



GUIDE TO THE TAX DIRECTIVE FUNCTIONALITY ON EFILING

Effective Date: 14 April 2025

TABLE OF CONTENTS

1	SUMMARY	3
2	INTRODUCTION	3
3	WHO MUST COMPLETE AND SUBMIT A TAX DIRECTIVE APPLICATION	3
4	HOW TO OBTAIN A TAX DIRECTIVE APPLICATION FORM	5
5	HOW TO SUBMIT A TAX DIRECTIVE APPLICATION	5
6	REGISTRATION OF EFILING	5
6.1	New eFiling Users	5
6.2	Registered eFiling Users	8
7	EFILING PORTFOLIOS	10
8	RIGHTS GROUP FUNCTIONALITY ON EFILING	12
8.1	How to create a new Group	12
8.2	Assigning taxpayers to the group	14
8.3	Assigning users to the group	15
8.4	Activation of Tax Directive functionality for an existing group	16
8.5	Organisation Setup	17
8.6	Merge Requests	19
9	EMPLOYERS ACCESSING THE TAX RATE FILES	20
10	TWO-POT CALCULATOR FUNCTIONALITY	21
11	TAX DIRECTIVE FUNCTIONALITY	24
12	REQUEST PREVIOUS YEARS DIRECTIVES	26
13	LUMP SUM CALCULATION FUNCTIONALITY	28
13.1	Provident Fund / Pension Fund / Retirement Annuity Fund / Provident Preservation Fund / Pension Preservation Fund	31
13.1.1	Public Sector Fund/Approved Fund/Other Fund	32
13.1.2	Directive Information and Calculated Results	35
13.2	Employer	37
13.3	Insurer	39
14	COMPLETE THE TAX DIRECTIVE APPLICATION FORMS ON EFILING	42
15	SAVE THE TAX DIRECTIVE FORM	45
16	PENDING TAX DIRECTIVE FORMS	45
17	SIMULATE TAX DIRECTIVES	48
18	SUBMITTING THE TAX DIRECTIVE FORM(S)	48
18.1	Submission without supporting documents required	49
18.2	Submission with supporting documents required	49
19	SUBMITTED TAX DIRECTIVES	53
20	HISTORY	55
21	PRINT TAX DIRECTIVE	56
22	CANCEL TAX DIRECTIVE APPLICATION	58
23	REFERENCES	63
23.1	Cross References	63
24	DEFINITIONS AND ACRONYMS	63

Effective Date: 14 April 2025

1 SUMMARY

- a) This guide is designed to assist Fund Administrators / Long-term Insurers / Employers / Tax Practitioners and/or Individuals with the Tax Directive administrative functions on eFiling:
 - i) To activate the Tax Directive function;
 - ii) Set applicable rights for the user(s) of eFiling;
 - iii) To assist with the completion and submission of the IRP3(b) and IRP3(c) tax directives forms, by Organisations, Tax Practitioners and/or Individual taxpayers, and to ensure that they are successful;
 - iv) Obtain a simulation of the Lump Sum tax calculation;
 - v) Provide guidance with the uploading and submission of supporting documents; and
 - vi) Any other relevant functions on eFiling.

2 INTRODUCTION

- a) The purpose of a tax directive is to enable SARS to instruct an Employer, Fund Administrator or Insurer on how to deduct employees' tax from certain lump sums payable to a taxpayer or member.
- b) Tax calculations, according to the tax directive, should be regarded merely as an estimate according to the information on the SARS tax directive system. Some Employees may find that they still have to pay in substantial amounts or that a credit may be due to them once the final liability is determined on assessment. On assessment the final tax liability will be determined according to the date of accrual on the tax directives submitted.
- c) The Employer / Fund Administrator / Insurer must ensure that the correct application form is used, according to the reason for the exit from the fund / Employer's service and the nature of the amount payable to the Employee / member of the fund.

3 WHO MUST COMPLETE AND SUBMIT A TAX DIRECTIVE APPLICATION

- a) Employers (including an Administrator of a pension fund, pension preservation fund, provident fund, provident preservation fund, retirement annuity fund defined in section 1(1) and Long-term Insurers) are required in terms of paragraph 9(3) of the Fourth Schedule to the Income Tax Act No.58 of 1962, as amended ('the Act') to apply for a tax directive in respect of any lump sum benefit payable.
- b) An Employer, Fund Administrator or a Long-term Insurer must submit a tax directive application form irrespective of the amount payable.
- c) On the Individual eFiling Portfolio, the following application forms will be available:
 - i) IRP 3(b) – Employees' tax to be deducted at a fixed percentage (e.g. commission agents / personal service company / personal service trust).
 - ii) IRP 3(c) – Employees' tax to be deducted at a fixed amount (e.g. Paragraph 11 of the 4th Schedule (hardship) / assessed loss carried forward).
 - iii) Relief of SA Tax Form:
 - A) **RST01** - Directive Application by Non-Resident for Relief of SA Tax for Pension and Annuities
- d) On the Tax Practitioner eFiling Portfolio, the following application forms will be available:
 - i) IRP 3(b) – Employees' tax to be deducted at a fixed percentage (e.g. commission agents / personal service company / personal service trust).
 - ii) IRP 3(c) – Employees' tax to be deducted at a fixed amount (e.g. Paragraph 11 of the 4th Schedule (hardship) / assessed loss carried forward).
 - iii) IRP 3(f) - Doubtful Debts 11(j)(1)(2)
 - iv) IRP 3(q) – Foreign Tax Credit under paragraph of 10 of the 4th Schedule of Income Tax Act
 - v) Relief of SA Tax Form:
 - A) **RST01** - Directive Application by Non-Resident for Relief of SA Tax for Pension and Annuities

Effective Date: 14 April 2025

- e) On the Organisation eFiling Portfolio, the following applications will be available:
- i) Directives Form:
 - B) **Form A&D** – Lump sums paid by pension, pension preservation fund, provident or provident preservation fund. (e.g., death before retirement / retirement due to ill health / retirement / provident fund – deemed retirement).
 - C) **Form B** – Lump sums paid by pension or provident fund (e.g. resignation / withdrawal / winding up / transfer / Section 1, Paragraph (eA) of the definition of gross income transfer or payment / future surplus / unclaimed benefit / divorce – transfer, divorce – non-member spouse / divorce – member spouse / housing loan / involuntary termination of employment (retrenchment) including withdrawals from a pension preservation or provident preservation fund).
 - D) **Form C** – Lump sums paid by a RAF to a member (e.g. death before retirement / retirement due to ill health / retirement / transfer from one RAF to another / discontinued contributions / future surplus / divorce – transfer, divorce – non-member spouse / divorce – member spouse / emigration withdrawal / visa expiry).
 - E) **Form E** – Lump sums paid after retirement by an insurer or a fund (e.g., Death Member / Former Member after Retirement, Par. (c) Living Annuity Commutation, Death - Next Generation Annuitant, Next Generation Annuitant Commutation and Transfer of an annuity to another insurer).
 - ii) IRP3 Employer Form:
 - A) **IRP3(a)** – Gratuities paid by employer (e.g., death / retirement / retirement due to ill health / retrenchment / other – to supply reason for payment).
 - B) **IRP 3(b)** – Employees' tax to be deducted at a fixed percentage (e.g. commission agents / personal service company / personal service trust).
 - C) **IRP 3(c)** – Employees' tax to be deducted at a fixed amount (e.g. Paragraph 11 of the 4th Schedule (hardship) / assessed loss carried forward).
 - D) **IRP3(s)** – Employees' tax to be deducted on any amount to be included under section 8A or 8C of the Income Tax Act.
 - E) **IRP 3(f)** - Doubtful Debts 11(j)(1)(2)
 - F) **IRP 3(q)** – Foreign Tax Credit under paragraph of 10 of the 4th Schedule of Income Tax Act
 - iii) Recognition of Transfer Forms:
 - A) **ROT01** – Recognition of transfer between two funds before retirement must be used where a benefit was transferred to another approved fund.
 - B) **ROT02** – Recognition of GN18 purchase of a member / beneficiary owned pension / annuity from an insurer must be used to acknowledge the purchase of annuities.
 - C) **Cancel ROT** – Request to cancel existing Recognition of Transfer
 - iv) Relief of SA Tax Form:
 - A) **RST01** - Directive Application by Non-Resident for Relief of SA Tax for Pension and Annuities
 - v) Directive Cancellation Request
 - A) Cancel Directive – Request to cancel existing directive.
- f) The IRP3(b) directive application process has been changed. Applicants are no longer permitted to select a percentage of their own choice as was allowed in previous years. This process is now completely automated, and the system calculates the percentage based on the income and expenses declared by the applicant.
- g) For more information on the completion of lump sum tax directive application forms, refer to the following external guides on the SARS website:
- i) Guide to complete Tax Directive Application forms;
 - ii) Completion Guide for IRP3(a) and IRP3(s) Forms; and
 - iii) Guide to complete, submit and cancel a Recognition of Transfer Form.

Effective Date: 14 April 2025

- h) **NOTE:** Only Fund Administrators of a pension fund, pension preservation fund, provident fund, provident preservation fund, retirement annuity fund defined in section 1(1) of the Act and Long-term Insurers can complete the tax directive application forms applicable to lump sum benefits. A member of a fund / the member's tax representative / a Tax Practitioner / Financial Advisor cannot complete and submit a tax directive application form for lump sums payable by a Fund Administrator or Long-term Insurer.

4 HOW TO OBTAIN A TAX DIRECTIVE APPLICATION FORM

- a) The tax directive application forms can be obtained through any of the following channels:
- i) eFiling:
 - A) If your organisation is not registered as an eFiler, please log on to www.sars.gov.za to register and refer to the guide: 'How to Register, Manage Users and Change User Password on eFiling'.
 - ii) Electronically (via an Interface Agent or eFiling)
 - A) Fund Administrators or Long-term Insurers can be registered as an Interface Agent or use established Interface Agents to capture the tax directive application forms online.
 - I) The interface specification IBIR-006 and the INF001 form, to register to obtain access to the SARS Interface, are available on the SARS website.
 - II) For the following documents, no supporting documents are required:
 - o Form A&D, Form B, Form C, Form E;
 - o IRP3(a) and IRP3(s);
 - o Part B of the ROT01 and ROT02.

5 HOW TO SUBMIT A TAX DIRECTIVE APPLICATION

- a) **NOTE:** It is recommended that the Fund Administrator or Long-term Insurer makes use of either eFiling or the electronic submission of tax directive application form/s through the Interface agencies to obtain a tax directive.
- b) A completed tax directive application form can be submitted through any of the following channels:
- i) Electronically: Through an Interface Agent.
 - ii) eFiling: Employer / Fund Administrators / Long-term Insurers registered on eFiling can complete the forms online and obtain the finalised tax directive online.
- c) The Fund Administrators / Long-term Insurers can submit tax directive applications, that requires supporting documents, only through eFiling, for example tax directives for non-residents that require the certificate of residence, 'Visa expiry', etc.

6 REGISTRATION OF EFILING

- a) Registration forms part of the process that must be completed for the use of eFiling. This will allow your details to be processed to the SARS system. This section will provide a short introduction on how to register and log onto eFiling in order to submit your Income Tax return to SARS.

6.1 New eFiling Users

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

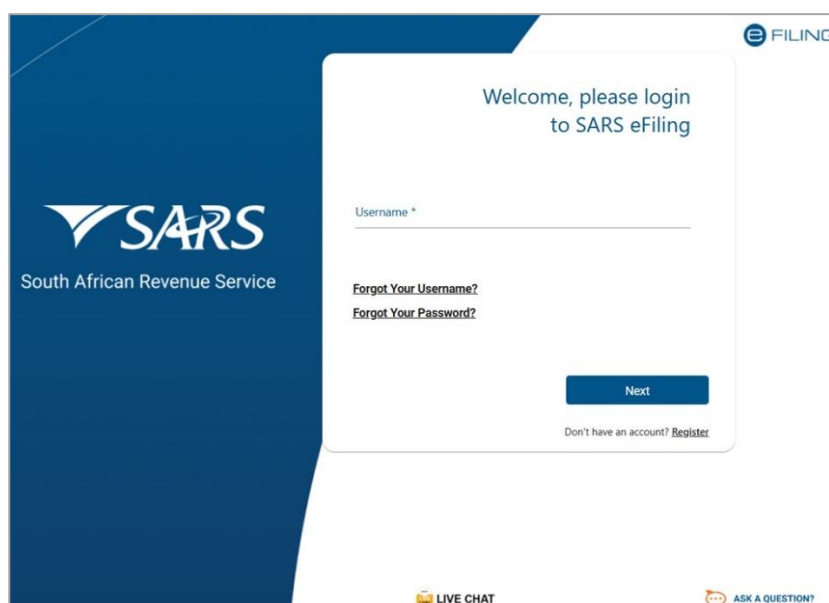


Effective Date: 14 April 2025

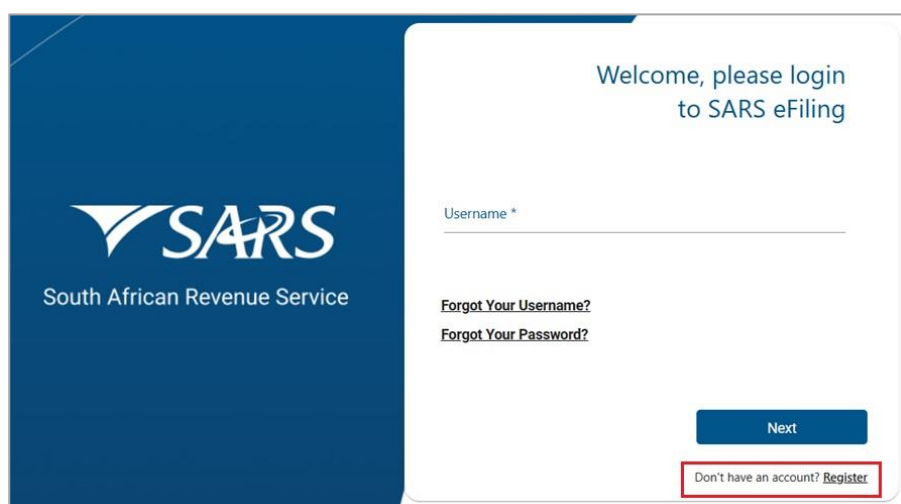
b) Click the eFiling Tab and the **'Register'** button.



c) Alternatively, click the **'Login'** button and the Login screen will be displayed.



d) If you are not registered, click the **'Register'** hyperlink at the bottom of the screen.



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

Effective Date: 14 April 2025

←

Register

Please enter personal details.

Name *

Surname *

Are you a South African Citizen?

☐ Yes ☐ No

Foreign ID / Passport Number *

Are you Registered for Income Tax in South Africa?

☐ Yes ☐ No

Selection is required

Date of Birth *

Next

←

Register

Please enter contact and login details. Note that your contact details will be used as your security contact details going forward.

Cell Number* *

Email* *

Username* *

Password* *

Confirm Password* *

Submit

- 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.
- i) For further assistance with eFiling registration or profile management, refer to the **'How to register for eFiling and manage your user profile'** available on the SARS website www.sars.gov.za

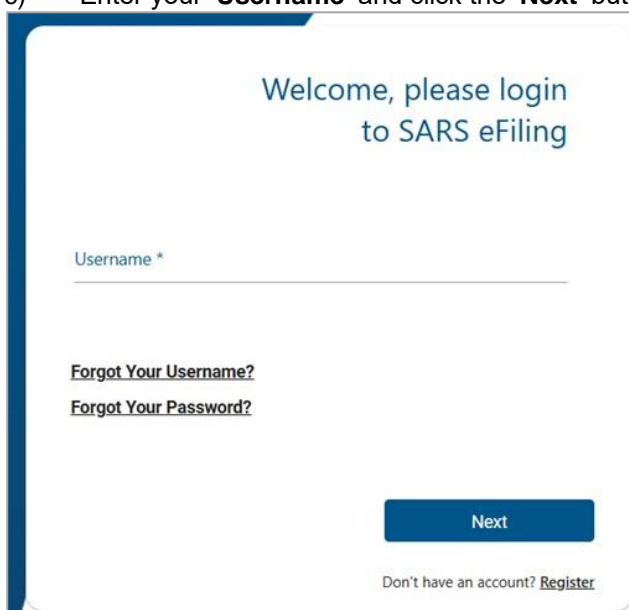
Effective Date: 14 April 2025

6.2 Registered eFiling Users

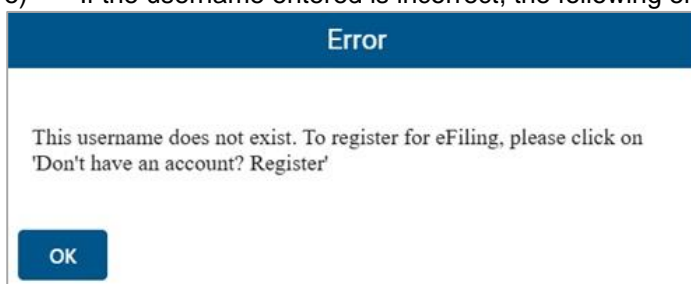
- a) Once registered, you are required to keep your login credentials (username and password) which will always be used to gain access to your profile and usage of the system.
- b) Navigate to the SARS website www.sars.gov.za and click 'Login'.



- c) Enter your 'Username' and click the 'Next' button to continue.



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



- f) Enter your 'Password' and click the 'Login' button to proceed.

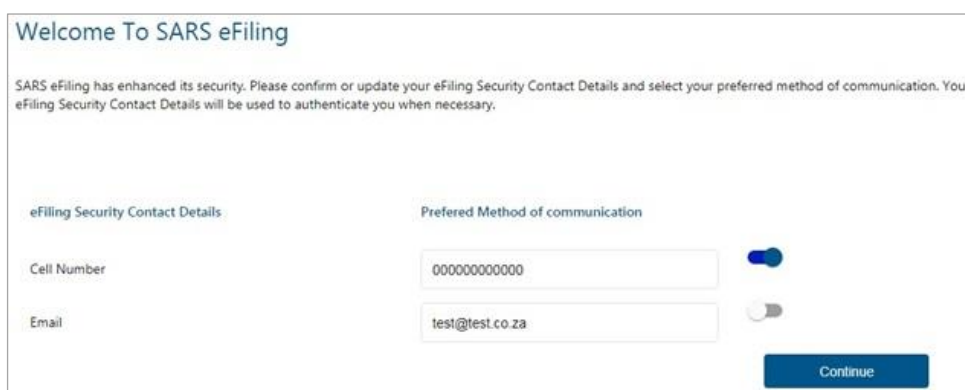
Effective Date: 14 April 2025

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

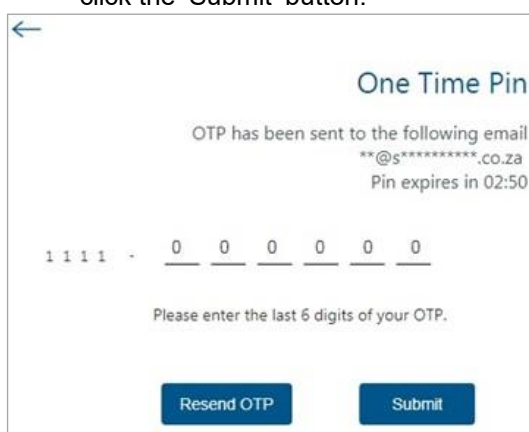
- h) If you are a newly registered eFiling user, after successful first login to eFiling, the Terms and Conditions screen will be displayed. You are required to read the Terms and Conditions carefully and scroll to the bottom. Select '**I Accept**' to proceed.

