



STEP BY STEP GUIDE TO COMPLETE YOUR ITR12T VIA EFILING



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1 SUMMARY

- a) The purpose of this document is to assist the representative taxpayers of Trusts with the completion and submission of the Income Tax Return for Trust (ITR12T) via SARS eFiling. The guide is structured as follows; firstly, the eFiling Channel is described, elaborating how to register and login to eFiling. The guide explains the functions embedded in the system and how they can be used for submission purposes. This document must be read in conjunction with the following External Guide: **Comprehensive Guide to the ITR12T Return for Trusts** for detailed information on how to complete the ITR12T return.
- b) The most common reasons for creating a Trust are:
 - i) To protect assets for minor children or disabled relatives;
 - ii) For Estate planning purposes; and
 - iii) As a mechanism to protect assets from creditors.
- c) A Trust is created by a founder, and is governed by a Trust deed, which stipulates, inter alia the beneficiaries, the Trustees, and the terms of the deed. It is formed in various ways based on the nature and type of the Trust. The nature of a Trust may differ in one of the following ways:
 - i) In their method of formation namely, during the lifetime of a person or upon his death under a will.
 - ii) In the rights, they confer on beneficiaries. Under a vesting Trust, the beneficiaries have a vested right to the income and/or capital of the Trust. Under a discretionary Trust, the Trustees have the discretion as to whether and how much of the income or capital of the Trust to distribute to the beneficiaries.
 - iii) In their purpose, namely trading Trust, asset protection Trust, charitable Trust, or Special Trust. Two types of Special Trust exist for income tax purposes:
 - A) A (Type A) Trust is created for the benefit of a person with a disability.
 - B) A (Type B) Trust is created under the will of a person for the benefit of his relatives.
- d) Trusts are taxed in terms of section 2(1) of the Rates and Monetary Amounts and Amendment of Revenue Laws Act 2013. This is with the exception of a "Special Trust" which is defined in section 2(1) of the Act. As from 1 March 2017, Trusts other than Special Trusts are taxed at a rate of 45%. Revenue generated from a Trust can either be retained, distributed to the beneficiaries or profits can be deemed to have been received by another person in terms of section 7 of the Income Tax Act. This income becomes taxable in the hands of the person who receives it. The tax implications of the Trust and beneficiaries are based on section 25B and section 7 of the Income Tax Act. With reference to the Conduit Pipe Principle, revenue distributed from a Trust retains its identity unless (under some circumstances) it is regarded as an annuity.
- e) The source and nature of the income, the method of transfer of the assets to the Trust as well as the status of all the relevant parties have an impact on the tax implications in respect of the receipts or accruals of income by the Trustees. This revenue and additional required information must be recorded accurately on the Trusts (ITR12T) return and submitted to SARS.
- f) A Trust fund consists of cash or other assets which are administrated and controlled by a person acting in a fiduciary capacity of Trust, where such person is appointed under a deed of Trust, by agreement or under the will of a deceased person.
- g) SARS values your contribution as taxpayers and your readiness in fulfilling your tax responsibilities, thus we are constantly enhancing our processes to ensure that the tax systems are functioning optimally and effectively so you can be confident in the process. Being able to complete and submit your Trusts return via eFiling is one such improvement and this guide will assist you.

2 BENEFITS OF USING EFILING

- a) eFilers are given more time to make their submissions.
 - i) Tax representatives can save the ITR12T form and submit it later, which will give them more time to review the information to be submitted to SARS.
- b) eFilers have a full history of all submissions, payments, and electronic correspondence available at a click of a button.
 - i) The system allows a tax representative to view the history of submissions made of the ITR12T form on the system for their convenience.



- c) eFilers can receive SMS and email notifications to remind them when submissions are due.
 - i) SMS and email notifications assist the tax representatives in the submission process by ensuring that the returns are submitted before the due date.
- d) The simplified submission of the Trust return process results in fewer errors and creates a quicker processing cycle for individuals and business.
 - i) There are embedded functions within the ITR12T return such as pre-populating fields, pop up warning messages when incorrect information is completed and the simplified navigation. These functions will result in few errors during your return process.
- e) eFilers can use the tax calculator function to receive a pre-assessment of their ITR12T submission before an original assessment is done.
 - i) Tax representatives can access a pre ITA34T before an original assessment is sent to assist them in determining accuracy of the information, which will be submitted to SARS.

