax (PIT), Corporate Income Tax (CIT), Trust, Value-Added Tax (VAT), and Pay-As-You-Earn (PAYE)—as well as related levies such as Employment Tax Incentive (ETI), Unemployment Insurance Fund (UIF), and Skills Development Levy (SDL).
 - l) 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.
- d) 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.
- e) The Request for Reasons and Suspension of Payment must be submitted within 30 days from the date of assessment or RFR/NOO outcome.
- f) 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.
- g) 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.
- h) 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.
- i) 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.
- j) 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.
- k) Multiple transactions and/or source codes may be disputed on the RFR, NOO or NOA form per tax period.
- l) For VAT and PAYE, multiple periods up to 12 periods may be disputed on the RFR, NOO or NOA form.

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- m) 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
- n) 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.
- o) 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.
- p) 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
- q) 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.
- 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.

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- 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) and Trust 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, Corporate Income Tax and Trust 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.
 - ii) Currently penalties are imposed 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 and Trust 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) Effective from May 2026, administrative penalties will be imposed for Trusts. The penalty will apply to trusts with outstanding income tax returns (ITR12T) for 2024 onwards.
- g) 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.
- h) For corporate income tax:
 - 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.
- i) Where an Income Tax (IT) Reference number is used on the NOO or NOA, only Personal Income Tax (PIT), Corporate Income Tax (CIT) or Trust related disputes must be accepted. Multiple transactions (PIT, CIT and/or Trust admin penalty) may be disputed on the RFR, NOO or NOA form.

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- j) 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.
- k) The following are the grounds and reasons that the taxpayer can select when disputing against PIT, CIT, Trust 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.
- l) 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.
- m) 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.
- n) 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.
- o) 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.
- p) For **Pay-As-You-Earn**:
 - i) 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.
 - A) 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.
 - B) 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-

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reconciliation period (EMP501s and EMP201s) or any other reconciliation period to determine the admin penalty amount due.

- C) 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).
- ix) Section 5(3) of the Employment Tax Incentive Act (ETI Act) introduces a new penalty provision targeting employers who incorrectly claim ETI based on amounts that should be excluded from "monthly remuneration. The dispute process has been enhanced to allow an employer to dispute any Section 5(3) of the Employment Tax Incentive Act penalty or Employment Tax Incentive Understatement Penalty (ETI USP) that were raised. The enhancements allow for these dispute items.
- A) The ETI USP value requested on dispute cannot be higher than the previous ETI USP value. If a requested amount is a higher amount, then the following message will be displayed to the employer '**Please request a value at least R10.00 lower than the current penalty or interest value.**'
- B) The Section 5(3) Penalty value requested on dispute cannot be higher than the previous Sec 5(3) Penalty value i.e., the Employer will not be able to lodge a dispute to increase the Sec 5(3) Penalty value. If a requested amount is a higher amount, then the following message will be displayed to the employer '**Please request a value at least R10.00 lower than the current penalty or interest value.**'
- q) 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.
- r) 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:
- A) 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.
- B) 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:
- A) Within 40 business days; or
- B) By the date of extension in the case where the taxpayer has an approved extension for the submission of a return or relevant material.
- s) 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:
- A) An original return is not submitted by the official filing season due date applicable to non-provisional taxpayers.
- B) 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.
- t) 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

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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.

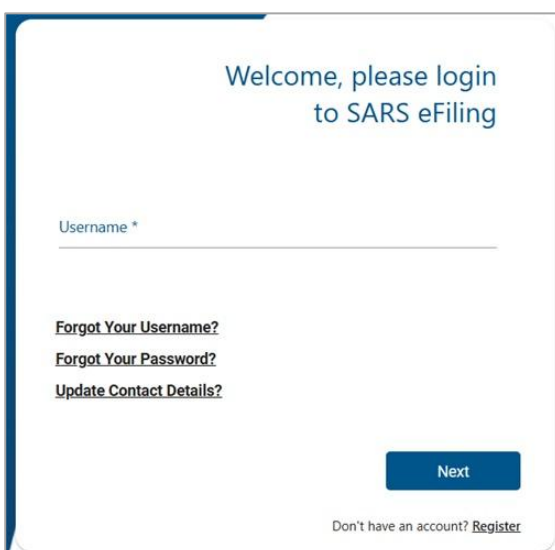
3 DETAILED PROCEDURE TO ACCESS EFILING AND DISPUTE FUNCTIONALITY

3.1 LOGON TO EFILING WEBSITE

- a) Navigate to www.sars.gov.za and click on “Login”.

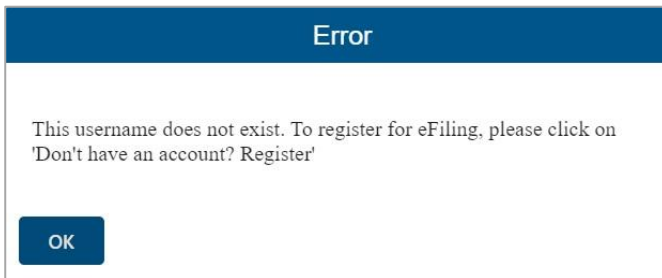


- b) Enter your “Username” and click the “Next” button to continue.

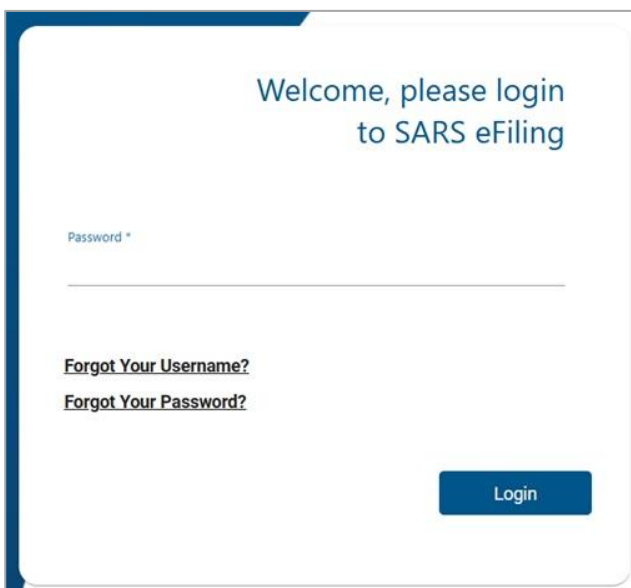


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- c) If you have forgotten your Username and/or Password, click on the '**Forgot Your Username?**' or '**Forgot Your Password?**' hyperlinks.
- d) If the username entered is incorrectly, the following error message will be displayed.



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



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 has 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**".

User
Change Details
Banking Details
Tax Types
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
New
View Saved
View Submitted
Letters

Request For Reason
New
View Saved
View Submitted
Letters

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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, complete, and submit a Notice of Appeal (NOA).

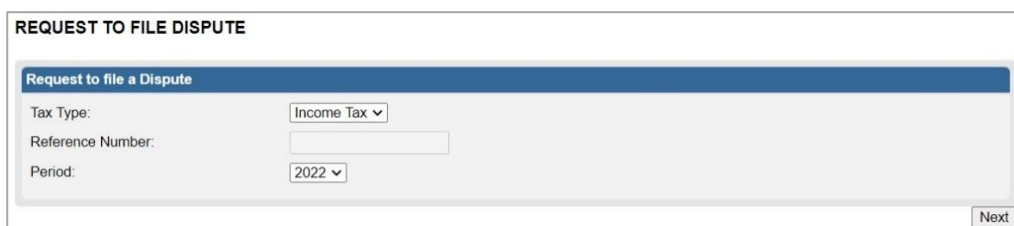
- b) If you do not agree with the Assessment result SARS issued, including the understatement of penalties levied, the following process must be followed:
 - i) Lodge an objection by completing and submitting a Notice of Objection (NOO).
 - A) When submitting the NOO, it is mandatory to submit supporting 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)

- b) 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.
- c) 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.




- d) 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.

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- 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 yyyy-mm (e.g., 2016-09). Multiple periods may be disputed at once up to a maximum of 12 periods.

e) 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 DISPUTE

Request to file a Dispute

Tax Type: Income Tax ▾

Reference Number:

Period: 2022 ▾

By clicking on this button, eFiling will perform 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

f) 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 DISPUTE

No Assessment Found

Request to file a Dispute

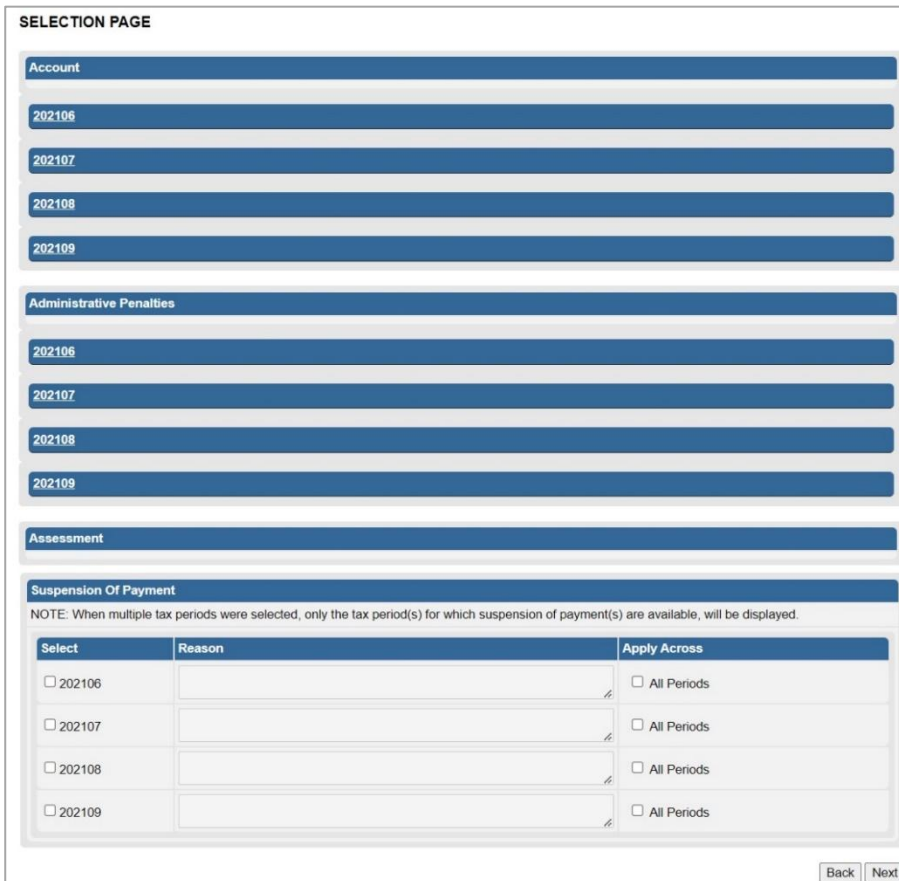
Tax Type: Income Tax ▾

Reference Number:

Period: 2021 ▾

Next

g) If there are items available to dispute, a list of items will display on the “Selection” screen as illustrated below:



SELECTION PAGE

Account

- 202106
- 202107
- 202108
- 202109

Administrative Penalties

- 202106
- 202107
- 202108
- 202109

Assessment

Suspension Of Payment

NOTE: When multiple tax periods were selected, only the tax period(s) for which suspension of payment(s) are available, will be displayed.