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

Effective Date: 14 April 2025



- k) A One Time Pin (OTP) will be sent to indicate preferred method of communication of the eFiling user. Only one preferred method of communication is allowed, where the OTP will be sent.
- l) Enter the last 6-digits of OTP that has been sent to indicated preferred method of communication and click the 'Submit' button.



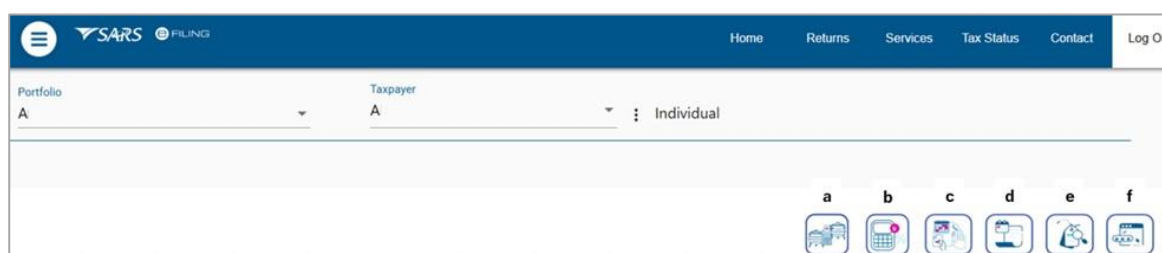
- m) Upon successful login, the eFiling Dashboard will be displayed.

7 EFILING PORTFOLIOS

- a) A registered eFiler can act in different 'roles' on eFiling (e.g. Tax Administrator). These '**roles**' are referred to as **Portfolio Types**. For example:
 - i) **Individual** – a person acting as himself / herself to administer his / her own individual taxes
 - ii) **Tax Practitioner** – a person registered with SARS and a Recognised Controlling Body (RCB) and has a signed Power of Attorney to act on behalf of another taxpayer.
 - iii) **Organisation** – a representative of a tax paying entity acting either as the representative taxpayer (e.g. Public Officer, Executor of an estate, Fund Administrator, etc.) or an appointed representative with a signed Power of Attorney in place.
- b) eFilers with a Tax Practitioner and Organisation portfolio type can:
 - i) **Activate multiple taxpayers against that portfolio type**
 - ii) **Group taxpayers under the same portfolio type**
 - iii) **Specify** a descriptive name for each group (for ease of reference).
- c) If you registered for different portfolio types prior to 1 July 2019, you would have accessed the abovementioned portfolios by using a unique username and password for each. As from 1 July 2019, you will only use one username and password (referred to as the primary login) to login to eFiling. You can then choose the portfolio that you want to access.

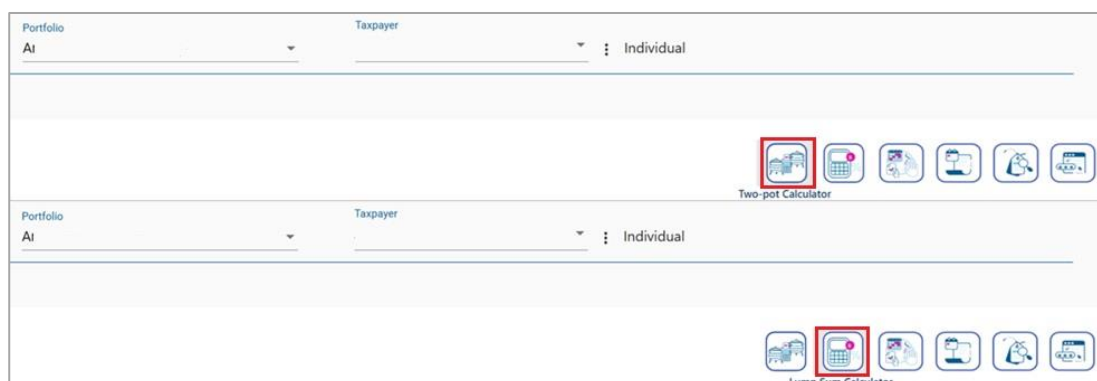
Effective Date: 14 April 2025

- d) The eFiling Dashboard screen was enhanced to assist taxpayers in navigation to the following services:
- Two-pot calculator – this option allow you obtain an estimation of the possible tax that would be levied based on the annual remuneration and savings withdrawal amount captured only. 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.
 - Lump Sum Calculator – this option allows you to obtain a simulated tax calculation on the lump sum amount.
 - Online Booking – this option will route you to the SARS Online Booking link to schedule an appointment with SARS.
 - Statement of Account (only available on individual portfolio)
 - My Compliance Status
 - Notice of Registration

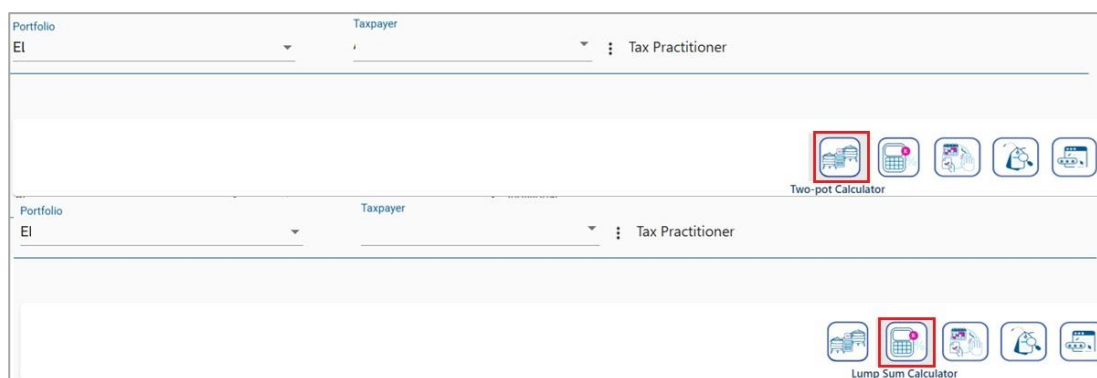


- e) By clicking on each tab, you will be navigated to the specific function on eFiling.
- f) Below are examples of the different eFiling Dashboard screens for Individual, Tax Practitioner and Organisation, that indicate where the Two-pot and Lump Sum Calculator tabs is located.

Individual:

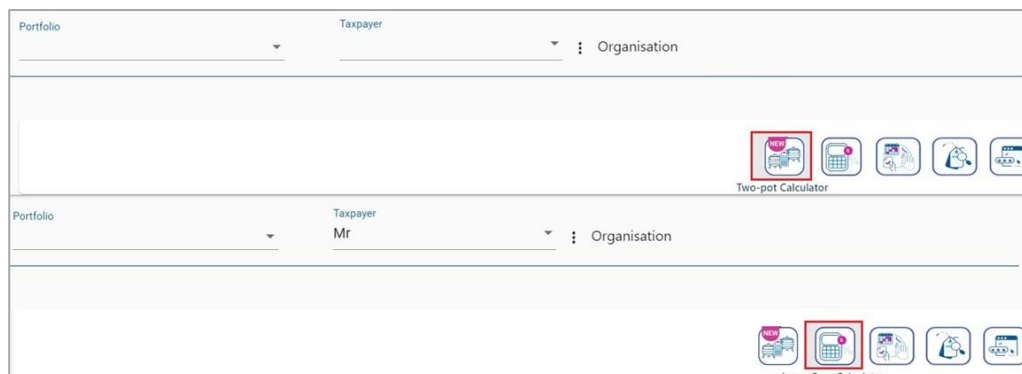


Tax Practitioner:



Effective Date: 14 April 2025

Organisation:



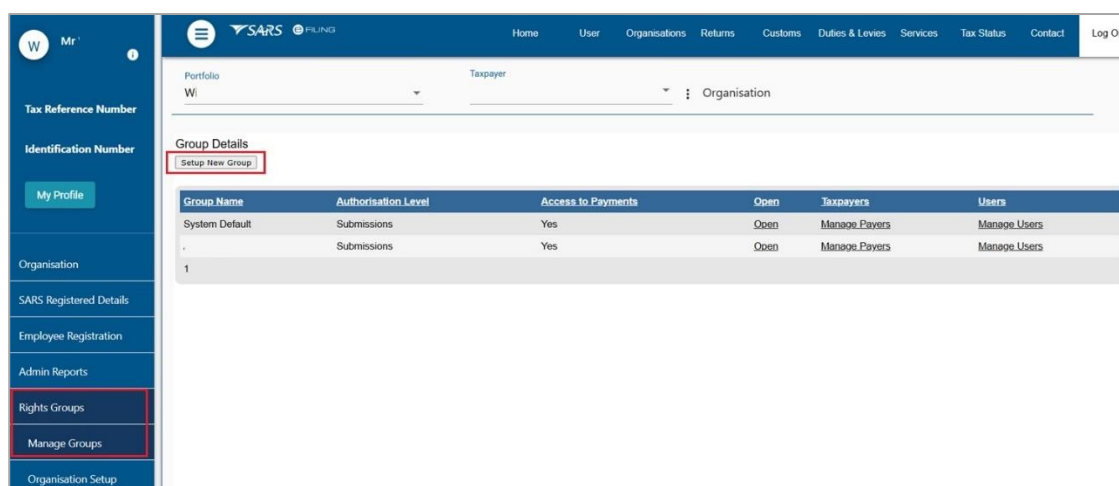
- g) For further assistance with eFiling registration or profile management, refer to the “**How to register for eFiling and manage your user profile**” available on the SARS website www.sars.gov.za.

8 RIGHTS GROUP FUNCTIONALITY ON EFILING

- a) The following section of the guide deals with configuring of new groups, assigning taxpayers and users, already on your portfolio, to a group, access rights to groups.
- b) In addition to the above, this section will also deal with how to activate the Tax Directive functionality on eFiling. You must ensure that the correct rights and authorisation levels have been allocated to users on your portfolio to successfully utilise the Tax Directive functionality.

8.1 How to create a new Group

- a) In order to create a new group:
- Select ‘**Organisation**’ from the menu on the top
 - Select ‘**Organisation**’ again from menu on the left
 - Click on ‘**Rights Group**’ from menu on the left (scroll down if required).
 - Click on ‘**Manage Groups**’ from menu on the left.
 - The ‘**Group Details**’ screen will display.



Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
System Default	Submissions	Yes	Open	Manage Payors	Manage Users
1	Submissions	Yes	Open	Manage Payors	Manage Users

- b) Click on ‘**Setup New Group**’ button and the ‘**Create new Group**’ page will be displayed.

Effective Date: 14 April 2025

CREATE NEW GROUP

Group Name

Authorisation Level

Access To Payments ☐

Tax Types

- ☐ Provisional Tax (IRP6)
- ☐ Value Added Tax (VAT201)
- ☐ Organisation Income Tax (ITR14/IT12E/ITR12T)
- ☐ Individual Income Tax (ITR12)
- ☐ Employee's Tax (EMP201)
- ☐ IT56 - Secondary Tax On Companies (STC)
- ☐ EMP501 - Submission
- ☐ Customs Agent
- ☐ Excise Agent
- ☐ VAT Admin Penalty
- ☐ PAYE Admin Penalty
- ☐ IT Admin Penalty
- ☐ Transfer Duty
- ☐ Third Party Appointment Banks
- ☐ Dividends Withholding Tax (DWT)
- ☐ Third Party Appointment Employers
- ☐ Third Party Appointment Other
- ☐ Tax Compliance Status
- ☐ Tax Compliance Status Verification
- ☐ IT3
- ☐ Medical Scheme Contribution
- ☐ Insurance Payment
- ☐ Withholding Tax on Interest (WTI)
- ☐ Foreign Tax Information (FTI)
- ☐ Mineral Royalties (MPR3)
- ☐ CBC
- ☐ TRN (Tax Reference Number)
- ☐ Directives
- ☐ ITR12 Cancelled

Do you want to import taxpayers from an existing group?

☐ Yes ☒ No

c) Complete the '**Group Name**'.

CREATE NEW GROUP

Group Name

d) Select the applicable '**Authorisation Level**':

- i) **View Only:** This will allow you to only have **view** access
 - A) For the tax file, you will be able to view the letter. The view button must be visible but disabled "greyed out" for the viewer to open or download.
- ii) **Completions:** You will only be able to **view** and **complete** forms or applications
 - A) For the tax file, you will be able to view and download the file and complete application forms.
- iii) **Submissions:** You will be allowed to **view, complete and submit** tax directive applications.
 - A) For the tax file, you will be able to view the letter, complete, and submit application forms. In addition, the submitter must be able to open and download the tax rate file.

Authorisation Level

Submissions
Submissions
Completions
View Only

e) Indicate if the group will have '**Access to Payments**', by selecting the tick box.

f) The tick box must be selected if the users in the group must pay the IT88L (stop-order) amounts and /or the PAYE on the tax directive over to SARS via eFiling.

Access To Payments ☐

g) Select the applicable tax types to be activated. Here you will select '**Directives**'.

Effective Date: 14 April 2025

Tax Types

- ☐ Provisional Tax (IRP6)
- ☐ Value Added Tax (VAT201)
- ☐ Organisation Income Tax (ITR14/IT12E/ITR12T)
- ☐ Individual Income Tax (ITR12)
- ☐ Employee's Tax (EMP201)
- ☐ IT56 - Secondary Tax On Companies (STC)
- ☐ EMP501 - Submission
- ☐ Customs Agent
- ☐ Excise Agent
- ☐ VAT Admin Penalty
- ☐ PAYE Admin Penalty
- ☐ IT Admin Penalty
- ☐ Transfer Duty
- ☐ Third Party Appointment Banks
- ☐ Dividends Withholding Tax (DWT)
- ☐ Third Party Appointment Employers
- ☐ Third Party Appointment Other
- ☐ Tax Compliance Status
- ☐ Tax Compliance Status Verification
- ☐ IT3
- ☐ Medical Scheme Contribution
- ☐ Insurance Payment
- ☐ Withholding Tax on Interest (WTI)
- ☐ Foreign Tax Information (FTI)
- ☐ Mineral Royalties (MPR3)
- ☐ CBC
- ☐ TRN (Tax Reference Number)
- ☒ Directives

- h) If you wish to import taxpayers (already part of your portfolio) from an existing group, select the '**Yes**' indicator. If not, ensure that the indicator is '**No**'. Select the '**Add**' button to complete the creation of the new group.
- i) If the taxpayer / user is not part of your portfolio refer to paragraph 13 '*Manage users on an Organisation or Tax Practitioner portfolio*' in the external guide '**How to register for eFiling and manage your user profile**'

Do you want to import taxpayers from an existing group? ☐ Yes ☒ No

Add Delete Group Back Check All Uncheck All

- i) The new group will be listed on the Group Details page.

Group Details
[Setup New Group](#)

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
Companies	Submissions	Yes	Open	Manage Payers	Manage Users
Tax Directives	Submissions	No	Open	Manage Payers	Manage Users
1					

- j) To view the details of the group, click the '**Open**' link and the '**Update Group Details**' screen will be displayed.

8.2 Assigning taxpayers to the group

- a) Click on the '**Manage Payers**' hyperlink and a list of the current taxpayers will be listed.

Group Details
[Setup New Group](#)

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
Companies	Submissions	Yes	Open	Manage Payers	Manage Users
Tax Directives	Submissions	No	Open	Manage Payers	Manage Users
1					

- b) Select the taxpayers that you wish to add to the new group and click the '**Save**' button to continue.

Effective Date: 14 April 2025

Add Taxpayers to Group

GROUP INFORMATION			
Group Name	Authorisation Level	Payments	Created
Tax Directives	Submissions	No	2020/09/09

TAXPAYERS		
Name	Registration Number	In Group
A		<input type="checkbox"/>
A		<input type="checkbox"/>
A		<input type="checkbox"/>
A		<input type="checkbox"/>
test t (Mr)		<input checked="" type="checkbox"/>

- c) You will receive a confirmation message, select '**OK**' to proceed to add the taxpayer to the group or '**Cancel**' to return to the list of taxpayers to add to the group.

Are you sure you want to continue?

- d) You will receive a successful message upon confirmation.

Add Taxpayers to Group
Group successfully updated

GROUP INFORMATION			
Group Name	Authorisation Level	Payments	Created
Tax Directives	Submissions	No	2020/09/09

8.3 Assigning users to the group

- a) If you select the '**Manage Users**' hyperlink, you will be able to allocate users (already part of your portfolio) to the new group that you have created.

Group Details

[Setup New Group](#)

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
Companies	Submissions	Yes	Open	Manage Taxpayers	Manage Users
Tax Directives	Submissions	No	Open	Manage Taxpayers	Manage Users

- b) Select the applicable user and drag this person into the grey box.

Unallocated Users [Switch to Grid View](#) [Back to Group List](#)

Group: Tax Directives
Authorisation Level: Submissions
Payments: No

- c) Click on the '**Save**' button to complete.

Unallocated Users [Switch to Grid View](#) [Back to Group List](#)

Group: Tax Directives
Authorisation Level: Submissions
Payments: No

- d) Click the '**OK**' button to proceed to add the user to the group or '**Cancel**' to view the unallocated user screen.

Effective Date: 14 April 2025

Are you sure you want to continue?

OK Cancel

- e) A confirmation message will be displayed after the user have been successfully added the user to the group.

Group: Tax Directives
Authorisation Level: Submissions
Payments: No

Group successfully updated

G

- f) Select '**Switch to Grid view**' and the list of users will be displayed to add to groups as explained above. If you select '**Switch to Drag and Drop View**' the screen will be as the original displayed screen.