3 REGISTRATION, UPDATE PROFILE AND REQUESTING ITR12T ON EFILING

3.1 OVERVIEW

- a) As described in the previous section, to access eFiling you must be registered as a tax representative/ tax practitioner and responsible for the submission of a specified Trust on the system. This section will take you through the registration process, how to activate a Trust on the system and further illustrate how to update your profile on eFiling. Screenshots are applied to demonstrate the use of the system.
- b) Job Access with Speech (JAWS) forms are accessible for visually impaired taxpayers and will be implemented on all returns as part of SARS' strategy.

3.2 HOW TO REGISTER FOR THE USE OF eFILING

a) Navigate the website <u>www.sars.gov.za</u>, click 'Register' and follow the steps stipulated to complete the registration process.

Home	About SARS	Types of Tax	Legal Counsel	Contact Us	Tax Rates	Tax Season		Search		Q	Ø	Ø	Х	Ð	in	۳
	V SI	ARS	S								8	FILI	٧G			
South	n African Re	venue Ser	vice							E	l Logi	n				
	Individuals		Busir	esses and Empl	oyers	Tax Pr	actitioners		Customs and Excise		🖢 Reg	ister				
Lar	ge Business & nternational	Trusts	Dece	ased & Insolvent	t Estates	Government	Small Bu	<u>usinesses</u>	Tax Exempt Institutions	2	Forge	ot User	name word			

- b) For further assistance with eFiling registration, refer to the "*How to register for eFiling and Manage your user Profile*" guide available on the SARS website.
- c) Once registered, click on "**Login**", enter your username, click "**Next**" to proceed and enter your password. Click "**Login**" to proceed to log into your eFiling profile.



		FILING
	Welcome, please login to SARS eFiling	
VSARS	Username *	
South African Revenue Service	Forgot Your Username? Forgot Your Password?	
	Next	
	Don't nave an account? <u>register</u>	
	-	

d) SARS eFiling provide a chatbot, Lwazi, by selecting the "Ask A Question" tab to provide an instant support experience and automated answers to general queries.

Lwazi - Your Assistant	<
Hi, I am Lwazi your virtual assistant. How can I assist you?	
17:00 PM	
ype message here	

3.3 HOW TO ADD A NEW TRUST TO THE eFILING PROFILE

- a) Once you are successfully registered and successfully logged into your eFiling profile, proceed to activate the Trust before you are allowed to request and submit an ITR12T return. The below section will demonstrate how to activate a Trust on eFiling.
- b) Select "Organisations" on the left menu and then select "Register New".



A Miss	E TSARS @PILING Home User Organisations Returns Duties & Levies Services Tax Status Contact Log Out								
Tax Reference Number	Portfolio Taxpayer El Al Tax Practitioner								
Identification Number My Profile	Registered Representative For a list of entities that you are recorded as their Registered Representative at SARS, please click <u>here</u>								
Organisation Register New	Capture Entity Details								
Change Details	Please be aware that a tax type transfer for this entity cannot be finalised without the authorisation of the Registered Representative of the entity								
Banking Details	Select Entity Type *								
ISV Activation	Tax Reference Number * Add Taxpayer								

c) The following screen will be displayed to the taxpayer to enable the capturing of 'Entity Details'. Complete all the required information.

Capture Entity Details	
Please be aware that a tax type transfer for this entity cannot be finalised without the	authorisation of the Registered Representative of the entity
Select Entity Type Trust	-
Trust Name	-
Trust Deed Number	_
Tax Reference Number	

d) Once all the fields have been completed, click the "Add Taxpayer" button to proceed.

3.4 HOW TO ACTIVATE A REGISTERED TRUST

- a) To activate a registered Trust, proceed as follows:
 - i) Of the options below "**Organisation**" which are displayed on the left menu, click on "**Tax Types**" and "**Manage Tax Types**".