Select	Reason	Apply Across
<input type="checkbox"/> 202106		<input type="checkbox"/> All Periods
<input type="checkbox"/> 202107		<input type="checkbox"/> All Periods
<input type="checkbox"/> 202108		<input type="checkbox"/> All Periods
<input type="checkbox"/> 202109		<input type="checkbox"/> All Periods

Back Next

h) Select the relevant period(s) and click “Ok” to proceed and Selection Page will display.

Effective Date: 1 April 2026

SELECTION PAGE

Account

202106

RFR

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input type="checkbox"/>	9995	PAYE Interest	0	RFR	R 41.42	R <input type="text"/>
<input type="checkbox"/>	9998	UIF Penalties	0	RFR	R 32.48	R <input type="text"/>

Reason/Grounds

Apply Across

Period

All Periods

- i) The “**Dispute Item List**” will display the following information columns:
- Select** – indicate the items to dispute against by selecting the relevant tick boxes.
 - Source Code/Transaction Code** – the source code / transaction code of the dispute item is displayed.
 - Source Code/Field Description** – the description of the source/transaction code of the dispute item is displayed.
 - Case Number** – a case number will be automatically created and displayed if the dispute was submitted to SARS.
 - Dispute Type** – The dispute type as per the selection is displayed e.g., RFR for Request for Remission, as indicated on the screen.
 - Dispute Value** – the amount that has been charged for interest or penalties for late payment are displayed.
 - Requested Value** – indicate what you believe the amount should be.
- j) Select the source code that you want to dispute and enter the requested amount.

SELECTION PAGE

Account

202104

RFR

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input checked="" type="checkbox"/>	9995	PAYE Interest	0	RFR	R 35.68	R <input type="text" value="10.00"/>
<input type="checkbox"/>	9996	PAYE late payment penalty	0	RFR	R 112.68	R <input type="text"/>
<input type="checkbox"/>	9998	UIF Penalties	0	RFR	R 32.48	R <input type="text"/>

- k) 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

- l) 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.

Effective Date: 1 April 2026

- 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 Period:202104-RFR

- n) 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.

Data Update

Important Notice

Is the Taxpayer and/or Representative details below correct? Y N

If no, do you want to amend the Taxpayer details for Dispute Purposes? Y N

Do you want to amend Representative details for Dispute purposes? Y N

Taxpayer Details

Registered Name:

Cell No: Alternative No:

Email:

Particulars of Representative (Person Dealing with the Disputes on Behalf of Taxpayer)

Surname: First Name:

Cell No: Alternative No:

Email:

close

- o) Complete the following questions listed on the “Data Update” screen:
- i) Is the Taxpayer and/or Representative details below, correct?
 - A) Indicate ‘Y’ or ‘N’.
 - I) 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.
 - ii) 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.
- p) Click “**Save Data**” to update the information for the dispute and the Summary screen will be displayed.
- q) If you select the “**Close**” option, you will be routed back to the Selection page.

Effective Date: 1 April 2026

SUMMARY

Taxpayer Name
 Tax Reference
 Tax Type PAYE
 Period 202104

RFR

Supporting Documents	Status	Requirement
Supporting Documents	Waiting for Documentation to be Uploaded	Optional

202104

Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
202104	9995	PAYE Interest	0	RFR	R 35.68	R 10.00

Reason/Grounds
 Test

View Form
 Back Submit

- r) 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.
 - 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.
 - l) 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.

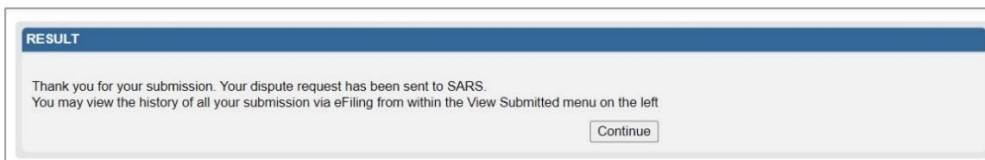
OK

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

- s) **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.

Effective Date: 1 April 2026

- y) 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.



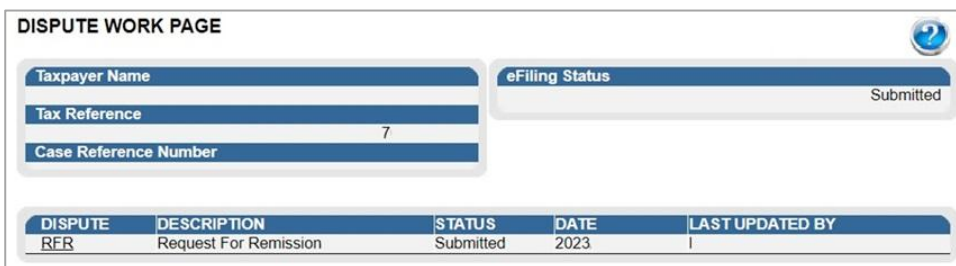
RESULT

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 on the left

- z) Click **“Continue”** to proceed and the **“Submitted Disputes”** screen will be displayed.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
T	7	Request For Remission Penalties	Sent to SARS		2023/03/31	Open
T	7	Request For Remission	Submitted	202104	2023/06/10	Open
T	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						

- aa) Click **“Open”** and Dispute Work Page will display and indicate that RFR is submitted.



DISPUTE WORK PAGE

Taxpayer Name: [Redacted] eFiling Status: Submitted


Tax Reference: [Redacted]

Case Reference Number: 7

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	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 DISPUTE

No dispute items could be found

Request to file a Dispute

Tax Type: VAT

Reference Number: 4

Period: 2022-03, ...

- 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.

Effective Date: 1 April 2026

SELECTION PAGE

Account

Administrative Penalties

Assessment

2020

NOO

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input type="checkbox"/>	3498	OTHER NOT SPECIFIED		NOO	R 0.00	R <input type="text"/>
<input type="checkbox"/>	4276	IMPUTED NET INCOME FROM CFC		NOO	R 0.00	R <input type="text"/>

Add

Reason/Grounds Apply Across

Period
 All Periods

Reason For Late Submission

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

Suspension Of Payment

NOTE: When multiple tax periods were selected, only the tax period(s) for which suspension of payment(s) are available, will be displayed.

Select	Reason	Apply Across
<input type="checkbox"/> 2020	<input type="text"/>	<input type="checkbox"/> All Periods

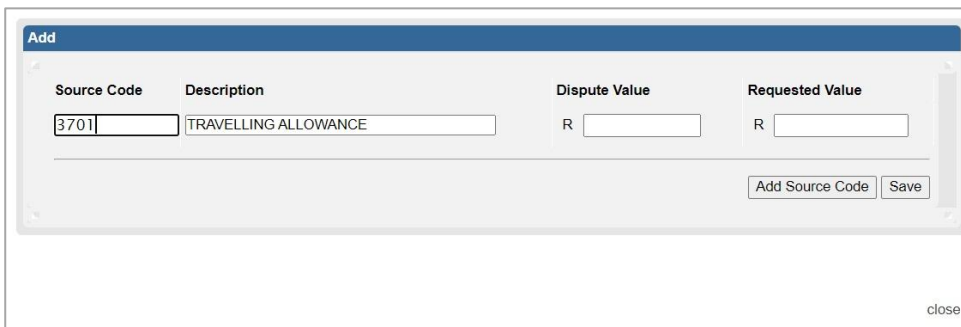
Back Next

- 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.

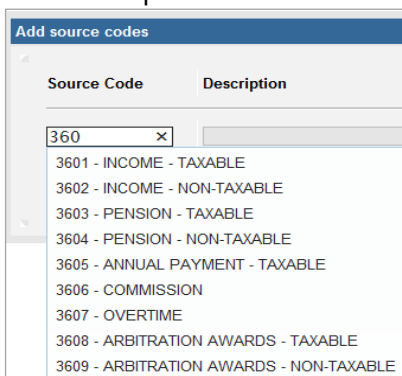
Requested value cannot be the same as Dispute value. Please enter the amount you wish to be reflected on the account for the transaction.