Unallocated Users [Switch to Grid View](#) [Back to Group List](#)

G C C

Add Users to Group [Switch to Drag and Drop View](#)

GROUP INFORMATION			
Group Name	Authorisation Level	Payments	Created
Tax Directives	Submissions	No	2020/09/09

USERS			
Name	ID Number	Login Name	In Group
G		R	<input checked="" type="checkbox"/>
c		C	<input type="checkbox"/>
c		C	<input type="checkbox"/>
G		R	<input type="checkbox"/>

Save Back Check All Uncheck All

- g) Tick the checkbox next to the user and click on the '**Save**' button to link the users to the group.

8.4 Activation of Tax Directive functionality for an existing group

- a) In order to activate the tax type functions and services on eFiling (e.g. Tax Directives, Tax Compliance Status, etc) you must ensure that the correct rights and authorisation levels have been allocated to users on your portfolio.
- b) To activate the tax type functions and services:
- Select '**Organisation**' from the menu on the top
 - Select '**Organisation**' again from menu on the left
 - Click on '**Rights Group**'
 - Click on '**Manage Groups**'
 - The '**Group Details**' screen will display.

Group Details

[Setup New Group](#)

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
System Default	Submissions	Yes	Open	Manage Payers	Manage Users

- c) Click on the '**Open**' hyperlink on the Group you want to activate the Tax Directive functionality for:

Effective Date: 14 April 2025

- i) Insert/edit the '**Group Name**' where applicable.
- ii) Ensure the correct '**Authorisation Level**' is selected:
 - A) **View Only:** This will allow you to only have **view** access
 - i) For the tax file, you will be able to view the letter. The view button must be visible but disabled "greyed out" for the viewer to open or download.
 - B) **Completions:** You will only be able to **view** and **complete** forms or applications
 - i) For the tax file, you will be able to view and download the file and complete application forms.
 - C) **Submissions:** You will be allowed to **view, complete and submit** tax directive applications.
 - i) For the tax file, you will be able to view the letter, complete, and submit application forms. In addition, the submitter must be able to open and download the tax rate file.
- iii) Select the '**Tax Directive**' tax type to be activated.
- iv) Click '**Update**' to activate the specific tax type functionality required. You also have the option to '**Delete Group**'.

Tax Types
<input type="checkbox"/> Provisional Tax (IRP6)
<input type="checkbox"/> Value Added Tax (VAT201)
<input type="checkbox"/> Organisation Income Tax (ITR14/IT12E/ITR12T)
<input type="checkbox"/> Individual Income Tax (ITR12)
<input type="checkbox"/> Employee's Tax (EMP201)
<input type="checkbox"/> IT56 - Secondary Tax On Companies (STC)
<input type="checkbox"/> EMP501 - Submission
<input type="checkbox"/> Customs Agent
<input type="checkbox"/> Excise Agent
<input type="checkbox"/> VAT Admin Penalty
<input type="checkbox"/> PAYE Admin Penalty
<input type="checkbox"/> IT Admin Penalty
<input type="checkbox"/> Transfer Duty
<input type="checkbox"/> Third Party Appointment Banks
<input type="checkbox"/> Dividends Withholding Tax (DWT)
<input type="checkbox"/> Third Party Appointment Employers
<input type="checkbox"/> Third Party Appointment Other
<input type="checkbox"/> Tax Compliance Status
<input type="checkbox"/> Tax Compliance Status Verification
<input type="checkbox"/> IT3
<input type="checkbox"/> Medical Scheme Contribution
<input type="checkbox"/> Insurance Payment
<input type="checkbox"/> Withholding Tax on Interest (WTI)
<input type="checkbox"/> Foreign Tax Information (FTI)
<input type="checkbox"/> Mineral Royalties (MPR3)
<input type="checkbox"/> CBC
<input type="checkbox"/> TRN (Tax Reference Number)
<input checked="" type="checkbox"/> Directives

- d) If you wish to import taxpayers from an existing group, select the '**Yes**' indicator. If not, ensure that the indicator is '**No**'. Select the '**Add**' button to complete the creation of the new group.

Do you want to import taxpayers from an existing group?	<input type="radio"/> Yes <input checked="" type="radio"/> No
<input checked="" type="button" value="Add"/> <input type="button" value="Delete Group"/> <input type="button" value="Back"/> <input type="button" value="Check All"/> <input type="button" value="Uncheck All"/>	

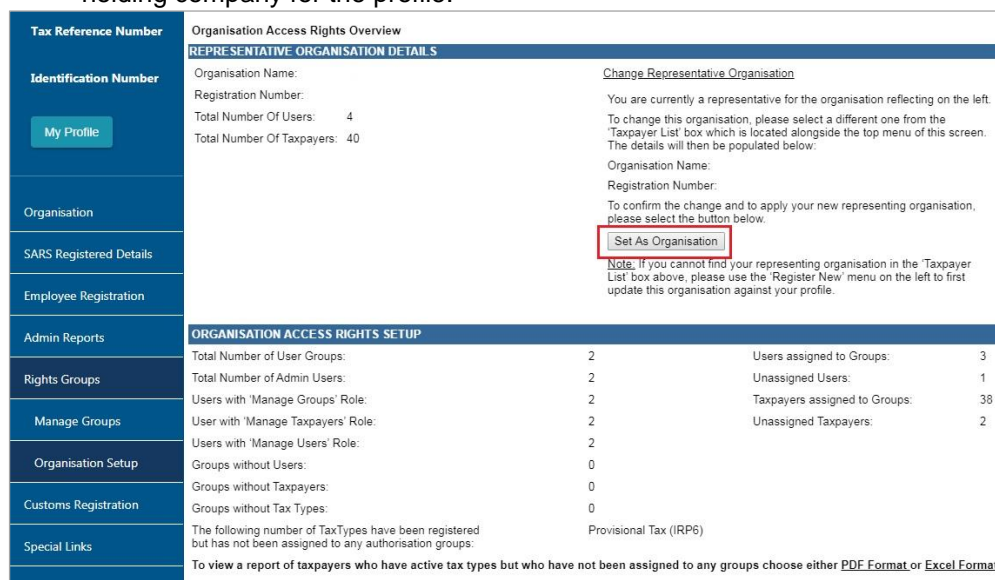
- e) Refer to 'Manage users on an Organisation or Tax Practitioner portfolio' section in the external guide '**How to register for eFiling and manage your user profile**'

8.5 Organisation Setup

- a) Select '**Organisation Setup**' and the Organisation Access Rights overview page will be displayed with information on Representative Organisation Details and Organisation Access Rights Setup.
- b) '**Organisation**' refers to the organisation that is responsible for rendering the service.

Effective Date: 14 April 2025

- c) If you wish to change the default organisation, select the applicable organisation from the taxpayer list and select the **'Set As Organisation'** button. Ensure that the entity displayed is the organisation or main holding company for the profile.

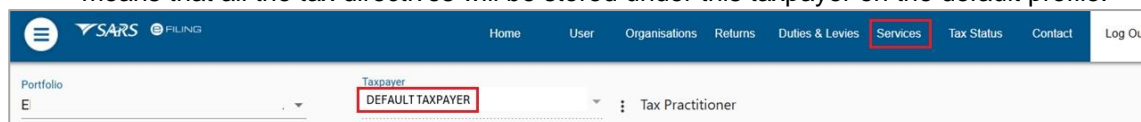


- d) Logged in User Details displays information about the user that is logged into the profile.

- e) Directives have been added as part of the User's Rights.



- f) When you click on **'Services'** your eFiling profile, the taxpayer will default to your default profile. This means that all the tax directives will be stored under this taxpayer on the default profile.



- g) **Note: If the default profile is changed, the directive that was submitted on the previous default profile will not move to the new one as it remains on the original default profile.**

- h) If you would like to change the default setting, the following steps must be followed:

- i) Click on the **'Organisations'** tab on the top ribbon.

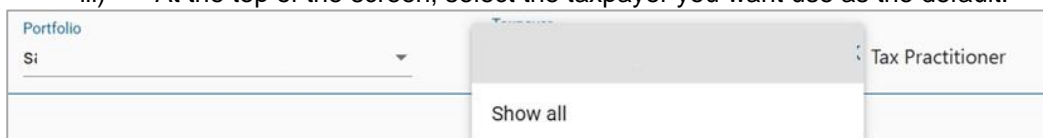


Effective Date: 14 April 2025

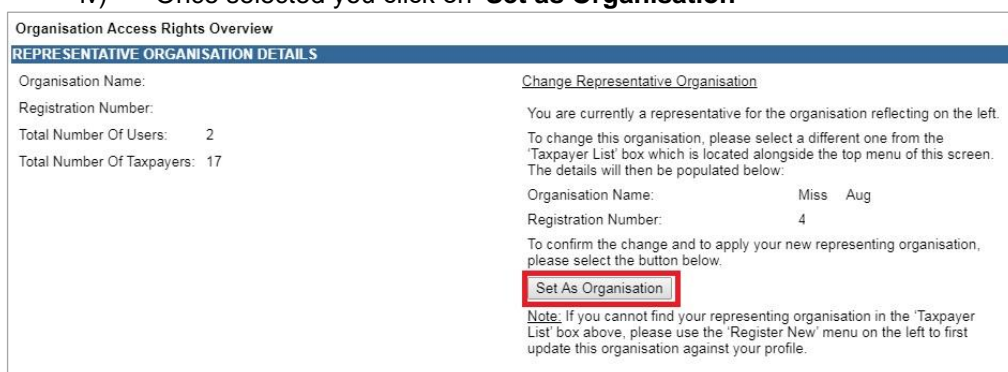
- ii) Then on the right-hand side click on **'Rights Group'** and **'Organisation Setup'**



- iii) At the top of the screen, select the taxpayer you want use as the default.

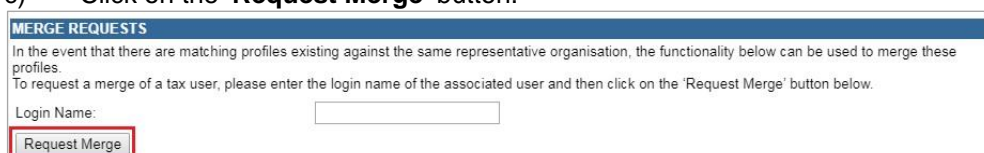


- iv) Once selected you click on **'Set as Organisation'**



8.6 Merge Requests

- This functionality allows you to merge profiles into one in order to better manage the organisations profile and information. This may be used when you have more than one matching profile against the same organisation.
- Capture the login name of the user profiles you want to merge with your profile.
- Click on the **'Request Merge'** button.



- d) Click on **'OK'** to confirm the request.



- e) Once you have accepted the merge request an email will be sent to the requested user and the following screen will be displayed.

Effective Date: 14 April 2025

MERGE REQUESTS

In the event that there are matching profiles existing against the same representative organisation, the functionality below can be used to merge these profiles. To request a merge of a tax user, please enter the login name of the associated user and then click on the 'Request Merge' button below.

Login Name:

Your request for a profile merge has been sent to user with login name K **Email correspondence will be sent in this regard.**
Should your request be accepted, please ensure that the appropriate access rights and groups are duly assigned. If you have any queries or experience any problems, please contact our helpdesk on 0800 00 SARS (7277).

- f) The receiving user will be required to accept or reject the request. Once accepted or rejected an email will be sent to the requesting party. If you decline a request, the request will be removed from your profile.
- g) The receiving user will access the '**Organisation Setup**' functionality and '**Merge Receipts**' details will be displayed at the bottom of the screen.

MERGE REQUESTS

In the event that there are matching profiles existing against the same representative organisation, the functionality below can be used to merge these profiles. To request a merge of a tax user, please enter the login name of the associated user and then click on the 'Request Merge' button below.

Login Name:

MERGE RECEIPTS

The table below contains one or more requests to merge your profile into that of the requesting tax user. You may choose to accept or decline a request by first selecting a record and then one of the buttons which become available below the grid.
Note: Should you accept a request, you and all your linked tax users and taxpayers will move over to the requesting user's profile.

Select	Requesting User Name	Requesting User Surname	Requesting Organisation	Organisation Reg. No.
<input checked="" type="radio"/>	G	S	P	

- h) If you click '**Accept**' or '**Decline**', you must confirm to merge profiles. Click '**OK**' to continue.

Are you sure you want to accept the request to merge your profile?

Are you sure you want to decline the request to merge your profile?

- i) If you accepted the merge request, you would receive the following message to confirm the merge.

Your profile has been successfully merged with that of user mmasil **Email correspondence will be sent in this regard. If you had not previously setup authorisation groups to manage your taxpayers and users, please note that until the appropriate access rights have been assigned to you by the requesting user, you may experience limited functionality on your next login. If you have any queries or experience any problems, please contact our helpdesk on 0800 00 SARS (7277).**

9 EMPLOYERS ACCESSING THE TAX RATE FILES

- a) The tax rate file will inform the tax rate to be applied in the calculation of PAYE for each taxpayer. This Tax Rate File will be accessible on eFiling for employers with employees 50 and below number of employees.
- b) In order to download the tax file, ensure that the user rights selected are "**Submission**" or "**Completion**". If you selected "**View Only**" as the user right, you will not be able to download the tax file.
- i) User or employer will access the EMP501 Work Page
- ii) The 'Download Tax File' button will be displayed, as indicated below, to download the file.
- A) This button will only be displayed if there is a tax rate file issued to the employer.

Effective Date: 14 April 2025

EMP501 WORK PAGE

Taxpayer Name

Tax Period
2019/08

Tax Reference
7

Return Type
EMP501

eFiling Status
Filed

Return Type	Status	Date	Declared Amount	Version	Last Updated By	View Certificate Errors
EMP501	Filed through eFiling	2019/09/17	R0.00	1		

[Query SARS Status](#)
[Dispute](#)
[Request For Reason](#)
[Back To Search](#)
[Download Tax Rate File](#)

- c) The file will be downloaded in .csv format or you will be able to select in which program to open the file.
- d) The file will also be linked to the corresponding letter that can be located in the eFiling "SARS correspondence" side menu.

10 TWO-POT CALCULATOR FUNCTIONALITY

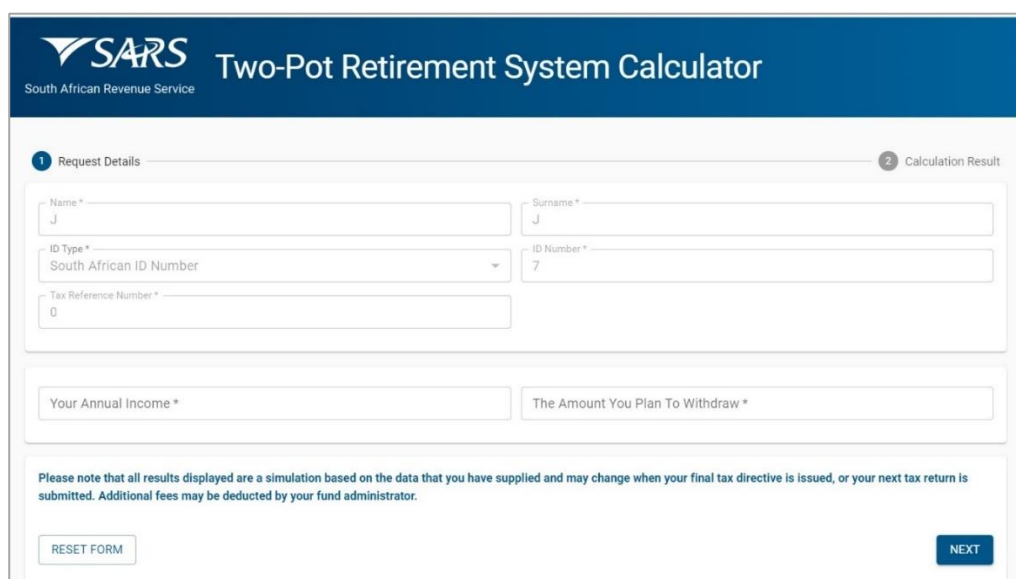
- a) The Two-pot calculator allows you:
 - i) To obtain the possible tax that would be levied based on the annual remuneration and savings withdrawal amount captured only.
 - ii) Provide you with sufficient information to assist in the decision regarding a withdrawal from their retirement funds i.e. saving component and provide your detailed tax compliance information.
- b) After successfully logging into eFiling, click the "**Two-pot calculator**" tab on the home screen, as indicated below.

Portfolio: **AJ** Taxpayer: **Individual**

Two-pot Calculator

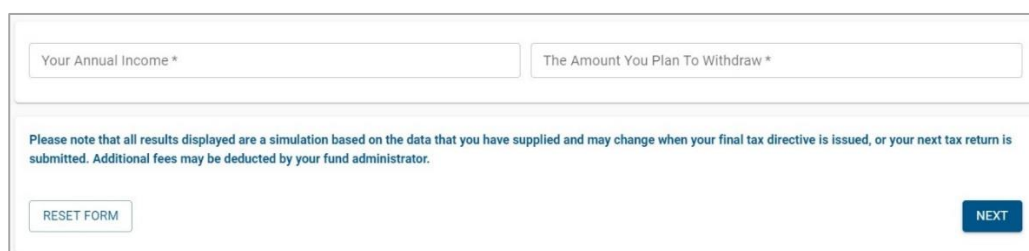
- c) The Two-Pot Retirement System screen will be displayed. On eFiling, the following fields will be pre-populated with your information:
 - i) Name
 - ii) Surname
 - iii) ID Type
 - iv) ID Number
 - v) Tax Reference Number

Effective Date: 14 April 2025



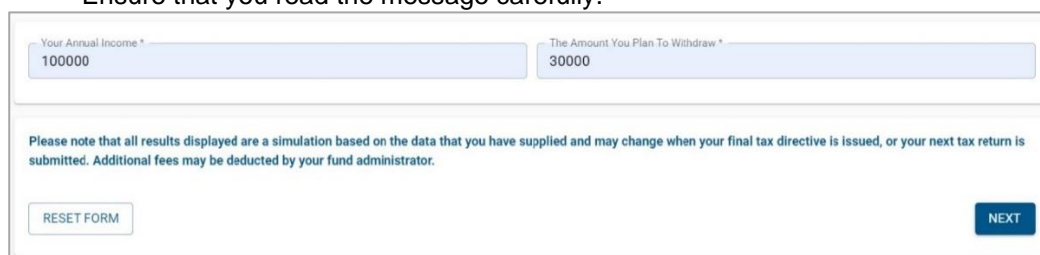
The screenshot shows the 'Request Details' step of the SARS Two-Pot Retirement System Calculator. The form includes fields for Name, Surname, ID Type (South African ID Number), ID Number, and Tax Reference Number. Below these are fields for 'Your Annual Income' and 'The Amount You Plan To Withdraw'. A disclaimer message is present, and buttons for 'RESET FORM' and 'NEXT' are at the bottom.

