

## EXTERNAL GUIDE

# HOW TO SUBMIT A DISPUTE VIA EFILING

## REVISION HISTORY TABLE

Date	Version	Description
28-04-2020	8	Guide updated with new eFiling refresh screen changes and the Penalty and Interest information for the Covid-19 Lockdown period to assist taxpayers electronically.
11-05-2020	9	Guide updated with PAYE Tax Relief for Covid-19 information
06-07-2021	10	Guide updated with PAYE Administrative Penalty information
02-08-2021	11	Guide updated with Interim PAYE Administrative Penalty information
01-11-2021	12	Updated with the extension of Covid-19 PAYE and ETI information
25-04-2022	13	Incorporated the Administrative Penalties information from the "How to dispute administrative penalties via eFiling" external guide into this guide. Updated with the changes for PAYE Admin Penalties release of April 2022.
16-09-2022	14	Interim use of manual ADR1 form for submission of a dispute for Para 13(1)(a) and (b) disputes for PIT, CIT and Trusts which are not supported on the Dispute Platform.

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## 1 PURPOSE

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS strategic objectives, the SARS Intent, and 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.
- The purpose of this document is to assist taxpayers with the submission of the Request for Remission (RFR), Notice of Objection (NOO), Notice of Appeal (NOA), Request for Reason, Request for Late Submission (Condonation) and the suspension of payment form on eFiling when disputing the interest and penalties levied, assessments raised and/or administrative penalties levied for Personal Income Tax (PIT), Corporate Income Tax (CIT), Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE), including Employment Tax Incentive (ETI), Unemployment Insurance Fund (UIF) and Skills Development Levy (SDL).

## 2 INTRODUCTION

- A taxpayer can lodge a Request for Reasons, Request for Remission (RFR), Notice of Objection (NOO), Notice of appeal (NOA) and Request for Late Submission (Condonation) against interest and penalty on late payments and assessments raised and/or administrative penalties levied in relation to Personal Income Tax (PIT), Corporate Income Tax (CIT), Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE), including Employment Tax Incentive (ETI), Unemployment Insurance Fund (UIF) and Skills Development Levy (SDL).
- The dispute sequence for VAT/PAYE/UIF/SDL for late payment penalties is RFR, NOO and NOA.
- VAT & PAYE interest on late payment dispute are only allowed up to RFR level.
- UIF & SDL interest on late payment cannot be disputed at any level.
- The request for remission must be completed on the prescribed form (RFR01). The Request for Reasons, Notice of Objection, Notice of Appeal and Suspension of Payment prescribed forms has the DISP01 form code.
- The NOO form for interest and penalty for late payment can only be completed once the Request for Remission (RFR01) has been submitted to SARS and the RFR has been partially allowed or disallowed.
- The NOA form can only be completed and submitted to SARS once the NOO has been submitted to SARS and the outcome of the objection has been received i.e., where a NOO has been partially allowed or disallowed.
- Request for Reasons are allowed for:
  - Assessment items – when an assessment, audit, or decision made by SARS has been performed and a notice of assessment has been issued;
  - Account items – where a Request for Remission (RFR) for account related items has been finalised with an outcome of either disallowed or partially allowed.
- The Request for Reasons and Suspension of Payment must be submitted within 30 days from the date of assessment or RFR outcome.
- The request for suspension of payment may be requested as part of the dispute (RFR, NOO or NOA) or before or after lodging a dispute on eFiling for Income Tax, VAT and PAYE/ETI/UIF/SDL.

- To ensure that the correct process is followed, validations will be applied against disputes that are lodged.
- Where the Income Tax (IT), Value-Added Tax (VAT) or Pay-As-You-Earn (PAYE) reference number is completed on the NOO or NOA, only Personal Income Tax (PIT) or Corporate Income Tax (CIT), VAT or PAYE/ETI/UIF/SDL related disputes will be accepted.
- Multiple transactions and/or source codes may be disputed on the RFR, NOO or NOA form per tax period.
- For VAT and PAYE, multiple periods up to 12 periods may be disputed on the RFR, NOO or NOA form.
- In the case where the NOO was partially allowed or disallowed and you wish to submit a NOA, ensure that the appeal is based on the same items being objected originally. The same source code and amounts used in the NOO must be completed on the NOA.
- In the case where an ADR1 has already been processed for VAT and the vendor is still not satisfied with the outcome of the ADR, a NOA must be submitted at the SARS Branch.
- Objections relating to the following must be submitted using the manual ADR1 form, until the system is enhanced to cater for it:
  - Income Tax (Par 13(1)(a) and Par 13(1)(b) of the First Schedule;
  - VAT: invalid enterprise identified;
  - VAT: Imported services
- The RFR01, DISP01 or supporting documents can be submitted via any of the following channels:
  - eFiling;
  - The SARS online query system on the SARS website; and
  - At a local SARS branch, by making an appointment via the SARS website.
- The dispute process can be triggered from the following functionalities on eFiling:
  - Assessment notices (ITA34)
  - Statement of Account
  - Dispute landing page
  - Relevant return work page
- The new dispute process will exclude the administrative penalties requests. For further assistance with the dispute process for Administrative Penalties for Personal Income Tax and Corporate Income Tax, refer to the section 8 below in this guide.
- SARS can either ALLOW, PARTIALLY ALLOW or DISALLOW the request for remission, objection, or appeal by the taxpayer. The outcome of the objection or appeal will be communicated to the taxpayer by means of a dispute outcome letter.
- When the objection or appeal is fully allowed or partially allowed, the items in relation to the disputed transactions will be waived accordingly. When the objection or appeal outcome is partially allowed or disallowed, the reasons will be given on the “dispute outcome” letter.
- A Notice of Objection (NOO) against any assessment must be submitted within 30 business days from the date of assessment. Late objections may be considered invalid. Should you require a condonation for the late submission of the objection, you need to state your reasons for late submission in the Request for Late Submission (condonation) section of the notice of objection form.

- A Notice of Appeal (NOA) against the disallowance or partial disallowance of an objection must be submitted within 30 business days from the date of the outcome. Late appeals may be considered invalid. Should you require a condonation for the late submission of an appeal, you need to state your reasons for late submission in the condonation section of the notice of appeal form.
- In terms of the Tax Administration Act, a taxpayer is not permitted to submit an objection if three or more years have expired since the date of assessment in relation to Personal Income Tax and Corporate Income Tax and if more than three years has passed since the decision to partially allow or disallow the request for remission (RFR).
- A notice of appeal will not be considered if it is lodged after 75 business days after the objection was disallowed or partially allowed.
- For more information and clarity, refer to the Dispute Resolution Guide available on the SARS website ([www.sars.gov.za](http://www.sars.gov.za)) or consult an advisor.
- This guide contains the general workflow steps in lodging a dispute via eFiling. The eFiling platform has been enhanced to validate the step selected in the dispute process and will only display that option(s) to the users. Screens included in this guide are used interchangeably between Income Tax, VAT and PAYE as a tax type.

### 3 DISPUTE PROCESS FOR ADMINISTRATIVE PENALTIES

- A taxpayer can lodge a Request for Remission (RFR), Notice of Objection (NOO) and Notice of appeal (NOA) against Personal Income Tax (PIT), Corporate Income Tax (CIT) administrative penalty assessment.
- South African Revenue Service (SARS) will issue a penalty assessment notice (AP34) to notify the taxpayer of the penalties that have been levied for non-compliance with tax obligations.
- Penalties for **Personal Income Tax** and **Corporate Income Tax** are levied in terms of chapter 15 of the Tax Administration Act.
  - The Act prescribes the types of non-compliance that is subject to a fixed amount penalty. These will be implemented by SARS using a phased approach.
  - Currently Penalties are imposed on individual taxpayers for the following transgressions:
    - Non-submission of income tax return
    - The penalties are fixed based (i.e., a fixed rand amount is imposed based on the taxpayer's taxable income).
- Personal Income Tax (PIT) once off admin penalty for the late submission of a return, will be imposed on taxpayers that were selected for auto assessment for the 2020 year of assessment, and failed to accept or decline/edit and submit their return before 15 February 2021, if they were required to. After 15 February 2021, taxpayers that did not take any action will be issued with an auto original estimate assessment. If a return is subsequently submitted by the taxpayer after the auto original estimate assessment is issued by SARS and the financial information on the 2020 tax return have been edited, then a once off admin penalty may be imposed.
- Notes:
  - If a taxpayer filed an edited 2020 tax return after SARS raised an auto original estimated assessment, the once off admin penalty will only be imposed if there are another 1 or more returns outstanding in addition to 2020.
  - Once off admin penalty means the admin penalty does not recur each month as normal admin penalties for outstanding returns.
  - The once-off penalty will only be limited to the 2020 tax year.

- The PIT once-off penalty will also be imposed on all provisional and non-provisional taxpayers that were not auto assessed for 2020 tax year and submitted the 2020 return after filing season.
  - Non-provisional taxpayers due date was 30 November 2020 and
  - Provisional taxpayer due date was 15 February 2021.
- The PIT / CIT Admin Penalty process for RFR / NOO / NOA forms has been enhanced to include the capturing of the Representative Details that will be populated and be read only on the RFR / DISP forms.
  - The enhancement will allow the user to capture all three RFR, NOO and NOA details on a new screen and all three forms (RFR/NOO/NOA) will follow the same process as opposed to existing functionality, where the user was presented with an editable version of the PDF to capture the reasons directly on the form.
- The taxpayer will be notified of the imposed penalty through the penalty assessment notice (AP34):
  - The notice will reflect imposed penalties, outstanding returns, and corrective measure to be followed to prevent accumulation of penalties. Taxpayers are also advised to submit a request for remission if they do not agree with the penalty imposed.
- For corporate income tax:
  - Automatic checks for outstanding income tax returns (ITR14) will be conducted by SARS to determine if the company is liable for submission of the ITR14. If the company is liable for submission but is non-compliant, a system generated final demand letter will be issued to eFiling to inform the taxpayer to submit the outstanding return(s) to avoid the imposition of administrative penalties.
  - Upon expiry of the final demand letter, the system will determine if the taxpayer remedied the non-compliance. If the non-compliance has not been remedied, administrative penalties will be imposed.
  - A penalty assessment notice will be issued to the taxpayer for the initial administrative penalty imposition.
  - If the taxpayer does not rectify the non-compliance, the penalties will recur and a “penalty recurrence” message will be sent to the taxpayer via email or SMS.
- Where an Income Tax (IT) Reference number is used on the NOO or NOA, only Personal Income Tax (PIT) or Corporate Income Tax (CIT) related disputes must be accepted. Multiple transactions (PIT and/or CIT admin penalty) may be disputed on the RFR, NOO or NOA form.
- In the case where the NOO was partially allowed or disallowed and you wish to submit a NOA, ensure that the appeal is based on the same items being objected. The same source code and amounts used in the NOO must be completed on the NOA.
- The following are the grounds and reasons that the taxpayer can select when disputing against PIT, CIT and/or PAYE admin penalty, where applicable:
  - SARS error (Supply Details in the Grounds);
  - Serious Illness / Death/Liquidation/Sequestration;
  - Not Liable to File;
  - Other/ Mitigation Factors (Supply Details in the Grounds) – i.e., remedied in full, unable to remedy and partially remedied.
- The RFR1, DISP01 and/or supporting documents can be submitted via the following channels:
  - eFiling;
  - At a local SARS branch, by making an appointment on the SARS website.
- SARS can either ALLOW, PARTIALLY ALLOW or DISALLOW the request for remission, objection, or appeal against PIT and/or CIT admin penalties. The outcome will be

communicated through a dispute outcome letter, which will be viewable on eFiling if the RFR1/DISP01 form were submitted via eFiling and if not submitted on eFiling the taxpayer will get the outcome as per the preferred mode of communication completed on the forms.

- When the request for remission, objection or appeal outcome is fully allowed or partially allowed, the penalties in relation to the dispute will be waived accordingly. When the request for remission outcome is disallowed, the reasons will be given on the “dispute outcome” letter.
- A notice of objection (NOO) can be lodged against the outcome of the request for remission where the request for remission was disallowed or partially allowed, and the taxpayer has the right to lodge an appeal (NOA) against the outcome if the objections is disallowed or partially allowed.
- Where a taxpayer received his/her penalty assessment notice through the post and subsequently register for eFiling, the taxpayer would be able to request an IT admin penalty statement of account from eFiling to dispute the admin penalty.
- For Pay-As-You-Earn:
  - Voluntary compliance levels declined in recent years, resulting in the South African Revenue Services (SARS) having to counter this by focusing on its Strategic Objectives to provide clarity on what is expected of employers and data providers.
  - Administrative penalties will be imposed in relation to employers who fail to meet their legal obligation to submit a complete and reconciled EMP501 reconciliation declaration by the close of the relevant PAYE Filing Season.
  - SARS is required to charge an administrative penalty of up to 10% of an employer's tax liability, where an employer has failed to submit an EMP501 reconciliation declaration on time.
  - Administrative penalties will be implemented in increments of 1% over a 10-month period. Once the completed and reconciled EMP501 is received then this administrative penalty will stop to recur.
  - The Notice of Penalty Assessment EMP301 will be issued and will be available under the SARS Correspondence menu on eFiling.
  - When an employer lodges an objection to the administrative penalty via eFiling, the guided dispute process will be followed to lodge the Request for Remission (RFR), Notice of Objection (NOO) or Notice of Appeal (NOA). The grounds for the dispute (RFR/NOO/NOA) must be completed and should indicate whether the dispute relates to the admin penalty or late payment penalty or both.
  - It is possible that an employer can incur two penalties for the same period (i.e., both a PAYE late payment penalty and PAYE administrative penalties). In the past the employer was required to submit a manual request to waive the second penalty. The system has been enhanced to allow for the PAYE late payment penalty and PAYE administrative penalties to be disputed as two separate penalty items for the same tax period on the RFR.
  - Where the employer, due to the timing of imposition of the penalty (late payment versus admin penalty), requests remission or disputes (NOO/NOA) against one of the penalties and such penalty is allowed then the Dispute process on eFiling will not allow a new dispute against the second penalty levied.

## 4 COVID-19 PROVISIONAL TAX RELIEF

- Tax compliant small to medium sized businesses, including Individuals and Trusts (Provisional Taxpayers) play an important role in stimulating economic activity, job creation, poverty alleviation as well as the general improvement of living standards, and are expected to be amongst the hardest hit.
  - To assist tax compliant small to medium sized businesses, (Inclusive of provisional Taxpayers being (Individual Taxpayers, Micro-businesses, and Trusts)), Government proposes measures aimed at assisting to alleviate cash flow problems experienced during this difficult period.
- Allowing for a deferred payment of provisional tax liabilities should assist these businesses by providing additional cash flow during the crisis.
  - This could be the difference between pushing a small or medium sized business (Inclusive of provisional Taxpayers being (Individual Taxpayers, Micro-businesses, and Trust)) into liquidation (companies) or insolvency (individuals/trust) or providing some space for the business to get through the crisis and add to the economic recovery, hopefully being a source of higher tax revenue in the medium term.
- Refer to GEN-PT-01-G01 – Guide for Provisional Tax – External Guide for more information relating to the Covid-19 Provisional tax relief measures.
- In the event that the taxpayer does not qualify for the relief benefit or where SARS reverses the benefit for a specific period, the taxpayer must be allowed to submit a request for remission for penalties and interest on the provisional account.

## 5 COVID-19 PAYE AND ETI TAX RELIEF

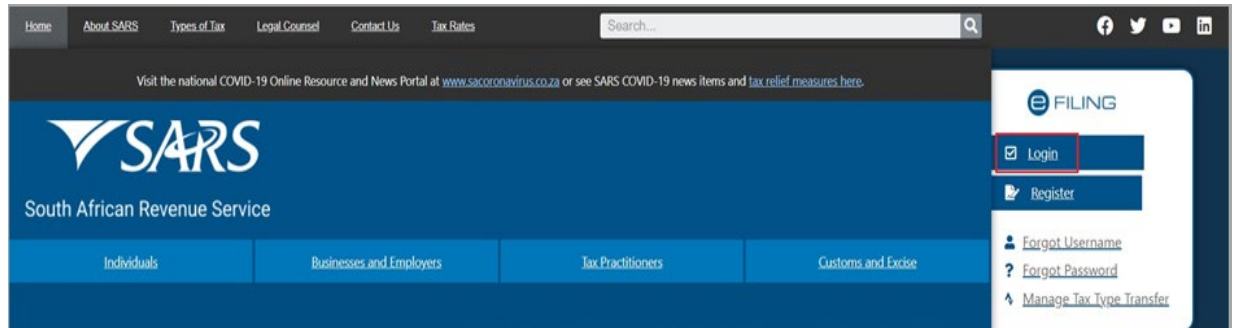
- The purpose of the PAYE and ETI Tax Relief measures are to assist employers to provide financial stability to their employees during the COVID-19 lockdown period.
- The following tax relief measures are being introduced for the PAYE Covid-19 period:
  - Small and medium businesses, with a gross income of up to R100 million, can defer part of their employees' tax payments without penalties and interest.
    - The deferment of 35% will be applicable for periods:
      - April 2020 to August 2020 and must be paid back in 6 equal instalments from September 2020 to February 2021; and
      - 1 August 2021 to 31 October 2021 and must be paid in 4 equal instalments from November 2021 to February 2022.
- The expansion of the Employment Tax Incentive (ETI) for employers:
  - Apply to the following periods.
    - 1 April 2020 – 31 July 2020
    - 1 August 2021 – 30 November 2021
  - The maximum amount of ETI allowable during the four month tax periods for employees eligible under the current ETI Act will be increased:
    - From R1 000 to R1 750 in the first qualifying twelve months; and
    - From R500 to R1250 in the second twelve qualifying months.
  - An additional monthly ETI claim of R750 during the four-month tax periods will be allowed for:
    - employees from ages 18 to 29 who are no longer eligible for the ETI as the employer has either claimed ETI in respect of those employees for 24 months or they were employed by the employer before 1 Oct 2013; and
    - employees from ages 30 to 65 who are not eligible for ETI due to their age.
  - For more information on the expanded ETI measures and examples, please refer to the 'Guide to the Employment Tax Incentive' on the SARS website.

