



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.

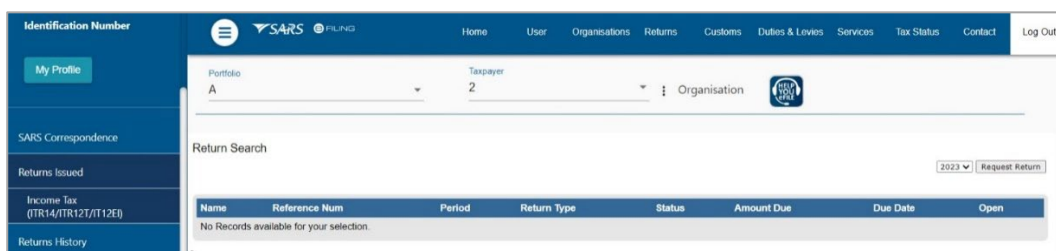
3 COMPANY INCOME TAX RETURN

- 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) From 16 September 2022, SARS will 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 will be 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.



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:



- 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.



- When 2023 Tax year is selected, the following updated message will be presented.
 - 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

2023 Request Return

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
B	9	TaxPeriod: 2013 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 3 **eFiling Status** Issued

Tax Period 2022

Tax Reference **Return Type**

RETURN TYPE **STATUS**

ITR14 Issued 1 Not Requested

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 Refund Status Refresh Return Submitted at Branch Return Submission Dashboard

- 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.
- i) 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 2022

Tax Reference

Return Type ITR14

eFiling Status Issued

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Issued			1	Not Requested

Maintain Legal Entity Details

Request Historic Documents Refund Status Refresh Return Submitted at Branch Return Submission Dashboard

- d) To open the ITR14 return, click on the **"ITR14"** hyperlink.
- 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:
- All the demographic information will be pre-populated onto the new ITR14 return
 - All other information must be recaptured.
 - 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:
 - "Continue"** button to re-issue the return in the new ITR14 format.
 - "Cancel"** button to action and return to the Income Tax Work Page.
 - "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		eFiling Status	
Tax Period		Assessment received	
Tax Reference		SARS Status	
Return Type		Return - Routed For Manual Assessment Review	
ITR14			


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

- 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.
- 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.
 - If any of the questions are changed after starting to complete the return, it may result in the following:
 - 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
 - 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

- 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:

Registered Details



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 ☒

- If “**Yes**” is selected to the question “**Have the banking, public officer and contact details of the company been verified and confirmed as correct**”, additional questions will be displayed according to the following headings below:
 - Registered Details;
 - Dormant;
 - Company Type;
 - 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.
- e) 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.
- f) 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:

- g) **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) In terms Government Gazette 41704, Notice 600 in 2018 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) Derived gross income of more than R1000;
 - B) Held assets with a cost above R1000 at any time during the (year of assessment)YOA;
 - C) Had liabilities above R1000 at any time during the YOA;
 - D) Derived Capital Gain or loss more than R1000;
 - E) Had taxable income;
 - F) Had an assessed loss.
- h) The dormant questions screen will be displayed as follows:

< Registered Details Dormant Capital Gain/Loss Transactions Voluntary Disclosure P1 >

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

i) 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 ☐

i 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

j) 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).

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.

< 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 20000000 ✓

Return Type
MEDIUM TO LARGE COMPANY

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

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

Did the company have any transactions or events which resulted in a locally sourced capital gain or loss (including crypto asset(s))? * Y ☐ N ☒

Did the company have any transactions or events which resulted in a foreign sourced capital gain or loss (including crypto asset(s))? * Y ☐ N ☒

PREV NEXT

- l) 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

- m) 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

- n) 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

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

< I Business Corporation Special Economic Zones **Venture Capital Company Investments** Deduction >

Did the company invest in SARS approved Venture Capital Companies in exchange for the issue of shares during this year of assessment? * Y ☒ N ☐

Specify the number of investments ... !

Specify the number of investments ...