Effective Date: 1 April 2026

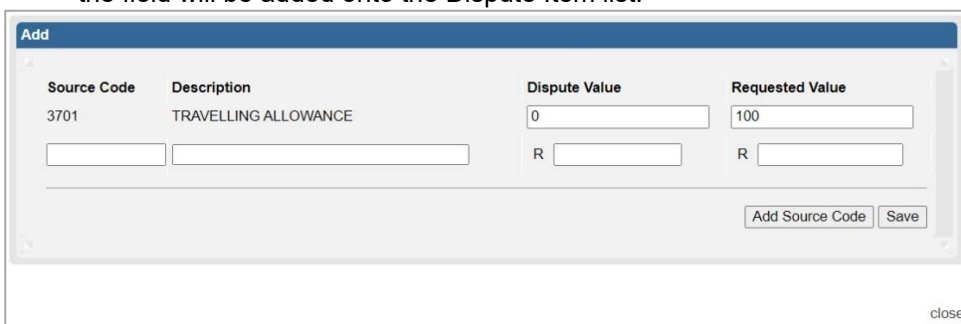
- g) If the item is not displayed that you wish to dispute, click the **“Add”** button and the **“Add source codes”** container will be displayed.



- 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:



- 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.



- k) Select the dispute item and indicate the requested amount.
- l) 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.

Effective Date: 1 April 2026

Reason/Grounds	Apply Across
	<input type="checkbox"/> Period <input type="checkbox"/> All Periods

- 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 Year:2020-NOO

- 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 evaluated prior to your NOO being processed.
If the supplied reasons are not adequate, your NOO will not be accepted and you will receive an outcome other than, relating to the reason for late submission request

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

SELECTION PAGE

Account

Administrative Penalties

Assessment

2021

Suspension Of Payment

NOTE: When multiple tax periods were selected, only the tax period(s) for which suspension of payment(s) are available, will be displayed.

Select	Reason	Apply Across
<input type="checkbox"/> 2021		<input type="checkbox"/> All Periods

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

Effective Date: 1 April 2026

Data Update

Important Notice

Is the Taxpayer and/or Representative details below correct? Y N

If no, do you want to amend the Taxpayer details for Dispute Purposes? Y N

Do you want to amend Representative details for Dispute purposed? Y N

Taxpayer Details

Registered Name:

Cell No: Alternative No:

Email:

Particulars of Representative (Person Dealing with the Disputes on Behalf of Taxpayer)

Surname: First Name:

Cell No: Alternative No:

Email:

close

- r) Complete the following questions listed on the “Data Update” screen:
- i) Is the Taxpayer and/or Representative details below, correct?
 - A) Indicate ‘Y’ or ‘N’.
 - I) 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.
 - ii) 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 remove this record from your profile.
 To retain the dispute record and continue with the dispute, select the 'Cancel' button.
 To proceed with your deletion request, select 'Ok'.

- 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.

Effective Date: 1 April 2026

- 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 Name	
Tax Reference	
Tax Type	INCOME TAX
Period	2020

NOO		
Supporting Documents	Status	Requirement
Supporting Documents	Waiting for Documentation to 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 10.00


Reason/Grounds

Test

Reason For Late Submission

Test

- 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 African Revenue Service

Notice of Objection

Taxpayer Reference Number:

Tax Period (CCYY):

DISP01

Taxpayer Details

Representative Name:

Trailing Name:

Contact Details

Home Tel No: Fax No: Cell No:

Alternative Contact No:

Email:

Web Address:

Particulars of Representative Taxpayer/Representative (Person dealing with dispute on behalf of taxpayer)

Surname:

First Name:

Initials:

Capacity:

Alternative Contact No: Cell No:

Email:

- 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.

Effective Date: 1 April 2026

- 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 Name
Tax Reference
Tax Type
INCOME TAX
Period
2021

NOO

Supporting Documents	Status	Requirement
Supporting Documents	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 10.00

Reason/Grounds

Testing

Reason For Late Submission

Testing

View Form

Back Submit

- cc) The following message will be displayed upon successful 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

- 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”

Effective Date: 1 April 2026


DISPUTE WORK PAGE

Taxpayer Name: _____ eFiling Status: Submitted

Tax Reference: _____

Case Reference Number: _____

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
NOO	Notice of Objection	Submitted	2023	

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

4.3 COMPLETION OF NOTICE OF APPEAL (NOA)

- 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.
- Click on the “**Dispute\Suspension of Payment**” tab and select the “**New**” tab to request a new dispute.
- 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.
 - Ensure that the correct Tax Type and period to dispute is selected.
- Select “**Notice of Appeal**” as the dispute type and click the “**Next**” button to proceed.

REQUEST TO FILE DISPUTE

Request to file a Dispute

Tax Type: VAT

Reference Number: _____

Period: _____

Next

- If there are no items available to dispute against, an error message will be displayed.
 - 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.

SELECTION PAGE

Assessment

201406

NOA

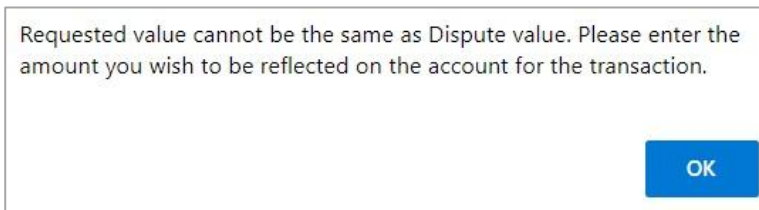
Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Amount	Requested Amount
<input type="checkbox"/>	0008	Change in use and export of second-hand goods		NOA	R 3 000.00	

Reason/Grounds: Alternative Dispute Resolution Litigation

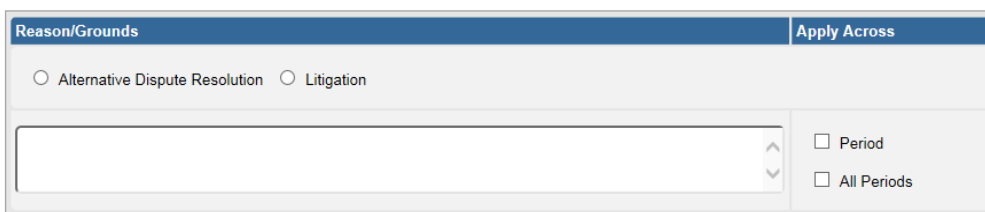
Apply Across: Period All Periods

Effective Date: 1 April 2026

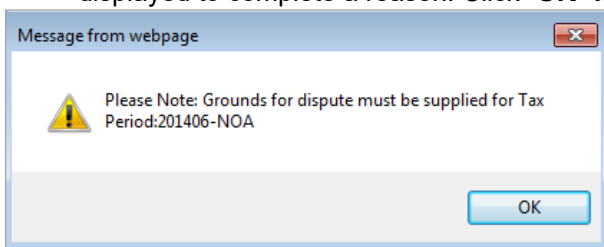
- f) The “Dispute Item List” will display the following information columns:
- i) **Select** – indicate the items to dispute against by selecting relevant the tick boxes.
 - ii) **Source Code/Transaction Code** – the source code / transaction code of the dispute item is displayed.
 - iii) **Source Code/Field 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.



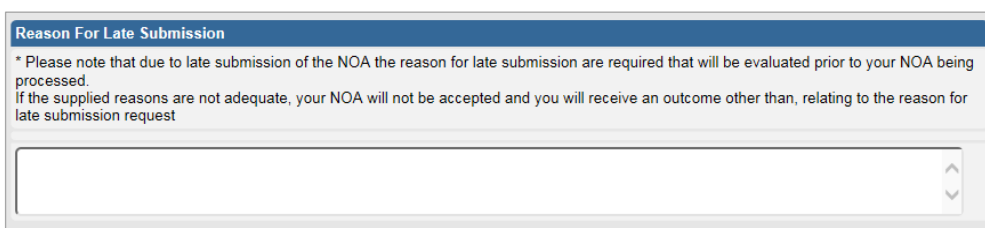
- g) Indicate if the appeal should be resolved with the “Alternative Dispute Resolution” or “Litigation” process.



- 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.



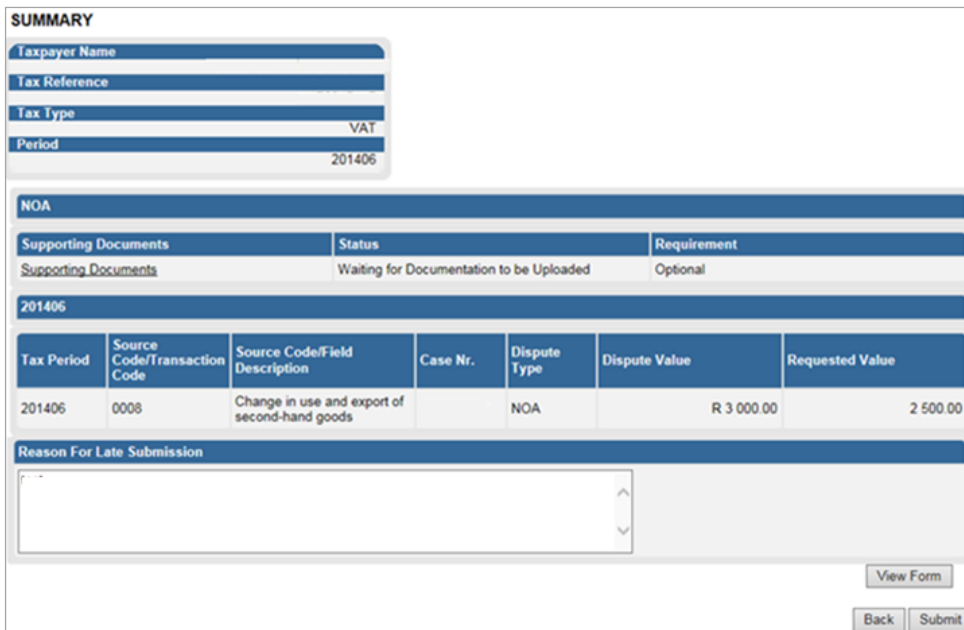
- i) Next to the “Reason/Grounds” block, a new option has been included to indicate if the reason or grounds are applicable to only the selected period or all periods. If the “All periods” option is selected, the reason(s) entered will be applied to all periods that was selected.
- j) If the notice of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



- 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.

