



SUBMIT REQUEST FOR REDUCED ASSESSMENT (RRA01) VIA EFILING

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1 SUMMARY

This guide provides the steps to complete and submit an RRA01 form via eFiling if a taxpayer wants to request SARS to reduce an existing assessment.

This guide in its design, development, implementation and review phases is guided and underpinned by the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.

2 BACKGROUND

The Request for Reduced Assessment (RRA01) form allows taxpayers a less formal mechanism to request SARS to amend an assessment (and therefore reduce the assessment) without having to follow the objection and appeal route.

SARS may reduce an assessment in terms of the following sections of the Tax Administration Act (TAA):

- a) Section 93(1)(d) – if there is a readily apparent undisputed error in:
 - i) The return submitted by the taxpayer; or
 - ii) The assessment issued by SARS.
- b) Section 93(1)(e) – if SARS is satisfied that an assessment was based on:
 - i) The failure of an employer/third party to submit a return
 - ii) An incorrect return submitted by an employer/third party
 - iii) A fraudulent return submitted by an unauthorised person
 - iv) A processing error by SARS.
- c) It is important to note that a request to reduce an assessment does not replace the objection and appeal process. It merely offers a less formal method to resolve errors that are readily apparent and is only applied in limited circumstances where all the requirements are met.
- d) If you have any of the following cases in progress for the same assessment, a warning message will display:
 - i) Revised Declaration
 - ii) Estimated Assessment
 - iii) Agreed Estimate
- e) If a dispute case is in progress for the same assessment, you will only be allowed to submit an RRA01 form after that case has been finalised.

3 REQUEST THE RRA01 FORM

- a) Log on to the [SARS website](#). On the top right side of the home page select <Login> from the list of eFiling options.
 - i) Enter your eFiling Username and click on <Next>
 - ii) Enter your Password and click on <Login>.

- b) The eFiling home page will display.
- i) Click on **<Returns>**
 - ii) Click on **<Request for Reduced Assessment>**
 - iii) Select **<New>**.

- c) Select the **<Period>** from the dropdown list and click on **<Next>**. The RRA01 form will display for completion.

Capture Reduced Assessment Details

Tax Reference Number *

0002037836

Tax Type

Income Tax

Period *

Next

4 COMPLETE THE RRA01 FORM

- a) The following taxpayer information will be pre-populated on the form and cannot be edited:
- i) 'Income Tax Ref No'
 - ii) 'Year of Assessment'
 - iii) 'Personal Details'
 - iv) 'Contact Details'
 - v) 'Physical Address Details'
 - vi) 'Postal Address Details'
 - vii) 'Representative Details' (if applicable)
- b) Select **one** of the following options to indicate under which section of the Act the reduced assessment is being requested.
- i) 'Section 93(1)(d)'
 - ii) 'Section 93(1)(e)'
- c) If the reduced assessment is requested in terms of *Section 93(1)(d)*, select one of the following reasons:
- i) 'Error by SARS'
 - ii) 'Error by Taxpayer'
- d) If the reduced assessment is requested in terms of *Section 93(1)(e)*, select one of the following reasons:
- i) 'Processing Error by SARS'
 - ii) 'Failure to submit return/ Incorrect return by third party or employer submitted'
 - iii) 'Fraudulent submitted by unauthorised person'
- e) Grounds:
- i) Provide a full reason for the request. This field caters for up to 3000 characters.
 - ii) Please note you will be required to provide supporting documents.
- f) Complete the following fields in the '*Amounts Requested*' section.
- i) 'Source Code/Description'
 - You can obtain this information from the notice of assessment (ITA34) that was issued for the applicable assessment.
 - ii) 'Amount Reflected on Assessment'
 - iii) 'Amount that Should be Reflected'
 - iv) Use the add button to add more source code items. A maximum of 10 rows can be added.