- Criteria that the qualifying Employers must meet are:
  - All employers, excluding Government and Municipal departments with a turnover of R100 million and less during the year of assessment ending on or after 1 April 2020 but before 1 April 2021
  - The employer must be a small or medium sized business conducted by a company, partnership, individual or trust with a gross income not exceeding R100 million for the year of assessment ending on or after 1 April 2021 but before 1 April 2022;
  - The employer must be fully compliant:
    - No outstanding returns for any of the registered tax types;
    - No outstanding debt for any of the registered tax types excluding
      - Instalment payment arrangement (s167)
      - Compromise of tax debt (Section 204)
      - Payment of tax pending objection or appeal (Section 164)
      - Tax debt of R100 and less or any other amount the Commissioner may determine (Section 169(4))
  - Only applicable to Employers with Nature of Person indicated as are Individuals, Partnerships, Companies or Trusts.
  - The employer must have been registered with SARS:
    - By 25 March 2020; or
    - on or before 25 June 2021.
  - In the case of under declaration by the employer, the COVID-19 Tax Relief will be applied to the original declaration only. The relief will not be extended to the under declared value. Penalties and interest as per normal rules must apply to the under declared value.
- If the taxpayer does not qualify for the relief benefit or where SARS reverses the benefit for a specific period, the taxpayer must be allowed to submit a request for remission for penalties and interest on the PAYE account.

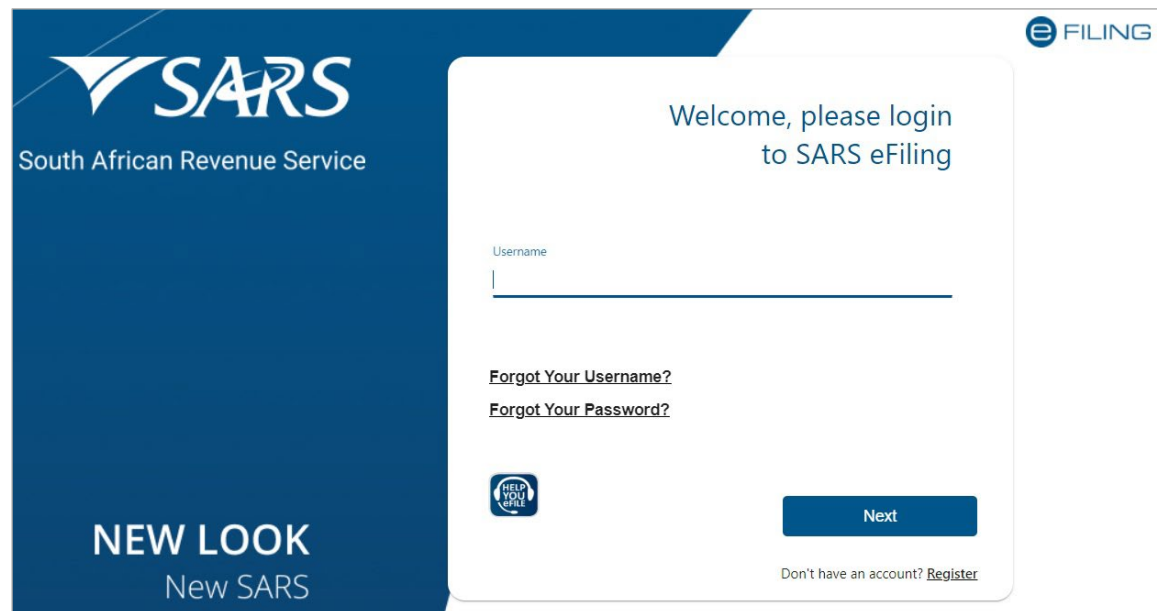
## 6 DETAILED PROCEDURE TO ACCESS EFILING AND DISPUTE FUNCTIONALITY

### 6.1 LOGON TO THE EFILING WEBSITE

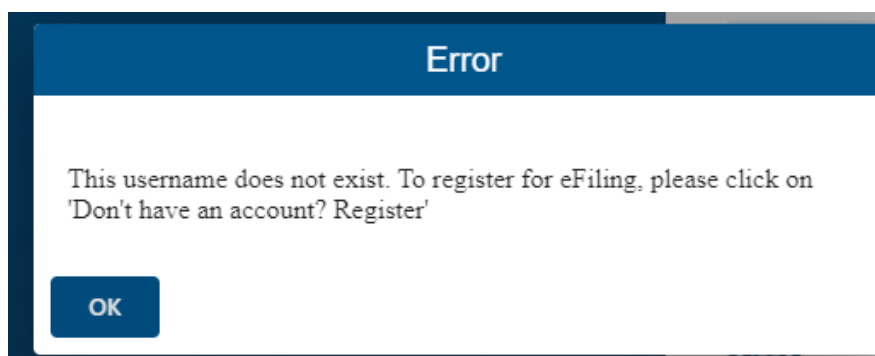
- Navigate to [www.sars.gov.za](http://www.sars.gov.za) and click on “Login”



- Enter your “Username” and click the “Next” button to continue.



- If you have forgotten your Username and/or Password, click on the ‘**Forgot Your Username?**’ or ‘**Forgot Your Password?**’ hyperlinks.
- If the username entered is incorrectly, the following error message will be displayed.





- Enter your **“Password”** and click the **“Login”** button to proceed.

## 6.2 ADMIN PENALTY STATUS ON EFILING

- Where a taxpayer received his/her penalty assessment notice through the post and subsequently registers for eFiling, the taxpayer would be able to request an IT admin penalty statement of account from eFiling to dispute the admin penalty after successful registration and activation of the IT Admin penalties tax type.
- For individual eFiling users to check if Admin Penalty function have been activated automatically on eFiling, select the **“Home”** tab on the top menu, select **“User”** on the left menu and **“Tax Types”**, select **“Manage Tax Types”**.

- For more information on managing tax types and tax type transfers refer to the *‘How to Register for eFiling and Manage Your User Profile - External Guide’* on the SARS website.

### 6.3 ACCESS TO DISPUTE AND REQUEST FOR REASON FUNCTIONALITY

- To access the disputes and request for reason function on eFiling, select the “**Disputes**” or “**Request for Reason**” tab under the “**Returns**” menu.

	Disputes	Request For Reason
Request For Reason	New	New
	View Saved	View Saved
	View Submitted	View Submitted
	Letters	Letters
Disputes		
Voluntary Disclosure		

- In the **Disputes** and **Request for Reason** tab, the following options will be available:
  - New** – to lodge new request for reason or dispute
  - View Saved** – to view all saved request for reason or disputes
  - View Submitted** – to view all submitted request for reason or disputes
  - Letters** – to view all request for reason or dispute related letters
- Click the “**New**” under “**Disputes**” or “**Request for Reason**” to request a new dispute.

Disputes
New
View Saved
View Submitted
Letters

Request For Reason
New
View Saved
View Submitted
Letters

## 7 DISPUTE PROCESS AGAINST INTEREST, PENALTIES AND ASSESSMENT (DETAILED PROCEDURE TO SUBMIT RFR, NOO AND NOA)

- If you do not agree with a penalty charged for late payment and related interest for provisional tax (paragraph 27 penalty and 89bis interest), the following steps may be followed to lodge a dispute:
  - Complete and submit a request for remission (RFR)
  - If the RFR is disallowed or partially allowed, and you do not agree with the outcome, complete, and submit a Notice of Objection (NOO).
  - If the NOO is disallowed or partially allowed, and you do not agree with the outcome, you can appeal and complete and submit a Notice of Appeal (NOA).
- Note:** A dispute against interest and penalty for late payment of provisional tax (paragraph 27 penalty and 89bis interest,) may only be disputed once the Income Tax Assessment (ITA34) has been issued.
- If you do not agree with the Assessment result SARS issued, including the understatement of penalties levied, the following process must be followed:
  - Lodge an objection by completing and submitting a Notice of Objection (NOO).

- When submitting the NOO, it is mandatory to submit supporting documents to substantiate your objection.
  - If the objection was disallowed or partially allowed and you do not agree with the outcome of the objection, you may lodge an appeal by completing and submitting a Notice of Appeal (NOA).
- Additional taxes levied for PIT and CIT:
  - Previously one source code was available to object to the different types of additional taxes. The following source codes have been added to allow for each additional tax to be disputed as a separate item:
    - 9993 – Late or none-submission of tax return - 9993
    - 9992 – Omission of Income
    - 9991 – Non-submission of provisional taxpayer (Par20A)
    - 9990 – Underestimation of provisional taxpayer (Par20)
    - 9989 – Incorrect statement
    - 9988 – Underpayment of provisional taxpayer (89Q(2))
    - 9987 – Tax free Investment penalty
- Disputing non-source code items for PIT and CIT:
  - The following options have been added to allow the dispute of financial year end changes, rates of tax and carry over losses for a particular year of assessment:
    - 9981 – Financial year end
    - 9982 – Rate of tax
    - 9983 – Carry over losses

## 7.1 SUBMISSION OF REQUEST FOR REMISSION (RFR)

- Click on the Returns, then “**Dispute**” tab and select the “**New**” button to request a new dispute.
- The “**Request to File Dispute**” Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the “**Disputes**” button.
  - Ensure that the correct Tax Type and period to dispute is selected.

**REQUEST TO FILE DISPUTE**

**Request to file a Dispute**

Tax Type:

Reference Number:

Period:

[Next](#)

- On the Request to File Dispute page, the following fields will be displayed:
  - **Tax Type** – indicate the tax type(s) that the taxpayer is registered for on eFiling will be displayed to select.
  - **Reference Number** – the reference number of the tax type selected will be displayed.
  - **Period** - a list of periods will be displayed if you click on the dropdown arrow. Indicate the period against which the dispute must be lodged.
    - In the case of PIT and CIT, the period will be indicated in years (e.g., 2014).
    - In the case of VAT and PAYE, the period will be displayed in the format of yyyyymm (e.g., 2016-09). Multiple periods may be disputed at once up to a maximum of 12 periods.
- When you hover over the “**Next**” button a message will be displayed to indicate that eFiling will perform a check to confirm if there are currently disputes against the tax type and period, and if the selected dispute is allowed.

**REQUEST TO FILE DISPUTE**

**Request to file a Dispute**

Tax Type:

Reference Number:

Period:

By clicking on this button, eFiling will perform a check to confirm whether there are currently any existing disputes against the selected tax type and period, and if the dispute is allowed.

**Next**

- If there are no items or assessment available for Income tax, VAT or PAYE to dispute against, an error message will be displayed as indicated on the screen below.

**REQUEST TO FILE DISPUTE**

**No Assessment Found**

**Request to file a Dispute**

Tax Type:

Reference Number:

Period:

**Next**

**REQUEST TO FILE DISPUTE**

**No dispute items could be found**

**Request to file a Dispute**

Tax Type:

Reference Number:

Period:

**Next**

- If there are items available to dispute, a list of items will display on the **"Selection"** screen as illustrated below:

**SELECTION**

**Select Tax Period**

**2021**

☐ 2021-07

☒ 2021-06

☐ 2021-05

☐ 2021-04

☐ 2021-03

☐ 2021-02

☐ 2021-01

**2020**

**2019**

**2018**

**2017**

**2016**

**Cancel** **Ok**

close

- Select the relevant period(s) and click “**Ok**” to proceed and Selection Page will display

**SELECTION PAGE**

**Account**

202102

**RFR**

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input type="checkbox"/>	9995	PAYE Interest	0	RFR	R 60.23	R <input type="text"/>
<input type="checkbox"/>	9997	SDL Penalties	0	RFR	R 342.51	R <input type="text"/>
<input type="checkbox"/>	9998	UIF Penalties	0	RFR	R 412.84	R <input type="text"/>

**Reason/Grounds**

**Apply Across**

☐ Period

☐ All Periods

- The “**Dispute Item List**” will display the following information columns:
  - **Select** – indicate the items to dispute against by selecting the relevant tick boxes.
  - **Source Code/Transaction Code** – the source code / transaction code of the dispute item is displayed.
  - **Source Code/Field Description** – the description of the source/transaction code of the dispute item is displayed.
  - **Case Number** – a case number will be automatically created and displayed if the dispute was submitted to SARS.
  - **Dispute Type** – The dispute type as per the selection is displayed e.g., RFR for Request for Remission, as indicated on the screen.
  - **Dispute Value** – the amount that has been charged for interest or penalties for late payment are displayed.
  - **Requested Value** – indicate what you believe the amount should be.
- Select the source code that you want to dispute and enter the requested amount.

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input checked="" type="checkbox"/>	9995	PAYE Interest	0	RFR	R 60.23	R <input type="text" value="10"/>
<input type="checkbox"/>	9997	SDL Penalties	0	RFR	R 342.51	R <input type="text"/>
<input type="checkbox"/>	9998	UIF Penalties	0	RFR	R 412.84	R <input type="text"/>

- Complete the reasons for request for remission of the dispute item(s) in the “**Reason/Grounds**” block provided.

Reason/Grounds	Apply Across
<input type="text"/>	<input type="checkbox"/> Period <input type="checkbox"/> All Periods

- Indicate if the reason/grounds should apply across this specific period or all indicated periods. If the **“All periods”** option is selected, the reason(s) entered will be applied to all periods that was selected.
- If no reason has been completed and you click the **“Next”** button, the following warning message will be displayed to complete a reason. Click **“OK”** to complete a reason.

Please Note: Grounds for dispute must be supplied for Tax  
Period:201905-RFR

[OK](#)

- Click the **“Back”** button to be directed to the “Request to File Dispute” landing page.
- Click the **“Next”** button to continue with the Request for Remission process and the **“Summary”** page will be displayed.

### SUMMARY

**Taxpayer Name**

**Tax Reference** 7

**Tax Type** PAYE

**Period**

**RFR**

Supporting Documents	Status	Requirement
<a href="#">Supporting Documents</a>	Waiting for Documentation to be Uploaded	Optional

202102						
Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
202102	9995	PAYE Interest	0	RFR	R 60.23	R 10.00

**Reason/Grounds**

[View Form](#)  
[Back](#) [Submit](#)

- The Summary page will display the following information depending on the tax type selected from the previous completed steps:
  - **Income Tax:**
    - **Tax Year** – this is the period selected to dispute against
    - **Source/Transaction Value** – this is the source/transaction value selected.
    - **Source Code Description** – the description of the source/transaction code selected.
    - **Dispute Value** – the amount that was originally levied for interest or penalties for the item selected.
    - **Requested Value** – this is the amount that has been completed.
    - **Dispute Type** – indicates the dispute type that is being completed.



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[illegible]

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Amount(s) Requested for Remission - VAT																									
Amount(s) Imposed/Charged												Amount(s) to be Remitted										Tax Period (CCYYMM)			
Late Payment Penalty	R	<div style="display: flex; justify-content: space-between;"> <span>9</span><span>8</span><span>2</span><span>5</span> </div>										R	<div style="display: flex; justify-content: space-between;"> <span>4</span><span>8</span><span>2</span><span>5</span> </div>										<div style="display: flex; justify-content: space-between;"> <span>2</span><span>0</span><span>1</span><span>5</span><span>0</span><span>2</span> </div>		
Interest	R	<div style="display: flex; justify-content: space-between;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div>										R	<div style="display: flex; justify-content: space-between;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div>										<div style="display: flex; justify-content: space-between;"> <span></span><span></span><span></span><span></span><span></span><span></span> </div>		
Reason(s) for Requesting Remission															Supporting documents may be submitted with this form								Number of pages attached:		
Interest to be reduced															Tax Period (CCYYMM)								<div style="display: flex; justify-content: space-between;"> <span>2</span><span>0</span><span>1</span><span>5</span><span>0</span><span>2</span> </div>		



- Click the **“Back”** button on the summary screen to be directed to the **“Selection – Request for Remittance”** page where you will be able to make any amendments before submitting the dispute request to SARS.
- If you are satisfied with the information entered click the **“Submit”** button to submit the request to SARS from the summary screen. A submission message will be displayed.