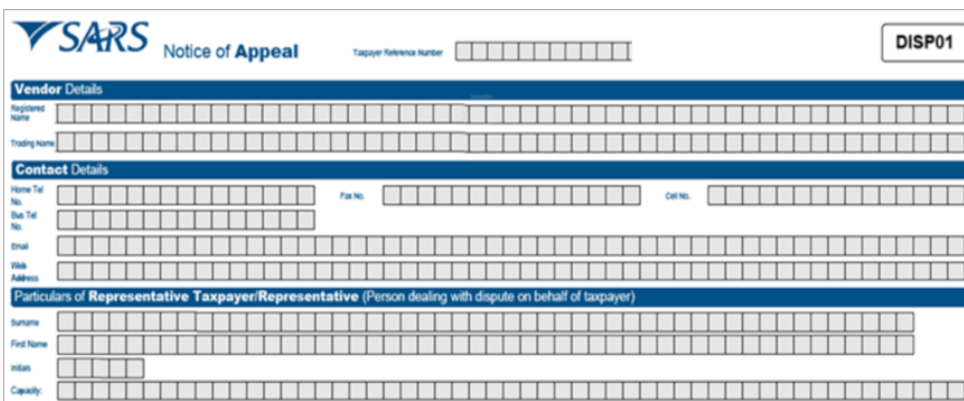
Effective Date: 1 April 2026

- l) 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.”



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

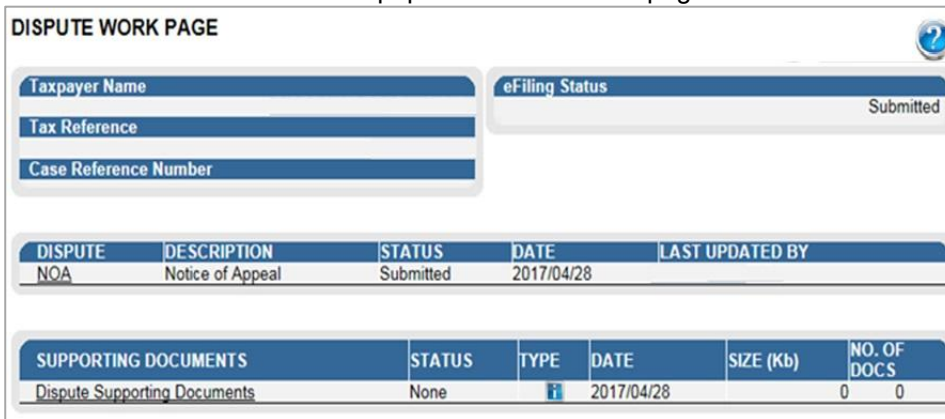
- m) Click the “**View Form**” button to view the Notice of Appeal (DISP01) form. Below is an example of the pages of the form that is pre-populated from the information completed.



- 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.

Effective Date: 1 April 2026

- 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.



DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
NOA	Notice of Appeal	Submitted	2017/04/28	

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	None		2017/04/28		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.



- SARS Correspondence
- Search Correspondence
- Request PAYE Notices
- Request Admin Penalty SOA**
- Request Historic IT Notices

- iii) Select a year and click **“Continue”** to proceed.



Request Administrative Penalty Statement of Account

TaxPayer Name: FAMILY TRUST

TaxPayer Reference:

Please select a year: 2024 ▼

- 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.

Effective Date: 1 April 2026

Request Administrative Penalty Statement of Account

TaxPayer Name: FAMILY TRUST

TaxPayer Reference:

Start Period: End Period:

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

Request Administrative Penalty Statement of Account

TaxPayer Name:

TaxPayer Reference:

Your request to SARS has been successfully submitted

[Click here to view your Statement of Account](#)

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

Administrative Penalty

Date Issued: 2026-01-27 Amount: R1,000.00

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: R1000 for Penalty Statement of Account Dated 2026-01-27

[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 remedied all your non-compliance/s, or it will be rejected by SARS. (e.g. submitted all your outstanding returns).

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 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 with ground if you NOA is more than 30 days after the NOO outcome was received.

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.

Effective Date: 1 April 2026

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 remedied all your non-compliance/s, or it will be rejected by SARS. (e.g. submitted all your outstanding returns).
Please note you already have a saved Request for Remission, click continue to open

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 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 with ground if you NOA is more than 30 days after the NOO outcome was received.

- 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 enhancements

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

- 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.

Dispute Options

SELECT	TRANSACTION NO.	DESCRIPTION	AMOUNT
<input checked="" type="checkbox"/>	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”.

Effective Date: 1 April 2026

- 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 behalf of the taxpayer?	<input type="radio"/> Y <input checked="" type="radio"/> N
If yes, do you have a power of attorney from the taxpayer?	<input type="radio"/> Y <input type="radio"/> N
Is the taxpayer aware of and agree with the grounds of dispute?	<input type="radio"/> Y <input type="radio"/> N
Particulars of Representative (Person Dealing with Disputes on Behalf of Taxpayer)	
Reason why taxpayer is unable to sign this dispute	<input type="text"/>
Surname	<input type="text"/>
Initials	<input type="text"/>
ID No.	<input type="text"/>
Passport Country (e.g. South Africa = ZAF)	<input type="text"/>
Passport No.	<input type="text"/>
Bus Tel No.	<input type="text"/>
Fax No.	<input type="text"/>
Tax Practitioner Registration No. PR-	<input type="text"/>
Capacity:	<input type="radio"/> Public Officer <input type="radio"/> Curator/Trustee/Liquidator/Executor/Administrator <input type="radio"/> Partner <input type="radio"/> Treasurer <input type="radio"/> Accounting officer for Local/Public Authority/Accountant <input type="radio"/> Sole Proprietor <input type="radio"/> Tax Practitioner <input type="radio"/> Legal Representative/Attorney
Contact Email	<input type="text"/>

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:	<input type="radio"/> Serious Illness / Sequestration / Liquidation or Death <input type="radio"/> Not Liable to File <input type="radio"/> SARS error (Supply Detail in Grounds) <input checked="" type="radio"/> Other /Mitigation Factors: (supply Detail in Grounds)
Grounds	<input type="text" value="test"/>
<input type="button" value="Back"/> <input type="button" value="Save"/> <input type="button" value="File"/> <input type="button" value="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 for dispute and Reasons for late submission if applicable

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)

Grounds:

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 completing the form.

Request for Remission Tax Number: 0 NTXRF001 **RFR1** INDF001

Applicant Details - Individual

Surname: M Home Tel No.:
 First Two Names:
 ID No.: 60033 Passport No.: Passport Country (e.g. South Africa - ZAF): Cell No.: 0000000000
 Contact Email: QA@SARSE

Particulars of Representative (Person Dealing with Dispute on Behalf of Taxpayer) REPIF001

Surname: T e s t Initials: T
 ID No.: 70833 Passport No.: Z A F Cell No.:
 Bus Tel No.: 0124000000 Fax No.: Tax Practitioner Registration No. PR - 1236584
 Capacity: Public Officer Caretaker / Trustee / Liquidator / Executor / Administrator Partner Treasurer Accounting officer for Local / Public Authority / Accountant Sole Proprietor Tax Practitioner Legal Representative / Attorney
 Contact Email: qa@sars.e .za
 Are you signing on behalf of the taxpayer? Y N 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 N
 Reason why taxpayer is unable to sign this dispute: t a x p a y e r p r o v i d e d P O A

RFR 1 English EV 2021.05.00 SV 1101 CT 03 NO
 b97c-121-0a17-4a26-a09w-d5980eb532db 001/003

Please submit the original form and retain a copy for your records. Use black ink and capital letters when completing the form.

Postal Address for Delivery of Notice(Correspondence) PADIF001

Please ensure that you capture your postal address in the following sequence: Box/Bag Number, Suburb/District, City, Country Code, Postal Code. For Street Delivery, please follow the physical address format.

Declaration

I declare that:
 - The information furnished in and with this form is true and correct in every respect and
 - I have the necessary records to support all the information in this form which
 - will remain for inspection purposes for a period of five years
 - If I am the representative dealing with this dispute on behalf of the taxpayer, I am duly empowered to sign this dispute on behalf of the taxpayer in terms of the prescribed power of attorney.
 Date(CCYMMDD):
 For enquiries go to www.sars.gov.za or call 0800 00 7277

Amounts under Dispute - Administrative Penalty DSPIF001

Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.
30205							

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”.

Effective Date: 1 April 2026

Dispute Summary

Payment Required: R8000 for Penalty Statement of Account 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 remedied all your non-compliance/s, or it will be rejected by SARS. (e.g. submitted all your outstanding returns).

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 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 with ground if you NOA is more than 30 days after the NOO outcome was received.

- 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.

Dispute Options			
SELECT	TRANSACTION NO.	DESCRIPTION	AMOUNT
<input type="checkbox"/>	30067	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30068	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30069	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30070	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30072	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30073	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30074	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30075	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30076	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	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 Not Liable to File SARS error (Supply Detail in Grounds) Other
Mitigation Factors: (supply Detail in Grounds)

Grounds:

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

Effective Date: 1 April 2026

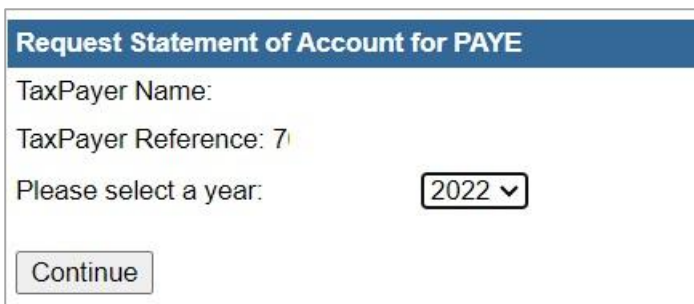
6 DISPUTE PROCESS FOR ADMINISTRATIVE AND LATE PENALTIES

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.



- 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.



- 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.

Effective Date: 1 April 2026

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](#)

- 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

- 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”.

REQUEST TO FILE DISPUTE

Request to file a Dispute

Tax Type:

Reference Number:

Period:

Administrative Penalties:

Recon Period	Period
202102	202106
202102	202107
202102	202108
202102	202109
202102	202110
202102	202111
202102	202112

- 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.