- d) Complete “Your Annual Income” and “The Amount You Plan To Withdraw” fields.



This screenshot is identical to the previous one, but the 'Your Annual Income' and 'The Amount You Plan To Withdraw' fields are highlighted with a light blue background, indicating they are the focus of the instruction.

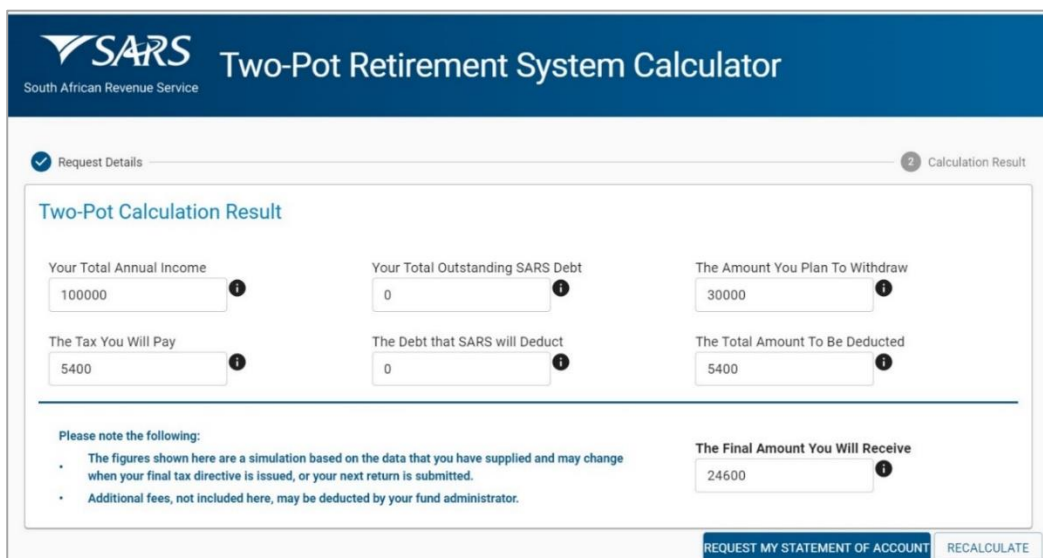
- e) The following message is displayed: “**Please note that all results displayed are a simulation based on data that you have supplied and may change when your final tax directive is issued, or your next tax return is submitted. Additional fees may be deducted by your fund administrator.**” Ensure that you read the message carefully.



This screenshot shows the same form as the previous ones, but with the values '100000' entered in the 'Your Annual Income' field and '30000' entered in the 'The Amount You Plan To Withdraw' field. The disclaimer message and buttons remain the same.

- f) Click the “Next” button to proceed with the calculation.
- g) Below is an example of a calculation result screen.

Effective Date: 14 April 2025



SARS Two-Pot Retirement System Calculator
South African Revenue Service

1 Request Details 2 Calculation Result

Two-Pot Calculation Result

Your Total Annual Income 100000	Your Total Outstanding SARS Debt 0	The Amount You Plan To Withdraw 30000
The Tax You Will Pay 5400	The Debt that SARS will Deduct 0	The Total Amount To Be Deducted 5400

Please note the following:

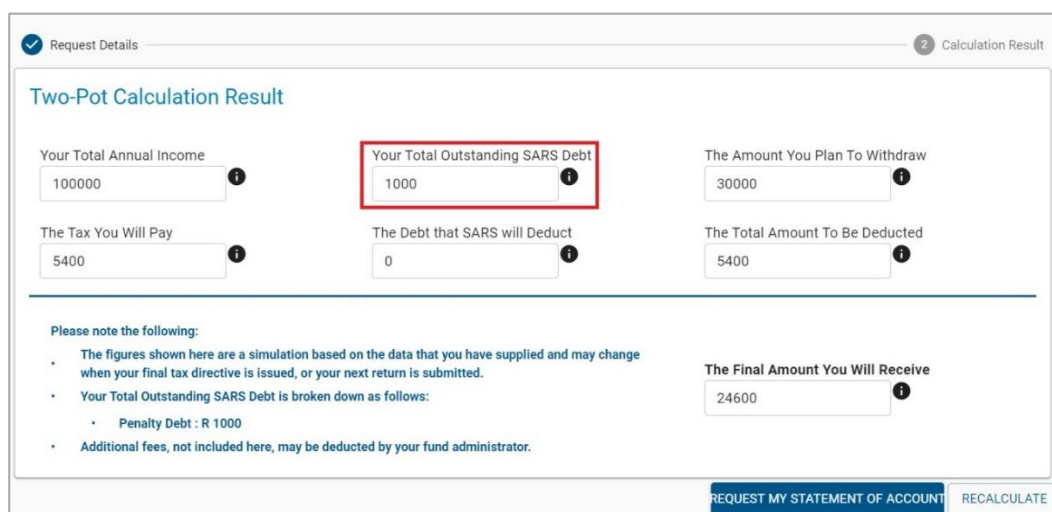
- The figures shown here are a simulation based on the data that you have supplied and may change when your final tax directive is issued, or your next return is submitted.
- Additional fees, not included here, may be deducted by your fund administrator.

The Final Amount You Will Receive
24600

REQUEST MY STATEMENT OF ACCOUNT RECALCULATE

- h) On the calculation result screen, the following fields will be displayed:
- Your Total Annual Income** – This is what you captured as your annual income.
 - The Tax You Will Pay** – This amount is calculated based on the Total Annual Income that you supplied.
 - Your Total Outstanding SARS Debt** – This is the total of all debt amounts that are due to SARS by you.
 - The Debt that SARS will Deduct** – This is the portion of the total debt that you currently owe to SARS that will be deducted from the amount that you withdraw from your fund.
 - The Amount You Plan To Withdraw** - This is what you captured as the amount that you plan to withdraw from your fund.
 - The Amount To Be Deducted** – The sum of the Tax You Will Need to Pay and the Debt That SARS Will Deduct Amounts.
 - This is the Final Amount You Will Receive** - The difference between the Total Withdrawal Amount and the Total to be Deducted amount.
- i) On the Calculation Result screen, the following notes will be displayed:
- The figures shown here are a simulation based on the data that you have supplied and may change when your final tax directive is issued, or your next return is submitted.
 - Additional fees, not included here, may be deducted by your fund administrator.
 - If you have debt owing to SARS, the following notes will be added onto the abovementioned notes, namely:
 - Your Total Outstanding SARS Debt is broken down as follows:
 - Assessed Debt
 - Penalty Debt
 - Provisional Debt
 - You have returns outstanding for the following years.
 - Below is an example of a screen where there is debt outstanding.

Effective Date: 14 April 2025



Two-Pot Calculation Result

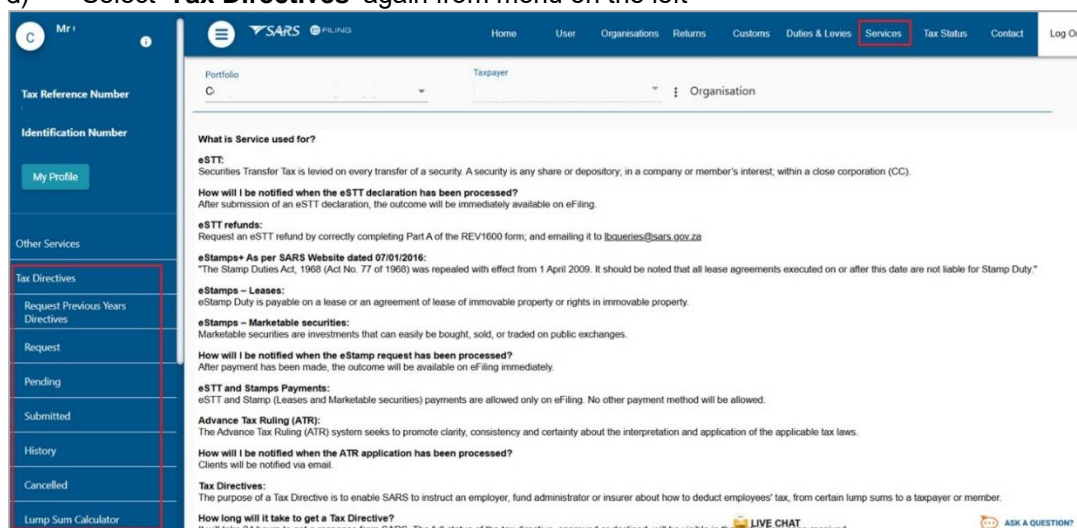
Your Total Annual Income 100000	Your Total Outstanding SARS Debt 1000	The Amount You Plan To Withdraw 30000
The Tax You Will Pay 5400	The Debt that SARS will Deduct 0	The Total Amount To Be Deducted 5400
<p>Please note the following:</p> <ul style="list-style-type: none"> The figures shown here are a simulation based on the data that you have supplied and may change when your final tax directive is issued, or your next return is submitted. Your Total Outstanding SARS Debt is broken down as follows: <ul style="list-style-type: none"> Penalty Debt : R 1000 Additional fees, not included here, may be deducted by your fund administrator. 		<p>The Final Amount You Will Receive 24600</p>

REQUEST MY STATEMENT OF ACCOUNT RECALCULATE

- j) At the bottom of the results screen, the following two buttons will be displayed:
- Request My Statement of Account** – This option allows the user to access the SOQS Request Documents page; and
 - Recalculate** - Returns the user to the initial 2-Pot Retirement System details screen.
- k) For more information on the Two-Pot Retirement System, visit the SARS website on www.sars.gov.za.

11 TAX DIRECTIVE FUNCTIONALITY

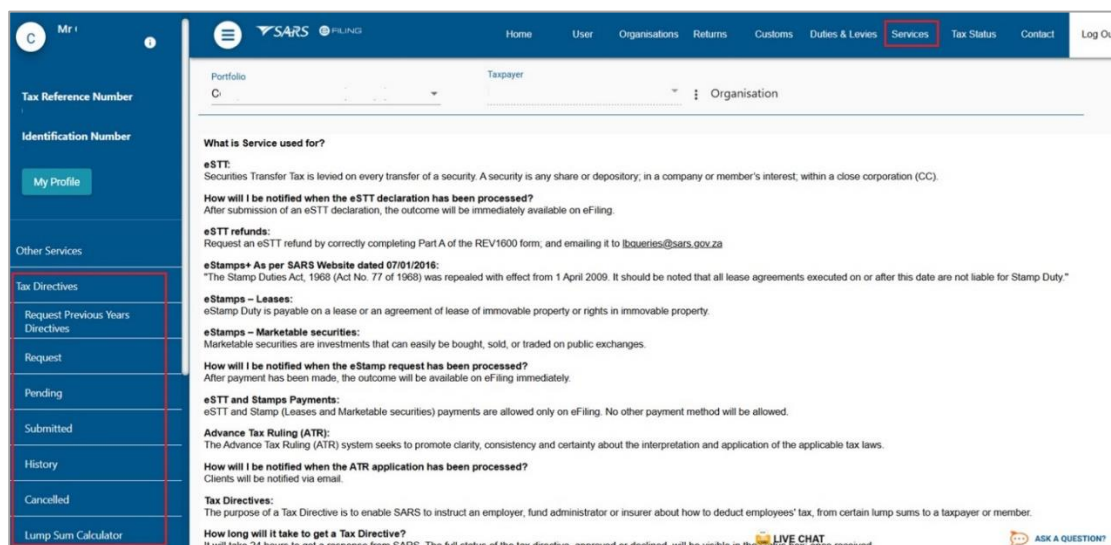
- Once you have activated the Directives tax type as explained above, you will be able to access the Tax Directive functionality on eFiling:
- Select **'Services'** from the menu on the top
- Notes:**
 - Functionality that are available under Services on eFiling will default to the default profile under Taxpayer. This means all directive applications that is submitted will be under the default profile and you cannot select a taxpayer and then submit it under the taxpayers work sheet.
 - If the default profile is changed, the tax directive will remain under the default profile that it was submitted under and not moved to the new profile.
- Select **'Tax Directives'** again from menu on the left



SARS eFiling Services page. The 'Services' menu item is highlighted in the top navigation bar. The left sidebar shows 'Tax Directives' as a selected category. The main content area displays information about eSTT (Securities Transfer Tax) and eStamps (Leases and Marketable securities).

Effective Date: 14 April 2025

- e) The following menus are available within the Tax Directives function on the **Organisation** profile:
- i) **Request Previous Years Directives** - request previously issued tax directives for a maximum of up to three years.
 - A) This functionality will only be active on the Individuals and Tax Practitioner profiles.
 - ii) **Request** - All the application forms for tax directives will be displayed, including the application for cancellation of a tax directive.
 - iii) **Pending** – All pending tax directive application forms that are completed and saved but not submitted to SARS will be displayed here.
 - iv) **Submitted** – All submitted applications for Tax Directives will be displayed
 - v) **History** – A history or view of all tax directive applications will be displayed.
 - vi) **Cancelled** – All cancelled applications for Tax Directives submitted to SARS will be displayed here.
 - vii) **Lump Sum Calculator** – this option allows you to obtain a simulated tax calculation on the lump sum amount.
 - A) This functionality will only be active on the Individuals and Tax Practitioner profiles.
 - B) The calculation is based on the fields captured and is an estimation of the tax payable according to the information on SARS system when the calculation is submitted.
- f) If you are an **individual** and want to apply for a tax directive, you will access the tax directive functionality:
- i) Select '**Services**' from the menu on the top
 - ii) Select '**Tax Directives**' again from menu on the left



- g) The following menus are available within the Tax Directives function on the eFiling portfolios:
- i) **Request Previous Years Directives** - request previously issued tax directives for a maximum of up to three years.
 - ii) **Request** - all the application forms for tax directives will be displayed, including the application for cancellation of a tax directive.
 - iii) **Pending** – All pending tax directive application forms that are completed but not submitted to SARS will be displayed here.
 - iv) **Submitted** – All submitted applications for Tax Directives will be displayed
 - v) **History** – A history or view of all tax directive applications will be displayed.
 - vi) **Cancelled** – All cancelled applications for Tax Directives submitted to SARS will be displayed here.
 - vii) **Lump Sum Calculator** - this option allows you to obtain a simulated tax calculation on the lump sum amount.
 - A) The calculation is based on the fields captured and is an estimation of the tax payable according to the information on SARS system when the calculation is submitted.

Effective Date: 14 April 2025

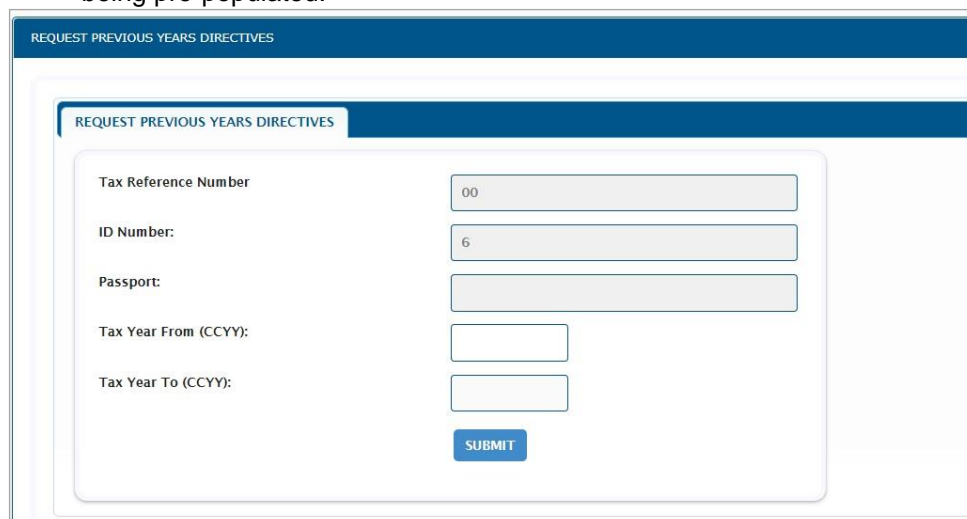
- h) On the Individual portfolio, the taxpayer will only be able to apply for the IRP3(b) and IRP3(c) tax directives for themselves.
- i) On the Tax Practitioner portfolios, only the IRP3(b), IRP3(c), IRP3(q) and IRP3(f) application forms will be available to request on behalf of their clients.
 - i) **Request Previous Years Directives** - request previously issued tax directives for a maximum of up to three years on behalf of a client.
- j) All tax directive applications will be available under the Organisation portfolio.

12 REQUEST PREVIOUS YEARS DIRECTIVES

- a) To request previous years Tax Directives on eFiling:
 - i) Select '**Services**' on the menu bar
 - ii) Select '**Tax Directives**' on the menu on the left
 - iii) Select '**Request Previous Years Directives**'.

Tax Directives
Request Previous Years Directives
Request
Pending
Submitted
History
Cancelled
Lump Sum calculator

- b) The following screen will be displayed with the 'Tax Reference Number', 'ID Number', 'Passport' fields being pre-populated.



Effective Date: 14 April 2025

- c) Select the relevant tax year for the '**Tax Year From**' dropdown and the '**Tax Year To**' field will be pre-populated. Click the '**Submit**' button to proceed with the search.
- d) If there are no results to display, an error message will be displayed to indicate that there is no tax directives available for the search criteria entered.

The screenshot shows the 'REQUEST PREVIOUS YEARS DIRECTIVES' form. The fields are filled with: Tax Reference Number: 00, ID Number: 6, Passport: (empty), Tax Year From (CCYY): 2021, and Tax Year To (CCYY): 2023. An error message box is displayed in the foreground with the text: "Errors: - No information was found for the input parameters provided". An 'OK' button is at the bottom right of the error box.


- e) If there are previous tax directives to display, the results screen will be displayed as indicated in the below example.

The screenshot shows the 'REQUEST PREVIOUS YEARS DIRECTIVES' form with the same input fields as before, but with '2019' and '2021' selected for the tax years. A 'SUBMIT' button is visible. Below the form, a table displays the search results. The table has columns: TAX REFERENCE NO., DIRECTIVE NO., TAX YEAR, DATE ISSUED, and DIRECTIVE REASON. The first row shows: 00, 447, 2019, 2021-03-03, and TRANSFER. A 'VIEW IRP3' button is next to the first row. At the bottom, it says 'Showing 1 to 1 of 1 entries' and has 'Previous' and 'Next' navigation buttons.