**RESULT**

Thank you for your submission. Your dispute request has been sent to SARS.  
You may view the history of all your submission via eFiling from within the View Submitted menu on the left

Continue

- Click **“Continue”** to proceed and the Submitted disputes screen will be displayed.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
		Request For Remission	Submitted	201502	2017/04/24	<a href="#">Open</a>

- Click **“Open”** and Dispute Work Page will display and indicate that RFR is submitted.

**DISPUTE WORK PAGE**

Taxpayer Name  
Tax Reference  
Case Reference Number

eFiling Status  
Submitted

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request For Remission	Submitted	2017/04/24	

## 7.2 SUBMISSION OF NOTICE OF OBJECTION (NOO)

- If the RFR has been disallowed or partially allowed and you do not agree with this outcome OR if you do not agree with the assessment issued by SARS, continue with the Notice of Objection as explained below.
- Click the **“Dispute”** tab and select the **“New”** button to request a new dispute.
- The **“Request to File Dispute”** Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the **“Disputes”** button.
  - Ensure that the correct Tax Type and period to dispute is selected.
- Click the **“Next”** button to proceed.

**REQUEST TO FILE DISPUTE**

Request to file a Dispute

Tax Type: Income Tax  
Reference Number: 0  
Period: 2020

Next



- If there are no items available to dispute against, an error message will be displayed.

**REQUEST TO FILE DISPUTE**

**No dispute items could be found**

**Request to file a Dispute**

Tax Type:

Reference Number:

Period:

- If there are items available to dispute, a list of items will be displayed on the “**Selection – Notice of Objection**” screen.
- On the selection page, the assessment, accounts related, and suspension of payment containers will be indicated separately.

**SELECTION PAGE**

**Account**

**Administrative Penalties**

**Assessment**

**2021**

**NOO**

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input type="checkbox"/>	3601	INCOME - TAXABLE		NOO	R 15 000.00	R <input type="text"/>
<input type="checkbox"/>	4003	PROVIDENT FUND CONTRIBUTIONS		NOO	R 0.00	R <input type="text"/>
<input type="checkbox"/>	4102	PAYE - PAY AS YOU EARN		NOO	R 150.00	R <input type="text"/>

Reason/Grounds	Apply Across
<input type="text"/>	<input type="checkbox"/> Period <input type="checkbox"/> All Periods

**Reason For Late Submission**

\* Please note that due to late submission of the NOO the reason for late submission are required that will be evaluated prior to your NOO being processed.  
If the supplied reasons are not adequate, your NOO will not be accepted and you will receive an outcome other than, relating to the reason for late submission request

**Suspension Of Payment**

NOTE: When multiple tax periods were selected, only the tax period(s) for which suspension of payment(s) are available, will be displayed.

Select	Reason	Apply Across
<input type="checkbox"/> 2021	<input type="text"/>	<input type="checkbox"/> All Periods

- **Note:** Only items that is available to dispute will be displayed in the “Dispute Item List”. The below screen is only an example of how the dispute item list looks.

**SELECTION PAGE**

**Assessment**

201406

**NOO**

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Amount	Requested Amount
<input type="checkbox"/>	0001	Standard rate (excluding capital goods)	.	NOO	R 5 000.00	<input type="text"/>
<input type="checkbox"/>	0004	Zero rate (only exported goods)		NOO	R 3 000.00	<input type="text"/>
<input type="checkbox"/>	0007	Supply of accommodation: Value not exceeding 28 days		NOO	R 3 000.00	<input type="text"/>
<input type="checkbox"/>	0008	Change in use and export of second-hand goods	0	NOO	R 3 000.00	<input type="text"/>
<input type="checkbox"/>	0009	Other and imported services	0	NOO	R 300.00	<input type="text"/>
<input type="checkbox"/>	0011	Capital goods imported by you	0	NOO	R 200.00	<input type="text"/>
<input type="checkbox"/>	0012	Other goods and/or services supplied to you (not capital goods)	0	NOO	R 100.00	<input type="text"/>
<input type="checkbox"/>	0013	Other goods imported by you (not capital goods)	.	NOO	R 200.00	<input type="text"/>

- The “**Dispute Item List**” will display the following information columns:
  - **Select** – indicate the items to dispute against by selecting relevant the tick boxes.
  - **Source Code/Transaction Code** – the source code / transaction code of the dispute item is displayed.
  - **Source Code Description** – the description of the source/transaction code of the dispute item is displayed.
  - **Dispute Type** – The dispute type as per the selection is displayed e.g., NOO for Notice of Objection, as indicated on the screen.
  - **Dispute Amount** – the amount that has been assessed or charged for interest or penalties for late payment are displayed.
  - **Requested Amount** – indicate what you believe the amount should be.
- If the item is not displayed that you wish to dispute, click the “**Add**” button and the “**Add source codes**” container will be displayed.

**Add**

Source Code	Description	Dispute Value	Requested Value
3701	TRAVELLING ALLOWANCE	R <input type="text"/>	R <input type="text"/>

- In the “**Add source codes**” container, the following fields will be displayed to be completed:
  - **Source Code**
  - **Description** – this field will populate with the description of the source code entered.
  - **Dispute Value** – this is the amount that is reflected in the original assessment
  - **New Value** – this is the amount that you believe should be reflected.
- Once you start typing the source code, all codes similar to what you are entering will display as per example below:

Source Code	Description
360	
3601	INCOME - TAXABLE
3602	INCOME - NON-TAXABLE
3603	PENSION - TAXABLE
3604	PENSION - NON-TAXABLE
3605	ANNUAL PAYMENT - TAXABLE
3606	COMMISSION
3607	OVERTIME
3608	ARBITRATION AWARDS - TAXABLE
3609	ARBITRATION AWARDS - NON-TAXABLE

- Upon selection of the relevant source code, the description field will be populated. Complete the “**Dispute value**” and the “**New Value**”. Click the “**Add Source Code**” button and then “**Save**” and the field will be added onto the Dispute Item list.

Source Code	Description	Dispute Value	Requested Value
3702	RE-IMBURSIVE TRAVEL ALLOW	0	12
		R	R

Add Source Code Save

- Select the dispute item and indicate the requested amount.
- Below the dispute item list, the reasons for notice of objection of the dispute item(s) must be indicated in the “**Reason**” block provided.

Reason/Grounds

Apply Across

☐ Period

☐ All Periods

- If no reason has been completed and you click the “**Next**” button, the following warning message will be displayed to complete a reason. Click “**OK**” to complete a reason.

Please Note: Grounds for dispute must be supplied for Tax Year:2021-NOO

OK

- Next to the “**Reason/Grounds**” block, a new option has been included to indicate if the reason or grounds are applicable to only the selected period or all periods. If the “**All periods**” option is selected, the reason(s) entered will be applied to all periods that was selected.

Apply Across

☐ Period

☒ All Periods

- If you wish to submit a reason for late submission in the case of late objection, complete the reason in the block provided.

Reason For Late Submission

\* Please note that due to late submission of the NOO the reason for late submission are required that will be evaluated prior to your NOO being processed.  
If the supplied reasons are not adequate, your NOO will not be accepted and you will receive an outcome other than, relating to the reason for late submission request

- At the bottom of the Selection Page, click the “**Back**” button to be directed to the “**Request to File Dispute**” landing page.

SELECTION PAGE

Account

Administrative Penalties

Assessment

2021

Suspension Of Payment

NOTE: When multiple tax periods were selected, only the tax period(s) for which suspension of payment(s) are available, will be displayed.

Select	Reason	Apply Across
<input type="checkbox"/> 2021		<input type="checkbox"/> All Periods

Delete

BackNext

- Click the “**Next**” button to continue with the Notice of Objection process and the “**Summary**” page will be displayed.
- Click the “**Delete**” button to delete the dispute record. Click “**OK**” to continue with the deletion or “**Cancel**” to proceed with the dispute request.

The delete action will permanently remove this record from your profile.  
To retain the dispute record and continue with the dispute, select the 'Cancel' button.  
To proceed with your deletion request, select 'Ok'.

OKCancel

- The Summary page will display the following information that has been populated from the previous completed steps:
  - **Tax Year** – the period selected to dispute against.
  - **Source/Transaction Code** – the source/transaction code selected.
  - **Source Code/Field Description** – description of the source code selected.
  - **Case Number** – once the dispute has been sent to SARS and a case has been created, the case number will be populated in this field.
  - **Dispute Type** – indicates the dispute type that is being completed.
  - **Dispute Value** – the amount that has been selected for assessed or interest or penalties for late payment are displayed.
  - **Requested Value** – the amount that you believe should be reflected.
  - **Reason/Grounds** – will be populated from the information captured
  - **Reason for Late Submission** – will be populated from the information captured

**SUMMARY**

<b>Taxpayer Name</b>	
<b>Tax Reference</b>	
<b>Tax Type</b>	0
<b>Period</b>	INCOME TAX
	2021

**NOO**

<b>Supporting Documents</b>	<b>Status</b>	<b>Requirement</b>
Supporting Documents	Waiting for Documentation to be Uploaded	Mandatory

**2021**

Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
2021	3701	TRAVELLING ALLOWANCE	0	NOO	R 0.00	R 100.00

**Reason/Grounds**

Travel Allowance to be included in assessment, logbook provided

**Reason For Late Submission**

Logbook obtained from employer

[View Form](#)

[Back](#) [Submit](#)

- Click the “**View Form**” button to view the Notice of Objection (DISP01) form.
- Below is an example of the pages of the form that is pre-populated from the information completed.

**Notice of Objection** Taxpayer Reference Number **0** Tax Period (CCYY) **2021** **DISP01**

**Vendor Details**

Registered Name

Trading Name

**Employer Details**

Registered Name

Trading Name

**Taxpayer Details**

Surname **M**

First Name **K**

Other Name

Initials **K N**

**Taxpayer Details**

Registered Name

Trading Name

**Contact Details**

Home Tel No.

Bus Tel No.

Email

Web Address

Fax No.

Cell No.

**DISP01** L 0 FV 2022.02.00 SV 1501 CT 03 NO 0  
P 2021  
Y 2022  
001/016

- The Amount(s) requested for objection and the Reason(s) for requesting objection will be displayed on the second page of the DISP01 form.
- Click the **“Back”** button on the summary screen to be directed to the **“Selection – Notice of Objection”** page where you will be able to make any amendments before submitting the dispute request to SARS.
- On the summary page, the supporting documents link will be populated, and the requirement field will indicate if it is optional or mandatory to submit supporting documents with the specific dispute request being completed.
- **Note:** The **“Submit”** button will not be available until mandatory supporting documents are submitted. Refer to section 11 **“Upload of Supporting Documents”** below for the relevant steps. Once you have submitted the supporting documents, click the **“Submit”** button to proceed to submit the objection to SARS.

NOO						
Supporting Documents			Status		Requirement	
<a href="#">Supporting Documents</a>			Supporting Documents Ready to be Submitted to SARS, Awaiting Dispute Submission		Mandatory	
2021						
Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
2021	3701	TRAVELLING ALLOWANCE	0	NOO	R 0.00	R 100.00
Reason/Grounds						
<div style="border: 1px solid #ccc; height: 40px;"></div>						
Reason For Late Submission						
<div style="border: 1px solid #ccc; height: 40px;">Logbook obtained from employer</div>						
<a href="#">View Form</a>						
<a href="#">Back</a> <a href="#">Submit</a>						

- The following message will be displayed upon successful submission to SARS. Click **“Continue”** to proceed.

RESULT	
<p>Thank you for your submission. Your dispute request has been sent to SARS.</p> <p>You may view the history of all your submission via eFiling from within the View Submitted menu on the left</p>	
<a href="#">Continue</a>	

- The Dispute Work Page will be displayed that will indicate that the NOO submission is pending. The NOO will only be submitted after the supporting documents have been uploaded.
- The disputes submitted screen will be displayed. Click the **“Open”** hyperlink and the Disputes Work Page will display.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
K	0	Notice of Objection	Submitted	2021	2022	<a href="#">Open</a>
1						



- The process to submit supporting documents are the same for NOO and NOA. Refer to section 11 for the submission of supporting documents.
- The Dispute Work Page will be displayed that will indicate that the NOO is submitted, and a case reference number will be populated on the work page.
- Once the submission to SARS has been completed, if the reason for late submission field was completed, the condonation case number will be populated in the “**Case Reference Number**” field and the status of the objection will be indicated as “**Sent to SARS**”

**DISPUTE WORK PAGE**

K  
 0

Submitted

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
NOO	Notice of Objection	Submitted	2022	M

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">Dispute Supporting Documents</a>	Submitted		2022	182	1

### 7.3 COMPLETION OF NOTICE OF APPEAL (NOA)

- If the NOO has been disallowed or partially allowed and you do not agree with this outcome, continue with the Notice of Appeal as explained below.
- Click on the “**Dispute**” tab and select the “**New**” button to request a new dispute.
- The new “**Request to File Dispute**” Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the “**Disputes**” button.
  - Ensure that the correct Tax Type and period to dispute is selected.
- Select “**Notice of Appeal**” as the dispute type and click the “**Next**” button to proceed.

**REQUEST TO FILE DISPUTE**

Request to file a Dispute

Tax Type:

Reference Number:

Period:

Next

- If there are no items available to dispute against, an error message will be displayed.
- If there are items available to dispute, a list of items will be displayed on the “**Selection – Notice of Appeal**” screen.

**Note:** Only items that is available to dispute will be displayed in the “**Dispute Item List**”. The screen below is an example of how the dispute item list looks.

- The selection page will be displayed.

**SELECTION PAGE**

Assessment

201406

NOA

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Amount	Requested Amount
<input type="checkbox"/>	0008	Change in use and export of second-hand goods		NOA	R 3 000.00	

Reason/Grounds Apply Across

☐ Alternative Dispute Resolution ☐ Litigation

☐ Period ☐ All Periods

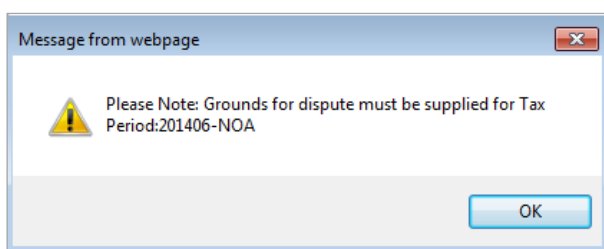
- The “**Dispute Item List**” will display the following information columns:
  - **Select** – indicate the items to dispute against by selecting relevant the tick boxes.
  - **Source Code/Transaction Code** – the source code / transaction code of the dispute item is displayed.
  - **Source Code/Field Description** – the description of the source/transaction code of the dispute item is displayed.
  - **Case Number** – the case number for the specific disputed field will be indicated.
  - **Dispute Type** – The dispute type as per the selection is displayed e.g., NOA for Notice of Appeal, as indicated on the screen.
  - **Dispute Amount** – the amount that has been assessed or charged for interest or penalties for late payment are displayed.
  - **Requested Amount** – indicate what you believe the amount should be.
- Indicate if the appeal should be resolved with the “Alternative Dispute Resolution” or “Litigation” process.

Reason/Grounds Apply Across

☐ Alternative Dispute Resolution ☐ Litigation

☐ Period ☐ All Periods

- If no reason has been completed and you click the “**Next**” button, the following warning message will be displayed to complete a reason. Click “**OK**” to complete a reason.



- Next to the “**Reason/Grounds**” block, a new option has been included to indicate if the reason or grounds are applicable to only the selected period or all periods. If the “**All**”



**periods**” option is selected, the reason(s) entered will be applied to all periods that was selected.

- If the notice of appeal is submitted late, complete the “Reason for Late Submission” field.

**Reason For Late Submission**

\* Please note that due to late submission of the NOA the reason for late submission are required that will be evaluated prior to your NOA being processed.  
If the supplied reasons are not adequate, your NOA will not be accepted and you will receive an outcome other than, relating to the reason for late submission request

- Click the “**Back**” button to be directed to the “Request to File Dispute” landing page.
- Click the “**Next**” button to continue with the Notice of Appeal process and the “**Summary**” page will be displayed.
- The Summary page will display the following information that has been populated from the previous completed steps:
  - **Tax Period** – this is the period selected to dispute against.
  - **Source Code/Transaction Code** – this is the source/transaction code selected.
  - **Source Code/Field Description** – the description of the source/transaction code selected.
  - **Case Number** – the case number for the specific disputed field will be indicated.
  - **Dispute Type** – indicates the dispute type that is being completed.
  - **Dispute Value** – the amount that has been selected for assessed or interest or penalties for late payment are displayed.
  - **Requested Value** – this is the amount that you believe should be reflected.