PREV NEXT

- 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.
- p) 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** Tax Credits Company Inform. >

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

- q) The Donations screen, where applicable in the specific tax year being completed, may be displayed as follows:

< y Investments ☒ Deduction (s7F) in respect of SARS Interest Repaid ☒ **Donations** Tax Credits >

Does the company want to claim donations made to an approved organisation in terms of S18a? * Y ☒ N ☐

PREV NEXT

- r) The Tax Credits screen will be displayed as follows:

< Zones Deduction (s7F) in respect of SARS Interest Repaid **Tax Credits** Company Inform. >

Will the company be claiming any PAYE credits reflected on an IRP5 tax certificate? Y ☐ N ☒

Will the company be claiming any Foreign Tax credits not relating to Capital Gain transactions in terms of s6quat (1A) and/or treaty? * Y ☐ N ☐

Were any foreign tax credits refunded / discharged during the year of assessment for which a rebate was allowed during a previous year of assessment? * Y ☐ N ☐

Will the company be claiming a deduction on SA sourced trading income i.t.o. s6quat (1C) ? * Y ☐ N ☐

PREV NEXT

- s) The relevant Company Information questions applicable to the specific Company Type will be displayed. Below is an example of the Small company questions.

< **SARS Interest Repaid** **Tax Credits** **Company Information** **Customs Information** >

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

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 ☐

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 ☐

PREV **NEXT**

t) The Customs Information will be displayed as follows:

< **SARS Interest Repaid** **Tax Credits** **Company Information** **Customs Information** >

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

PREV **CONTINUE TO FORM**

u) The Buttons:

- i) **“Prev”** - will assist in going back to the previous question.
- ii) **“Next”** – will assist in moving to the next question.

PREV **NEXT**

- iii) **“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**

- v) **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.
- w) The ITR14 return must be completed and submitted to SARS within 12 months after the financial year end of the company.
- x) 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).

4.1 Tax Practitioner Details (if applicable)

- a) Complete Tax Practitioner details.

4.2 Declaration

- a) Complete the Declaration

- b) The container headings will be listed according to the selection made on the wizard questions.
- c) **Note:**
- 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.

Balance Sheet	! ▼
Income Statement	! ▼
Tax Computation	! ▼
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)	! ▼

- 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 RETURN AND 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) return 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.
- 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	eFiling Status
Tax Period	Return Ready for Submission To SARS; Awaiting Submission of Supporting Documentation
Tax Reference	
Return Type	

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
Compulsory Supporting Documents	Waiting for Documentation to be Uploaded		2023	0	0

- c) Click on the hyperlink below **“SUPPORTING DOCUMENTS”** column and choose the file that you want to upload.

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.

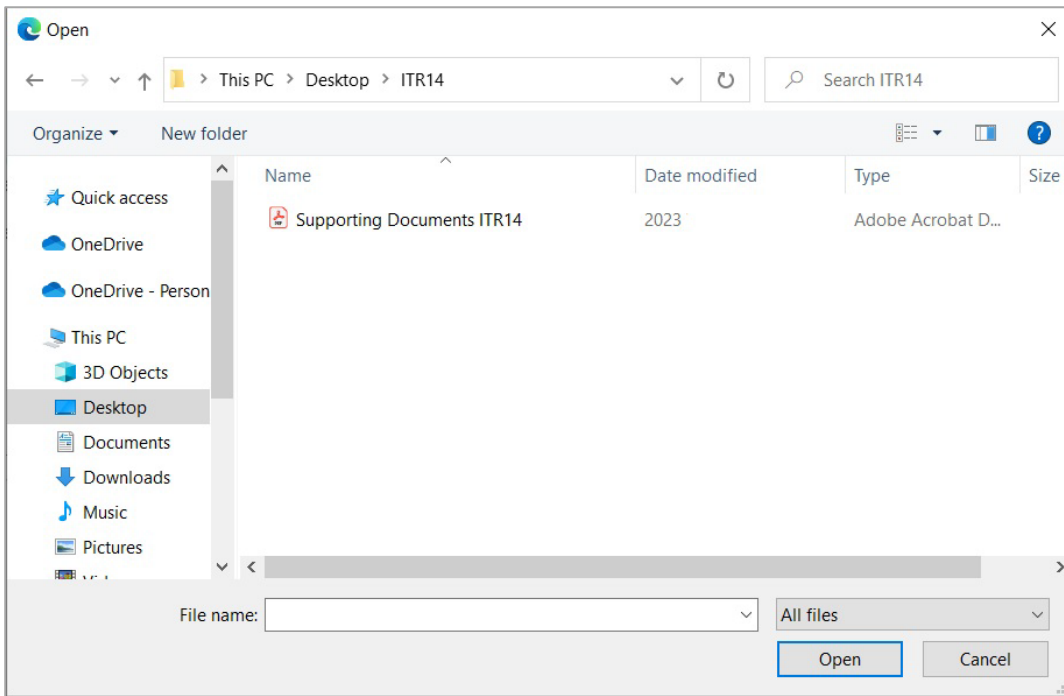
Please click Submit once all required documents have been uploaded.

