



Guide to complete the Company Income Tax Return ITR14 via eFiling

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1 SUMMARY

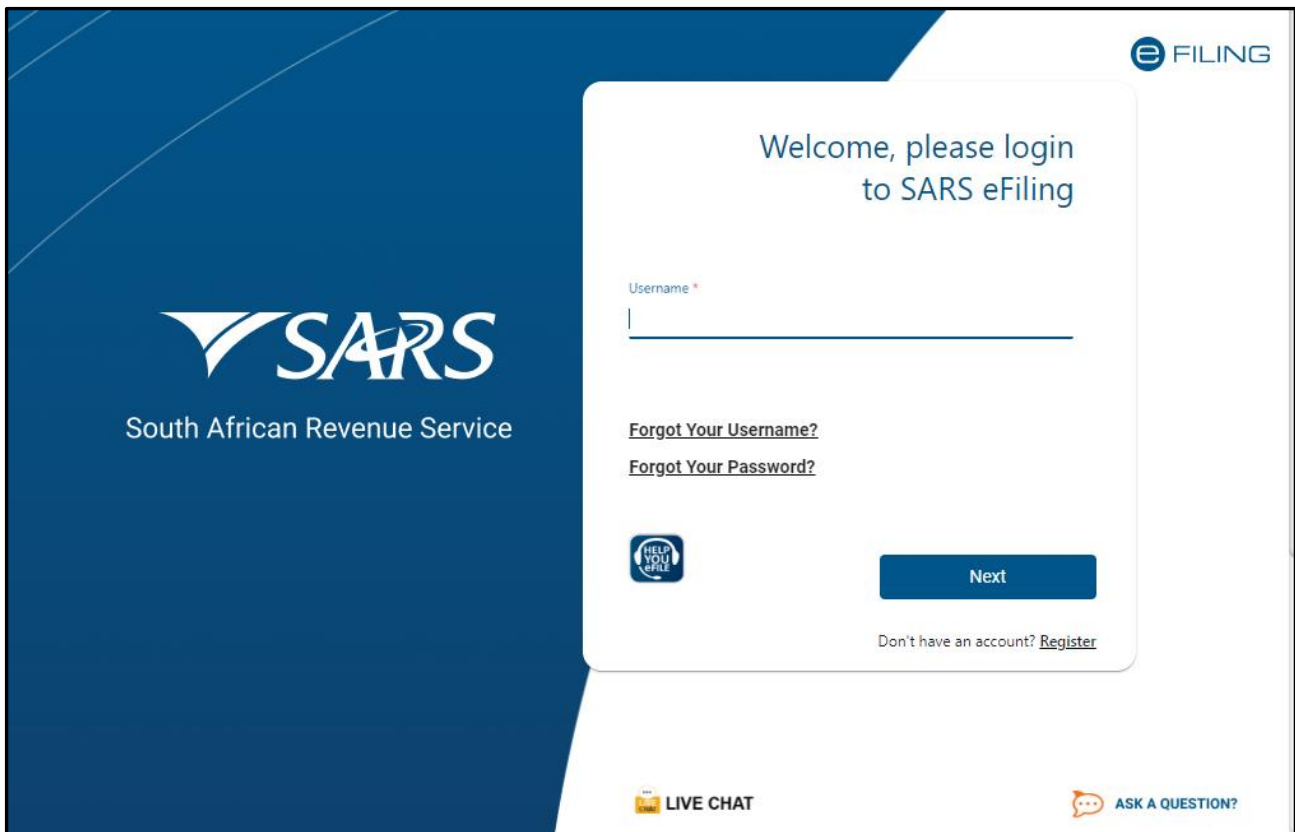
- a) The purpose of this guide is to assist the representative taxpayer/tax practitioner/public officer in the completion, submission and management of the Company Income Tax Return (ITR14) via eFiling. This document must be read in conjunction with the following External Guide - How to complete the Income Tax Return (ITR14) for Companies.

2 INTRODUCTION

- a) Corporate Income Tax (CIT), also known as business tax, is a tax imposed on businesses incorporated under the laws of the Republic of South Africa. The income received from these businesses, must be derived from within the Republic or through a branch or permanent establishment within the Republic.
- b) As part of the modernisation of Corporate Income Tax (CIT), which is aimed at improving efficiency and compliance, SARS has amended the dynamic ITR14 return. These enhancements include minimal legal changes and alignment of the definition of a foreign controlled company with the international OECD standards.
- c) **Note:** If the Representative Taxpayer/Public Officer does not submit the ITR14 by the relevant deadline, the company will face an administrative penalty for non-compliance.
- d) Information regarding Reportable Arrangements have been included in Section 6 of this guide.

3 COMPANY INCOME TAX RETURN

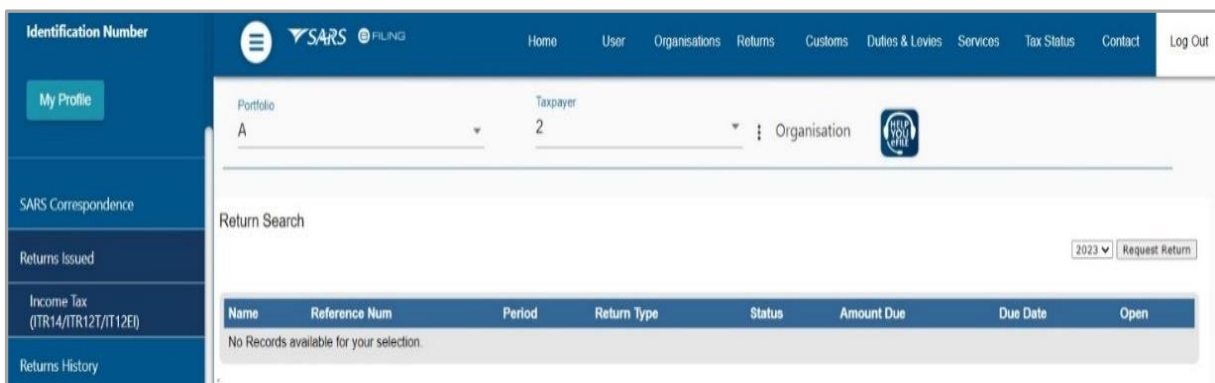
- a) SARS has redesigned eFiling in an effort to embrace the benefits of emerging technologies and provide an optimized and secure digital environment. The new look is also intended to help promote voluntary compliance, reduce the administrative burden and provide you, our valued client, with a more intuitive and user-friendly experience. The redesigned functionality on eFiling will be implemented using a phased approach.
- b) The look and feel of the ITR14 have changed and opens in 'HTML5'.
 - i) 'HTML5' is a version of the 'hypertext mark-up language', which is a type of technology used for structuring and presenting content on websites.
 - ii) Some of the advantages of HTML5 is that it is compatible with multiple web browsers (e.g. google chrome, edge, firefox, safari, and opera) and it offers improved access to users irrespective of the screen size, orientation and resolution of their devices.
- c) SARS no longer require you to submit the Supplementary Declaration for Companies or Close Corporations (IT14SD) when identified for a verification. The requirement to submit an IT14SD when a verification case is created is replaced by a letter requesting specific relevant materials based on the reason for verification. The required supporting documents to be uploaded via eFiling to SARS via a supporting document link as per the current process.
- d) Complete all mandatory fields as required, and it remains the responsibility of the taxpayer to ensure the information provided to SARS is accurate at the time of submission.
 - i) Mandatory fields will display with an asterisk (*) and be highlighted in red if not correctly captured.
 - ii) A message will display underneath the field, "<field name> is a mandatory field."
- e) For further assistance about eFiling registration, please refer to the "**How to register, manage users and change user password on eFiling**" which is available on the SARS website www.sars.gov.za.
- f) Job Access with Speech (JAWS) forms are accessible for visually impaired taxpayers and will be implemented on all returns as part of SARS' strategy.



The image shows the SARS eFiling login interface. On the left, the SARS logo and 'South African Revenue Service' text are displayed on a blue background. On the right, a white login box contains the text 'Welcome, please login to SARS eFiling'. Below this is a 'Username' input field with a red asterisk. Links for 'Forgot Your Username?' and 'Forgot Your Password?' are provided. A 'HELP YOU EFILE' icon and a 'Next' button are also present. At the bottom of the login box, it says 'Don't have an account? Register'. At the very bottom of the page, there are 'LIVE CHAT' and 'ASK A QUESTION?' links.

3.1 Requesting the Return

- Note:** The company return must be activated in order to submit the ITR14 return via eFiling.
- Click on the “**Login**” icon and once you logged on, click on the “**Returns**” button displayed on the main menu.
- Click on “**Returns Issued**” and select “**Income Tax (ITR14/IT12TR/IT12EI)**” from the side menu options under “Returns Issued.”
 - The “**Return Search**” screen will be displayed:



The image shows the SARS eFiling 'Return Search' screen. The top navigation bar includes links for Home, User, Organisations, Returns, Customs, Duties & Levies, Services, Tax Status, Contact, and Log Out. A left sidebar contains 'My Profile', 'SARS Correspondence', 'Returns Issued', 'Income Tax (ITR14/IT12TR/IT12EI)', and 'Returns History'. The main content area has 'Portfolio' (A) and 'Taxpayer' (2) dropdowns, followed by an 'Organisation' button. Below this is the 'Return Search' section with a '2023' dropdown and a 'Request Return' button. A table with columns: Name, Reference Num, Period, Return Type, Status, Amount Due, Due Date, and Open, is shown with the message 'No Records available for your selection'.

- Select the appropriate year of assessment from the drop-down menu and click on the “**Request Return**” button.
- The “**Return Search**” page will be displayed with the issued return listed. Click on the “**Open**” hyperlink displayed.

Effective Date: 17 February 2025

Return Search

2024 ▼ Request Return

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
1		TaxPeriod: 2024 Version: 1	ITR14	Issued on 02/09/2024	0.00	28/02/2025	Open

- f) When 2025 Tax year is selected, the following updated message will be presented.
- i) Click **“OK”** to proceed and the return will be issued. If you click **“Cancel”**, the search grid will be displayed.

Please note that only companies that intend to deregister from the CIPC may file the ITR14 Return prior to the following events having occurred:

- * SARS has issued an Income Tax Notice which specifies the filing requirements for the current tax year; and
- * SARS authenticates third party data, for pre-approval of the ITR14 Return.

If you do not fall within the stated category, you are encouraged to file the return during the official Filing Season published on the website www.sars.gov.za.

Please click the “OK” button to proceed or the “Cancel” button if you decide to file once the above has occurred.

OK Cancel

- g) If there is any return in an issued/saved status when the submission due date is reached, and the return has not been filed through any other submission channel, those returns will be deemed overdue and will be indicated as follows:

Return Search

2024 ▼ Request Return

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
		TaxPeriod: 2025 Version: 1	ITR14	Issued on 03/09/2024	0.00	28/02/2026	Open
		TaxPeriod: 2019 Version: 1	ITR14	Saved on 19/08/2022	0.00	Your return is overdue, please submit urgently.	Open

1

3.2 Getting Started

- a) Once you have requested the return, you will be routed to the **“Income Tax Work Page”**.

INCOME TAX WORK PAGE

Taxpayer Name

Tax Period: 2024

Tax Reference

Return Type: ITR14

eFiling Status: Issued

RETURN TYPE | **STATUS**

ITR14 | Issued

Maintain Legal Entity Details

Have the banking, public officer and contact details of the company been verified and confirmed as correct?

Yes No - Maintain legal entity details now

Maintain Legal Entity Details

Request Historic Documents

Incorrect return type?

LIVE CHAT

ASK A QUESTION?

Effective Date: 17 February 2025

- b) Before you capture the ITR14 return, you are required to validate your demographic details, which include your contact details, physical address, postal address, bank account details and other particulars of your representative taxpayer.
- c) To verify or update any outdated demographic detail of the company, click on the **“No – Maintain legal entity details now”** button displayed on the “Maintain Legal Entity Details” pop up screen.



INCOME TAX WORK PAGE

Taxpayer Name

Tax Period

Tax Reference

Return Type

ITR14

RETURN TYPE STATUS

ITR14 Issued

Maintain Legal Entity Details

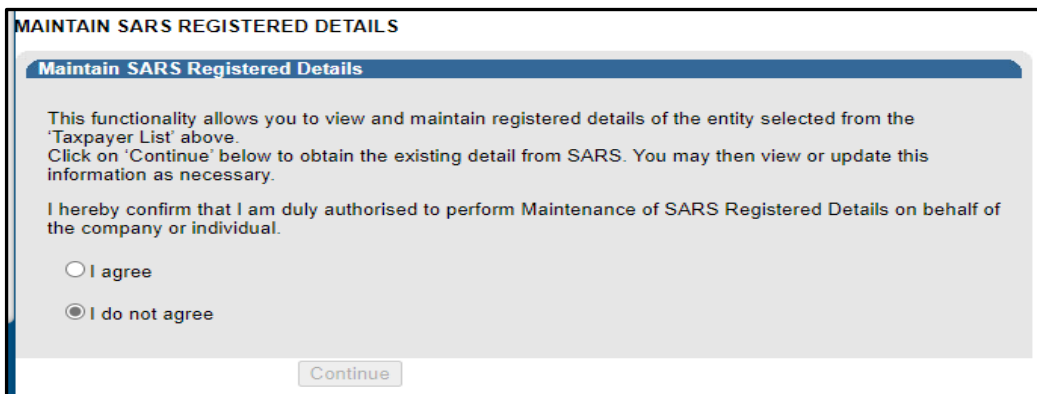
Have the banking, public officer and contact details of the company been verified and confirmed as correct?

Yes No - Maintain legal entity details now

LIVE CHAT

ASK A QUESTION?

- i) You will be redirected to the following screen:



MAINTAIN SARS REGISTERED DETAILS

Maintain SARS Registered Details

This functionality allows you to view and maintain registered details of the entity selected from the 'Taxpayer List' above. Click on 'Continue' below to obtain the existing detail from SARS. You may then view or update this information as necessary.

I hereby confirm that I am duly authorised to perform Maintenance of SARS Registered Details on behalf of the company or individual.

☐ I agree

☒ I do not agree

Continue

- ii) Refer to the external guide **“How to complete the Registration Amendments and Verification Form (RAV01)”** on the SARS website for detailed information on how to confirm and verify the applicable company details.



INCOME TAX WORK PAGE

Taxpayer Name

Tax Period

Tax Reference

Return Type

ITR14

RETURN TYPE STATUS

ITR14 Issued

Maintain Legal Entity Details

Have the banking, public officer and contact details of the company been verified and confirmed as correct?

Yes No - Maintain legal entity details now

LIVE CHAT

ASK A QUESTION?

- iii) A subsequent screen to confirm appointed public officer compliance will be displayed with compliance details.

INCOME TAX WORK PAGE

Taxpayer Name

Tax Period

Tax Reference

Return Type

RETURN TYPE | **STATUS**

ITR14 | Issued

Maintain Legal Entity Details

Does the company confirm that the person appointed as public officer:

- complies with the requirements to be appointed as public officer as contemplated in section 246 of the Tax Administration Act, 2011;
- has not during the preceding five years been:
 - removed from a profession for serious misconduct;
 - convicted (whether in Public or elsewhere) of -
 - theft, fraud, forgery or uttering a forged document, perjury or an offence under the Prevention of Combating of Corrupt Activities Act, 2004; or
 - any offence involving dishonesty, for which the person has been sentenced to a period of imprisonment exceeding the amount prescribed in the Adjustment of Fines Act, 1991;
 - convicted of a serious tax offence;
- is tax compliance to the extent referred to in section 256(3) of the Tax administration Act, 2011;
- is not ineligible or disqualified from being:
 - a director or prescribed officer of a company as contemplated in section 69 of the Companies Act, 2008;
 - an office bearer in terms of section 25A of the Nonprofit Organisations Act, 1997;
 - or a trustee in terms of section 6 of the Trust Property Control Act, 1988.

Yes **No - Maintain legal entity details now**

iv) When you click on the “Yes” button the pop-up screen will close.

d) To open the ITR14 return, click on the “ITR14” hyperlink.

INCOME TAX WORK PAGE

Taxpayer Name

Tax Period

2024

Tax Reference

Return Type

ITR14

eFiling Status

Issued

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Issued	2024/09/02		1	Not Requested

Maintain Legal Entity Details

Request Historic Documents

Refund Status

Refresh Return

Submitted at Branch

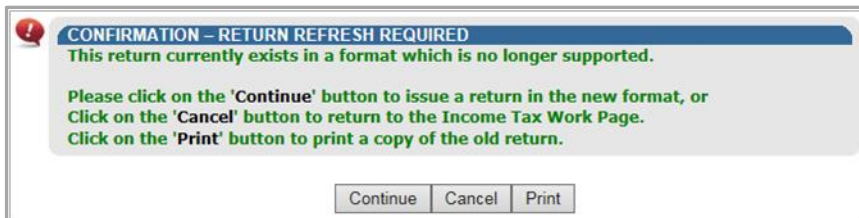
Return Submission Dashboard

Incorrect return type?