Organisation	
Register New	
Change Details	
Tax Types	
Manage Tax Types	
View Request History	
Legacy: Activation Requests	
Legacy: Transfer Requests	



b) Select the action tick box next to the relevant tax product to activate the tax type and click the "**Submit**" button to proceed. Below is an example of how the screen looks.

Tax Type Description	Reference Number	Status	Action
Provisional Tax (IRP6)		Successfully Activated.	Deactivate
Organisation Income Tax (ITR14/IT12EI/ITR12T)		Successfully Activated.	Deactivate
CBC		Not Active.	Not Available
Medical Scheme Contribution		Not Active.	Not Available
Insurance Payment		Not Active.	Not Available
Foreign Tax Information (FTI)		Not Active.	Not Available

3.5 HOW TO UPDATE USER RIGHTS ON eFILING

- a) This section will illustrate how to identify those who have access to the Trust submission and further verify whether the Trust has been successfully registered.
- b) Click on "**Right Groups**" from the left side menu options.

c) Select "Manage Groups".

Organisation	
SARS Registered Details	
Employee Registration	
Admin Reports	
Rights Groups	
Manage Groups	
Organisation Setup	
Customs Registration	

d) The "Group Details" screen will be displayed. Click on the "Open" hyperlink to proceed.

Group Details Setup New Group					
<u>Group Name</u>	Authorisation Level	Access to Payments	<u>Open</u>	<u>Taxpayers</u>	<u>Users</u>
System Default	Submissions	Yes	<u>Open</u>	<u>Manage Payers</u>	Manage Users
System Default	Submissions	Yes	Open	Manage Payers	Manage Users

e) The "Update Group Details" screen will be displayed.



UPDATE GROUP DETAILS						
Group Name	TCS					
Authorisation Level	Submissions V					
Access To Payments						
ax Types	Provisional Tax (IRP6)					
	Value Added Tax (VAT201)					
	Organisation Income Tax (ITR14/IT12EI/ITR12T)					
	□ Individual Income Tax (ITR12)					
	Employee's Tax (EMP201)					
	IT56 - Secondary Tax On Companies (STC)					
EMP501 - Submission						
Customs Agent						
	Excise Agent					
	VAT Admin Penalty					
	PAYE Admin Penalty					
	IT Admin Penalty					
	Transfer Duty					
	Third Party Appointment Banks					
	Dividends Withholding Tax (DWT)					
	Third Party Appointment Employers					
	Third Party Appointment Other					
	Tax Compliance Status					
	Tax Compliance Status Verification					
	IT3 Medical Scheme Contribution					
	Insurance Payment					
	Witholding Tax on Interest(WTI)					
	Foreign Tax Information (FTI)					
	Mineral Royalties (MPR3)					
	CBC					
	TRN (Tax Reference Number)					
	Directives					
	Air Passenger Tax					
	Mandatory Disclosure Rules (MDR)					
o you want to import taxpayers from an existing group?	○ Yes ● No					
	Update Delete Group Back Check All Uncheck All					

f) Select the tax type (Organisation Income Tax ITR14/IT12EI/ITR12T) by checking the appropriate tick box. Click "Update" to submit.

3.6 HOW TO MANAGE USERS

- a) To manage those in the group who have access to the Trusts submission proceed as follows:
- b) Click on "**Right Groups**" from the left side menu options.

c) Select "Manage Groups" and the "Group Details" screen will be displayed.

Group Details Setup New Group					
Group Name	Authorisation Level	Access to Payments	<u>Open</u>	<u>Taxpayers</u>	<u>Users</u>
System Default	Submissions	No	<u>Open</u>	Manage Payers	Manage Users
System Default	Submissions	Yes	<u>Open</u>	Manage Payers	Manage Users

d) Select the hyperlink "Manage Users".