TAX REFERENCE NO.	DIRECTIVE NO.	TAX YEAR	DATE ISSUED	DIRECTIVE REASON
00	447	2019	2021-03-03	TRANSFER

- f) Select the '**View IRP3**' button and the IRP3 will be displayed or the IRP3 will be downloaded.

Effective Date: 14 April 2025



South African Revenue Service

INCOME TAX **IRP3e**

Employee's tax deduction directive

Enquiries should be addressed to:

Contact Details

Contact Center Tel: **0800 00 SARS (7277)**
 International callers: **+27 11 6022093**
 SARS online: **www.sars.gov.za**

Details

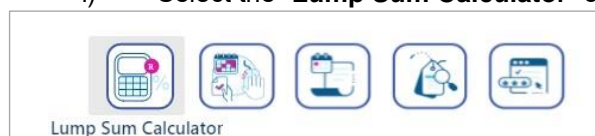
Tax Reference No: Always quote this reference number when contacting SARS
 Date: **2021-03-10**
 Tax Year: **2019**
 Directive No.: **44740735**
 Application No.: **44748679**

A: Particulars of Employee / Member of Fund

- g) **NOTE:** This functionality can be used to determine if all the IRP5/IT3(a) certificates was obtained before the annual return is completed. The 'Tax Year' on the IRP3e must correspond with the 'Year of assessment' on the IRP5/IT3(a) certificates. The 'Directive number' on the IRP3e must also be reflected in the directive container on the IRP5/IT3(a) certificates.

13 LUMP SUM CALCULATION FUNCTIONALITY

- a) This functionality provides an estimation of the tax deduction on a lump sum, based on the information entered into the Lump Sum Calculation form and the information on SARS system on the day the calculation is required.
- b) To access the Lump Sum Calculation on eFiling, use one of the following routes:
- i) Select the **"Lump Sum Calculator"** option on the landing page of eFiling; or



- ii) Select the **"Lump Sum Calculator"** option from the **Services** and **Tax Directive** menu options; or

Tax Directives
Request Previous Years Directives
Request
Pending
Submitted
History
Cancelled
Lump Sum calculator

- iii) Select **"Request"** menu option and **"Request for Lumpsum Directive Calculation"** arrow and **"Request Lump Sum Calculator"**.

Effective Date: 14 April 2025

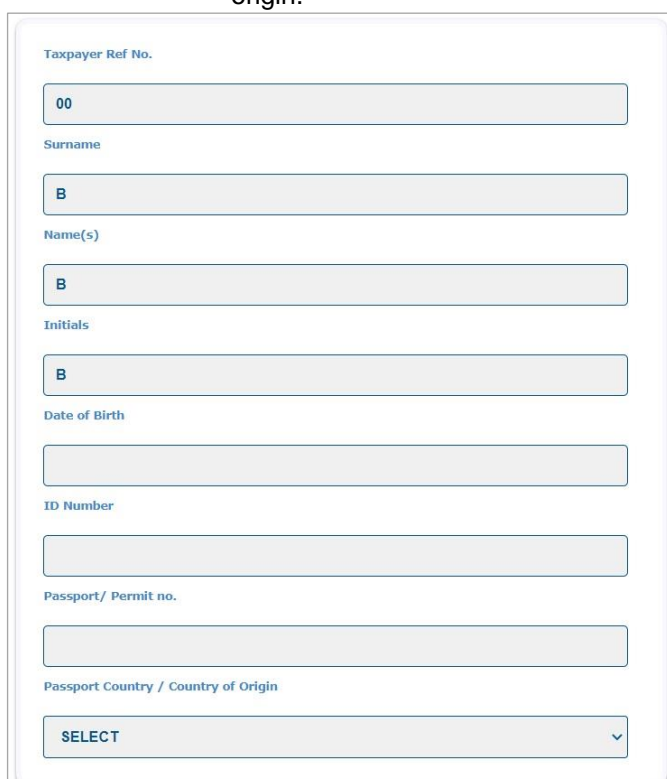
- c) **Note:** The Lump Sum Calculation function will not be available on the Organisation profile on eFiling and the following error will be displayed if the option is selected.

- d) The “**Request for Lump Sum Calculation (Form Calc)**” screen displays for completion and calculation of the estimation tax payable on the lump sum amount that the Employer or Fund Administrator has indicated is payable or can be taken as a lump sum amount.

Effective Date: 14 April 2025

- e) The following fields will be pre-populated in the Taxpayer Information section of the form, based on what SARS have on record:

- i) **Tax Reference No;**
- ii) **Surname;**
- iii) **Name(s);**
- iv) **Initials;**
- v) **Date of Birth;**
 - A) The date of birth must correspond with the first six digits of the ID number if the ID number is provided.
- vi) **ID Number;**
 - A) The identity number must correspond with the latest issued identity document or identity card by the South African Department of Home Affairs.
- vii) **Passport / Permit No;** and
 - A) The passport or permit number as per SARS records.
- viii) **Passport Country / Country of Origin.**
 - A) If a Passport number is populated, select the applicable passport country or country of origin.

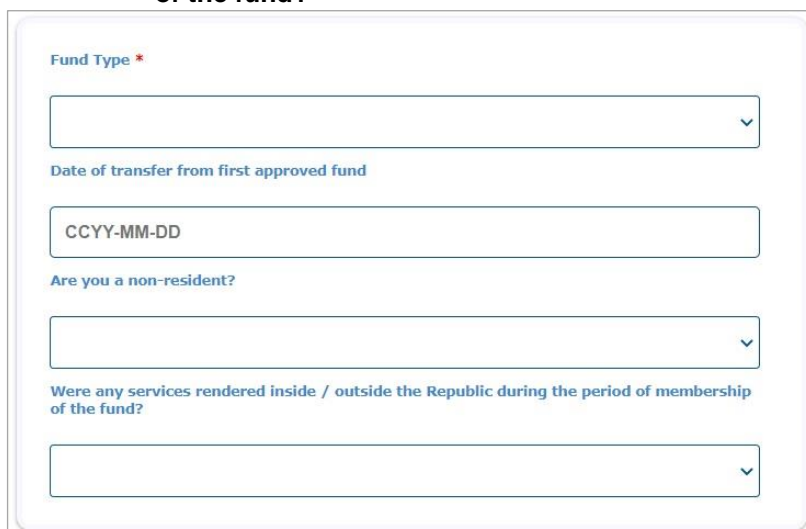


- f) The following fields will be displayed by default in the Fund information container:

- i) **Fund Type** – indicate to which fund you are a member of and will pay a lump sum. Select one of the following options:
 - A) Provident Fund
 - B) Pension Fund
 - C) Retirement Annuity Fund
 - D) Provident Preservation Fund
 - E) Pension Preservation Fund
 - I) If one of the above fund types were selected refer to 13.1 to assist with the completion of the fields displaying on the screen.
 - F) Employer
 - I) Refer to 13.2 to assist with the completion of the fields displaying on the screen
 - G) Insurer
 - I) Refer to 13.3 to assist with the completion of the fields displaying on the screen

Effective Date: 14 April 2025

- ii) **Date of transfer from first approved fund**
- iii) **Are you a non-resident?**
- iv) **Were any services rendered inside / outside the Republic during the period of membership of the fund?**



- g) **Note:** Based on the Fund Type selection and answers to the questions, additional questions will be displayed. Each fund type fields will be explained below in the sub sections.
- h) **Note:** Screens displayed below are for illustration purposes and content entered into the relevant fields should not be used for actual simulations.

13.1 Provident Fund / Pension Fund / Retirement Annuity Fund / Provident Preservation Fund / Pension Preservation Fund

- a) If the fund type is selected as “**Provident Fund / Pension Fund / Retirement Annuity Fund / Provident Preservation Fund / Pension Preservation Fund**” complete the following fields:
- b) **Creation Type** – Select one of either:
 - i) **Public Sector Fund,**
 - A) Established by law and some municipal funds, (paragraphs (a), (b) and (d) of the definition of “pension fund” or paragraph (a),(b) and (c) of the definition of “provident fund” in section 1(1) of the Act);
 - I) Most civil servants are members of a public sector fund, for example GEPP, Transnet.
 - II) Eskom is **not** a public sector fund. Your fund administrator will be able to indicate if the fund is registered with FSCA. Public sector funds is normally not registered with the FSCA.
 - ii) **Approved Fund; or**
 - A) Also known as private sector funds. The rules of the Fund approved by the Commissioner of SARS and the FSCA are in compliance with the requirements of paragraph (d) of the definition of “provident fund”, paragraph (c) of the definition of “pension fund”, the definition of “provident preservation fund”, the definition of “pension preservation fund”; or the definition of “retirement annuity fund” in section 1(1) of the Act.
 - iii) **Other Fund.**
 - A) The Fund Administrator / Long-term Insurer is not yet approved or registered as a Long-term Insurer at the FSCA.
- c) **Note:** For **Retirement Annuity Fund**, the **Public Sector Fund** option will not be available for selection in the **Creation Type** field.

Effective Date: 14 April 2025

13.1.1 Public Sector Fund/Approved Fund/Other Fund

- a) If **Public Sector / Approved / Other Fund** is selected, complete the following questions, namely:
- i) **Were you previously a member of a Public Sector Fund? – Select Yes or No.**
 - A) These fields must only be completed if an **approved** fund is paying the lump sum but the benefit was previously transferred from a public sector fund to the current approved fund **on or after 1 March 2006**;
 - B) Do not complete these fields if '*Creation Type*' Public Sector fund was selected.
 - C) If you select **Yes**, complete the following fields:
 - I) **Date From** and **Date To** fields.
 - This is the period of service in the Public Sector Fund.
 - The 'Date To' cannot be after the date of transfer to the Approved Fund.
 - II) The **Completed Years** field will be populated automatically.
 - III) **Date of Transfer**
 - This is the date of the actual transfer from the Public Sector Fund to the Approved Fund.
 - IV) **Amount of the member's transferred portion from Public Sector Fund**
 - This is the amount excluding interest. This amount must be equal to the amount on the directive from the Public Sector Fund.
 - V) **Date of transfer from first approved fund.**
 - This is date transferred to a second Approved Fund after the exit from the Public Sector Fund. If benefit was transferred before 1 March 2018 this container should not be completed.
 - VI) **Was the partial withdrawal taken from this benefit in the previous or current fund prior to the payment? – Select Yes or No**
 - If **Yes**, enter the **Amount previously withdrawn**.
 - A portion of the benefit was withdrawn prior to retirement.
 - If **No**, the Amount previously withdrawn field will not be displayed.
 - ii) **Are you a non-resident? – Select Yes or No**
 - A) Mandatory. Must select 'Yes' or 'No'.
 - B) Should only be 'Yes' if you are no longer an SA resident.
 - iii) **Were any services rendered inside / outside the Republic during the period of membership of the fund? – Select Yes or No**
 - A) Mandatory. Must select 'Yes' or 'No'.
 - B) Should only be 'Yes' if the answer is 'Yes' to 'Are you a non-resident?'
 - C) The answer should be 'No' if you are an SA resident and a member of an SA fund / Insurer / Employer. If 'Yes' is selected the tax calculation will differ from the end directive.
 - iv) If **Yes**:
 - A) Complete the **Total number of months services were rendered inside the Republic while contributing to the Fund**.
 - B) Complete the **Total number of months services were rendered outside the Republic while contributing to the Fund**.
 - v) If **No**, proceed to complete the **Directive** information container.

Effective Date: 14 April 2025

Fund Type *

Provident Fund

Creation Type *

Public Sector Fund

Were you previously a member of a Public Sector fund? *

YES

Date From *

1986-01-01

Date To *

2021-10-31

Completed Years

35

Date of transfer *

2005-01-01

Amount of the member's transferred portion from Public Sector Fund *

R 150 000,00

Date of transfer from first approved fund

2005-01-01

Was there a partial withdrawal taken from this benefit in the previous or current fund prior to this payment? *

YES

Amount previously withdrawn *

R 50 000,00

Are you a non-resident? *

YES

Were any services rendered inside / outside the Republic during the period of membership of the fund? *

YES

Total number of months services were rendered inside the Republic while contributing to fund *

11

Total number of months services were rendered outside the Republic while contributing to fund *

1

vi) If you select **No** to the question “**Were you previously a member of Public Sector Fund?**”, complete the following fields:

A) **Date of transfer from first approved fund**

I) Optional field

B) **Are you a non-resident? – Select Yes or No.**

I) Mandatory. Must select ‘Yes’ or ‘No’.

II) Should only be ‘Yes’ if you are no longer an SA resident.

Effective Date: 14 April 2025

- C) **Were any services rendered inside / outside the Republic during the period of membership of the fund? – Select Yes or No**
- I) Mandatory. Must select 'Yes' or 'No'.
 - II) Should only be 'Yes' if the answer is 'Yes' to 'Are you a non-resident?'
 - III) The answer should be 'No' if you are an SA resident and a member of an SA fund / Insurer / Employer. If 'Yes' is selected the tax calculation will differ from the tax directive submitted by the Fund Administrator.
 - IV) If **Yes**:
 - o Complete the **Total number of months services were rendered inside the Republic while contributing to the Fund.**
 - o Complete the **Total number of months services were rendered outside the Republic while contributing to the Fund.**
 - V) If **No**, proceed to complete the **Directive** information container.

Fund Type *

Provident Fund

Creation Type *

Public Sector Fund

Were you previously a member of a Public Sector fund? *

NO

Date of transfer from first approved fund

2005-01-01

Are you a non-resident? *

YES

Were any services rendered inside / outside the Republic during the period of membership of the fund? *

NO

- vii) If **Other Fund** is selected as the **Creation Type**, the **Annual Income** field will be displayed for completion.

A) **Annual Income** - The annual income must reflect all income received by or which accrued to the taxpayer during the year of assessment, e.g. salary, remuneration, earnings, emolument, wages, bonuses, fees, gratuities, commission, pension, overtime payments, royalties, stipend, allowances and benefits, interest, annuities, share of profits, rental income, compensation, honorarium, etc.

- b) **Note:** If **Pension Fund** is selected as the **Fund Type**, and **Other Fund** as the **Creation Type**, the **Annual Income** field will be mandatory to complete. The deductions and tax rates applicable to approved funds and public sector funds is not applicable to 'Other Funds'.

Effective Date: 14 April 2025

Fund Type *

Provident Fund

Creation Type *

Other Fund

Were you previously a member of a Public Sector fund? *

NO

Date of transfer from first approved fund

2005-01-01

Are you a non-resident? *

NO

Were any services rendered inside / outside the Republic during the period of membership of the fund? *

NO

Annual income

R 0,00

13.1.2 Directive Information and Calculated Results

a) Complete the following fields:

i) **Reason for directive – Select one of the following options:**

- A) Death before Retirement;
- B) Retirement;
- C) Retirement due to ill health;
- D) Provident fund Deemed Retirement;
- E) Withdrawal;
 - I) Not applicable to 'Retirement Annuity fund'. Cannot withdrawal from a Retirement Annuity Fund before the age of 55.
- F) Resignation;
 - I) Not applicable to Retirement Annuity Fund
- G) Future Surplus;
 - I) For more information refer to Interpretation Note 113 on the SARS website
- H) Security of Mortgage bond order / Housing Loan;
 - I) Not applicable to Public Sector Funds.
- I) Discontinued Contributions;
 - I) Only applicable to Retirement Annuity funds
- J) Divorce – Non-Member Spouse;
- K) Former Member after Retirement;
- L) Withdrawal due to Visa Expiry;
 - I) Only applicable if a non-resident
- M) Cessation of South African Residency; or
 - I) Only applicable if a non-resident
- N) Retrenchment Benefit from Fund.
 - I) **Note:** For detailed information on the reason for directive, refer to The Guide to complete the Tax Directive application forms on the SARS website.

Effective Date: 14 April 2025

- b) **Note:** Once a reason is selected and the Calculation have been requested, you are not allowed to change the reason and will have to recapture / redo the calculation from the start.
- i) **Date of accrual**
A) The date of retirement or the date the Fund administrator / Employer will pay the lump sum amount on request or is due.
- ii) **Date on which the member becomes a member of the fund**
A) This is the date the member became a member (joined date) of the Fund that is now applying for a tax directive.
- iii) **Cash allowed to be taken –** the amount you are entitled to take in cash in accordance with the Fund.
- c) Ensure that the Disclaimer is read and understood before selecting the Calculate button for the estimation.

Reason for directive *
Retirement ▼
Date of accrual *
2021-11-30
Date on which the member became a member of the fund
2005-01-01
Cash amount allowed to be taken *
R 1 800 000,00
DISCLAIMER: This is a Simulation only. The results may differ from the results when the actual tax directive request is submitted to SARS
CALCULATE

- d) Click the **Calculate** button to obtain a simulation of the lump sum.

Completed years (Period of employment in Public Sector Fund)

Tax payable on the lump sum amount requested.
R 900 000.00
Vested right pre-1 March 1998
R 0.00
Contributions not previously allowed as a deduction (Refer to source code 4029 on the latest ITA34)
R 0.00
Amount exempt based on services outside the Republic
R 0.00
PRINT RESULTS

Effective Date: 14 April 2025

- e) Click the **Print Results** button to view and print the simulation.

PRINT RESULTS

Calculator results will start downloading, click OK to download this form.

OK

- f) The PDF format of the Lump Sum Tax Calculator will be displayed.

TAX CALCULATOR
Lumpsum Tax Calculator

South African Revenue Service

TAXPAYER DETAILS	
Tax Ref no.	
Date Of Birth	
Full Names	
ID Number / Passport no.	

DATA SUPPLY BY TAXPAYER	
Fund Type	Provident Fund
Creation Type	Public Sector Fund
Were you previously a member of a Public Sector fund?	NO
Date of transfer from first approved fund	2018-02-01
Are you a non-resident?	NO
Were any services rendered inside / outside the Republic during the period of membership of the fund?	NO
Reason for directive	Retirement
Date of accrual	2021-11-30
Date on which the member became a member of the fund	2005-01-01
Cash amount allowed to be taken	R 1 800 000,00

CALCULATION OUTCOME	
Tax payable on the lump sum amount requested	R 400 500,00
Vested right pre-1 March 1998	R 0,00
Completed years	
Contributions not previously allowed as a deduction (Refer to source code 4029 on the latest ITA34)	R 0,00
Amount exempt based on services outside the Republic	R 0,00

DISCLAIMER: This is a Simulation only. The results may differ from the results when the actual tax directive request is submitted to SARS

13.2 Employer

- a) If the fund type is selected as “**Employer**” complete the following field:

i) **Annual Income**

- A) The annual income must reflect all income received by or which accrued to the taxpayer during the year of assessment, e.g. salary, remuneration, earnings, emolument, wages, bonuses, fees, gratuities, commission, pension, overtime payments, royalties, stipend, allowances and benefits, interest, annuities, share of profits, rental income, compensation, honorarium, etc.