- e) The following buttons will be displayed on the “Income Tax Work Page”:
- “Maintain Legal Entity Details”** – This button must be selected where the user wants to verify and or amend the demographic details of the company.
 - “Request Historic Documents”** – This button must be selected when the user wants to request historic notices of their assessment and statements of account.
 - “Refund Status”** – this button allows the user to enquire on the refund status of the return, if a refund is applicable.
 - “Refresh Return”** – This button must be selected where the user wants to pre-populate the ITR14 return with the latest IRP5 information available to SARS.
 - “Submitted at Branch”** – This button must be selected where the user submitted their ITR14 return via the SARS Office. Note: When this button is selected, the submitted return will be displayed on the “Returns History” menu option.
 - “Return Submission Dashboard”** – This button must be selected when the user wants to display the return submission dashboard.
 - “Incorrect Return type”** – This button will allow the user to request a different tax type in line with their registration to SARS. This button will only be displayed if the incorrect return type has been selected.

f) **Note:** The following with regards to any return which is applicable to a year of assessment prior to the implementation of the modernised ITR14 return:

- i) All the demographic information will be pre-populated onto the new ITR14 return.
- ii) All other information must be recaptured.
- iii) Should there be any old format IT14 returns on eFiling that are in an “Issued” or “Saved” status, after the implementation of the IT14 you will be presented with the below screen to choose:
 - A) “**Continue**” button to re-issue the return in the new ITR14 format.
 - B) “**Cancel**” button to action and return to the Income Tax Work Page.
 - C) “**Print**” button to print the IT14 return in order to recapture the information into the new ITR14 return.

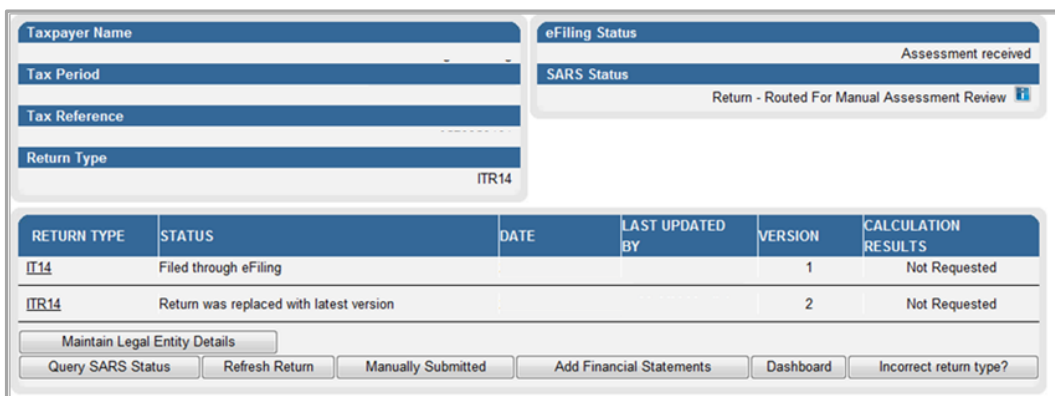


CONFIRMATION – RETURN REFRESH REQUIRED
 This return currently exists in a format which is no longer supported.

Please click on the 'Continue' button to issue a return in the new format, or
 Click on the 'Cancel' button to return to the Income Tax Work Page.
 Click on the 'Print' button to print a copy of the old return.

Continue Cancel Print

- g) If for example the “**Continue**” button is selected, the “**Income Tax Work Page**” will be displayed and the status will be updated to read as follows, “**Return was replaced with latest version.**”



Taxpayer Name
Tax Period
Tax Reference
Return Type
 ITR14

eFiling Status
 Assessment received
SARS Status
 Return - Routed For Manual Assessment Review

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
IT14	Filed through eFiling			1	Not Requested
ITR14	Return was replaced with latest version			2	Not Requested

Maintain Legal Entity Details
 Query SARS Status Refresh Return Manually Submitted Add Financial Statements Dashboard Incorrect return type?

3.3 Customize the ITR14 return

- a) Once you have clicked on the “**ITR14**” hyperlink, the “**Company/Close Corporation**” section will be displayed to generate the relevant containers on the return for your completion.
- b) Ensure that you complete all the questions on this page. Depending on the answer you provide to each question, subsequent question(s) may be displayed for completion.
 - i) If any of the questions are changed after starting to complete the return, it may result in the following:
 - A) Existing sections on the return may be removed. The form will display a warning message to alert you of any potential loss of data captured; or
 - B) Additional sections may be displayed on the return for completion.



Warning

Changing the answer to this question may result in data you have previously completed or data for which SARS has information not being reflected on your return.
This could result in an incorrect statement.
 Do you wish to continue?

YES NO

- c) The first question displayed relates to the registration details of the company. If your answer to the question “*Have the banking, public officer and contact details of the company been verified and confirmed as correct?*” is “**No**”, the following screen will be displayed:

R ✔

Registered Details

i Please verify and update (if required) your banking, public officer, address and contact details before filing your ITR14 return. You can verify and update your details by:

- Clicking on "Maintain legal entity details" on eFiling
- Visiting a SARS Branch

Have the banking, public officer and contact details of the company been verified and confirmed as correct? (Refer to guide) * Y ☐ N ☒

- d) If **"Yes"** is selected to the question **"Have the banking, public officer and contact details of the company been verified and confirmed as correct"**.

< R ✔ 📦 ⚖️ >
Registered Details Dormant Capital Gain/Loss Transactions Voluntary

Have the banking, public officer and contact details of the company been verified and confirmed as correct? (Refer to guide) * Y ☒ N ☐

Does the company confirm that the person appointed as public officer:

complies with the requirements to be appointed as public officer as contemplated in section 246 of the Tax Administration Act, 2011;

has not during the preceding five years been:

removed from a profession for serious misconduct;

convicted (whether in Public or elsewhere) of -

- theft, fraud, forgery or uttering a forged document, perjury or an offence under the Prevention of Combating of Corrupt Activities Act, 2004; or

- any offence involving dishonesty, for which the person has been sentenced to a period of imprisonment exceeding the amount prescribed in the Adjustment of Fines Act, 1991;

- convicted of a serious tax offence;

is tax compliance to the extent referred to in section 256(3) of the Tax administration Act, 2011;

is not ineligible or disqualified from being -

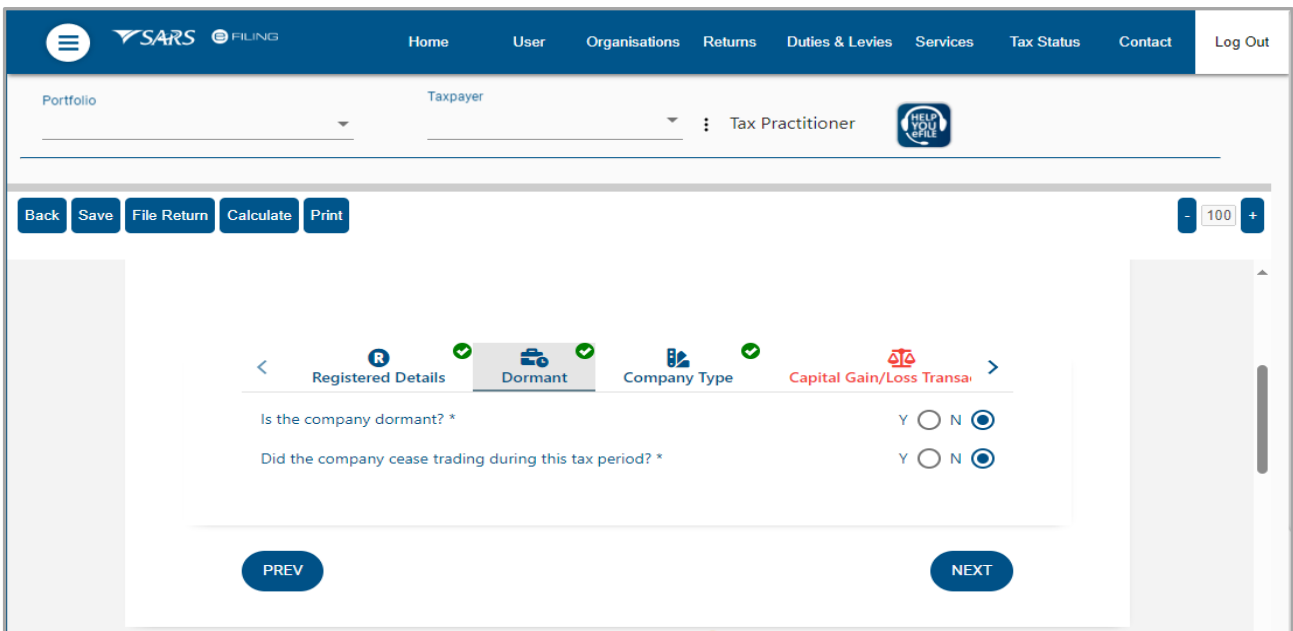
- a director or prescribed officer of a company as contemplated in section 69 of the Companies Act, 2008;

- an office bearer in terms of section 25A of the Nonprofit Organisations Act, 1997;

- or a trustee in terms of section 6 of the Trust Property Control Act, 1988.

- e) If **"Yes"** is selected, additional questions will be displayed according to the following headings below:
- i) Registered Details;
 - ii) Dormant;
 - iii) Company Type;
 - iv) Capital Gain / Loss Transaction;
 - v) Voluntary Disclosure Programme;
 - vi) Small Business Corporation;
 - vii) Special Economic Zones (SEZ);
 - viii) Venture Capital Company Investments (if applicable);
 - ix) Deduction(s7F) in respect of SARS interest Repaid;
 - x) Donations;
 - xi) Tax Credits;
 - xii) Company Information;

- xiii) Customs Information.
- f) Select the appropriate answer and complete the questions displayed below each heading as displayed on the return.
 - i) **Note:** Some of the sections will display additional fields to be completed depending on the answer selected.
- g) With the enhanced eFiling look the content of the ITR14 is customised based on the following company types that are identified when the taxpayer completes the wizard:
 - i) **"Registered details"**. When selected, questions relating to taxpayer registered details will be displayed as follows:



The screenshot shows the SARS eFiling ITR14 wizard interface. The top navigation bar includes links for Home, User, Organisations, Returns, Duties & Levies, Services, Tax Status, Contact, and Log Out. Below the navigation bar, there are dropdown menus for Portfolio and Taxpayer, and a 'Tax Practitioner' button. The main content area displays a progress bar with four steps: Registered Details (selected), Dormant, Company Type, and Capital Gain/Loss Transa. Below the progress bar, there are two questions: 'Is the company dormant? *' and 'Did the company cease trading during this tax period? *'. Both questions have radio button options for 'Y' (Yes) and 'N' (No), with 'N' being the selected option. At the bottom of the form, there are 'PREV' and 'NEXT' buttons.

- h) **Dormant** - For the creation of the customised ITR14 return a dormant company is classified as a company that was not actively trading and / or did not receive any income or incur any expenses during the year of assessment (e.g. if the company partially traded during the year of assessment, the company will not be regarded as a dormant company).
- i) Notice 600 of 2018 of Government Gazette 41704 was updated to indicate that dormant companies do not need to file a return, must only file the return if the specified following rules applies:
 - A) Every company or other juristic person, which is a resident that:-
 - I) derived gross income of more than R1 000.
 - II) held assets with a cost of more than R1 000 or had liabilities of more than R1 000 at any time during the 2024 year of assessment.
 - III) derived any capital gain or capital loss of more than R1 000 from the disposal of an asset to which the Eight Schedule of the Income Tax Act applies, or
 - IV) had taxable income, taxable turnover, an assessed loss or an assessed capital loss must submit a return.
- j) The dormant questions screen will be displayed as follows:

< **Registered Details** **Dormant** Capital Gain/Loss Transactions Voluntary Disclosure >

Is the company dormant? * Y ☒ N ☐

Did the company become dormant / inactive during the year of assessment? * Y ☐ N ☒

Specify the movement in a... !

Specify the movement in assets, lia...

Is the company resident in South Africa for income tax purposes? * Y ☒ N ☐

PREV NEXT

k) If the “Yes” tick boxes were selected the following message will be displayed:

< **Registered Details** **Dormant** Company Type Capital Gain/Loss Transactions >

Is the company dormant? * Y ☒ N ☐

Did the company become dormant / inactive during the year of assessment? * Y ☒ N ☐

Although the company is dormant, the company still traded during the year of assessment and therefore an ITR14 return for actively trading companies must be completed in full for the year of assessment.

PREV NEXT

l) After the share register was implemented, SARS did not cater for entities without shares / members, such as for example non-profit companies without members and cooperative societies.

m) The following questions to the “Company Type” container (as the first question) are added to the question wizard:

< **Registered Details** **Dormant** **Company Type** Capital Gain/Loss Transactions >

Is the company a non-profit company? * Y ☒ N ☐

Is the company a body corporate established in terms of the Sectional Titles Act? * Y ☒ N ☐

Is the company a share block company defined in the Share Blocks Control Act as referred to in s10(1)(e)? * Y ☒ N ☐

Return Type

PREV LIVE CHAT NEXT

i) If the “Yes” tick box is selected, a sub-question will be displayed: “Does the company have members?”

- ii) If the "NO" is selected, nothing specific happens.

Navigation: < **ails** **Dormant** **Company Type** Capital Gain/Loss Transactions Volun >

Is the company a non-profit company? * Y ☒ N ☐

Does the company have members? * Y ☒ N ☐

Is the company a body corporate established in terms of the Sectional Titles Act? * Y ☐ N ☐

Is the company a share block company defined in the Share Blocks Control Act as referred to in s10(1)(e)? * Y ☐ N ☒

Return Type

- n) Companies that are not dormant are classified as follows:

- i) **Share Block Company** – as defined in s1 of the Share Blocks Control Act, 1980 (Act 59 of 1980).
- ii) **A Body Corporate** – as defined in s1 of the Sectional Titles Act, 1986 (Act 95 of 1986).

Navigation: < **Registered Details** **Dormant** **Company Type** Capital Gain/Loss Transactions >

Is the company a body corporate established in terms of the Sectional Titles Act? * Y ☐ N ☒

Is the company a share block company defined in the Share Blocks Control Act as referred to in s10(1)(e)? * Y ☒ N ☐

How many different classes of shares have been issued by the company? * 10 ✓

Please declare the details of the top 3 Classes of Shares with the most issued shares. Please have the entire Share Register ready upon request.

Return Type
BODY CORPORATE / SHARE BLOCK COMPANY

PREV NEXT

- iii) **Micro Business** – a company with a qualifying turnover (as defined in Paragraph 1 of the Sixth Schedule to the Income tax Act) not exceeding R1 million and the total assets (current and non-current) do not exceed R5 million, and that is not otherwise classified as a Body Corporate/Share Block Company for purposes of the ITR14 return.

Registered Details Dormant Company Type Capital Gain/Loss Transactions

Is the company a body corporate established in terms of the Sectional Titles Act? * Y ☐ N ☒

Is the company a share block company defined in the Share Blocks Control Act as referred to in s10(1)(e)? * Y ☐ N ☒

Specify the gross income (sales / turnover plus other income) R 1000000 ✓

Specify the total assets (current and non-current) of the company R 5000000 ✓

Return Type
MICRO BUSINESS

- iv) **Small Business** – a company not otherwise classified as a Body Corporate/Share Block Company or Micro Business with a gross income (sales/turnover plus other income) for the relevant year of assessment (YOA) not exceeding:
- R14 million and the total assets (current and non-current) of the company for the YOA not exceeding R10 million (for all YOA prior to 2013/04/30);
 - R20 million and the total assets (current and non-current) of the company for the YOA not exceeding R10 million (for all YOA after 2013/04/30 onwards).
- If a taxpayer declared gross income greater than R14 million, the taxpayer is automatically classified as a Medium to Large Business and will have to complete all the data on the ITR14 return for Medium to Large Business Companies.
 - Note:** When a taxpayer wants to perform a Request for Correction the definition of a Small Business changed as follows: Gross Income R20 million and the total assets (current and non-current).
 - This implies that any taxpayer that declared gross income greater than R14 million and less than or equal to R20 million will be reclassified as a Small Business and will be presented with a different ITR14 from that of a Medium to Large Business.

Registered Details Dormant Company Type Capital Gain/Loss Transactions

Is the company a body corporate established in terms of the Sectional Titles Act? * Y ☐ N ☒

Is the company a share block company defined in the Share Blocks Control Act as referred to in s10(1)(e)? * Y ☐ N ☒

Specify the gross income (sales / turnover plus other income) R 14000000 ✓

Specify the total assets (current and non-current) of the company R 5000000 ✓

Return Type
SMALL COMPANY

- v) **Medium to Large Business** – If a company is not classified as a body corporate/share block company, micro business or small business, it will be classified as a medium to large business.

o) The capital Gains /Loss Transactions screen will be displayed as follows:

- i) If the “Yes” tick box is selected on “Has any debt been reduced for no consideration which has the effect of reducing the company’s assessed capital loss under paragraph 12A(4) of the Eighth Schedule?”
- A) The sub-questions will be displayed:
- I) Was the reduction for a local asset?
 - II) Was the reduction for a foreign asset?

p) The Voluntary Disclosure Programme screen will be displayed as follows:

< Company Type Capital Gain/Loss Transactions **Voluntary Disclosure Programme** Speci >

Does any declaration in this return relate to an application made under the SARS Voluntary Disclosure Programme? * Y ☒ N ☐

PREV NEXT

- q) Small Business Corporation tab will be displayed if the company type was “Small Company”, as indicated below.