Effective Date: 1 April 2026

- 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.
 - i) 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.

Recon Period	Period
202102	202106
202102	202107
202102	202108
202102	202109
202102	202110
202102	202111
202102	202112

- l) 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.

Effective Date: 1 April 2026

Administrative Penalties

202107

RFR

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input checked="" type="checkbox"/>	2102	PAYE Administrative Penalty (202107)	0	RFR	R 135.22	R <input type="text" value="0"/>

Grounds **Apply Across**

Reduce 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)

Assessment

Suspension Of Payment

NOTE: When multiple tax periods were selected, only the tax period(s) for which suspension of payment(s) are available, will be displayed.

Select	Reason	Apply Across
<input type="checkbox"/> 202107	<input type="text"/>	<input type="checkbox"/> 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.

SUMMARY

Taxpayer Name

Tax Reference

Tax Type

Period

RFR

Supporting Documents	Status	Requirement
Supporting Documents	Waiting for Documentation 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 (202107)	0	RFR	R 135.22	R 0.00

Reason/Grounds

Reduce Admin Penalty

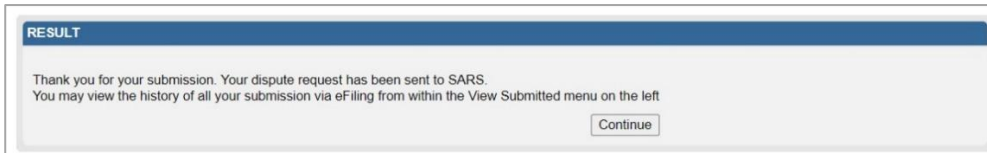
- n) If you select the “**View Form**” button, the RFR01 form will be displayed. Below is an extract of the Amount(s) Requested for Remission section of the RFR01.

Amount(s) Requested for Remission - PAYE

Amount(s) Imposed/Charged	Amount(s) to be Remitted	Tax Period (CCYYMM)	Suspension of Payment Requested
Late payment penalty R <input type="text"/>	R <input type="text"/>	202107	<input type="checkbox"/>
PAYE Administrative penalty 202102 R <input type="text" value="135.22"/>	R <input type="text" value="135.22"/>		
Interest R <input type="text"/>	R <input type="text"/>		

Effective Date: 1 April 2026

- 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 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

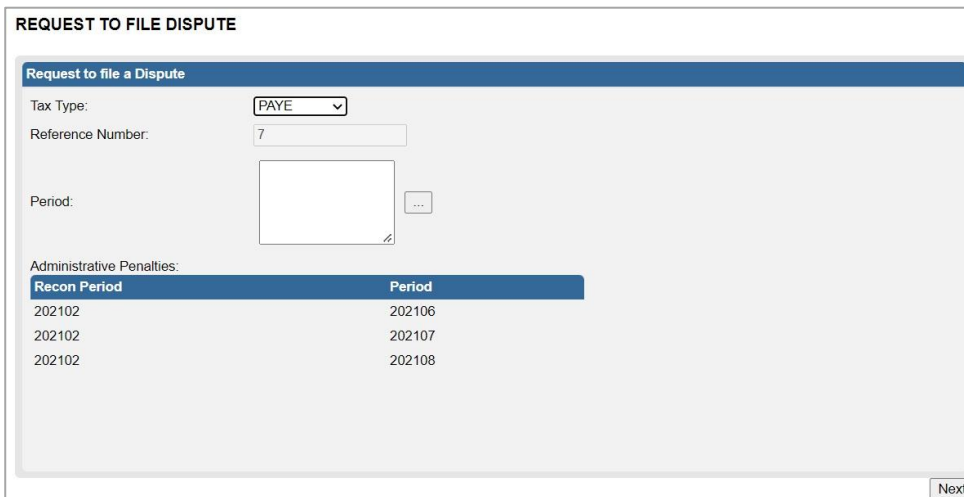
[Continue](#)

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

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

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 DISPUTE

Request to file a Dispute

Tax Type:

Reference Number:

Period:

Administrative Penalties:

Recon Period	Period
202102	202106
202102	202107
202102	202108

[Next](#)

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

Effective Date: 1 April 2026

SELECTION

Select Tax Period

2022

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

2018

2017

Cancel Ok

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

REQUEST TO FILE DISPUTE

Request to file a Dispute

Tax Type: PAYE

Reference Number: 7

Period: 2021-06, ...

Administrative Penalties:

Recon Period	Period
202102	202106
202102	202107
202102	202108

Next

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

Effective Date: 1 April 2026

SELECTION PAGE

Account

202106

NOO

Please take note that a Request for Reasons case has been created for this period and is under review. You can continue with creating this NOO case or you can wait to receive feedback on your Request for Reasons case.

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input checked="" type="checkbox"/>	9996	PAYE late payment penalty	132916363	NOO	R 1 331.25	R <input type="text" value="0"/>
<input type="checkbox"/>	9997	SDL Penalties	132936737	NOO	R 186.18	R <input type="text"/>
<input type="checkbox"/>	9998	UIF Penalties	132916362	NOO	R 352.20	R <input type="text"/>

Reason/Grounds

Reduce late payment

Apply Across

Period
 All Periods

Administrative Penalties

Assessment

Suspension Of Payment

Suspension Of Payment Is Not Available

Back Next

- 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.

SUMMARY

Taxpayer Name

Tax Reference

Tax Type 7

Period PAYE 202106

NOO

Supporting Documents	Status	Requirement
Supporting Documents	Supporting Documents Ready to be Submitted to SARS; Awaiting Dispute Submission	Mandatory

202106

Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
202106	9996	PAYE late payment penalty	132916363	NOO	R 1 331.25	R 0.00

Reason/Grounds

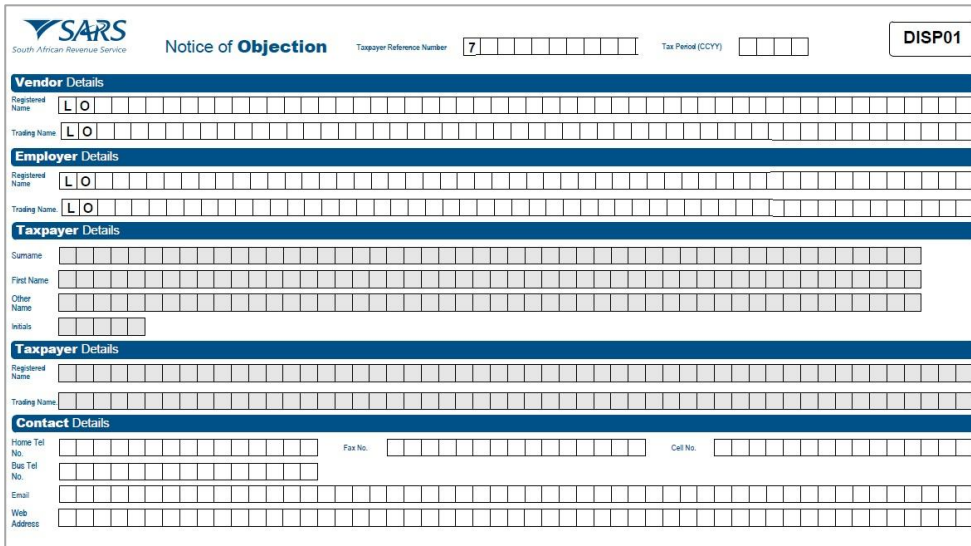
Reduce late payment

View Form

Back Submit

- f) Click the **“View Form”** button for the DISP01 to display.

Effective Date: 1 April 2026



The form is titled "SARS Notice of Objection" and includes a "DISP01" button. It contains several sections for data entry:

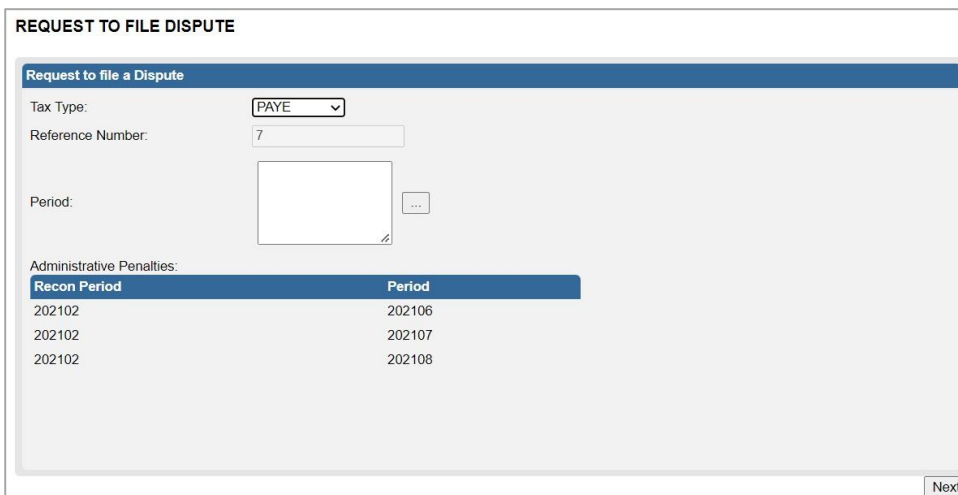
- Vendor Details:** Registered Name (L O), Trading Name (L O).
- Employer Details:** Registered Name (L O), Trading Name (L O).
- Taxpayer Details (1):** Surname, First Name, Other Name, Initials.
- Taxpayer Details (2):** Registered Name, Trading Name.
- Contact Details:** Home Tel No., Fax No., Cell 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	Open
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.



The screen is titled "REQUEST TO FILE DISPUTE" and contains the following fields:

- Tax Type: PAYE
- Reference Number: 7
- Period: [Empty field with a calendar icon]
- Administrative Penalties table:

Recon Period	Period
202102	202106
202102	202107
202102	202108

A "Next" button is located at the bottom right of the screen.

