Effective Date: 24 July 2026



Guide to submit your Individual Income Tax Return via eFiling

Effective Date: 24 July 2026

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1 SUMMARY

a) SARS eFiling is a free, secure online platform that enables taxpayers, tax practitioners, and representatives to submit returns and declarations, make payments, and manage their tax affairs at any time.

b) This guide helps taxpayers and tax practitioners submit an individual Income Tax Return through eFiling. It explains how to log in, complete and submit a return, request a correction, and use related eFiling functions to manage the return effectively.

2 THE EFILING SYSTEM

2.1 Benefits of using eFiling to submit your Income Tax Return

a) eFilers are given more time to make their submissions.
   i) Taxpayers/Tax representatives can save the Income tax return and submit it later, which will give them more time to review the information to be submitted to SARS.

b) eFilers have a full history of all submissions, payments, and electronic correspondence available at a click of a button.
   i) The system allows a taxpayer/tax representative to view the history of submissions made of the Income tax return on the system for their convenience.

c) eFilers can receive SMS and email notifications to remind them when submissions are due.
   i) SMS and email notifications assist the taxpayers/tax representatives in the submission process by ensuring that the returns are submitted before the due date.

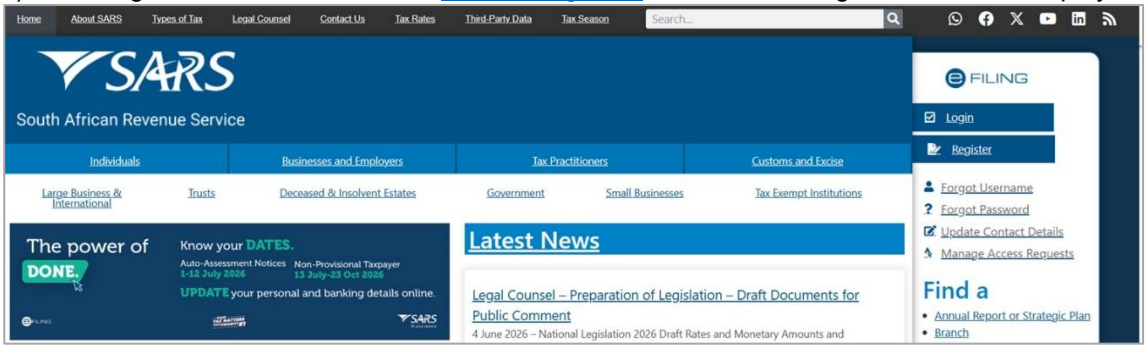
d) The simplicity of the process results in fewer errors and creates a quicker processing cycle for individuals and business.
   i) There are embedded functions within the Income tax return such as pre-populating fields, pop up warning messages when incorrect information is completed and the simplified navigation. These functions are there to assist you whilst editing the return, which results in fewer errors, made during your return process.

e) eFilers can revise the return declaration of their initial Income tax return via eFiling
   i) This function allows the taxpayer / tax representative to resubmit the revised information (Income tax return) previously submitted to SARS resulting in an accurate assessment.

2.2 Register as an eFiling user

a) Registration is part of the process that must be completed before using eFiling. This will allow your information to be routed to the SARS system. This section will provide a short introduction on how to register and log onto eFiling to submit your Income tax return to SARS.

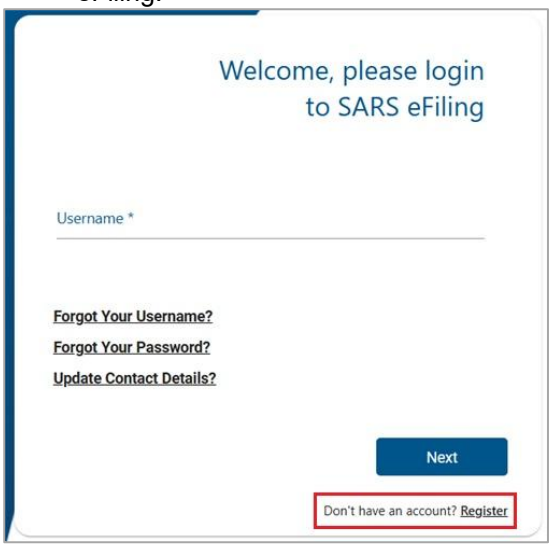
b) Navigate to the SARS website www.sars.gov.za and the following screen will be displayed.



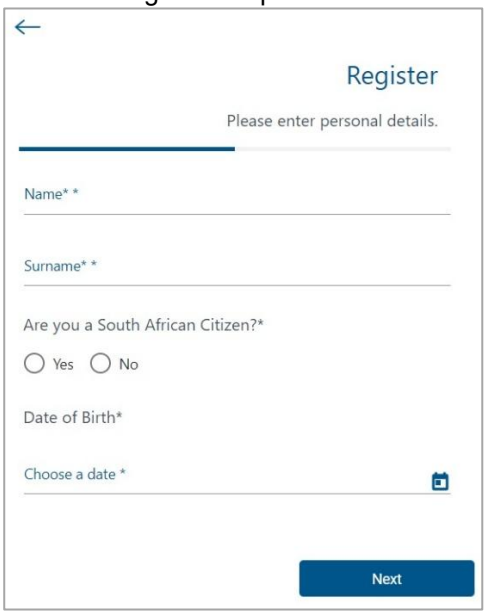
c) Click "**Login**" to log into eFiling or "**Register**" to proceed to register as an eFiler if you are not registered.



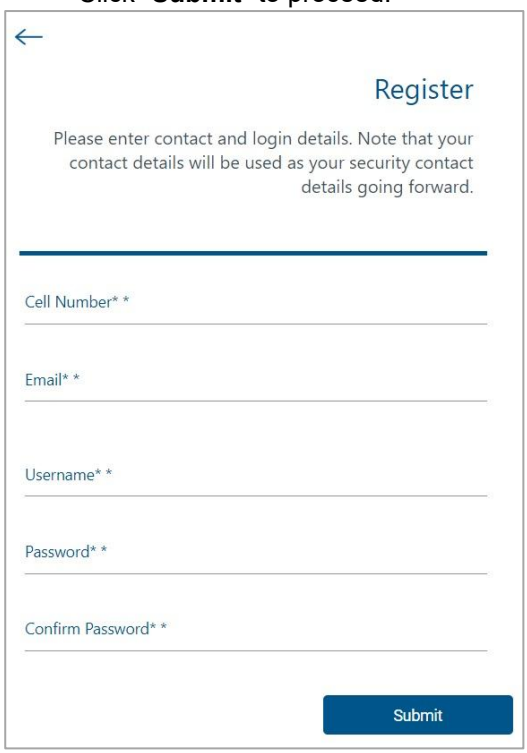
d) Click "**Register**" link on the below screen after you have clicked "**Login**" to proceed to Register for eFiling.



e) Complete all the relevant information on the personal details screens and click "**Next**" to proceed with the registration process.



f) Enter contact details (Cell Number and Email address), Username, Password and Confirm Password. Click "**Submit**" to proceed.



g) Upon successful registration, proceed to login to eFiling and submit your Income tax return.

h) For further assistance with eFiling registration, profile management, update of security contact details, refer to the external guide "***How to register for eFiling and manage your user profile***" available on the SARS website www.sars.gov.za

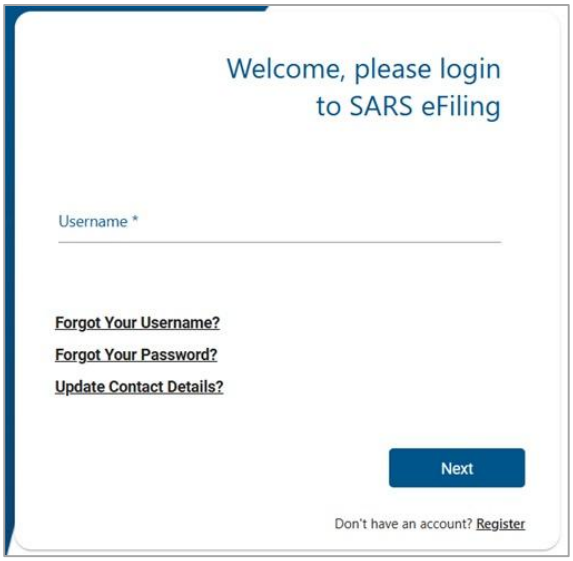
2.3 Registered eFiling Users

a) Once registered, you must keep your login credentials (username and password) which will be used to gain access to your profile and usage of the system.

b) Navigate to the SARS website www.sars.gov.za and click "**Login**".



c) Enter your "**Username**" and click "**Next**" to continue.

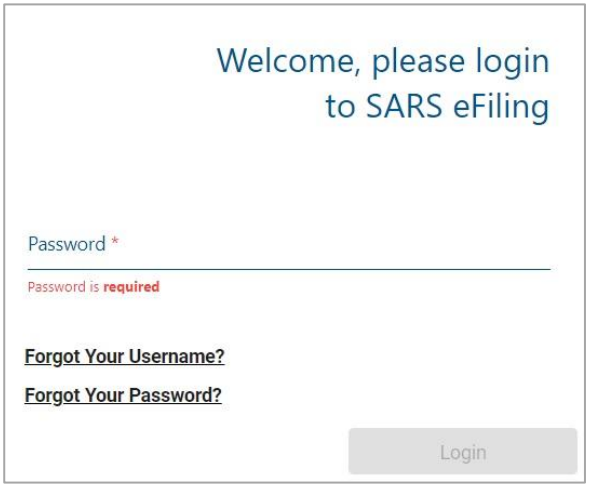


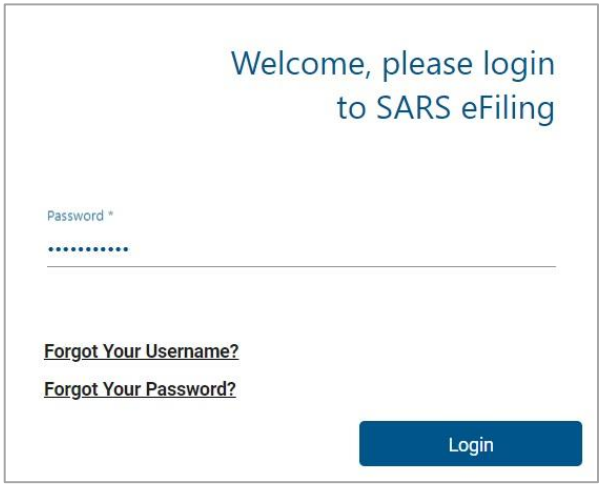
i) If you have forgotten your Username and/or Password, click '**Forgot Your Username?**' or '**Forgot Your Password?**' links.

d) If the username entered is incorrect, the following error message will be displayed.



e) Before you enter your Password, the Login button will be greyed out. Once you enter your "**Password**" and the "**Login**" button will be active to click.

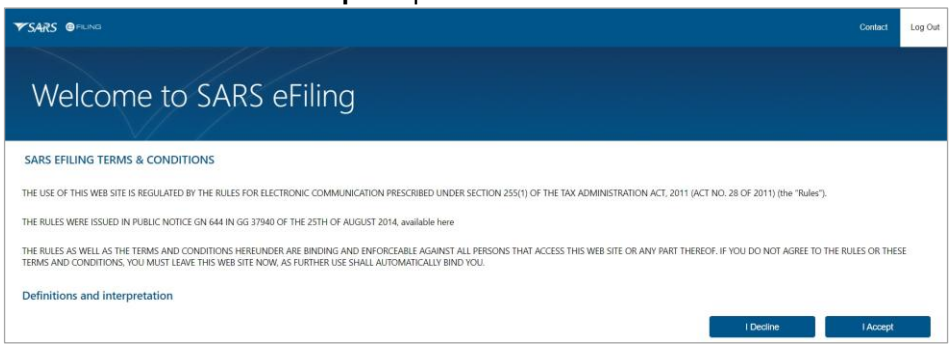




f) **Note: If the login and password details are incorrect, an error message will be displayed on the screen for the user.**

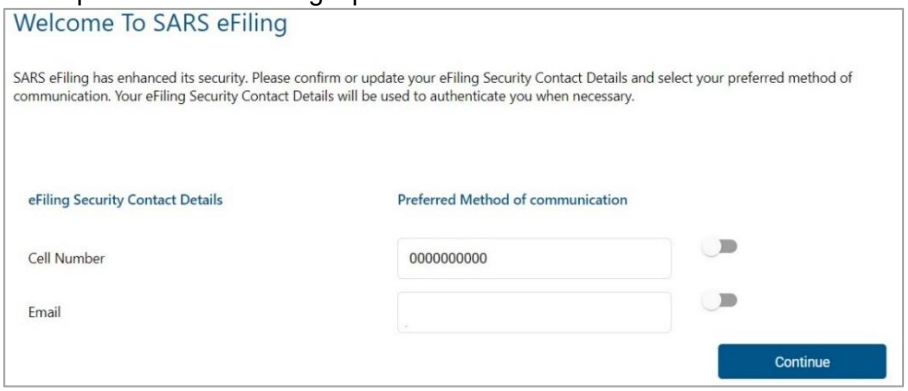


g) If you are a newly registered eFiling user, after successful first login to eFiling, the Terms and Conditions screen will be displayed. You are required to read the Terms and Conditions carefully and scroll to the bottom. Select "**I Accept**" to proceed.

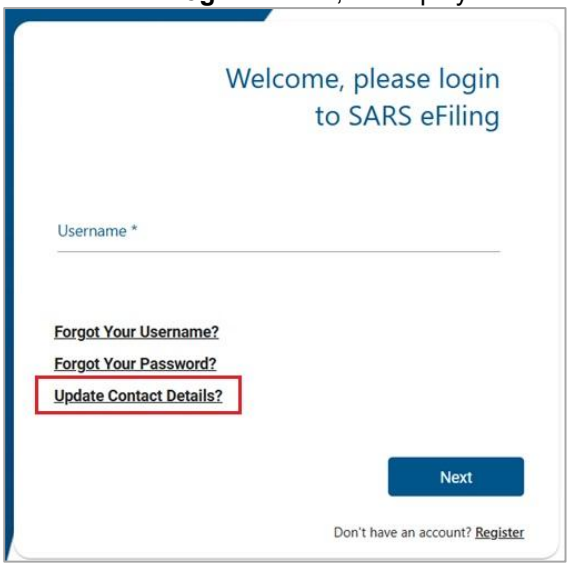


h) Each eFiler must confirm or update his/her eFiling Security Contact Details of either cell number or email address, which will be used to authenticate the eFiling user.

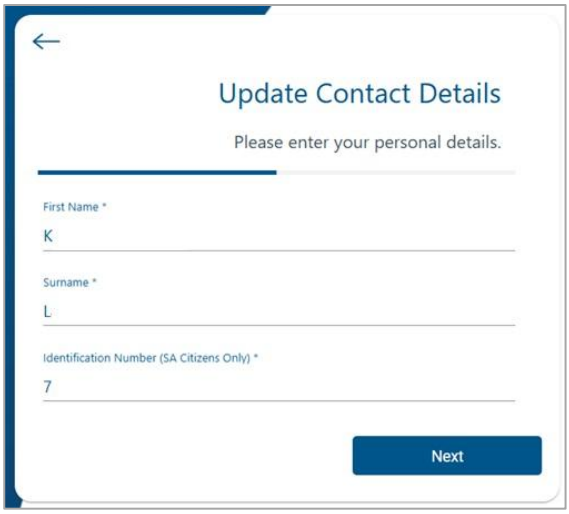
i) Update the cell number or email address (if the information presented differs) and click **"Continue**" to proceed with the Login process.



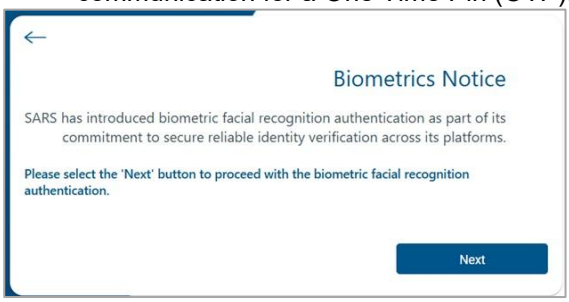
j) Alternatively, Security Contact Details can be updated by selecting the "**Update Contact Details?**" link on the "**Login**" screen, as displayed below.



k) Complete your Personal Details on the following screen and click "**Next**" to proceed.



l) A message will be displayed to proceed with biometric facial recognition authentication, as indicated below. Click "**Next**" to proceed with the process. Once facial recognition has passed biometric authentication, you will be allowed to update your security contact details and preferred method of communication for a One Time Pin (OTP).

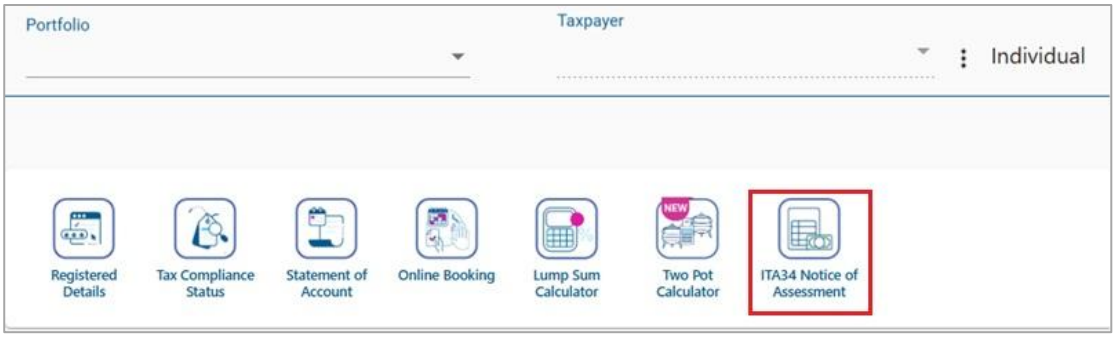


m) A One Time Pin (OTP) will be sent to indicate the preferred method of communication of the eFiling user. Only one preferred method of communication is allowed, where the OTP will be sent. Enter the last 6-digits of OTP that has been sent to indicated preferred method of communication and click "**Submit**" to proceed. The OTP screen has been updated to choose the preferred method of communication either via email or SMS.

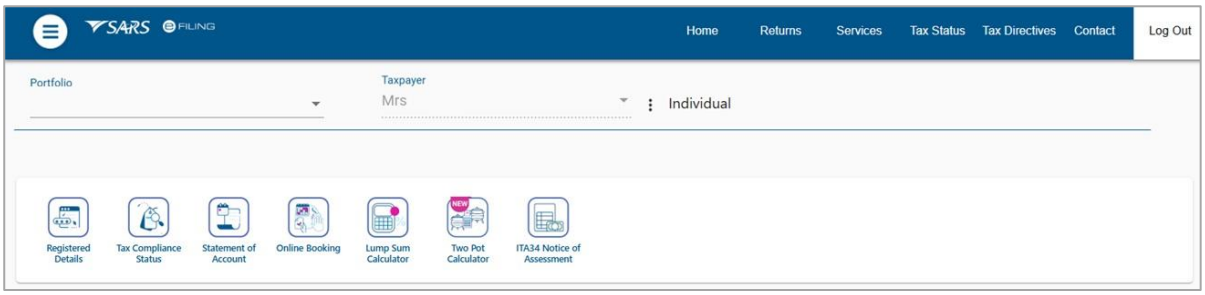




n) Upon successful login, the eFiling Dashboard will be displayed. The eFiling landing page has been updated to include quick links to the Notice of Assessment for easier access to these functions.



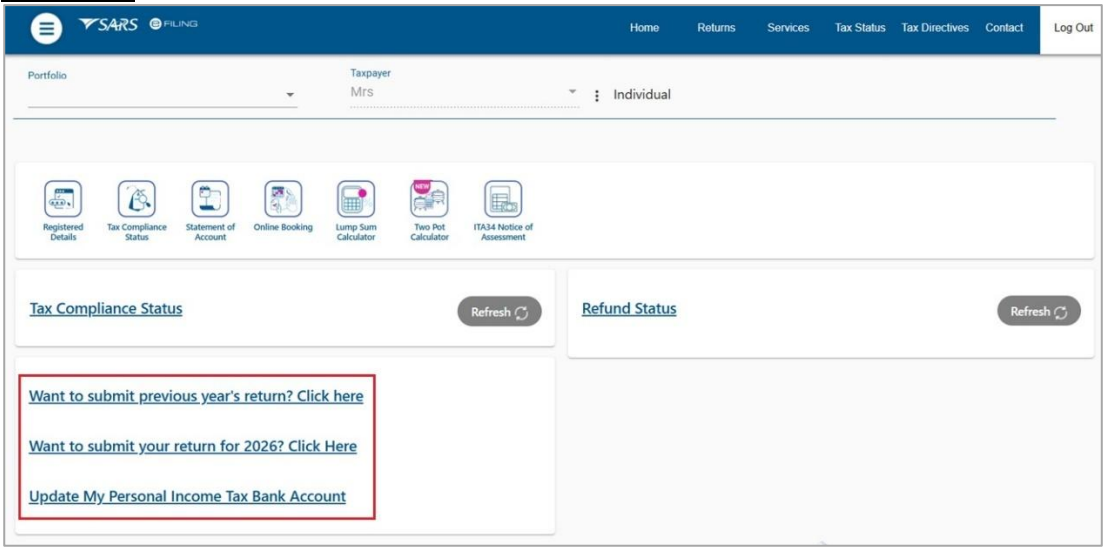
o) The eFiling Dashboard screen assist taxpayers in navigation to the following services:
   a. Registered Details
   b. Tax Compliance Status
   c. Statement of Account
   d. Online Booking - this option will route you to the SARS Online Booking link to schedule an appointment with SARS.
   e. Lump Sum Calculator
   f. The Two-pot calculator allows you:
      i) To obtain the possible tax that would be levied based on the annual remuneration and savings withdrawal amount captured only.
      ii) Provide you with sufficient information to assist in the decision regarding a withdrawal from their retirement funds i.e. saving component and provide your detailed tax compliance information.
   g. ITA34 Notice of Assessment



p) By clicking on each icon, you will be directed to the specific function on eFiling.

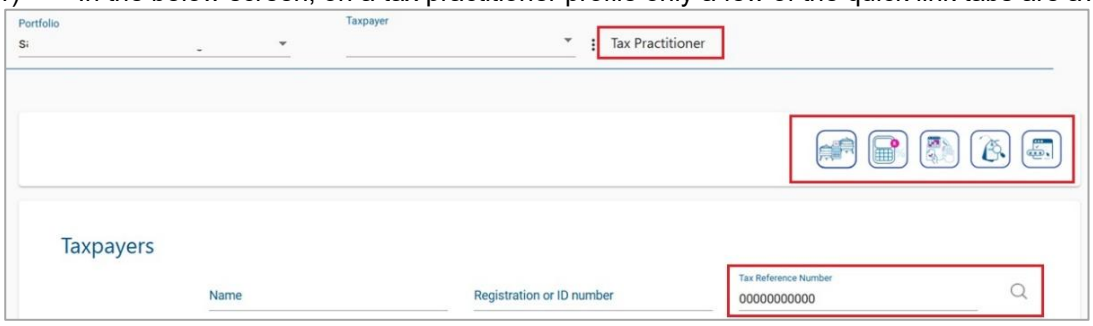
q) Below are examples of the different eFiling Dashboard screens for Individual, Tax Practitioner and Organisation.

Individual:

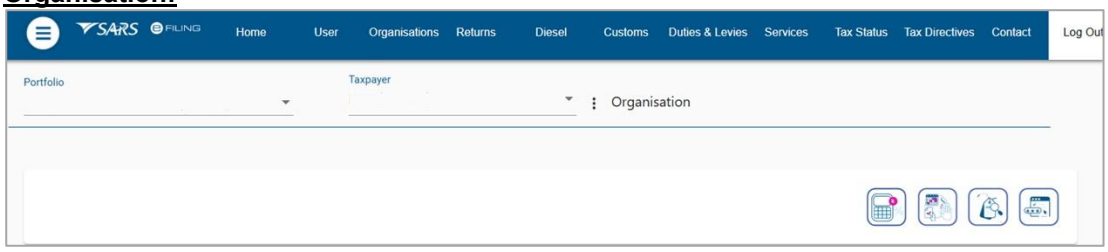


Tax Practitioner:

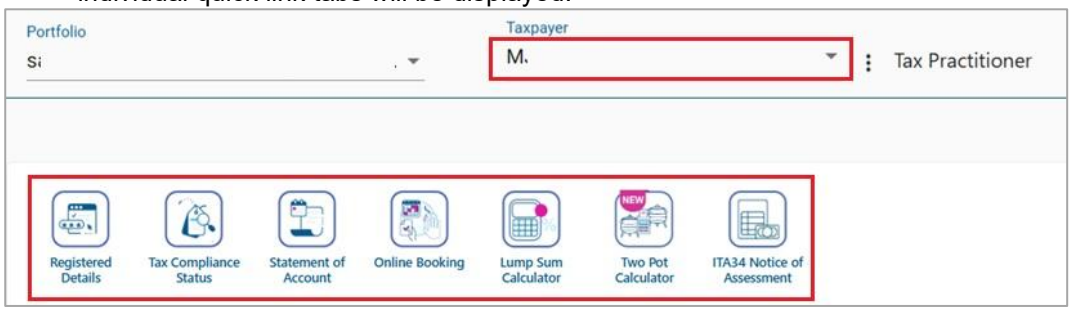
r) In the below screen, on a tax practitioner profile only a few of the quick link tabs are available.



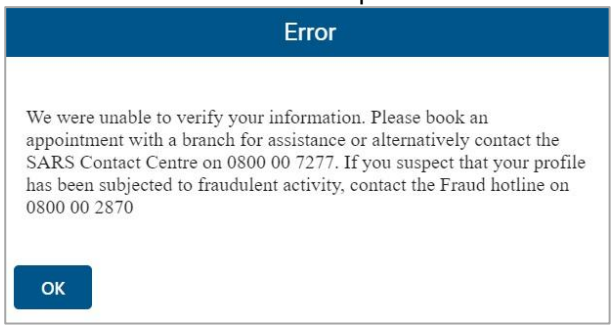
Organisation:

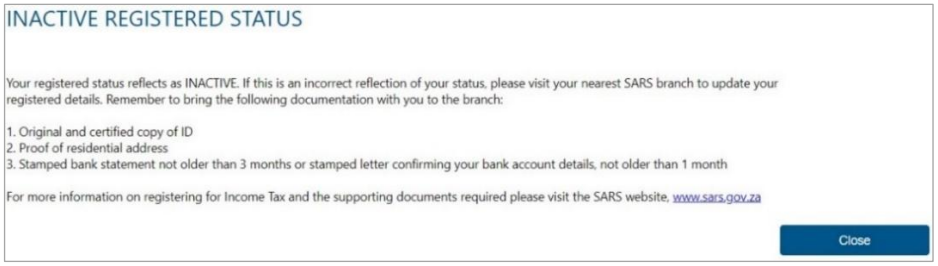


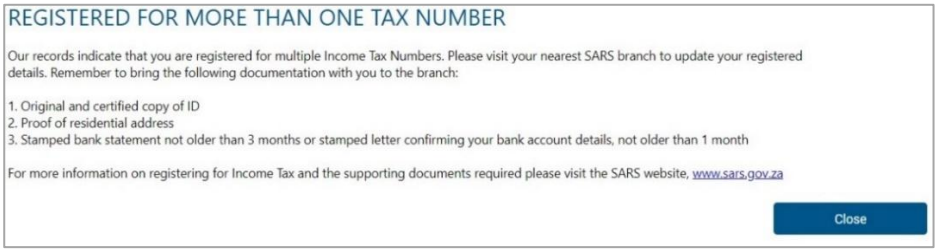
s) Once an individual taxpayer is selected on a Tax Practitioner or Organisation profile, the relevant individual quick link tabs will be displayed.



t) If your income tax status is inactive, belongs to a deceased person, or if you have multiple income tax numbers, messages will be displayed to refer you to the nearest SARS office to rectify your registration status. Below find examples of screens that will be displayed.

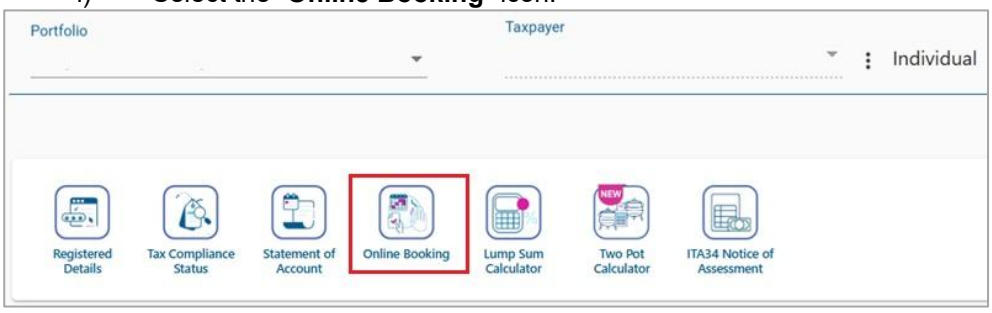




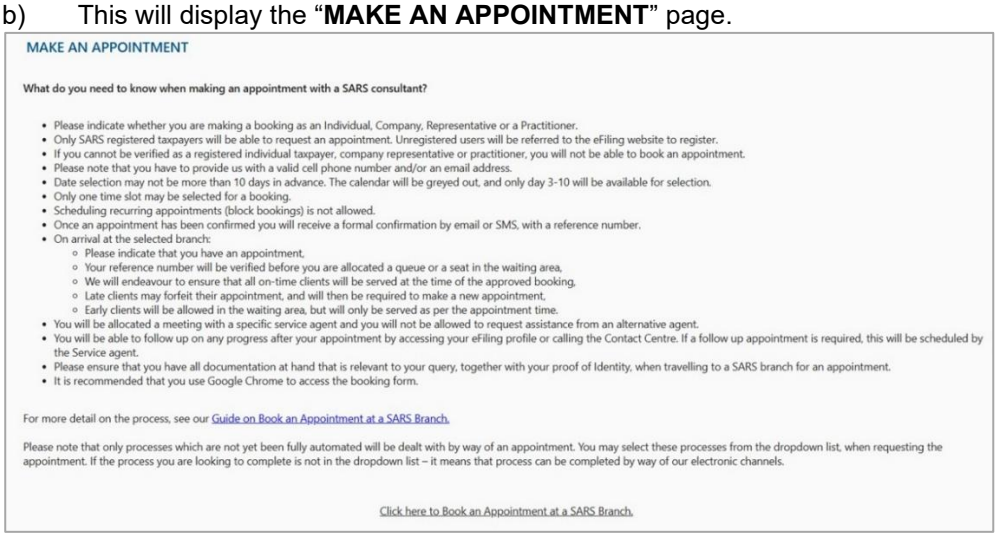


2.4 Request an eBooking Appointment via eFiling

a) On your eFiling profile, navigate as follows to access the SARS Online eBooking Form.
   i) Select the "**Online Booking**" icon.