< /Loss Transactions Voluntary Disclosure Programme **Small Business Corporation** Speci >

Is the company a Small Business Corporation as defined in s12E? * Y ☒ N ☐

PREV NEXT

- r) Specific Economic Zones will be displayed as follows:

< Disclosure Programme Small Business Corporation **Special Economic Zones** Deduction >

Is the company a qualifying company as defined in s12R? * Y ☒ N ☐

PREV NEXT

- s) This section is introduced into the return from the 2020 year of assessment onwards.
- i) Does the company want to claim a deduction i.t.o. s7F i.r.o. SARS interest repaid that was previously taxed i.t.o. s7E?
- A) “Yes” or “No” must be selected.
- B) If “Yes” is selected, the “Deduction (i.t.o. s7F) of Interest Repaid to SARS that was Previously Taxed in terms of s7E” section will be displayed for completion.

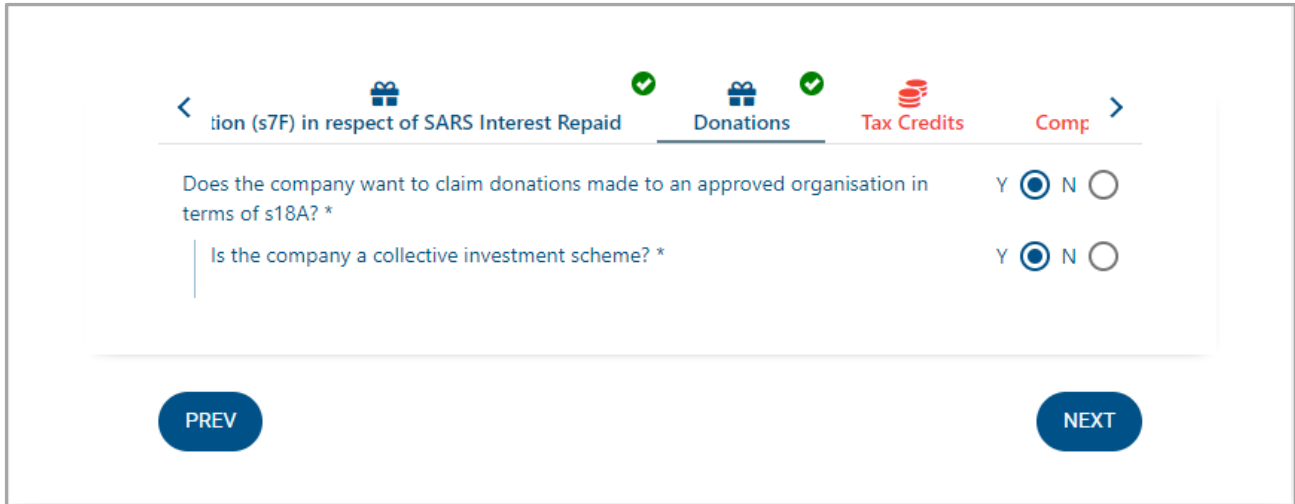
< Zones **Deduction (s7F) in respect of SARS Interest Repaid** Donations Tax >

Does the company want to claim a deduction i.t.o s7F i.r.o. SARS interest repaid that was previously taxed i.t.o. s7E? * Y ☒ N ☐

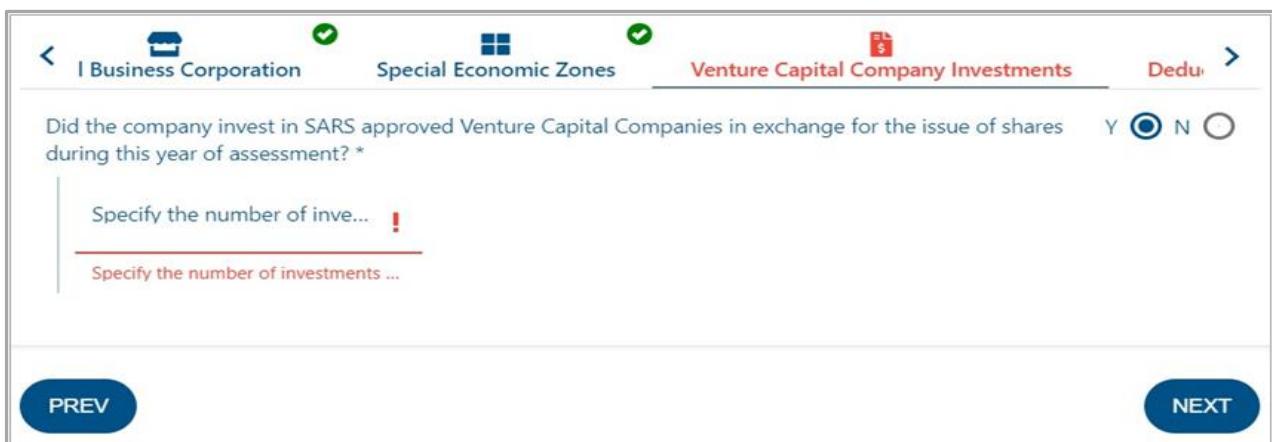
PREV NEXT

- t) Currently the ITR14 only requires the taxpayer to declare the “PBO number” of the institution to whom the donation is made. There is a need to also add the actual name of the organisation.

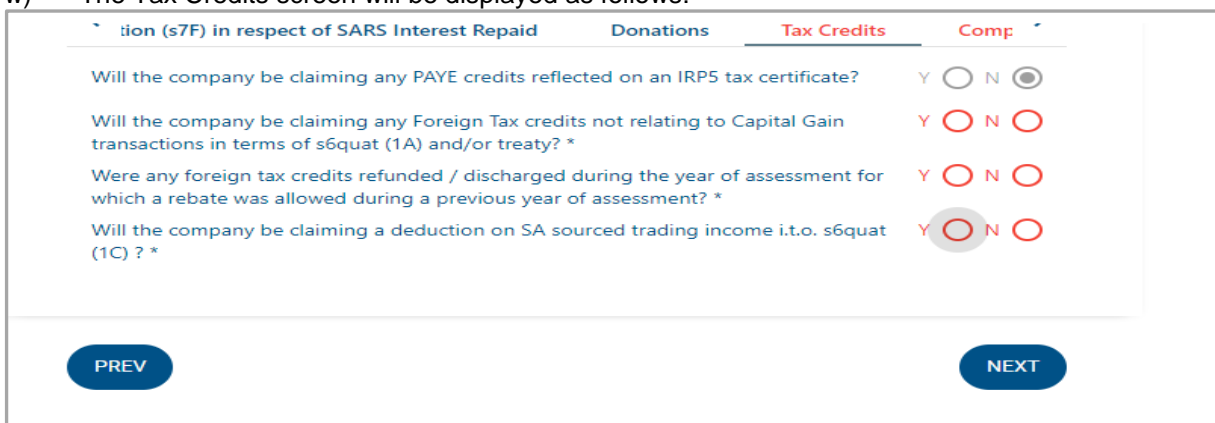
- u) The Donations screen, where applicable in the specific tax year being completed, may be displayed as follows:
- i) If the "Yes" tick box is selected on "Does the company want to claim donations made to an approved organisation in terms of s18A?".
- A) The sub-questions will be displayed:
- l) Is the company a collective investment scheme?



- v) Venture Capital Company Investments, where applicable in the specific tax year being completed, the following screen may be displayed as follows:




- i) The Venture Capital Company Investments question and container will only be displayed for 2022 YOA and prior. An error message will be displayed for years from 2023 onwards.
- w) The Tax Credits screen will be displayed as follows:





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- x) The relevant Company Information questions applicable to the specific Company Type will be displayed. Below is an example of the Small company questions.
- i) If the “Yes” tick box is selected on “Is the company a partner in a partnership/joint venture?”
 - A) The sub-question will be displayed:
 - l) How many partnerships/joint ventures?
 - ii) If the “Yes” tick box is selected on “Is the company listed on a recognised stock exchange as referred to in paragraph 1 of the Eighth Schedule?”
 - A) The sub-question will be displayed:
 - l) How many different classes of shares have been issued by the company?
 - iii) If the “Yes” tick box is selected on: Did the company qualify for an Urban Development Zone deduction (s13quat)?”
 - A) The sub-question will be displayed:
 - l) Was the building or part of the building brought into use after 31 March 2025?
 - iv) If the “Yes” tick box is selected on “Did the company enter into any reportable arrangement in terms of s34 – 39 of the Tax Administration Act or s80M – s80T of the Income Tax Act?”
 - A) The sub-question will be displayed:
 - l) Specify the number reportable arrangements.

<


 Donations


 Tax Credits


Company Information


 Customs Information

>

Is the company a partner in a partnership/joint venture? * Y ☒ N ☐

How many partnerships/joint ventures? * !

How many partnerships/joint ventures? is a mandatory field.

Is the company a Personal Service Provider as defined in the Fourth Schedule? * Y ☒ N ☐

Is the company listed on a recognised stock exchange as referred to in paragraph 1 of the Eighth Schedule? * Y ☒ N ☐

How many different classes of shares have been issued by the company? * !

How many different classes of shares have been issued by the company? is a mandatory field.

Is the company resident in South Africa for income tax purposes? * Y ☒ N ☐

Did the company have any transactions (including mining activities) relating to crypto asset(s) (excluding CGT)? * Y ☐ N ☒

Did the company qualify for an Urban Development Zone deduction (s13quat)? * Y ☒ N ☐

Was the building or part of the building brought into use after 31 March 2025? * Y ☐ N ☐

Did the company enter into any reportable arrangement in terms of s34 – 39 of the Tax Administration Act or s80M – s80T of the Income Tax Act? * Y ☒ N ☐

Specify the number reportable arrangements * !

Specify the number reportable arrangements is a mandatory field.

Were any dividends declared during the year of assessment? * Y ☒ N ☐

Is the company part of a group of companies that prepares consolidated financial statements? * Y ☒ N ☐

Is the company a member of a Multinational Entity (MNE) group as defined in the Country-by-Country (CbC) Regulations? * Y ☒ N ☐

PREV LIVE CHAT NEXT

- y) The Customs Information will be displayed as follows:
- If the “Yes” tick box is selected on “Is the company registered/licensed for Customs purposes?”
 - The sub-question will be displayed:
 - Indicate the number of Customs Client Codes allocated to this company.

< Donations Tax Credits Company Information Customs Information >

Is the company registered/licensed for Customs purposes? * Y ☒ N ☐

Indicate the number of Customs Client Codes allocated to this company

Number * !

Indicate the number ...

PREV CONTINUE TO FORM

- z) The Buttons:
- “Prev” - will assist in going back to the previous question.
 - “Next” – will assist in moving to the next question.

PREV NEXT

- “Continue to Form” button will be displayed in the Customs Information tab, after the completion of all the questions in the wizard section.

PREV CONTINUE TO FORM

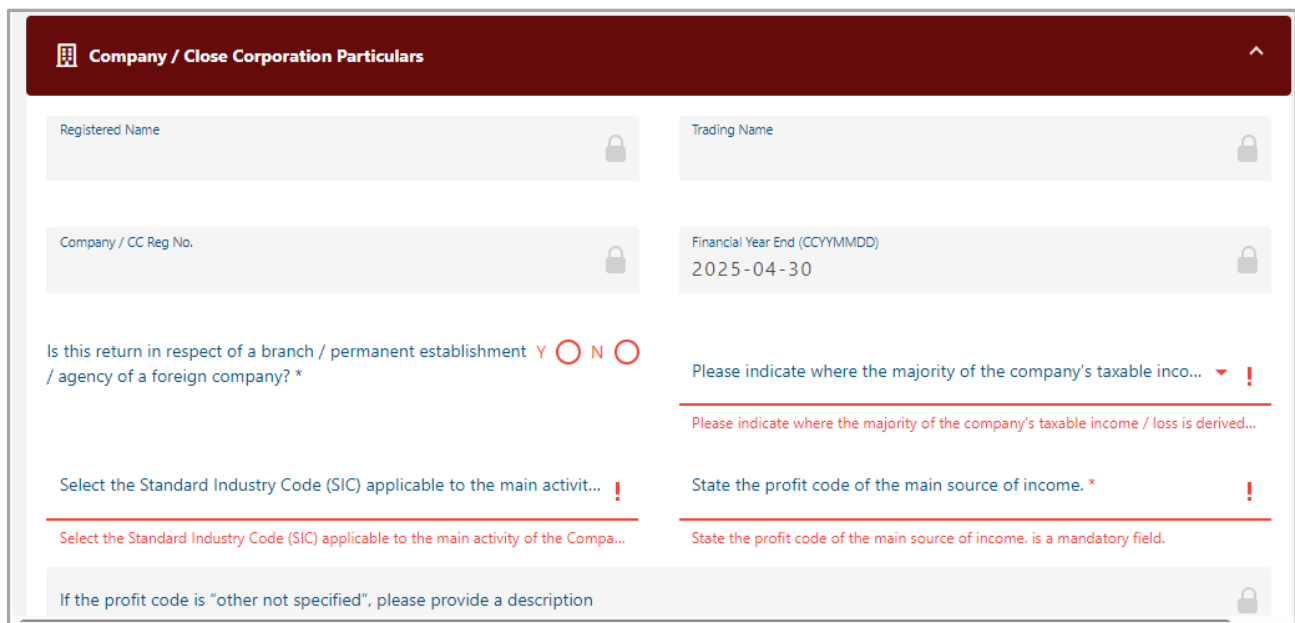
- aa) **Note:** When some or all the fields are not completed, the wizard heading will remain red and once all the fields are completed, the wizard heading will change to green.

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- bb) The ITR14 return must be completed and submitted to SARS within 12 months after the financial year end of the company.
- cc) For the ease and speedy process of filing your ITR14 return, we have structured this guide such that the entire filing process relating to the management of your ITR14 return via eFiling is described. However to unpack the ITR14 return form for the purposes of completion, we recommend that you access the '*Comprehensive guide to the ITR14 return for companies*' which is available on the SARS website www.sars.gov.za



4 COMPLETION OF THE ITR14 RETURN

- a) The following minimal demographic details will be pre-populated:
- Registered name;
 - Trading Name;
 - Company/CC registration number; and
 - Financial Year End (CCYYMMDD).




Company / Close Corporation Particulars

Registered Name  Trading Name 

Company / CC Reg No.  Financial Year End (CCYYMMDD)
2025-04-30 

Is this return in respect of a branch / permanent establishment / agency of a foreign company? * ☒ Y ☐ N ☐ !

Please indicate where the majority of the company's taxable income...  !


Please indicate where the majority of the company's taxable income / loss is derived...

Select the Standard Industry Code (SIC) applicable to the main activity... !

Select the Standard Industry Code (SIC) applicable to the main activity of the Compa...

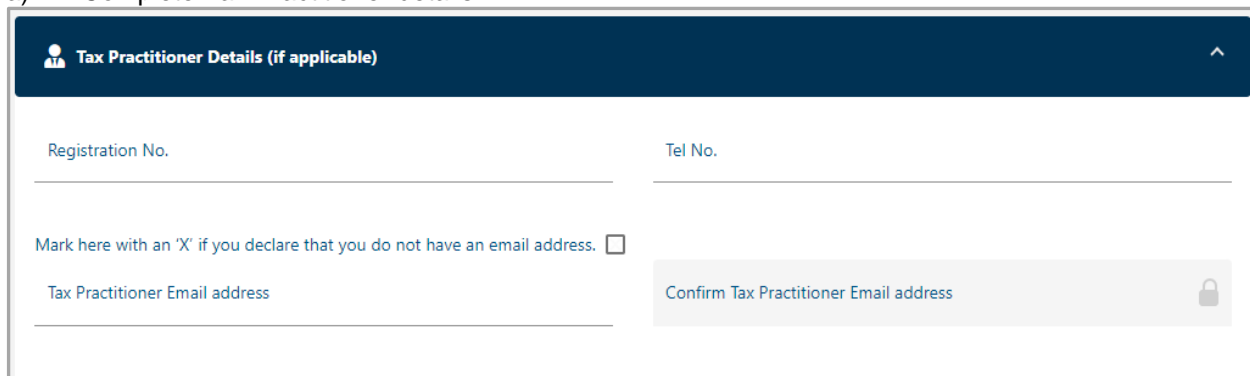
State the profit code of the main source of income. * !

State the profit code of the main source of income. is a mandatory field.

If the profit code is "other not specified", please provide a description 

4.1 Tax Practitioner Details (if applicable)


- a) Complete Tax Practitioner details.



Tax Practitioner Details (if applicable)

Registration No. Tel No.

Mark here with an 'X' if you declare that you do not have an email address. ☐

Tax Practitioner Email address Confirm Tax Practitioner Email address 

4.2 Voluntary Disclosure Programme

- a) **Note:** An Application under the Voluntary Disclosure Programme **must not** be utilised for the submission of tax returns to claim refunds across the various tax types namely PIT, CIT, PAYE, and VAT.
- b) If a taxpayer has applied for voluntary disclosure:

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- i) A Taxpayer must remember to include all default amounts including previously understated income, previously overstated expenses that results in an understatement for the applicable tax year.
- ii) **Note:** that the VDP application number completed on a tax return must be in respect of a validated VDP application meeting all of requirements of section 227 of the Tax Administration Act.
- iii) **Note:** A VDP submission may not result in a credit/refund due by SARS; if an assessment results in a credit/refund, the return will be rejected as it does not meet the Voluntary Disclosure Programme legislative framework. The taxpayer must please contact the Voluntary Disclosure Unit for more information.
- iv) Message displayed to taxpayer.
 - A) *"The Return you are submitting does not meet the Voluntary Disclosure Programme legislative framework. Please contact the Voluntary Disclosure Unit for more information".*



4.3 Declaration

- a) Complete the Declaration



- b) The container headings will be listed according to the selection made on the wizard questions.
- c) **Note:**
 - i) When completing the return the heading of the containers will change to blue if completed correctly and if not, the heading container will remain red.