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

Effective Date: 1 April 2026

SELECTION

Select Tax Period

2022

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

2018

2017

Cancel Ok

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

REQUEST TO FILE DISPUTE

Request to file a Dispute

Tax Type: PAYE

Reference Number: 7

Period: 2021-06, ...

Administrative Penalties:

Recon Period	Period
202102	202106
202102	202107
202102	202108

Next

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.

Effective Date: 1 April 2026

SELECTION PAGE

Account

202106

Administrative Penalties

202106

NOA

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input checked="" type="checkbox"/>	2102	PAYE Administrative Penalty (202106)	132853131	NOA	R 1 453.83	R <input type="text" value="0"/>
<input checked="" type="checkbox"/>	2106	PAYE Administrative Penalty (202106)	132853382	NOA	R 1 453.83	R <input type="text" value="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)

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

Assessment

Suspension Of Payment

Suspension Of Payment Is Not Available

- 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.

Effective Date: 1 April 2026

SUMMARY

Taxpayer Name
Tax Reference
Tax Type
Period

7
PAYE
202106

NOA

Supporting Documents	Status	Requirement
Supporting Documents	Waiting for Documentation to 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/Grounds

Alternative Dispute Resolution Litigation

Reduce PAYE Admin Penalty

Reason For Late Submission

Not liable to File

View Form
Back Submit

f) Select the “View Form” button and the Notice of Appeal will be displayed.

SARS South African Revenue Service **Notice of Appeal** Taxpayer Reference Number 7 Tax Period (CCYF)

DISP01

Vendor Details

Registered Name:
Trading Name:

Employer Details

Registered Name:
Trading Name:

Taxpayer Details

Surname: R U D O
First Name: T
Other Name:
Initials: T

Taxpayer Details

Registered Name:
Trading Name:

Contact Details

Home Tel No.: Fax No.: Cell No.:
Bus Tel No.: 08
Email:
Web Address:

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

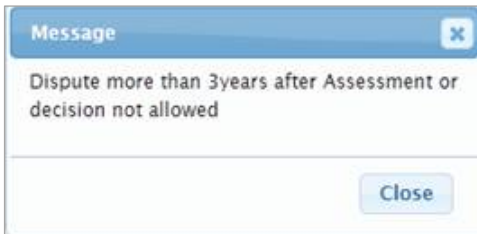
Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
M	7	Notice of Appeal	Submitted	202106	2022	Open

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.

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- 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:



- 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.



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



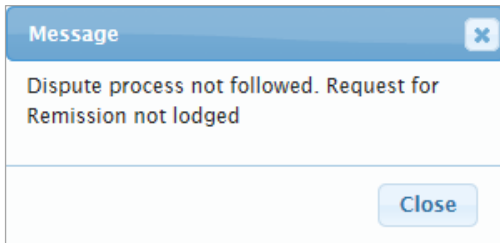
- iii) If NOA already exist, "Correct dispute process not followed. Appeal process in progress" will be displayed.



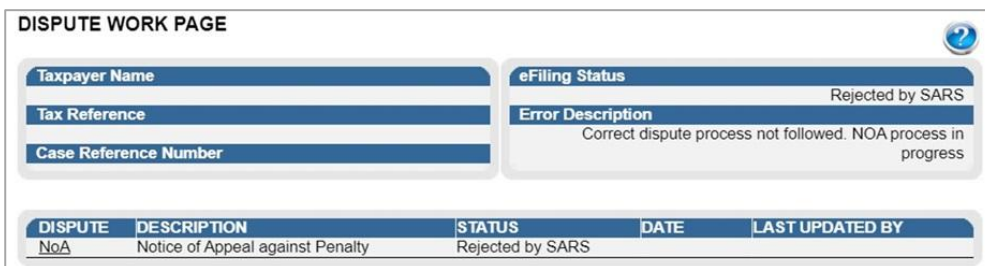
- iv) If NOO for this transaction is finalised, "Request for Objection already disallowed, a NOA must be lodged."

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- v) If NOO before Request for Remission, “Dispute process not followed. Request for Remission not lodged” will be displayed.



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



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.

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

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

Effective Date: 1 April 2026

SUPPORTING DOCUMENTS FOR DISPUTES

 For more information on how to use this functionality, please click [here](#).

TAXPAYER DETAILS

Taxpayer Name: _____
 Tax Reference Number: _____
 Return Type: Organisation Income Tax (ITR14/IT12EI/ITR12T)

UPLOAD SUPPORTING DOCUMENTS

Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.

Document Name: No file chosen

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - X Documents with the same name.
 - X Password protected documents.
 - X Spread sheets with multiple sheets.
 - X Blank or empty documents.

UPLOADED DOCUMENTS

No documents have been uploaded.

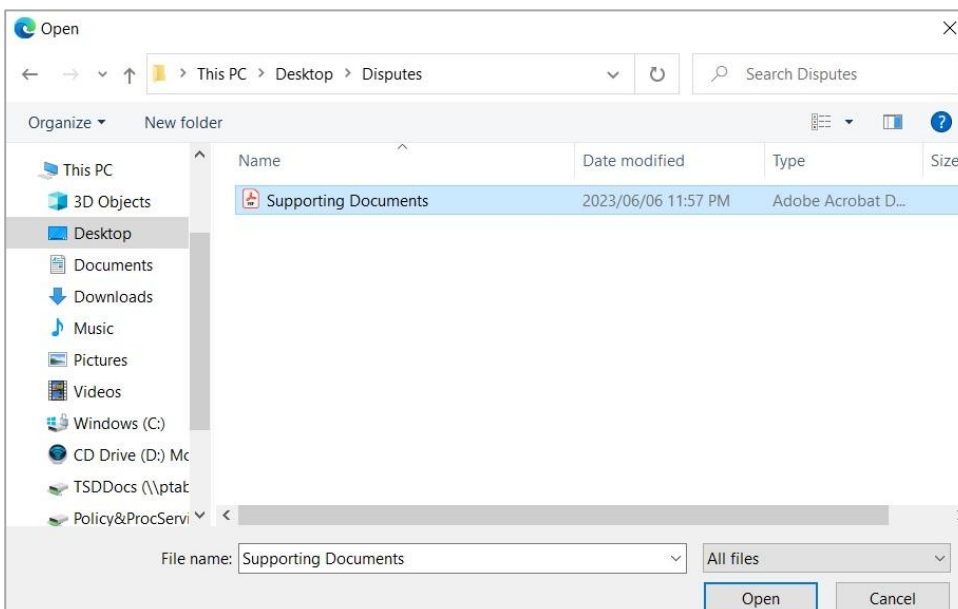
DOCUMENT GROUP

Please provide a group name for all the documents that you have uploaded above.

Document group name

Status: Waiting for Documentation to be Uploaded

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



- 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.

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UPLOAD SUPPORTING DOCUMENTS

Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.

Document Name: No file chosen

File successfully uploaded.

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - X Documents with the same name.
 - X Password protected documents.
 - X Spread sheets with multiple sheets.
 - X Blank or empty documents.

UPLOADED DOCUMENTS

Document Name	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Supporting Documents.pdf	39	<input checked="" type="checkbox"/>	Converted and stored		View	<input type="checkbox"/>

DOCUMENT GROUP

Please provide a group name for all the documents that you have uploaded above.

Document group name

Status Uploaded

- 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.


Submit to SARS

This button submits your uploaded documents to SARS for review

- 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 documents which you require to submit?

- j) The status on the Disputes Tax Work Page will be updated to **“Submitted”**.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Submitted		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.
- l) 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.

Effective Date: 1 April 2026

DETAILS
Tax Reference Number:
RESULT
Your dispute has NOT yet been completed.
Supporting documents are required to substantiate or prove the dispute. The submission is not complete until the required supporting document(s) have been attached. The supporting documents can be uploaded from the dispute work page that will follow. Once all the documents are uploaded please submit them to complete the submission of the 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

- The suspension of payment function allows you to request SARS to suspend the payment of the trust administrative penalty 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).
- When SARS issues a section 95(1)(a) or (c) estimate assessment (applicable to PIT, VAT, PAYE and Trust), then the taxpayer will not be allowed to dispute an estimate assessment, the taxpayer 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 taxpayers account.
- 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.
- Taxpayers may request suspension of payment for Trust administrative penalties either separately or as part of the NOO or NOA dispute process and can apply this suspension to up to 36 administrative penalty transactions.
- 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.
- The "**Request to File Dispute**" Page will be displayed. Ensure that the correct Tax Type and period to dispute is selected.

REQUEST TO FILE DISPUTE	
Request to file a Dispute	
Tax Type:	Income Tax ▾
Reference Number:	<input type="text"/>
Period:	2016 ▾
Next	

- g) 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:

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REQUEST TO FILE DISPUTE

Section 95 1 (a) or (c) issued - Dispute not available for this assessment and Suspension of Payment not available as request is outside permissible time period to submit return or relevant material. Please request for Extension to submit return or relevant material and if approved then reapply for Suspension of Payment.

Request to file a Dispute

Tax Type:

Reference Number:

Period:

- h) 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:

REQUEST TO FILE DISPUTE

Section 95 1 (a) or (c) issued - No Dispute items found and Suspension of Payment not available as the request is outside permissible time period to submit return or relevant material and Request for Extension period has lapsed.

Request to file a Dispute

Tax Type:

Reference Number:

Period:

- i) 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 DISPUTE

Section 95 1 (a) or (c) issued - No Dispute items found and Suspension of Payment not available as Assessment is a nil or credit assessment. Request for Suspension is only available if you have an outstanding amount due per the assessment.

Request to file a Dispute

Tax Type:

Reference Number:

Period:

- j) 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.
- k) The suspension of payment option will be available on the Selection screen in the Accounts container to complete.

Suspension Of Payment

NOTE: When multiple tax periods were selected, only the tax period(s) for which suspension of payment(s) are available, will be displayed.