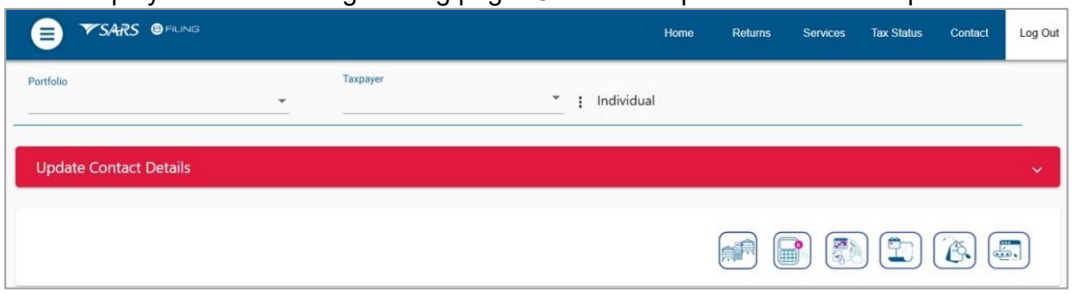
b) This will display the "**MAKE AN APPOINTMENT**" page.



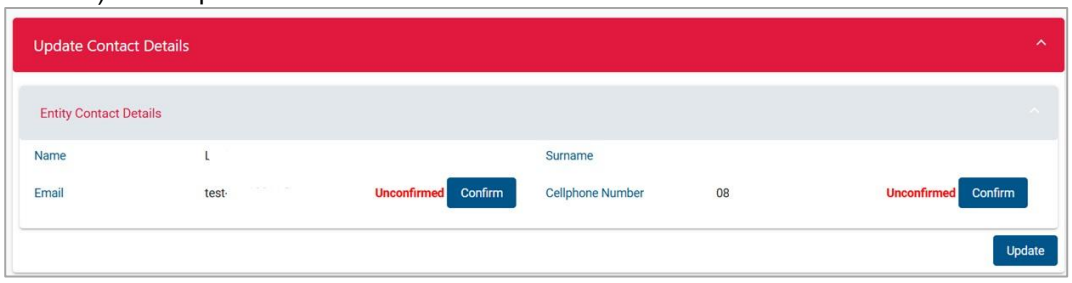
c) Click on <**Click here to Book an Appointment at a SARS Branch**> link displayed at the bottom of the page to be directed to the booking screen to make an appointment. For more information on making an appointment with SARS, refer to the '*Guide to Book an Appointment at a SARS Branch – External Guide*' on the SARS website.

2.5 Update Contact Details on eFiling

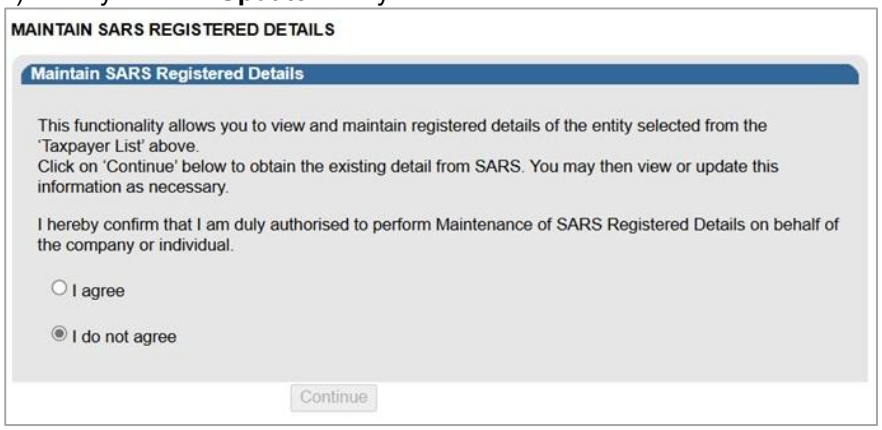
a) If your contact details are outdated on SARS systems, the "**Update Contact Details**" tab will be displayed on the eFiling landing page. Click the drop-down arrow to expand the tab.



b) The "**Entity Contact Details**" tab will be displayed with the relevant information, namely:
   i) Name
   ii) Surname
   iii) Email address
   iv) Cellphone number.



c) If you click "**Update**" and you will be directed to the Maintain SARS Registered Details page.



d) For more information on the Maintain SARS registered details process, refer to the external guide: "***How to complete the Registration Amendments and Verification Form (RAV01)***" which is available on the SARS website at www.sars.gov.za

e) If the Email and Cellphone number is correct, click "**Confirm**" and you will be directed to enter the relevant One-Time-Pin (OTP).

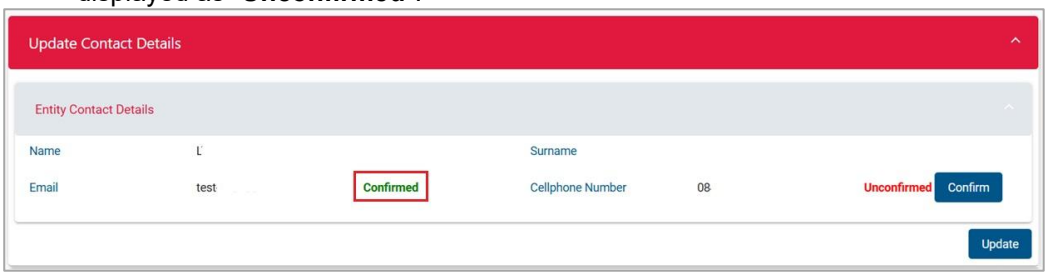
f) A confirmation message will be displayed to confirm that the contact details have been successfully updated.



g) If the status is indicated as "**Pending**", click "**Refresh**" to update the confirmation of the information.



h) If you have confirmed the contact details, the status will be updated to "**Confirmed**", otherwise it will be displayed as "**Unconfirmed**".





i) For more information on updating eFiling security contact details, refer to the "*How to register for eFiling and manage your user profile*" external guide available on the SARS website www.sars.gov.za

3 HOW TO USE EFILING TO SUBMIT YOUR INCOME TAX RETURN

3.1 Overview

a) When filing your Income tax return, you must ensure that correct information pertaining to your income/profit is recorded on your Income tax return. Some fields on the form are pre-populated; however, you are required to verify whether the information is correct (such as personal demographic information, contact details, banking details, IRP5 certificate and medical aid information). This section will demonstrate how to submit your Income tax return via eFiling.

b) **Note that additional/supporting documents relating to your Income tax return are submitted to SARS upon request; you are required to retain these supporting documents for a period of five years, should SARS require them in the future.**

3.2 Auto Assessments

a) SARS embarked on a process to improve efficiencies and tax compliance by introducing a method of submitting returns called an Auto-Assessment. The auto assessment process enabled SARS to simulate assessment results based on Third Party data available at SARS' disposal. SARS will issue an "**Original Assessments based on Estimates**". The identified population would receive the "**Notice of Assessments**" for the applicable year as opposed to the simulated assessments that were issued previously. The taxpayer will not be required to do anything if they agree with the assessment issued by SARS. If the taxpayer is aggrieved or does not agree with the assessment issued by SARS, they will have an opportunity to file their original return within a stipulated period to avoid penalties being imposed.

b) The taxpayer would have the ability to submit relevant material should they not agree with the estimate issued by SARS.

c) Section 95 of Tax Administration Act has been amended to allow for the taxpayer to have to submit relevant material or a return after an estimate assessment has been issued without requesting extension for the period allowed.

3.2.1 Auto Assessment Service

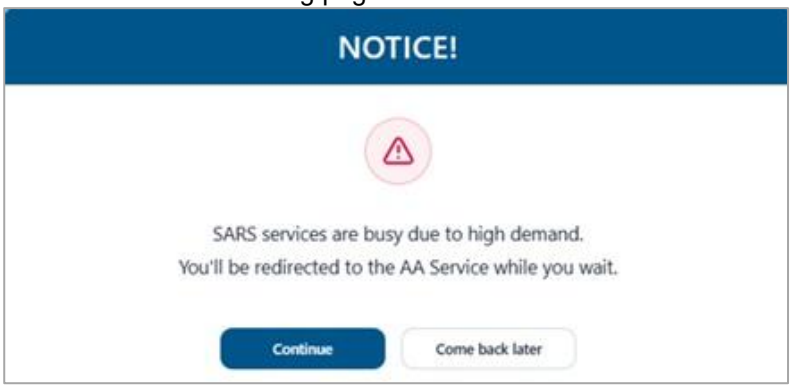
a) During the Auto-Assessment period, the SARS eFiling platform experiences significant traffic spikes, especially before filing season officially begins, mainly due to Individual users logging in to check their auto assessment status.

b) A limited functionality webpage ("Waiting Room") will be introduced during peak Auto-Assessment periods to ease pressure on the core eFiling platform while enabling eligible taxpayers to view their Auto-Assessment results in read-only mode.

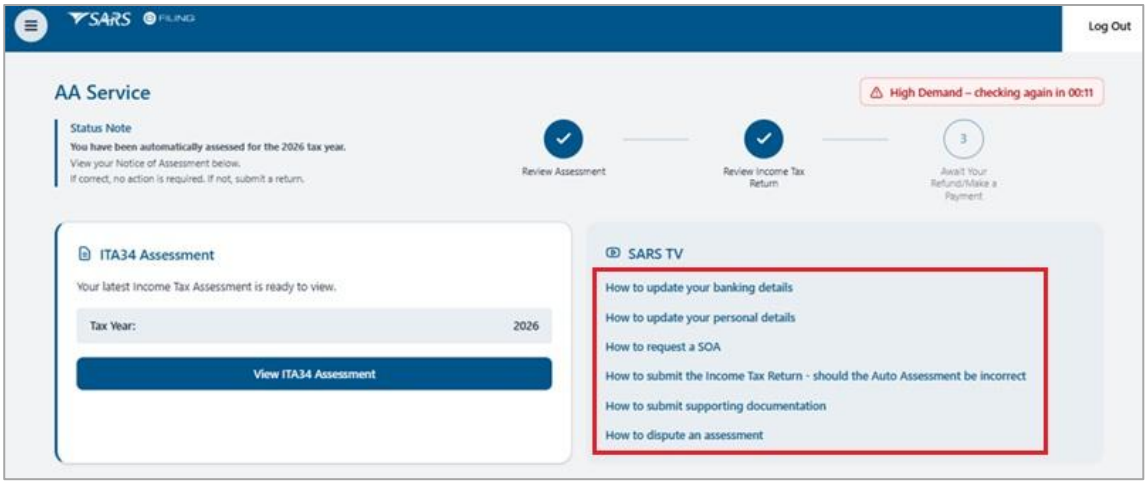
c) This functionality will only be available to Individual eFiling users.

d) Login to eFiling using your current Username, Password and enter the unique OTP.

e) The Auto-Assessment Waiting Room landing screen gives redirected auto-assessed individual users read-only access to their Auto-Assessment information and related context, without access to full eFiling functionality. The following screen will be displayed. Click "**Continue**" to be directed to the Auto-Assessment landing page.

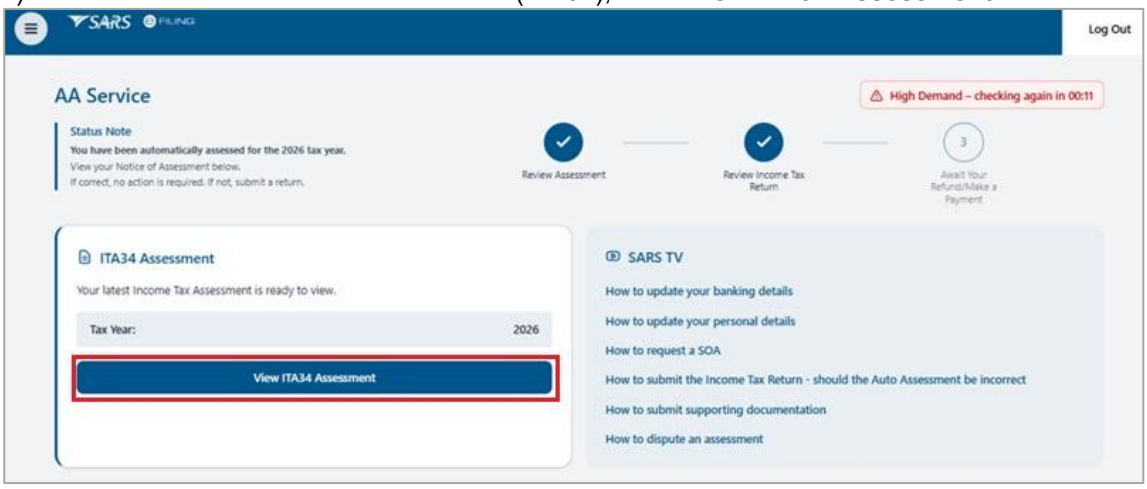


f) The Auto-Assessment landing page includes links to helpful videos that guide users on specific eFiling functions.

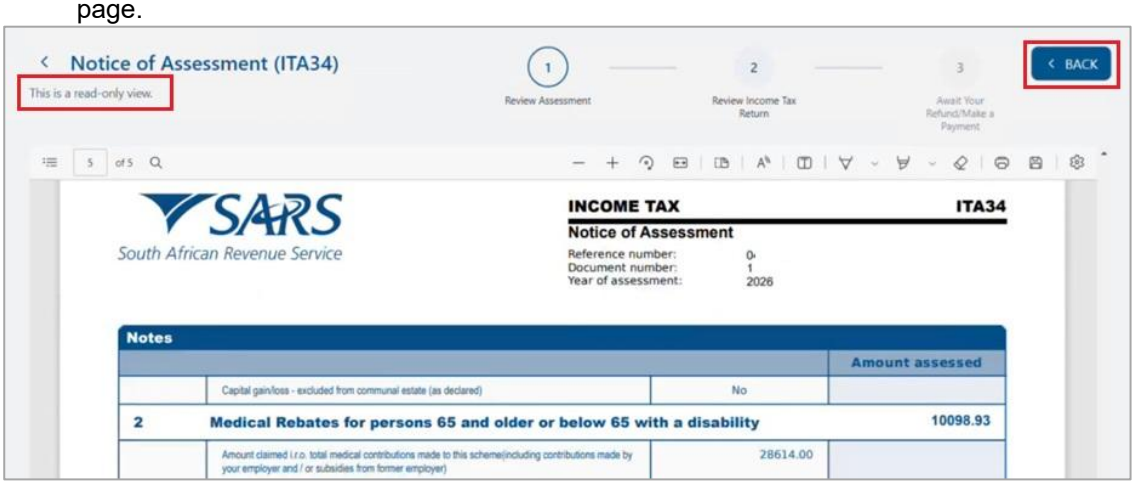


g) If you have been auto-assessed, the landing page will display your Notice of Assessment (ITA34).

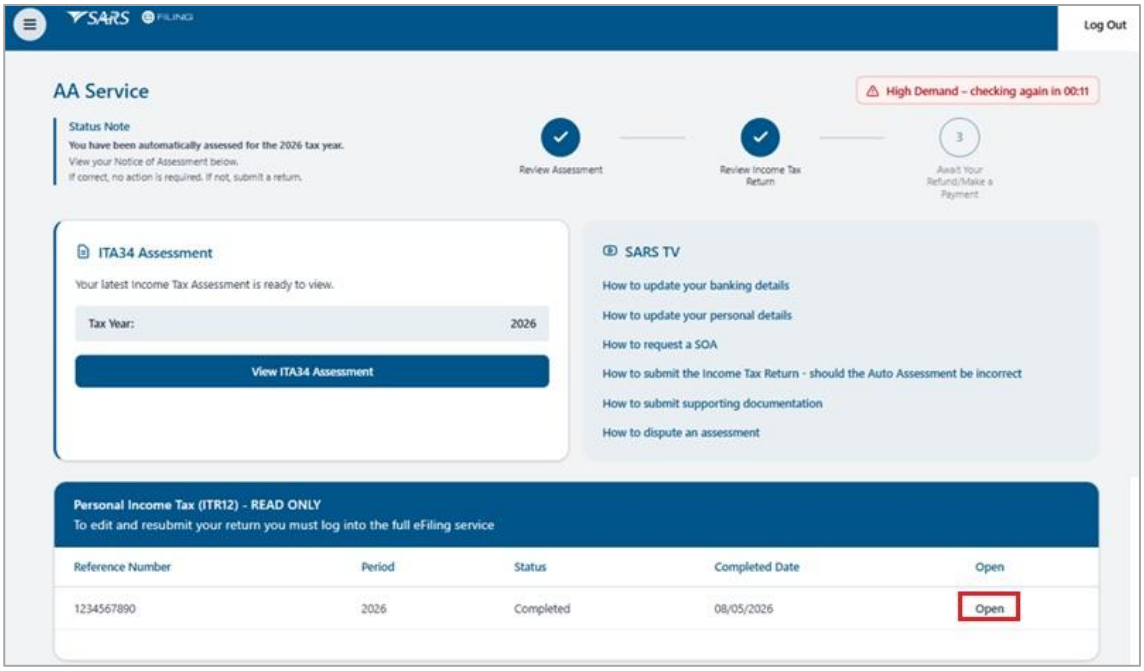
h) To access the Notice of Assessment (ITA34), click "**View ITA34 Assessment**".



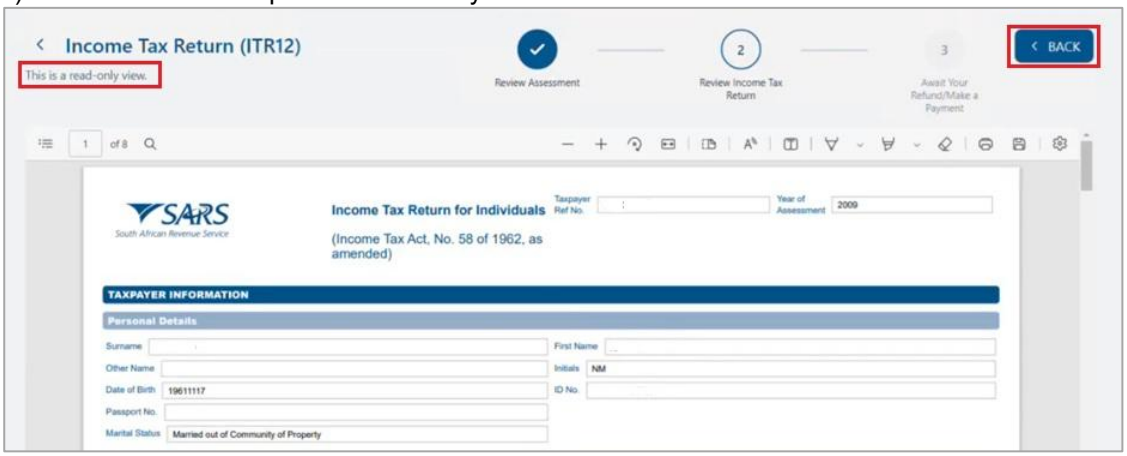
i) The Notice of Assessment (ITA34) screen in the Auto-Assessment Waiting Room provides a secure, read-only view of the ITA34 for informational purposes only. This will be clearly indicated on the screen, as illustrated below. Once you have viewed the ITA34, click "**Back**" to be directed back to the landing page.



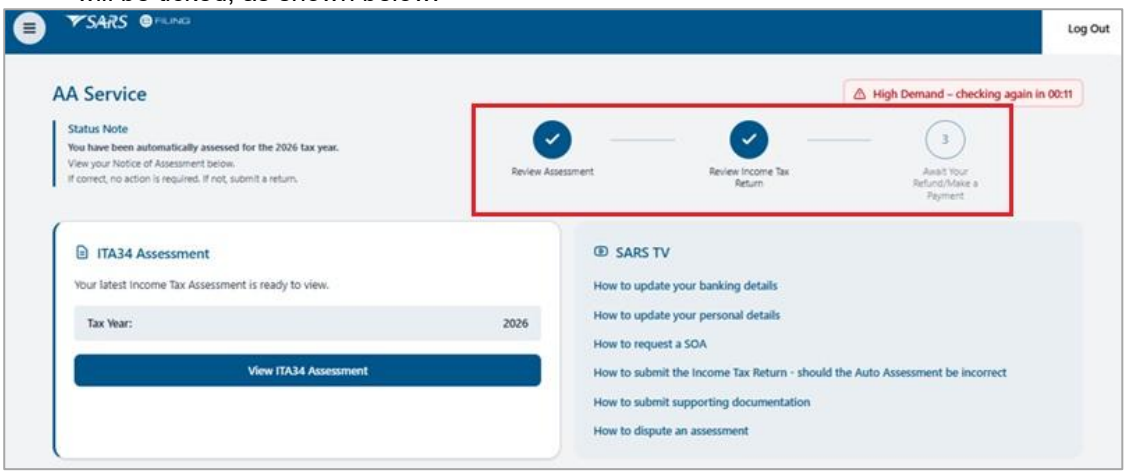
j) The Income Tax Return (ITR12) screen in the Auto-Assessment Waiting Room provides a secure, read-only representation of the taxpayer's current year return for informational purposes only. To view your ITR12, click the "**Open**" link under the "**Personal Income Tax (ITR12)**" section, as shown below.



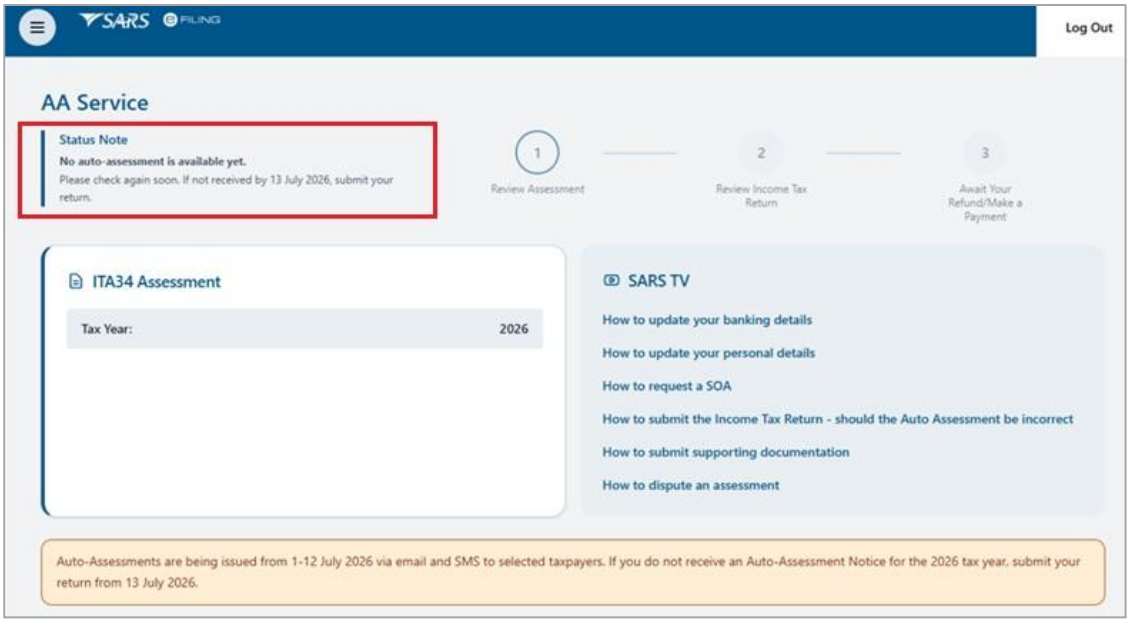
k) The ITR12 will open in a read-only view as shown below.



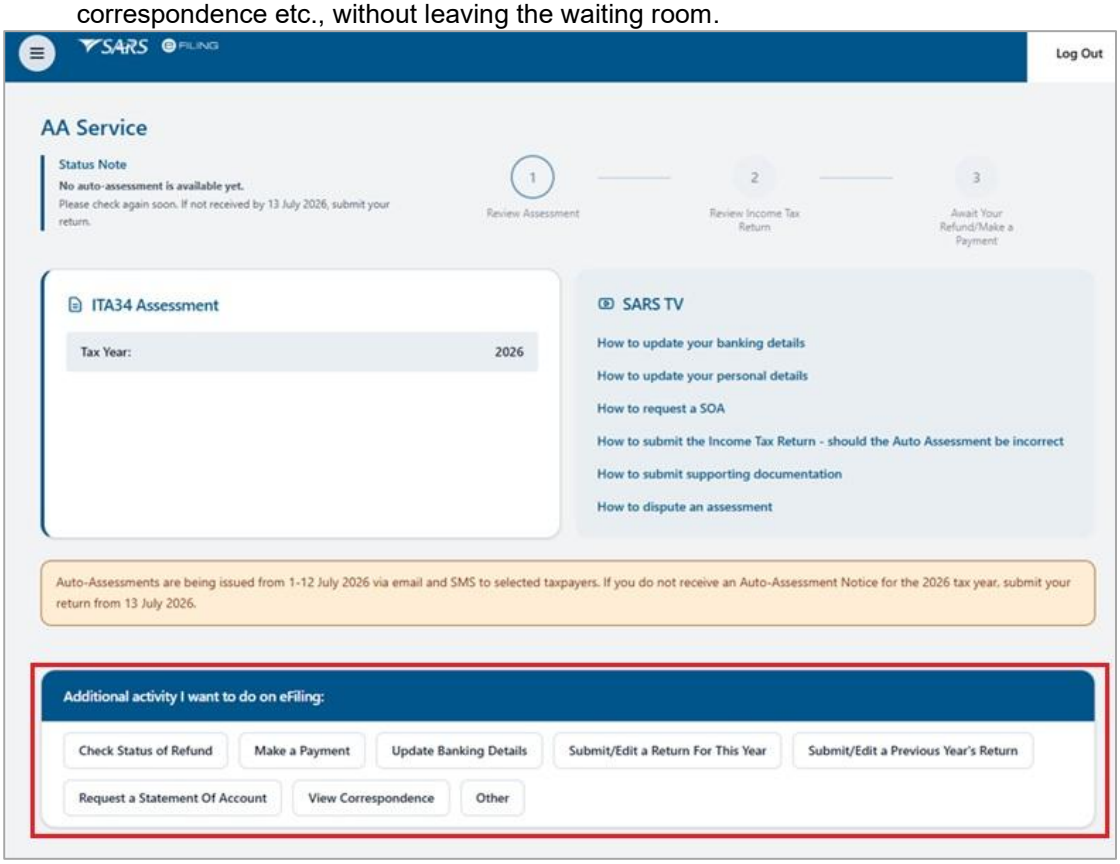
l) After you have viewed the ITA34 and/or the ITR12 form, the indicators on the top of the landing page will be ticked, as shown below.



m) Individuals that have not been auto-assessed by SARS, will have a message displayed on the landing page, indicating that "*You have not been automatically assessed for the 2026 tax period*." or ''No auto-assessment has been issued for you at this time.'



n) Taxpayers in the Auto-Assessment Waiting Room can select an option at the bottom of the page to access other available eFiling functions, such as making a payment, update banking details, view correspondence etc., without leaving the waiting room.



o) After selecting one of the additional options mentioned above, the eFilers' request is recorded.

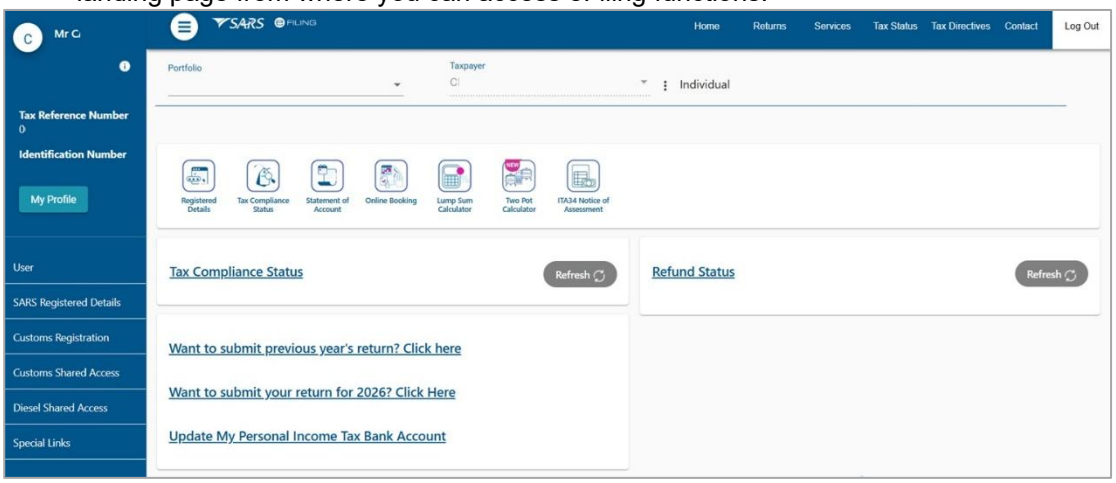
p) If high-volume restrictions are active, the eFiler will not be able to continue to eFiling and will be routed to the waiting room. The 'Continue to eFiling' button will not be available.



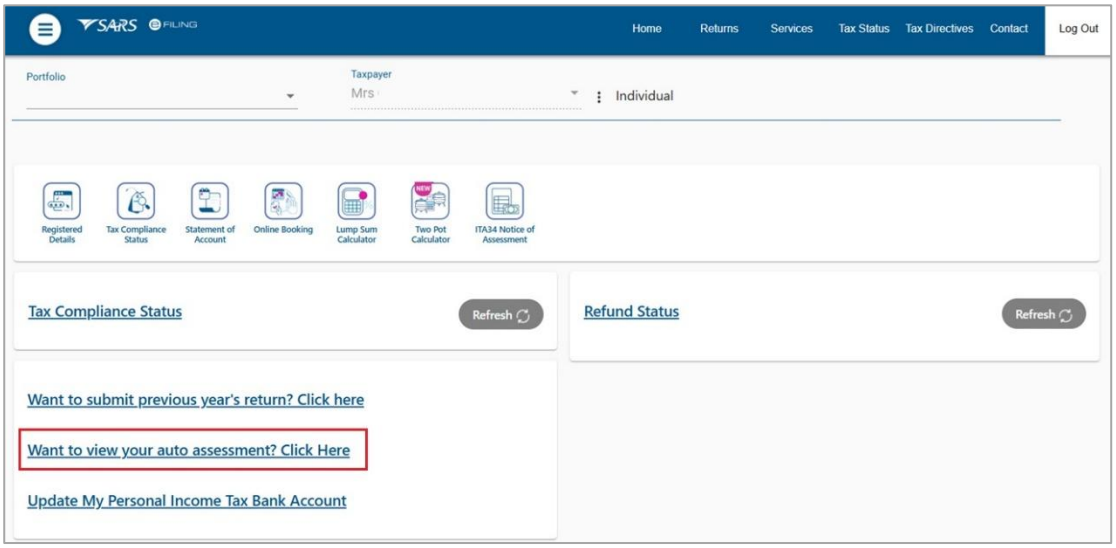
q) If high-volume limitations are not active, the eFiler can continue to eFiling after re-authentication to complete the selected activity.