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 Reportable Arrangement	 
 Dividends Declared	 
 Non-Residency	 
 Personal Service Provider	 
 Additional Assessment Information	 
 Crypto Asset Transactions (Local / Foreign)(excluding CGT)	 
 Small Business Corporation	 
 Special Economic Zones	 
 Urban Development Zone (s13quat)	 
 Share Register	 
 Company Structure	 
 Multinational Entity (MNE) Details	 
 Balance Sheet	 
 Income Statement	 
 Tax Computation	 
 Tax Allowances / Limitations	 
 Donations allowable in terms of s18A to approved organisations in respect of a Collective Investment Scheme – Rands only, no cents	 
 Deduction (i.t.o. s7F) of Interest Repaid to SARS that was Previously Taxed i.t.o. s7E	 
 Deduction i.t.o. s6quat (1C) for Foreign Taxes Paid or Proved to be Payable to a Foreign Government of any Country on any SA Sourced Trade Income	 
 Schedule of Local Capital Gains and Losses in respect of the disposal of Assets (including Crypto Assets)	 
 Schedule of Foreign Capital Gains and Losses in respect of the disposal of Assets (including Crypto Assets)	 
 Reduction Of Local Assessed Capital Loss Due To Debt Reduction	 
 Reduction Of Foreign Assessed Capital Loss Due To Debt Reduction	 
 Foreign Tax Credits: Taxable Foreign Sourced Income of Resident Companies	 
 Foreign Tax Credits Refunded / Discharged	 
 Partnerships / Joint Ventures	 

- ii) The ITR14 can be saved at any point in time and completed at a later stage. Not all the mandatory fields need be completed before saving the return. The saved ITR14 can be opened and edited or completed at any time before submission.

5 SUBMISSION OF THE ITR14 SUPPORTING DOCUMENTS

- a) Once all the questions have been answered on the “Company/Close Corporation Information” section of the ITR14, the relevant containers will be generated and displayed for completion.
- b) For Small Businesses and Medium to Large Businesses, the submission of the signed off Annual Financial Statements (AFS) is compulsory on first time submission of the ITR14. The AFS must as a minimum contain the following:
 - i) Income Statement;
 - ii) Balance Sheet; and
 - iii) Notes to the AFS.
- c) The submission of financial statements is optional if the company is classified as:
 - i) Dormant;
 - ii) Body Corporate / Share Block;
 - iii) Micro business.
- d) The AFS must be signed by the Company Representative or Public Officer. If the AFS of the Company is in draft format at the time of submission of the return, the onus will be on the signatory of the draft AFS (i.e. Company Representative/Public Officer) whether to submit the return or wait until the AFS are finalised.
 - i) If SARS does not identify any risk when the return is submitted, with the draft AFS attached, the company can submit a correction and attach the final AFS without having to lodge an objection. If SARS identifies any risk when the return is submitted, with the draft AFS attached, the company has one opportunity to submit a correction with the final AFS attached. It is only where SARS identifies any risk on the final return (correction) that the company must follow the formal objection process should the company disagree with the final assessment.
 - ii) Although financial statements are not mandatory for Dormant Companies, Micro businesses, Share block companies or Body Corporates, the option to upload the relevant materials will be made available on the “Income Tax Work Page”.
- e) The following schedules are available on the SARS website www.sars.gov.za (where applicable the schedules must be completed and submitted with the ITR14 as relevant supporting documents):
 - i) A farming schedule (IT48) for companies that conducts farming activities.
 - ii) A company that conducted short term insurance activities must complete the ICS01 Short term insurance schedule.
 - iii) A company that conducted mining activities must complete the GEN-001 Mining schedule.
 - iv) A company that elects to be a Headquarter Company must complete the RCH01 Schedule for companies electing to be a Headquarter Company.
 - v) A Controlled Foreign Company should complete the IT10A/B Controlled Foreign Company CFC return:
 - A) “IT10A – Controlled Foreign Company (CFC) – prior 2012” is applicable for years of assessment commencing prior to 1 April 2012.
 - B) “IT10B – Controlled Foreign Company (CFC) – 2012 onwards” is applicable for years of assessment commencing on or after 1 April 2012.
 - C) For Controlled Foreign Companies, the submission of the Controlled Foreign Company (CFC) returns IT10A (prior 2012) or IT10B (2012 onwards) is compulsory.
 - D) A new format of the IT10B return has been introduced.
- f) **Note:** that if the participation rights percentage in any controlled foreign company is at least 10%, the tax representative or tax practitioner is required to submit the applicable supporting schedule upon submission of the return.
- g) The group structure organogram is compulsory for submission where the company is classified as a small or medium to large company and has confirmed subsidiary details on the return.

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- h) **Note:** All supporting documents and applicable schedules to the AFS must be retained for a period of 5 years after the date of the assessment.

5.1 Upload of Supporting Documents

- a) **Note:** The maximum allowable size per document may not be more than 5MB per file that can be uploaded and submitted to SARS via eFiling.
- b) A “**Supporting Documents**” hyperlink will be created on the Income Tax Work page to allow for the submission of the documents.

INCOME TAX WORK PAGE

Taxpayer Name

Tax Period 2022

Tax Reference 900

Return Type ITR14

eFiling Status

Return Ready for Submission To SARS; Awaiting Submission of Supporting Documentation

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Return Ready for Submission To SARS; Awaiting Submission of Supporting Documentation	2023		1	Not Requested

Maintain Legal Entity Details

Request Historic Documents Refund Status Return Submission Dashboard

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<u>Compulsory Supporting Documents</u>	Waiting for Documentation to be Uploaded		2023	0	0

- c) Below is an example of the “**Upload Documents**” page that will be displayed.

Upload Documents

Important: Please note that the following file types may be uploaded, .doc .docx .gif .jiff .jpeg .jpg .pdf .png .xls .xlsx. File size may not exceed 5MB. The maximum number of files that can be uploaded is 20.

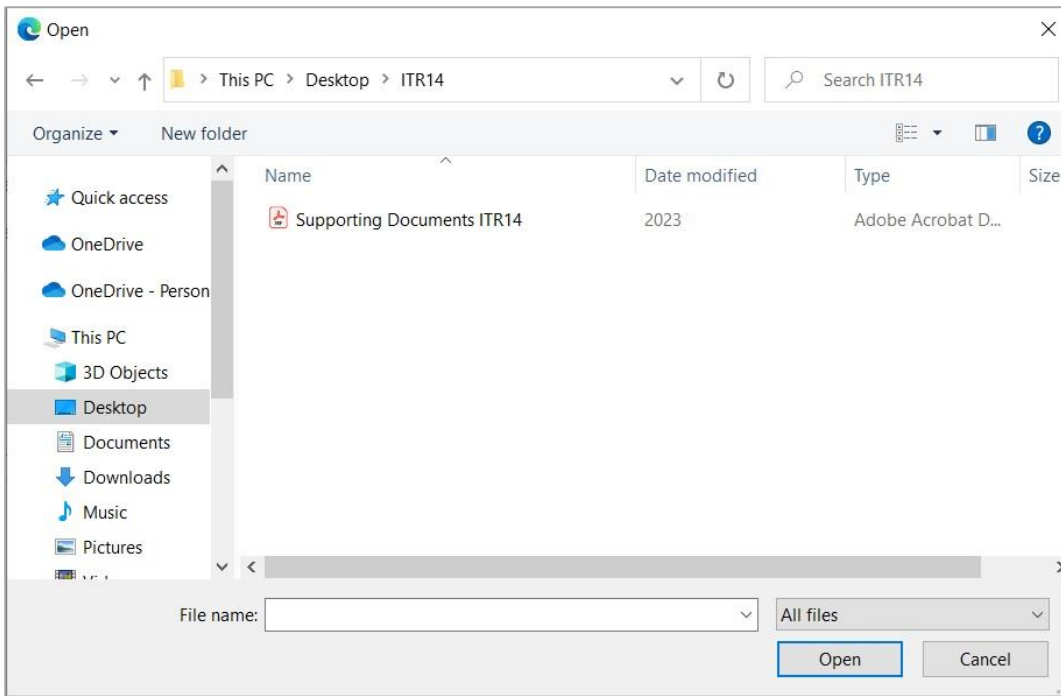
Please click Submit once all required documents have been uploaded.

Financial Statements (Required)

Upload Status	Document Name	Document Size	Upload

Back Submit

- d) Click “**Upload**” to browse the document(s) saved on the computer, external storage devices and/or networks to be uploaded.
- i) ITR14:



- e) The uploaded document(s) can be viewed or removed.
- f) Select the **“Back”** button to be directed to the relevant work page, or the **“Submit”** button to proceed to submit the uploaded supporting document(s).
- g) Ensure that you choose the correct classification options available:
 - i) Annual Financial Statements (AFS).
 - ii) Supporting schedules which could consist of:
 - A) A farming schedule (IT48);
 - B) IT10A (prior to 2012) or IT10B (2012 onwards) Controlled Foreign Company CFC);
 - C) ICS01 Short term insurance company schedule;
 - D) GEN-001 Mining Schedule;
 - E) RCH01 Schedule for companies electing to be a Headquarter Company;
 - F) Group Structure Organogram;
 - G) Other Schedules;
 - H) Supporting Documents.
- h) A submission message will be displayed, and the Supporting Documents status will be updated on the Income Tax Work Page.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Compulsory Supporting Documents	Submitted		2023	40	1

- i) The status on the Income Tax Work Page will change from **“Return Ready for Submission to SARS; Awaiting Submission of Supporting Documents”** to **“Filed”** once the documents have been successfully uploaded and sent to SARS.

INCOME TAX WORK PAGE

Taxpayer Name

Tax Period

Tax Reference

Return Type

2022

900

ITR14

eFiling Status

SARS Status

Filed

Please note that your assessment cannot be processed immediately as there are certain aspects of your return that require manual intervention. SARS will advise you as soon as your return has been assessed.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Filed through eFiling	2023		1	Not Requested

Maintain Legal Entity Details

Query SARS Status

Request Historic Documents

Refund Status

Add supporting documents

Return Submission Dashboard

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Compulsory Supporting Documents	Submitted		2023	40	1

- j) If you wish to submit additional supporting documents, click the “**Add supporting documents**” button on the Income Tax Work Page, and the relevant screen will be displayed, as indicated below. Follow the above process to upload the additional documents.

Upload Documents

Important: Please note that the following file types may be uploaded, .doc .docx .gif .jiff .jpeg .jpg .pdf .png .xls .xlsx. File size may not exceed 5MB. The maximum number of files that can be uploaded is 20.

Please click Submit once all required documents have been uploaded.

Controlled Foreign Companies (IT10) (Optional)

Upload Status

Document Name

Document Size

Upload

Farming Schedule (Optional)

Upload Status

Document Name

Document Size

Upload

Mining Schedules A & B (Optional)

Upload Status

Document Name

Document Size

Upload

Financial Statements (Optional)

Upload Status

Document Name

Document Size

Upload

Group Structure Organogram (Optional)

Upload Status

Document Name

Document Size

Upload

Other Schedules (Optional)

Upload Status

Document Name

Document Size

Upload

Supporting Documentation (Optional)

Upload Status

Document Name

Document Size

Upload

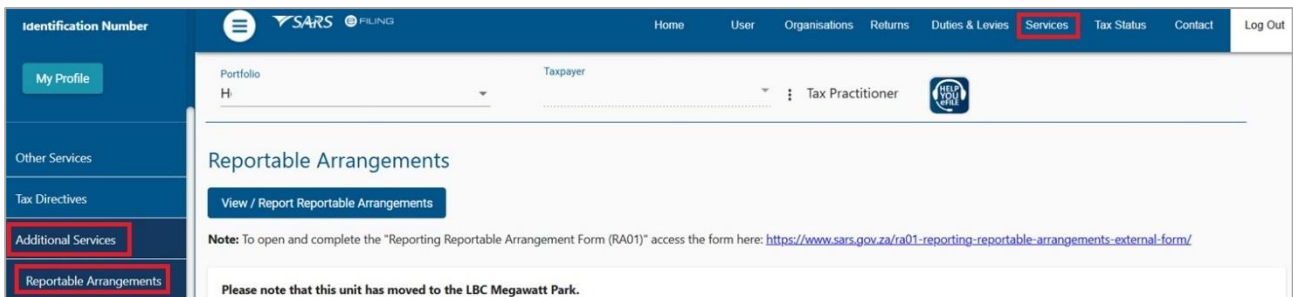
Back

Submit

6 REPORTING REPORTABLE ARRANGEMENTS

- a) A reporter should upload the saved RA01 as a mandatory document to the upload supporting documents group. Please note that the RA01 document or the contents will not be validated to ascertain correctness of the documents.

- b) The Reportable Arrangement (RA01) form should be submitted with the following the relevant materials/supporting documents:
 - i) The Reportable Arrangement (RA01) form (Required)
 - ii) Multiple optional documents may be uploaded.
 - A) **Note:** The maximum allowable size per document may not be more than 5MB per file, and up to 20 files, can be uploaded and submitted to SARS via eFiling.
- c) The taxpayer should inform SARS of any reportable arrangements.
- d) To access the Reportable Arrangements functionality on eFiling, click on the “**Services**” top menu, **then** “**Additional Services**” tab on the left and the “**Reportable Arrangement**” sub-menu.
 - i) The following note will be displayed on the Reportable Arrangements page: **Note:** To open and complete the “Reportable Arrangement Form (RA01)”, access the form here: <https://www.sars.gov.za/ra01-reporting-reportable-arrangements-external-form/>.



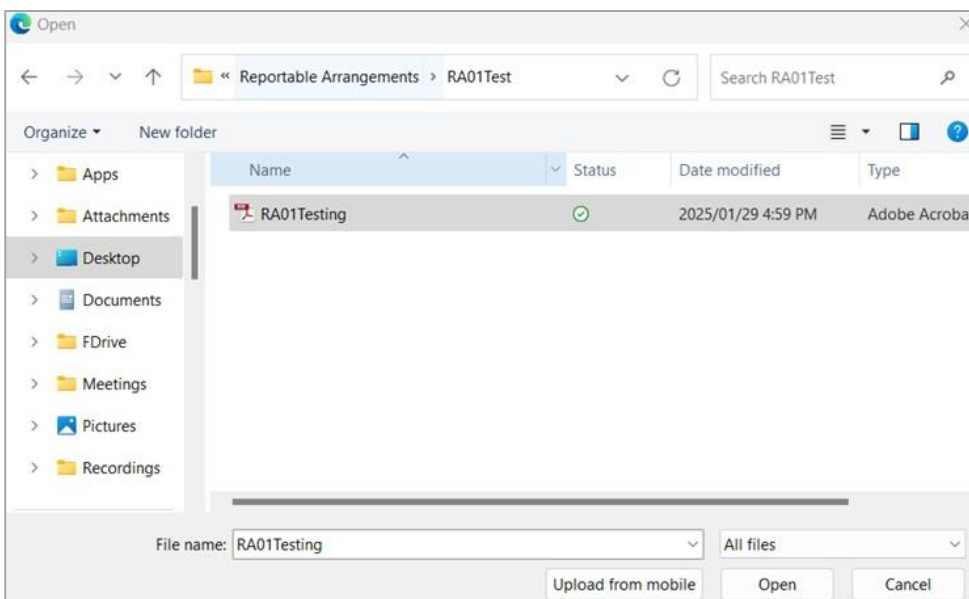
- e) When you click on the **“View/Report Reportable Arrangements”** button, a new page containing submitted reportable arrangements, if there is any, will be displayed as follows:

Submitted Reportable Arrangements						
<div>Submit New Reportable Arrangement</div>						
Reportable Arrangements						
Return Type	Status	Date	Reference Number	Last Updated By	Submission Ref No	Action
RA01	Documents sent to SARS	2025-01-20T15:49:57.023		D	RA202501200006	View
RA01	Filed	2025-01-21T09:02:11.723		D	RA202501210001	View
RA01	Filed	2025-01-21T09:29:33.123		D	RA202501210002	View

- f) The submitted reportable arrangements page contains the following details:
- i) Return Type - RA01.
 - ii) Status - one of the following may be displayed:
 - A) Filed - Documents submitted but not yet processed.
 - B) Documents submitted to SARS - Documents are successfully sent to SARS.
 - C) An error occurred when trying to send to SARS - Error when uploading documents or when sending out an email.
 - iii) Date - The date at which the documents were uploaded.
 - iv) Reference Number - Reporter's Tax reference number as captured on the "**Reporter's Tax Reference Number**" screen.
 - v) Last updated by - The initials and surname of the profile uploading the documents.
 - vi) Submission reference number - This number will be generated when the documents were uploaded.
 - vii) Action – View button is the link to view supporting documents.
- g) When you click the "**Submit New Reportable Arrangements**" button the following screen that requires the reporter's Tax reference number will be displayed:

- h) After completing the tax reference number and clicking “continue” you will be redirected to **the** upload supporting documents page. Below is an example of the “Upload Documents” page that will be displayed.