Select	Reason	Apply Across
<input checked="" type="checkbox"/> 2023	<input type="text"/>	<input type="checkbox"/> All Periods

- l) Select the applicable period or in the “Apply Across” section, select “**All Periods**” and complete reasons for the suspension of payment in the “**Reason**” 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.

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- 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 the Reason block.

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

- n) Click the “**Back**” button to be directed to the “Request to File Dispute” landing page. Click the “**Next**” button to proceed.
- o) 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 disputed periods. Please click on OK if you wish to proceed with captured items, or click CANCEL if you wish to complete the dispute items for the relevant tax period(s).
 Note: If the dispute items are not completed for all tax period(s) then such tax period(s) will not form part of the dispute.

- p) 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	
Tax Type	INCOME TAX
Period	2023

Suspension Of Payment		
Supporting Documents	Status	Requirement
Supporting Documents	Waiting for Documentation to be Uploaded	Mandatory

TaxPeriod	Reason
2023	test

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

Effective Date: 1 April 2026


DISPUTE WORK PAGE

Taxpayer Name: _____ eFiling Status: Submitted

Tax Reference: _____

Case Reference Number: _____

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
SUS	Suspension of Payment	Submitted	2023	

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

10 REQUEST FOR REASONS

- 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.
- 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.
- A Request for Reason may be submitted against the outcome of a Request for Remission that is partially allowed or disallowed.
- The taxpayer may submit a Request for Reason for up to 36 Trust admin penalty transactions.

10.1 LODGE A NEW REQUEST FOR REASON

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

Request For Reason
New
View Saved
View Submitted
Letters

- 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

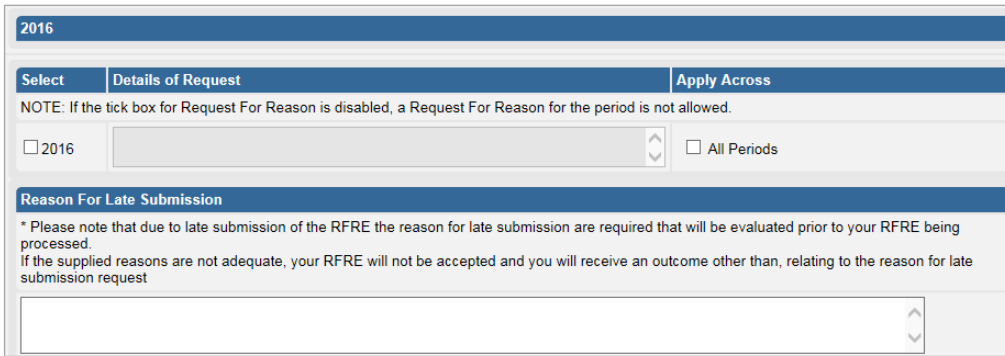
Tax Type:

Reference Number:

Period:

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

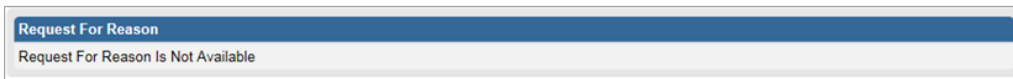
Effective Date: 1 April 2026



2016

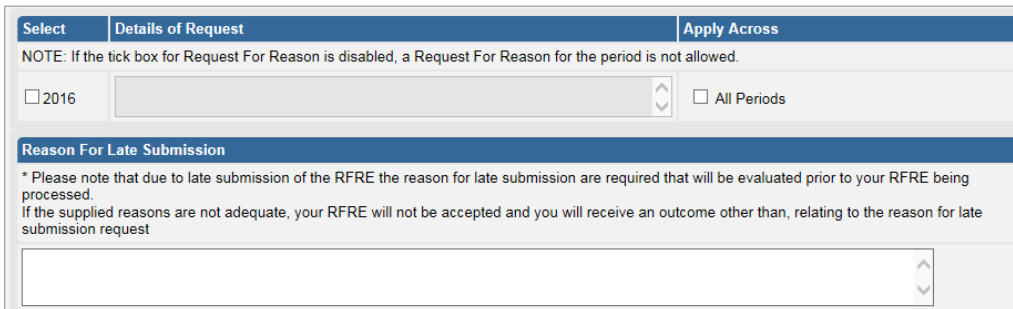
Select	Details of Request	Apply Across
NOTE: If the tick box for Request For Reason is disabled, a Request For Reason for the period is not allowed.		
<input type="checkbox"/> 2016	<input type="text"/>	<input type="checkbox"/> All Periods
Reason For Late Submission * Please note that due to late submission of the RFRE the reason for late submission are required that will be evaluated prior to your RFRE being processed. If the supplied reasons are not adequate, your RFRE will not be accepted and you will receive an outcome other than, relating to the reason for late submission request		
<input type="text"/>		

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



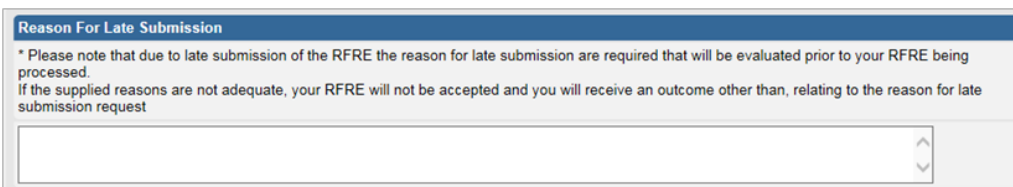
Request For Reason
Request For Reason Is Not Available

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 the tick box for Request For Reason is disabled, a Request For Reason for the period is not allowed.		
<input type="checkbox"/> 2016	<input type="text"/>	<input checked="" type="checkbox"/> All Periods
Reason For Late Submission * Please note that due to late submission of the RFRE the reason for late submission are required that will be evaluated prior to your RFRE being processed. If the supplied reasons are not adequate, your RFRE will not be accepted and you will receive an outcome other than, relating to the reason for late submission request		
<input type="text"/>		

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 evaluated prior to your RFRE being processed.
 If the supplied reasons are not adequate, your RFRE will not be accepted and you will receive an outcome other than, relating to the reason for late submission request

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

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SUMMARY

Taxpayer Name
Tax Reference
Tax Type
Period

201702

Request For Reason

201702

TaxPeriod	Reason
201702	

Reason For Late Submission

View Form

Back Submit

h) Click the “**View Form**” button and the DISP01 form will be displayed.

SARS Request for Reasons of Assessment

Taxpayer Reference Number

DISP01

Vendor Details

Registered Name

Trading Name

Contact Details

Home Tel No. Fax No. Cell No.

Bus Tel No. Email

Web Address

Particulars of Representative Taxpayer/Representative (Person dealing with dispute on behalf of taxpayer)

Surname 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
C	7	Request For Reason	Saved	202108	2022	Open
C	7	Request For Reason	Saved	202108	2022	Open
1						

Effective Date: 1 April 2026

- 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.

SELECTION PAGE

Important Notice

Please note that when disputes/suspension of payments are saved on eFiling, these records remain here until they are deleted or submitted by you.

This 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 a refresh of the latest data is requested prior to filing.

By not refreshing, this could result in the dispute/suspension of payment submission being rejected due to the dispute/suspension containing old information.

Therefore, 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 stop the dispute/suspension of payment process, select the 'Cancel' button.

To complete your saved dispute/suspension of payment by refreshing its data, select the 'Continue' button.

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 Search

Dispute Type:

Income Tax Ref:

From Date: 

TaxPayer Name:

To Date: 

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Supporting Documents	Open
C	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.

Effective Date: 1 April 2026

DISPUTE WORK PAGE

Taxpayer Name	C	eFiling Status	Sent to SARS
Tax Reference	7		
Case Reference Number	132965705		

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFRE	Request For Reason	Sent to SARS	2022	Mr

Query Dispute Status Withdraw

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	None		2022	0	0

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
M		Request For Substantiating Documents	2023/03/27	View	Waiting for Documentation to be Uploaded
M		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.

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- 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 WORK PAGE

Taxpayer Name	eFiling Status Rejected by SARS
Tax Reference	Error Description Active RFR case exists for code 9990. Dispute not allowed at this time.
Case Reference Number	

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request For Remission	Rejected by SARS	2023/03/25	

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	None		2023/03/25		0 0

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.

DISPUTE WORK PAGE

Taxpayer Name	eFiling Status Sent to SARS
Tax Reference	7
Case Reference Number	151232214

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request For Remission	Sent to SARS		

Query Dispute Status **Withdraw**

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	None				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 the dispute case at SARS while selecting the 'Cancel' button will take you back to the list of disputes.
Note that once you withdraw a case, you cannot undo this transactions.

Are you sure that you want to withdraw this case?

- 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”**.

Effective Date: 1 April 2026

DISPUTE WORK PAGE

Taxpayer Name: [Redacted] eFiling Status: Withdrawal Submitted

Tax Reference: [Redacted]

Case Reference Number: 150579892

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request For Remission	Withdrawal Submitted		

Query Dispute Status

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Submitted	i		1024	1

- e) Once the withdrawal is submitted, one of the following messages may be displayed, depending on the validation of the withdrawal:
- If the SOP case has already been finalised, revoked or cancelled, the message “**Withdraw action not allowed for Tax Period/YOA**”.
 - 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.

Disputes\Suspension Of Payment

New

View Saved

View Submitted

Letters

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

Name	Tax Number	Dispute Type	Status	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.

SELECTION PAGE

Important Notice

Please note that when disputes/suspension of payments are saved on eFiling, these records remain here until they are deleted or submitted by you.

This 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 a refresh of the latest data is requested prior to filing.

By not refreshing, this could result in the dispute/suspension of payment submission being rejected due to the dispute/suspension containing old information.

Therefore, 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 stop the dispute/suspension of payment process, select the 'Cancel' button.

To complete 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.