Back Print Save Submit

100 +

SARS **Request For Reduced Assessment**
In terms of sections 93(1)(d) or 93(1)(e) of
TA Act No. 28 of 2011

Taxpayer Ref No: 0002000020 Year of Assessment: 2023 RRA01

Taxpayer Information

Personal Details
Contact Details
Physical Address Details
Postal Address Details

Representative Details

Section 93(1)(d) Section 93(1)(e)
 Error by SARS Error by Taxpayer Processing Error by SARS Failure to submit return/ Incorrect return by third party or employer submitted Fraudulent submitted by unauthorised person

Grounds of Request (Full reasons for the request)

Supporting documents must be attached to this form

Grounds of Request *
ERROR ON MY RETURN

Amount(s) Requested

Source Code / Description	Amount Reflected on Assessment	Amount that should be Reflected
Source Code / Description	Amount	Amount
REMUNERATION ✓	R 100000.00 ✓	R 10000.00 ✓

+ [Red trash icon]

g) After you have completed the RRA01 form, click on <Submit>. Read declaration and click on <Agree>.

Declaration

I declare that:

- The information furnished in and with this form is true and correct in every respect; and
- I have the necessary records to support all my declarations on this form which I will retain for inspection purposes for a period of five years

Date *
2023 / 06 / 13

For enquiries go to www.sars.gov.za or call 0800 00 7277

Disagree Agree

h) A pop-up message will display to inform you that supporting documents are required to process your request.

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

- i) Click on **<Upload>**
 - i) Please ensure that the supporting documents you upload:
 - Are not password protected
 - Meet the file size and file type requirements
 - ii) Once you have uploaded all the required documents, click on **<Submit>**.

Submitted Reduced Assessments						
Name	Reference Num	Period	Status	Status Date	Supporting Docs	Open
Mr JG ACK	00020 00020	2023	Awaiting Documents	2023/06/13 13:50:57	Upload	Open
Items per page: 10						0 of 0

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.

Supporting Documents (Required)

Upload Status	Document Name	Document Size	
			Upload

Back
Submit

- j) Please check that you have uploaded all the required supporting documents for the RRA01 case and then click on the **<Continue>** button.

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

k) Once you have successfully uploaded all your supporting documents, the status will change to 'Filed'.

Submitted Reduced Assessments						
Name	Reference Num	Period	Status	Status Date	Supporting Docs	Open
Mr JG ACK	0002000020	2023	Filed	2023/06/13 13:50:57	Documents	Open

Items per page: 10 0 of 0 < >

5 VIEW LETTER

a) SARS will issue the following letters:

- i) An acknowledgement letter to confirm receipt of the request for reduced assessment (RRA01)
- ii) Request for additional supporting documents (if applicable)
- iii) Outcome letter to notify you if the request for a reduced assessment was allowed or disallowed.

b) To view the letters issued:

- i) Click on <Returns>
- ii) Click on <SARS Correspondence>
- iii) Click on <Search Correspondence>
- iv) Click on the <View> button next to the applicable letter.

Home
Returns
Services
Tax Status
Contact

Portfolio: ack183 - Mr JG Ack
Taxpayer: Mr JG ACK
Individual

Search Correspondence

ALL
 READ
 UNREAD

Tax Types: All

Tax Year: All

Received Date From *: 2022/12/16

Received Date To *: 2023/06/14

Letter Type: All

Notice Types: All

Message Type: All

Reference Number: _____

Clear Search

Name	Tax Reference Number	Tax Type	Year\Period	Date	Description	View	Document
Mr JG ACK	0002000020	Individual Income Tax (ITR12)	2023	2023/06/14 11:50:55	REQUEST FOR REDUCED ASSESSMENT OUTCOME	View	
Mr JG ACK	0002000020	Individual Income Tax (ITR12)	2023	2023/06/13 18:30:47	REQUEST FOR REDUCED ASSESSMENT RELEVANT SUPPORTING DOCUMENTS	View	Documents
Mr JG ACK	0002000020	Individual Income Tax (ITR12)	2023	2023/06/13 13:58:08	REQUEST FOR REDUCED ASSESSMENT ACKNOWLEDGEMENT NOTICE	View	
Mr JG ACK	0002037836	Individual Income Tax (ITR12)	2023	2023/06/09 13:40:40	Provisional Tax	View	

6 DOCUMENT MANAGEMENT

6.1 REVISION HISTORY

Detail of Change	Date	Version	Description
	26-06-2023	0	Initial release – PIT Filing Season 2023

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).