- i) On the “**Upload documents**” page there are two sections: One for the Report Reportable Arrangements (RA01) form, and another section where all the supporting document related to the RA01 form must be uploaded.
- j) Click “**Upload**” in the “**RA01 form (Required)**” section and browse to the completed RA01 saved on the computer, external storage devices and/or networks to be uploaded.





- k) Alternatively, click “**Upload**” in the “**Optional documents**” section, and browse to the completed RA01 saved on the computer, external storage devices and/or networks to be uploaded.

Upload Documents

Important: Please note that the following file types may be uploaded, .doc .docx .gif .jiff .jpeg .jpg .pdf .png .xls .xlsx. File size may not exceed 5MB. The maximum number of files that can be uploaded is 20.

Please click Submit once all required documents have been uploaded.

RA01 Form (Required)

Upload Status	Document Name	Document Size	Upload
Converted and stored	RA01Testing.pdf	560 KB	 

Optional Documents (Optional)

Upload Status	Document Name	Document Size	Upload
---------------	---------------	---------------	--------

Back
Submit

- l) After the uploading of the documents, the screen will display the following status information:
- i) The Reportable Arrangements supporting documents upload page will contain the following details:
 - A) Types of documents format that can be uploaded and submitted to SARS.
 - B) Upload Status – Converted and stored is successfully submitted.
 - C) Document Name – Name of the uploaded document.
 - D) Document size – Size of the uploaded document.
 - E) Upload button – Button to upload documents.
 - F) Eye icon – Link to view the uploaded document.
 - G) Back Button – Redirects Reporter to the “Submitted Reportable Arrangements” search page.
 - H) Submit – Button to submit supporting documents to SARS.
 - m) The uploaded document(s) can be viewed or removed.
 - n) Select the “**Back**” button to be directed to the “**Submitted Reportable Arrangements**” page, or the “**Submit**” button to proceed to submit the uploaded supporting document(s).
 - o) Upon clicking “**Submit**” the RA01 and optional supporting documents will be uploaded to SARS.
 - i) A confirmation message will appear indicating that it is important to upload all the documents required to prevent any delays in processing the submission from SARS as it will not be possible to add documents later on through this channel.
 - ii) Click “**Continue**” to proceed, or “**Cancel**” to upload more documents.

Confirm Submission

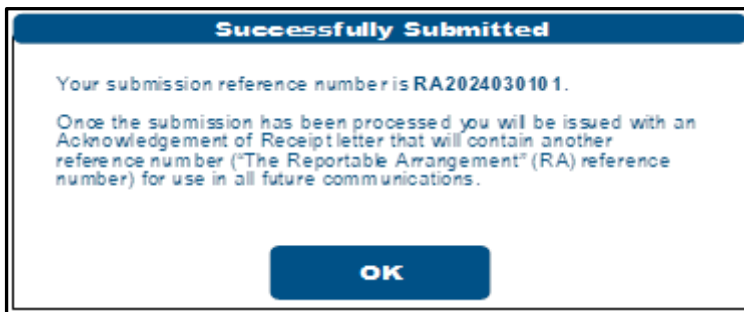
It is important that you upload all the documents requested by SARS before you submit in order to eliminate any delays in processing your case. Once submitted you will not be able to add more documents unless you receive a new request from SARS. If you are sure you have uploaded all the documents required, click CONTINUE to submit.

Continue
Cancel

- iii) Note: That the RA01 document or the contents will not be validated to ascertain correctness of the documents.
- iv) A check will be done that the “RA01 form – Reportable Arrangements” has been uploaded.

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- A) If not, an error message will be displayed: *“Please attach the completed Reportable Arrangement (RA01) form before submitting to SARS”. The user will be forced to upload the RA01.*
- v) A **“Reportable Arrangement”** submission reference number will be generated when the documents was uploaded successfully, and the following message will be displayed:
 - A) *“Your submission reference number is {*****}”.*
 - B) Once the submission has been processed you will be issued with an Acknowledgement of Receipt letter that will contain another reference number (the “Reportable Arrangement (RA)” Reference number) for use in all future communication”.



- p) The documents have been uploaded, and the user will be returned to the **“Submitted Reportable Arrangement”** page with the statuses being displayed.
- q) Once the documents have been submitted the RA01 will be allocated and dealt with by the relevant division within SARS.

7 REQUEST FOR CORRECTION

- a) A Request for Correction (RFC) can be performed on a previously submitted ITR14 for the relevant year of assessment.
- b) An RFC will not be allowed by SARS under the following conditions:
 - i) An audit case has been finalized; OR
 - ii) A standalone RD or agreed estimate was performed by a SARS user; OR
 - iii) The requested relevant material has been submitted by taxpayer since the Compliance audit case was created; OR
 - iv) An active Limited / Full scope audit case exists
- c) If the company is dissatisfied with the assessment, a notice of objection must be lodged.
- d) The return will be pre-populated with the most recent ITR14 information submitted and a new version number will be allocated when Request for Correction (RFC) is requested.
- e) If the return was submitted in the old IT14 format, you will be presented with a new ITR14 pre-populated with minimum information. You will be required to re-capture the information in the new ITR14 format.
- f) Upon the subsequent submission of the ITR14, the submission of the AFS is optional.
- g) Once an RFC has been submitted, no action can be taken on the previous version, as it will be replaced by the new version.
- h) Select the relevant filed return by clicking the **“Open”** hyperlink that is found on the **“Returns History”** menu option and the Income Tax Work Page will be displayed.

Return Search							
Name	Reference Num	Period	Return Type	Status	Amount Due	Complete Date	Open
	900	TaxPeriod: 2022 Version: 1	ITR14	Filed through eFiling on	/2023	0.00	Open

- i) Click on the “Request Correction” button.

INCOME TAX WORK PAGE

Taxpayer Name

Tax Period 2021

Tax Reference

Return Type ITR14

eFiling Status Assessment received

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Filed through eFiling			1	Not Requested

Maintain Legal Entity Details

Query SARS Status **Request Correction** Refund Status Add supporting documents Return Submission Dashboard

- j) A new version of the return will be created, and the status will reflect as “Saved.”

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Filed through eFiling			1	Not Requested
ITR14	Saved			2	Not Requested

Maintain Legal Entity Details

Query SARS Status Refund Status Refresh Return Submitted at Branch Add supporting documents

Return Submission Dashboard

- k) Click on the “ITR14” hyperlink to open and edit the return.

i) Note: The return will be displayed with pre-populated information previously submitted.

- l) To change the submitted answers, select the relevant question under “Company / Close Corporation Information.”
- m) Edit all the relevant information, where required. Continue to the following page if there are no changes to be made on the demographic information.
- n) If there are changes to the questions, a warning message will be displayed. Take note of the message and click “Yes” to continue.

Warning

Changing the answer to this question may result in data you have previously completed or data for which SARS has information not being reflected on your return.
This could result in an incorrect statement.
 Do you wish to continue?

YES NO

- o) Click on the relevant field to change the previously submitted financial information.
- p) After completing the return, you can save the return before submitting by clicking on the “Save” button displayed at the top left-hand corner of the return.

Back Save File Return Calculate Print

q) The following message will be displayed:

DETAILS			
Tax Reference Number	900	Period	2022

RESULT
<p>Your return has been successfully saved on the eFiling system.</p> <p>Please note that you may click on the File button when you have completed all the outstanding information on your return, and this will submit it to SARS for assessment.</p>

[Continue](#)

r) Click **“Continue”** to save the return.

i) Note: that the status of the return will be displayed as **“Saved”**.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Filed through eFiling			1	Not Requested
ITR14	Saved			2	Not Requested

Maintain Legal Entity Details

[Query SARS Status](#)
[Refund Status](#)
[Refresh Return](#)
[Submitted at Branch](#)
[Add supporting documents](#)

[Return Submission Dashboard](#)

s) Click on the **“ITR14”** hyperlink with a **“Saved”** status to open and submit the return.

t) After verifying that all the information on the ITR14 has been completed accurately and correctly, file/submit the return by clicking on the **“File Return”** button displayed at the top left-hand corner of the return.

u) The following screen will be displayed:

DETAILS			
Tax Reference Number	9	Period	2021

RESULT
<p>Your return has been successfully submitted.</p> <p>Please note that you may follow up on the SARS assessment progress of your return on the Income Tax Work Page.</p>

[Continue](#)

v) Click on the **“Continue”** button to finalise your submission.

w) If no changes have been made to the second version of the return, the following message will be displayed. Click **“Close”** to close the message.

Message

Please note that no changes to source code and amount information were identified on your submitted return. As a result, your submission was identified as a duplicate and therefore no changes have been made to your existing assessment.

Close

Effective Date: 17 February 2025

- x) The status of the amended ITR14 will change to “Filed through eFiling” once it has been submitted to SARS.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	
ITR14	Filed through eFiling			1	Not Requested	!
ITR14	Filed through eFiling			2	Not Requested	!
Maintain Legal Entity Details						
Query SARS Status	Request Correction	Refund Status	Add supporting documents	Return Submission Dashboard		

8 SECTION 98 WITHDRAWAL OF ASSESSMENTS

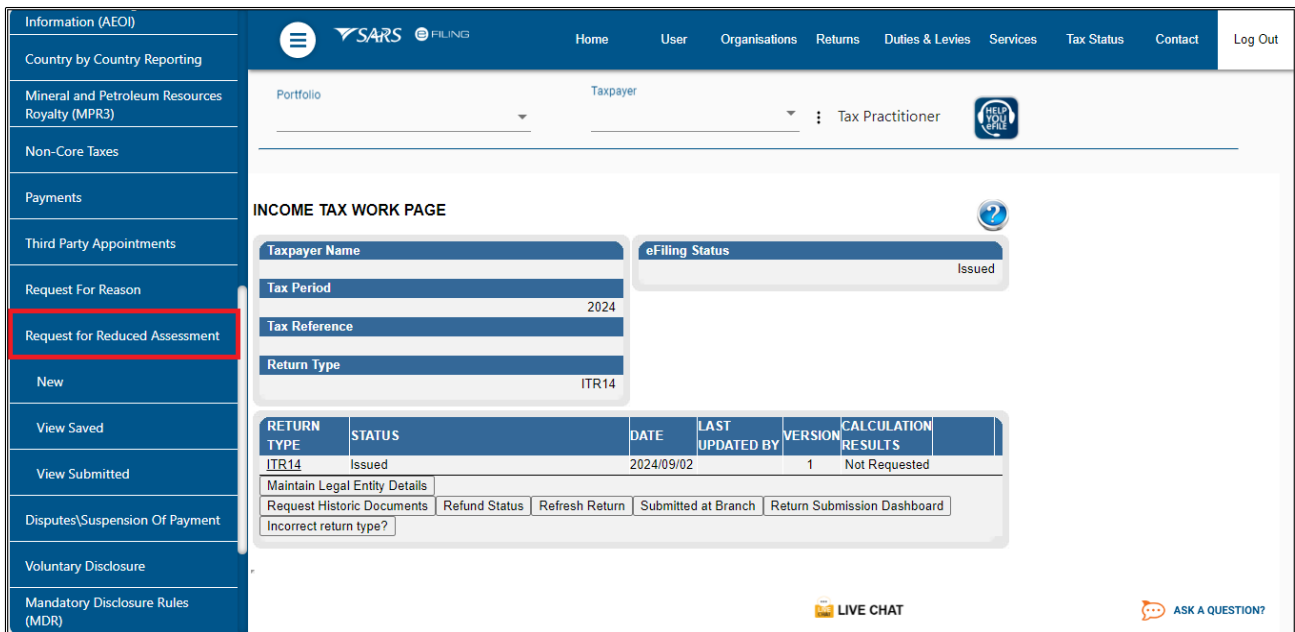
- a) In terms of section 98 of the Tax Administration Act 28 of 2011 SARS may, despite the fact that no objection has been lodged or appeal noted, withdraw an assessment which—
- was issued to the incorrect taxpayer;
 - was issued in respect of the incorrect tax period; or
 - was issued as a result of an incorrect payment allocation.
- b) Total discharge refers to filed returns that were cancelled by SARS.
- c) If the return(s) was submitted via eFiling, the status of these return(s) will be updated to “Cancelled”. If there is more than one version of the return, all the versions’ statuses for the applicable year of assessment will be cancelled. These include returns that were filed through another channel and processed on eFiling.
- d) For assessments that have been totally discharged, you will not be allowed to request for correction, make payments or dispute the total discharged returns. If there is any supporting document group open, upon receipt of Total Discharge assessment notice, supporting document group will be closed since the associated return is cancelled.
- e) Since the return is cancelled in totality, you will be allowed to issue, capture, and submit a new return for the same year of assessment.
- f) When you attempt to file a dispute case (RFR/NOO/NOA/Condonation and Request for Reason/Request for Remission) while the total discharge is in progress or the assessment is withdrawn, the following message will be displayed:
- “Please note that a case to withdraw the assessment for the selected year of assessment is in progress. Therefore, you will not be allowed to file (RFR/NOO/NOA/CON/RFRE).”
- g) When you attempt to file a Request for Correction (RFC) while the total discharge is in progress or the assessment is withdrawn, the below message will be displayed:
- “Please note that a case to withdraw the assessment for the selected year of assessment is in progress. Therefore, you will not be allowed to file a Request for Correction”.
- h) When a Total discharge has been finalised and you request a dispute case (RFR/NOO/NOA/Condonation and Request for Reason/Request for Remission), the following message will be displayed:
- “No Assessment Found”.
- i) You may request SARS to withdraw the assessment based on the Financial Year-end changes, Fraud, Duplicate Registration/Tax Reference Number, or Incorrect taxpayer return submission.

9 REQUEST FOR SECTION 93 REDUCED ASSESSMENT

- a) Request for Reduced Assessment should be requested to the extent that there is reasonable ground to believe that the return submitted was a fraudulent and/or fictitious submission for the reporting year of assessment.

Effective Date: 17 February 2025

- b) The Taxpayer, want to be able to make smaller or minor changes when a readily apparent undisputed error is found in his/her assessment or submitted return via the new Reduced Assessment process.
- c) To request for Reduced Assessment ,click on “**Request for Reduced Assessment**” from the side menu options under “Request for reduced assessment.”

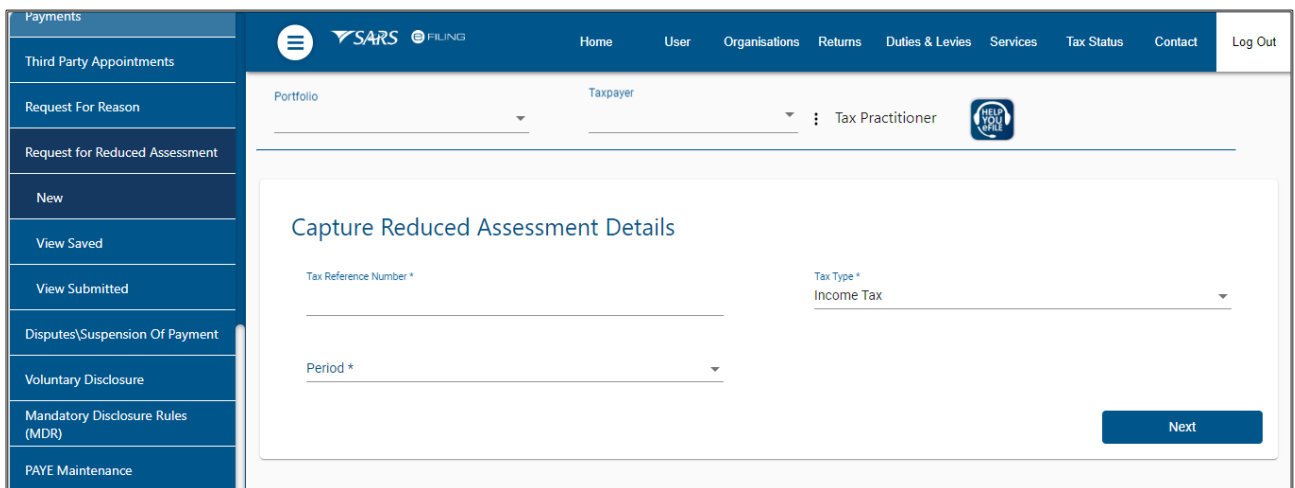


- i) The following menu will be displayed on the sub-menu's:

- A) New.
- B) View Saved.
- C) View Submitted.