Effective Date: 14 April 2025

Fund Type *

Employer

Annual income *

R 350 000,00

A) In the Directive information container, the following reasons will be displayed. Select the relevant option:

- ii) Severance Benefit – Death
- iii) Severance Benefit – Retirement (Age of 55 or older)
- iv) Severance Benefit – Involuntary Retrenchment
- v) Severance Benefit – Voluntary Retrenchment

b) Complete the **Date of Accrual**

- i) The date of accrual is the date of retirement or the date the Employer will pay the lump sum amount on request or is due.

c) Enter the **Cash amount allowed to be taken**.

d) Ensure that the **Disclaimer** is read and understood before selecting the Calculate button for the estimation.

e) Click the **Calculate** button to obtain the simulated tax on the lumpsum.

Reason for directive *

Severance Benefit – Retirement (Age of 55 or older)

Date of accrual *

2021-11-30

Cash amount allowed to be taken *

R 600 000,00

DISCLAIMER: This is a Simulation only. The results may differ from the results when the actual tax directive request is submitted to SARS

CALCULATE

f) The tax estimation results will be displayed on the right side of the screen.

Effective Date: 14 April 2025

Completed years (Period of employment in Public Sector Fund)

Tax payable on the lump sum amount requested.

R 18 000.00

Vested right pre-1 March 1998

Contributions not previously allowed as a deduction (Refer to source code 4029 on the latest ITA34)

Amount exempt based on services outside the Republic

PRINT RESULTS

- g) Click the **Print Results** button to view and print the simulation. The calculated result will open in PDF format to view and save. It will not be available on the SARS systems.

PRINT RESULTS

Calculator results will start downloading, click OK to download this form.

OK

- h) The PDF format of the Lump Sum Tax Calculator will be displayed, as previously indicated in section 13.1.2 above.

13.3 Insurer

- a) If the fund type is selected as “**Insurer**” complete the following fields:
- Date of transfer from first approved fund**
 - This is an optional field.
 - Are you a non-resident? - Select Yes or No.**
 - Mandatory. Must select ‘Yes’ or ‘No’.
 - Should only be ‘Yes’ if you are no longer an SA resident.
 - Were any service rendered inside / outside the Republic during the period of membership of the fund? – Select Yes or No**
 - Mandatory. Must select ‘Yes’ or ‘No’.
 - Should only be ‘Yes’ if the answer is ‘Yes’ to ‘Are you a non-resident?’
 - The answer should be ‘No’ if you are an SA resident and a member of an SA fund / Insurer / Employer. If ‘Yes’ is selected the tax calculation will differ from the tax directive submitted by the Insurer.
 - If **Yes**:

Effective Date: 14 April 2025

- I) Complete the **Total number of months services were rendered inside the Republic while contributing to the Fund.**
- II) Complete the **Total number of months services were rendered outside the Republic while contributing to the Fund.**
- E) If **No**, proceed to complete the **Directive** information container.

Fund Type *

Insurer

Are you a non-resident? *

YES

Were any services rendered inside / outside the Republic during the period of membership of the fund? *

YES

Total number of months services were rendered inside the Republic while contributing to fund *

10

Total number of months services were rendered outside the Republic while contributing to fund *

2

Fund Type *

Insurer

Are you a non-resident? *

NO

Were any services rendered inside / outside the Republic during the period of membership of the fund? *

NO

- b) In the Directive information container, the following reasons will be displayed. Select the relevant option:
 - i) Death Member/Former Member after retirement;
 - ii) Par. (c) Living Annuity Commutation;
 - iii) Death - Next Generation Annuitant; or
 - iv) Next Generation Annuitant.
- c) Complete the **Date of Accrual**
 - i) The date of accrual is the date of retirement or the date the Fund administrator / Employer will pay the lump sum amount on request or is due.
- d) Enter the **Cash amount allowed to be taken.**

Effective Date: 14 April 2025

- e) Ensure that the **Disclaimer** is read and understood before selecting the Calculate button for the estimation.

Reason for directive *

Par (c) Living Annuity Commutation

Date of accrual *

2021-11-30

Cash amount allowed to be taken *

R 850 000,00

DISCLAIMER: This is a Simulation only. The results may differ from the results when the actual tax directive request is submitted to SARS

CALCULATE

- f) Click the **Calculate** button to obtain the simulated tax on the lumpsum.

Completed years (Period of employment in Public Sector Fund)

Tax payable on the lump sum amount requested.

R 76 500.00

Vested right pre-1 March 1998

Contributions not previously allowed as a deduction (Refer to source code 4029 on the latest ITA34)

R 0.00

Amount exempt based on services outside the Republic

R 0.00

PRINT RESULTS

- g) Click the **Print Results** button to view and print the simulation.

PRINT RESULTS

Calculator results will start downloading, click OK to download this form.

OK

- h) The PDF format of the Lump Sum Tax Calculator will be displayed, as previously indicated in section 13.1.2 above.

Effective Date: 14 April 2025

14 COMPLETE THE TAX DIRECTIVE APPLICATION FORMS ON EFILING

a) To complete a Tax Directive Application form on eFiling:

- i) Select **'Services'** on the menu bar
- ii) Select **'Tax Directives'** on the menu on the left
- iii) Select **'Request'**.

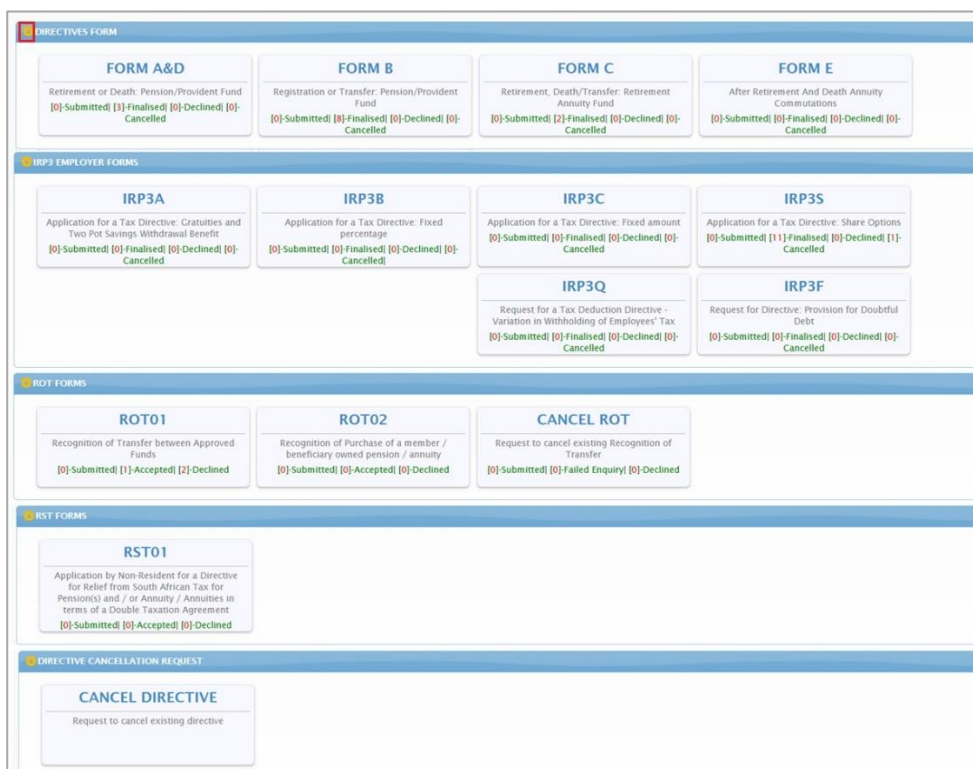
Tax Directives
Request Previous Years Directives
Request
Pending
Submitted
History
Cancelled
Lump Sum calculator

b) The following screen will be displayed with all the Directive Application forms, IRP3 Employer Forms, Recognition of Transfer (ROT) Forms and the Directive Cancellation Request.

c) The following screens will display the tax directive applications of the different eFiling Portfolios:

Organisation:

d) The different types of forms will be displayed. Click the arrow next to the banner heading to expand the relevant form types to request.



DIRECTIVES FORM

FORM A&D	FORM B	FORM C	FORM E
Retirement or Death Pension/Provident Fund [0] Submitted [1] Finalised [0] Declined [0] Cancelled	Registration or Transfer Pension/Provident Fund [0] Submitted [8] Finalised [0] Declined [0] Cancelled	Retirement, Death/Transfer: Retirement Annuity Fund [0] Submitted [2] Finalised [0] Declined [0] Cancelled	After Retirement And Death Annuity Commutations [0] Submitted [0] Finalised [0] Declined [0] Cancelled

IRP3 EMPLOYER FORMS

IRP3A	IRP3B	IRP3C	IRP3S
Application for a Tax Directive: Gratuities and Two Pot Savings Withdrawal Benefits [0] Submitted [0] Finalised [0] Declined [0] Cancelled	Application for a Tax Directive: Fixed percentage [0] Submitted [0] Finalised [0] Declined [0] Cancelled	Application for a Tax Directive: Fixed amount [0] Submitted [0] Finalised [0] Declined [0] Cancelled	Application for a Tax Directive: Share Options [0] Submitted [1] Finalised [0] Declined [1] Cancelled
		IRP3Q	IRP3F
		Request for a Tax Deduction Directive - Variation in Withholding of Employees' Tax [0] Submitted [0] Finalised [0] Declined [0] Cancelled	Request for Directive: Provision for Doubtful Debt [0] Submitted [0] Finalised [0] Declined [0] Cancelled

ROT FORMS

ROT01	ROT02	CANCEL ROT
Recognition of Transfer between Approved Funds [0] Submitted [1] Accepted [2] Declined	Recognition of Purchase of a member / beneficiary owned pension / annuity [0] Submitted [0] Accepted [0] Declined	Request to cancel existing Recognition of Transfer [0] Submitted [0] Failed Enquiry [0] Declined

RST FORMS

RST01
Application by Non-Resident for a Directive for Relief from South African Tax for Pension(s) and / or Annuity / Annuities in terms of a Double Taxation Agreement [0] Submitted [0] Accepted [0] Declined

DIRECTIVE CANCELLATION REQUEST

CANCEL DIRECTIVE
Request to cancel existing directive

Effective Date: 14 April 2025

Tax Practitioner:

IRP3 EMPLOYER FORMS

IRP3B
Application for a Tax Directive: Fixed percentage
[0]-Submitted [0]-Finalised [0]-Declined [0]-Cancelled

IRP3C
Application for a Tax Directive: Fixed amount
[1]-Submitted [0]-Finalised [0]-Declined [0]-Cancelled

IRP3Q
Request for a Tax Deduction Directive - Variation in Withholding of Employees' Tax
[0]-Submitted [0]-Finalised [0]-Declined [0]-Cancelled

IRP3F
Request for Directive: Provision for Doubtful Debt
[0]-Submitted [0]-Finalised [0]-Declined [0]-Cancelled

RST FORMS

RST01
Application by Non-Resident for a Directive for Relief from South African Tax for Pension(s) and / or Annuity / Annuities in terms of a Double Taxation Agreement
[0]-Submitted [0]-Accepted [0]-Declined

REQUEST FOR LUMP SUM DIRECTIVE CALCULATION

Individual:

IRP3 EMPLOYER FORMS

IRP3B
Application for a Tax Directive: Fixed percentage
[0]-Submitted [1]-Finalised [1]-Declined [0]-Cancelled

IRP3C
Application for a Tax Directive: Fixed amount
[0]-Submitted [0]-Finalised [0]-Declined [0]-Cancelled

RST FORMS

RST01
Application by Non-Resident for a Directive for Relief from South African Tax for Pension(s) and / or Annuity / Annuities in terms of a Double Taxation Agreement
[0]-Submitted [0]-Accepted [0]-Declined

REQUEST FOR LUMP SUM DIRECTIVE CALCULATION

- e) If you select an application form and the following error displays, refer to section 8 above to ensure that the rights assigned to the user is correct. If the Authorisation level is selected as “**View Only**”, this error will be displayed, and you will not be able to submit any application forms.

ACCESS DENIED

Taxpayer does not have the rights to New Directive Request.

- f) If the user has no Tax Directives Rights, the following message will be displayed. Refer to section 8 above to ensure that the users are assigned the tax directive rights to be able to complete and submit tax directive applications.

ACCESS DENIED

Your access is denied because your tax directives profile could not be determined.

- g) On the Tax Practitioner eFiling Portfolio, once you have successfully logged in and accessed the Tax Directive functionality, select the relevant application form. A screen will be displayed to select the client you want to complete the application form for.
- h) Select the relevant taxpayer you want to complete the application for.

Effective Date: 14 April 2025

Select a Client to work with

Show 10 entries

TAXPAYER NAME	SURNAME	ID	TRN	
Mr	M	8	0	Select Client
Mrs	R	7	2	Select Client
Mr	N	5	3	Select Client
Mr	R	6	2	Select Client
Mr	M	5	2	Select Client

- i) The selected client details container will be displayed with the pre-populated tax reference number, taxpayer name and the available forms to request.

SELECTED CLIENT DETAILS

Taxpayer Ref No.
1

Taxpayer
S

IRP3 EMPLOYER FORMS

IRP3B
Application for a Tax Directive: Fixed percentage
[0] Submitted [0] Finalised [0] Declined [0] Cancelled

IRP3C
Application for a Tax Directive: Fixed amount
[0] Submitted [0] Finalised [0] Declined [0] Cancelled

IRP3Q
Request for a Tax Deduction Directive - Variation in Withholding of Employees' Tax
[0] Submitted [0] Finalised [0] Declined [0] Cancelled

IRP3F
Request for Directive: Provision for Doubtful Debt
[0] Submitted [0] Finalised [0] Declined [0] Cancelled

REQUEST FOR LUMP SUM DIRECTIVE CALCULATION

- j) The application form will be displayed for completion with the pre-populated information of the selected taxpayer.

Application for a Tax Directive: Fixed percentage

IRP3(b)

FOR OFFICE USE ONLY

Application no.

TAXPAYER DETAILS

Select taxpayer type: Individual

Taxpayer reference no. * 00 Year of assessment ended on (CCYY)*

Surname* B Initials* B

Date of Birth (CCYY-MM-DD)* 19 Identity Number 6

Passport / Permit no. Passport Country / Country Of Origin (e.g. South Africa = ZAF) South Africa

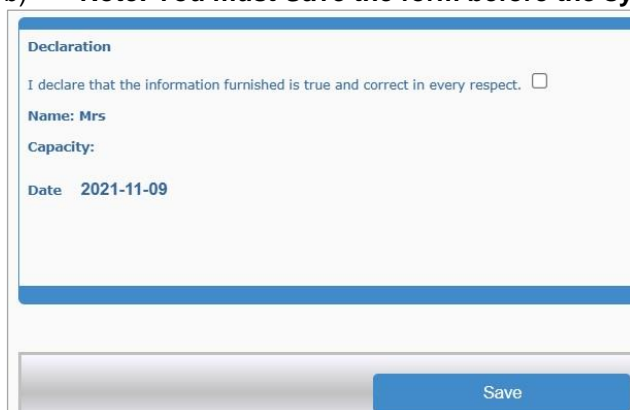
- k) Demographic information of the taxpayer will be pre-populated and locked for editing.
- l) For the completion of the Tax Directive application forms, including the Recognition of Transfer, refer to the following external guides on the SARS website www.sars.gov.za :
- Guide to complete Tax Directive Application forms;
 - Completion Guide for IRP3(a) and IRP3(s) Forms; and
 - Guide to complete, submit and cancel a Recognition of Transfer Form.
- m) **Note: On eFiling, the form will display in HTML 5 format.**

Effective Date: 14 April 2025

15 SAVE THE TAX DIRECTIVE FORM

- a) After you have completed all the required information on the Tax Directive application form, select the **'SAVE'** button at the bottom of the screen.

- b) **Note: You must Save the form before the system will allow you to submit the form to SARS.**



Declaration

I declare that the information furnished is true and correct in every respect. ☐

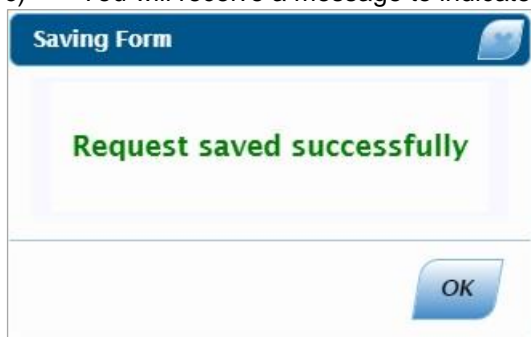
Name: Mrs

Capacity:

Date 2021-11-09

Save

- c) You will receive a message to indicate that the request has been successfully saved on eFiling.



Saving Form

Request saved successfully

OK

- d) The **'Submit to SARS'** button will now be displayed at the bottom of the screen.

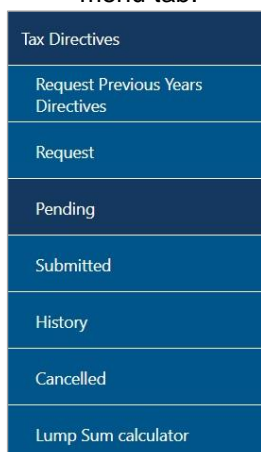


Save Submit To SARS

- e) You can now submit the form to SARS or opt to submit the form at a later stage.

16 PENDING TAX DIRECTIVE FORMS

- a) To view saved Tax Directive applications, which have not been submitted to SARS, select the **'Pending'** menu tab.



Tax Directives

Request Previous Years Directives

Request

Pending

Submitted

History

Cancelled

Lump Sum calculator

Effective Date: 14 April 2025

- b) A list of all the saved tax directive applications will be available to view.

The screenshot shows the 'PENDING DIRECTIVE REQUESTS' screen. It has two tabs: 'ACTUAL DIRECTIVES' and 'SIMULATED DIRECTIVES'. Below the tabs is a search bar and a table. The table has columns: 'COMPLETED DATE', 'APPLICANT / FUND NAME / EMPLOYER', 'STATUS', and 'FORM NAME'. There is one entry in the table with the following data: '2021-11-09 11:50', 'B', 'Saved not yet submitted', and 'IRP3B'. A 'SELECT' button is next to the entry. At the bottom, it says 'Showing 1 to 1 of 1 entries' and has 'Previous' and 'Next' buttons.