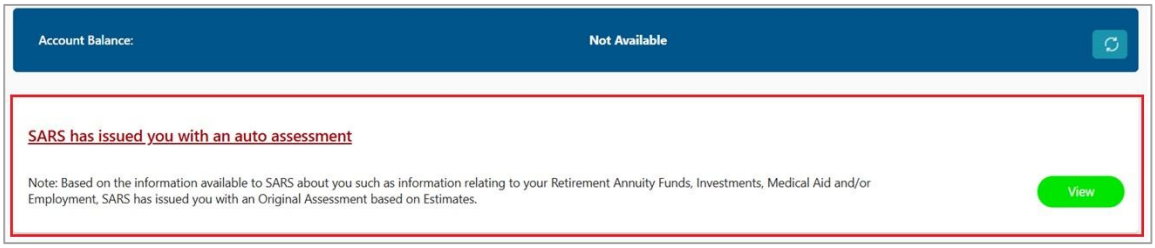
r) You will be prompted to log in to eFiling again and, once successful, will be taken to the normal eFiling landing page from where you can access eFiling functions.



s) On the eFiling Dashboard you may click "**Want to view your auto assessment? Click Here**" link to view your auto-assessment.



t) Alternatively, a message will be displayed to indicate that an auto assessment has been issued. Click '**View**' and the "**Assessment Notice**" screen will be displayed. The ITA34 will be viewed on the screen or available to download.

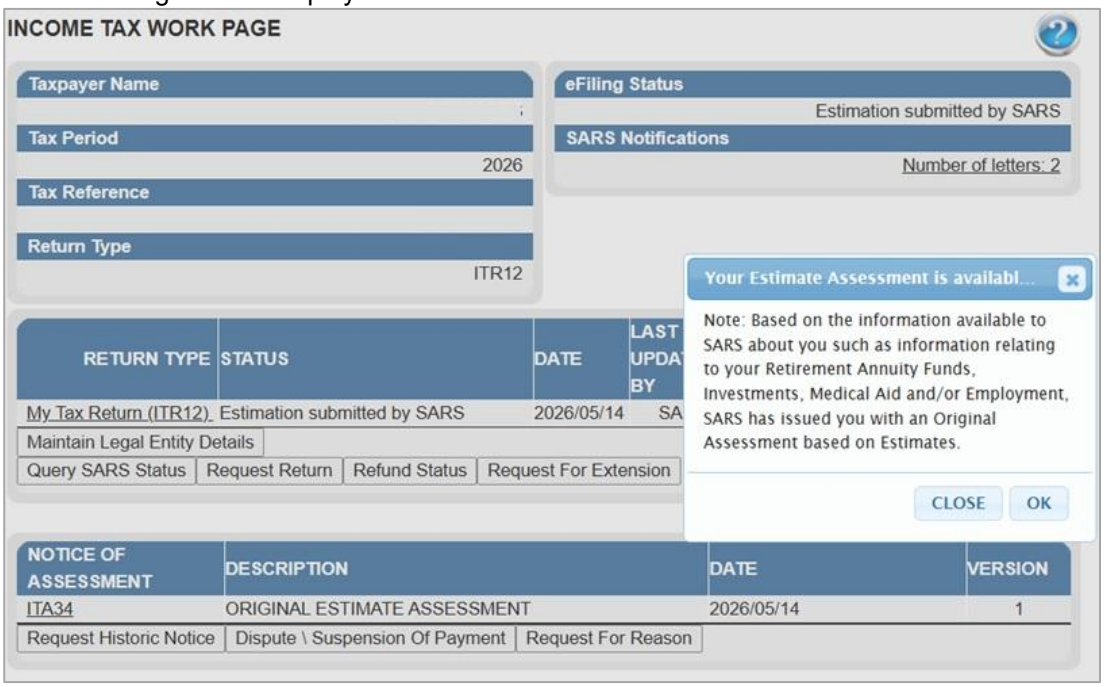




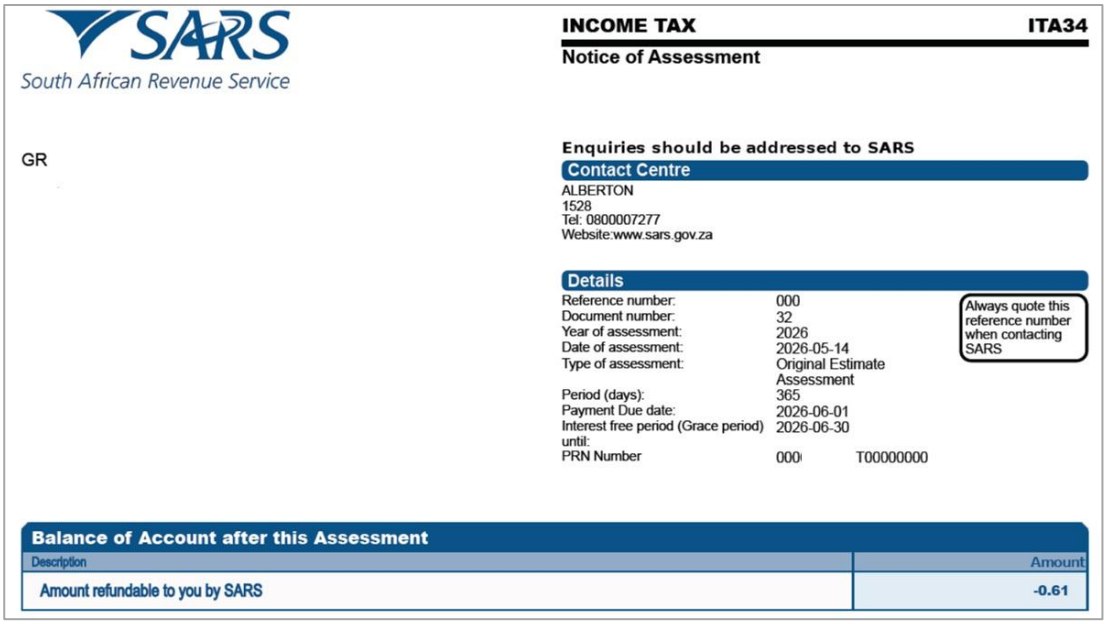
u) On the home page, below the auto-assessment message, click the 2026 link to be directed to the Income Tax Work Page.



v) Once you click the 2026 link, the Income tax Work Page will be displayed, and the Estimate Assessment message will be displayed as indicated below.



w) Click "**OK**" on the message and the Assessment Notice screen will be displayed. Alternatively, click '**ITA34**' link on the Income Tax Work Page to view or download the Notice of Assessment.



SARS South African Revenue Service

INCOME TAX **ITA34**

Notice of Assessment

GR

Enquiries should be addressed to SARS

Contact Centre

ALBERTON
1528
Tel: 0800007277
Website:www.sars.gov.za

Details

Reference number:	000
Document number:	32
Year of assessment:	2026
Date of assessment:	2026-05-14
Type of assessment:	Original Estimate Assessment
Period (days):	365
Payment Due date:	2026-06-01
Interest free period (Grace period) until:	2026-06-30
PRN Number	000 T00000000

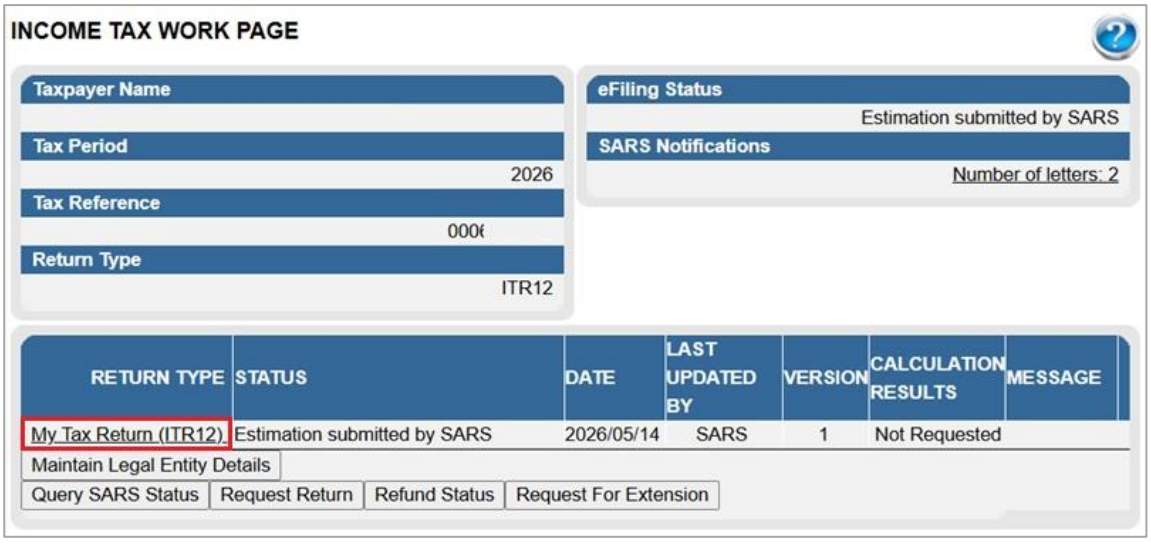
Always quote this reference number when contacting SARS

Balance of Account after this Assessment

Description	Amount
Amount refundable to you by SARS	-0.61

3.3 Edit the Return

a) In the instance that the taxpayer wishes to edit the return and declare further income, the return will be available to make changes. The current return filing process will apply, and the submitted declaration would be recorded as the original assessment from the taxpayer.



INCOME TAX WORK PAGE

Taxpayer Name

Tax Period
2026

Tax Reference
000

Return Type
ITR12

eFiling Status
Estimation submitted by SARS

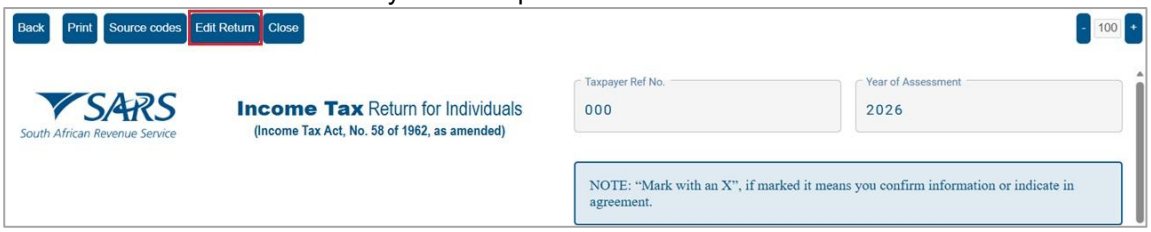
SARS Notifications
Number of letters: 2

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Estimation submitted by SARS	2026/05/14	SARS	1	Not Requested	

Maintain Legal Entity Details

Query SARS Status | Request Return | Refund Status | Request For Extension

b) Click '**My Tax Return (ITR12)**' link to open the estimated assessment generated by SARS. If you choose to edit the auto-assessment result generated by SARS based on third party data obtained, select the "**Edit Return**" button after you have opted to view the return.



Back | Print | Source codes | Edit Return | Close

SARS South African Revenue Service

Income Tax Return for Individuals
(Income Tax Act, No. 58 of 1962, as amended)

Taxpayer Ref No. 000

Year of Assessment 2026

NOTE: "Mark with an X", if marked it means you confirm information or indicate in agreement.

c) Alternatively, click "**Request Return**" on the Income Tax Work Page to submit your original return to SARS.



d) The ITR12 return will open, and you may edit and submit to SARS. After submission, the status on the Income Tax Work Page will be updated to "**Filed though eFiling**".

e) If the return gets rejected by SARS, a decline letter will be issued to the taxpayer, and the Notice of Assessment will not be issued, and the taxpayer will be allowed to raise/log a dispute.

f) If SARS accepts the return, the assessment will be processed, and the taxpayer may receive a reduced or additional assessment. Once the taxpayer receives the reduced or additional assessment, a dispute will not be allowed.

3.4 Request for Extension

a) If the taxpayer is required to submit an original return or relevant material because of an estimated assessment being raised by SARS, the taxpayer may request for an extension for the period allowed to submit such required material/return.

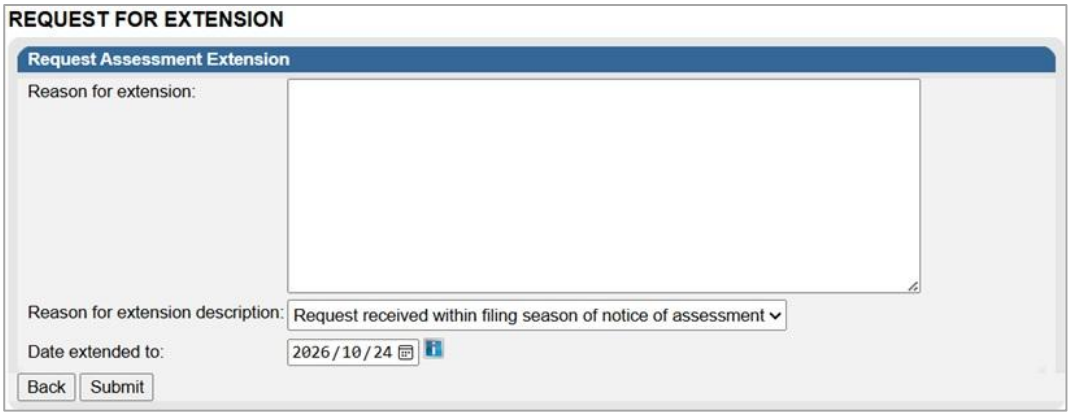
b) The "**Request for Extension**" button will be available for a period of 3 years. If you request an extension after 40 business days from which the estimated assessment was issued, ensure that you provide reasonable grounds for the request. The following message will be displayed where the taxpayer request for extension 40 business days after the assessment was issued:
i) "Please note the date entered must be within 3 years from the Date of Assessment."

c) The request for extension will be granted to a maximum period not exceeding 3 years from the date of assessment for Income Tax.

d) Click "**Request for Extension**" on the Income Tax Work Page as indicated in the below screen.



e) Complete the following fields on the Request for Extension screen:
   i) Reason for extension
   ii) Reason for extension description
   iii) Date extension to:
      A) select a date, not exceeding 3 years from date of the assessment
      B) When they hover-over the information icon the following message will be displayed:
         I) "Please note the date entered must be within 3 years from the Date of Assessment."

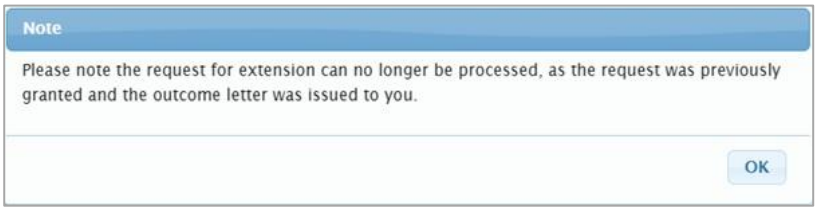


f) Select "**Back**" to revert to the Income Tax Work Page or "**Submit**" to submit the Request for Extension to SARS.

g) Applicable messages will be displayed after the submission of the Request for Extension and the taxpayer try to request the extension again:

i) When a taxpayer received a request for extension rejection letter and tries to do a new request for extension, the following message will be displayed:

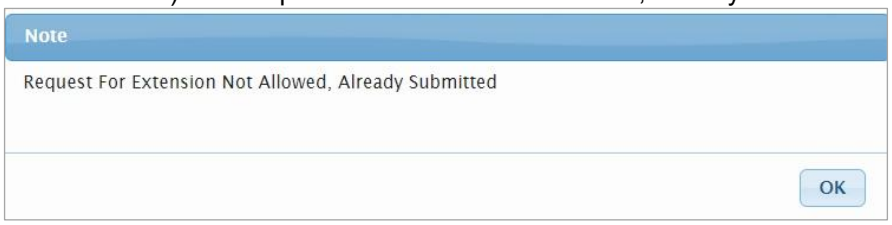
A) "The Taxpayer's Request for Extension can no longer be processed, as the request was previously rejected. Therefore, the Estimated Assessment issued to you for the tax period is now considered final".



ii) If a taxpayer previously submitted a request for extension and the request was granted, an outcome letter will be issued. The taxpayer will not be able to submit another request for extension for the same tax period.

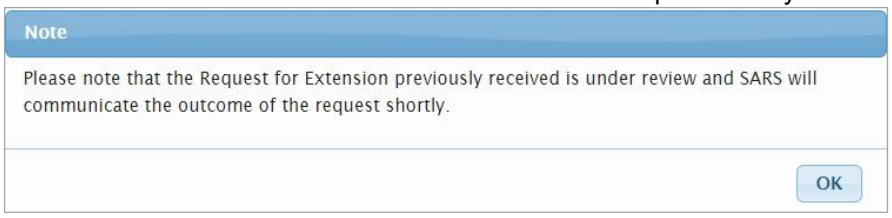
iii) When a taxpayer has submitted the Request for Extension, but has not received the confirmation notice and they click the request for extension button again:

A) "Request for extension not allowed, already submitted."



iv) When the taxpayer has submitted the request for extension, the confirmation notice is received and they have not received either the extension Granted or Decline outcome letter, and they try to request again:

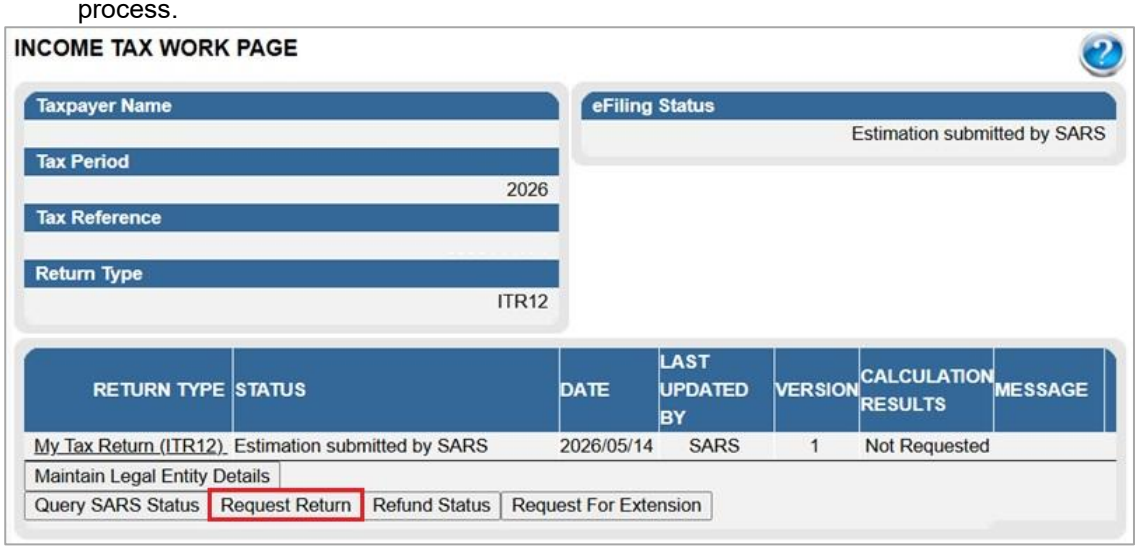
A) The taxpayer's Request for Extension previously received is under review and SARS will communicate the outcome of the request shortly".



h) Upon the completion of the request for extension by SARS, outcome letters will be issued and will be available on the Correspondence and the return Work Page on eFiling.

3.5 Request Return

a) After the estimate assessment have been raised by SARS, and the taxpayer has chosen to edit the estimated assessment return and submit an original return to SARS, the taxpayer will be able to request a correction on the return submitted, requesting SARS to issue an additional or reduced assessment. SARS will issue correspondence in the case where the correction has been rejected. The taxpayer will have the option to dispute the decision taken by SARS, where SARS declined to issue a reduced or additional assessment. Refer to the SARS website www.sars.gov.za for more information on the dispute process.



b) A saved version of the return will be available to request the changes on and submit to SARS as per normal process.



3.6 Total Discharged Returns

a) In terms of section 98 of the Tax Administration Act 28 of 2011 SARS may, despite the fact that no objection has been lodged or appeal noted, withdraw an assessment which—
(a) was issued to the incorrect taxpayer;
(b) was issued in respect of the incorrect tax period; or
(c) was issued as a result of an incorrect payment allocation and to the extent that there is reasonable ground to believe that the return submitted was a fraudulent and/or fictitious submission for the reporting year of assessment.

b) Total discharge refers to filed returns that were cancelled by SARS.

c) If the return(s) was submitted via eFiling, the status of these return(s) will be updated to “Cancelled”. If there is more than one version of the return, all the versions’ statuses for the applicable year of assessment will be cancelled. These include returns that were filed through another channel and processed on eFiling.

d) For assessments that have been totally discharged, you will not be allowed to request for correction, make payments or dispute the total discharged returns. If there is any supporting document group open, upon receipt of Total Discharge assessment notice, supporting document group will be closed since the associated return is cancelled.

e) Since the return is cancelled in totality, you will be allowed to issue, capture, and submit a new return for the same year of assessment.

f) When a taxpayer attempts to file a dispute case (RFR/NOO/NOA/Condonation and Request for Reason/Request for Remission) while the total discharge is in progress or the assessment is withdrawn, the following message will be displayed:
   i) "Please note that a case to withdraw the assessment for the selected year of assessment is in progress. Therefore, you will not be allowed to file (RFR/NOO/NOA/CON/RFRE)."

g) When a taxpayer attempts to file a Request for Correction (RFC) while the total discharge is in progress or the assessment is withdrawn, the below message will be displayed:
   i) "Please note that a case to withdraw the assessment for the selected year of assessment is in progress. Therefore, you will not be allowed to file a Request for Correction".

h) When a Total discharge has been finalised and Taxpayer request a dispute case (RFR/NOO/NOA/Condonation and Request for Reason/Request for Remission), the following message will be displayed:
   i) "No Assessment Found".

i) Taxpayer/ User may request SARS to withdraw the assessment based on the Financial Year-end changes, Fraud, Duplicate Registration/Tax Reference Number, or Incorrect taxpayer return submission.

3.7 Duplicate IRP5 Certificate

a) Duplication of the IRP5 certificate occurs when SARS detects that your IRP5 certificate submitted to SARS is a duplicate of the one already submitted by another taxpayer, or where the PAYE number on your submitted IRP5 does not exist. Where such duplications are detected by SARS, the following error messages will respectively be displayed:
   i) "Your return cannot be processed due to an error on your IRP5 certificate. We are unable to verify the employer's PAYE/Income tax reference number declared on your IRP5 certificate. Please contact your employer to verify the IRP5 details or make an appointment with a SARS branch for further assistance."
   ii) "Your return cannot be processed because the IRP5 certificate declared on your return has been submitted by another taxpayer. Please contact your employer to verify the IRP5 details or make an appointment with a SARS branch for further assistance."

b) Ensure that you read the message carefully to rectify the error with SARS before you will be able to proceed to submit your income tax return.

3.8 Rejected Return due to Invalid Tax Directive

a) If you submit your Income tax return with a lump sum amount on an IRP5 certificate, SARS will perform verifications and one of the following messages may be displayed if the verification is unsuccessful and the return may be rejected:

   i) "Please note that this return cannot be processed, the directive number captured on the IRP5 differs with Directive No. XXXXXXXXXXXXXX issued by SARS. Please contact the Fund Administrator/Employer to rectify the error and resubmit the return."

   ii) Please note that this return cannot be processed, the accrual date on the IRP5 differs from the accrual date on the Directive No. XXXXXXXXXXX issued by SARS. Contact the Fund Administrator/Employer to rectify the error and resubmit the return.

iii) ***"Please note that this return cannot be processed, the Lump Sum source code on the IRP5 differs from the source code on Directive No. XXXXXXXXXXXXXX issued by SARS. Contact the Fund Administrator/Employer to rectify the error and resubmit the return."***

iv) ***"Please note that this return cannot be processed, the Lump Sum amount on IRP5 differs from the Lump Sum amount on Directive No. XXXXXXXXXXXXXX issued by SARS. Contact the Fund Administrator /Employer to rectify the error and resubmit the return."***

v) ***"Please note that this return cannot be processed, tax Directive No. XXXXXXXXXXXXXX was issued by SARS, but no Lump Sum amount is declared on the return. Contact the Fund Administrator/Employer to rectify the error and resubmit the return."***

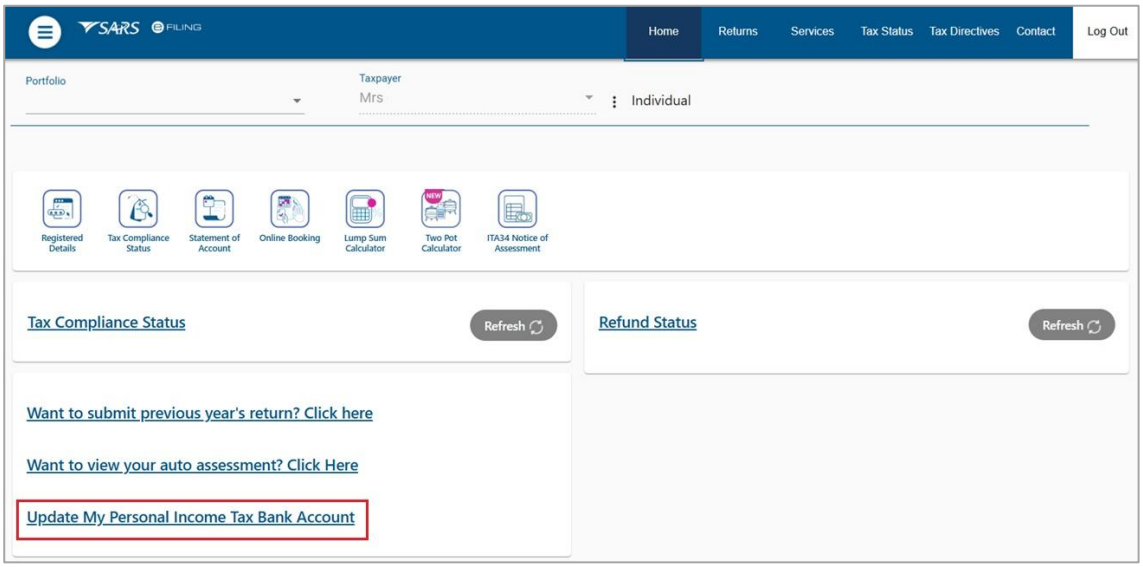
vi) ***"Please note that this return cannot be processed, a Certificate No. from the IRP5 is not captured on the return for Directive No. XXXXXXXXXXXXXX issued by SARS. Contact the Fund Administrator/Employer to rectify the error and resubmit the return."***

b) Once the Fund Administrator or Employer has corrected the error either on the IRP5/IT3(a) certificate to correspond with the information on the tax directive or the directive has been corrected to correspond with the information on the IRP5/IT3(a) certificate with SARS, you will be able to proceed to submit your income tax return. Ensure that you refresh the IRP5/IT3(a) data before completing the return.

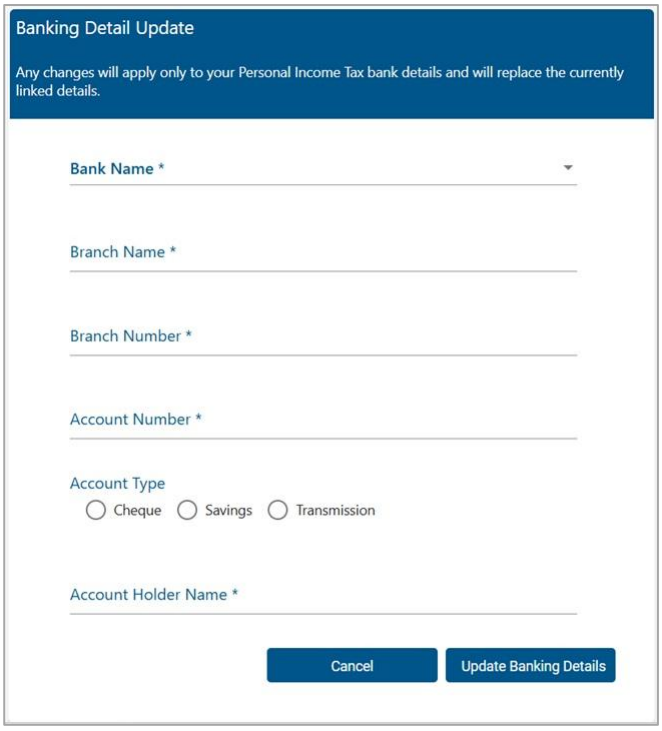
4 CHANGE OF BANK DETAILS

a) All changes to your banking details will be verified by SARS before your profile is updated. SARS will notify you if you are required to submit supporting documents to verify your banking details.

b) On the Individual eFiling landing page, the "**Update My Personal Income Tax Bank Account**" will be available to update bank details, as indicated in the below screen.



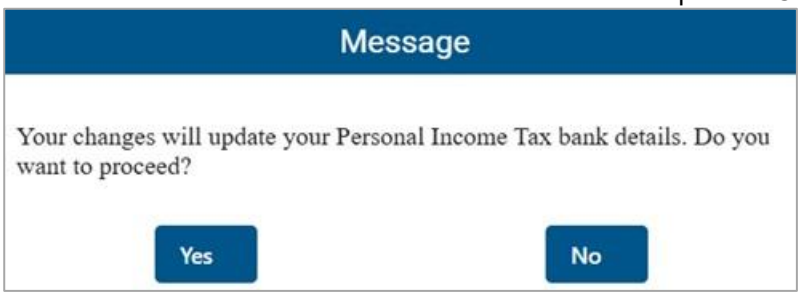
c) Once you click the button, the "**Banking Detail Update**" screen will be displayed for completion.



d) When a bank is selected, the branch name and the associated branch number will be populated in the respective fields.

e) After completing the relevant information, click "**Update Banking Details**" or "**Cancel**" to be routed to the home screen.

f) If you clicked "**Update Banking Details**", the following confirmation message will be displayed to confirm that the Personal Income Tax bank details will be updated. Click "**Yes**" to proceed or "**No**".