SELECTION PAGE

Assessment

Account

2015

NOO

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Amount	Requested Amount
<input checked="" type="checkbox"/>	9995	INTEREST (SECTION 89BIS) ON PROVISIONAL TAX		NOO	R 120 000.00	<input type="text" value="119000"/>

Reason/Grounds

Apply Across Period All Periods

RFR

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input checked="" type="checkbox"/>	9990	UNDERESTIMATION OF PROVISIONAL TAXPAYER (PAR20)		RFR	R 97.20	R <input type="text" value="98"/>

Reason/Grounds

Apply Across Period All Periods

Suspension Of Payment

NOTE: When multiple tax periods were selected, only the tax period(s) for which suspension of payment(s) are available, will be displayed.

Select	Reason	Apply Across
<input type="checkbox"/> 2022	<input type="text"/>	<input type="checkbox"/> All Periods

Delete Back Next

- 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 this record from your profile.
 To retain the dispute record and continue with the dispute, select the 'Cancel' button.
 To proceed with your deletion request, select 'Ok'.

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.

Dispute Search

Dispute Type:

Income Tax Ref:

From Date:

TaxPayer Name:

To Date:

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Supporting Documents	Open
	7	Request For Remission	Sent to SARS	202104	2023/06/10	None	Open
Transelectronics	7080777556	Request For Remission Penalties	Sent to SARS	202112	2023/03/31	Submitted	Open
	7	Request For Remission	Withdrawal Submitted	202110	2023/02/22	Submitted	Open

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

DISPUTE WORK PAGE

Taxpayer Name

Tax Reference 7

Case Reference Number 150726620

eFiling Status Sent to SARS

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request For Remission Penalties	Sent to SARS	2023/03/31	

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Submitted		2023/03/31	1506	1

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.

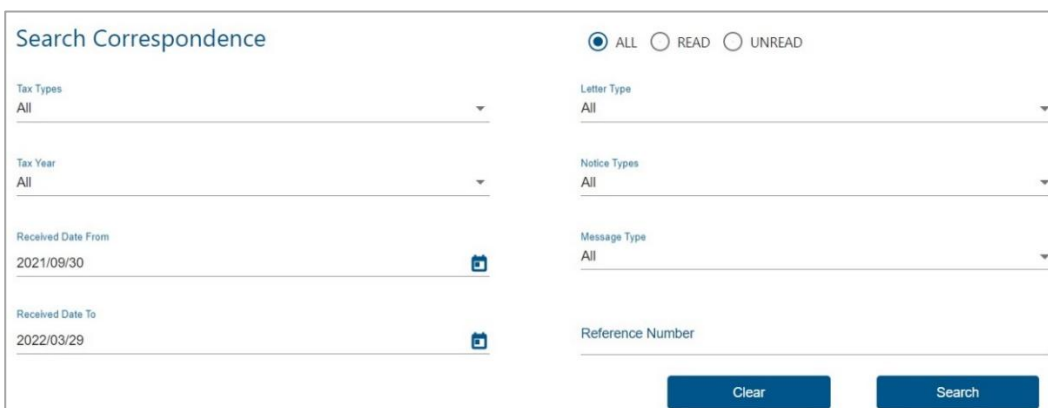
14.1 SARS CORRESPONDENCE

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

Effective Date: 1 April 2026

- SARS Correspondence
- Search Correspondence
- Request PAYE Notices
- Request Admin Penalty SOA
- Request Historic IT Notices
- Request VAT Notices

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



The screenshot shows the 'Search Correspondence' interface. At the top right, there are radio buttons for 'ALL' (selected), 'READ', and 'UNREAD'. Below this are several dropdown menus: 'Tax Types' (set to 'All'), 'Letter Type' (set to 'All'), 'Tax Year' (set to 'All'), 'Notice Types' (set to 'All'), 'Received Date From' (set to '2021/09/30'), 'Message Type' (set to 'All'), and 'Received Date To' (set to '2022/03/29'). There is also a text input field for 'Reference Number'. At the bottom right, there are two buttons: 'Clear' and 'Search'.

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.



A close-up view of the 'Clear' and 'Search' buttons, which are blue with white text.

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	Tax Type	Year\Period	Date	Description	View	Document
T	7	Payroll Tax	2021	2023/03/16 17:12:00	RFR Outcome	View	

Items per page: 10 1 – 1 of 1 < >

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,

Effective Date: 1 April 2026

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	Tax Type	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).

ADMINISTRATIVE PENALTIES WORK PAGE ?

Taxpayer Name M

Tax Reference 1

Return Type IT

PENALTY ASSESSMENT	DESCRIPTION	DATE
AP34	Notice of Penalty Imposition	2018-04-24
Query Penalty Status	Payment Arrangement	View All

PENALTY STATEMENT OF ACCOUNT	DESCRIPTION	DATE
Request Admin Penalty SOA		View All

- 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 ?

Taxpayer Name M

Tax Period

Tax Reference 1

Return Type ITR12

eFiling Status Assessment received

SARS Notifications Number of letters: 1

SARS Penalties Notice of Penalty Imposition (AP34) [i](#)

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.

Name	Reference Num	Period	Return Type	Status	Amount Due	Complete Date	Open
		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

Effective Date: 1 April 2026

- 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.

INCOME TAX WORK PAGE ?

Taxpayer Name	eFiling Status
M	Assessment received
Tax Period	SARS Notifications
	Number of letters: 1
Tax Reference	SARS Penalties
1	Notice of Penalty Imposition (AP34) i
Return Type	
ITR12	

Administrative Penalty
Date Issued: 2018-11-09 Amount: R750.00 i

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**”.

Disputes\Suspension Of Payment

New

View Saved


View Submitted

Letters

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

LETTERS					
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.



INCOME TAX

OUTCOME OF OBJECTION

DURBAN
4016

Enquiries should be addressed to SARS:

Contact Detail

SARS Alberton 1528	Contact Centre Tel: 0800 00 SARS (7277) SARS online: www.sars.gov.za
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Details

Taxpayer Reference Number:	Always quote this reference number when contacting SARS
Case Number:	
Issue Date:	2023/03/27

Dear Taxpayer

Trading Name:

OUTCOME OF OBJECTION

The South African Revenue Service (SARS) has considered your Notice of Objection (NOO) dated 2023/03/27.

Your objection has been disallowed for the following reasons:

Tax Period: 2021

-Relevant substantiating documents not provided.

If you are not satisfied with the outcome of your objection you have the right to appeal against this decision by completing and submitting the prescribed Notice of Appeal (NOA) form within 80 business days from the date of this letter.

The NOA form may be requested through the following channels:

- Via eFiling
- By booking an appointment using the eBooking facility to visit the SARS Branch


Please note that the lodging of an appeal does not suspend or postpone payment of any amount due by you.

Refer to the Notice of Assessment for the amount due to you or payable by you. A detailed Statement of Account may be requested from your nearest SARS branch or via eFiling.

Should you have any queries please call the SARS Contact Centre on 0800 00 SARS (7277). Remember to have your taxpayer reference number at hand when you call to enable us to assist you promptly.

Sincerely


ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE



EMDO WALTERS	7380326
9930644130	2021
DISPVV7	01/01
DISPVV7	DISPVV7

2023-03-27 2016.01.00 SYSGENOUTLET_ROPP Page: 01/01

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



ADMINISTRATIVE PENALTIES

Outcome of Request for Remission

Enquiries should be addressed to SARS

Contact Details

Contact Centre Tel: 0800 00 SARS (7277)
SARS online: www.sars.gov.za

Details

Taxpayer Reference No: 9
Case Number: 102577241
Issue Date: 2018/11/13

Always quote this reference number when contacting SARS

Dear Taxpayer

OUTCOME OF REQUEST FOR REMISSION

The South African Revenue Service (SARS) has considered your Request for Remission dated 2018/11/13 and hereby informs you that your request has been Partially Allowed.

Penalty Summary Information Company Income Tax							
TRN Number	Non Compliance Description	Method of Calculation	Taxable Amount / Liability Amount	Calculated Penalty Amount	Remedied	Allowed	Penalty Amount Due
22	ITR14 Non-Submission 2016	Fixed	R-67053.00	R250.00	No	No	R250.00
22	ITR14 Non-Submission 2016	Fixed	R-67053.00	R250.00	No	No	R250.00
23	ITR14 Non-Submission 2017	Fixed	R-67053.00	R250.00	No	Yes	R0.00
23	ITR14 Non-Submission 2017	Fixed	R-67053.00	R250.00	Yes	Yes	R0.00

The request has been Partially Allowed due to the following reason(s):
-Failure to provide sufficient reasons for non-compliance

For a detailed calculation of the penalty amount(s) you can request an Administrative Penalty Statement of Account (APSA) through the following channels:

- SARS Contact Centre
- At your nearest SARS branch
- Electronically via eFiling

Please note the amount in the APSA only reflects your penalty, and not tax payable under any assessments or other amounts which may be due.

When you make a payment, please use the payment reference number (PRN) reflected on the payment advice. The following payment methods are available to you:


- Via SARS eFiling (www.sarsefiling.co.za)
- Electronically using internet banking (EFT - electronic fund transfer)
- At a branch of one of the following banking institutions: ABSA, Albaraka Bank Limited, Bank of Athens, Capitec, FNB, HBZ, HSBC, Nedbank or Standard Bank.

Should you disagree with the dispute outcome from SARS on your Request For Remission, you may submit a Notice of Objection by using the SARS prescribed form available on eFiling or at your nearest branch. The Notice of Objection must be submitted within 30 business days after the delivery of this outcome notification.

Should you have any queries please call the SARS Contact Centre on 0800 00 7277. Remember to have your tax reference number at hand when you call to enable us to assist you promptly.

Sincerely

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE



Name: _____

Tax Ref No: _____

Form ID: SCTLTD1

Content Version: _____

Timestamp: 3679625

Case No: 102577241

Page of Page: 01/01

Template Version: 2016.07.00

Effective Date: 1 April 2026

15 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

Link for centralised definitions, acronyms, and abbreviations: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za/glossary)

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 www.sars.gov.za ;
- Make a booking to visit the nearest SARS branch.
- Contact your own tax advisor / tax practitioner.
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).