**SUMMARY**

**Taxpayer Name**

**Tax Reference**

**Tax Type** VAT

**Period** 201406

**NOA**

Supporting Documents	Status	Requirement
Supporting Documents	Waiting for Documentation to be Uploaded	Optional

**201406**

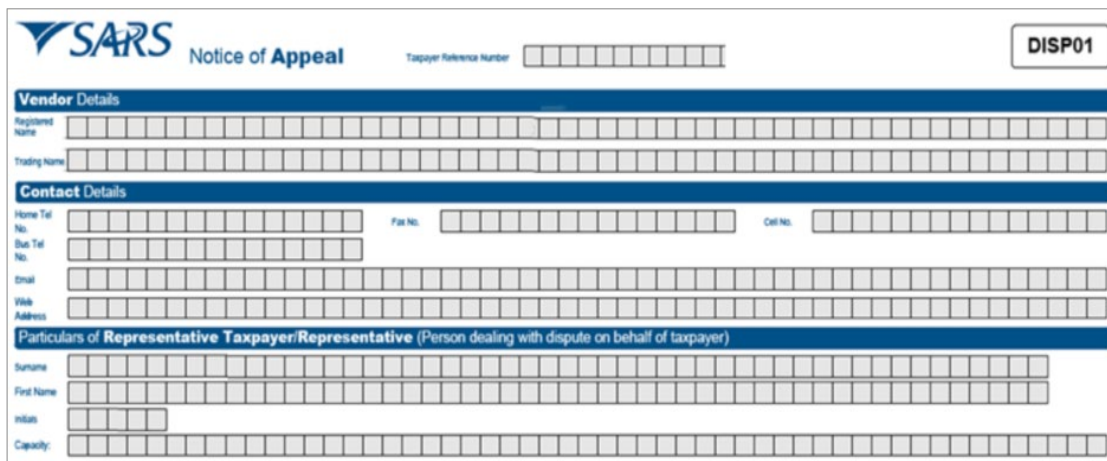
Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
201406	0008	Change in use and export of second-hand goods		NOA	R 3 000.00	2 500.00

**Reason For Late Submission**

[View Form](#)

[Back](#) [Submit](#)

- Click the “**View Form**” button to view the Notice of Appeal (DISP01) form.
- Below is an example of the pages of the form that is pre-populated from the information completed.



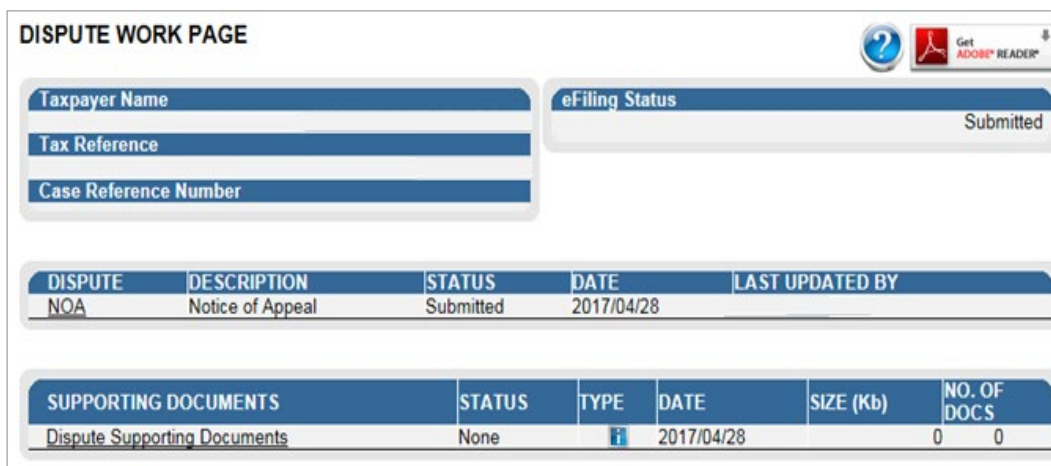
The form is titled "SARS Notice of Appeal" and includes a "Taxpayer Reference Number" field. It is divided into three main sections: "Vendor Details", "Contact Details", and "Particulars of Representative Taxpayer/Representative (Person dealing with dispute on behalf of taxpayer)".

**Vendor Details:** Includes fields for Registered Name and Trading Name.

**Contact Details:** Includes fields for Home Tel No., Fax No., Cell No., Sub Tel No., Email, Web, and Address.

**Particulars of Representative Taxpayer/Representative:** Includes fields for Surname, First Name, Initials, and Capacity.

- Click the **"Back"** button on the summary screen to be directed to the **"Selection"** page where you will be able to make any amendments before submitting the dispute request to SARS.
- If you are satisfied with the information entered click the **"Submit"** button to submit the request to SARS from the summary screen.
- If supporting documents are required, a supporting documents link will be available on the Dispute work page to submit the documents. Refer to section 11 below that explain how to upload supporting documents.
- The Dispute Work Page will be displayed that will indicate that the NOA is submitted, and a case reference number will be populated on the work page.



The screenshot shows the "DISPUTE WORK PAGE" with a header bar containing a help icon and a "Get ADOBE® READER" button. Below the header, there are three input fields: "Taxpayer Name", "Tax Reference", and "Case Reference Number". To the right, the "eFiling Status" is displayed as "Submitted".

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
NOA	Notice of Appeal	Submitted	2017/04/28	

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">Dispute Supporting Documents</a>	None		2017/04/28	0	0

## 8 DISPUTE PROCESS FOR ADMINISTRATIVE PENALTIES FOR PIT AND CIT

### 8.1 REQUEST ADMIN PENALTY STATEMENT OF ACCOUNT(SOA)

- The following section deals with the dispute process of Administrative Penalties for Personal Income Tax, Corporate Income Tax.
- This process has been enhanced to allow the user to capture the details on a new screen and not on the editable pdf form.
  - Select **"SARS Correspondence"** side menu item.
  - Select **"Request Admin Penalty SOA"** side menu item.

SARS Correspondence
Search Correspondence
Request PAYE Notices
Request Admin Penalty SOA
Request Historic IT Notices

- Select a year.
- Click **“Continue”** button.

**Request Administrative Penalty Statement of Account**  
TaxPayer Name: Mr  
TaxPayer Reference:  
  
Please select a year: 2020 ▾  
Continue

- The Request Admin Penalty SOA screen will be displayed.
- Enter the **“Start Period”** and **“End Period”** from menu from screen displayed.
- Click on **“Submit”** button, or **“Back”** button if you need to go back to the previous screen.

**Request Administrative Penalty Statement of Account**  
TaxPayer Name: Mr  
TaxPayer Reference:  
  
Start Period: 2019-03 ▾ End Period: 2020-02 ▾  
Submit Back

- Select the **“Click here to view your Statement of Account”** hyperlink

**Request Administrative Penalty Statement of Account**  
TaxPayer Name: Mr  
TaxPayer Reference:  
  
Your request to SARS has been successfully submitted  
[Click here to view your Statement of Account](#)  
Back

- The Administrative Penalties work page will be accessible by clicking on Statement of Account (SOA).

**Administrative Penalty**  
Date Issued: 2022-03-25 Amount: R8,000.00 ⓘ  
Make Payment Payment Arrangement Dispute

- Select **“Dispute”** button.
- The Dispute Summary page will be displayed, and the following three disputable items will be displayed as per current functionality process –

- Request for Remission;
- Notice of Objection;
- Notice of Appeal;

Dispute Summary	
Payment Required: <b>R8000</b> for Penalty Statement of Account Dated <b>2022</b>	
<a href="#">View Penalty Statement of Account</a>	<a href="#">View Historic Admin Penalty Notice</a>
Dispute Options	
<input type="radio"/> I would like to file a <b>Request for Remission</b> Only complete this dispute option if you have remedied all your non-compliance/s, or it will be rejected by SARS. (e.g. submitted all your outstanding returns).	
<input type="radio"/> I would like to file a <b>Notice of Objection</b> You need to submit a Request for Remission first before you can submit a Notice of Objection. Please include Reasons for late submission with ground if you NOO is more than 30 days after the RFR outcome was received.	
<input type="radio"/> I would like to file a <b>Notice of Appeal</b> You need to submit a Notice of Objection first before you can submit a Notice of Appeal. Please include Reasons for late submission with ground if you NOA is more than 30 days after the NOO outcome was received.	
<a href="#">Continue</a>	<a href="#">Back</a>

- A message will be displayed on the Dispute options section if there is saved dispute forms i.e., Request for Remission, Notice of Objection or Notice of Appeal.

Dispute Summary	
Payment Required: <b>R8000</b> for Penalty Statement of Account Dated <b>2022-03-25</b>	
<a href="#">View Penalty Statement of Account</a>	<a href="#">View Historic Admin Penalty Notice</a>
Dispute Options	
<input type="radio"/> I would like to file a <b>Request for Remission</b> Only complete this dispute option if you have remedied all your non-compliance/s, or it will be rejected by SARS. (e.g. submitted all your outstanding returns). <b>Please note you already have a saved Request for Remission, click continue to open</b>	
<input type="radio"/> I would like to file a <b>Notice of Objection</b> You need to submit a Request for Remission first before you can submit a Notice of Objection. Please include Reasons for late submission with ground if you NOO is more than 30 days after the RFR outcome was received. <b>Please note you already have a saved Notice of Objection, click continue to open</b>	
<input type="radio"/> I would like to file a <b>Notice of Appeal</b> You need to submit a Notice of Objection first before you can submit a Notice of Appeal. Please include Reasons for late submission with ground if you NOA is more than 30 days after the NOO outcome was received. <b>Please note you already have a saved Notice of Appeal, click continue to open</b>	
<a href="#">Continue</a>	<a href="#">Back</a>

- If you select a dispute option, where a saved form exists and click “continue”, the following message will be displayed to indicate that the saved form must be deleted as system enhancements have been introduced since the specific form was saved. Once you click “**Delete Saved Dispute**” the specific saved dispute form will be removed off eFiling and you may proceed to complete and submit a new dispute form. You can select “**View Saved Dispute**” to view the relevant saved dispute form.

System enhancements	
<b>SARS has introduced system enhancements on eFiling to improve the service offering of filing disputes electronically. Please note that the saved dispute is required to be deleted first in order to recapture and file your dispute with this improved process.</b>	
<a href="#">View Saved Dispute</a>	<a href="#">Delete Saved Dispute</a>

- Select the dispute option “**I would like to file a Request for Remission**”.
- Click on “**Continue**” button or “**Back**” button if user needs to go back to the previous screen. A Dispute Options page will be displayed.

- A table will be displayed that indicates all the penalty transactions that were imposed on the taxpayer's account. Select the penalty transaction which is under dispute and for which remission will be requested.

Dispute Options			
SELECT	TRANSACTION NO.	DESCRIPTION	AMOUNT
<input type="checkbox"/>	30067	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30068	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30069	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30070	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30072	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30073	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30074	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30075	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30076	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30077	RECURRING OUTSTANDING RETURN (ITS)	R 250.00

- When the user further scrolls down, questions relating to who the person is that are completing the Request for Remission, **Particulars of "Representative (Person Dealing with Disputes on Behalf of Taxpayer)"** and **"Grounds for dispute and Reasons for late submission if applicable"** screen will be displayed.

Are you signing on behalf of the taxpayer? Y ☐ N ☐

If yes, do you have a power of attorney from the taxpayer? Y ☐ N ☐

Is the taxpayer aware of and agree with the grounds of dispute? Y ☐ N ☐

**Particulars of Representative (Person Dealing with Disputes on Behalf of Taxpayer)**

Reason why taxpayer is unable to sign this dispute

Surname

Initials  ID No.

Passport Country (e.g. South Africa = ZAF)

Passport No.

Bus Tel No.  Fax No.  Tax Practitioner Registration No. PR-

Capacity: Public Officer ☐ Curator/Trustee/Liquidator/Executor/Administrator ☐ Partner ☐ Treasurer ☐ Accounting officer for Local/Public Authority/Accountant ☐ Sole Proprietor ☐ Tax Practitioner ☐ Legal Representative/Attorney ☐

Contact Email

**Grounds for dispute and Reasons for late submission if applicable**

Reason for dispute: Serious Illness / Sequestration / Liquidation or Death ☐ Not Liable to File ☐ SARS error (Supply Detail in Grounds) ☐ Other ☐ Mitigation Factors: (supply Detail in Grounds) ☐

Grounds

## 8.2 CAPTURE THE PARTICULARS OF REPRESENTATIVE (PERSON DEALING WITH DISPUTE ON BEHALF OF TAXPAYER)

**Note:** This is only applicable to PIT and CIT Administrative Penalties.

- Complete the following fields:
    - Are you signing on behalf of the taxpayer? – select "Yes" or "No".
    - If Yes, do you have a power of attorney from the taxpayer? – select "Yes" or "No". If Yes, the following question will be mandatory to complete.
    - Is the taxpayer aware of and agree with the grounds of the dispute?
- The following fields in the Particulars of Representative container will only be editable if the three questions above is answered as **"Yes"**.
    - Reason why taxpayer is unable to sign this dispute?
    - Surname;
    - Initials;



- ID number (if the taxpayer does not have a South African ID number, a valid passport number must be captured in the field for passport number);
- Passport country (country of issue), e.g., South Africa = ZAF;
- Passport Number (this field must be completed if the taxpayer does not have a South African ID number);
- Cell phone number (only a 10-digit numeric number must be entered);
- Telephone number (only numeric digits must be entered);
- Fax number (only numeric digits must be entered);
- Tax Practitioner Registration number;
- Capacity (The relevant block must be ticked);
- Accounting officer for Local / Public Authority / Accountant (The relevant block must be ticked);
- Contact email address.

Are you signing on behalf of the taxpayer?	Y <input type="radio"/> N <input type="radio"/>
If yes, do you have a power of attorney from the taxpayer?	Y <input type="radio"/> N <input type="radio"/>
Is the taxpayer aware of and agree with the grounds of dispute?	Y <input type="radio"/> N <input type="radio"/>
<b>Particulars of Representative (Person Dealing with Disputes on Behalf of Taxpayer)</b>	
Reason why taxpayer is unable to sign this dispute <input style="width: 250px;" type="text"/>	
Surname	<input style="width: 150px;" type="text"/>
Initials <input style="width: 40px;" type="text"/>	ID No. <input style="width: 80px;" type="text"/>
Passport Country (e.g. South Africa = ZAF)	<div style="border: 1px solid #ccc; padding: 2px; width: 150px;">▼</div>
Passport No.	<input style="width: 100px;" type="text"/>
Bus Tel No. <input style="width: 60px;" type="text"/>	Fax No. <input style="width: 60px;" type="text"/> Tax Practitioner Registration No. PR- <input style="width: 60px;" type="text"/>
Capacity:	Public Officer <input type="radio"/> Curator/Trustee/Liquidator/Executor/Administrator <input type="radio"/> Partner <input type="radio"/> Treasurer <input type="radio"/> Accounting officer for Local/Public Authority/Accountant <input type="radio"/> Sole Proprietor <input type="radio"/> Tax Practitioner <input type="radio"/> Legal Representative/Attorney <input type="radio"/>
Contact Email	<input style="width: 250px;" type="text"/>

### 8.3 CAPTURE THE REASONS AND GROUNDS FOR DISPUTE

- Select the relevant reason for dispute from the following:
  - Serious Illness/Sequestration/Liquidation or Death;
  - Not liable to file;
  - SARS error (Supply Details in the Grounds);
  - Other/Mitigation factors (Supply Details in the Grounds).

<b>Grounds for dispute and Reasons for late submission if applicable</b>	
Reason for dispute:	Serious Illness / Sequestration / Liquidation or Death <input type="radio"/> Not Liable to File <input type="radio"/> SARS error (Supply Detail in Grounds) <input type="radio"/> Other /Mitigation Factors: (supply Detail in Grounds) <input type="radio"/>
Grounds	<div style="border: 1px solid #ccc; height: 30px; width: 450px;"></div>
<input type="button" value="Back"/> <input type="button" value="Save"/> <input type="button" value="File"/> <input type="button" value="View Notice"/>	

- There will be four buttons added to this screen:
  - **“Back”** - take the user back to the previous screen.
  - **“Save”** - allows the user to save the dispute that preforms the same action as the previous Save online button on the PDF;
  - **“File”** - allows the user to submit the dispute transaction to SARS;
  - **“View Notice”** - allows the user to view the dispute in PDF in a new tab.

### 8.3.1 VIEW NOTICE OF RFR

- Select “**View Notice**” Button - this allows the user to view the dispute in PDF in a new tab.

Grounds for dispute and Reasons for late submission if applicable	
Reason for dispute:	Serious Illness / Sequestration / Liquidation or Death <input type="radio"/> Not Liable to File <input type="radio"/> SARS error (Supply Detail in Grounds) <input type="radio"/> Other / Mitigation Factors: (supply Detail in Grounds) <input type="radio"/>
Grounds	<input type="text"/>
<div>Back Save File <b>View Notice</b></div>	

- Note:** eFiling will display the read-only PDF version of the form with the information captured.

Please submit the original form and retain a copy for your records. Use black ink and capital letters when completing the form.