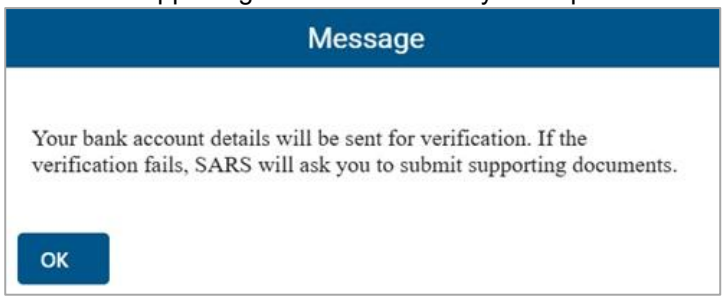


g) Once you click "**Yes**" on the confirmation message, a one-time pin (OTP) has been introduced to the Personal Income Tax bank detail changes based on the logged in users' security contact details.



h) Once the bank details have been submitted to SARS, validations will be applied to ensure that the Bank details are valid and correct.

i) Below is an example of a message that may be displayed if the bank detail change require verification and supporting documentation may be requested.

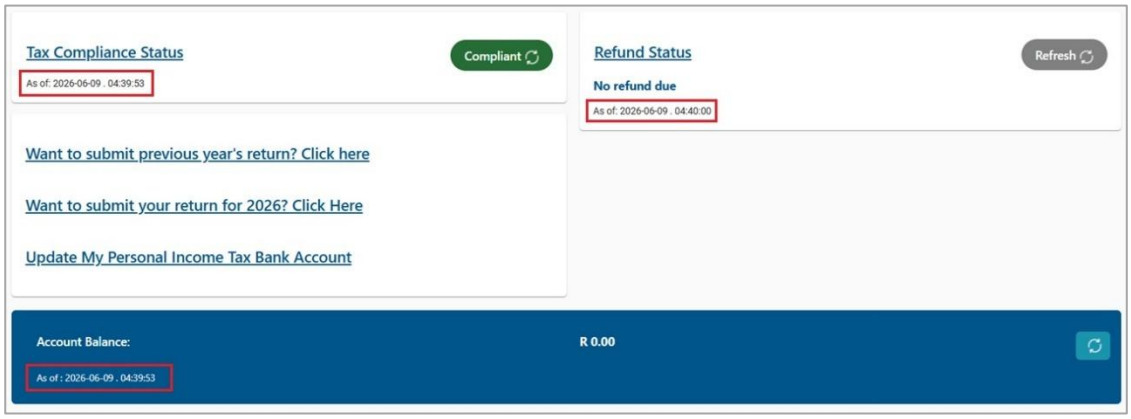


j) Should you require any further information concerning banking detail changes, you can:
   i) Access the SARS website www.sars.gov.za;
   ii) Call SARS on 0800 00 7277; or
   iii) Make an appointment to visit your nearest SARS Office.

k) **REMEMBER**: Without accurate bank details SARS cannot pay you a refund, where it is due.

5 COMPLETION OF THE INCOME TAX RETURN VIA EFILING

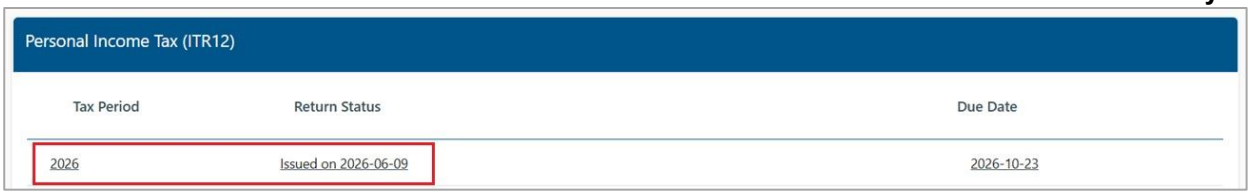
a) On the eFiling Dashboard, the last refresh date and time along with the status to inform the taxpayer when the last status update was done on Tax Compliance Status, Refund Status and Account balance as indicated on the below screen.



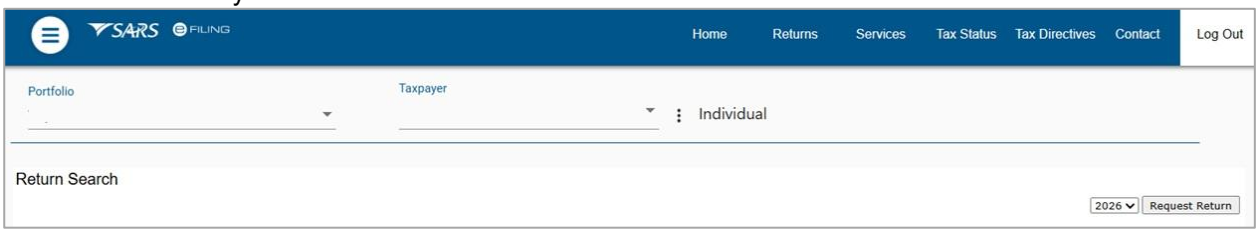
b) In the case where you want to submit a previous year's return, click the "**Want to submit previous year's return? Click here**" link and you will be directed to the Returns Issued page to select and request the return.



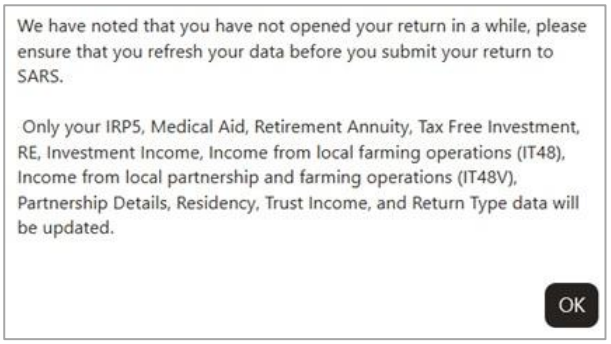
c) To access the Income Tax Return, click on the relevant hyperlink for the tax year, e.g., 2026 for the tax year as indicated on the below screen.



d) Alternatively, you can access the return as follows:
   a. Click "**Returns**"
   b. Click "**Returns Issued**"
   c. Click "**Personal Income Tax (ITR12)**"
   d. Select the appropriate year and click "**Request Return**" if your return has not been automatically issued by SARS.

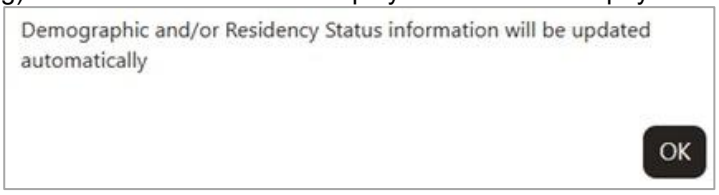


e) If the tax residency status has been updated on the RAV01 form, the ITR12 will be auto refreshed with the taxpayer residency information when a return is issued, saved or a Request for Correction is initiated. If a non-submitted ITR12 is opened, the auto-refresh function will trigger once this update is received.



f) If your tax residency status changes from Resident to Non-Resident, or from Non-Resident to Resident, the information on your Income Tax Return will be automatically aligned to your updated residency status. This includes both third-party data received by SARS and information you captured manually, which will be displayed in the relevant section of the return.

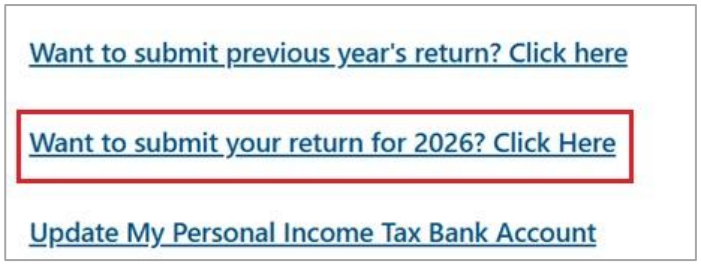
g) A notification will be displayed to alert the taxpayer of the changes.



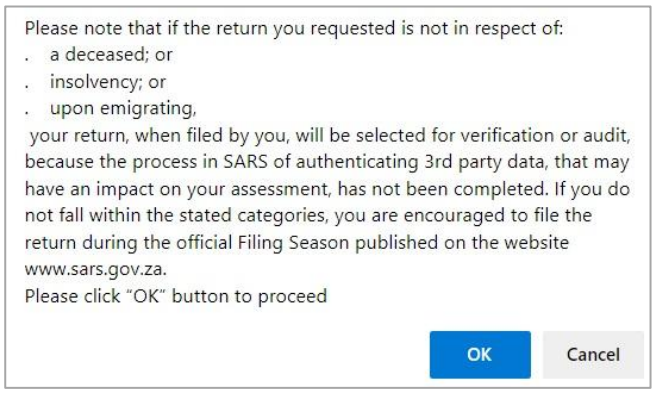
h) The Income Tax Work Page will be updated and indicate that the data on the return refreshed successfully.



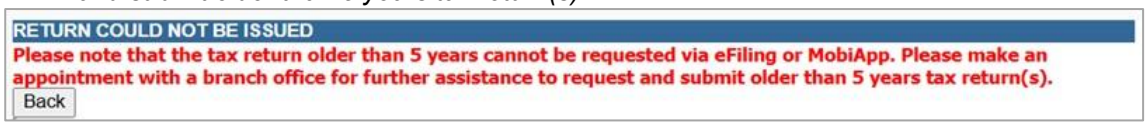
i) You may click the tab "**Want to submit your return for 2026? Click Here**" as indicated on the below screen, and the Income Tax Return for 2026 will be displayed for completion.



j) In the case of an Insolvent estate, Deceased Estate, Cease to be a Resident instance, you may select the 2027 tax year, the following message will be presented. Select "**OK**" to proceed for the reasons indicated or "**Cancel**" to select the appropriate year to submit.



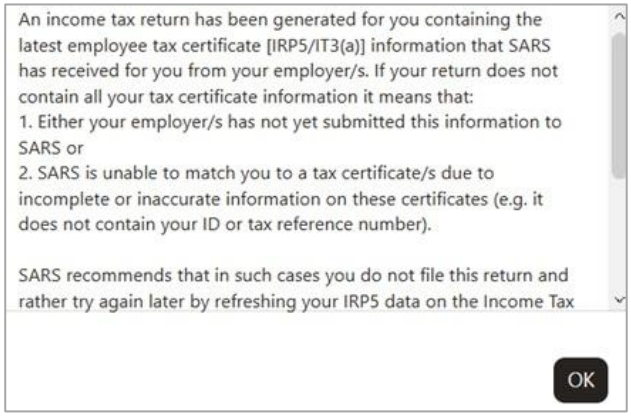
k) An individual will not be allowed to request tax returns older than 5 years. The following message will be displayed if this instance: *"Please note that the tax return older than 5 years cannot be requested via eFiling or MobiApp. Please make an appointment with a branch office for further assistance to request and submit older than 5 years tax return(s)."*



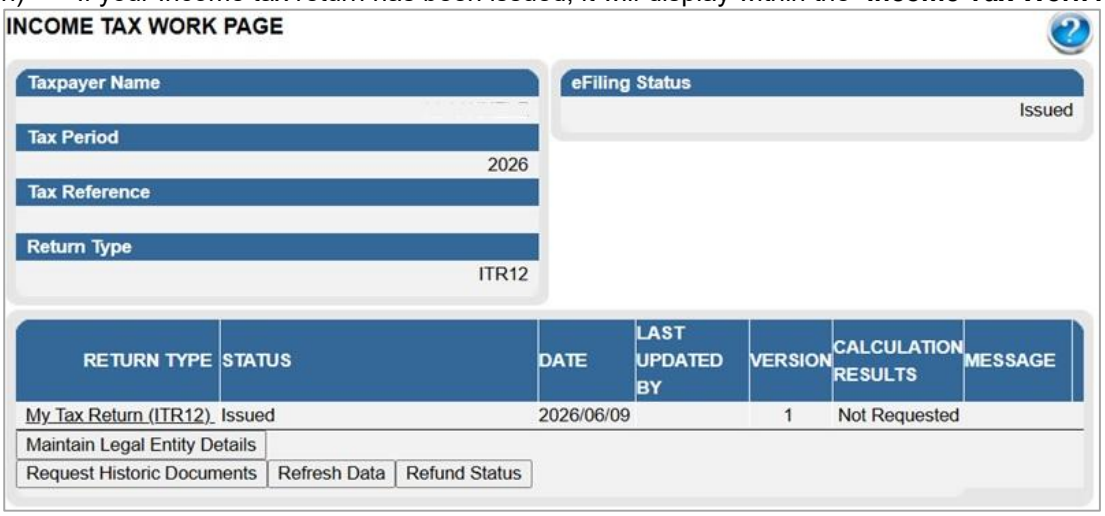
l) A registered tax practitioner will be able to request returns older than 5 years on eFiling, complete and submit these returns via eFiling or the SARS MobiApp.

m) Once you have successfully requested your return, you will be directed to the "**Income Tax Work Page**". A message will appear informing you that your Income tax return has been generated and contains the latest information SARS has on record for you.

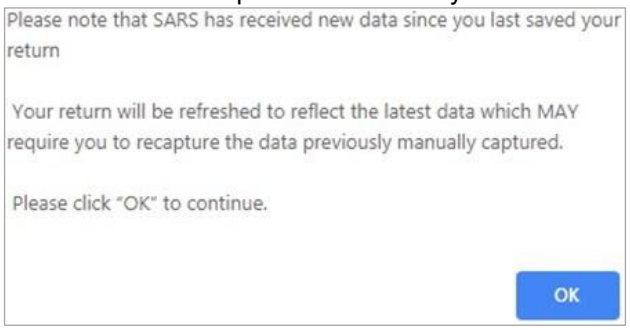
i) You are required to read the message carefully and select "**OK**" to continue.



n) If your Income tax return has been issued, it will display within the "**Income Tax Work Page**" grid.



o) If the income tax return has been issued and/or saved prior to opening of 2026 Tax Season and updated information has been received by SARS from third parties, the following message will be displayed. Click "**OK**" to proceed and the system will automatically update the third-party information.



5.1 Refresh Data

a) Before opening your Income tax return, ensure that you click "**Refresh Data**" to populate the return fields with the most recent IRP5 Data/Medical Data/Retirement Annuity Data/Investment Income/Tax Free Investment/Income from local farming operations (IT48)/Income from local partnership and farming operations (IT48V)/Partnership Details, Trust Income, Return Type, as supplied to SARS by your employer/Medical Aid/Pension fund.

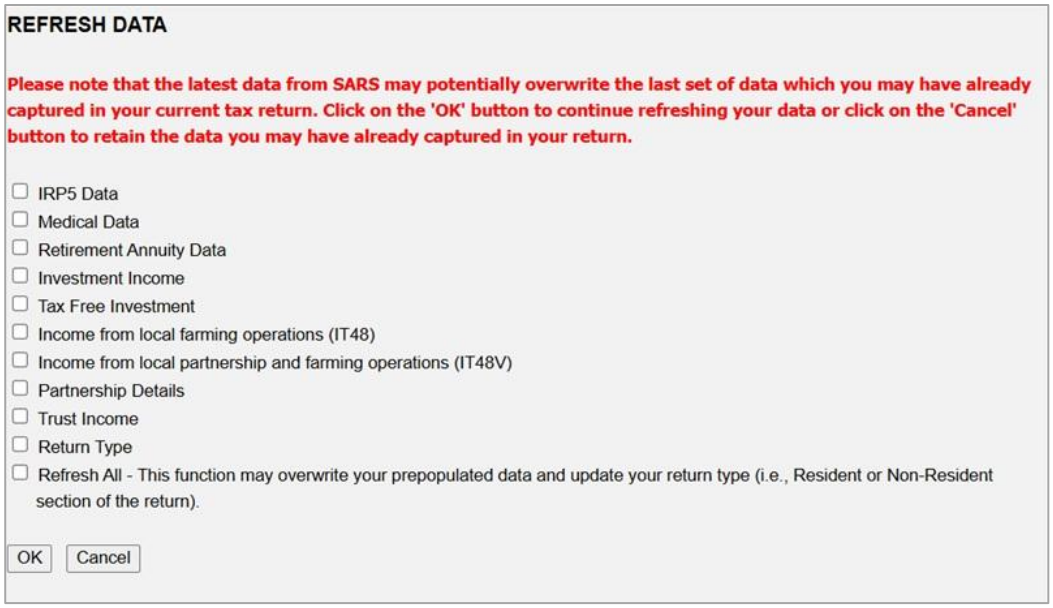


b) Indicate the applicable third-party data or '**Refresh All**' option to refresh and click "**OK**" to proceed or "**Cancel**" to be redirected to the Income Tax Work Page. The new refresh options are:

i) **Trust Income** – when this option is selected and there is trust income for the resident taxpayer, the trust income will be pre-populated on the return.

ii) **Return Type** – when this option is selected, update your return type to either Resident and/or Non-Resident section of the return based on your latest updated residency status.

iii) **Refresh All** – This function may overwrite your prepopulated data and update your return type (i.e., Resident or Non-Resident section of the return).



c) The work page will indicate that the data is refreshed successfully.



d) You can view third-party data certificates submitted by third party data providers on your behalf by selecting the "**Third Party Data Certificate Search**" tab on the Returns menu tab. Refer to "*How to view submitted third party data returns or data files via eFiling – External Guide*" for more information.



5.2 Customising of the ITR12

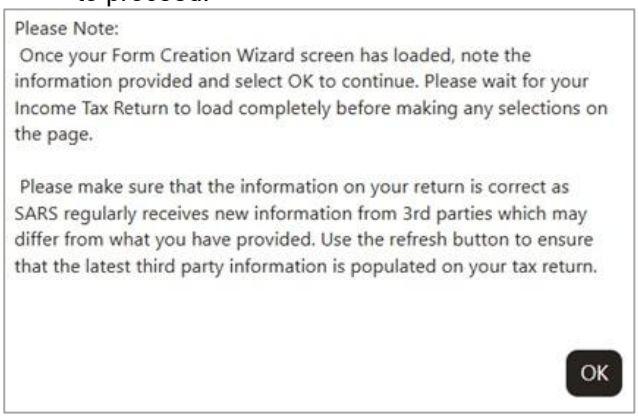
a) Open your income tax return by clicking on the "**My Tax Return (ITR12)**" hyperlink.

b) If you would like to remove the left-hand menu to make the screen bigger, click the three lines on the left corner of the screen.

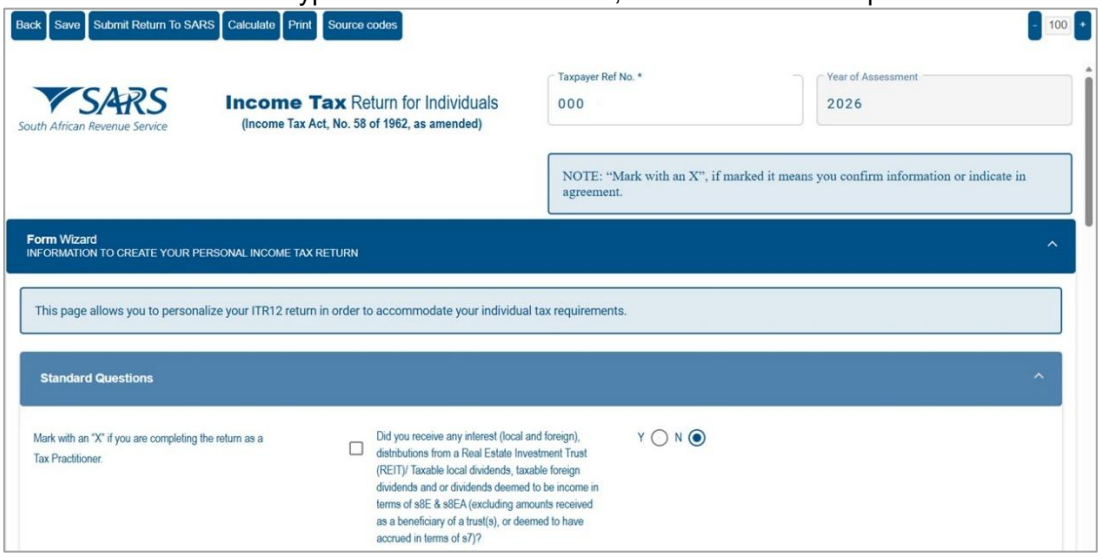


c) The income tax return will be displayed in HTML format. Ensure that you have a compatible browser to view the Income tax return.

d) A warning message will be displayed to ensure that you allow the return to load before making any selections and to make sure that all information on the return is correct, as SARS regularly receive new information from 3rd parties which may differ from what you have provided. Click "**OK**" on the message to proceed.

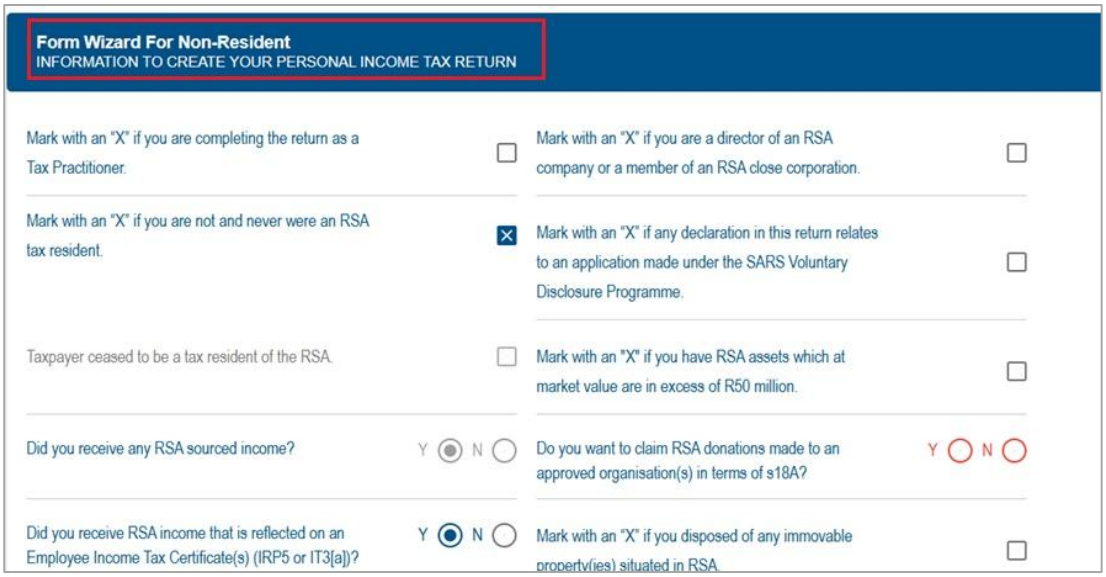


e) Standard and Comprehensive Questions page appears as the first step of the Individual Income Tax Return. It serves as a guided wizard that helps customise the return based on your specific tax situation. You are only required to update this information if your tax affairs have changed since the previous year. Otherwise, the return will be pre-populated with the same sections selected previously. To include additional income types or deduction sections, select the relevant options within the wizard.

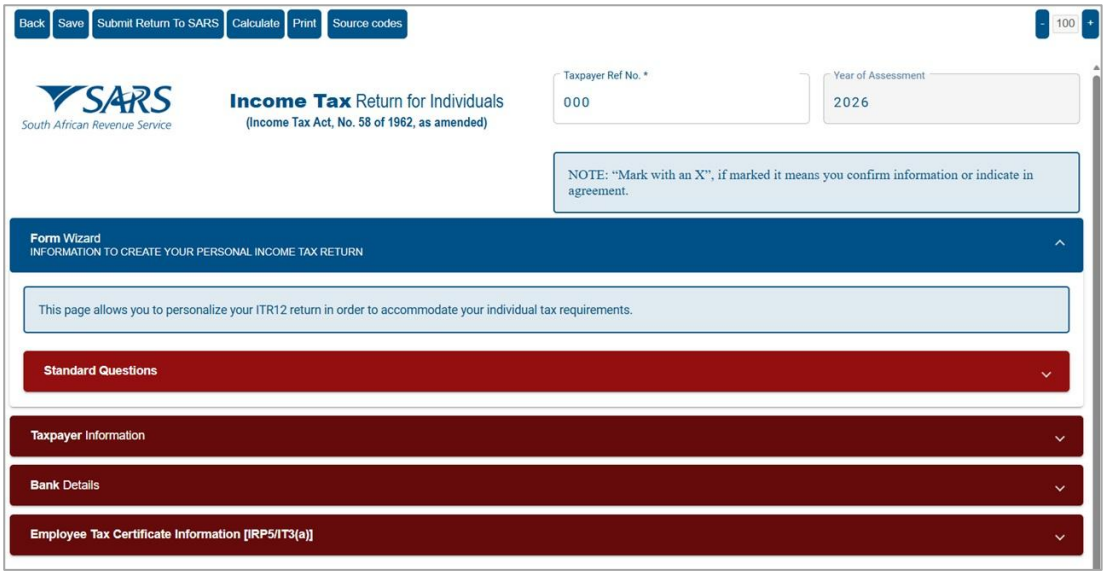


f) If you have selected the following statement, **"Mark with an "X" if you are not and never were an RSA tax resident.,** the Form Wizard for Non-Resident will be displayed for completion, as indicated in the below screen. Refer to the '**Comprehensive guide to the ITR12**' published on the SARS website to complete the ITR12 return.

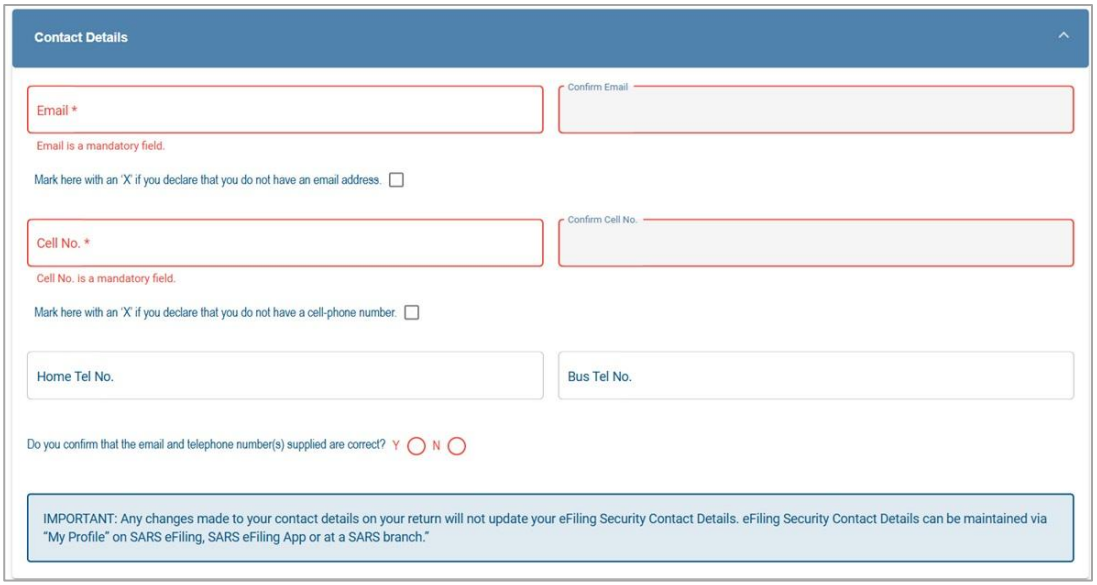
g) If the tax residency status has been updated on the RAV01 form, the ITR12 will be auto refreshed with the taxpayer residency information when a return is issued, saved or a Request for Correction is initiated, and the below form wizard will be displayed for completion.



h) Where information has not been completed, the relevant tab will be indicated in red, as displayed on the screen below.



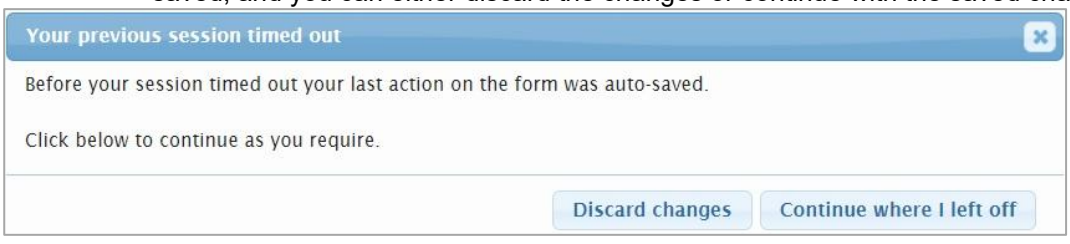
i) Mandatory fields are indicated in red. That implies that these fields must be completed.



i) For a detailed description on how to complete the Income tax return for Individuals, and the various sections that will be applied during the assessment process of the return contained in the Acts: Income Tax Act No.58 of 1962 and the Tax Administration Act No 28 of 2011, refer to the '**Comprehensive guide to the ITR12**' published on the SARS website.
   i) The personal information must be that of the taxpayer and not that of the tax practitioner completing the return on behalf of a client.
   ii) If you are on eFiling and have not actively been working on the Income tax return, a session timeout message as indicated below will appear. You can choose to log out or to continue working on the return.



   iii) **Note**: If your session timed out, a message will be displayed to indicate that the form was auto saved, and you can either discard the changes or continue with the saved changes.



j) Ensure all the information on the taxpayer information section is correct and up to date.

k) If you select "**married in community of property**" in the Marital Status field, the following fields in the Spouse Details container will become mandatory:
   i) Spouse initials;
   ii) Spouse ID No.; or
   iii) Spouse Passport No; and
   iv) Passport Country.



l) **Note**: To update your ID number or Passport Number, you are required to make an appointment on the SARS website or the SARS Mobile App to visit your nearest SARS Office.

m) If the populated information is incorrect, enter the correct information in the fields provided.

n) If you want to update your cell phone number and email address that are pre-populated in the Contact Details section of the return, delete the pre-populated information and fill in the new information.
   i) If your contact details are pre-populated on the return, select "**Yes**" or "**No**" to the question that you confirm that the email and telephone number(s) you provided is correct.
   ii) For more information, refer to the "***How to register for eFiling and manage your user profile***" available on the SARS website www.sars.gov.za

o) If your physical and postal address is prepopulated on the return, you will be able to change the address details if necessary.

5.3 Bank Details Container on the ITR12 return

a) The Bank Details section on the return, consist of the following section:
   i) The Bank Account Holder Declaration.
      A) Please note that the Account Holder Declaration statement will be defaulted to '*I use South African bank accounts*'
      B) A message will be displayed in the Bank Account Details section to inform you that all changes to your banking details will be verified before updating your banking profile.