Unallocated Users	Switch to Grid View Back to Group Li	ist	Group: System Default Authorisation Level: Submissions
4	4	8	Payments: No
4	a	8	S
	a		
Š	Š	Š	

e) Ensure that the login name that you are logged in with is in the grey box on the right-hand side. To add users, drag and drop the users in the grey box and click on the save button (floppy disk icon) to save the required changes.



4 HOW TO REQUEST AN ITR12T RETURN

a) Once you have registered and activated the Trust, you should be able to access the return. This section will assist you in accessing the return via eFiling.

4.1 REQUESTING YOUR ITR12T BEFORE OFFICIAL FILING SEASON PHASE

- a) Taxpayers /Tax practitioners are encouraged to file their return during the official Filing season phase for a Trust. The filing dates are published under "Public Notices" on the SARS website.
- b) Click on "Returns" and "Returns issued" displayed on the menu options.
- c) Select "**Income Tax (ITR14/ITR12T/ITR12EI)**" displayed as one of the categories of the left side menu option "**Returns Issued**".

Tax Reference Number	SARS	● FILING			Home	User	Organisations Returns	Duties & Levies	Services	Tax Status	Contact	Log Out
Identification Number	Portfolio E			Taxpayer			* : Tax Practitioner					
My Profile	Return Search										2024 V Reque	est Return
SARS Correspondence	Name	Reference Num	Period		Return Type	Status	Amou	nt.Due Due Date				Open
Returns Issued												
Income Tax (ITR14/ITR12T/IT12EI)												
Returns History												

b) When 2025 Tax year is selected, the following message will be displayed to confirm the termination of the Trust services, which is in the process of being deregistered. Click "**OK**" to terminate the Trust and alternatively click "**Cancel**" to go back to the "Request Return" page.

Reque	st ketum
Please	note that if the return you requested is not in respect of:
•	the termination of activities; or
•	the process of de-registration,
The re	turn, if you file it, falls outside the filing period specified for trusts. SARS is currently in the process of validating data received
from 3	d parties that may have an impact on the return. If you do not fail within the categories listed above, you are encouraged to
websit	e "www.sars.gov.za/Legal/Secondary-Legislation/Pages/Notices.aspx."
Please	click the "OK" button to proceed or the "Cancel" button if you decide to file during the official Filing Season.
K I	Cancel

- d) Note that a similar message will be displayed when you request a return for Exempt Institutions that are registered as Trusts prior to the Filing season period.
- e) Select the appropriate period of submission from the drop-down list displayed on the right side of the screen. Click the "**Request Return**" button and the "**Returns Search**" screen will be displayed indicating the return issued.

Return Search						2024	Request Return
Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
1	0	TaxPeriod: 2024 Version: 1	ITR12T	Issued on 20/03/2025	0.00	Your return is overdue, please submit urgentl	y. <u>Open</u>

f) Click the "Open" hyperlink and the "Income Tax Work Page" will be displayed.



NCOME TAX WORK PAGE			2				
Taxpayer Name		eFiling Status					
	t Trust		Issued				
Tax Period							
	2024						
Tax Reference							
	Verify Entity D	Details		3			
Return Type	Have the banki	Have the banking contact and trustee details of the trust been verified and confirmed as correct?					
	There are build	ng, contact and trastee		u us contecti			
RETURN TYPE STATUS		Yes	No - Maintain legal entity details now	Cancel			
ITR12T Issued		105	no mantan regarenti, tetari non	cuncer			
Maintain Legal Entity Details							
Request Historic Documents Refund	Status Refresh Return	Submitted at Branch	Return Submission Dashboard				
Incorrect return type?							