**Request for Remission**

Tax Number: 0 NTXRF001 **RFR1**

---

**Applicant Details - Individual** INDF001

Surname: M First Two Names: Home Tel No: Bus Tel No: 0000000000000000

ID No: 60033 Passport No: Passport Country (e.g. South Africa = ZAF): Cell No: 0000000000000000

Contact Email: QA@SARS.E

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**Particulars of Representative (Person Dealing with Dispute on Behalf of Taxpayer)** REPIF001

Surname: T e s t Initials: T

ID No: 70833 Passport No: ZAF Passport Country: Cell No:

Bus Tel No: 0124000000000000 Fax No: Tax Practitioner Registration No: PR - 1236584

Capacity: Public Officer ☒ Caretaker / Trustee / Liquidator / Executor / Administrator ☐ Partner ☐ Treasurer ☐ Accounting officer for Local / Public Authority / Accountant ☐ Sole Proprietor ☐ Tax Practitioner ☐ Legal Representative / Attorney ☐

Contact Email: qa@sars.e - za

Are you signing on behalf of the taxpayer? Y ☒ N ☐ If yes, do you have a power of attorney from the taxpayer? Y ☒ N ☐ Is the taxpayer aware of and agree with the grounds of dispute? Y ☒ N ☐

Reason why taxpayer is unable to sign this dispute: t a x p a y e r p r o v i d e d P O A

---

**RFR** I: English EV: 2021.05.00 SV: 1101 CT: 03 NO

b97c-121-0a17-4a26-a09w-d5980eb532db 001/003

Please submit the original form and retain a copy for your records. Use black ink and capital letters when completing the form.

**Postal Address for Delivery of Notice(Correspondence)** PADIF001

Please ensure that you capture your postal address in the following sequence: Box/Bag Number, Suburb/District, City, Country Code, Postal Code. For Street delivery, please follow the physical address format.

Postal Code:

---

**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 the information in this form which will remain for inspection purposes for a period of five years;  
- If I am the representative dealing with this dispute on behalf of the taxpayer, I am duly empowered to lodge this dispute on behalf of the taxpayer in terms of the prescribed power of attorney.

Date(CCYYMMDD):

For enquiries go to [www.sars.gov.za](http://www.sars.gov.za) or call 0800 00 7277

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**Amounts under Dispute - Administrative Penalty** DSPIF001

Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.
30205							

---

Please submit the original form and retain a copy for your records. Use black ink and capital letters when completing the form.

**Grounds for dispute and Reasons for late submission if applicable**

Reason for Dispute: Serious Illness / Sequestration / Liquidation or Death ☐ Not Liable to File ☒ SARS error (Supply Detail in Grounds) ☐ Other / Mitigation Factors: (Supply Detail in Grounds) ☐

not liable to file return

## 8.4 NOTICE OF OBJECTION/APPEAL

- Select the applicable Dispute option, either “I would like to file a Notice of Objection” or “I would like to file a Notice of Appeal”.

Dispute Summary

Payment Required: **R8000** for Penalty Statement of Account Dated **2022**

[View Penalty Statement of Account](#)[View Historic Admin Penalty Notice](#)

Dispute Options

☐ I would like to file a **Request for Remission**  
Only complete this dispute option if you have remedied all your non-compliance/s, or it will be rejected by SARS. (e.g. submitted all your outstanding returns).

☒ I would like to file a **Notice of Objection**  
You need to submit a Request for Remission first before you can submit a Notice of Objection.  
Please include Reasons for late submission with ground if you NOO is more than 30 days after the RFR outcome was received.

☐ I would like to file a **Notice of Appeal**  
You need to submit a Notice of Objection first before you can submit a Notice of Appeal.  
Please include Reasons for late submission with ground if you NOA is more than 30 days after the NOO outcome was received.

Continue

Back

- Click “**Continue**” to display the NOO1/NOA1 form, or “**Back**” button if user needs to go back to the previous screen.
- A Dispute Options page will be displayed.
  - A table will be displayed that indicates all the penalty transactions that were imposed on the taxpayer’s account. Select the penalty transaction which is under dispute and for which objection/appeal will be requested.

Dispute Options			
SELECT	TRANSACTION NO.	DESCRIPTION	AMOUNT
<input type="checkbox"/>	30067	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30068	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30069	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30070	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30072	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30073	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30074	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30075	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30076	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	30077	RECURRING OUTSTANDING RETURN (ITS)	R 250.00

- When the user further scrolls down, the “Representative Details and Grounds dispute” screen will be displayed.
- Note: When a case gets to the NOO / NOA step then the detail as captured in the RFR step will be populated in the Representative Information popup. The SARS user will still be able to edit this detail as per section 5.1 to 5.2 and that will then be pulled through to the read only DISP forms.



Are you signing on behalf of the taxpayer? Y ☐ N ☐

If yes, do you have a power of attorney from the taxpayer? Y ☐ N ☐

Is the taxpayer aware of and agree with the grounds of dispute? Y ☐ N ☐

**Particulars of Representative (Person Dealing with Disputes on Behalf of Taxpayer)**

Reason why taxpayer is unable to sign this dispute

Surname

Initials

ID No.

Passport Country (e.g. South Africa = ZAF)

Passport No.

Bus Tel No.

Fax No.

Tax Practitioner Registration No. PR-

Capacity: Public Officer ☐ Curator/Trustee/Liquidator/Executor/Administrator ☐ Partner ☐ Treasurer ☐  
Accounting officer for Local/Public Authority/Accountant ☐ Sole Proprietor ☐ Tax Practitioner ☐  
Legal Representative/Attorney ☐

Contact Email

**Grounds for dispute and Reasons for late submission if applicable**

Reason for dispute: Serious Illness / Sequestration / Liquidation or Death ☐ Not Liable to File ☐ SARS error (Supply Detail in Grounds) ☐ Other /Mitigation Factors: (supply Detail in Grounds) ☐

Grounds

Back Save File View Notice

ASK A QUESTION

## 8.4.1 VIEW NOTICE OF NOO/NOA

- Select **"View Notice"** Button - this allows the user to view the dispute in PDF in a new tab.

**Grounds for dispute and Reasons for late submission if applicable**

Reason for dispute: Serious Illness / Sequestration / Liquidation or Death ☐ Not Liable to File ☒ SARS error (Supply Detail in Grounds) ☐ Other /Mitigation Factors: (supply Detail in Grounds) ☐

Grounds

Back Save File View Notice

- Note:** eFiling will display the read-only PDF version of the form with the information captured.

**Notice of Objection** Tax Number  NTXRF001 **NOO1**

**Applicant Details - Individual** INDIF001

Surname  Home Tel No.

First Two Names  Bus Tel No.

ID No.  Passport No.  Passport Country (e.g. South Africa = ZAF)  Cell No.

Contact Email  . Z A

**Particulars of Representative (Person Dealing with Dispute on Behalf of Taxpayer)** REPIF001

Surname  Initials

ID No.  Passport Country (e.g. South Africa = ZAF)  Passport No.  Cell No.

Bus Tel No.  Fax No.  Tax Practitioner Registration No. PR-

Capacity: Public Officer ☐ Curator/Trustee/Liquidator/Executor/Administrator ☐ Partner ☐ Treasurer ☐ Accounting officer for Local/Public Authority/Accountant ☐ Sole Proprietor ☐ Tax Practitioner ☐ Legal Representative/Attorney ☐

Contact Email

Are you signing on behalf of the taxpayer? Y ☐ N ☒ If yes, do you have a power of attorney from the taxpayer? Y ☐ N ☐ Is the taxpayer aware of and agree with the grounds of dispute? Y ☐ N ☐

Reason why taxpayer is unable to sign this dispute

**NOOA** L 0 FY 2021.04.00 SV 1301 CT 03 NO  
b97c-121-0a17-4a26-a09w-d5980eb532db 001/003

**Postal Address for Delivery of Notice (Correspondence)**

Please ensure that you capture your postal address in the following sequence: Box/Bag Number, Suburb/District, City/Country Code, Postal Code. For street delivery, please follow the physical address format.

Postal Code:

**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 the information in this form which I will retain for inspection purposes for a period of five years.
- If I am the representative dealing with this dispute on behalf of the taxpayer, I am duly empowered to lodge this dispute on behalf of the taxpayer in terms of the prescribed power of attorney.

Date (CCYYMMDD):  2022

For enquiries go to [www.sars.gov.za](http://www.sars.gov.za) or call 0800 00 7277

**Assessment Under Dispute**

Assessment Type: Income Tax ☐ Administrative Penalty ☒

**Amounts under Dispute - Administrative Penalty**

Transaction No.  30089  30106  30090  30107  30091  30092  30093  30098  30102  30104

**Grounds for dispute and Reasons for late submission if applicable**

Choose to refer to ADR (Alternative Dispute Resolution): Y ☐ N ☐

Reason for Dispute: Serious Illness / Sequestration / Liquidation or Death ☐ Not Liable to File ☒ SARS error (Supply Detail in Grounds) ☐ Other / Mitigation Factors (Supply Detail in Grounds) ☐

not liable to file

## 8.5 FILE/SUBMISSION RFR/NOO/NOA

- This allows the user to submit the dispute transaction to SARS.

**Grounds for dispute and Reasons for late submission if applicable**

Reason for dispute: Serious Illness / Sequestration / Liquidation or Death ☐ Not Liable to File ☐ SARS error (Supply Detail in Grounds) ☒ Other / Mitigation Factors: (supply Detail in Grounds) ☐

Grounds:  Form submitted

- Once the filing/submission is done the screen will be updated with all the submitted request.

**Dispute Search**

Dispute Type:  Please Select

Income Tax Ref:  Taxpayer Name:

From Date:  To Date:

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Supporting Documents	Open
Mr	0	Request for Remittance against Penalty	Submitted		2022	Not applicable	<a href="#">Open</a>

## 9 DISPUTE PROCESS FOR PAYE ADMINISTRATIVE AND LATE PENALTIES

### 9.1 REQUEST ADMIN PENALTY STATEMENT OF ACCOUNT(SOA)

- The following section deals with the dispute process of Administrative and Late Penalties for Pay-As-You-Earn (PAYE).
- This process has been enhanced to allow the user to capture the details on a new screen and not on the editable pdf form.
  - Select **"SARS Correspondence"** side menu item.
  - Select **"Request PAYE Notices"** side menu item and the Request Statement of Account for PAYE screen will be displayed.

SARS Correspondence
Search Correspondence
Request PAYE Notices
Request Admin Penalty SOA
Request Historic IT Notices

- Select a year and click **“Continue”** to proceed.

Request Statement of Account for PAYE
TaxPayer Name: L
TaxPayer Reference: 7
Please select a year: <span>2022 ▼</span>
<span>Continue</span>

- The Request Admin Penalty SOA screen will be displayed. Ensure that the correct Start and End Period is selected. Click **“Submit”** to proceed to request the Statement of Account or select **“Back”** to revert to the previous screen if you want to change the year.

Request Statement of Account for PAYE
TaxPayer Name: L
TaxPayer Reference: 7
Start Period: <span>2021-03 ▼</span> End Period: <span>2022-02 ▼</span>
<span>Submit</span> <span>Back</span>

- The statement of account will be generated and displayed as a hyperlink on the screen. Click the hyperlink to view the statement of account.

Request Statement of Account
TaxPayer Name: L
TaxPayer Reference: 7
Your request to SARS has been successfully submitted
<a href="#">Click here to view your Statement of Account</a>
<span>Back</span>

- The statement of account screen will be displayed. Click the **“Dispute”** button to proceed to lodge a dispute.

Statement of Account
Period: 2021/03/01 To 2022/02/28 <span>Amount: R0.00</span>
<span>Payment Arrangement</span> <span>Dispute</span> <span>Request For Reason</span> <span>Close</span>

- Request to file dispute screen. Select the relevant period. A list of the reconciliation periods is displayed on the grid under **“Administrative Penalties”**

**REQUEST TO FILE DISPUTE**

**Request to file a Dispute**

Tax Type: PAYE ▾

Reference Number: 7

Period:  ...

Administrative Penalties:

Recon Period	Period
202102	202106
202102	202107
202102	202108
202102	202109
202102	202110
202102	202111
202102	202112

Next

- Select the period indicator (the three dots next to the “Period” block) and the selection screen will be displayed. Select the relevant periods that the dispute should relate to. Click the **“OK”** button to proceed.

**SELECTION**

**Select Tax Period**

**2022**

☐ 2022-04

☐ 2022-03

☐ 2022-02

☒ 2022-01

**2021**

**2020**

**2019**

**2018**

**2017**

Cancel Ok

close

- A maximum of five recon periods may be selected and the RFR01/DISP01 form must be updated to allow for up to five recon periods for which a penalty was imposed to be displayed on the RFR01/ DISP01 form.
  - The process must still allow 12 periods (therefore 12 penalty periods) to be disputed. (This will allow for 60 penalty transactions to be RFR/Disputed for PAYE admin penalties per RFR01/DISP01 form).
- The selected period(s) will be pre-populated next to the Period field. Click the **“Next”** button to continue.

**REQUEST TO FILE DISPUTE**

Request to file a Dispute

Tax Type: PAYE ▾

Reference Number: 7

Period: 2022-01, ...

Administrative Penalties:

Recon Period	Period
202102	202106
202102	202107
202102	202108
202102	202109
202102	202110
202102	202111
202102	202112

Next

- The selection page will be displayed as indicated below. Ensure that the PAYE Admin Penalty and/or Late Payment Penalty is selected, “**Grounds**” and “**Reason for Dispute**” fields are completed.
- Click the “**Next**” button to proceed.

**SELECTION PAGE**

Account

Administrative Penalties

202201

RFR

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input checked="" type="checkbox"/>	2102	PAYE Administrative Penalty (202201)	0	RFR	R 192.88	R <input type="text" value="0"/>

**Grounds**

Admin Penalty to be reduced. Return was not late

**Apply Across**

☐ Period

☐ All Periods

**Reason for Dispute**

Serious Illness/Sequestration/Liquidation or Death ☐ Not Liable to File ☐ SARS error (Supply Detail in Grounds) ☒ Other/Mitigation Factors: (supply Detail in Grounds) ☐

**Assessment**

**Suspension Of Payment**

Suspension Of Payment Is Not Available

Back Next

**SELECTION PAGE**

**Account**

**202112**

**RFR**

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input type="checkbox"/>	9995	PAYE Interest	0	RFR	R 21.34	R <input type="text"/>
<input checked="" type="checkbox"/>	9996	PAYE late payment penalty	0	RFR	R 124.80	R <input type="text" value="24.80"/>
<input type="checkbox"/>	9997	SDL Penalties	0	RFR	R 3.15	R <input type="text"/>
<input type="checkbox"/>	9998	UIF Penalties	0	RFR	R 6.30	R <input type="text"/>

**Reason/Grounds**

**Apply Across**

☐ Period

☐ All Periods

- In the case of PAYE Administrative Penalty, the selection page will be displayed as below:

**Administrative Penalties**

**202107**

**RFR**

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input checked="" type="checkbox"/>	2102	PAYE Administrative Penalty (202107)	0	RFR	R 285.64	R <input type="text" value="0"/>

**Grounds**

**Apply Across**

☐ Period

☐ All Periods

**Reason for Dispute**

Serious Illness/Sequestration/Liquidation or Death ☐ Not Liable to File ☐ SARS error (Supply Detail in Grounds) ☒ Other/Mitigation Factors: (supply Detail in Grounds) ☐

- The Summary screen will be displayed. A link to upload supporting documents will be available on the Summary screen if you wish to submit supporting document(s) to the request. Refer to section 11 below for the Upload of Supporting documents section.

**SUMMARY**

<b>Taxpayer Name</b>	L
<b>Tax Reference</b>	7
<b>Tax Type</b>	PAYE
<b>Period</b>	202201

**RFR**

Supporting Documents	Status	Requirement
Supporting Documents	Waiting for Documentation to be Uploaded	Optional

**202201**

Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
202201	2102	PAYE Administrative Penalty (202201)	0	RFR	R 192.88	R 0.00

**Reason/Grounds**

Admin Penalty to be reduced. Return was not late

[View Form](#)

[Back](#) [Submit](#)

**RFR**

Supporting Documents	Status	Requirement
Supporting Documents	Waiting for Documentation to be Uploaded	Optional

**202112**

Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
202112	9996	PAYE late payment penalty	0	RFR	R 124.80	R 24.80

**Reason/Grounds**

Reduce the Late Payment Penalty

[View Form](#)

[Back](#) [Submit](#)

- If you select the **“View Form”** button, the RFR01 form will be displayed.