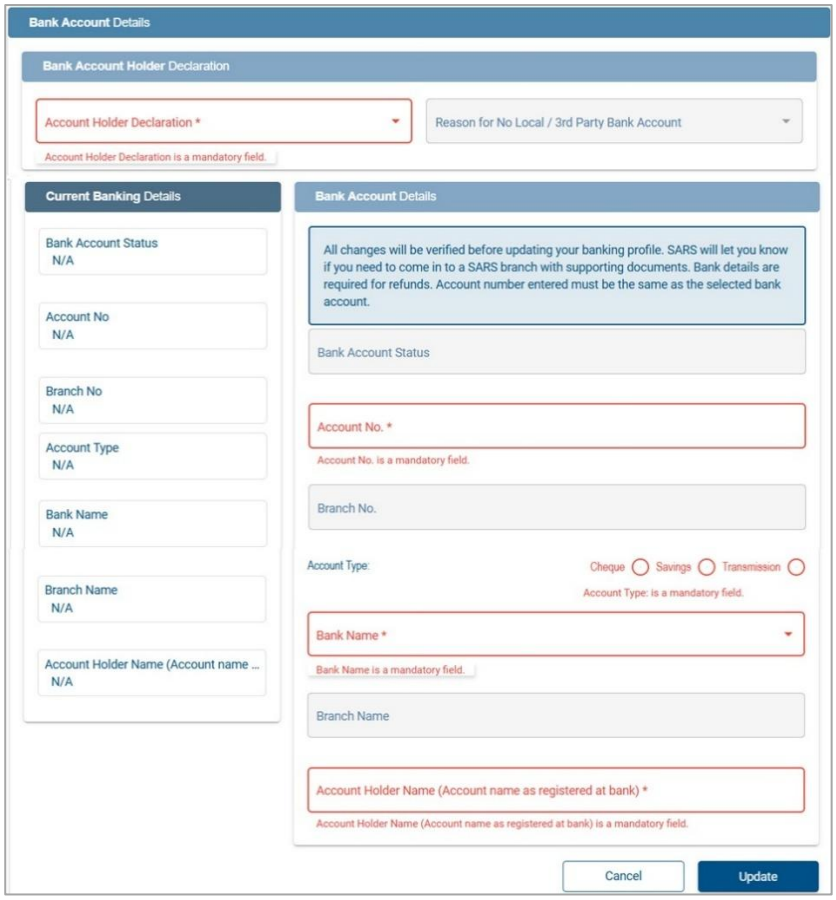
b) Click "**Add bank account details**" on the Bank Account Holder Declaration header to change any pre-populated bank details, or "**Select from bank accounts**" to use existing bank details that SARS have on their system.



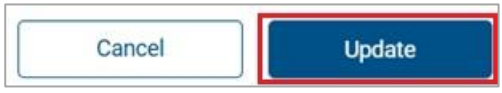
c) A confirmation message will be displayed to confirm the editing of bank detail information. Click "**Yes**" or "**No**" to proceed.



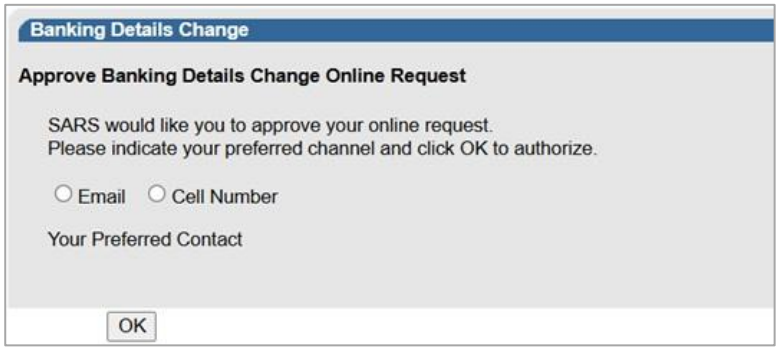
d) If you select "**Yes**", the current bank details will be displayed, and new fields will be available to capture the new bank details.



e) After you have entered new bank details, click "**Update**" to proceed with the bank detail changes or "**Cancel**" to close the bank account details container.



f) Upon selecting the "**Update**" button, the "**Banking Details Change**" page will be displayed to indicate the preferred method of communication to send the OTP to. Either email or cell number may be selected, and the preferred contact information will be displayed and masked. Click "**OK**" to proceed and the OTP will be sent.



g) Ensure that you enter the correct OTP. Below is an example of an OTP for illustration purposes.



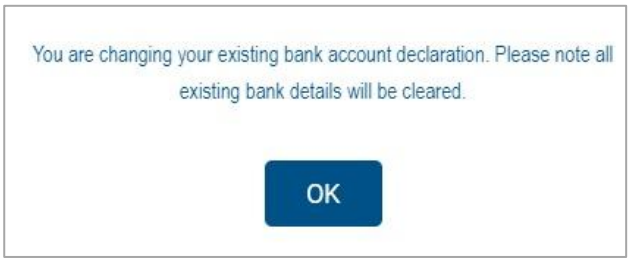
h) Bank detail changes may be sent for verification, and the following notification may be displayed to inform you that if the bank detail verification fails, SARS will request supporting documents.



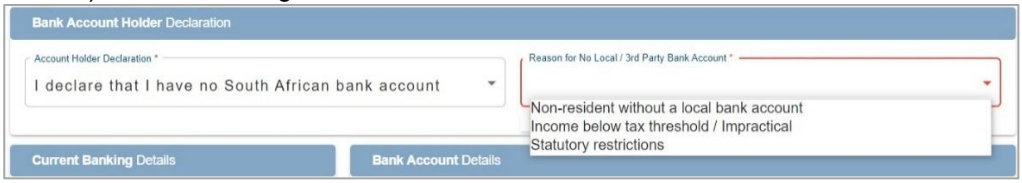
i) Once the bank details have been successfully updated, you will be routed back to the ITR12 return for completion.

j) The request for an OTP when updating banking details will be applicable to ITR12 submissions and Request for Corrections (RFC) only.

k) If you select "***I declare that I have no South African bank account***" and there are current bank details saved at SARS, the following message will be displayed to confirm that the existing bank details will be deleted. Click "**OK**" to proceed.



l) If you have no local bank account or use a third-party bank account, select the applicable option from the Account Holder Declaration drop down menu.
   i) Select the relevant reason for no local bank account or use a South African bank account of a third party and click "**Update**" to proceed.
   ii) Mark the agreement statement box with "**X**" in the Bank Account Details container.

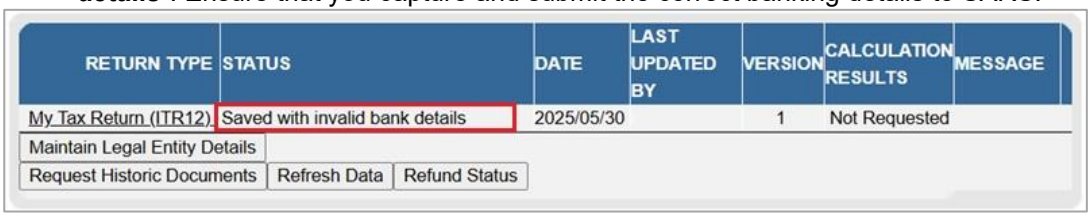


m) **Note**: If you indicated that you do not have a South African Bank account and later this is found to be incorrect, SARS may impose administrative penalties of up to R16000 depending on your taxable income.

n) You are reminded to check your banking details if the system identifies that you have filed an incorrect banking account number.

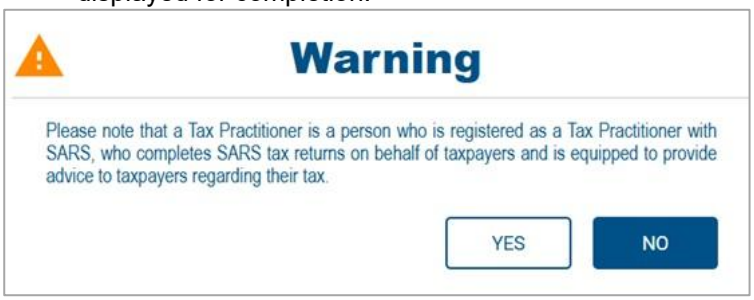
o) To correct your banking account number:
   i) Click "**Open Return**" to rectify the account number; or
   ii) Click "**Continue**" if you are certain that your banking details are correct.
      A) If you choose to continue and your banking details are incorrect, your return will not be filed but will be saved until you correct the banking details.

p) If the banking details are incorrect the status of the return will be displayed as "**Saved with invalid bank details**". Ensure that you capture and submit the correct banking details to SARS.



5.4 Additional information when completing the Income Tax Return

a) If the ITR12 form are completed by a tax practitioner, the following message will be displayed when the first question *"Mark with an "X" if this declaration is made by a Tax Practitioner?"* is marked. If you select '**NO'**, the question will be unmarked. If you select '**YES'**, the Tax Practitioner Details container will be displayed for completion.

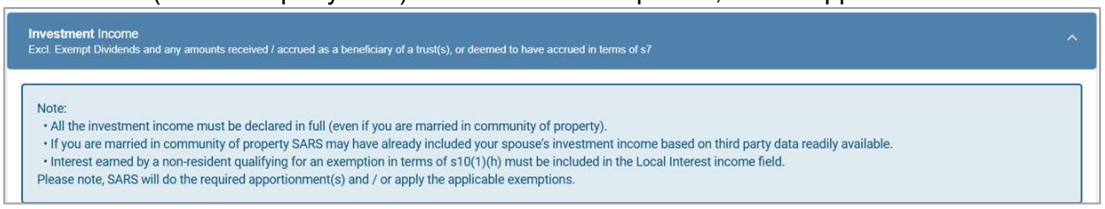


b) Compare your IRP5/IT3 (a) certificate(s) received to the populated information provided on your Income tax return.
   i) Where your employer/pension fund has not submitted your IRP5/IT3(a) information to SARS, your Income tax return will not be populated. You have the following options:
      A) Click "**Save Return**" and refresh the return by selecting the "**Refresh Data**" button on the Income Tax Work Page; or
      B) Enter the information in the fields provided.
         I) If you choose to file your Income tax return when not all your IRP5/IT3(a) information has been submitted by your employer/pension fund(s), your assessment may be delayed, and you may be required to submit supporting documents.

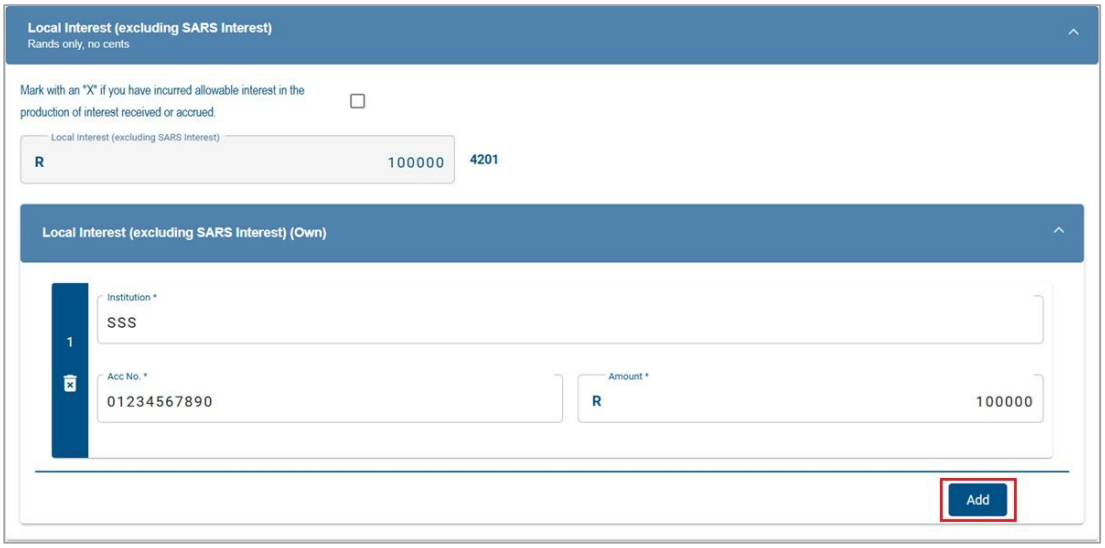
c) Depending on which of the standard and comprehensive questions were selected, the relevant containers will be displayed for completion.

d) SARS will prepopulate information relating to the investment income (i.e., local interest, foreign interest, foreign dividends, Distribution from a Real Estate Investment Trust/s (REIT), Tax Free Investments, etc.).
   i) To manually complete the Investment Income section of the return, and the data has not been pre-populated with data received by SARS from third parties, click "**Add**" to enter the relevant investment income information, where applicable.

ii) From 2024 year of assessment, if you are married in community of property, the investment income section will display the relevant containers where spouse information is pre-populated (from third party data) or editable for completion, where applicable.



e) Below is an example of the Investment Income section of the ITR12. Click "**Add**" to complete any additional information to declare.



f) When completing the Voluntary Disclosure Programme (VDP) section of the return and a VDP number is completed and the submission of the return result in a refund, the return will be rejected on eFiling with the status on the Income Tax Work Page as "**Rejected by SARS**" and the following message will be displayed to the user *"The Return you are submitting does not meet the Voluntary Disclosure Programme legislative framework. Please contact the Voluntary Disclosure Unit for more information."*

g) **Please note: Medical deductions in respect of a person with a disability** – As a result of a change in legislation, an ITR-DD form, **Confirmation of diagnosis of disability for an individual taxpayer**, which is available on the SARS website www.sars.gov.za, has been designed and contains the criteria for the diagnosis of disability. These legislative changes are effective from 1 March 2009 and are applicable from 2010 year of assessment.

i) For further assistance, refer to the "**Tax Guide on the Deduction of Medical Expenses**" available on the SARS website www.sars.gov.za

6 SUBMIT THE INCOME TAX RETURN ON EFILING

a) At any stage you can save your Income tax return before submitting it by clicking on "**Save**".

b) *Tax practitioners that have not re-registered and received accreditation as a Tax Practitioner by a Recognised Controlling Body, will be regarded as unregistered tax practitioners and will no longer be permitted to submit returns on behalf of their clients. Unregistered tax practitioners will have the ability to prepare and save Income tax returns on behalf of their clients, but the submission of the prepared returns may only be performed by the Taxpayer.*

c) Submission of the return saved by the unregistered tax practitioner may only be performed in either of the following ways by the taxpayer:

i) On his/her own eFiling profile via the shared access functionality on eFiling.

ii) By visiting a SARS Office, where the taxpayer must inform the Service Consultant that the return has been prepared by an unregistered tax practitioner, and the Service Consultant will retrieve the saved return and submit from the SARS systems.

d) Unregistered tax practitioners will be able to complete the Income tax return on behalf of the taxpayer and will have the following options available:

i) **Save** – this option will allow saving of the return without performing form validations and will allow the incomplete return to be saved on eFiling.

ii) **Save Return For Filing** – this option will allow form validations to be performed when the Income tax return is saved on eFiling. The return will be available for retrieval at the SARS Office by an agent from the SARS systems to be submitted or retrieved on eFiling by the taxpayer via shared access for return submission.

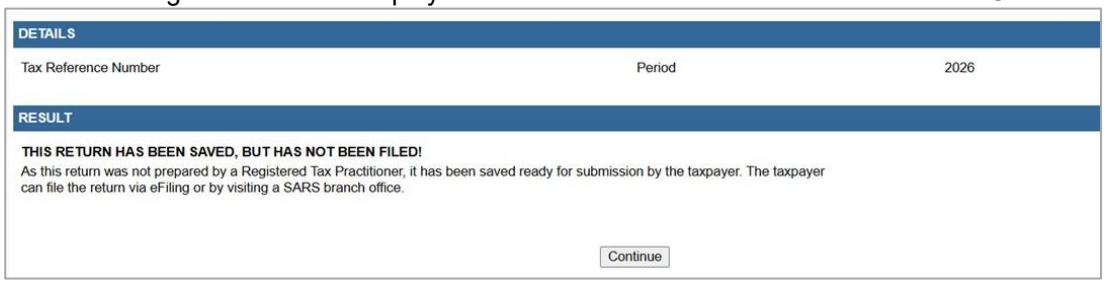


e) **NOTES:**

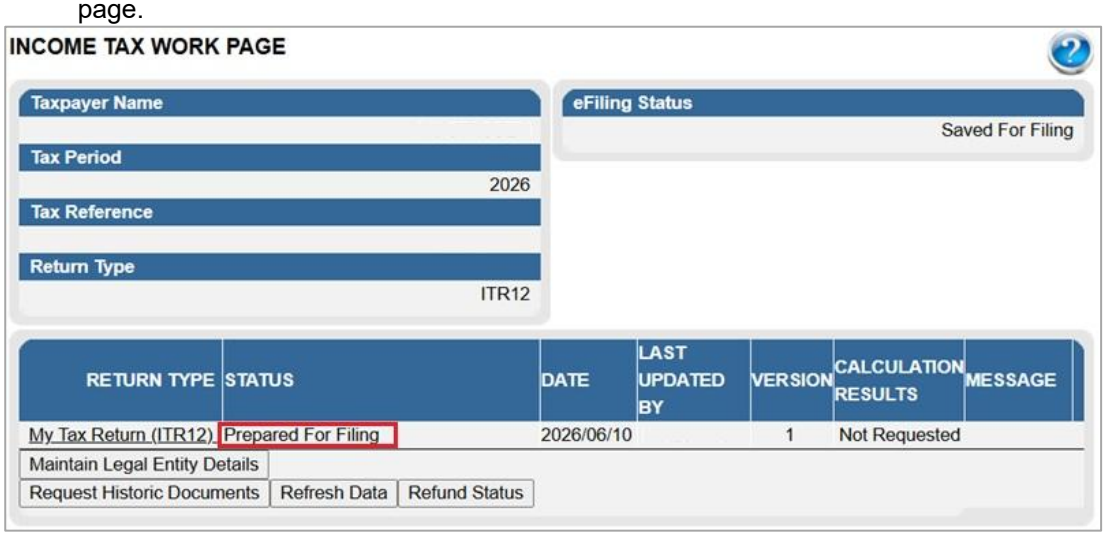
i) The completion of the Income tax return will be the same as the current process.

ii) The "**Submit return to SARS**" and "**Request for Correction**" options will not be available to unregistered tax practitioners.

f) After the completion of the Income tax return and selection of the "**Save Return for Filing**" button, the following screen will be displayed to indicate that the Income tax return has **NOT** been filed.

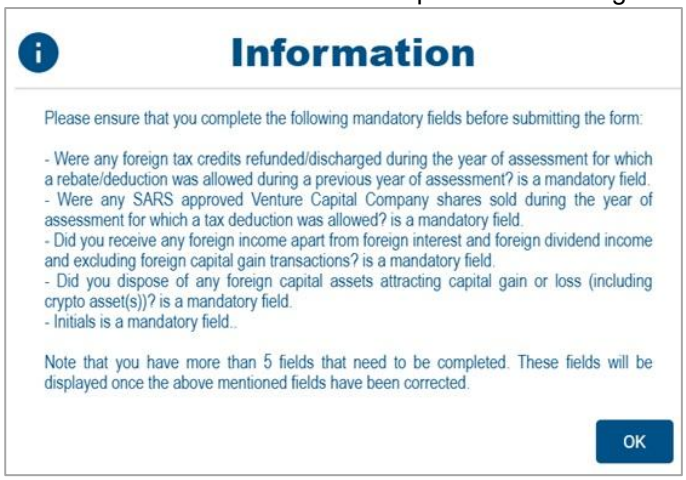


g) The status of the Income tax return will be indicated as "**Prepared for Filing**" on the Income Tax work page.



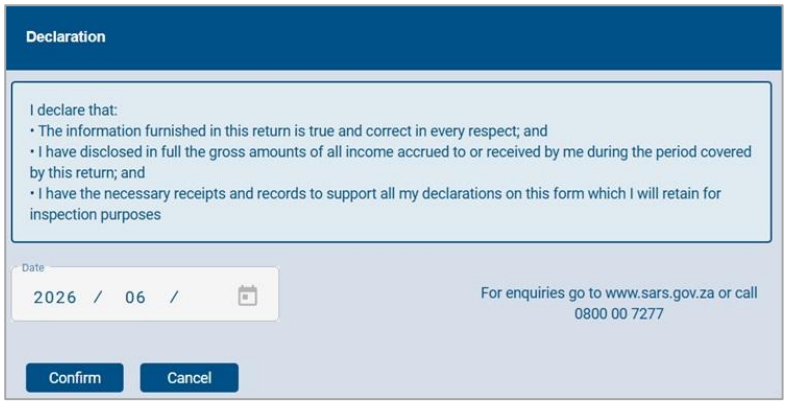
h) Notices regarding the successful submission of the Income tax return will be sent to eFiling of the unregistered tax practitioner as per the current functionality including the requests for supporting documents.

i) eFiling will check the correctness of specific information. Where information is incorrect and/or incomplete, eFiling will prompt you to correct the captured information before your return can be submitted. Below is an example of the message that may be displayed.

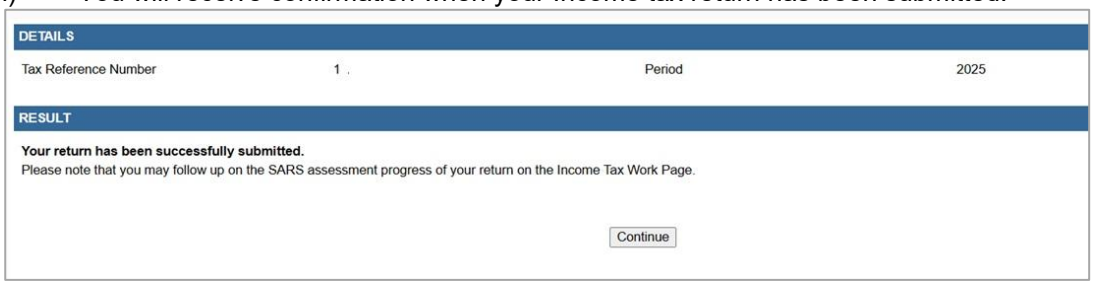


j) Once you have captured all the information on your Income tax return and you are ready to submit it to SARS, simply click "**Submit return to SARS**".

k) The Declaration screen will be displayed with the pre-populated date. Click "**Confirm**" to proceed to submit the return to SARS or "**Cancel**" to be routed back to the return.



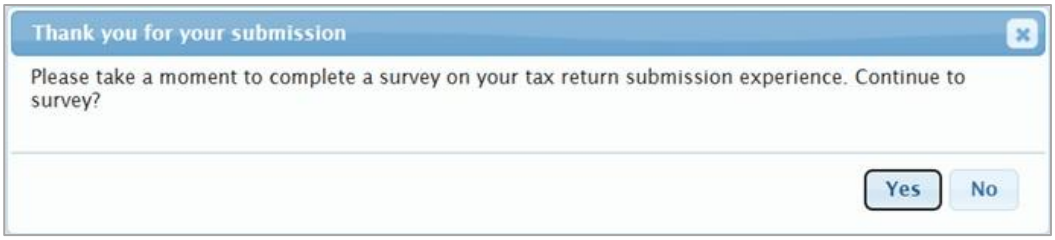
l) You will receive confirmation when your Income tax return has been submitted.



m) If a return is submitted and there is information outstanding relating to a tax directive for Recognition of Transfer (ROT), a message will be displayed on the Income Tax Work Page.

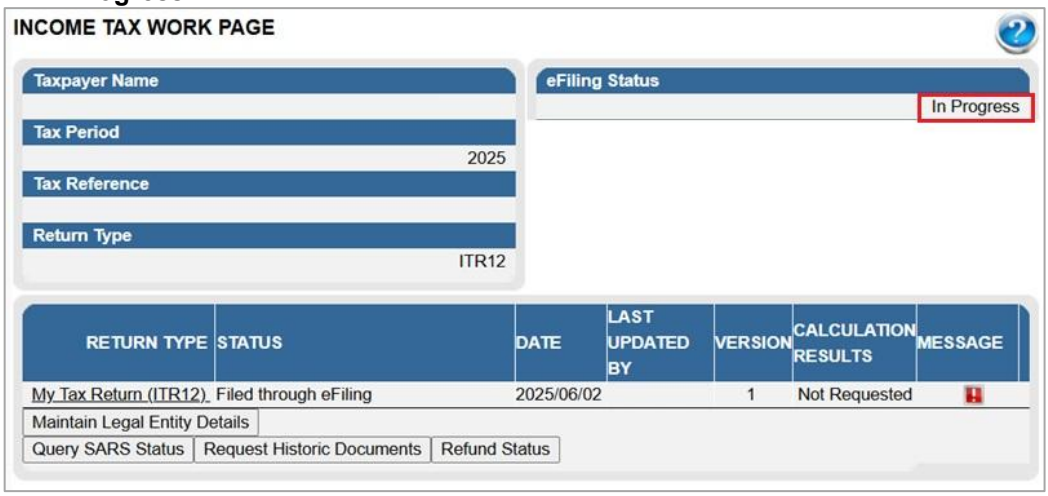
n) If the ITR12 return is submitted to SARS with an invalid IT3BO (Beneficial Ownership) number, the following message "***Your details could not be validated against the IT3(BO) record for the selected year. Please contact the appointed representative to update the submission and try again***." The Income Tax Work Page will be updated with a message to indicate the invalid IT3BO number. The information on the return must be rectified and resubmitted to SARS.

o) After the successful submission of the ITR12 return, you will be prompted to complete a survey. Select "**Yes**" to complete the survey and "**No**" to close the message and not complete the survey.

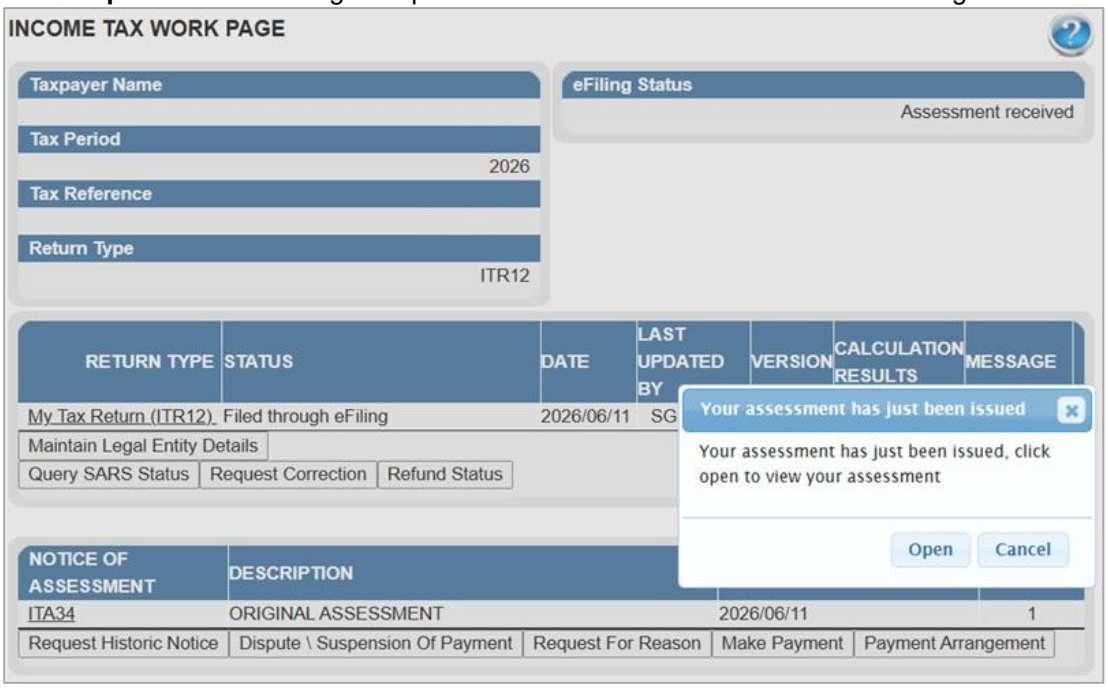


p) Once you click "**Continue**" on the successfully submitted message, the "**Query SARS Status**" button will appear on the Income Tax Work Page, enabling you to query the status of your ITR12 return.

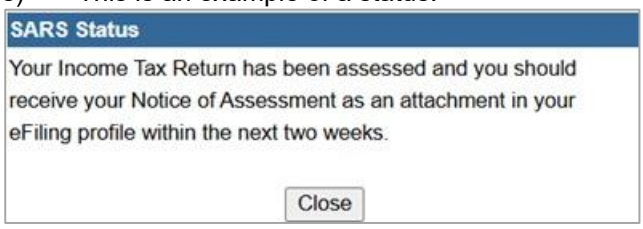
q) If the Return is still in process, the status on the Income Tax Work Page will be indicated as "**In Progress**".



r) Alternatively, if an assessment has been issued, the status will be updated to indicate "**Assessment received**". A pop-up message will be displayed to indicate that the assessment has been issued. Click "**Open**" on the message to open the ITA34 or "**Cancel**" to close the message.



s) This is an example of a status:



t) **Remember** – check the status of your return on the Income Tax Work Page to ensure that it reflects as filed.

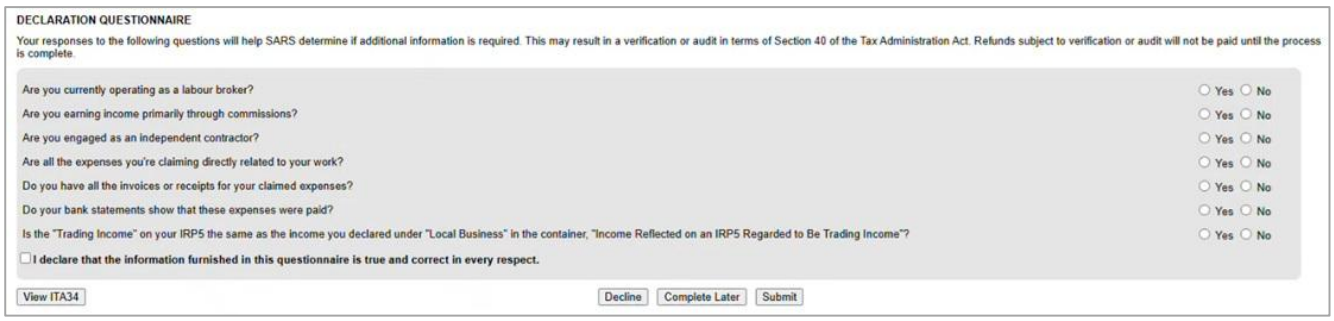
u) **Note**: If you would like to change any information, except for personal details on your return after you have submitted, click "**Request Correction**" on the Income Tax Work Page. Your return will be displayed, and you can make the necessary changes and resubmit. Refer to the Request for Correction section below.

6.1 Declaration Questionnaire

a) After submitting your ITR12, you may be required to complete a declaration questionnaire if the return is selected for verification or audit. The Declaration Questionnaire will present risk-specific questions based on the information submitted on the ITR12.

b) The declaration questionnaire will be available for completion for 24 working hours (8 working hours per day). A reminder will be sent to the taxpayer via email or SMS to process the declaration questionnaire if the 24-hour completion period is still valid.