- g) A verification message will be displayed to verify the banking, contact and trustee details.
 - i) If all the information is the same as the previous year, click "Yes" or "Cancel" to close the message.
 - ii) Click on "**No Maintain Legal Entity Details now**", to verify and update any outdated legal entity information of the Trust representative i.e., contact details, physical address, postal address, banking details and other particulars. The "**Maintain SARS Registered Details**" will be displayed.

laintain SARS Registered	Details
This functionality allows you	I to view and maintain registered details of the entity selected from the
Taxpayer List' above.	
Click on 'Continue' below to information as necessary.	obtain the existing detail from SARS. You may then view or update this
I hereby confirm that I am d the company or individual.	uly authorised to perform Maintenance of SARS Registered Details on behalf of
I agree	
O I do not agree	

- h) When the option "I do not agree" is selected, the "Continue" button will be greyed out and the return will not open for the maintenance of SARS registered details. When "I agree" is selected, the Trust representative is duly authorised to perform Maintenance of SARS Registered Details on behalf of the company or individual.
 - i) Refer to the external guide "*How to complete the Registration amendments and Verification Form (RAV01)*" for detailed information on how to confirm and verify the applicable company details. The guide can be accessed on <u>www.sars.gov.za</u>.
- i) You will be directed to the Income Tax Work Page and the following buttons will be displayed:

Taxpayer N	ame			eFilin	g Status			
			Trust					Issue
Tax Period								
			2024					
Tax Refere	nce							
Return Typ	e							
			ITR12T					
RETURN	STATUS			DATE	LAST	VERSIO		
TTPACT	logical				UPDATED	BY	RESULTS	
IIRIZI	Issued					1	Not Requested	
Maintain Le	gal Entity Details							
Request His	storic Documents	Refund Status	Refresh Return	Submitt	ed at Branch	Return Sub	mission Dashboard	



- i) **Maintain Legal Entity Details** this will redirect you to the Legal Entity Registration function.
- ii) **Request Historic Documents** historic Notice of Assessments and Statements of Account may be requested by selecting this button.
- iii) **Refund Status** You will be able to check the refund status of the assessment if a refund is due to you.
- iv) Refresh Return this will request new pre-population of the return
- v) **Submitted at Branch** by selecting this button, eFiling will be updated to indicate that the return has been submitted through another channel, e.g., at a SARS Branch.
- vi) Return Submission Dashboard you will be presented with the return submission dashboard
- vii) Incorrect return type? You will have the ability to change the return type if it is incorrect.
- j) Click on the "**ITR12T**" hyperlink to open the return for completion.

5 STEP BY STEP DEMONSTRATION ON THE COMPLETION AND SUBMISSION OF THE ITR12T RETURN

5.1 OVERVIEW

a) This section will demonstrate how to complete and submit the ITR12T return by displaying step by step screen shots, which describe the process of submission and further highlight the details an eFiler should take into consideration whilst completing the return. Functions which may be used are also discussed and demonstrated for the ease and usage of eFiling.

5.2 ESTIMATED ASSESSMENTS

- a) Once the filing period for Trusts ends, SARS may raise original estimated assessments on Income Tax Returns for Trusts (ITR12T) that were not officially filed by the taxpayer.
- b) After the estimated assessment has been raised by SARS, the taxpayer will be allowed to request an original (new) return to be submitted to SARS. The same estimated return will be issued on eFiling or via SARS branch or email or post, with a new version number of the return to be completed. The taxpayer will be able to request a correction after the original return has been submitted. If SARS is still not satisfied with the outcome of the revised declaration, the taxpayer will be informed in writing.

5.3 COMPLETION OF THE ITR12T RETURN

a) To access the ITR12T Trust return, follow the steps mentioned in section 4.1 above.

5.3.1 INCORRECT RETURN TYPE REQUEST FOR TRUST

- a) A rejection message will be displayed on eFiling when a taxpayer requests an "Income Tax return for a Trust (ITR12T)" whilst being registered as an Exempt Institution (EI) or vice versa. If the taxpayer requests an incorrect return, the taxpayer will be guided to the relevant functionality to change the return type for a Trust to EI or vice versa.
 - i) For a Trust Registered as an EI "Please note that the return type being requested is incorrect. You are requesting an ITR12T return, however the Trust is registered as an "Exempt Institution". Please request an ITR12EI return"
 - ii) For a Trust that is not an EI "Please note that the return type being requested is not correct. You are requesting an ITR12EI return, however the entity is registered as a "Trust". Please request an ITR12T return.
 - iii) Below is an example of one of the messages that could be displayed on eFiling.