9.1.1 New Request for Reduced Assessment

- a) When you select “**New**” in the sub-menu, a new page will be opened:

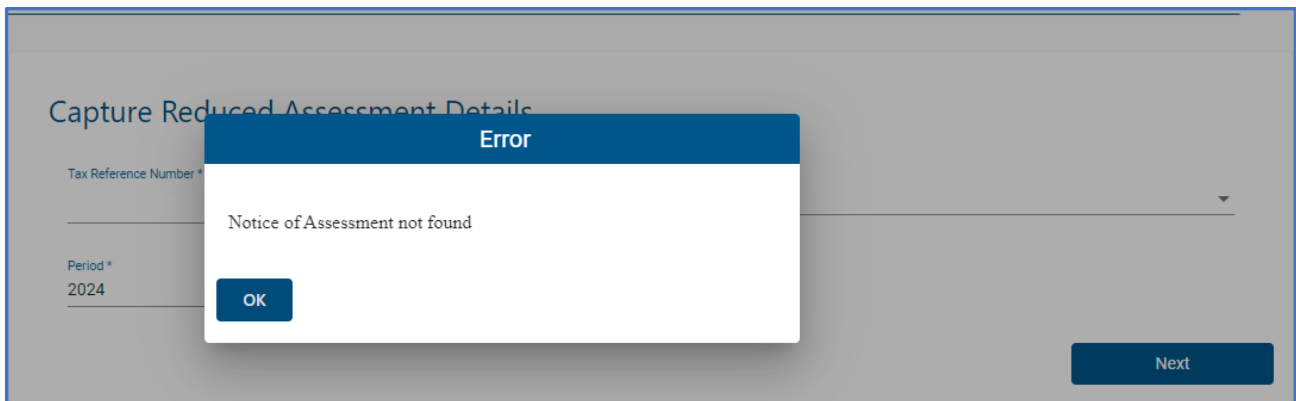


- ii) The following fields/items will be displayed on the new screen:

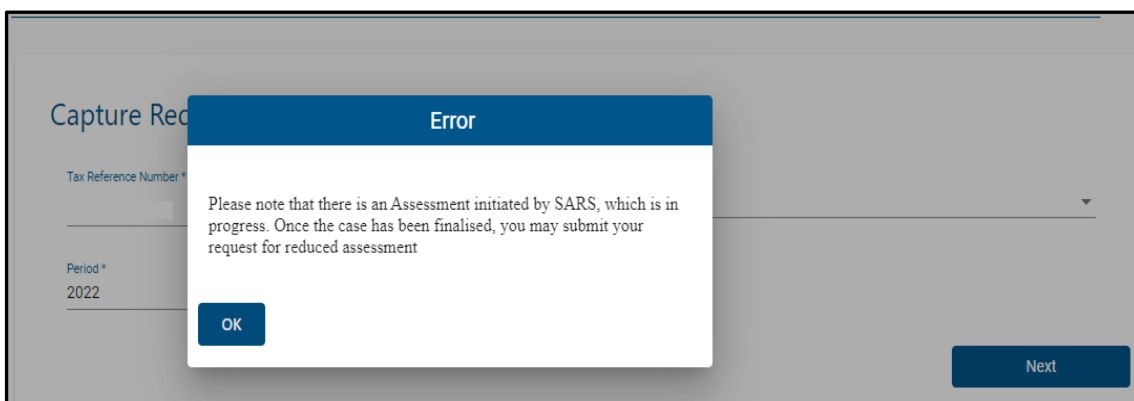
- A) Tax Type:
- B) Prepopulated with Company Income Tax:
 - I) Reference Number,
 - II) Prepopulated with taxpayers' Tax Reference number.
- C) Period:
 - I) Selectable by taxpayer from 2019 to current Tax year +1.

ii) **Next Button:**

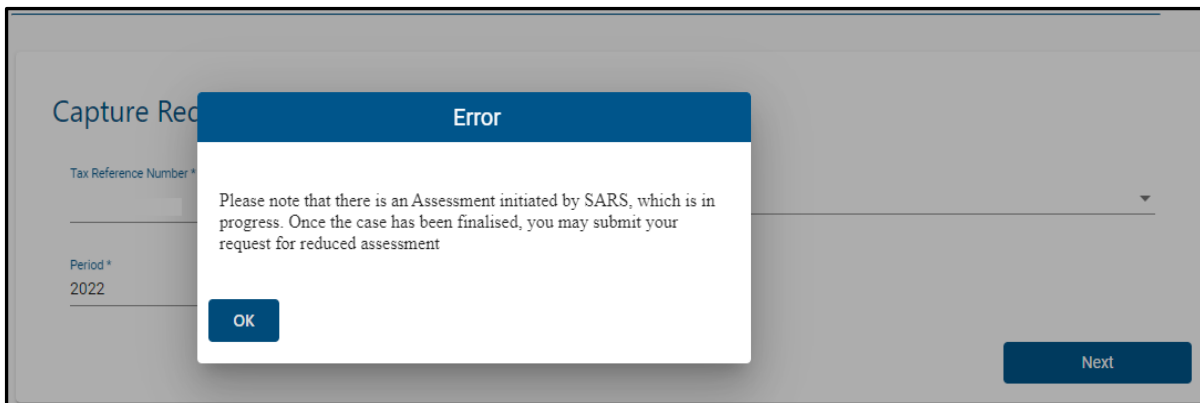
- A) When you click the **“Next”** button, the following checks will be done:
- I) eFiling will check if there is an assessment (ITA34C) raised for the selected Tax year:



- B) There is no Assessment is found for the tax year selected, there will be a warning message displayed: *“Notice of Assessment not found”* and you will be prevented from continuing with the process.
- C) There is an active dispute case found, a warning pop-up message will be displayed to the you:

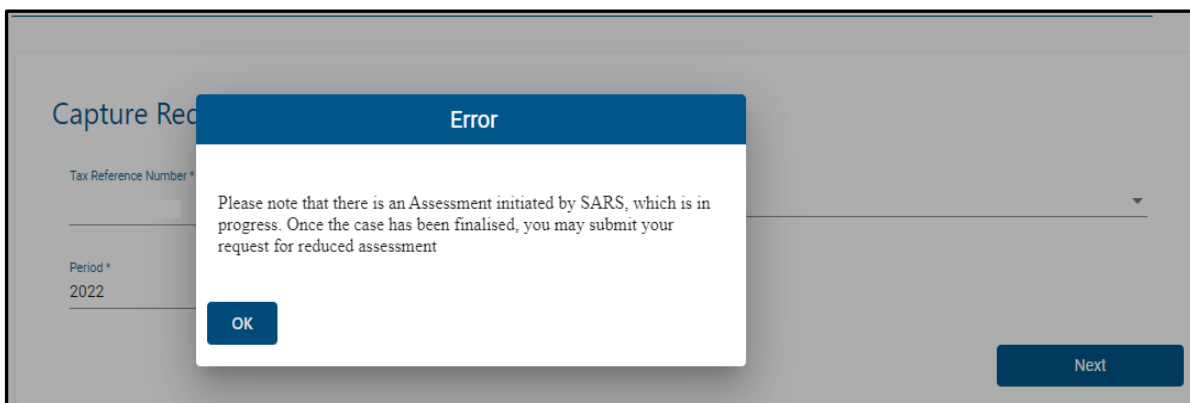


- I) *“Please note that there is an Assessment initiated by SARS, which is in progress. Once the case has been finalised, you may submit your request for reduced assessment”.*
 - When you click on the “Ok” button you will be returned to the Request for Reduced Assessment(RRA) process search page, and you will not be allowed to continue with the process.
- D) **Note:** The Dispute cases can be created regardless of whether there is an RRA case in progress or not.
- E) There is an existing RRA case in progress, the following rejection pop-up message will be displayed:
 - I) *“Please note that Request for Reduced Assessment is in progress for the same assessment year”.*
 - II) An “Ok” button will be displayed which will redirect you back to the RRA process search page.
- F) There is an existing Audit or RD case in progress, the following rejection pop up message will be displayed :




The screenshot shows a web form titled 'Capture Reduced Assessment'. It has two input fields: 'Tax Reference Number *' and 'Period *' with the value '2022'. A blue 'Next' button is at the bottom right. A white error pop-up box is centered on the screen with a blue header 'Error'. The message inside reads: 'Please note that there is an Assessment initiated by SARS, which is in progress. Once the case has been finalised, you may submit your request for reduced assessment'. There is an 'OK' button at the bottom left of the pop-up.

- I) *"Please note that there is an Assessment initiated by SARS, which is in progress. Once the case has been finalised, you may submit your request for reduced assessment".*
 - II) An "Ok" button will be displayed which will redirect the user back to the RRA process search page and you will not be allowed to request the return or continue with the RRA process.
- G) There is an active Estimated Assessment (EA) or agreed estimate in progress for the selected year of assessment the following pop-up message will be displayed:





This screenshot is identical to the one above, showing the 'Capture Reduced Assessment' form with the same error pop-up message: 'Please note that there is an Assessment initiated by SARS, which is in progress. Once the case has been finalised, you may submit your request for reduced assessment'. It includes the 'Tax Reference Number *', 'Period *' (2022), and 'Next' button, with an 'OK' button on the pop-up.

- I) *"Please note that there is an Assessment initiated by SARS which is in progress, should you wish to continue to submit your request for Reduced assessment click Continue else close and exit the page".*
 - II) A "Continue" and "Cancel" button will be displayed, where "Continue" button is selected, you will continue with the process as normal and where "Cancel" button is selected, you will exit the process.
 - III) This warning message will not block the request of the Request for Reduced Assessment and you will be allowed to submit the Reduced Assessment as normal.
- H) The assessment has been prescribed; the following pop-up message will be displayed:
- I) *Please note that the assessment is older than 3 years, your request in terms of Section 93(1)(d) is not allowed.*
 - II) An "Ok" button will be displayed which will redirect you back to the RRA process search page and you will not be allowed to request the return or continue with the RRA process.
- iii) When all the checks pass, an HTML5 interactive form will be opened for you to complete.



Request For Reduced Assessment
Company / Close Corporation or Trust
 In terms of sections 93(1)(d) or 93(1)(e) of
 TA Act No. 28 of 2011

Taxpayer Ref No. 

Year of Asse...
 2025 

RRA02

Taxpayer Information
! ▼

Physical Address Details
! ▼

Postal Address Details
! ▼

Details of Request for Reduced Assessment
! ▼

9.1.1.1 Taxpayer Information

- a) Complete the fields on the container:
- i) Nature of Person,
 - ii) Tax Practitioner / Representative.

Taxpayer Information
^

Nature Of Person *
▼ !

Nature Of Person is a mandatory field.

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

 Tax Practitioner ☐
 Representative ☐

9.1.1.2 Physical Address Details

- a) Complete the fields on the container:
- i) Unit No.
 - ii) Complex(If applicable).
 - iii) Street No.
 - iv) Street/Farm Name.
 - v) Suburb/District.
 - vi) Country.
 - vii) Postal code.

Physical Address Details

Unit No.
Complex (if applicable)

Street No.
Street / Farm Name *

Street / Farm Name is a mandatory field.

Suburb / District *

Suburb / District is a mandatory field.

City / Town *
Country *
Postal Code *

City / Town is a mandatory field.

SOUTH AFRICA 3615

9.1.1.3 Postal Address Details

- a) Complete the fields on the container:
- Mark here with an "X" if same as above or complete your Postal Address.
 - Is the Postal Address a Street Address Y/N.
 - Unit No.
 - Complex(If applicable).
 - Street No.
 - Street/Farm Name.
 - Suburb/District.
 - Country.
 - Postal code.

Postal Address Details

Mark here with an "X" if same as above or complete your Postal Address ☒ Is the Postal Address a Street Address Y ☒ N ☐

Unit No.
Complex (if applicable)

Street No.
Street / Farm Name *

Street / Farm Name is a mandatory field.

Suburb / District *

Suburb / District is a mandatory field.

City / Town *
Country *
Postal Code *

City / Town is a mandatory field.

SOUTH AFRICA 3615

9.1.1.4 Details of Request for Reduced Assessment

- a) Complete the fields on the container:
- Section 93(1)(d)
 - Error by SARS.
 - Error by Taxpayer.

- ii) Section 93(1)(e)
 - A) Failure to submit return/incorrect return by third party under section 26 or employer under a tax Act submitted.
 - B) Processing Error by SARS.
 - C) Fraudulent return submitted by an unauthorised person.

Details of Request for Reduced Assessment

Section 93(1)(d) ☐

Error by SARS ☐

Error by Taxpayer ☐

Section 93(1)(e) ☐

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

Processing Error by SARS ☐

Fraudulent return submitted by an unauthorised person ☐

9.1.1.5 Grounds of Request(Full reasons to substantiate the request)

- a) Complete the fields on the container:
 - i) Grounds of request.
 - ii) Supporting documents to be attached.
 - iii) Amounts.
 - iv) Source Codes.
 - v) Amounts Reflected on Assessment.
 - vi) Amounts that should be Reflected on Assessment.

Grounds of Request (Full reasons to substantiate the request)

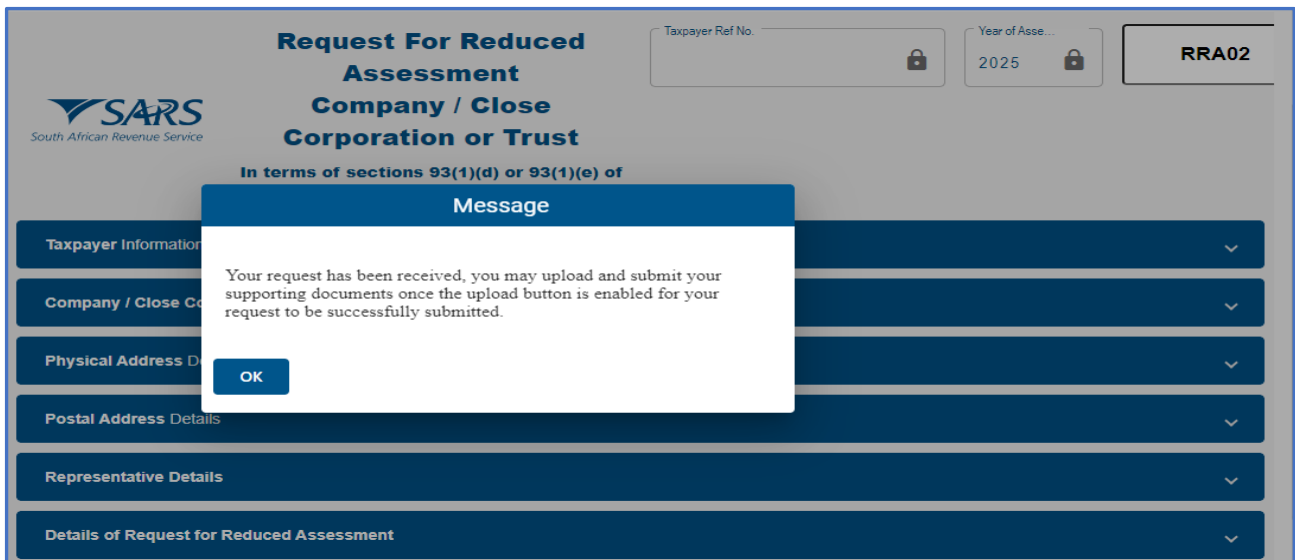
Supporting documents must be attached to this form

Amount(s) Requested

Source Code / Description	Amount Reflected on Assessment	Amount that should be Reflected	
Source Code / Description	R Amount	R Amount	<div style="background-color: #0070c0; color: white; width: 30px; height: 30px; line-height: 30px; margin: 0 auto 5px auto;">+</div> <div style="background-color: #ff0000; color: white; width: 30px; height: 30px; line-height: 30px; margin: 0 auto 5px auto;"> </div>

9.1.2 Submission of the Form

- a) Once the form is completed, you can submit the form and the following message will be displayed to upload supporting documents:



Request For Reduced Assessment
Company / Close Corporation or Trust

In terms of sections 93(1)(d) or 93(1)(e) of

Message

Your request has been received, you may upload and submit your supporting documents once the upload button is enabled for your request to be successfully submitted.

OK

Taxpayer Information

Company / Close Corporation

Physical Address Details

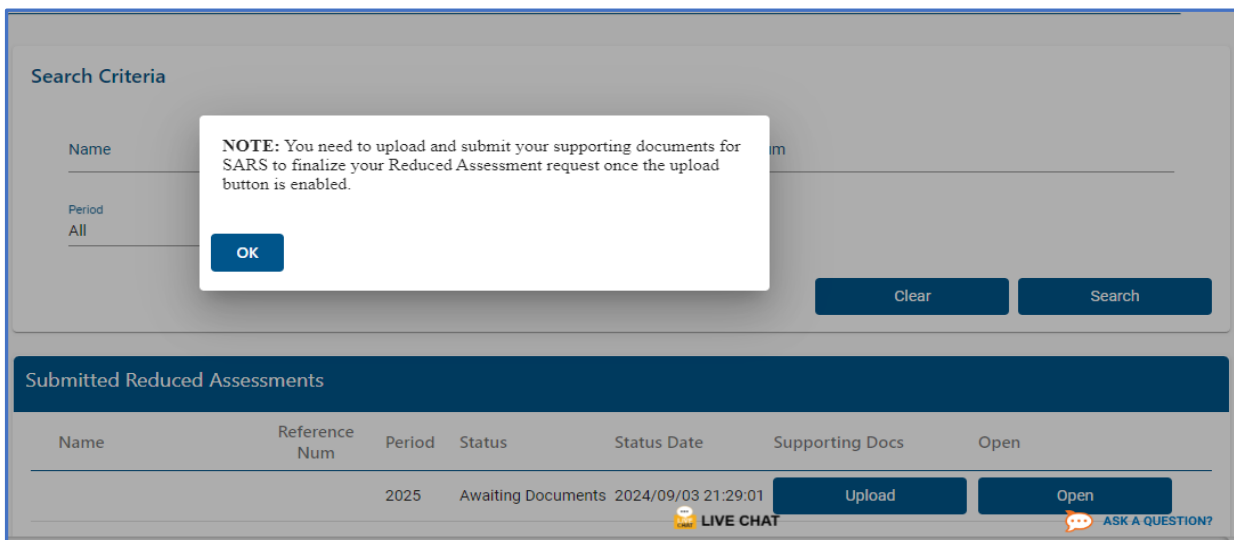
Postal Address Details

Representative Details

Details of Request for Reduced Assessment

Taxpayer Ref No. [] Year of Assessment 2025 RRA02

- "Your request has been received, you may upload and submit your supporting documents once the upload button is enabled for your request to be successfully submitted".
- When you click "OK", subsequent message will be displayed:



Search Criteria

Name

Period All

NOTE: You need to upload and submit your supporting documents for SARS to finalize your Reduced Assessment request once the upload button is enabled.