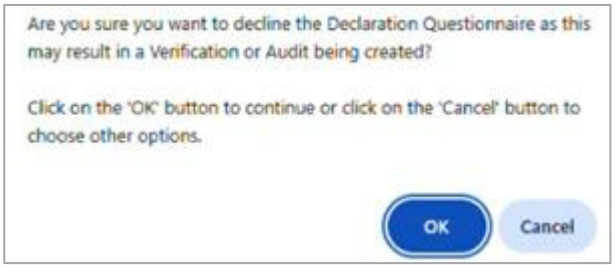
c) The questionnaire will be displayed for completion. Below is an example of how the questionnaire looks.



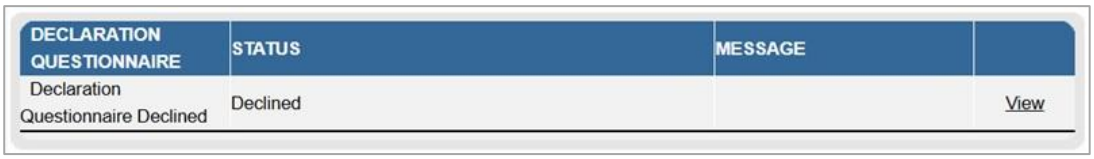
d) The following note will be displayed on the screen, '*Your responses to the following questions will help SARS determine if additional information is required. This may result in a verification or audit in terms of Section 40 of the Tax Administration Act. Refunds subject to verification or audit will not be paid until the process is complete.*'

e) The Income Tax Work Page will display the declaration questionnaire description and status. Once the declaration questionnaire is sent to eFiling, the description and Status will be indicated as '**Declaration Questionnaire Received**' and '**Received**' respectively.

f) Each declaration question provides '**Yes**' and '**No**' options, along with action buttons:
   i) **Submit –** On submission, eFiling checks that all questions are answered. If not, a message is displayed. Once completed and submitted, a confirmation message appears and the Income Tax Work Page dashboard is updated.
      A) The declaration questionnaire dashboard description and status will be updated to **'Submitted'**
   ii) **Decline –** a confirmation message will be displayed ***'Are you sure you want to decline this questionnaire? Declining may result in a verification.'*** Click '**OK**' to decline the questionnaire or '**Cancel**' to be directed back to the Income Tax Work Page.



A) The declaration questionnaire dashboard description and status will be updated to '**Declined**'.



DECLARATION QUESTIONNAIRE	STATUS	MESSAGE	
Declaration Questionnaire Declined	Declined		View

iii) **Complete Later -** eFiling will display a pop-up notification message. ***'Please note that your answers will not be saved. Click on the 'Ok' button to continue or click on the 'Cancel' button to choose other options.'***

A) When the **'Ok'** button is selected, eFiling will present the income tax work page and update the declaration questionnaire dashboard description and status to **'Postponed'.**

iv) **Back, -** the Income Tax Work Page will be displayed, and

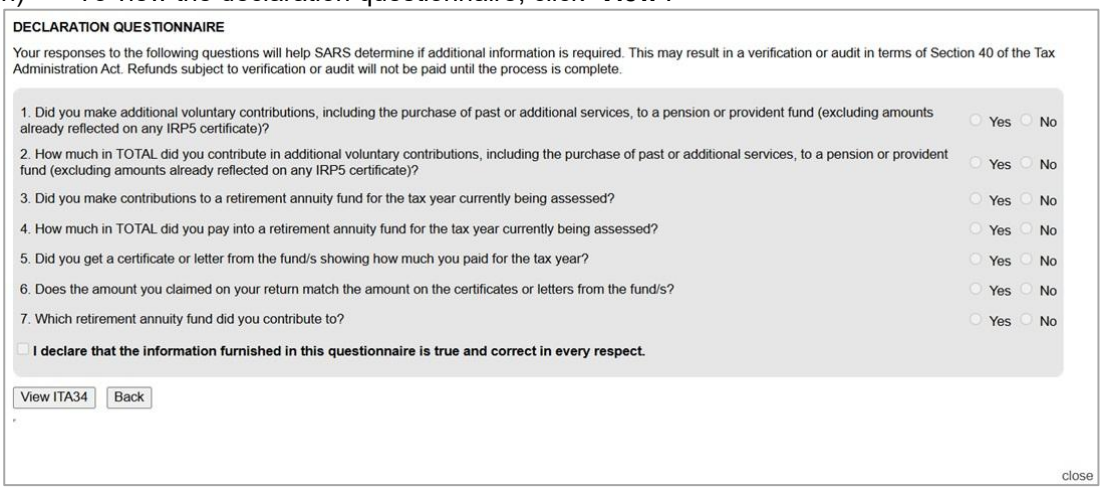
v) **View ITA34 –** this option will open the ITA34 in a new page.

g) If the declaration questionnaire has not been completed in the allocated time frame (24 working hours), the questionnaire dashboard description and status will be updated to '**Declaration not completed within time frame**' and '**Not Completed**' respectively.



DECLARATION QUESTIONNAIRE	STATUS	MESSAGE	
Declaration not completed within time frame	Not Completed		View

h) To view the declaration questionnaire, click '**View**'.



i) If the taxpayer are in the declaration questionnaire process, and initiated a Request for Correction (RFC), the declaration questionnaire status will be updated as follows:

i) Where there is a currently active declaration questionnaire with status '**Received**' or '**Postponed**' and there is NO declaration questionnaire received on the RFC, the declaration questionnaire dashboard status will be updated to '**Closed**'

ii) Where there is a '**Received**', '**Postponed**', '**Declined**', or '**Not Completed**' declaration questionnaire and a NEW declaration questionnaire is received on the RFC, the declaration

questionnaire dashboard status will be updated based on the NEW declaration questionnaire status i.e. '**Received**'.

iii) Previous declaration questionnaire statuses will be removed from the dashboard and updated with the NEW declaration questionnaire status details.

iv) If the submitted RFC triggers another declaration questionnaire, the taxpayer will have another 24 working hours to complete the new questionnaire and the declaration questionnaire dashboard status will be updated based on the new questionnaire.

6.2 Returns submitted through another channel

a) If you have already submitted your income tax return or required supporting documents for your income tax return to SARS via the SARS Office or using the SARS MobiApp and your Notice of Assessment has been issued, eFiling will be updated with these returns and supporting documents allowing you to view or correct your submitted return via eFiling.

b) Alternatively, newly registered eFiling users will also be able to view and correct returns that have been submitted through another channel. Return synchronisation for the SARS MobiApp is available from the 2020 tax year onwards.

c) The status on the Income Tax Work Page will be displayed as "**Filed through another channel**".

d) **Note:** The update of these return statuses will include overdue returns reflected on eFiling that has already been submitted to SARS through another channel.

7 ADDITIONAL FUNCTIONALITY RELATING TO THE INCOME TAX RETURN

7.1 Tax Calculator

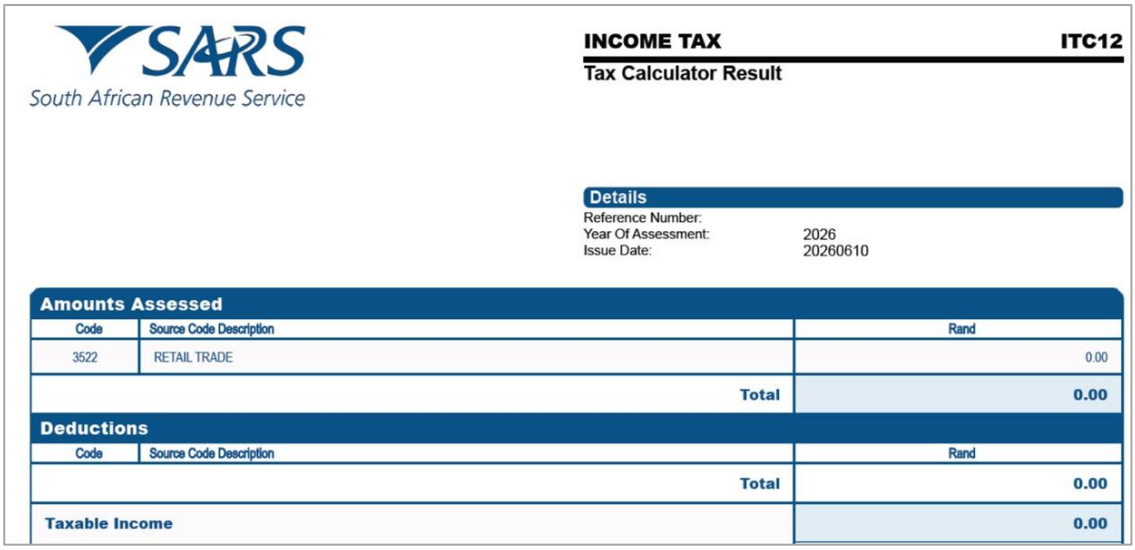
a) Before submitting your Income tax return to SARS, we recommend that you check your return for accuracy using the tax calculator function that will provide you with an indication of your expected assessment. If the result is significantly different from what you are expecting, you may have made an error in completing your return. To use the tax calculator, first save your return by clicking the "**Save**" button, open the return, and click "**Calculate**" on the toolbar.



b) If you make changes on your return after this, a message will appear to indicate that your return was updated since the last calculation. Select **"View Previous Calculation**" to view the calculation or select "**Close Window**" to proceed.



c) Note that the tax calculator result is not always 100% correct but only an estimate of what the assessment could be.



SARS South African Revenue Service

INCOME TAX **ITC12**

Tax Calculator Result

Details

Reference Number:
Year Of Assessment: 2026
Issue Date: 20260610

Amounts Assessed

Code	Source Code Description	Rand
3522	RETAIL TRADE	0.00
	Total	**0.00**

Deductions

Code	Source Code Description	Rand
	Total	**0.00**
Taxable Income		**0.00**

d) This version of the tax calculation will be saved and is available on the Income Tax work page under "**Calculation results**".
   i) The tax calculator will not be available for complex returns.

7.2 Submission of Supporting Documents

a) If your return has been selected for verification or audit, SARS may request the supporting documents to justify the claim made on the Income tax return. This section will outline the procedure to upload supporting documents via eFiling.

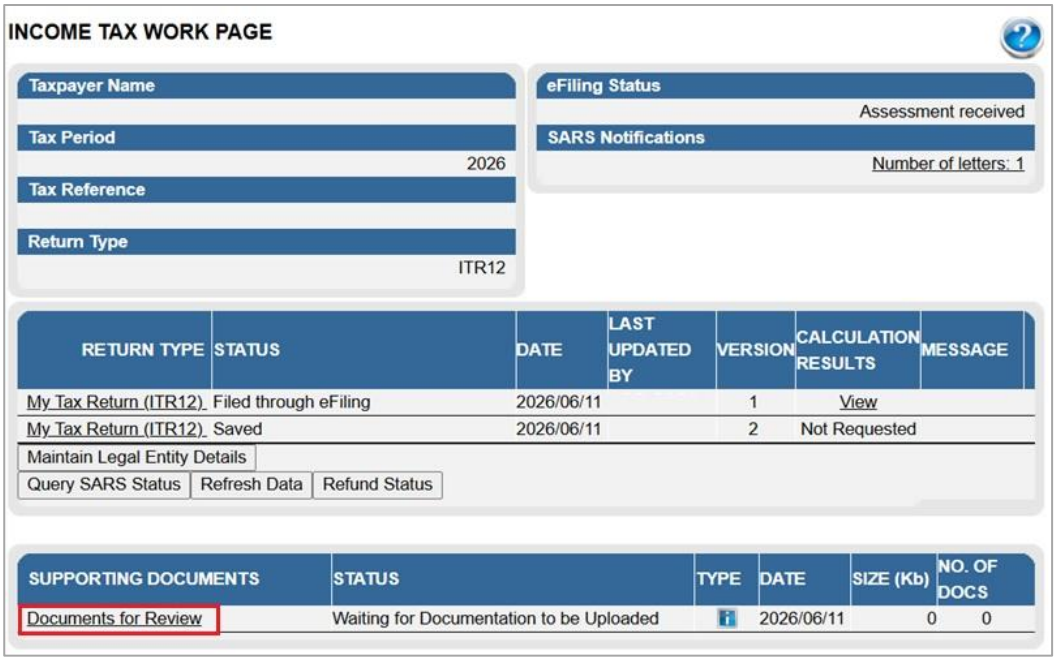
b) Ensure that the following standards are adhered to when supporting documents are uploaded:
   i) The file type may be .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif to enable SARS to view the documents.
   ii) The maximum allowable size per document may not be more than 5MB and a maximum of 20 documents may be uploaded.

c) **Note**: When uploading supporting documents, make sure the documents are not password protected, as this will prevent viewing of the files.

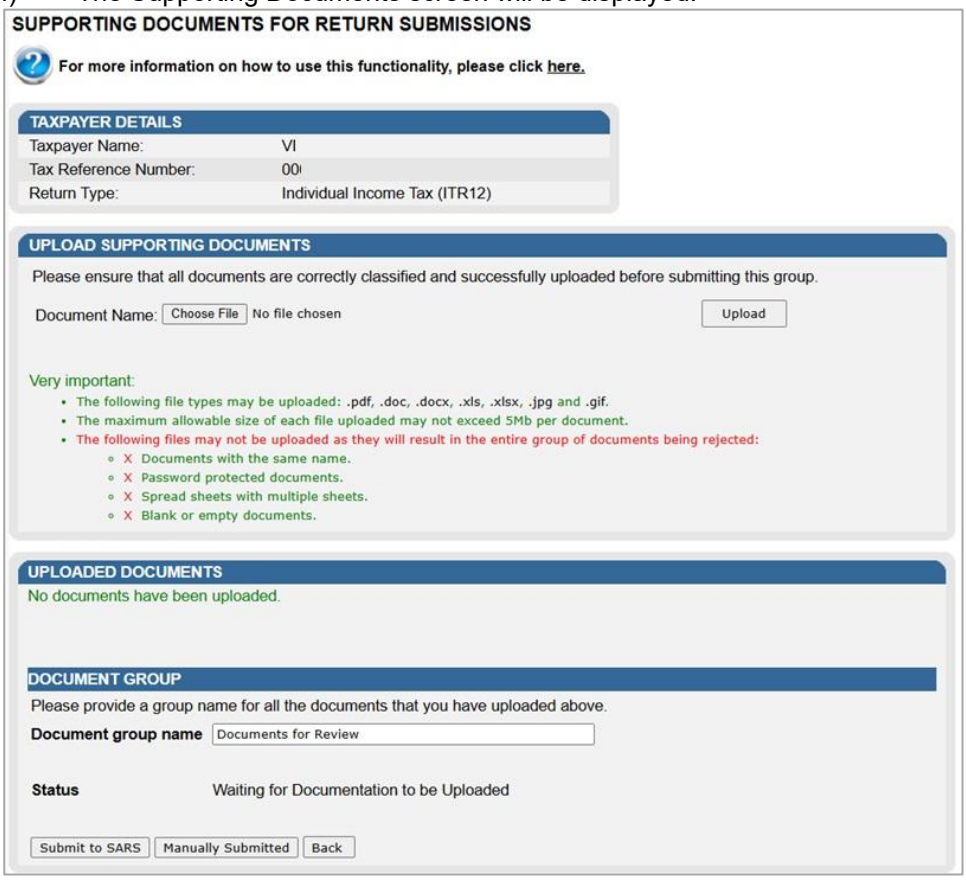
d) On the landing page of eFiling, a status will be indicated that Supporting Documents are required.



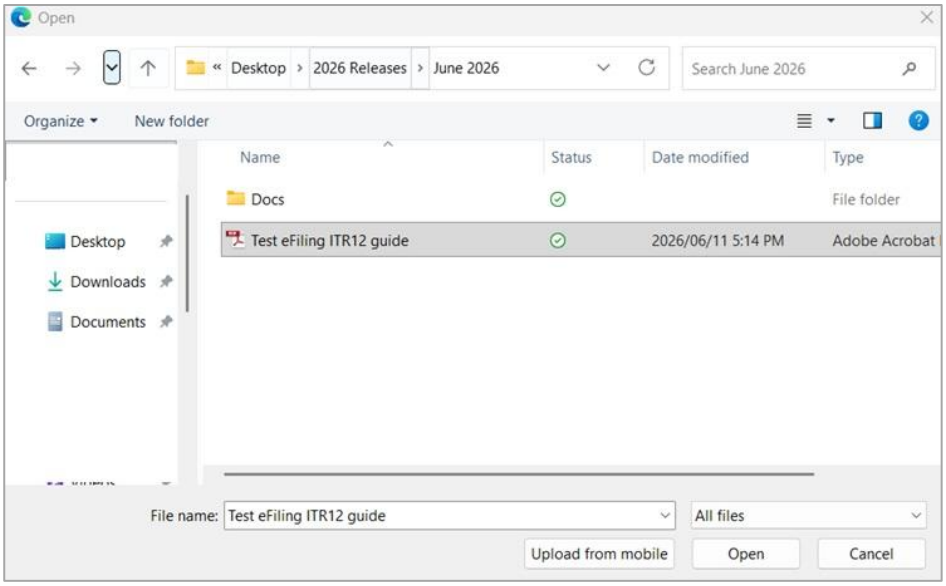
e) Alternatively, on the Income Tax Work Page, a supporting documents tab will be created to upload all required supporting documents to SARS. Click the relevant link as displayed below to proceed to upload documents.



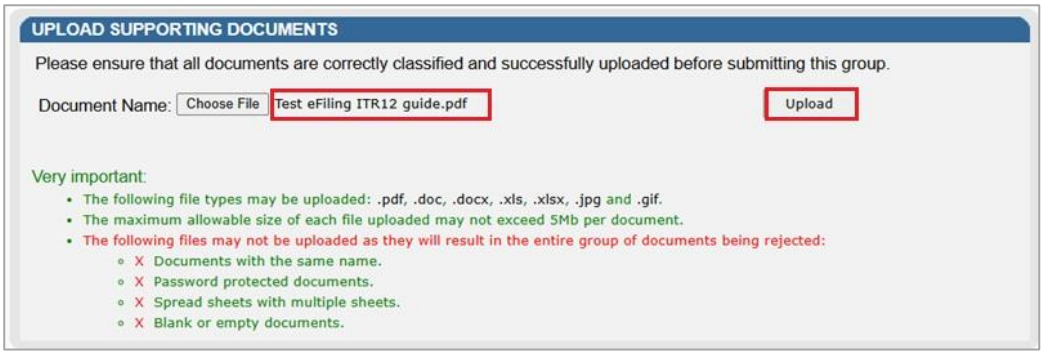
f) The Supporting Documents screen will be displayed.



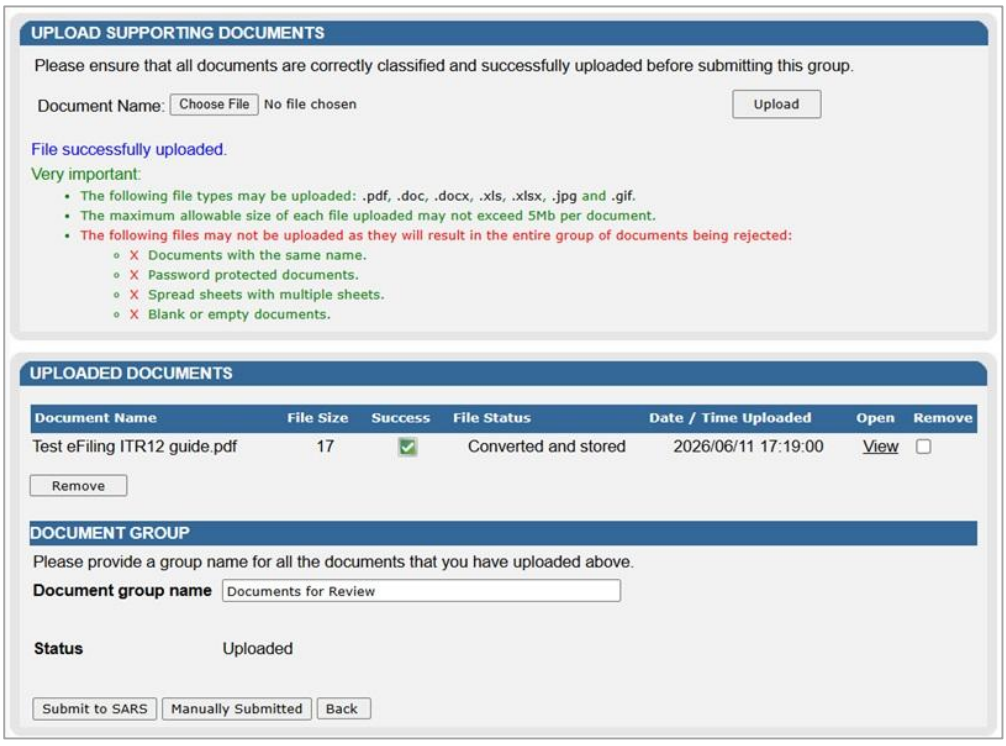
g) Select the "**Choose file**" tab to select the file(s) to be uploaded and click "**Open**" to upload.



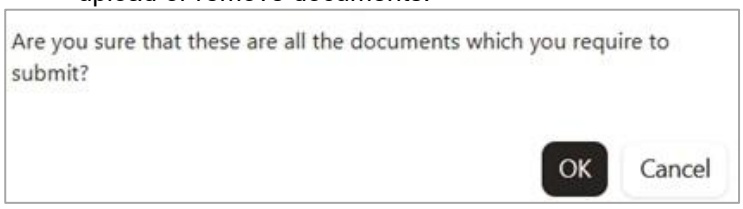
h) The file will be indicated on the "**Upload Supporting documents**" section. Click "**Upload**" button to continue.



i) The file will be uploaded and listed in the "**Uploaded Documents**" section. To remove the file, select the tick box and click "**Remove**" and confirm the removal of the file.



j) After uploading all the files, click "**Submit to SARS**" to submit the supporting documents to SARS. Click "**OK**" on the confirmation message to confirm all the documents have been uploaded or "**Cancel**" to upload or remove documents.



k) The status on the Income Tax work Page under the Supporting Documents section will be updated to "**Submitted**".



l) The SARS Online Query System and WhatsApp can be used to submit supporting documents, provided that the correct case number is supplied to ensure the documents are linked to the appropriate case.
   i) The following document upload restrictions will apply to WhatsApp:
      A) pdf, doc, docx, xls, xlsx, gif, jpg, jpeg, bmp, png and tiff.
      B) Documents should not be password protected or encrypted.
      C) Documents must be not greater that 5MB in size.
      D) Document names should not include the characters ' or &.
      E) No more that 10 documents may accompany a single submission.
      F) No more than 10 submissions are permitted against a given case number.

7.3 Revising your Income Tax Return

a) To revise an initial submitted Income tax return, the taxpayer/tax representative should use the function "**Request Correction**" on eFiling to re-resubmit an updated Income tax return to SARS. This function must be used when an error was made during the completion of the initial return.

b) A request for correction (to resubmit a revised Income tax return) however, will not be permitted in the following instances:
   i) If the return is on an issued or saved state;
   ii) If one allowable request for correction has been submitted for an active verification in progress;
   iii) An active audit case is in progress;
   iv) An agreed estimate was performed by SARS for the Personal Income tax;
   v) SARS has finalised an audit case or a Revised Declaration of your Personal Income tax; or
   vi) If supporting documents for an active verification case has been submitted.

c) If you select "Request Correction" and SARS is busy with the verification or audit of the ITR12 return, the following message will be displayed to inform you that the correction is not allowed:
   i) *The ITR12 cannot be amended - an active audit is in progress for the individual.*
   ii) *The ITR12 cannot be amended - a SARS audit has been finalised in respect of this period for the individual. Please submit an objection if dissatisfied with the assessment.*

d) Once the Request for Correction has been submitted, no action will be taken on the previous version as it will be replaced by the new version.

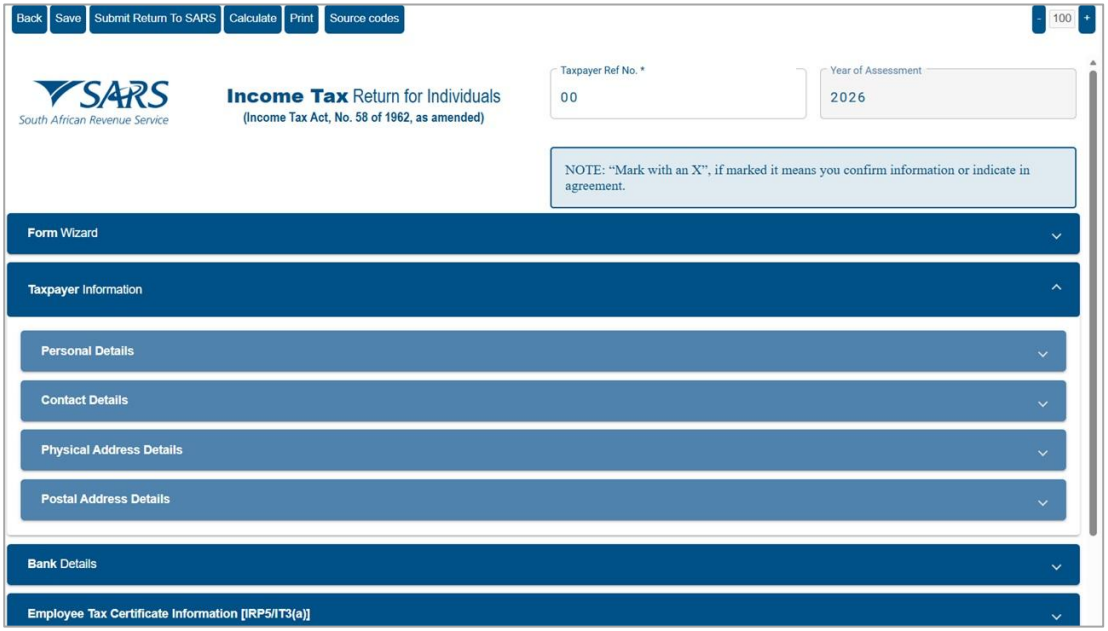
e) On the Income Tax Work Page click "**Request Correction**" below the "**My Tax Return (ITR12)**" link.



f) An additional row will be displayed on the “Income Tax Work Page” where the status is recorded as saved and version is recorded as 2. The version number is dependent on the number of corrections requested.

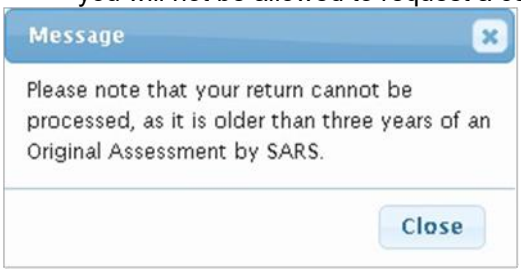


g) Click on the link “**My Tax Return ITR12**” of the “**Saved**” status and the previous version of the Income tax return will be displayed.



h) Complete the amendments in this version of the Income tax return and proceed to submit the new version of your Income tax return.

i) If you request for correction on assessment that is older than 3 years after the date of assessment of the original assessment, and the request for correction result in a “Reduced Assessment” the assessment will be auto cancelled the following message “*Please note that your return cannot be processed, as it is older than three years of an Original Assessment by SARS*” will be displayed and you will not be allowed to request a correction.



8 TAX VERIFICATIONS OF DECLARATIONS FOR PERSONAL INCOME TAX (3RD PARTY DATA MISMATCH)

a) Taxpayers may receive a verification letter from SARS in relation to the Income tax return submitted which stipulates that they are presented with an opportunity to substantiate the declaration by either submitting supporting documents or a request for correction (RFC) to correct any errors made on the return within 15 working days from the date of the letter. Failure to submit a request for correction or provide the supporting documents to substantiate the declaration, may result in an Understatement Penalty (USP) of up to 200% in terms of the Tax Administration Act (TAA) No. 28 of 2011.

b) The following actions may result in no understatement Penalty (USP) being imposed:
   i) Submission of supporting documents which fully supports the claim lodged on the Income tax return.

c) The following actions may result in an appropriate understatement Penalty (USP) being imposed in line with the understatement Penalty policy guidelines.
   i) Submission of a request for correction (RFC) where the amounts of the claim are adjusted in part or in full, in line with the data in SARS possession.
   ii) Submission of supporting documents which only supports a portion of the claim.
   iii) The taxpayer does not respond to the audit letters which implies that the taxpayer is non-compliant.
   iv) If the taxpayer submits supporting documents which do not support the claim.

d) Note the message states that an understatement penalty of 100% will be imposed in terms of the TA Act if it is determined that an incorrect statement was made in your original declaration.
   i) If you accept the declaration displayed on the message by clicking on the “Accept” button, the user will be presented with a saved copy of the last ITR12 return. Revise the return by referring to section 7.3 of this guide.
   ii) If you do not accept the declaration displayed on the message by clicking “Decline”, you will be presented with a notification that further communicates the consequences of your choice to decline.
      A) Note the message states that an understatement penalty of 200% will be imposed in terms of the TA Act if you fail to supply SARS with the supporting documents or a request for correction of your previous claim.

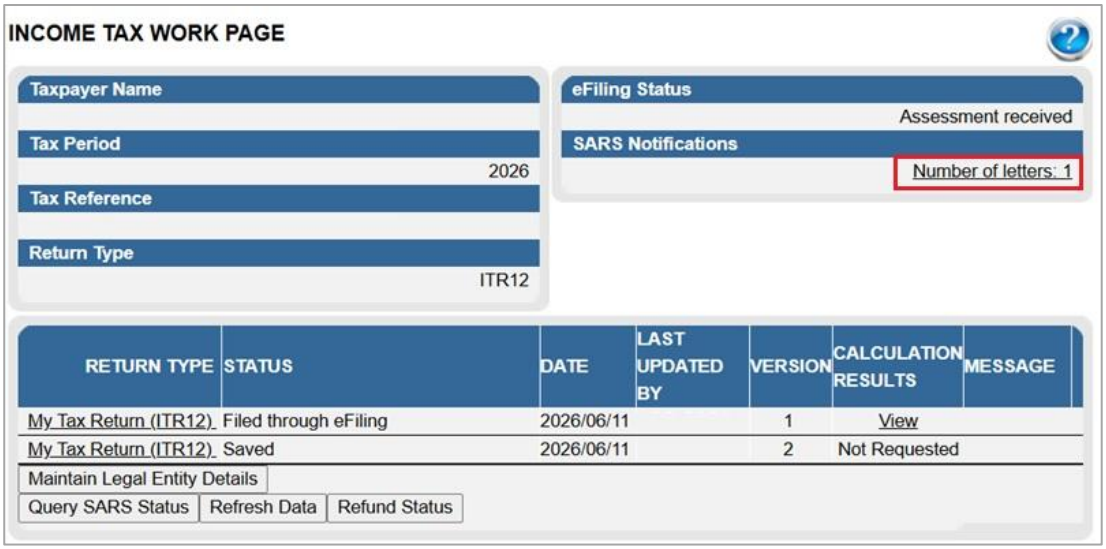
e) Kindly note the contents of the understatement penalty message(s), as it is a declaration between the taxpayer and SARS.

f) To resolve the verification or audit, SARS may request the supporting documents to justify the claim made on the Income tax return.