Financial Statements (Required)

Upload Status	Document Name	Document Size	Upload

Back Submit

- d) Click on the **“Upload”** button. This will allow you to browse for the documents saved on the computer, external storage devices and networks to be uploaded.



e) The required supporting documents will be listed.

Financial Statements (Required)			
Upload Status	Document Name	Document Size	Upload
Converted and stored	Supporting Documents ITR14.pdf	40 KB	

- f) The uploaded document(s) can be viewed or removed.
- g) Select the **“Back”** button to be directed to the Income Tax Work Page, or the **“Submit”** button to proceed to submit the uploaded supporting document(s).
- h) 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.
- i) A confirmation message will be displayed to confirm that all the relevant documents have been uploaded and are ready to be submitted to SARS. Click **“Continue”** to proceed.

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

- j) 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

- k) 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 2022

Tax Reference 900

Return Type ITR14

eFiling Status Filed

SARS Status

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

- l) 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 REQUEST FOR CORRECTION

- A Request for Correction (RFC) can be performed on a previously submitted ITR14 for the relevant year of assessment.
- A RFC will not be allowed by SARS under the following conditions:
 - An audit case has been finalized; OR
 - A standalone RD or agreed estimate was performed by a SARS user; OR
 - The requested relevant material has been submitted by taxpayer since the Compliance audit case was created; OR
 - An active Limited / Full scope audit case exists
- If the company is dissatisfied with the assessment, a notice of objection must be lodged.
- 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.
- 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.
- Upon the subsequent submission of the ITR14, the submission of the AFS is optional.
- Once a RFC has been submitted, no action can be taken on the previous version, as it will be replaced by the new version.
- 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>	
<input type="button" value="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

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

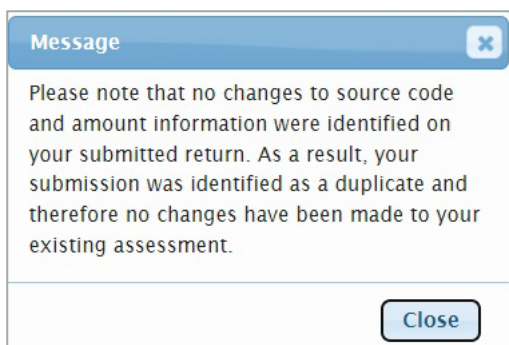
t) After verifying that all the information on the ITR14 has been completed accurately and correctly, file/submit the return by clicking on the **“File Return”** button displayed at the top left-hand corner of the return.

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>	
<input type="button" value="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.