OK

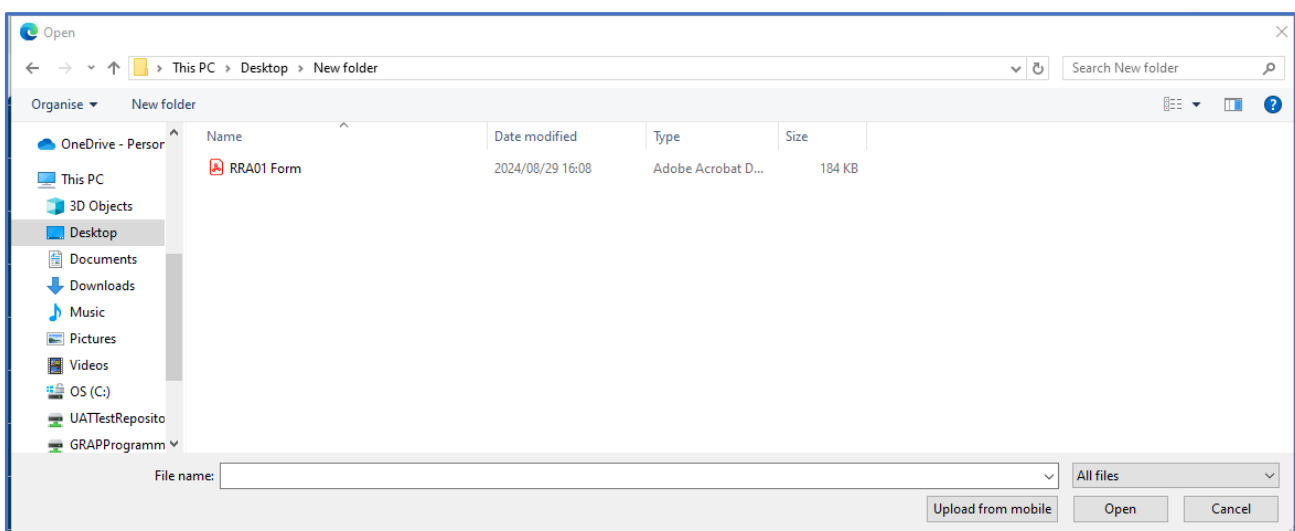
Clear Search

Submitted Reduced Assessments

Name	Reference Num	Period	Status	Status Date	Supporting Docs	Open
		2025	Awaiting Documents	2024/09/03 21:29:01	Upload	Open

LIVE CHAT ASK A QUESTION?

- "NOTE:** You need to upload and submit your supporting documents for SARS to finalize your Reduced Assessment request once the upload button is enabled".
- Once the case number is received and processed, upload the supporting documents.



Open

This PC > Desktop > New folder

Organise New folder

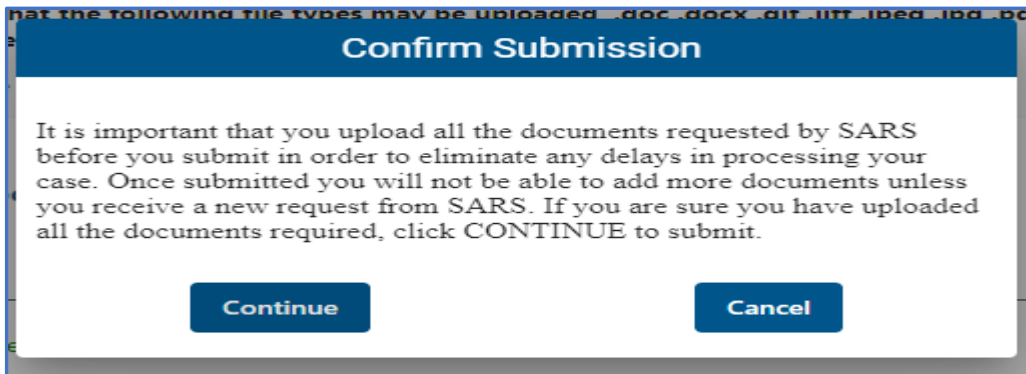
Name	Date modified	Type	Size
RRA01 Form	2024/08/29 16:08	Adobe Acrobat D...	184 KB

File name: [] All files

Upload from mobile Open Cancel

Effective Date: 17 February 2025

- b) Once Supporting Documents have been uploaded, you will be able to submit the supporting documents and only one Request for reduced assessment per tax period can be submitted.

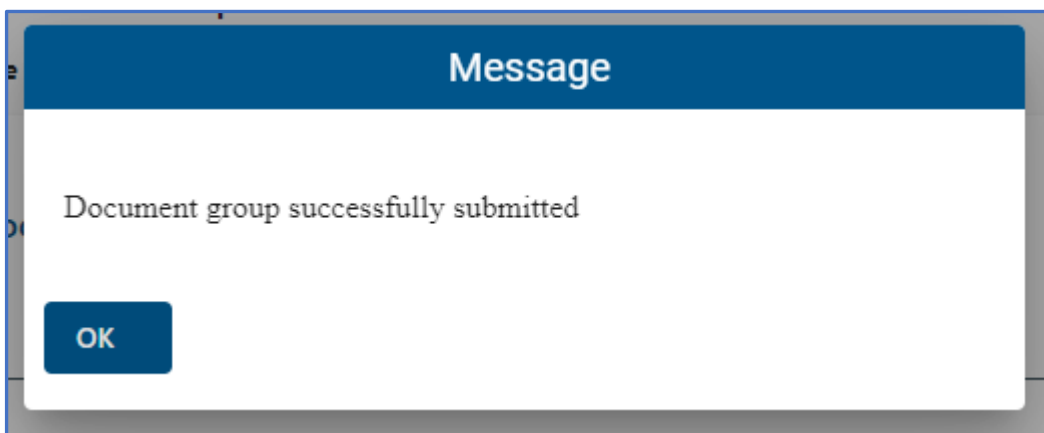


Confirm Submission

It is important that you upload all the documents requested by SARS before you submit in order to eliminate any delays in processing your case. Once submitted you will not be able to add more documents unless you receive a new request from SARS. If you are sure you have uploaded all the documents required, click CONTINUE to submit.

Continue Cancel

- c) Once the form is successfully uploaded following message will be displayed:



Message

Document group successfully submitted

OK

- d) Once the Submission has been completed successfully, eFiling will send a new Receipt Confirmation letter as well as the subsequent Outcome letters that refers to as:
- i) Disallow.
 - ii) Allow.
 - iii) Partially Allow.
 - iv) You will be able to View the submitted application on the View Submitted sub-menu.

Back

Print

Save

Submit

-

100

+



South African Revenue Service

Request For Reduced Assessment

Company / Close Corporation or Trust

In terms of sections 93(1)(d) or 93(1)(e) of

TA Act No. 28 of 2011

Taxpayer Ref No.

Year of Asse...

2025

RRA02

Taxpayer Information

Company / Close Corporation Particulars

Physical Address Details

Postal Address Details

Representative Details

Details of Request for Reduced Assessment

LIVE CHAT

9.1.3 View Saved

- a) When the "View Saved" sub-menu is selected, a new page will be opened:
- A **"Save"** button on the form page will allow you to save the captured data.
- A) If you select **"Save"** button, the form information will be saved, and you will be able to open the Form from the "View Saved" sub-menu item.

Automatic Exchange Of Information (AEOI)

Non-Core Taxes

Payments

Third Party Appointments

Request For Reason

Request for Reduced Assessment

New

View Saved


View Submitted

Disputes\Suspension Of Payment

Voluntary Disclosure

Mandatory Disclosure Rules (MDR)

PAYE Maintenance



Home

User

Organisations

Returns

Customs

Duties & Levies

Services

Tax Status

Contact

Log Out

Portfolio

Taxpayer

Organisation

Search Criteria

Name

Reference Num

Period

All

Clear

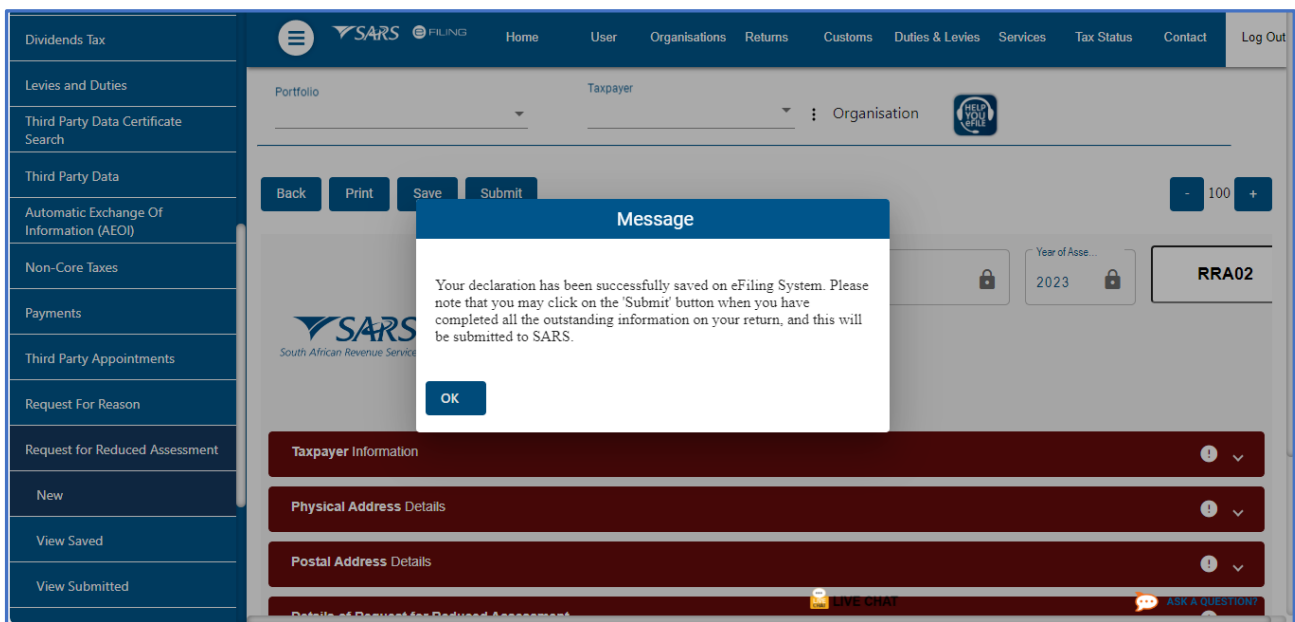
Search

Saved Reduced Assessments

Name	Reference Num	Period	Status	Status Date	Open
		2023	Saved	2024/09/03 21:56:09	Open

- The following fields/items will be displayed:
 - Name of the CIT Taxpayer:
 - Name of the CIT Taxpayer who is requesting Reduced Assessment.
 - Reference Number:
 - Reference number of the Company requesting Reduced Assessment
 - Field must be prepopulated and locked.

- C) A search function will be presented on to your screen.
- D) The following fields/items will be displayed for the user to search for a particular submitted form:
- I) Company Taxpayer Name:
 - Name of the CIT Taxpayer who is requesting Reduced Assessment.
 - Field will be prepopulated and locked.
 - II) Reference Number:
 - Reference number of the CIT Taxpayer requesting Reduced Assessment.
 - Field will be prepopulated and locked.
 - III) Tax Period.
 - IV) Search Button:
 - When you click the “Search”, the relevant submitted item will be returned for you to view with the above fields displayed.
- E) Status:
- I) The status will indicate “Saved”.
 - II) Tax Period
 - III) Status Date
 - IV) Date at which the form was last Saved.
- F) Open Form:
- I) Link/Button to open the selected Saved form.
 - II) The saved forms will be listed and ordered from the earliest saved form to the latest.
 - III) If this is selected, the form will open for the taxpayer to complete.

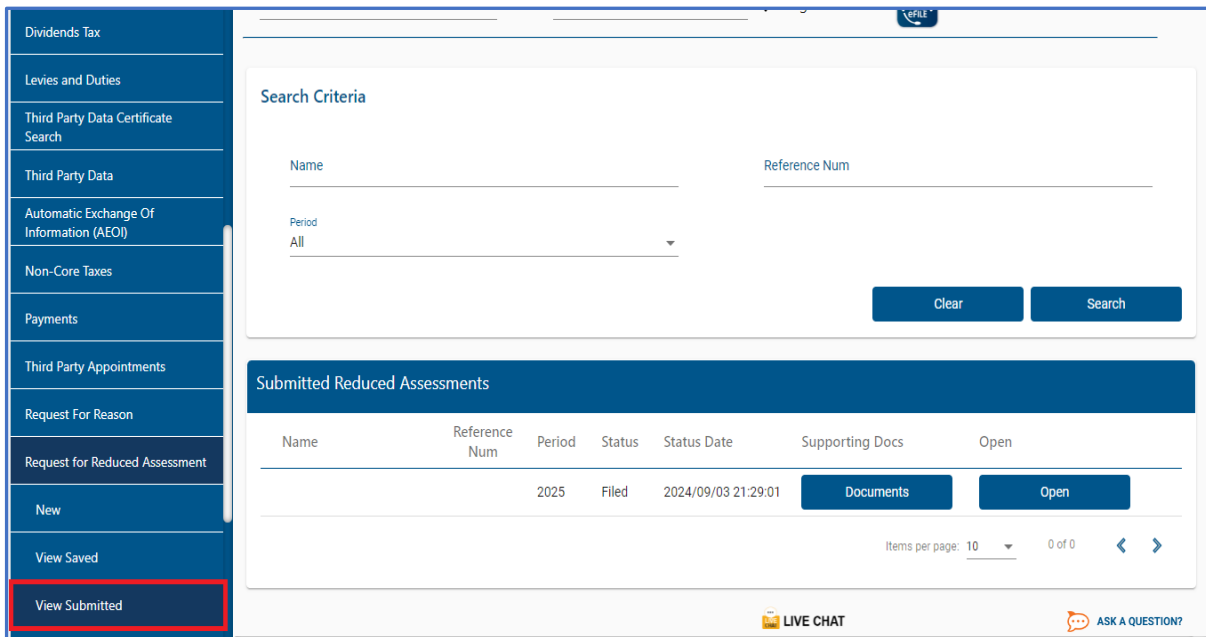


The screenshot displays the SARS eFiling web application. A modal message box is centered on the screen, stating: "Your declaration has been successfully saved on eFiling System. Please note that you may click on the 'Submit' button when you have completed all the outstanding information on your return, and this will be submitted to SARS." Below the message is an "OK" button. In the background, the form interface is visible, showing a left-hand navigation menu with options like "Dividends Tax", "Levies and Duties", and "Third Party Data Certificate Search". The main content area has a header with "Portfolio" and "Taxpayer" dropdowns, and buttons for "Back", "Print", "Save", and "Submit". Below the message, there are sections for "Taxpayer Information", "Physical Address Details", and "Postal Address Details", each with a dropdown arrow. At the bottom, there is a "LIVE CHAT" button and a "ASK A QUESTION" link.

- b) Once the form is completed, you can save/submit the form and the following message will be displayed to upload supporting documents:
- i) A message will be displayed: “Your declaration has been successfully saved on eFiling System. Please note that you may click on the ‘Submit’ button when you have completed all the outstanding information on your return, and this will be submitted to SARS.”
 - ii) When you click “Submit” button: the below message will be displayed:
 - A) A Message will be displayed: “Your declaration has been successfully submitted”.
 - iii) Note: You need to upload and submit supporting documents for SARS to finalize the Reduced Assessment request, refer to section 7.12 - Submission of the Form.
 - iv) The form can be viewed in a read only format and by clicking the “Print” button.

9.1.4 View Submitted

a) When the “View Submitted” sub-menu is selected, a new page will be opened:



i) The following fields/items will be displayed:

- A) Name:
 - I) Name the CIT Taxpayer who is requesting Reduced Assessment.
- B) Reference Number:
 - I) Tax reference number of the CIT Taxpayer requesting Reduced Assessment.
- C) Period:
 - I) Tax year period of which the Request for Reduced Assessment was requested for.
- D) Status Date:
 - I) Date on which the form was submitted.
- E) Link to the supporting documents:
 - I) Status.
 - II) In Progress.
 - III) Awaiting Documents – this will be displayed when you have not uploaded supporting documents on eFiling to be sent to SARS.
 - IV) Submit Uploaded Documents - this will be displayed when you have uploaded support documents but has not yet submitted the SARS.
 - V) Filed – this will be displayed once the uploaded supporting documents have been submitted to SARS.
- F) Open:
 - I) The form will open the submitted RRA form in a read only format.