8.1 Retrieving the Audit Verification Letters

a) The taxpayer will be notified via SMS/email, of an audit letter/correspondence which has been sent to him/her. The email correspondence will include a link that will direct the taxpayer to the SARS eFiling web page. The SMS on the other hand will advise the taxpayer that he/she has received correspondence from SARS and must login to eFiling to view it. The letter may be viewed by the user, on their eFiling profile, either by accessing the Income Tax Work Page or the SARS Correspondence functionality.

b) On the Income tax Work page, click “**Number of letters**” link.



c) The Letters screen will be displayed with all the issued correspondence, as indicated in the below screen.

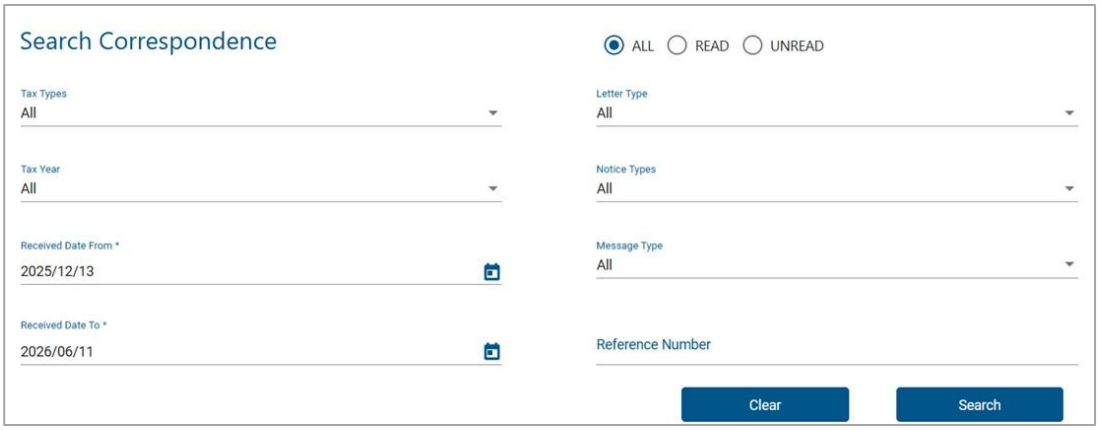


d) Click "**View**" link to open and view the letter.

e) Alternatively, the letter can be accessed using the SARS Correspondence menu option on the left of the screen by navigating on eFiling as follows:



f) Click "**Search Correspondence**" and the search fields will be displayed. Complete the relevant search fields and click "**Search**" to proceed.



g) **Note:** Ensure that the correct date is selected before clicking on the search button.



h) The correspondence issued will be listed. To open and view the correspondence, click "**View**" or select "**Upload**" to upload any required supporting documents.

8.2 Completion of the RFC and the submission of supporting documents (receipt of the second letter)

a) If after submitting a request for correction in response to the verification of income tax declaration letter, and the revised declaration still does not match with SARS records, then a request for supporting documents letter will be issued.

b) Refer to the Submission of Supporting Documents in section 7.2 of this guide on how to submit supporting documents to SARS.

9 ADDITIONAL FUNCTIONS ON EFILING

a) eFiling cannot only be used for filing purposes but rather for a variety of functions. These functions include revising your Income tax return, uploading supporting documents, receiving a pre calculated ITA34, statement of account to name a few. These additional functions are to be used by the taxpayer/tax representative to assist you in filing an accurate return which will give you a more comprehensive view of your income tax for the current and preceding financial years, thus ultimately encouraging control over your income tax filing responsibilities. This section will take you through the list of functions that you may use to assist you in filing your income tax return.

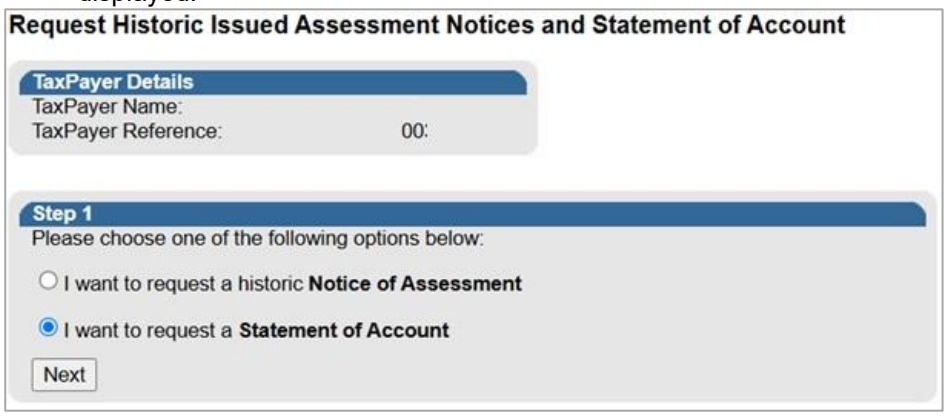
9.1 Request Historic Documents

a) When you require a Statement of Account or a Historic Assessment notice, proceed as follows:

b) On the Income Tax Work Page, click "**Request Historic Documents**".

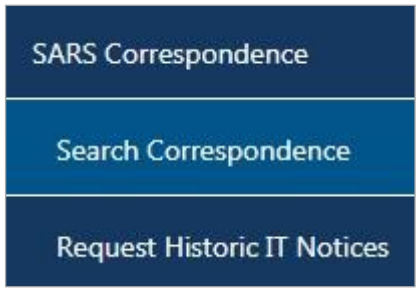


c) The '**Request Historic Issued Assessment Notices and Statement of Account**' screen will be displayed.



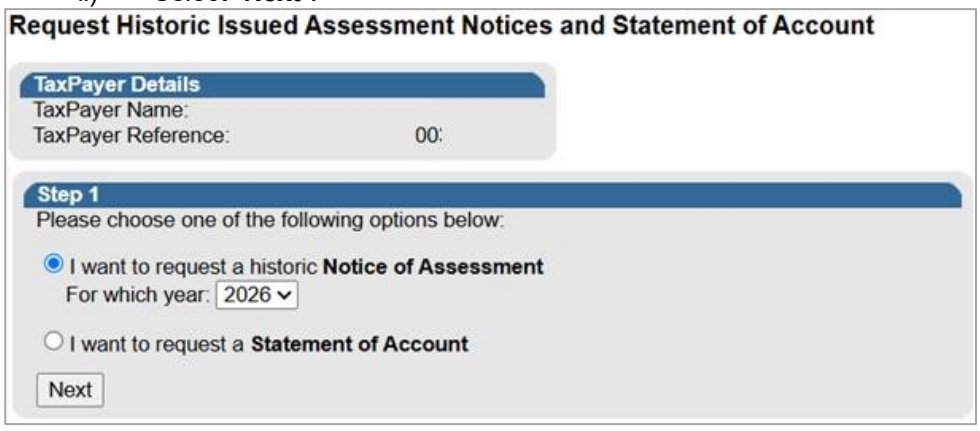
d) Alternatively, you may access the "**Statement of Account**" navigation tab on the home screen, as indicated below or by selecting "**SARS Correspondence**" and "**Request Historic IT Notices**", you will be able to access the function.



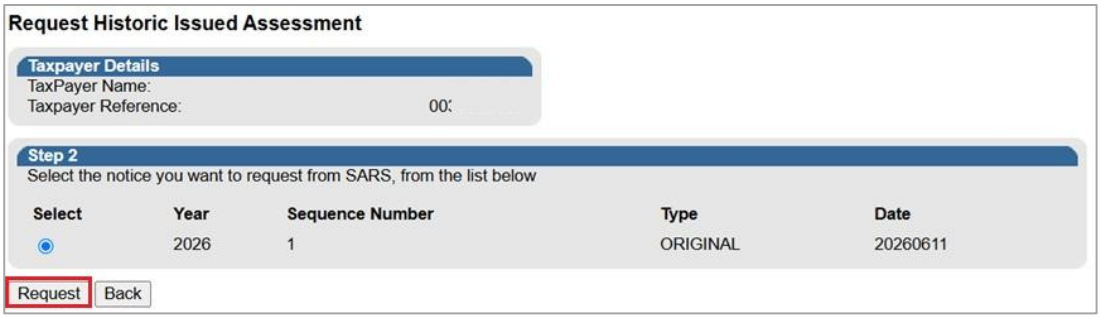


Request a Notice of Assessment

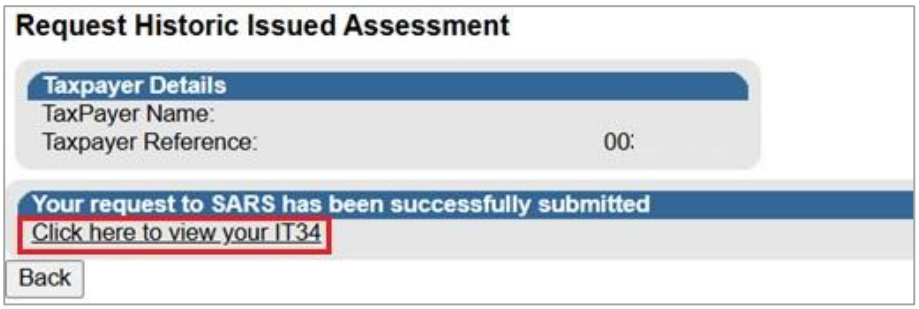
a) To access the Notice of Assessment, select "**I want to request a historic Notice of Assessment**"
   i) Select the year, from 1999 – 2026.
   ii) Select "**Next**".



b) A list of the historic notice of assessments will be displayed. Select the notice you want to request and click "**Request**". If there are additional or reduced assessments available, other than the original assessment, select the required assessment notice to be generated.

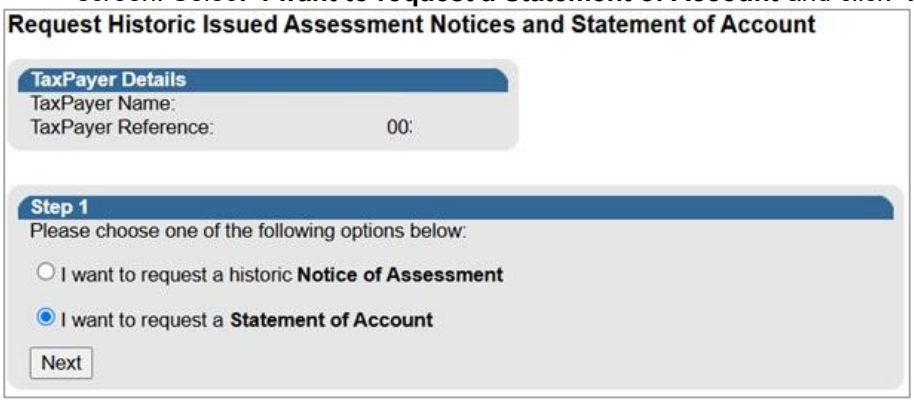


c) The Income tax notice of assessment link will be displayed. Click the link to view the notice of assessment.

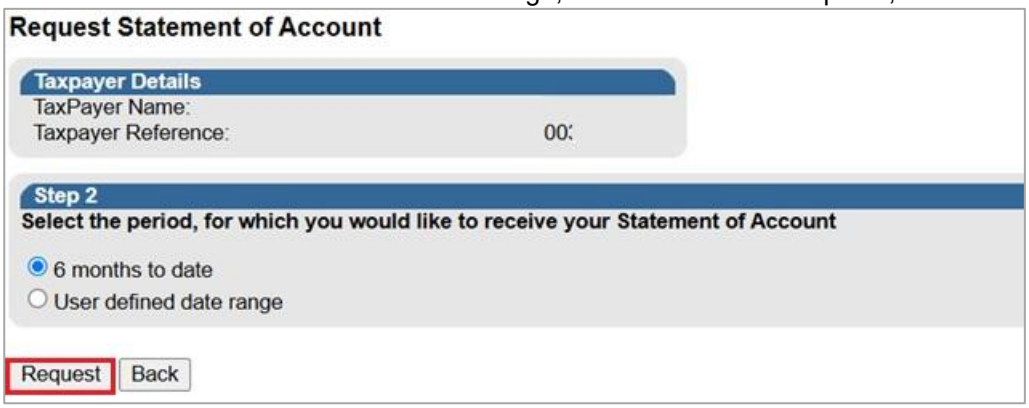


Request a Statement of Account

a) Click "**Request Historic Documents**" on the Income Tax Work Page or the navigation tab on the home screen. Select "**I want to request a Statement of Account** and click "**Next**" to proceed.



i) Select the period, for which you would like to receive your Statement of Account, either six months to date or user-defined date range, enter the dates as required, and click "**Request**".



b) A message will be displayed to indicate that the ITSA is being requested from SARS. Click the link provided to view your statement of account.



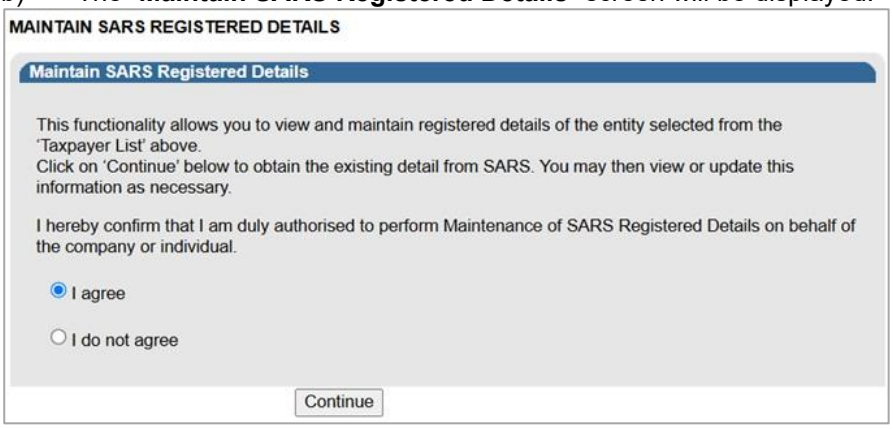
c) The Statement of Account can also be viewed on the Income Tax Work page.

9.2 Maintain Legal Entity

a) When interested in updating your legal entity details such as contact details, banking details etc. you may use this function. On the Income Tax Work page click "**Maintain Legal Entity Details**".



b) The "**Maintain SARS Registered Details**" screen will be displayed.



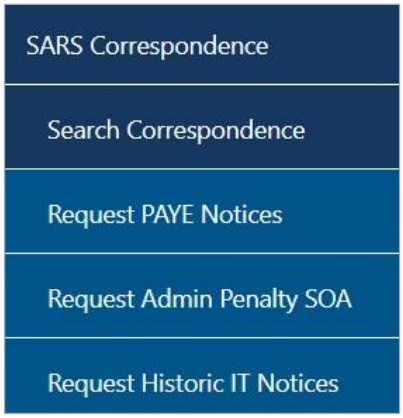
c) Read the message displayed on the screen then check the box "**I agree**" and click "**Continue**" to proceed with changes to registration details.

d) The Registration Amendments and Verification Form screen will be displayed. Refer to the external guide: "***How to complete the Registration Amendments and Verification Form (RAV01)***" which is available on the SARS website at www.sars.gov.za

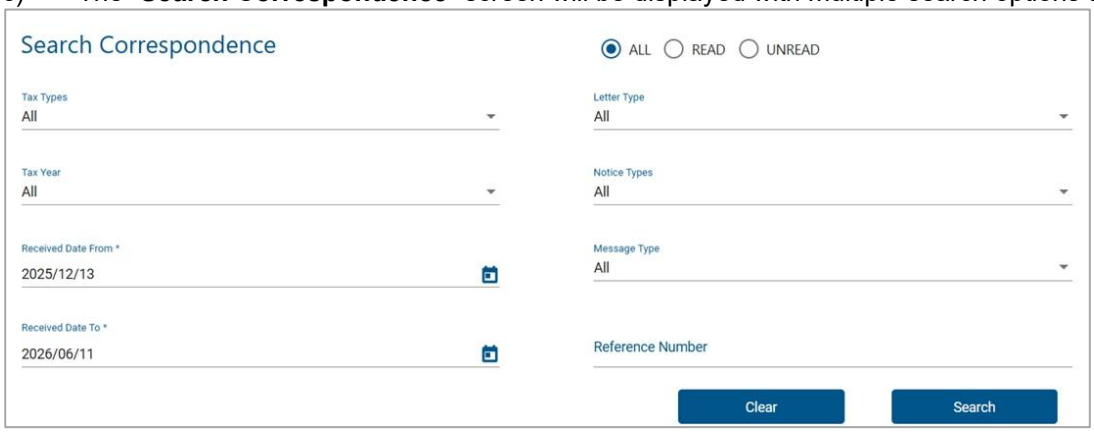
9.3 View Correspondence

a) If you want to view notices on eFiling, you can utilise the "**SARS Correspondence**" functionality that is located on the "Returns" menu.

b) Click "**SARS Correspondence**" and "**Search Correspondence**".



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

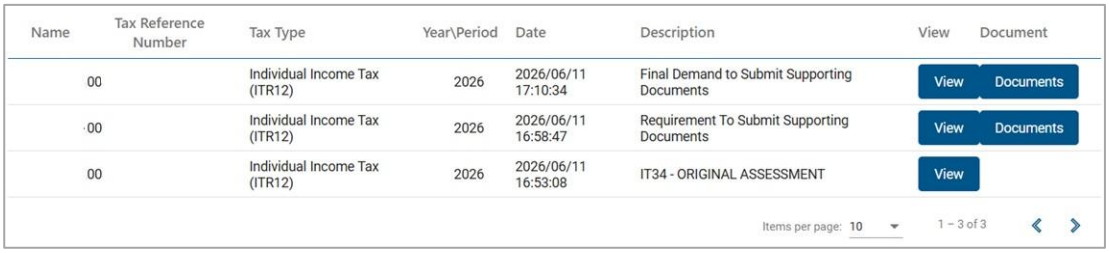


d) Complete the relevant field(s):
- i) Tax Types – Select Income Tax
- ii) Tax Year – select the relevant tax year to search
- iii) Letter Type – indicate the specific letter type to search
- iv) Notice Type – indicate the specific notice type to search
- v) Received Date From
- vi) Received Date To
- vii) Message Type
- viii) Reference Number

e) Click "**Search**" to continue or "**Clear**" to clear all fields.



f) On completion of all search criteria and if there are correspondence available, it will be listed, as indicated in the below screen.



g) Click **"View**" to view the notification in pdf.

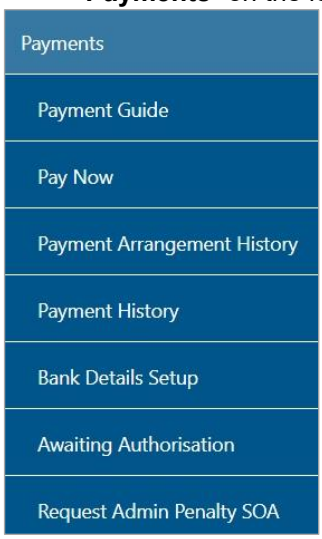
h) If there are supporting documents required, the "**Upload**" button will be available to direct you to the Supporting Documents page to upload required documentation.

10 MAKE A PAYMENT TO SARS

a) If you have an outstanding balance on your Income Tax Account, or want to initiate a payment to SARS via eFiling, proceed as described below:

10.1 Access Payments function

a) To access the payment functionality on eFiling, click "**Returns**" on the eFiling top ribbon, and "**Payments**" on the left side menu options. The screen below will be displayed.

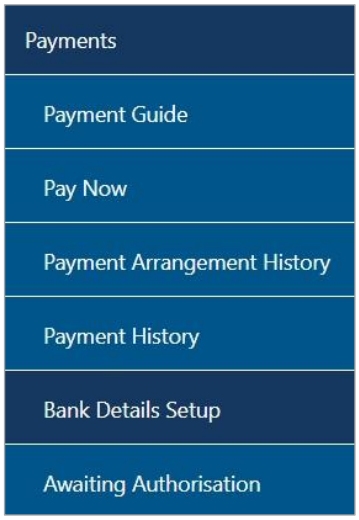


b) If you select the "**Payment Guide**" tab, you will be routed to the Payments webpage on the SARS website.

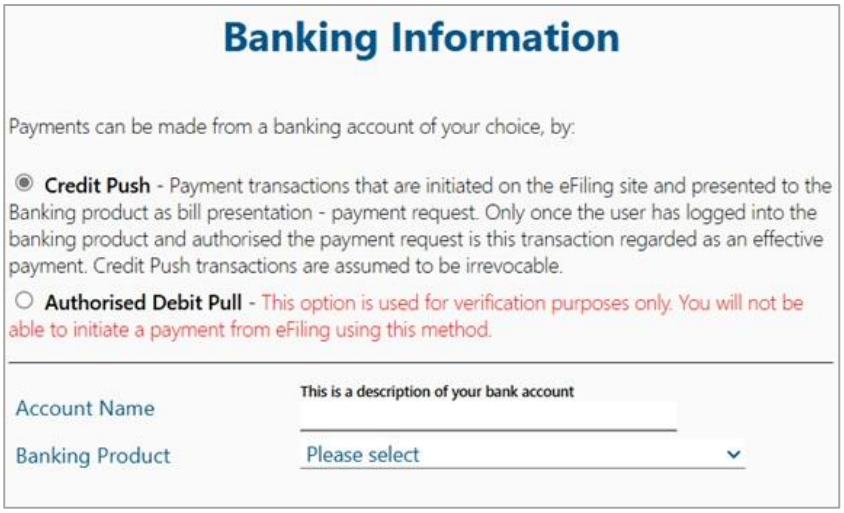
10.2 Bank Details Setup

a) This function allows you to set up your bank details before you will be able to initiate a payment to SARS.

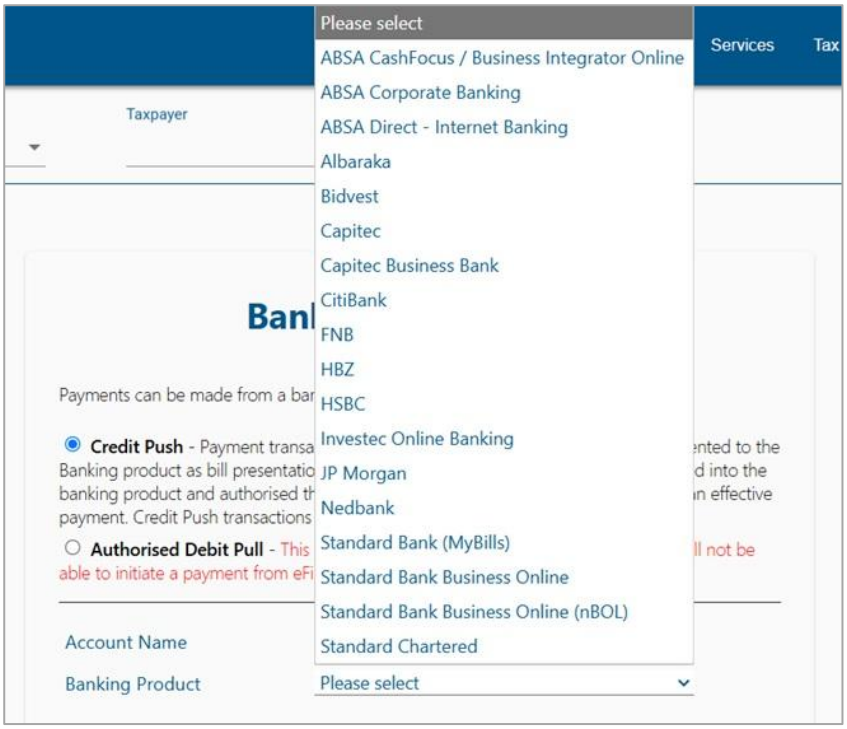
b) Click "**Payments**" and "**Bank Details Setup**" to save your bank details on eFiling.



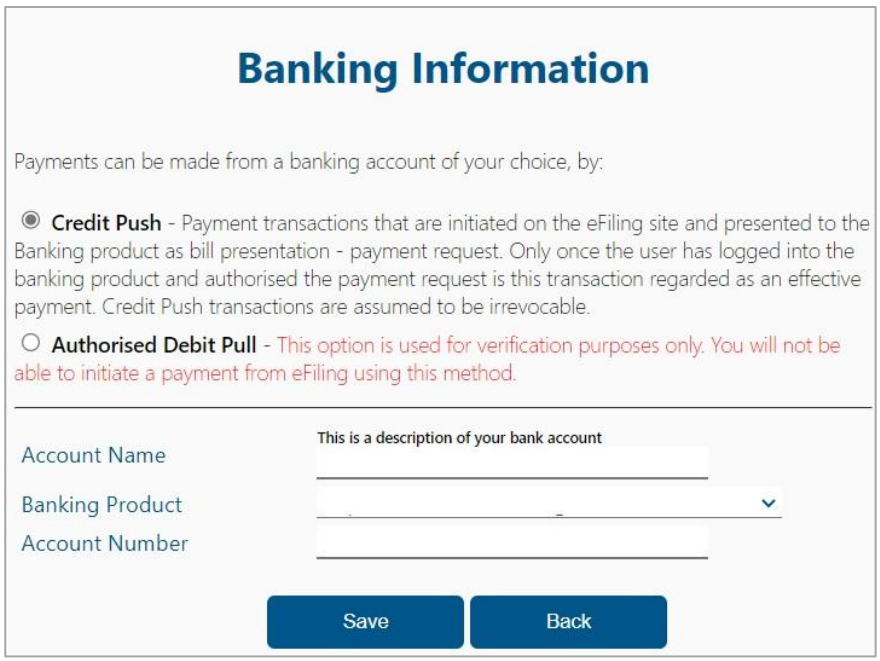
c) The "**Banking Information**" screen will be displayed.



d) If you select the "**Banking Product**" field, a list of banks will be displayed. Select the relevant bank.



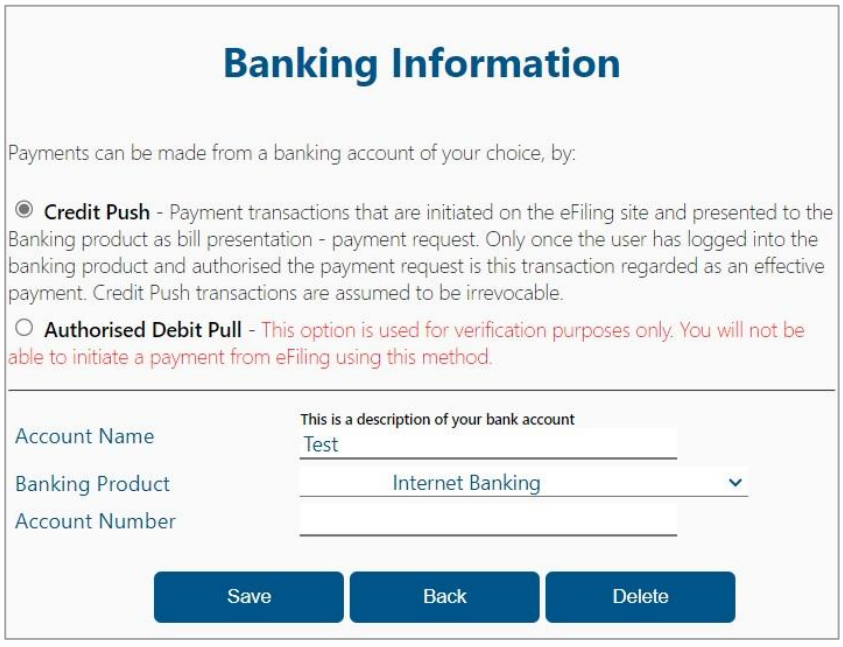
e) After selecting the banking product (relevant bank), the specific fields for the selected bank will be displayed for completion. Complete the field(s) and select "**Save**" to proceed or "**Back**" to make changes to the bank information captured.



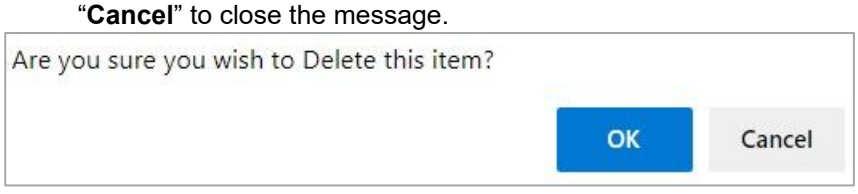
f) After you have saved the bank details, the details will be saved on eFiling as indicated below.



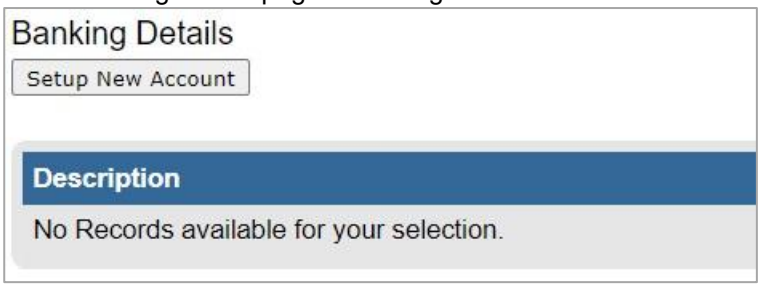
g) If you click "**Open**" the banking Information page will be displayed.



h) To remove the bank details, click "**Delete**". Click "**OK**" to confirm the deletion of the bank details or "**Cancel**" to close the message.

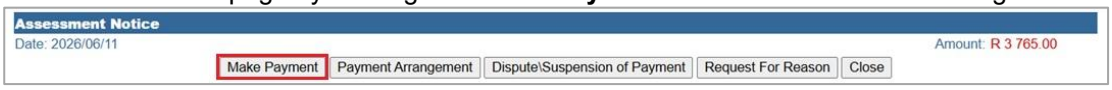


i) After you have confirmed the deletion of the bank details, no bank details will be displayed on the banking details page on eFiling.

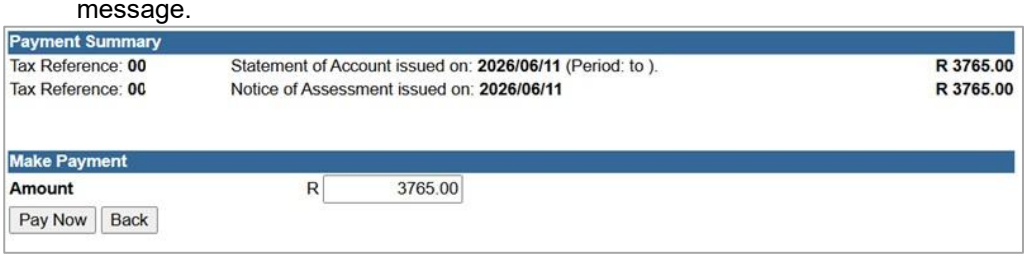


10.3 Payment from the Income Tax Assessment Notice

a) If your assessment result indicate that you owe SARS, you can make a payment from the Income Tax Assessment page by clicking the "**Make Payment**" as indicated in the following screen.