- c) Click 'Select' on the specific field of the form.

The screenshot shows the 'PENDING DIRECTIVE REQUESTS' screen with the 'Directive Details' modal open. The modal contains the following fields: 'REQUEST#' (163456), 'APPLICANT NAME' (B), 'TAXREFNO' (00), 'TAXPAYER ID NUMBER' (6), 'STATUS' (Saved not yet submitted), 'FORM TYPE' (FORMIRP3B), and 'DATE REQUESTED' (2021-11-09). At the bottom of the modal are buttons: '<< BACK', 'DELETE APPLICATION', 'PRINT FORM', 'OPEN FORM', and 'CLOSE'.

- d) The following buttons will be displayed on the Directive Details screen:

- i) **Delete Application** – if you click on this button, a confirmation message will be displayed to confirm the deletion of the form.

The screenshot shows a confirmation message: 'Are you sure you want to permanently delete this application?'. Below the message are two buttons: 'OK' and 'Cancel'.

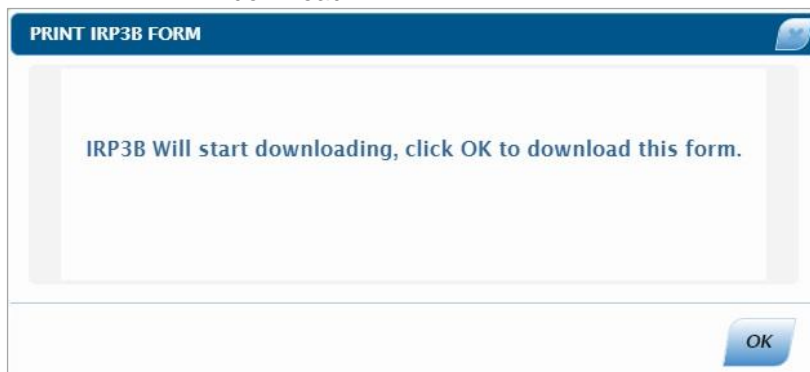
- A) If you select 'Cancel', the directive details screen will be displayed. If you select 'OK' to delete the application, a message will be displayed to indicate that the request was successfully removed, and the application will be permanently deleted and removed from the Pending Directives Request screens as indicated below.

The screenshot shows the 'DELETE DIRECTIVE REQUEST' screen. It has a message: 'Request removed successfully'. At the bottom right is an 'OK' button.

The screenshot shows the 'PENDING DIRECTIVE REQUESTS' screen. It has two tabs: 'ACTUAL DIRECTIVES' and 'SIMULATED DIRECTIVES'. Below the tabs is a search bar and a table. The table has columns: 'COMPLETED DATE', 'APPLICANT / FUND NAME / EMPLOYER', 'STATUS', and 'FORM NAME'. The table is empty, and it says 'NO RECORDS FOUND'. At the bottom, it says 'Showing 1 to 1 of 1 entries' and has 'Previous' and 'Next' buttons.

Effective Date: 14 April 2025

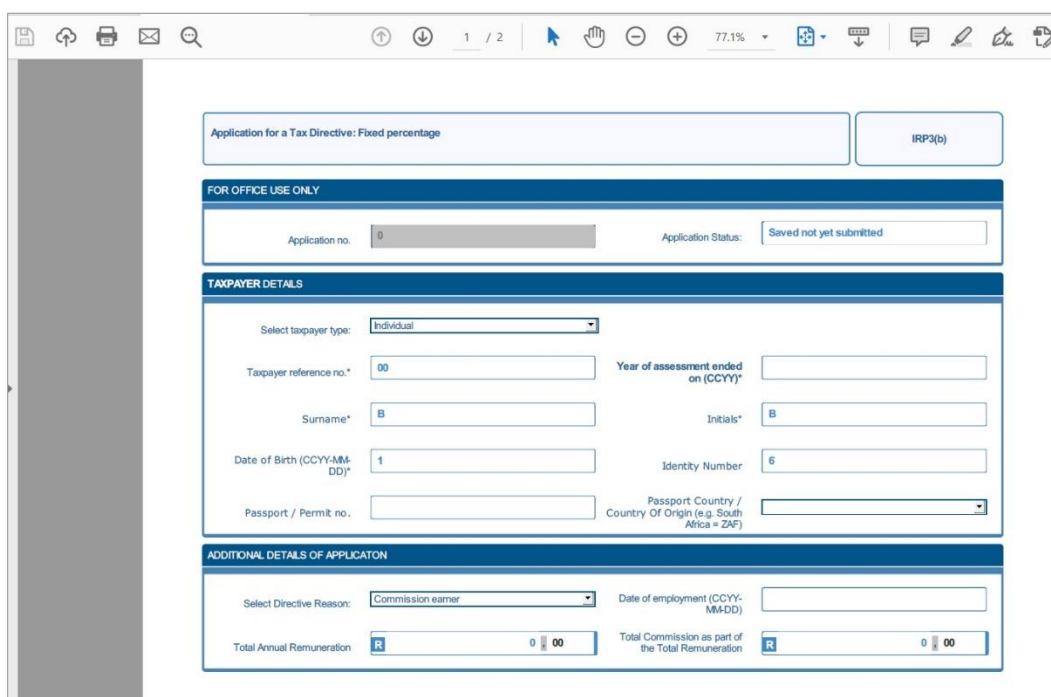
- ii) **Print Form** – The print screen will open to print the application form.
- A) The form will either open for printing or will be available for download.
- B) If download is available, the following screen will be displayed. Click “OK” to proceed to download.



PRINT IRP3B FORM

IRP3B Will start downloading, click OK to download this form.

OK



Application for a Tax Directive: Fixed percentage IRP3(b)

FOR OFFICE USE ONLY

Application no. Application Status:

TAXPAYER DETAILS

Select taxpayer type:

Taxpayer reference no.* Year of assessment ended on (CCYY)*

Surname* Initials*

Date of Birth (CCYY-MM-DD)* Identity Number

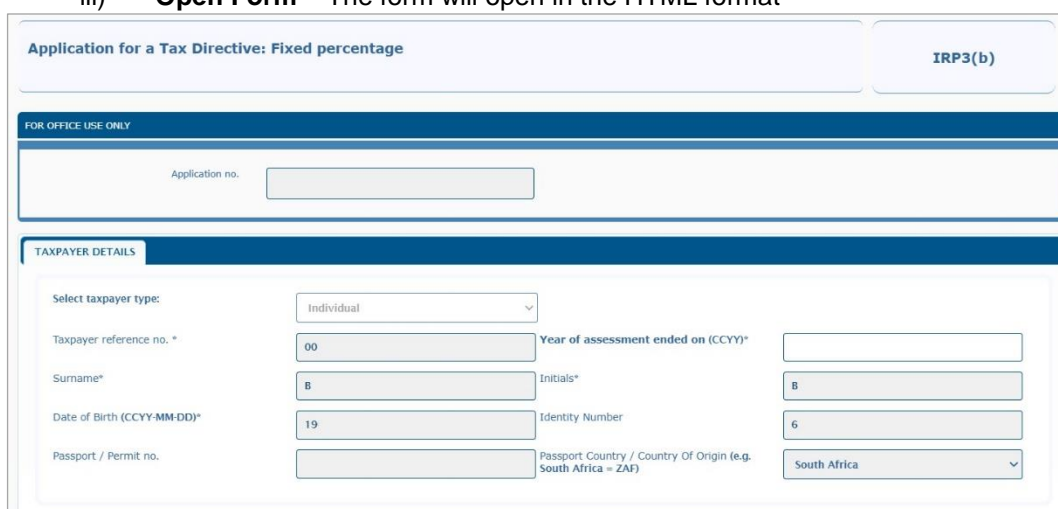
Passport / Permit no. Passport Country / Country Of Origin (e.g. South Africa = ZAF)

ADDITIONAL DETAILS OF APPLICATION

Select Directive Reason: Date of employment (CCYY-MM-DD)

Total Annual Remuneration Total Commission as part of the Total Remuneration

- iii) **Open Form** – The form will open in the HTML format



Application for a Tax Directive: Fixed percentage IRP3(b)

FOR OFFICE USE ONLY

Application no.

TAXPAYER DETAILS

Select taxpayer type:

Taxpayer reference no. * Year of assessment ended on (CCYY)*

Surname* Initials*

Date of Birth (CCYY-MM-DD)* Identity Number

Passport / Permit no. Passport Country / Country Of Origin (e.g. South Africa = ZAF)

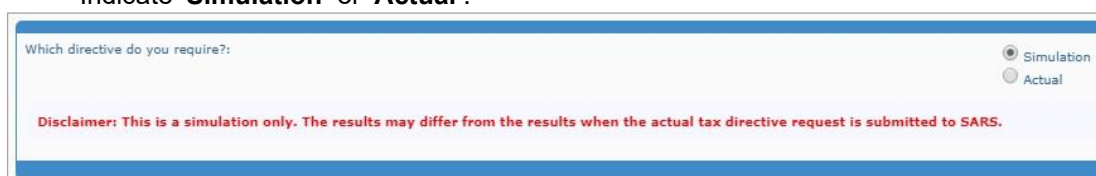
Effective Date: 14 April 2025

- iv) **Close** – this button will close the Directive Details screen and you will view the Pending Directive Requests screen.



17 SIMULATE TAX DIRECTIVES

- The Simulated option will be available on all the application forms, except the IRP3(b), IRP3(c), IRP3(f) and IRP3(q) forms.
- After you have completed an application, you will be able to obtain a simulated tax directive.
- On the application form, the following question will be displayed '**Which directive do you require?**'. Indicate '**Simulation**' or '**Actual**'.



- A disclaimer will be displayed to indicate that the calculation result is only a simulation and it may differ from the actual tax directive request that will be submitted to SARS.

18 SUBMITTING THE TAX DIRECTIVE FORM(S)

- Once you have completed all the required information on the tax directive form, you can submit the application to SARS.
- You can either submit the form after you have saved the form and the submit button is available or you can access the saved form from the Pending menu as explained in the previous section.
- Open the relevant tax directive form and scroll to the bottom of the form. The '**Submit to SARS**' button will be displayed next to the '**Save**' button.
- NOTE: If the 'Submit to SARS' button is not available, click the 'Save' button to save the form and then the 'Submit to SARS' button will be displayed.**



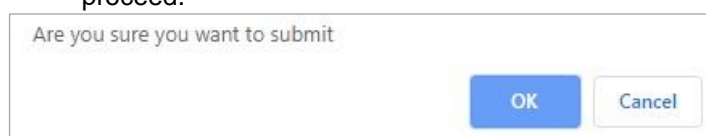
- As soon as the '**Submit to SARS**' button is selected, the system will run validation checks based on what was completed on the application to determine if supporting documents are required or not. A message will be displayed in the case where supporting documents are required, as indicated below.

Effective Date: 14 April 2025

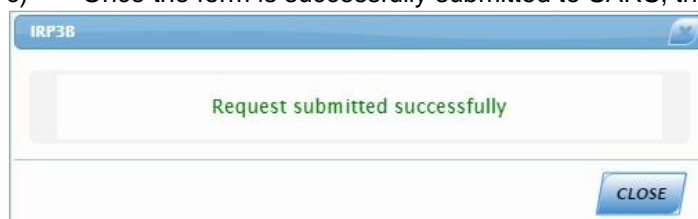


18.1 Submission without supporting documents required

- a) Click the '**Submit to SARS**' button to proceed.
- b) A confirmation message will be displayed to confirm the submission of the application. Click '**OK**' to proceed.



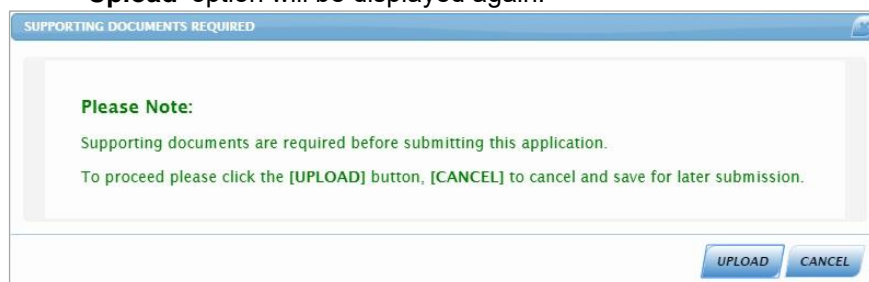
- c) Once the form is successfully submitted to SARS, the following message will be displayed.



- d) You can view the submitted form by selecting the '**Submitted**' menu tab.

18.2 Submission with supporting documents required

- a) When supporting documents are required with the application form, the following message will be displayed to inform you to submit the supporting documents, after you have selected the '**Submit to SARS**' button.
- b) If you closed the message, you could select '**Pending**' and open the application to submit the form; the '**Upload**' option will be displayed again.



- c) If you select '**Cancel**' on the message, the form will not be submitted to SARS and the form will be displayed again.
- d) If you click '**Upload**', the Document Upload page will be displayed in order to upload the required supporting documents for the application to be submitted to SARS.

Effective Date: 14 April 2025

e) The following buttons are displayed on the screen:

i) **Home** – If you click this button, the Request screen will be displayed with all the application forms.

ii) **Submit Directive** – If the 'Submit Directive' button is selected, a confirmation message will be displayed to confirm the submission to SARS.

iii) **View Application Form** – when you click the 'View Application Form' button, the application form will open.

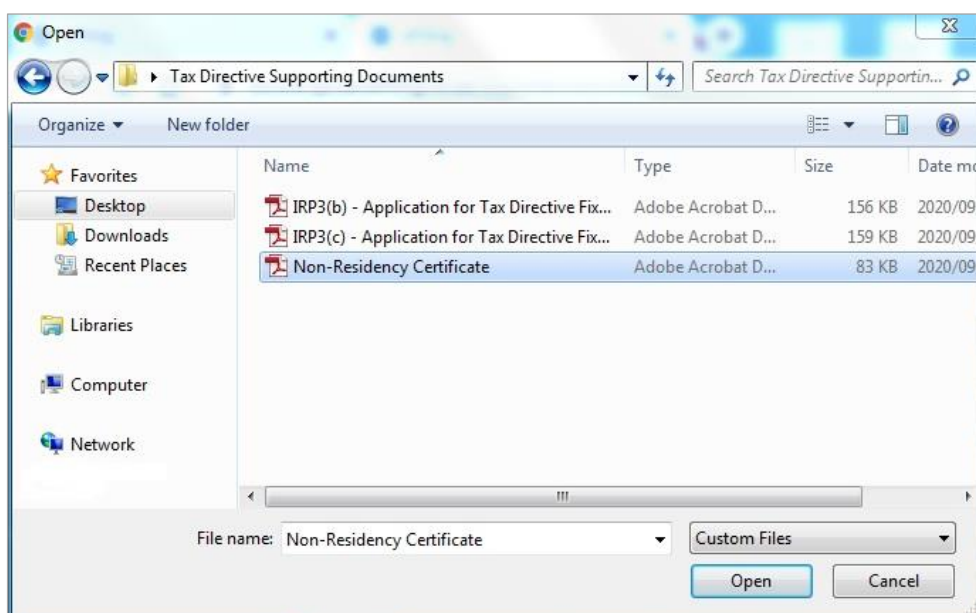
Effective Date: 14 April 2025

- iv) **Required Documents** – If you click this button, the required documents will be displayed that must be uploaded with the application form in order to submit.

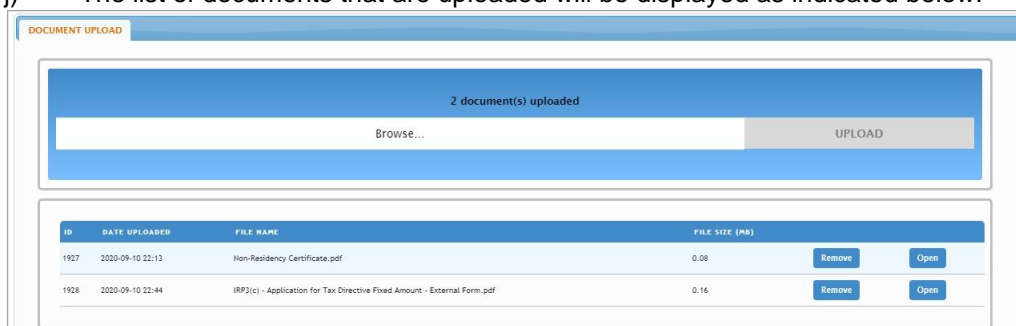
- f) Ensure that the following standards are adhered to when supporting documents are uploaded:
- The file type may be .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif to enable SARS to view the documents.
 - The maximum allowable size per document may not be more than 5MB and a maximum of 20 documents may be uploaded.
- g) **Note:** When uploading files, ensure that the files are not password protected, as this will hamper the viewing of the supporting document files.
- h) To upload supporting documents, select the '**Click here to Browse**' section.

- i) Select the file(s) to be uploaded and click the '**Open**' button to upload.

Effective Date: 14 April 2025



j) The list of documents that are uploaded will be displayed as indicated below.



k) Click the remove button to delete a file and the below confirmation message will be displayed. Click 'OK' to proceed or 'Cancel'.



l) A message will be displayed once the document is successfully removed.



m) The Document Upload screen will be displayed and the deleted document will be removed.

Effective Date: 14 April 2025

The screenshot shows the 'DOCUMENT UPLOAD' section of the SARS eFiling system. It features a blue header bar with the text 'DOCUMENT UPLOAD'. Below this, a message states '1 document(s) uploaded'. There is a text input field with the placeholder 'Browse...' and an 'UPLOAD' button. Below the input field, a table lists the uploaded document:

ID	DATE UPLOADED	FILE NAME	FILE SIZE (MB)		
1927	2020-09-10 22:13	Non-Residency Certificate.pdf	0.08	Remove	Open

n) Once you have uploaded all the required documents, select the '**Submit Directive**' button to proceed.

The screenshot shows the 'DOCUMENT UPLOAD' section with '2 document(s) uploaded'. The 'Browse...' field is now 'Click here to browse...'. The table below lists two documents:

ID	DATE UPLOADED	FILE NAME	FILE SIZE (MB)		
1927	2020-09-10 22:13	Non-Residency Certificate.pdf	0.08	Remove	Open
1929	2020-09-10 22:32	IRP3(c) - Application for Tax Directive Fixed Amount - External Form.pdf	0.16	Remove	Open

At the bottom, there are three buttons: 'HOME', 'VIEW APPLICATION FORM', and 'REQUIRED DOCUMENTS'.

o) A confirmation message will be displayed to confirm the directive was successfully submitted. Click '**Close**' to proceed.