[Back](#)
[Print](#)
[Save](#)
[Submit](#)

- 100 +



Request For Reduced Assessment
Company / Close Corporation or Trust
In terms of sections 93(1)(d) or 93(1)(e) of
TA Act No. 28 of 2011

Taxpayer Ref No.

Year of Asse... 2025

RRA02

Taxpayer Information

Company / Close Corporation Particulars

Physical Address Details

Postal Address Details

Representative Details

Details of Request for Reduced Assessment

 LIVE CHAT



10 VIEW THE ITR14 STATUS

- a) Click on the “**Query SARS Status**” button on the “Income Tax Work Page” to view the progress of the submitted ITR14.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Filed through eFiling	2023		1	Not Requested
<div style="display: flex; justify-content: space-between; padding: 5px;"> <div>Maintain Legal Entity Details</div> <div>Query SARS Status</div> <div>Request Historic Documents</div> <div>Refund Status</div> <div>Add supporting documents</div> </div> <div style="display: flex; justify-content: space-between; padding: 5px;"> <div>Return Submission Dashboard</div> </div>					

- b) Below are examples of statuses that may be displayed:

SARS Status

Please note that no changes to amount information were identified on your submitted return. As a result, your submission was identified as a duplicate and therefore no changes have been made to your existing Provisional return.

[Close](#)

SARS Status

Revised return / duplicate received - Tax Return Edit Case Created

[Close](#)

- c) The following return status may be displayed where the ITR14 has been revised:
- An internal revision was initiated by SARS on your Company Income Tax Return (ITR14).
 - The internal revision of your Company Income Tax Return (ITR14) by SARS has been pended.
 - The internal revision of your Company Income Tax Return (ITR14) by SARS has been cancelled.







- iv) The internal revision of your Company Income Tax Return (ITR14) by SARS has been finalised.

10.1 Return submission Dashboard Status

- a) The return submission dashboard status enables you to view the progress of the submitted Company Income Tax return.
- b) Click on the “Return Submission Dashboard” button displayed on the “Income Tax Work Page.”

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	
ITR14	Filed through eFiling	2023		1	Not Requested	
Maintain Legal Entity Details						
Query SARS Status Request Historic Documents Refund Status Return Submission Dashboard						

- c) The status of the ITR14 will be displayed.
- i) Please Note: More than one description may be listed, depending on the status of the ITR14.

Search Results	
Account Balance: R 325,132.54	
Description	Indicator
Company Income Tax return referred for verification. Verification in progress.	
SARS records indicate that there is no credit on your account to be refunded.	
SARS records indicate that there is no credit on your account to be refunded.	
Company Income Tax return status unavailable. Contact SARS for manual follow-up.	
Company Income Tax return status unavailable. Contact SARS for manual follow-up.	
Company Income Tax return verification completed and assessment finalised.	

- d) The statuses may be displayed in the following instances:
- i) **SARS is awaiting your relevant material** in order to finalise the process: This status is displayed if the ITR14 has been assessed and referred for audit verification. The status will have red indicator. This status may be displayed in an instance where:
- A letter requesting submission of relevant material/revised declaration was issued already.
 - The ITR14 is assessed and referred for verification.
 - A letter requesting submission of relevant material/revised declaration would have been issued, but no response was received.
 - A final demand letter was sent.
 - A revised ITR14 has been submitted, but there is no accurate match between the information submitted and information South African Revenue Service (SARS) has.
 - Two instruction letters were issued requesting the submission of the relevant material/revised declaration, but no response was received.
 - Two instruction letters were issued requesting submission of the relevant material/revised declaration, and the information was also requested telephonically, but no response was received.
- ii) **Verification in progress:** This status is displayed if the ITR14 is referred for verification. The status will have an amber indicator. This status will be displayed in an instance where:
- The relevant material has been received and are being evaluated.
 - SARS is awaiting the supporting documentation in order to finalise the process: This status is displayed if the ITR14 is referred for verification. This status will have a red indicator.
- iii) **Audit in progress:** this status is displayed if the ITR14 referred for audit. The status will have an amber indicator. This status will be displayed in an instance where:
- Verification of the ITR14 is completed but selected for audit. A written correspondence will be sent.
 - The audit is still underway. An auditor from SARS will contact the tax representative to discuss the outcome of the audit.

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- iv) **ITR14 verification completed and assessment finalised:** this status is displayed if the assessment is accepted, and no adjustments have been made in respect of the ITR14. This status will have a green indicator.
- e) Ensure the requested information or revised declaration is submitted by the due date as indicated on the letter.
- f) In some cases, verification could take up to 12 months depending on the volume of the audit cases.

11 ACCESS THE NOTICE OF ASSESSMENT

- a) After the ITR14 has successfully been submitted, the Notice of Assessment (ITA34C) will be issued with details of the assessment.
- b) You will be redirected to the "Income Tax Work Page" after submitting the ITR14, where a pop-up screen will appear stating the ITA34C has been issued.
- c) To access the ITA34C, click on the **"Open"** button displayed on the pop-up screen.
- d) Alternatively you can view your ITA34C on the "Income Tax Work Page" by proceeding as follows:
- e) Below the **"Notice of assessment"** column, click on the **"ITA34C"** hyperlink.

NOTICE OF ASSESSMENT	DESCRIPTION	DATE	VERSION
ITA34C	ORIGINAL ASSESSMENT	2022/07/28	1
Request Historic Notice Dispute \ Suspension Of Payment Request For Reason			

- f) You can also access the ITA34C by clicking on **"Request Historic Documents"** on the Income Tax Work page.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Filed through eFiling	2023		1	Not Requested
Maintain Legal Entity Details					
Query SARS Status Request Historic Documents Refund Status Return Submission Dashboard					

- g) Click on **"I want to request a historic Notice of Assessment"** and select the relevant year of assessment from the dropdown list.

Request Historic Issued Assessment Notices and Statement of Account

TaxPayer Details
TaxPayer Name:
TaxPayer Reference:

Step 1
Please choose one of the following options below:

- ☐ I want to request a historic **Notice of Assessment**
- ☒ I want to request a **Statement of Account**

Next

- h) After the ITA34C has been issued, you may choose one of the following options:
 - i) Accept the assessment and make the necessary payment
 - ii) If you are dissatisfied with the results of the assessment, you can submit a revised declaration by following the RFC process
 - iii) If the RFC is not allowed by SARS based on the criteria specified in "Request for a Correction" above, an objection must be submitted. The existing dispute resolution process must be followed

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when objecting to the assessment. For further assistance with the dispute process, refer to “Guide to submit a Dispute via eFiling” available on the SARS website www.sars.gov.za

12 MAKE PAYMENT TO SARS

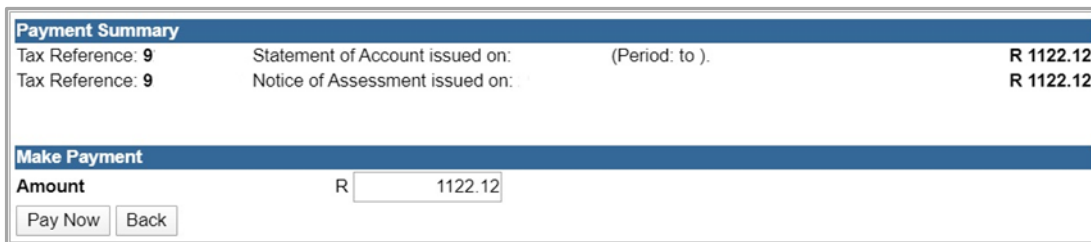
- a) A payment can be made, where the results of the assessment are accepted.



The screenshot shows the 'Assessment Notice' window. It includes a 'Date:' field, a 'Make Payment' button, a 'Payment Arrangement' button, a 'Dispute' button, a 'Request For Reason' button, and a 'Close' button. The amount is displayed as 'R 1 122.12'.

- b) Select “**Make Payment**” on the Assessment Notice or the Income Tax Work Page screen to proceed to make a payment.

- c) The “Payment Summary” screen will be displayed:

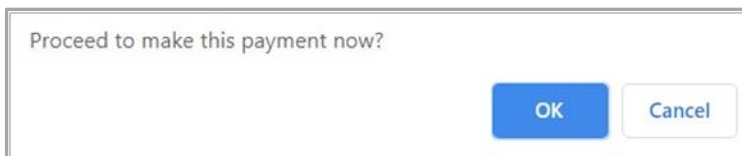


The screenshot shows the 'Payment Summary' screen with the following details:

Tax Reference: 9	Statement of Account issued on:	(Period: to)	R 1122.12
Tax Reference: 9	Notice of Assessment issued on:		R 1122.12

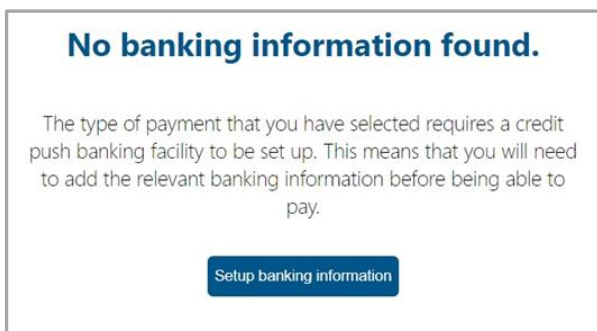
Below the summary is the 'Make Payment' section, which shows the 'Amount' as 'R 1122.12' and includes 'Pay Now' and 'Back' buttons.

- d) A confirmation message will be displayed. Click “OK” to proceed or “Cancel” to close the message and be directed back to the payments page.



The screenshot shows a confirmation dialog box with the text 'Proceed to make this payment now?'. It has two buttons: 'OK' and 'Cancel'.

- e) If no banking details are loaded on eFiling, a message will be displayed to set up banking information as indicated below.



The screenshot shows a message box titled 'No banking information found.' with the following text:

The type of payment that you have selected requires a credit push banking facility to be set up. This means that you will need to add the relevant banking information before being able to pay.

At the bottom is a button labeled 'Setup banking information'.

- f) Click “**Setup banking information**” and the “**Banking Information**” screen will be displayed. Complete all the relevant information and click the “**Save**” button to upload the banking information onto eFiling.

Banking Information

Payments can be made from a banking account of your choice, by:

- ☒ **Credit Push** - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.
- ☐ **Authorised Debit Pull** - This option is used for verification purposes only. You will not be able to initiate a payment from eFiling using this method.

Account Name

Banking Product

Account Number

Access Number

User ID

This is a description of your bank account

Test

Internet Banking

1

Save
Back

- g) To make a payment, select the amount you want to pay, and the option you want to use to make the payment.
- i) Click on the “Pay Now” button.

Payment Details

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


Account Name:

Payment Request Date:

Payment Amount:

Comments:

Select bank account ▼

2021/09/03  3 Sep 2021
Please use the format: yyyy/mm/dd

R 1122.12

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

Pay Now
Cancel

Payment Summary

Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
	9	03/09/2021	1122.12	0.00	0.00	R 1122.12

- h) Select the correct “Account Name” and “Payment Request Date”.

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Payment Details

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

Account Name:	M	Internet Banking
Bank:		
Account Number:	1	
Payment Request Date:	2021/09/03	30 Sep 2021
	Please use the format: yyyy/mm/dd	
Payment Amount:	R 1122.12	
Comments:		

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

Pay Now Cancel

- The Bank Details will be populated and the “**Amount Due**” will be displayed below “**Payment Summary**.” Click on the “**Pay Now**” button.
- A message will be displayed to inform you of the bank authorisation that must be completed by the owner of the bank account.

Note: To effect the payment, the payer who is the owner of the bank account must authorise the payment. The transaction will only take place when, in accordance with the bank rules, the payer has logged on to their banking product to authorise the payment. Please consult your bank regarding the cut-off times to effect eFiling payments to SARS timeously

OK

- Click “**OK**” to proceed and the “**Confirm Payment Initiation**” screen will be displayed.

Confirm Payment Initiation

Summary of payment transaction details

Payment for:	1 item
Amount:	R 1122.12
Payment Request Date:	2021/09/03
Account Name:	M
Bank Name:	Internet Banking

Please note that by clicking on the “Confirm” button below, a payment instruction will be created and sent to your bank, which requires authorisation in order for the payment to be finalised.

Kindly logon to your banking product to authorise this payment in order to release the required funds to SARS.

Confirm Cancel

Please be aware that once a payment is submitted this instruction cannot be reversed

- Click on the “**Confirm**” button and a pop-up message will be displayed:

You will pay SARS: R1122.12
 From account: M
 On: 2021/09/03

Please be aware that once a payment is submitted this instruction cannot be reversed.

OK Cancel

- m) Click on the “**OK**” button to continue.
- n) If the payment was not successful, a message will be displayed on the Payment Initiation Result screen as indicated below.

Payment Initiation Result

Summary of payment transaction details

This payment was not completed successfully!

We have experienced some difficulty communicating this transaction to your bank. Please wait 30 minutes and try again. If you continue to experience difficulties, please [contact](#) our call centre.

The following message was returned: **Payment request to was not successful. Message from bank: Your bank account details cannot be validated at this stage. Please try again later.**

Account Name: M

Payment Amount: R 1122.12

Payment Reference: SARSEF002

Continue **Print Confirmation**

- o) Click on the “**Print Confirmation**” button to print the proof of payment for your own records.
- p) **Kindly Note:** This is only a payment instruction, and the payment must be released from the respective internet banking account.

13 TERMINATION OF ACTIVITIES

- a) If an entity wishes to terminate its activities proceed as follows:
 - i) Click on the “**Returns**” button displayed on the main menu;
 - ii) Click on “**Returns Issued**” displayed on the left menu;
 - iii) Select “**Income Tax (ITR14/IT12TR/IT12EI)**” from the side menu options under “Returns Issued.”
 - iv) Note: the “**Return Search**” screen will be displayed.

- b) Select the future return (current year +1) on the drop-down year of selection.
- c) The following pop-up message will be displayed:

Kindly confirm that this entity has terminated its' activities and is in the process of deregistering. Therefore, this is the final return being submitted by the entity.

OK
Cancel

- d) Click on the “OK” button to proceed.

14 ACCESS LETTERS/NOTIFICATIONS

- a) SARS will communicate through letters published directly on eFiling.
- b) Click “**Search Correspondence**” below “**SARS Correspondence.**”

SARS Correspondence

Search Correspondence

Request PAYE Notices

Request Admin Penalty SOA

Request Historic IT Notices

- c) Select all or complete one of the following:
 - i) Tax Type;
 - ii) Tax Year;
 - iii) Letter type;
 - iv) Notice Types;
 - v) Message Types.
 - vi) Complete the Income Tax reference number and year. Select the appropriate dates to search.

Search Correspondence

☒ ALL
 ☐ READ
 ☐ UNREAD

Tax Types
All

Tax Year
All

Received Date From *
2021/01/01

Received Date To *
2023/06/07

Letter Type
All

Notice Types
All

Message Type
All

Reference Number

Clear
Search

- d) Click on the “**Search**” button and the list of letters issued will be displayed to view.
- e) The results section will list all the correspondence issued for the selected information completed in the search correspondence step above.

- i) Acknowledgement letter.
- ii) Request for Relevant Material.
- iii) Disallow Letter.
- iv) Partially Allow letter.
- v) Allow letter.

Name	Tax Reference Number	Tax Type	Year\Period	Date	Description	View	Document
		Organisation Income Tax (ITR14/IT12EI/ITR12T)	2022	2022/07/28 14:34:40	ITA34C	View	
Items per page: 10							1 – 1 of 1

15 REQUEST A STATEMENT OF ACCOUNT

- a) Click on the “**Request Historic Documents**” button displayed on the Income Tax Work page. Select “**I want to request a Statement of Account**” and click on the “**Next**” button

Request Historic Issued Assessment Notices and Statement of Account

TaxPayer Details
TaxPayer Name:
TaxPayer Reference:

Step 1
Please choose one of the following options below:

- ☐ I want to request a historic **Notice of Assessment**
- ☒ I want to request a **Statement of Account**

[Next](#)

- b) Select the period, for which you would like to receive your Statement of Account and click on “**Request**”.
- i) 6 months to date;
 - ii) Defined date range (“From” Date and “To” Date).

Request Statement of Account

Taxpayer Details
TaxPayer Name:
Taxpayer Reference:

Step 2
Select the period, for which you would like to receive your Statement of Account

- ☒ 6 months to date
- ☐ User defined date range

[Request](#) [Back](#)

- c) A hyperlink will be displayed if the statement of account is successfully generated.

Request Statement of Account

Taxpayer Details

TaxPayer Name:

Taxpayer Reference:

Your request to SARS has been successfully submitted

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

Back

- d) Click on the hyperlink to view the statement.
- e) The following message will be displayed if the statement is not immediately available: **“The document you have requested will be available on your eFiling profile within 24 hours. If for any reason you do not receive it within this period, please try again”.**
- f) Click on **“Back”** to return to the Income Tax Work Page.

16 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

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

17 DOCUMENT MANAGEMENT

Business Owner	Head: Business Design and Engineering
Detail of Change	Updated for Filing Season June 2023 release Updated for Filing Season September 2024 release Amendments to Reportable Arrangements section February 2025 release

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)