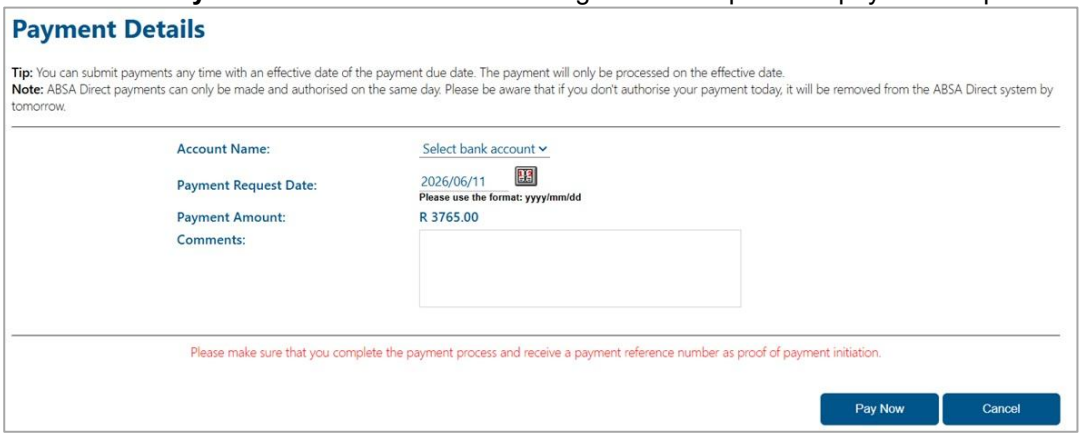


b) The Payment screen will be displayed. Click "**Pay Now**" to proceed and click "**OK**" on the confirmation message.





c) The "**Payment Details**" screen will be displayed to proceed with the initiation of the payment. Proceed to the "**Payment Initiation**" section of this guide to complete the payment steps on eFiling.

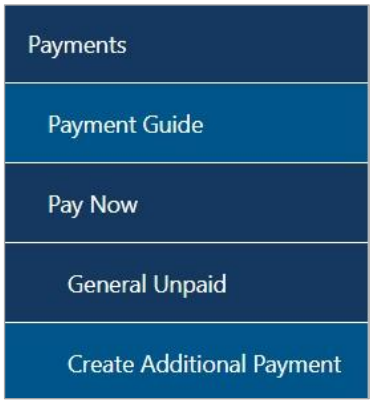


d) If you are ready to make a payment, select "**Pay Now**" and the following to sub-menu tabs will be displayed:
   i) General Unpaid
   ii) Create Additional Payment

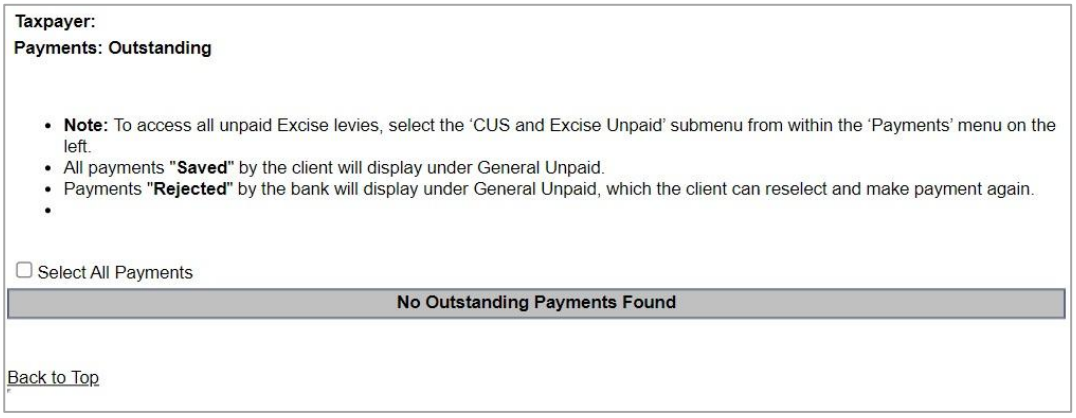


10.4 General Unpaid

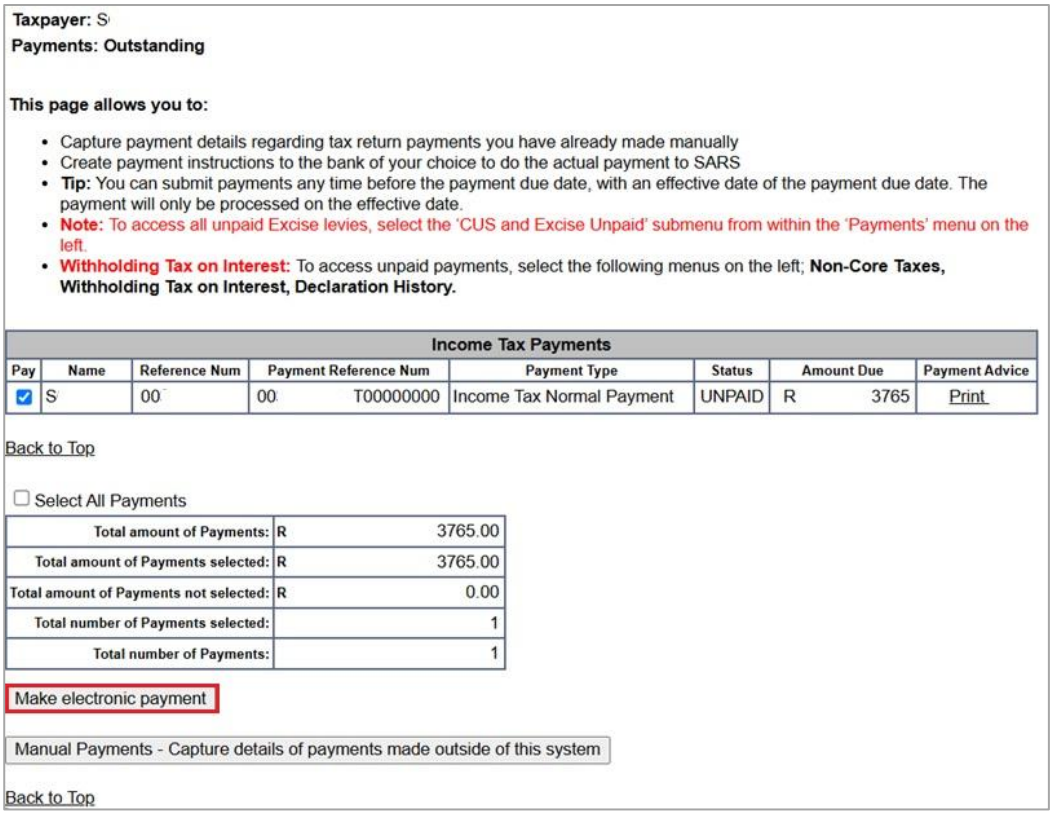
a) Under the "**General Unpaid**" tab, a list of unpaid payments will be displayed according to the type of tax.



b) If there are no unpaid payments, the following screen will be displayed.



c) An example of an "**unpaid**" payment will be listed as indicated below. Select the payment transaction and click "**Make electronic payment**".



Taxpayer: S

Payments: Outstanding

This page allows you to:

- Capture payment details regarding tax return payments you have already made manually
- Create payment instructions to the bank of your choice to do the actual payment to SARS
- **Tip:** You can submit payments any time before the payment due date, with an effective date of the payment due date. The payment will only be processed on the effective date.
- **Note:** To access all unpaid Excise levies, select the 'CUS and Excise Unpaid' submenu from within the 'Payments' menu on the left.
- **Withholding Tax on Interest:** To access unpaid payments, select the following menus on the left; **Non-Core Taxes, Withholding Tax on Interest, Declaration History.**

Income Tax Payments

Pay	Name	Reference Num	Payment Reference Num	Payment Type	Status	Amount Due	Payment Advice
☑	S	00	00 T00000000	Income Tax Normal Payment	UNPAID	R 3765	Print

Back to Top

☐ Select All Payments

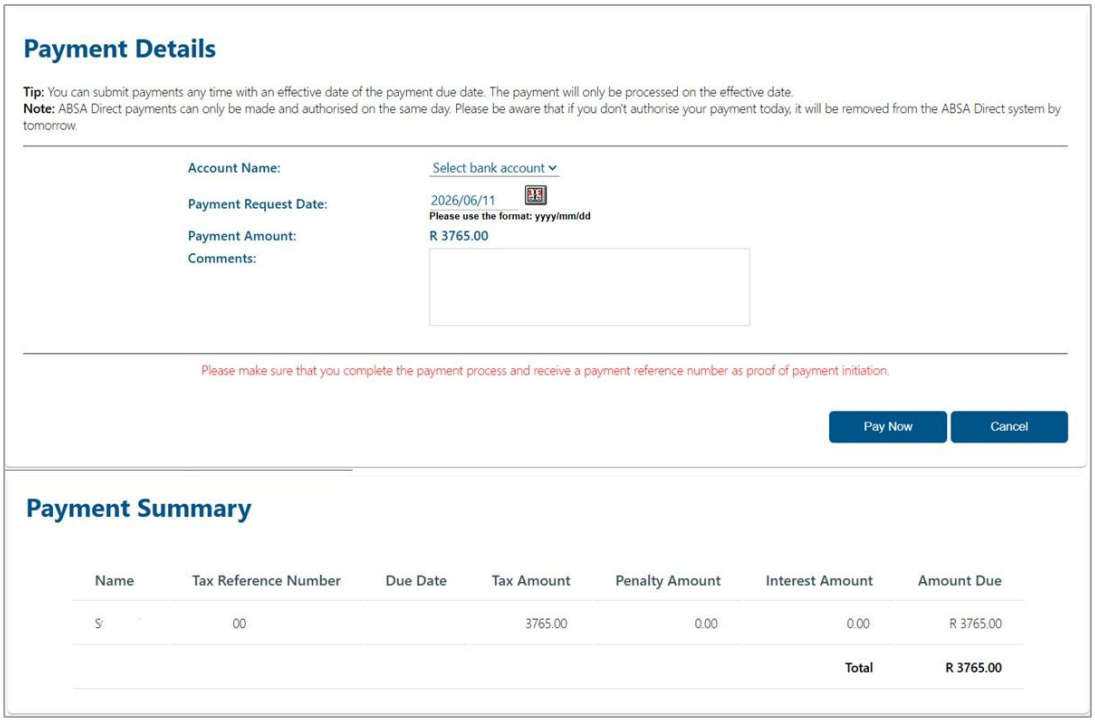
Total amount of Payments:	R	3765.00
Total amount of Payments selected:	R	3765.00
Total amount of Payments not selected:	R	0.00
Total number of Payments selected:		1
Total number of Payments:		1

Make electronic payment

Manual Payments - Capture details of payments made outside of this system

Back to Top

d) Once you have selected the "**Make electronic payment**" button, the "**Payment Details**" screen will be displayed.



Payment Details

Tip: You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.
Note: ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.

Account Name: Select bank account

Payment Request Date: 2026/06/11
Please use the format: yyyy/mm/dd

Payment Amount: R 3765.00

Comments:

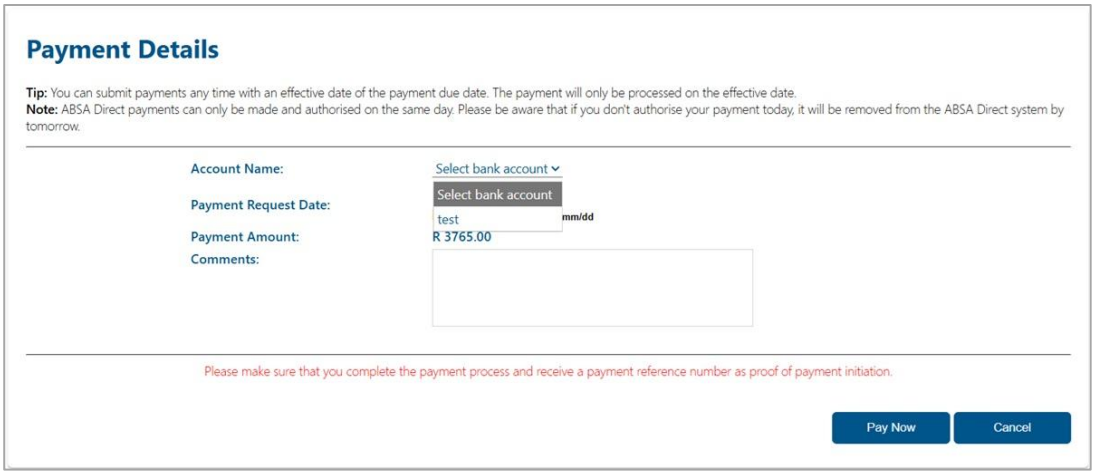
Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

Pay Now | Cancel

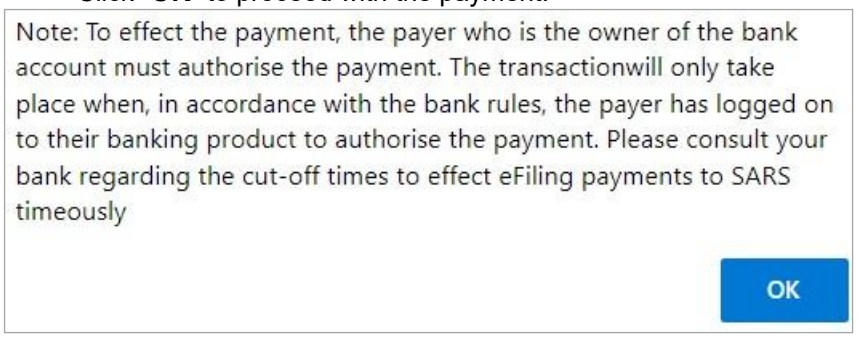
Payment Summary

Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
S	00		3765.00	0.00	0.00	R 3765.00
					Total	R 3765.00

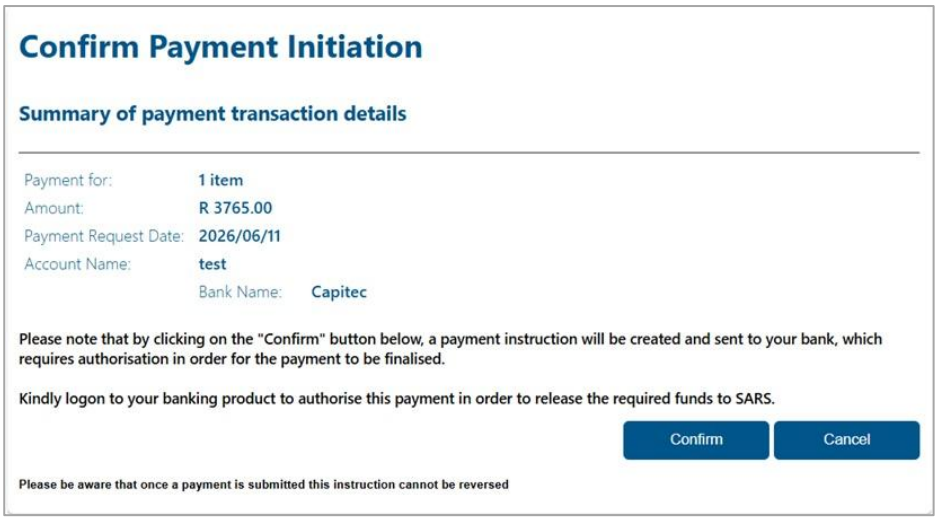
e) Select "**Account Name**" and "**Pay Now**" to proceed with the payment.



f) A message will be displayed to remind you to authorize the payment via your online banking profile. Click "**OK**" to proceed with the payment.



g) A payment initiation confirmation will be displayed. Click "**Confirm**" to proceed or "**Cancel**" to be routed back to the Payment Details screen.



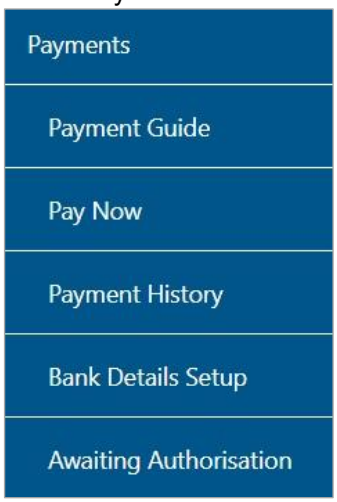
h) A confirmation message will be displayed to indicate that the payment instruction has been submitted. Click "**OK**" to proceed.



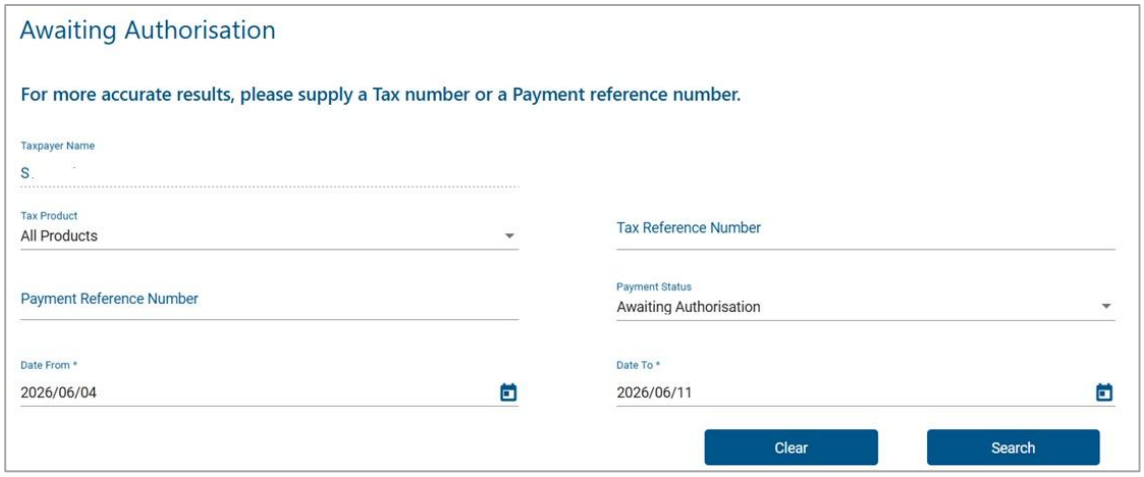
10.5 Cancellation of Payments

a) If you wish to cancel a payment that has not been authorised on your internet banking, follow the below steps.

b) Select "**Awaiting Authorisation**" tab under the Payments to view all payments that require authorisation on your internet banking to finalise the payment to SARS.



c) The '**Awaiting Authorisation**' page will allow the user to search or filter for the payments according to following fields:
   i) Taxpayer Name;
      A) If you enter a specific Taxpayer Name in the "Taxpayer Name" field, the Awaiting Authorisation page will display all payments related to the captured Taxpayer name when "Select All" has been selected from the Taxpayer drop down list;
      B) If a specific Taxpayer has been selected from the Taxpayer drop down list, the "Taxpayer Name" field will be disabled and the selected taxpayer name at the top will be populated into this field.
   ii) Tax Product;
      A) If the user selects a specific product from the Tax Product drop down list, the payment history page will display all payments for all the taxpayers related to the selected Tax Product.
   iii) Tax Reference Number;
   iv) Payment Reference Number;
   v) Payment Status;
   vi) Date From
   vii) Date To



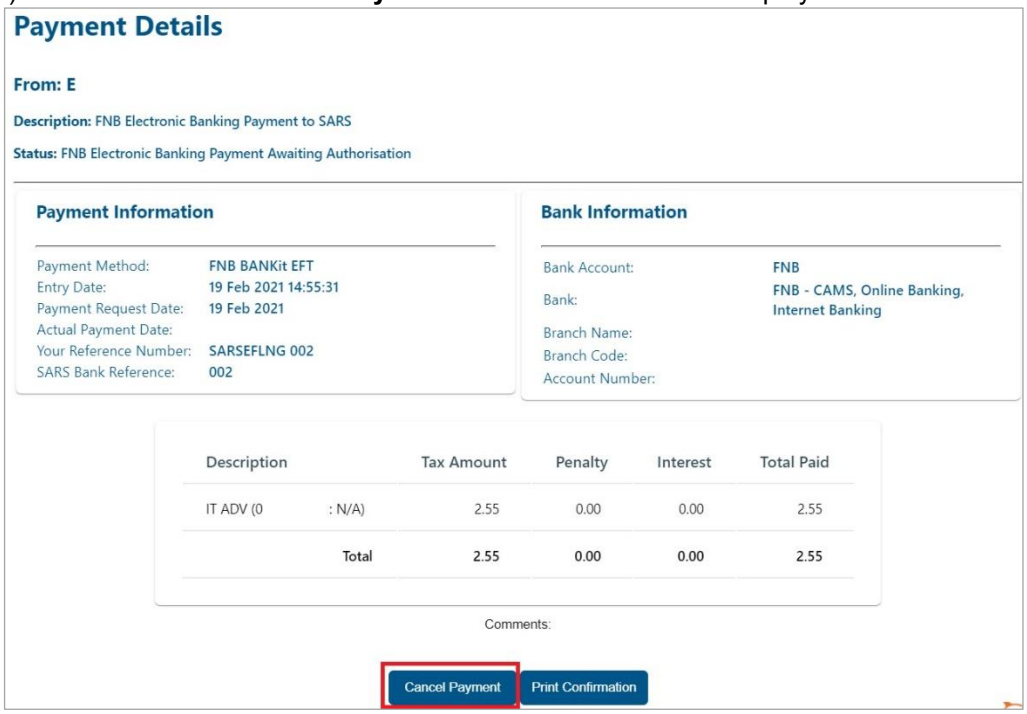
d) If no payments have been made, the results section on the screen will be blank. A warning message will be displayed to indicate that no records exist for the search criteria. Click '**OK**' on the message to proceed.



e) If you have made payments, the results section will display the payment(s).



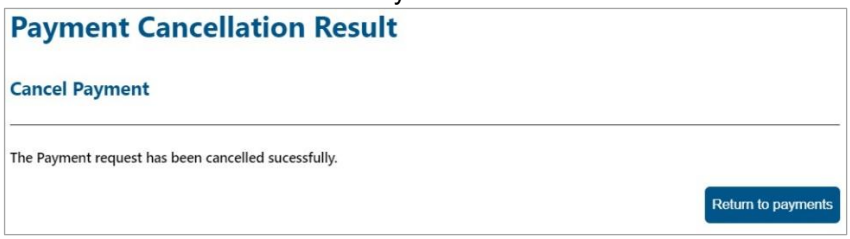
f) Select '**View**' and the '**Payment Details**' screen will be displayed.



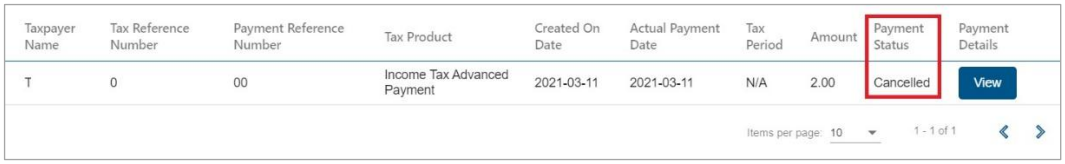
g) To cancel the payment, click '**Cancel Payment**' button. A confirmation message will be displayed. Click "**OK**" to confirm the cancellation of the payment.



h) Once the payment has been cancelled, a message will be displayed to indicate that the payment has been cancelled successfully.



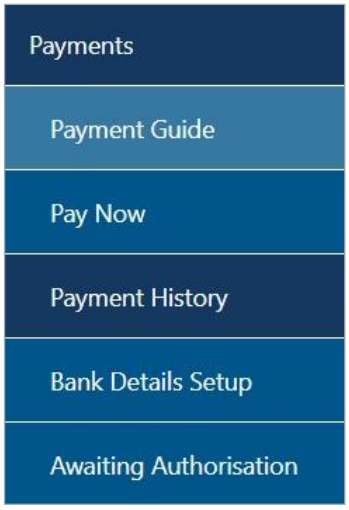
i) The cancelled payment will be moved to Payments History and the status will be indicated as "**Cancelled**".



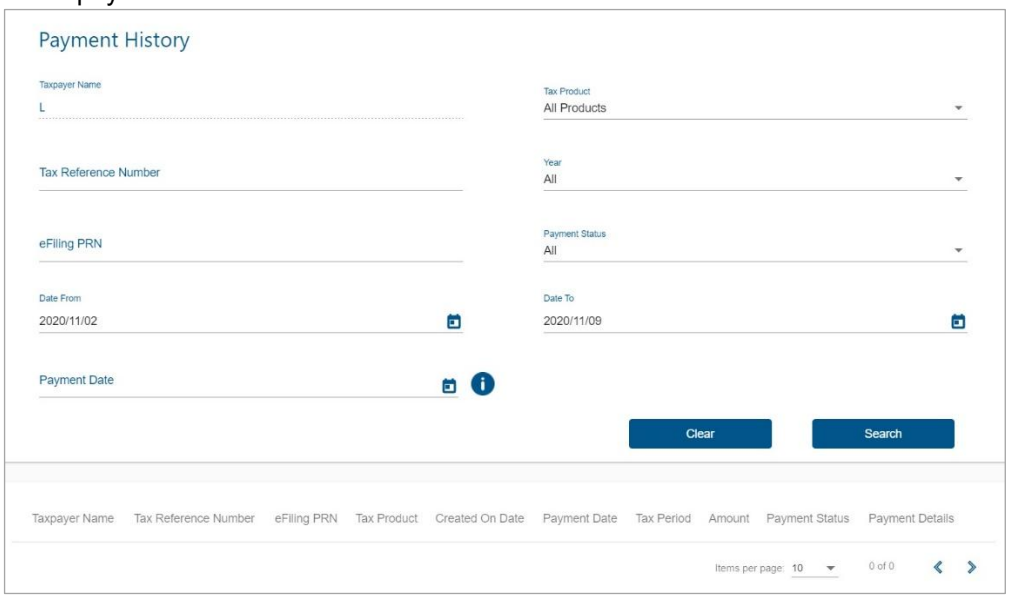
10.6 Payment History

a) The Payment History page will allow the user to search or filter for the payments according to following fields:
   i) Taxpayer Name;
      A) If you enter a specific Taxpayer Name in the "Taxpayer Name field, the Payment History page will display all payments related to the captured Taxpayer name when "Select All" has been selected from the Taxpayer Drop Down List;
      B) If a specific Taxpayer has been selected from the Taxpayer drop down list, the Taxpayer Name field will be disabled and the selected taxpayer name at the top will be populated into this field.
   ii) Tax Reference Number;
   iii) Payment Reference Number;
   iv) Tax Product;
      A) If the user selects a specific product from the Tax Product drop down list, the payment history page will display all payments for all the taxpayers related to the selected Tax Product;
   v) Payment Status;
   vi) Payment Created Date From
   vii) Payment Created Date To
   viii) Payment Date - is the date that the payment was approved on your bank product as per your bank account.

b) Select "**Payment History**" under the Payments tab to view all payments made to SARS via eFiling.



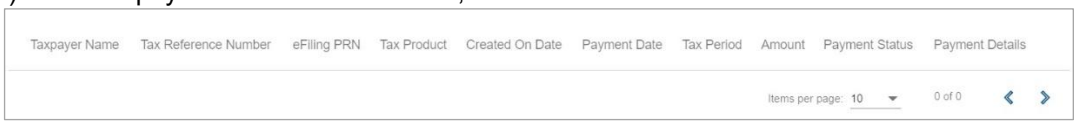
c) The "**Payment History**" search screen will be displayed. Complete all relevant fields to search for payments made to SARS.



d) On the payment history screen, the "**Date From**" field will be defaulted to 3 days prior to the selected Payment Date and the "**Date To**" field will be defaulted to 3 days post the selected Payment Date (this will be inclusive of weekends).

e) **Note**: The Selection of payment "**Date From**" and "**Date To**" range must be limited to 6 months to avoid a delay in obtaining the results.

f) If no payments have been made, the results section on the screen will be blank.



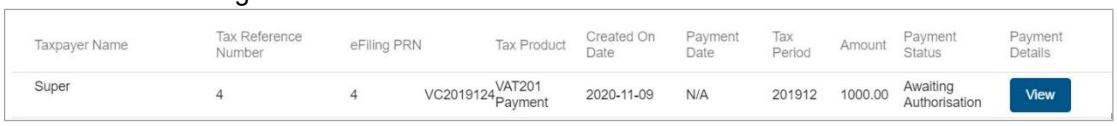
g) If you have made payments, the results section will display the payment(s). Below are examples of the different payment statuses displayed on the payment history screen.
   i) **Manually Paid –** this payment was made outside of eFiling and recorded on eFiling.



Taxpayer Name	Tax Reference Number	eFiling PRN	Tax Product	Created On Date	Payment Date	Tax Period	Amount	Payment Status	Payment Details
PAPER	4	4	VC2020082 VAT201 Payment	2020-11-10	N/A	202008	30.43	Manually Paid	View

Items per page: 10 1 - 1 of 1

ii) **Awaiting Authorisation** – this payment must be finalised on your internet banking profile and is awaiting authorisation.



Taxpayer Name	Tax Reference Number	eFiling PRN	Tax Product	Created On Date	Payment Date	Tax Period	Amount	Payment Status	Payment Details
Super	4	4	VC2019124 VAT201 Payment	2020-11-09	N/A	201912	1000.00	Awaiting Authorisation	View

iii) **In-progress** – the payment is pending;
iv) **Rejected** – the payment was rejected;
v) **Failed** – the payment failed;
vi) **Approved** – the payment was successful;
vii) **Reversed** - the payment was reversed; and
viii) **Cancelled** – the payment was cancelled.



Taxpayer Name	Tax Reference Number	eFiling PRN	Tax Product	Created On Date	Payment Date	Tax Period	Amount	Payment Status	Payment Details
E	000		Income Tax Advanced Payment	2020-11-04	2020-11-04	N/A	41.00	Rejected	View
E	000		Income Tax Advanced Payment	2020-11-04	N/A	N/A	40.08	In Process	View
E	000		Income Tax Advanced Payment	2020-11-04	2020-11-04	N/A	40.07	Approved	View
E	000		Income Tax Advanced Payment	2020-11-04	2020-11-08	N/A	40.05	Failed	View
E	000		Income Tax Advanced Payment	2020-11-04	2020-11-04	N/A	-41.00	Reversed	View

h) For further assistance with SARS Payments, refer to the "**SARS Payment Rules**" available on the SARS website www.sars.gov.za

11 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

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

DISCLAIMER
The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

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