The screenshot shows a confirmation message box titled 'DIRECTIVE SUBMITTED'. It contains the text 'Request submitted successfully' in green. At the bottom right, there is a 'CLOSE' button.

p) The submitted application will be displayed under the '**Submitted**' tab on the left menu bar.

The screenshot shows the 'SUBMITTED DIRECTIVES' section. It has a blue header bar with the text 'SUBMITTED DIRECTIVES'. Below this, there are two tabs: 'DIRECTIVE STATUS' and 'ACTUAL DIRECTIVES'. The 'ACTUAL DIRECTIVES' tab is selected. Below the tabs, there is a link 'Click to Filter Directives'. A table lists the submitted directives:

CHECK ALL	COMPLETED DATE	APPLICANT / FUND NAME / EMPLOYER	STATUS	FORM NAME	
<input type="checkbox"/>	2020-09-10 22:22	HN TA	Submitted to SARS	IRP3C	SELECT

Below the table, there is a scroll bar and an 'Archive' button.

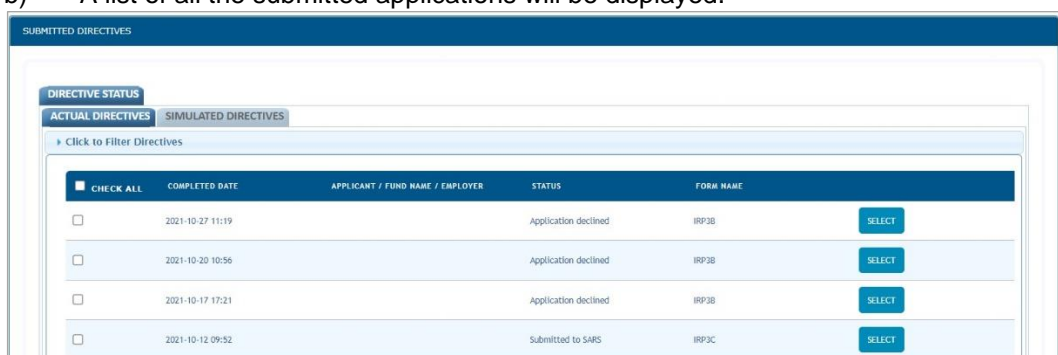
19 SUBMITTED TAX DIRECTIVES

a) Once you have submitted a tax directive, you can access it by selecting the '**Submitted**' menu tab. Under the tax practitioner portfolio, ensure that the correct taxpayer is selected.

Effective Date: 14 April 2025

Tax Directives
Request Previous Years Directives
Request
Pending
Submitted
History
Cancelled
Lump Sum calculator

b) A list of all the submitted applications will be displayed.



CHECK ALL	COMPLETED DATE	APPLICANT / FUND NAME / EMPLOYER	STATUS	FORM NAME	
<input type="checkbox"/>	2021-10-27 11:19		Application declined	IRP3B	SELECT
<input type="checkbox"/>	2021-10-20 10:56		Application declined	IRP3B	SELECT
<input type="checkbox"/>	2021-10-17 17:21		Application declined	IRP3B	SELECT
<input type="checkbox"/>	2021-10-12 09:52		Submitted to SARS	IRP3C	SELECT

c) Click the 'Select' button and the following screen will be displayed with different tabs.



YOUR APPLICATION REFERENCE	
REQUEST#	162228
APPLICANT NAME	T
TAXREFNO	1
TAXPAYER ID NUMBER	7
STATUS	Application declined
FORM TYPE	FORMIRP3B
APPLICATION ID	44759113
DATE SUBMITTED	2021-10-17

ERRORS	
ERROR NO	ERROR DESCRIPTION
1675	Declined :1: Outstanding taxes on Vat or PAYE or ITS

<< BACK DUPLICATE ENABLE FOR SUBMISSION PRINT FORM OPEN FORM CLOSE

i) **Duplicate** – A duplicate application will be submitted to SARS.

A) A confirmation message will be displayed to confirm the creation of a new directive application as indicated in the below screen.

Effective Date: 14 April 2025

Are you sure you want to duplicate this directive? - this will create a new directive based on this directive.

OK Cancel

- B) If you click '**OK**', a message will be displayed as below and the original completed application form will be displayed.

DUPLICATE

Directive duplicated successfully.

OK

- ii) **Enable for Submission** – this option will open the application with all the previous detail that was submitted to be able to edit and submit to SARS. After you select this option and save the form, the form will be removed from the Submitted list, unless you submit it again.
- iii) **Print Form** – the application form will be displayed to print.
- iv) **Open Form** – the application form will be displayed
- v) **Close** – this button will close the Directive Details screen.

20 HISTORY

- a) To view all the tax directive applications, click '**History**' menu tab. Under the tax practitioner portfolio, ensure that the correct taxpayer is selected.

Tax Directives
Request Previous Years Directives
Request
Pending
Submitted
History
Cancelled
Lump Sum calculator

- b) The search screen will be displayed. If there are no applications submitted, no directive applications will be displayed.

Effective Date: 14 April 2025

c) To search, enter one of Tax Reference Number, Directive No, Taxpayer ID number, Passport / Permit No or Applicant Name and click the **'Search'** button to proceed.

d) You also have the option to filter according to the status of the tax directive applications.

e) Once you have entered the search criteria, a list of all the tax directive applications will be displayed.

<input checked="" type="checkbox"/> CHECK ALL	COMPLETED DATE	APPLICANT / FUND NAME / EMPLOYER	STATUS	FORM NAME	
<input type="checkbox"/>	2021-11-02 10:58		Finalised	IRP3B	<button>SELECT</button>
<input type="checkbox"/>	2021-09-06 11:54	TESTI	Finalised	FORMAD	<button>SELECT</button>
<input type="checkbox"/>	2021-09-06 08:49	JOHAN	Finalised	FORMAD	<button>SELECT</button>
<input type="checkbox"/>	2021-08-04 09:36	A	Finalised	IRP3B	<button>SELECT</button>
<input type="checkbox"/>	2021-08-03 12:30		Finalised	IRP3B	<button>SELECT</button>

f) To print a finalised tax directive, proceed to the next section of the guide.

21 PRINT TAX DIRECTIVE

a) To print a finalised tax directive, click the **'History'** tab to view all the finalised tax directive applications.

b) Click "Select" of the relevant tax directive you want to print, the field will be highlighted and the **'Directive Details'** screen will be displayed.

Effective Date: 14 April 2025

CHECK ALL	COMPLETED DATE
<input checked="" type="checkbox"/>	2021-11-02 10:58
<input type="checkbox"/>	2021-09-06 11:54
<input type="checkbox"/>	2021-09-06 08:49
<input type="checkbox"/>	2021-08-04 09:36
<input type="checkbox"/>	2021-08-03 12:30
<input type="checkbox"/>	2021-07-29 12:45
<input type="checkbox"/>	2021-07-29 11:15
<input type="checkbox"/>	2021-07-28 14:50
<input type="checkbox"/>	2021-06-29 10:41
<input type="checkbox"/>	2021-06-21 13:10

Directive Details	
YOUR APPLICATION REFERENCE	IRP3B9003844
REQUEST#	162940
APPLICANT NAME	
FUND NAME / EMPLOYER	
TAXREFNO	
TAXPAYER ID NUMBER	
STATUS	Finalised
FORM TYPE	FORMIRP3B
APPLICATION ID	44760062
IRP3#	44750644
DATE ISSUED	2021-11-02
VALID FROM	2022-03-01
VALID TO	2023-02-28
DATE SUBMITTED	2021-11-02

<< BACK DUPLICATE CANCEL DIRECTIVE **IRP3** PRINT FORM OPEN FORM
 CLOSE

c) Click the Form Type, in the above example it is 'IRP3' and the **Directive Details** screen will be displayed.

DIRECTIVE DETAILS				
Directive No.:	4			
Application No.:	4			
Date Issued:	2021-11-02			
Valid From:	2022-03-01			
Valid To:	2023-02-28			

SELECT EMPLOYER TO PRINT FOR				
DATE CAPTURED	EMPLOYER NAME	CONTACT PERSON	REFERENCE NO	
2021-11-02 10:57	M		7	PRINT

d) Click **"Print"** and the Print screen will be displayed. Click **"OK"** to proceed to download the directive.

PRINT IRP3


IRP3 Will start downloading, click OK to download.

OK

e) The PDF will be displayed and can be downloaded, saved and print.

Effective Date: 14 April 2025

FORMB – IRP3E PRINT OR SAVE PDF



UNCLAIMED
147 SCHOEMAN STREET
PRETORIA

0002
MBUDHIA@GMAIL.COM
0124224001

INCOME TAX **IRP3e**
Employee's tax deduction directive

Enquiries should be addressed to:

Contact Details

Contact Center Tel: 0800 00 SARS (7277)
International callers: +27 11 6022093
SARS online: www.sars.gov.za

Details

Tax Reference No:
Date: 2020-09-15
Tax Year: 2021
Directive No.: 24702842
Application No.: 28277859

Always quote this reference number when contacting SARS

22 CANCEL TAX DIRECTIVE APPLICATION

- a) To cancel a tax directive that was submitted to SARS, select the 'Request' menu tab.

- Tax Directives
- Request Previous Years Directives
- Request**
- Pending
- Submitted
- History
- Cancelled
- Lump Sum calculator

- b) The Directive Cancellation Request option will be displayed at the bottom of the screen. Click 'Cancel Directive'.

DIRECTIVE CANCELLATION REQUEST

CANCEL DIRECTIVE

Request to cancel existing directive

- c) The 'Request Directive Cancellation' screen will be displayed. Enter the Tax Directive No. or Applicant Name and click the 'Search' button.

REQUEST DIRECTIVE CANCELLATION

Show only:

Tax Directive No. / Applicant Name:

SEARCH

Effective Date: 14 April 2025

- d) Click the dropdown option next to the **'Show only'** field and a list of the tax directive applications will be displayed to filter the search.

The screenshot shows the 'REQUEST DIRECTIVE CANCELLATION' form. The 'Show only:' dropdown menu is open, displaying a list of form types: ALL, FORMAD, FORMB, FORMC, FORME, IRP3A, IRP3B, IRP3C, and IRP3S. The 'Tax Directive No. / Applicant Name:' field is empty.

- e) A list of finalised tax directives will be displayed according to the search criteria entered.

The screenshot shows the search results for IRP3A forms. The table has the following columns: COMPLETED DATE, APPLICANT, STATUS, FORM NAME, and OBJECTIVE NUMBER. The results are as follows:

COMPLETED DATE	APPLICANT	STATUS	FORM NAME	OBJECTIVE NUMBER	CANCEL
2019-09-13 14:45	A.	Finalised	FORMIRP3A	2	CANCEL
2019-09-13 14:45	A.	Finalised	FORMIRP3A		CANCEL
2019-09-13 14:45	E	Finalised	FORMIRP3A	24	CANCEL
2019-09-13 14:45	J	Finalised	FORMIRP3A		CANCEL
2019-09-13 14:45	EI	Finalised	FORMIRP3A	246	CANCEL

- f) Click the **'Cancel'** button to proceed and the **'Request Directive Cancellation'** screen will be displayed.

The screenshot shows the 'REQUEST DIRECTIVE CANCELLATION' form. The 'Cancel Reason' dropdown menu is open, displaying options: SELECT, Other, and FSCA registration number. The form fields are filled with the following information:

- Directive Number: 2
- Application Number: 2
- Applicant Name: EI
- Form Type: FORMIRP3A
- Cancel Reason*: SELECT
- Contact Person*: Mrs
- Tel no.*: 012
- Taxpayer ID no.*: 4
- Taxpayer Other ID No.*:
- Tax Reference no.*:
- FSCA registration number.*:
- Approved fund number (Original directive request):
- FSCA registered insurer number*:

- g) Ensure that you select the reason for cancellation from the **'Cancel Reason'** dropdown list.
- h) If you select the reason as **'Other'**, ensure that you complete the reason in the **'Other Reason'** field provided.

Effective Date: 14 April 2025

Cancel Reason*:	Contact Person*	Tel no.*
<input type="text" value="Other"/>	<input type="text" value="Mrs"/>	<input type="text" value="012"/>
Taxpayer ID no.*	Taxpayer Other ID No.*	Tax Reference no.*
<input type="text" value="4"/>	<input type="text"/>	<input type="text"/>
FSCA registration number.*	Approved fund number (Original directive request)	FSCA registered insurer number*
<input type="text"/>	<input type="text"/>	<input type="text"/>
Other reason*		
<input type="text"/>		

- i) After you have completed all the relevant information, click the '**Submit**' button to proceed or '**Cancel**' to close the screen.

- j) Click the '**OK**' button on the confirmation message or cancel to close the message.

Are you sure you want to cancel the directive : 50004174?

- k) Where supporting documents are required for the cancellation request, a message will be displayed. Refer to the supporting documents section above for more details.

UPLOAD SUPPORTING DOCS

Cancellation request details saved successfully!

Note: Supporting documents are required if the reason selected is 'OTHER'.

Please click [OK] to upload supporting documents

- l) If you click the '**Cancelled**' menu tab on the left under Tax Directives, the request will be listed and the '**Upload Documents**' tab will be available to submit supporting documents to SARS.

Tax Directives	SUBMITTED FOR CANCELLING					CANCELLED DIRECTIVES	
	COMPLETED DATE	FUND/EMPLOYER	APPLICANT	STATUS	FORM NAME		
Requests Previous Years Directives	2021-02-04 09:33	EMPLOYER	JAN DU PLESSIS	<input type="button" value="Upload Documents"/>	FORMSP38	<input type="button" value="SELECT"/>	
Request	2020-10-14 14:54	UNCLAIMED	L. CHOMLES	Directive Cancellation Request Submitted	FORM8	<input type="button" value="SELECT"/>	
Pending							
Submitted							
History							
Cancelled							

Effective Date: 14 April 2025

- m) Click on the status '**Upload Documents**', a pop up screen will appear. To upload documents click on '**Upload Documents**'.

The screenshot shows the 'CANCELLED REQUESTS' screen with two tabs: 'SUBMITTED FOR CANCELLING' and 'CANCELLED DIRECTIVES'. The table below lists several requests:

COMPLETED DATE	FUND/EMPLOYER	APPLICANT	STATUS	FORM NAME
2020-09-15 19:01	life test		Upload Documents	FORMRP3A
2020-08-18 11:54	Testing		Upload Documents	
2020-08-04 14:30	TESTING		Directive Can	
2020-07-30 13:21	Death before Retirement		Directive Can	
2020-07-16 09:30	ID NR OF A DIFFERENT PERSON USED		Upload Documents	

A pop-up message titled 'ACTION REQUIRED' is displayed over the table. It states: 'You have not yet uploaded required supporting documents. This cancellation request will not be processed until you do the following:-' and lists two steps: 'Click **UPLOAD DOCUMENTS**' and 'Once you have uploaded all the documents, click the **SUBMIT DOCUMENTS** button.'

- n) The document upload screen will display once the documents are uploaded then click on '**Submit Documents**' at the bottom of the screen.

The screenshot shows the 'DOCUMENT UPLOAD' screen. It features a large text box with the placeholder 'Click here to browse...' and an 'UPLOAD' button. Below this is a table with columns: 'ID', 'DATE UPLOADED', 'FILE NAME', and 'FILE SIZE (MB)'. At the bottom, there are two buttons: 'HOME' and 'SUBMIT DOCUMENTS'.

- o) To upload the documents click on '**Click here to browse**'. Find the documents that need to be uploaded then click on upload.
- p) Once the supporting documents are uploaded then '**File uploaded successfully**' will display in the pop up.

The screenshot shows a pop-up window titled 'SUPPORTING DOCUMENTS'. It displays the message 'File uploaded successfully' in the center. At the bottom right, there is an 'OK' button.

- q) Click on the '**OK**' button, once the document is uploaded then it will display with extra buttons, '**Remove**' and '**Open**' once done then click on '**Submit Documents**'. If the client did not click on '**Submit Documents**' but Home then the status will display '**Submit Documents**'.

The screenshot shows the 'CANCELLED REQUESTS' screen with the 'SUBMITTED FOR CANCELLING' tab selected. The table now shows the status of the first request as 'SUBMIT DOCUMENTS' instead of 'Upload Documents'.

COMPLETED DATE	FUND/EMPLOYER	APPLICANT	STATUS	FORM NAME
2020-09-15 19:01	test		SUBMIT DOCUMENTS	FORMRP3A

- r) To submit the documents click on the '**Submit Documents**', a pop up screen will appear.

Effective Date: 14 April 2025

Are you sure you want to submit

OK Cancel

- s) Click on OK a pop up message will display, '**Request Submitted Successfully**', click close.

DIRECTIVE SUBMITTED

Request submitted successfully

CLOSE

- t) After the documents were successfully submitted, the status is displayed as '**DIRECTIVE CANCELLATION REQUEST SUBMITTED**'.

CANCELLED REQUESTS					
SUBMITTED FOR CANCELLING			CANCELLED DIRECTIVES		
COMPLETED DATE	FUND/EMPLOYER	APPLICANT	STATUS	FORM NAME	
2020-09-15 19:01			SUBMIT DOCUMENTS	FORMRP3A	SELECT
2020-08-18 11:54	Testing		SUBMIT DOCUMENTS	FORMAD	SELECT
2020-08-04 14:20	TESTING		DIRECTIVE CANCELLATION REQUEST SUBMITTED	FORMRP3S	SELECT

- u) If a user want to cancel a tax directive and the user does not have the assigned rights, the following message will be displayed. Refer to section 8 of this guide to ensure that the user have the correct assigned rights.

FILE SUBMISSION ERROR

User has no complete rights

CLOSE

Effective Date: 14 April 2025

23 REFERENCES

23.1 Cross References

DOCUMENT NUMBER	DOCUMENT TITLE
GEN-ELEC-18-G01	How to Register for eFiling and Manage Your User Profile - External Guide
IT-AE-41-G01	Completion Guide for IRP3(a) and IRP3(s) Forms
IT-AE-41-G02	Guide to complete Tax Directive Application forms
IT-AE-41-G03	Guide to complete and submit a Recognition of Transfer Form.

24 DEFINITIONS AND ACRONYMS

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).