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

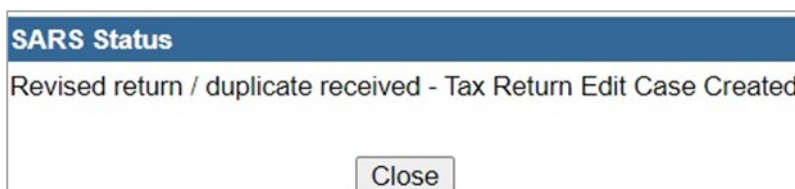
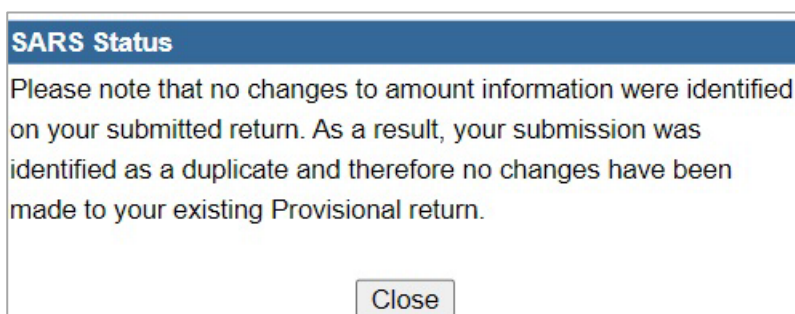
RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	
ITR14	Filed through eFiling			1	Not Requested	!
ITR14	Filed through eFiling			2	Not Requested	!
Maintain Legal Entity Details						
Query SARS Status Request Correction Refund Status Add supporting documents Return Submission Dashboard						

7 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	!
Maintain Legal Entity Details						
Query SARS Status Request Historic Documents Refund Status Add supporting documents						
Return Submission Dashboard						

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



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

7.1 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) A letter requesting submission of relevant material/revised declaration was issued already.
 - B) The ITR14 is assessed and referred for verification.
 - C) A letter requesting submission of relevant material/revised declaration would have been issued, but no response was received.
 - D) A final demand letter was sent.
 - E) A revised ITR14 has been submitted, but there is no accurate match between the information submitted and information South African Revenue Service (SARS) has.
 - F) Two instruction letters were issued requesting the submission of the relevant material/revised declaration, but no response was received.
 - G) 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:
 - A) The relevant material have been received and are being evaluated.
 - B) 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:
 - A) Verification of the ITR14 is completed but selected for audit. A written correspondence will be sent.
 - B) The audit is still underway. An auditor from SARS will contact the tax representative to discuss the outcome of the audit.
 - 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.

8 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**

- 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 a 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 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

9 MAKE PAYMENT TO SARS

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

Assessment Notice	
Date:	Amount: R 1 122.12
<input type="button" value="Make Payment"/> <input type="button" value="Payment Arrangement"/> <input type="button" value="Dispute"/> <input type="button" value="Request For Reason"/> <input type="button" value="Close"/>	

- 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:

Payment Summary		
Tax Reference: 9	Statement of Account issued on:	(Period: to) R 1122.12
Tax Reference: 9	Notice of Assessment issued on:	R 1122.12
Make Payment		
Amount	R	1122.12
<input type="button" value="Pay Now"/> <input type="button" value="Back"/>		

- 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.

Proceed to make this payment now?
<input type="button" value="OK"/> <input type="button" value="Cancel"/>

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

<p>No banking information found.</p> <p>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.</p> <p><input type="button" value="Setup banking information"/></p>

- 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	This is a description of your bank account Test
Banking Product	Internet Banking ▼
Account Number	
Access Number	
User ID	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: Select bank account ▼

Payment Request Date: 2021/09/03  3 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


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"**.

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  3 Sep 2021 Please use the format: yyyy/mm/dd	
Payment Amount:	R 1122.12	
Comments:	<div></div>	

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

[Pay Now](#) [Cancel](#)

- i) The Bank Details will be populated and the “**Amount Due**” will be displayed below “**Payment Summary**.” Click on the “**Pay Now**” button.
- j) 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](#)

- k) 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

- l) 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.

10 TERMINATION OF ACTIVITIES

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

Identification Number

My Profile

SARS Correspondence

Returns Issued

Income Tax (ITR14/IT12TR/IT12EI)

Returns History

SARS eFiling

Home User Organisations Returns Customs Duties & Levies Services Tax Status Contact Log Out

Portfolio: A Taxpayer: 2 Organisation:

Return Search

2023 Request Return

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
No Records available for your selection.							

- 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.

11 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.

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

12 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**”.
- 6 months to date;
 - 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.

13 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

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

14 DOCUMENT MANAGEMENT

Business Owner	Head: Business Design and Engineering
Detail of Change	Updated for Filing Season June 2023 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).