**Amount(s) Requested for Remission - PAYE**

<b>Amount(s) Imposed/Charged</b>		<b>Amount(s) to be Remitted</b>		<b>Tax Period (CCYYMM)</b>	202112
Late payment penalty R	124.80	R	100.00	<b>Suspension of Payment Requested</b>	<input checked="" type="checkbox"/>
Interest R		R		<b>Number of pages attached:</b>	0

**Reason(s) for Requesting Remission**

Reason for Dispute: ☐ Serious Illness/Sequestration/Liquidation/Death ☐ Not Liable to file ☐ SARS Error ☐ Other Mitigating Factors

Supporting documents may be submitted with this form

**Tax Period (CCYYMM)** 202112

Reduce the Late Payment Penalty

- Click **“Submit”** button to proceed to submit the Request for Remission to SARS and the result screen will be displayed, click **“Continue”** to proceed



RESULT

Thank you for your submission. Your dispute request has been sent to SARS.  
 You may view the history of all your submission via eFiling from within the View Submitted menu on the left

Continue

- The Submitted screen will be displayed. Click the **“Open”** hyperlink to be directed to the Dispute Work Page.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
1	7	Request For Remission	Submitted	202112	2022	<a href="#">Open</a>

## 9.2 Notice of Objection

- If the RFR has been disallowed or partially allowed and you do not agree with this outcome OR if you do not agree with the assessment issued by SARS, continue with the Notice of Objection as explained below.
- Select the period to object against, click the **“Next”** button to proceed.

REQUEST TO FILE DISPUTE

Request to file a Dispute

Tax Type: PAYE

Reference Number: 7

Period: 

...

Administrative Penalties:

Recon Period	Period
202102	202106
202102	202107
202102	202108

Next

- The selection screen will be displayed to indicate the period(s) to object against and click **“OK”** to proceed.



**SELECTION**

Select Tax Period

2022

2021

☐ 2021-12

☐ 2021-11

☐ 2021-10

☐ 2021-09

☐ 2021-08

☐ 2021-07

☒ 2021-06

☐ 2021-05

☐ 2021-04

☐ 2021-03

☐ 2021-02

☐ 2021-01

2020

2019

2018

2017

Cancel Ok

- The period(s) will be populated in the period box and click **Next** to continue

**REQUEST TO FILE DISPUTE**

Request to file a Dispute

Tax Type: PAYE

Reference Number: 7

Period: 2021-06, ...

Administrative Penalties:

Recon Period	Period
202102	202106
202102	202107
202102	202108

Next

- The selection page will be displayed to complete the relevant information

**SELECTION PAGE**

**Account**

**202106**

**NOO**

Please take note that a Request for Reasons case has been created for this period and is under review. You can continue with creating this NOO case or you can wait to receive feedback on your Request for Reasons case.

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input checked="" type="checkbox"/>	9996	PAYE late payment penalty	132916363	NOO	R 1 331.25	R <input type="text" value="0"/>
<input type="checkbox"/>	9997	SDL Penalties	132936737	NOO	R 186.18	R <input type="text"/>
<input type="checkbox"/>	9998	UIF Penalties	132916362	NOO	R 352.20	R <input type="text"/>

**Reason/Grounds**

Reduce late payment

**Apply Across**

☐ Period

☐ All Periods

**Administrative Penalties**

**Assessment**

**Suspension Of Payment**

Suspension Of Payment Is Not Available

Back Next

- The Summary screen will be displayed. Once the supporting documents have been uploaded, the **Submit** button will be available. Click **Submit** to complete the NOO process and send the objection to SARS.

**SUMMARY**

**Taxpayer Name**

**Tax Reference**

**Tax Type**

**Period**

**NOO**

Supporting Documents	Status	Requirement
Supporting Documents	Supporting Documents Ready to be Submitted to SARS; Awaiting Dispute Submission	Mandatory

**202106**

Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
202106	9996	PAYE late payment penalty	132916363	NOO	R 1 331.25	R 0.00

**Reason/Grounds**

Reduce late payment

View Form

Back Submit

- Click the **View Form** button for the DISP01 to display.

**SARS**  
South African Revenue Service

**Notice of Objection**

Taxpayer Reference Number **7** Tax Period (CCYY) **2022** **DISP01**

**Vendor Details**

Registered Name: **L O**

Trading Name: **L O**

**Employer Details**

Registered Name: **L O**

Trading Name: **L O**

**Taxpayer Details**

Surname: **L O**

First Name: **L O**

Other Name: **L O**

Initials: **L O**

**Taxpayer Details**

Registered Name: **L O**

Trading Name: **L O**

**Contact Details**

Home Tel No.: **L O** Fax No.: **L O** Cell No.: **L O**

Bus Tel No.: **L O**

Email: **L O**

Web Address: **L O**

- If you select “**Disputes**” and “**View Submitted**”, details of the submitted Notice of Objection will display.

Disputes	Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Supporting Documents	Open
New	L	7	Notice of Objection	Sent to SARS	202106	2022	Submitted	Open
View Saved								
View Submitted								
Letters								

### 9.3 Notice of Appeal

- If the NOO has been disallowed or partially allowed and you do not agree with this outcome OR if you do not agree with the assessment issued by SARS, continue with the Notice of Appeal as explained below.
- Select the period to object against, click the “**Next**” button to proceed.

**REQUEST TO FILE DISPUTE**

**Request to file a Dispute**

Tax Type: **PAYE**

Reference Number: **7**

Period: **202106**

Administrative Penalties:

Recon Period	Period
202102	202106
202102	202107
202102	202108

**Next**

- The selection screen will be displayed to indicate the period(s) to appeal against and click “**OK**” to proceed.

**SELECTION**

Select Tax Period

2022

2021

☐ 2021-12

☐ 2021-11

☐ 2021-10

☐ 2021-09

☐ 2021-08

☐ 2021-07

☒ 2021-06

☐ 2021-05

☐ 2021-04

☐ 2021-03

☐ 2021-02

☐ 2021-01

2020

2019

2018

2017

Cancel Ok

- The period(s) will be populated in the period box and click **Next** to continue

**REQUEST TO FILE DISPUTE**

Request to file a Dispute

Tax Type: PAYE

Reference Number: 7

Period: 2021-06, ...

Administrative Penalties:

Recon Period	Period
202102	202106
202102	202107
202102	202108

Next

- The selection page will be displayed to complete the relevant information. Ensure to indicate if the appeal should be resolved with the **Alternative Dispute Resolution** or **Litigation** process.

SELECTION PAGE

Account

202106

Administrative Penalties

202106

NOA

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
<input checked="" type="checkbox"/>	2102	PAYE Administrative Penalty (202106)	132853131	NOA	R 1 453.83	R <input type="text" value="0"/>
<input checked="" type="checkbox"/>	2106	PAYE Administrative Penalty (202106)	132853382	NOA	R 1 453.83	R <input type="text" value="0"/>

Grounds

☒ Alternative Dispute Resolution
 ☐ Litigation

Reduce PAYE Admin Penalty

☐ Period
 ☐ All Periods

Reason for Dispute

Serious Illness/Sequestration/Liquidation or Death ☐
 Not Liable to File ☒
 SARS error (Supply Detail in Grounds) ☐
 Other/Mitigation Factors: (supply Detail in Grounds) ☐

Reason For Late Submission

\* Please note that due to late submission of the NOA the reason for late submission are required that will be evaluated prior to your NOA being processed.  
If the supplied reasons are not adequate, your NOA will not be accepted and you will receive an outcome other than, relating to the reason for late submission request

Not liable to File

Assessment

Suspension Of Payment

Suspension Of Payment Is Not Available

Back

Next

- Summary screen will be displayed. Once the supporting documents have been uploaded, the Submit button will be available. Click **“Submit”** to complete the NOA process and send the appeal to SARS.

EXTERNAL GUIDE  
HOW TO SUBMIT A DISPUTE VIA  
EFILING  
GEN-PEN-05-G02

REVISION: 14

Page 49 of 75

**SUMMARY**

<b>Taxpayer Name</b>	
<b>Tax Reference</b>	7
<b>Tax Type</b>	PAYE
<b>Period</b>	202106

**NOA**

Supporting Documents	Status	Requirement
Supporting Documents	Waiting for Documentation to be Uploaded	Optional

**202106**

Tax Period	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Value	Requested Value
202106	2102	PAYE Administrative Penalty (202106)	132853131	NOA	R 1 453.83	R 0.00
202106	2106	PAYE Administrative Penalty (202106)	132853382	NOA	R 1 453.83	R 0.00

**Reason/Grounds**

☒ Alternative Dispute Resolution ☐ Litigation

Reduce PAYE Admin Penalty

**Reason For Late Submission**

Not liable to File

[View Form](#)

[Back](#) [Submit](#)

- Select the “**View Form**” button and the Notice of Appeal will be displayed.

**SARS** South African Revenue Service **Notice of Appeal** Taxpayer Reference Number **7** Tax Period (CCYY) **DISP01**

**Vendor Details**

Registered Name:   
Trading Name:

**Employer Details**

Registered Name:   
Trading Name:

**Taxpayer Details**

Surname: **RUDLO**  
First Name: **T**  
Other Name:   
Initials: **T**

**Taxpayer Details**

Registered Name:   
Trading Name:

**Contact Details**

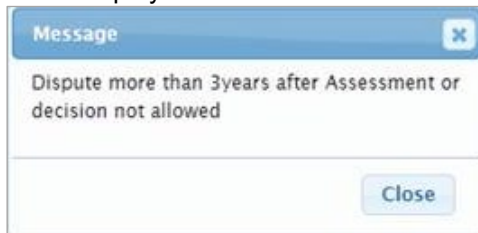
Home Tel No.:  Fax No.:  Cell No.:   
Bus Tel No.: **08**  
Email:   
Web Address:

- If you select “Disputes” and “View Submitted”, details of the submitted Notice of Appeal will display.

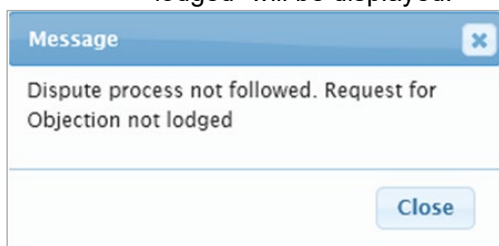
Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
M	7	Notice of Appeal	Submitted	202106	2022	Open

## 10 VALIDATIONS ON SUBMISSION OF NOO/NOA

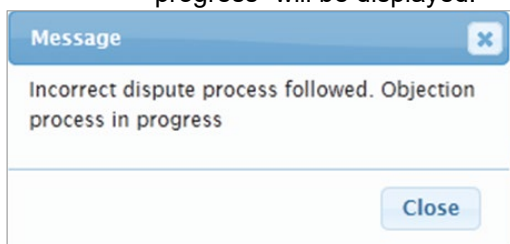
- The RFR/NOO/NOA form validation that currently exists for the RFR1, NOO and NOA forms will be applied to the new screen.
- In terms of the Tax Administration Act, a taxpayer is not permitted to submit an objection if three or more years have expired since the date of assessment in relation to Personal Income Tax and Corporate Income Tax, and if more than three years has passed since the decision to partially allow or disallow the admin penalty request for remission (RFR).
- If the NOO is submitted and three or more years have expired since the decision to partially allow or disallow the request for remission (RFR), the following message will be displayed:



- For more information regarding the three-year rule, consult the Dispute Resolution Guide available on the SARS website ([www.sars.gov.za](http://www.sars.gov.za)).
- Validation messages will be displayed if the dispute transaction is invalid. One of the following messages may be displayed:
  - If NOA before NOO, "Dispute process not followed. Request for Objection not lodged" will be displayed.



- If NOO already exist, "Incorrect dispute process followed. Objection process in progress" will be displayed.



- If NOA already exist, "Correct dispute process not followed. Appeal process in progress" will be displayed.

Message

Correct dispute process not followed. NOA process in progress

Close

- If NOO for this transaction is finalised, “Request for Objection already disallowed, a NOA must be lodged.
- If NOO before Request for Remission, “Dispute process not followed. Request for Remission not lodged” will be displayed.

Message

Dispute process not followed. Request for Remission not lodged

Close

- On the dispute work page, the status will be indicated as rejected by SARS if the incorrect process has been followed:

DISPUTE WORK PAGE

Taxpayer Name

Tax Reference

Case Reference Number

eFiling Status

Rejected by SARS

Error Description

Correct dispute process not followed. NOA process in progress

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
NoA	Notice of Appeal against Penalty	Rejected by SARS		

## 11 UPLOAD OF SUPPORTING DOCUMENTS

- On the Dispute Work Page, a “**Supporting Documents**” section will be available where all relevant supporting documents must be attached to support the submission of the dispute.
- Ensure that the following standards are adhered to when supporting documents are uploaded:
  - The file type may be .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif to enable SARS to view the documents.
  - The maximum allowable size per document may not be more than 5MB and a maximum of 20 files may be uploaded.
- Click on the “**Dispute Supporting Documents**” hyperlink to continue.


NOO

Supporting Documents	Status	Requirement
<a href="#">Supporting Documents</a>	Waiting for Documentation to be Uploaded	Mandatory



- The supporting documents page will be displayed as indicated below.

### SUPPORTING DOCUMENTS FOR DISPUTES

 For more information on how to use this functionality, please click [here](#).

#### TAXPAYER DETAILS

Taxpayer Name:	Mr
Tax Reference Number:	0
Return Type:	

#### UPLOAD SUPPORTING DOCUMENTS

Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.

Document Name:  No file chosen

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
  - X Documents with the same name.
  - X Password protected documents.
  - X Spread sheets with multiple sheets.
  - X Blank or empty documents.

#### UPLOADED DOCUMENTS

No documents have been uploaded.

##### DOCUMENT GROUP

Please provide a group name for all the documents that you have uploaded above.

Document group name

Status Waiting for Documentation to be Uploaded

- Click on the “**Browse**” button and select the files to upload. After selecting the relevant file, click the “**Open**” button to continue.
- Select the “**Upload**” button to add the document and it will be listed under the “**Uploaded Documents**” heading. If you wish to remove the document that you have uploaded, click the document, and select the “**Remove**” button.

**UPLOAD SUPPORTING DOCUMENTS**

Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.

Document Name:  No file chosen

File successfully uploaded.

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
  - X Documents with the same name.
  - X Password protected documents.
  - X Spread sheets with multiple sheets.
  - X Blank or empty documents.

**UPLOADED DOCUMENTS**

Document Name	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Disputes.pdf	182	<input checked="" type="checkbox"/>	Converted and stored	2022/03/27 10:52:42 AM	<a href="#">View</a>	<input type="checkbox"/>

**DOCUMENT GROUP**

Please provide a group name for all the documents that you have uploaded above.

Document group name

Status Uploaded

- When you have uploaded all the documents, select the “**Submit to SARS**” button to continue. If you have submitted the supporting documents to your nearest SARS branch, click on “**Manually Submitted**” to indicate on eFiling that the documents have been submitted. Click on the “**Back**” button to return to the Disputes Work Page.

**Submit to SARS**

This button submits your uploaded documents to SARS for review

- Confirm that you want to submit all the documents by clicking in the “**OK**” button on the below message.

Are you sure that these are all the documents which you require to submit?

- The status on the Disputes Tax Work Page will be updated to “**Submitted**”.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">Dispute Supporting Documents</a>	Submitted		2022	182	1

- Once the supporting documents have been submitted to SARS, the dispute request will be sent to SARS and a case number will be allocated. A case number will be displayed on the Dispute Work Page.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">Dispute Supporting Documents</a>	Submitted		2022	182	1

- For the NOO and NOA, if the user selects “**File**” the following message will be displayed, if no supporting documents have been uploaded to substantiate or prove the dispute where supporting documents are mandatory.

<b>DETAILS</b>
Tax Reference Number:
<b>RESULT</b>
<b>Your dispute has NOT yet been completed.</b>
Supporting documents are required to substantiate or prove the dispute. The submission is not complete until the required supporting document(s) have been attached. The supporting documents can be uploaded from the dispute work page that will follow. Once all the documents are uploaded please submit them to complete the submission of the dispute.
<input type="button" value="Continue"/>

- A confirmation message will appear to inform the taxpayer that his/her RFR/NOO or NOA has been successfully submitted.

<b>DETAILS</b>
Tax Reference Number:
<b>RESULT</b>
<b>Your dispute has been successfully submitted.</b>
Please note that you may follow up on the SARS progress of your dispute on the "Dispute Work Page."
<input type="button" value="Continue"/>

## 12 SUSPENSION OF PAYMENT

- The suspension of payment function allows you to request SARS to suspend the payment of the outstanding amount until the dispute has been resolved. The suspension of payment functionality includes Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE).
- To access the Suspension of Payment function, follow the below procedure.
- Click on the "**Dispute**" tab and select the "**New**" button to request a new dispute.
- The new "**Request to File Dispute**" Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the "**Disputes**" button.
  - Ensure that the correct Tax Type and period to dispute is selected.

<b>REQUEST TO FILE DISPUTE</b>	
<b>Request to file a Dispute</b>	
Tax Type:	Income Tax ▼
Reference Number:	
Period:	2016 ▼
<input type="button" value="Next"/>	

- The suspension of payment option will be available on the Selection screen in the Accounts container to complete.

<b>Suspension Of Payment</b>		
NOTE: When multiple tax periods were selected, only the tax period(s) for which suspension of payment(s) are available, will be displayed.		
<b>Select</b>	<b>Reason</b>	<b>Apply Across</b>
<input checked="" type="checkbox"/> 2015	Revised Assessments to be finalised	<input type="checkbox"/> All Periods
<input type="button" value="Delete"/>	<input type="button" value="Back"/> <input type="button" value="Next"/>	

- Select the applicable period or in the "**Apply Across**" section, select "**All Periods**" and complete reasons for the suspension of payment in the "**Reason/Grounds**" block provided. If the "**All periods**" option is selected, the reason(s) entered will be applied to all periods that was selected.

- Click **"Next"** to continue.
- If no reason has been completed and you click the **"Next"** button, the following warning message will be displayed to complete a reason. Click **"OK"** to complete a reason.

Please Note: Suspension of payment reason must be supplied for Tax Period:2015

OK

- Click the **"Back"** button to be directed to the "Request to File Dispute" landing page.
- Click the **"Next"** button to continue with the Suspension of Payment process and the **"Summary"** page will be displayed.
- If no periods were selected for the suspension of payment to apply, the following message will be displayed. Click "OK" to proceed and the Summary page will be displayed.

Dispute items have not been selected for all disputed periods. Please click on OK if you wish to proceed with captured items, or click CANCEL if you wish to complete the dispute items for the relevant tax period(s). Note: If the dispute items are not completed for all tax period(s) then such tax period(s) will not form part of the dispute.

OK Cancel

- The Summary page will display the reason/grounds for the suspension of payment as previously completed.

**SUMMARY**

Taxpayer Name	Ms
Tax Reference	0
Tax Type	INCOME TAX
Period	2015

Suspension Of Payment		
Supporting Documents	Status	Requirement
Supporting Documents	Waiting for Documentation to be Uploaded	Mandatory

TaxPeriod	Reason
2015	Revised assessment to be finalised

View Form

Back Submit

- Supporting documents must be submitted before the Suspension of Payment request will be submitted to SARS. Refer to section 8 "Upload of Supporting Document" for the steps.
- Click the **"View Form"** button to view the DISP01 form.

**SARS** South African Revenue Service **Request for Suspension of Payment** Taxpayer Reference Number  Tax Period (CCY)  **DISP01**

**Vendor Details**  
Registered Name:   
Trading Name:



**Employer Details**  
Registered Name:   
Trading Name:

**Taxpayer Details**  
Surname:   
First Name:   
Other Name:   
Initials:

**Taxpayer Details**  
Registered Name:   
Trading Name:

**Contact Details**  
Home Tel No.:   
Bus Tel No.:   
Email:   
Web Address:   
Fax No.:   
Cell No.:

**DISP01** L 0 EV 2022.02.00 SV 1501 CT 03 NO 0  
P 2015  
Y 2022

- The address for delivery of notices will be displayed second page of the DISP01 form.
- The third page will indicate the reason for suspension of payment request.

**Reason(s) for Requesting Suspension of Payment** Supporting documents must be attached to this form Number of pages attached

- Click the **“Back”** button on the summary screen to be directed to the **“Selection”** page where you will be able to make any amendments before submitting the dispute request to SARS.
- Once you have submitted the supporting documents, the **“Submit”** button will be available to proceed with the submission. Refer to section 11 above for the steps to upload supporting documents.

Suspension Of Payment		
Supporting Documents	Status	Requirement
Supporting Documents	Supporting Documents Ready to be Submitted to SARS, Awaiting Dispute Submission	Mandatory
Tax Period	Reason	
2015	Revised assessment to be finalised	

[View Form](#)  
[Back](#) [Submit](#)

- If you are satisfied with the information entered click the **“Submit”** button to submit the request to SARS.
- The following message will be displayed to confirm submission to SARS. Click **“Continue”** to proceed.

RESULT
<p>Thank you for your submission. Your dispute request has been sent to SARS.            You may view the history of all your submission via eFiling from within the View Submitted menu on the left</p> <p style="text-align: right;"><a href="#">Continue</a></p>

- The submitted disputes will be displayed as indicated below.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
Ms	0	Suspension of Payment	Submitted	2015	2022	<a href="#">Open</a>

- Click the **“Open”** hyperlink and the Dispute Work Page will be displayed that will indicate that the Suspension of Payment is submitted.

DISPUTE WORK PAGE					
<b>Taxpayer Name</b> Ms			<b>eFiling Status</b> Submitted		
<b>Tax Reference</b> 0					
<b>Case Reference Number</b>					
DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY	
SUS	Suspension of Payment	Submitted	2022	M	
SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">Dispute Supporting Documents</a>	Submitted		2022	182	1



## 13 REQUEST FOR REASONS

- The intention of the request for reasons process is to enable the taxpayer to prepare and formulate the grounds required to lodge an objection. When completing the 'Request for Reasons' form, the taxpayer is required to indicate the grounds (i.e., basis) for the dispute which must be specific to the part of the assessment or decision that he/she is dissatisfied with.
- Taxpayer can now request reasons for assessment or reasons for raising interest and penalties on the account. This can only be done prior to the Objection being filed and only once for an assessment or account related items. Once an objection is filed you can no longer request reasons for an assessment or account related items.

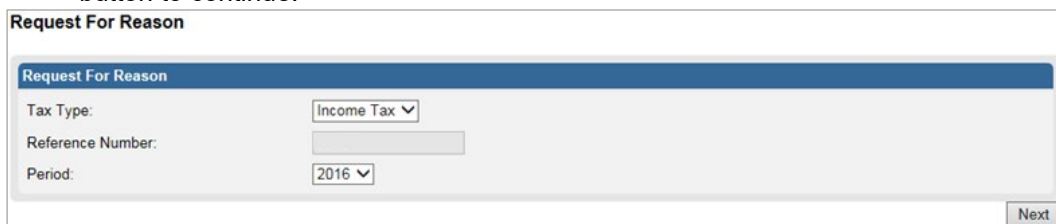
### 13.1 LODGE A NEW REQUEST FOR REASON

- To access the request for reason function on eFiling, select the "Request for Reason" tab under the "Returns" menu.
- In the Request for Reason tab, the following options will be available:
  - **New** – to submit a new request
  - **View Saved** – to view all saved requests
  - **View Submitted** – to view all submitted requests
  - **Letters** – to view all request for reasons related letters



Request For Reason
New
View Saved
View Submitted
Letters

- Click the "New" button to request a new request.
- The Request for reason screen will be displayed. Select the period and click the "Next" button to continue.



**Request For Reason**

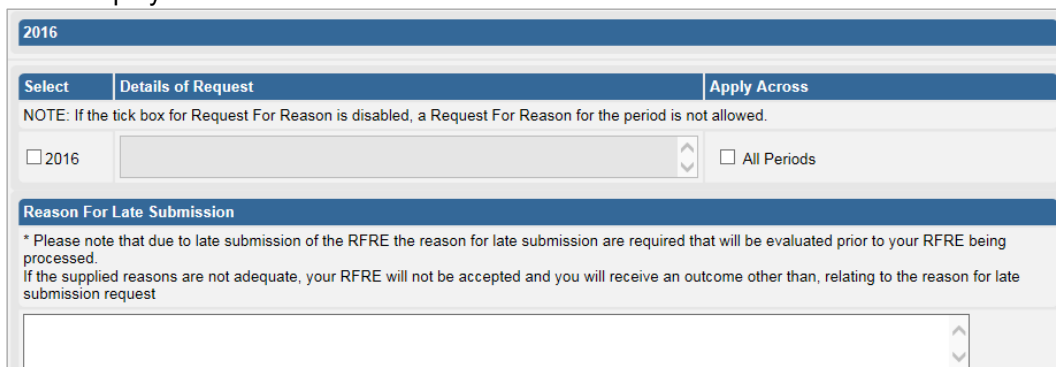
Request For Reason

Tax Type:

Reference Number:

Period:

- Once the available items display to request reasons, the "Selection page" will be displayed.



**2016**

Select	Details of Request	Apply Across
NOTE: If the tick box for Request For Reason is disabled, a Request For Reason for the period is not allowed.		
<input type="checkbox"/> 2016	<input type="text"/>	<input type="checkbox"/> All Periods

**Reason For Late Submission**

\* Please note that due to late submission of the RFRE the reason for late submission are required that will be evaluated prior to your RFRE being processed.  
If the supplied reasons are not adequate, your RFRE will not be accepted and you will receive an outcome other than, relating to the reason for late submission request

- If the Request for Reason is not available, it will be indicated on the screen as indicated in below screen.

The screenshot shows a blue header bar with the text 'Request For Reason'. Below it, a grey box contains the message 'Request For Reason Is Not Available'.

- Select the period and complete the reason field. If the “**All periods**” option is selected, the reason(s) entered will be applied to all periods that was selected.

The screenshot shows a form with a blue header bar containing 'Select', 'Details of Request', and 'Apply Across'. Below the header, a note states: 'NOTE: If the tick box for Request For Reason is disabled, a Request For Reason for the period is not allowed.' There are two checkboxes: '2016' and 'All Periods'. Below this is a section titled 'Reason For Late Submission' with a text area for input and a note: '\* Please note that due to late submission of the RFRE the reason for late submission are required that will be evaluated prior to your RFRE being processed. If the supplied reasons are not adequate, your RFRE will not be accepted and you will receive an outcome other than, relating to the reason for late submission request'.

- If the request is late, complete the “**Reason for Late Submission**” field.

The screenshot shows a section titled 'Reason For Late Submission' with a text area for input and a note: '\* Please note that due to late submission of the RFRE the reason for late submission are required that will be evaluated prior to your RFRE being processed. If the supplied reasons are not adequate, your RFRE will not be accepted and you will receive an outcome other than, relating to the reason for late submission request'.

- Click the “**Next**” button to proceed and the “**Summary screen**” will be displayed. Below is an example of the summary screen.

The screenshot shows a 'SUMMARY' screen with a blue header bar. It contains a table with the following information: Taxpayer Name, Tax Reference, Tax Type (VAT), and Period (201702). Below this is a section titled 'Request For Reason' with a table showing 'TaxPeriod' (201702) and 'Reason'. Below this is a section titled 'Reason For Late Submission' with a text area for input. At the bottom right, there are buttons for 'View Form', 'Back', and 'Submit'.

- Click the “**View Form**” button and the DISP01 form will be displayed.



- Once you are satisfied with the request, click the **“Submit”** button on the **“Summary”** screen to submit to SARS.

## 13.2 VIEW SAVED REQUEST FOR REASON

- If you have saved the request for submission at a later stage, select the **“View Saved”** option in the Request for Reason tab.

- The list of saved requests will be displayed. Click the **“Open”** hyperlink to proceed.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
C	7	Request For Reason	Saved	202108	2022	<a href="#">Open</a>
C	7	Request For Reason	Saved	202108	2022	<a href="#">Open</a>
1						

- On the selection page, an important message will be displayed that indicates that the request is only saved on eFiling and not submitted yet. Click **“Continue”** to proceed.

### 13.3 VIEW SUBMITTED REQUEST FOR REASON

- If you wish to check the submitted requests, select the “**View Submitted**” option in the Request for Reason tab.

Request For Reason
New
View Saved
View Submitted
Letters

- The list of submitted requests will be displayed. Click the “**Open**” hyperlink to proceed.

Dispute Search

Dispute Type:

Income Tax Ref:

From Date:



Taxpayer Name:

To Date:

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Supporting Documents	Open
C	7	Request For Reason	Sent to SARS	202109	2022	None	<a href="#">Open</a>

- The Dispute work page will be displayed indicating the submitted request. On the dispute work page, a case number will be presented once the request has been submitted to SARS.

**DISPUTE WORK PAGE**


 

<b>Taxpayer Name</b>	C
<b>Tax Reference</b>	7
<b>Case Reference Number</b>	132965705

**eFiling Status**

Sent to SARS

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFRE	Request For Reason	Sent to SARS	2022	Mr

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">Dispute Supporting Documents</a>	None		2022	0	0

### 13.4 VIEW REQUEST FOR REASON LETTERS

- In the case where late submission is allowed, the outcome letters may be viewed by selecting the “**Letters**” tab for request for reason and disputes.
- To access the letters issued, click on the “**Letters**” tab.

Request For Reason
New
View Saved
View Submitted
Letters

- A list of the notifications will be displayed.

LETTERS					
Taxpayer Name	Reference Num	Description	Date	Open Letter	Documents
		RFRE	2017/04/24	<a href="#">View</a>	
		RFRE	2017/04/24	<a href="#">View</a>	
1					

- Click the “**View**” hyperlink and the Letter will be displayed.

**REQUEST FOR REASONS DECLINED**

**Enquiries should be addressed to SARS:**

**Contact Detail**

SARS  
Alberton  
1528

Contact Centre Tel: 0800 00 SARS (7277)  
SARS online: [www.sars.gov.za](http://www.sars.gov.za)

**Details**

Taxpayer Reference Number

Case Number:

Issue Date: 2017/04/24

Always quote this reference number when contacting SARS

Dear Taxpayer

**Trading Name:**

**REQUEST FOR REASONS DECLINED**

The South African Revenue Service (SARS) refers to your request dated 2017/04/24 for reasons for the assessment.



Your request has been declined due to the following reason(s):

Tax Period: 2014

## 14 STATUS OF A DISPUTE

- On the Dispute Work Page, you will be able to query the status of your RFR/NOO/NOA submitted.

**DISPUTE WORK PAGE**

<b>Taxpayer Name</b>	Mr
<b>Tax Reference</b>	0
<b>Case Reference Number</b>	132962649

<b>eFiling Status</b>	
Sent to SARS	

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request for Remittance against Penalty	Sent to SARS	2022	M

[Query Dispute Status](#) [Withdraw](#)

- Click the “**Query Dispute Status**” button and the following message will be displayed.

**Response:**  
Your request for {RFR/NOO/NOA} case has been received by SARS. An outcome notice will be sent to you as soon as the case is completed. Please wait for you notification letter for further details.

[Close](#)



- Once the case has been allocated to a SARS team member, the following message will be displayed if you click on “**Query Dispute Status**”.

**Response:**  
Your request for {RFR/NOO/NOA} case has been allocated to a SARS team member and is in the process of being resolved. An outcome notice will be sent to you as soon as the case is completed. Please wait for you notification letter for further details.

[Close](#)

- You will be able to view the messages on the Dispute work page in cases where the submission has been rejected. Below is an example of the dispute work page with a rejected submission and error message.


**DISPUTE WORK PAGE**

<b>Taxpayer Name</b>	
<b>Tax Reference</b>	0
<b>Case Reference Number</b>	

<b>eFiling Status</b>	
Rejected by SARS	
<b>Error Description</b>	
No dispute items selected	

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
NOO	Notice of Objection	Rejected by SARS	2022	M

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">Dispute Supporting Documents</a>	Submitted		2022	182	1

## 14.1 WITHDRAWAL OF DISPUTE (ADMIN PENALTY ONLY)

- If the user wishes to withdraw the submitted dispute, RFR/NOO/NOA, select the **“Withdraw”** button on the Dispute Work Page.
- Note: All dispute items submitted as part of the dispute will be withdrawn.
- Click **“Disputes”** on the left menu of the screen. Select the **“View Submitted”** option on the Disputes Menu.

**DISPUTE WORK PAGE**

Taxpayer Name: M

Tax Reference: 0

Case Reference Number: 132963193

eFiling Status: Sent to SARS

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request for Remittance against Penalty	Sent to SARS	2022	M

Query Dispute Status Withdraw

- Click **“Withdraw”** on the Dispute Work Page and the following message will be displayed.

Selecting the 'Ok' button will send a request to withdraw the dispute case at SARS while selecting the 'Cancel' button will take you back to the list of disputes.

Note that once you withdraw a case, you cannot undo this transactions.

Are you sure that you want to withdraw this case?

OK Cancel

- Select **“OK”** to confirm the withdrawal of the case or **“Cancel”** to return to the Dispute Work Page.
- The Dispute Work Page will be updated with the status as **“Withdrawal Submitted”**.

**DISPUTE WORK PAGE**

Taxpayer Name: M

Tax Reference: 0

Case Reference Number: 132963193

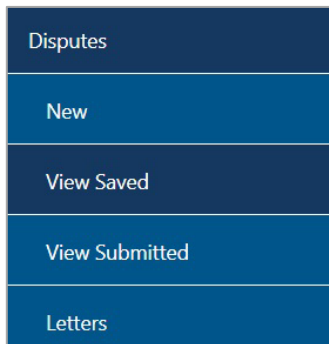
eFiling Status: Withdrawal Submitted

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request for Remittance against Penalty	Withdrawal Submitted	2022	M

Query Dispute Status

## 15 VIEW SAVED DISPUTES

- To view all saved dispute requests, select the “**View Saved**” tab in the disputes menu.



Disputes

New

View Saved

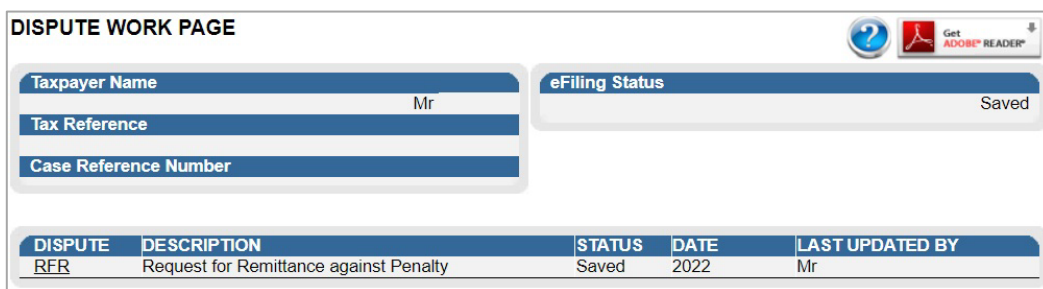
View Submitted

Letters

- A page will be displayed that will list all the saved dispute requests.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
Mr		Request for Remittance against Penalty	Saved		2022	<a href="#">Open</a>

- If you click the “**Open**” hyperlink, the dispute work page will be displayed.



**DISPUTE WORK PAGE**

Taxpayer Name: Mr

Tax Reference:

Case Reference Number:

eFiling Status: Saved

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request for Remittance against Penalty	Saved	2022	Mr

- Select the “**RFR**” hyperlink and the form will be displayed for completion. Click “**Continue**” to proceed and the “**Selection**” page will be displayed to continue with the dispute submission.



**SELECTION PAGE**

Assessment

Account

2015

NOO

Select	Source Code/Transaction Code	Source Code/Field Description	Case Nr.	Dispute Type	Dispute Amount	Requested Amount
<input checked="" type="checkbox"/>	9995	INTEREST (SECTION 89BIS) ON PROVISIONAL TAX		NOO	R 120 000.00	119000

Reason/Grounds

Apply Across

☐ Period

☐ All Periods

- Click “**Disputes**” on the left menu of the screen. The saved and submitted Disputes will be displayed.



- Note: If the user is completing an RFR case that was saved on eFiling on or before 3 Dec 2021, the representative information fields will be blank. In this scenario complete the representative information fields.
  - Select “**View Saved**” side menu item.
  - The Dispute work page will be displayed.
  - Select the “**RFR/NOO/NOA**” hyperlink to open the dispute as displayed.

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
	7	Request For Remission	Saved	202107	2022	Open
	7	Request For Remission	Saved	202102	2022	Open

- On the saved list, search for the dispute which was Saved before the new changes date (2021-11-15) and select RFR/NOO/NOA.
- Click on the RFR/NOO/NOA to open the dispute.

**DISPUTE WORK PAGE**

Taxpayer Name: \_\_\_\_\_ eFiling Status: Saved

Tax Reference: \_\_\_\_\_

Case Reference Number: \_\_\_\_\_

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
NoO	Notice of Objection against Penalty	Saved	2021/11/10	

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Waiting for Documentation to be Uploaded	i	2021/11/10	0	0

NOTICE	DESCRIPTION	STATUS	DATE
APSA	Statement of Account	Notice issued	2021/12/02

- Note: If the user is completing an RFR/NOO/NOA case that was saved on eFiling on or before 11 November 2020.
- The following system enhancement screen will be displayed and the user will have an access to view the saved dispute or delete saved dispute.

**System enhancements**

System enhancements

SARS has introduced system enhancements on eFiling to improve the service offering of filing disputes electronically. Please note that the saved dispute is required to be deleted first in order to recapture and file your dispute with this improved process.

View Saved Dispute Delete Saved Dispute

- If user select “**View Saved Dispute**”, this page will redirect the user to the form as per section 5.2.1/5.31.
- If user select “**Delete Saved Dispute**”, this page will redirect the user to “**Dispute Summary**” page complete as per section 5.





DISPUTE WORK PAGE

Taxpayer Name  
M

Tax Reference  
0

Case Reference Number  
132963193

eFiling Status  
Sent to SARS

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request for Remittance against Penalty	Sent to SARS	2022	M

Query Dispute Status
Withdraw

## 17 VIEW NOTIFICATIONS

- All letters that SARS will issue to the taxpayer will be available on the Dispute Work Page or can be accessed by using the SARS Correspondence menu tab.
- To view the following PAYE notices, proceed as indicated below:
  - EMP301 – Notice of Non-Compliance Penalty Assessment;
  - EMP211 – Request for Remittance of Penalties and/or Interest; and
  - EMPSA – Employer Statement of Account

### 17.1 SARS CORRESPONDENCE

- Click on the “**SARS Correspondence**” tab and select “**Search Correspondence**”.

SARS Correspondence

Search Correspondence

Request PAYE Notices

Request Admin Penalty SOA

Request Historic IT Notices

Request VAT Notices

- The “**Search Correspondence**” screen will be displayed with multiple search options to select.

Search Correspondence

☒ ALL
☐ READ
☐ UNREAD

Tax Types  
All

Letter Type  
All

Tax Year  
All

Notice Types  
All

Received Date From  
2021/09/30

Message Type  
All

Received Date To  
2022/03/29

Reference Number

Clear
Search

- Complete the relevant field(s) :
  - Tax Types – select the applicable tax type to search
  - Tax Year – select the relevant tax year to search
  - Letter Type – indicate the specific letter type to search
  - Notice Type – indicate the specific notice type to search
  - Received Date From
  - Received Date To
  - Message Type
  - Reference Number
- Click the “**Search**” button to continue or the “**Clear Search**” button to clear all fields.

Clear

Search

- On completion of all search criteria and if there are correspondence available, it will be listed, as indicated in the below screen.
- Below is an example of the search results for the PAYE notices. Click on the “View” button to view the correspondence.

Name	Tax Reference Number	Tax Type	Year/Period	Date	Description	View	Document
S	7	EMP201 - PAYE		2022/03/09 06:00:39 PM	EMP211	<a href="#">View</a>	
S	7	EMP201 - PAYE	2022	2022/03/09 12:57:24 PM	NOO Outcome	<a href="#">View</a>	
S	7	EMP201 - PAYE	2022	2022/03/09 12:57:23 PM	NOO Outcome	<a href="#">View</a>	
S	7	EMP201 - PAYE	2022	2022/03/09 10:49:48 AM	RFR Outcome	<a href="#">View</a>	

- To access the Penalty Assessment Notice (AP34) and/or the Final Demand Letter (applicable to CIT), you can search either under “**SARS Correspondence**” tab or “**Returns History**” tab.

### 17.1.1 SEARCH ADMIN PENALTIES

- Click “**Returns**” tab, then “**SARS Correspondence**” and “**Search Correspondence**”.
- Select “**Income Tax**” under Tax Types and the applicable “**Notice Types**”, i.e. IT Penalty Assessment, Corporate Income Tax – Penalty Assessment Notice, Income Tax – Penalty Assessment notice or Income Tax – Penalty Statement of account. Below is an example of the search correspondence screen.

Search Correspondence

☒ ALL
 ☐ READ
 ☐ UNREAD

Tax Types  

All

Tax Year  

All

Received Date From  

2021/09/30

Received Date To  

2022/03/29

Letter Type  

All

Notice Types  

All

Message Type  

All

Reference Number

Clear

Search

- Ensure that the correct date range is completed before selecting the “**Search**” button.

Name	Tax Reference Number	Tax Type	Year\Period	Date	Description	View	Document
Mr	1	IT Admin Penalty		2018/04/24 06:36:05 AM	Income Tax - Penalty assessment notice	<a href="#">View</a>	
Mr	0	IT Admin Penalty		2018/04/11 06:36:30 AM	Income Tax - Penalty assessment notice	<a href="#">View</a>	
M	0	IT Admin Penalty		2018/03/24 06:35:52 AM	Income Tax - Penalty assessment notice	<a href="#">View</a>	
Mr	0	IT Admin Penalty		2016/06/01 08:09:33 AM	Income Tax - Penalty assessment notice	<a href="#">View</a>	

Items per page: 10 1 - 4 of 4 < >

- Click the “**View**” button on the results page for the particular notice that you wish to view.
- The Administrative Penalties work page will be accessible by clicking on a Penalty Assessment Notice on the Income Tax work page, or the “**View**” hyperlink.

### 17.1.2 SEARCH LETTERS

- Click “**SARS Correspondence**” and “**Search Correspondence**” to access the Final Demand Letters.
- Select “**Organisation Income Tax**” under Tax Types and “**Corporate Income Tax – Penalty Assessment Notice**” under Notice Types.

#### Search Correspondence

☒ ALL ☐ READ ☐ UNREAD

Tax Types  
Organisation Income Tax (ITR14/IT12E/ITR12T)

Letter Type  
All

Tax Year  
All

Notice Types  
All

Received Date From  
2018/11/08

Message Type  
All

Received Date To  
2018/11/10

Reference Number

[Clear](#) [Search](#)

Name	Tax Reference Number	Tax Type	Year\Period	Date	Description	View	Document
E	9	IT Admin Penalty		2018/11/09 06:48:46 AM	Corporate Income Tax - Penalty assessment notice	<a href="#">View</a>	
E	9	Organisation Income Tax (ITR14/IT12E/ITR12T)	2018	2018/11/08 11:21:09 AM	Final Demand Letter	<a href="#">View</a>	

Items per page: 10 1 - 2 of 2 < >

- On the results page of the Letters, click the “**View**” button and the Penalty Assessment Notice will be displayed.
- The following functions are available for selection on the Administrative Penalties Work Page:
  - Viewing the Penalty Assessment Notice (AP34 Hyperlink),
  - View all admin penalties transactions summary, and
  - Requesting the Penalty Statement of Account (SOA).

**ADMINISTRATIVE PENALTIES WORK PAGE**

Taxpayer Name: M

Tax Reference: 1

Return Type: IT

PENALTY ASSESSMENT	DESCRIPTION	DATE
AP34	Notice of Penalty Imposition	2018-04-24
Query Penalty Status	Payment Arrangement	<a href="#">View All</a>

PENALTY STATEMENT OF ACCOUNT	DESCRIPTION	DATE
Request Admin Penalty SOA		<a href="#">View All</a>

- Alternatively to view the penalty assessment notice by selecting the “AP34” hyperlink under the Administrative Penalty block on the Income Tax work page.

**INCOME TAX WORK PAGE**

Taxpayer Name: M

Tax Period:

Tax Reference: 1

Return Type: ITR12

eFiling Status: Assessment received

SARS Notifications: Number of letters: 1

SARS Penalties: **Notice of Penalty Imposition ( AP34 )**

### 17.1.3 RETURNS HISTORY

- Click “Returns” and select “Returns History” and then just below “Returns History” select “Personal Income Tax (ITR12)”. A history of the taxpayer’s returns will be displayed.

Return Search

Name	Reference Num	Period	Return Type	Status	Amount Due	Complete Date	Open
		TaxPeriod: 2010 Version: 1	IT14	Filed through eFiling on 02/12/2010	0.00	02/12/2010	Open
		TaxPeriod: 2009 Version: 1	IT14	Filed through eFiling on 26/02/2010	0.00	26/02/2010	Open

- Select the relevant return. The Income Tax work page will be displayed.
- Click the “Notice of Penalty Imposition” (AP34) to be directed to the Administrative penalties work page. This will only be displayed if a penalty is imposed.

**INCOME TAX WORK PAGE**

Taxpayer Name: M

Tax Period:

Tax Reference: 1

Return Type: ITR12

eFiling Status: Assessment received

SARS Notifications: Number of letters: 1

SARS Penalties: **Notice of Penalty Imposition ( AP34 )**

**Administrative Penalty**  
Date Issued: 2018-11-09

Amount: R750.00

[Make Payment](#) [Dispute](#)

## 17.2 VIEW DISPUTE OUTCOME LETTERS


- In the case where late submission is allowed, the outcome letters may be viewed by selecting the “Letters” tab for request for reason and disputes.
- All letters that SARS will issue to the taxpayer will be available on the Dispute Work Page or can be accessed by using the SARS Correspondence menu tab.
- In the Dispute menu tab, click “**Letters**”.

Disputes
New
View Saved
View Submitted
Letters

- The Letters screen will be displayed with the list of dispute outcome letters issued.

LETTERS					
Taxpayer Name	Reference Num	Description	Date	Open Letter	Documents
E	9	Dispute Outcome	2018	<a href="#">View</a>	
E	9	Dispute Outcome	2018	<a href="#">View</a>	
1					

- Click the “**View**” hyperlink and the dispute outcome letter will be displayed.



**VALUE ADDED TAX**  
**OUTCOME OF OBJECTION**

4 HAIR  
PO BOX 75658  
GARDENVIEW  
2047

**Enquiries should be addressed to SARS:**  
**Contact Detail**  
SARS  
Alberton  
1528  
Contact Centre Tel: 0800 00 SARS (7277)  
SARS online: [www.sars.gov.za](http://www.sars.gov.za)

**Details**  
Taxpayer Reference Number: Always quote this reference number when contacting SARS  
Case Number:  
Issue Date:

Dear Taxpayer

**Trading Name: 4 HAIR**

**OUTCOME OF OBJECTION**

The South African Revenue Service (SARS) has considered your Notice of Objection (NOO) dated 2016/09/23.

Your objection against the 201511 tax period(s) has been allowed.

Refer to the Notice of Assessment for the amount due to you or payable by you. A detailed Statement of Account may be requested from your nearest SARS branch or via eFiling.

Should you have any queries please call the SARS Contact Centre on 0800 00 SARS (7277). Remember to have your taxpayer reference number at hand when you call to enable us to assist you promptly.

Sincerely

**ISSUED ON BEHALF OF THE SOUTH AFRICAN REVENUE SERVICE**



- Below is an example of the Administrative Penalties dispute outcome letter



**ADMINISTRATIVE PENALTIES**  
**Outcome of Request for Remission**

Enquiries should be addressed to SARS  
**Contact Details**

Contact Centre Tel: 0800 00 SARS (7277)  
 SARS online: www.sars.gov.za

**Details**  
 Taxpayer Reference No: 9  
 Case Number: 102577241  
 Issue Date: 2018/11/13

Always quote this reference number when contacting SARS

Dear Taxpayer

**OUTCOME OF REQUEST FOR REMISSION**

The South African Revenue Service (SARS) has considered your Request for Remission dated 2018/11/13 and hereby informs you that your request has been Partially Allowed.

Penalty Summary Information Company Income Tax							
TRN Number	Non Compliance Description	Method of Calculation	Taxable Amount / Liability Amount	Calculated Penalty Amount	Remedied	Allowed	Penalty Amount Due
22	ITR14 Non-Submission 2016	Fixed	R-67053.00	R250.00	No	No	R250.00
22	ITR14 Non-Submission 2016	Fixed	R-67053.00	R250.00	No	No	R250.00
23	ITR14 Non-Submission 2017	Fixed	R-67053.00	R250.00	No	Yes	R0.00
23	ITR14 Non-Submission 2017	Fixed	R-67053.00	R250.00	Yes	Yes	R0.00

The request has been Partially Allowed due to the following reason(s):  
 - Failure to provide sufficient reasons for non-compliance

For a detailed calculation of the penalty amount(s) you can request an Administrative Penalty Statement of Account (APSA) through the following channels:

- SARS Contact Centre
- At your nearest SARS branch
- Electronically via eFiling

Please note the amount in the APSA only reflects your penalty, and not tax payable under any assessments or other amounts which may be due.

When you make a payment, please use the payment reference number (PRN) reflected on the payment advice. The following payment methods are available to you:


- Via SARS eFiling (www.sarsefiling.co.za)
- Electronically using internet banking (EFT - electronic fund transfer)
- At a branch of one of the following banking institutions: ABSA, Albaraka Bank Limited, Bank of Athens, Capitec, FNB, HBZ, HSBC, Nedbank or Standard Bank.

Should you disagree with the dispute outcome from SARS on your Request For Remission, you may submit a Notice of Objection by using the SARS prescribed form available on eFiling or at your nearest branch. The Notice of Objection must be submitted within 30 business days after the delivery of this outcome notification.

Should you have any queries please call the SARS Contact Centre on 0800 00 7277. Remember to have your tax reference number at hand when you call to enable us to assist you promptly.

Sincerely

**ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**



Name: \_\_\_\_\_  
 Tax Ref No: \_\_\_\_\_  
 Form ID: SCTLTD1  
 Content Version: \_\_\_\_\_

Timestamp: 3679625  
 Case No: 102577241  
 Page of Page: 01/01  
 Template Version: 2016.07.00



## 18 CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
GEN-PT-01-G01	Guide For Provisional Tax – External Guide	All
GEN-ELEC-18-G01	How to Register for eFiling and Manage Your User Profile - External Guide	All

## 19 DEFINITIONS AND ACRONYMS

<b>ADR</b>	Alternative Dispute Resolution
<b>CIT</b>	Corporate Income Tax
<b>ETI</b>	Employment Tax Incentive
<b>IT</b>	Income Tax
<b>NOO</b>	Notice of Objection
<b>NOA</b>	Notice of Appeal
<b>PAYE</b>	Pay-As-You-Earn
<b>PIT</b>	Personal Income Tax
<b>RFR</b>	Request for Remission
<b>RFRE</b>	Request for Reason
<b>SARS</b>	South African Revenue Service
<b>VAT</b>	Value-Added Tax

### 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](http://www.sars.gov.za)
- Visit your nearest SARS branch, by making an appointment on the SARS website.
- Contact your registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 7277
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).