RETURN COULD NOT BE ISSUED	
Please note, the return type being requested is incorrect. You are requesting an Exempt Institution return,	
however the entity is registered as a TRUST.Would you like to request a return, using the correct return	
type? Click "Continue" to continue with the correct return type, or "Back" to return to the Return Work Page.	
Back	Continue



- b) To open the return, click the "ITR12T" hyperlink on the Income Tax Work Page.
 - i) A warning message will be displayed to inform you that Employer/Service Provider information may not be altered. Once noted click "**OK**" to continue.

South African Revenue Service	Income Tax Return for Trusts (Income Tax Act, No. 58 of 1962, as amended)	Taxpayer Ref No.	â	Vear of 2024	â
Please note th employer or s NOTE: To expe	at you cannot alter nor delete data provided by your Employer / Service ervice provider to have the information corrected and re-submitted to S dite the refund processing, please ensure that all banking details are co	provider. If the information on this form is incorrect, ple ARS rrect	ase contact your		
Ok	y nore mornation, angly via company. Good				

5.3.2 TAX FORM WIZARD (ITR12T) PAGE

a) Standard and Comprehensive questions will be displayed as the first page of your Trust ITR12T return. This wizard will aid in creating your customised Trust return.

TAX FORM WIZARD (ITR12T)	
Please answer a few questions to help us generate your tax return	
Have the banking, contact and trustee details of the trust been verified and confirmed as correct? (Refer to guide)	Y
Does the Trust confirm that the person appointed as a trustee has not been disqualified i.t.o. s6 of the Trust Property Control Act?	YONO

- b) Complete all the wizard questions to create the required containers in the ITR12T return.
 - Helpful hints to note whilst completing the ITR12T return:
 - A) All mandatory fields on the ITR12T will be indicated in red.
 - B) If there are changes to the questions, a warning message will be displayed. Take note of the message and click "**Yes**" to continue.



i)

- ii) **Note:** If mandatory fields are not completed, an error message will be displayed and that implies that you will not be able to submit the ITR12T until it is completed.
- iii) Depending on the answer provided to each question, subsequent questions may be displayed.A) Answer all the questions before commencing with the completion of the return.
 - B) Click the "Continue" button to commence to the next question on the wizard or the "Back" button to proceed to previous question on the wizard.



<	📋 Trust details	Passive Trust Detail	Local Amount(s)	Foreign Amount(s)	Capital Gain/Loss	Ai C
Have	e the banking, cor	ntact and trustee details o	f the trust been verified	d and confirmed as correct	? (Refer to Y 🔘 N 🌔	C
Doe	s the Trust confirm	n that the person appoint	ed as a trustee has not	been disqualified i.t.o. s6	of the Trust Y 🔘 N 🌔	C
Prop Is th	erty Control Act? e trust a collective	e investment scheme?			YON	C
ls th	e declaration mad	de by a tax practitioner?			Y 🔘 N ()
Doe Prog	s any declaration ramme?	in this return relate to an	application made unde	r the SARS Voluntary Disc	osure Y 🔿 N 🕻	C
Did	the trust enter int	o any reportable arranger	nent in terms of s34 -3	9 of the Tax Administration	Act? YON	\mathbf{c}

- iv) If any of the questions are changed after starting to complete the return, it may result in the following:
 - A) Existing sections on the return may be removed. The form will display a warning message to alert you of any potential loss of data captured; or
 - B) Additional sections may be displayed on the return for completion.
- v) Refer to the "Find a source code" tab on the SARS website to complete the source codes.
- c) Once all the wizard questions have been completed, you will be presented with the "**Continue to Form**" button to proceed to complete the return.



d) Upon scrolling down, you will be routed to your created ITR12T Trust return.

Trust Return Information		^	_	
Trust Particulars	,		Qu Lin	
Related Information V	Personal Service Provider	,		
네 Statement of Assets and Liabilities		*	Ŀ	
Local Amount(s) distributed to the Trust / vested in the Trust as a beneficiary of another Trust(s) or deemed to have accrued in term	is of s7	~	÷	
Local Amount(s) Received and / or Accrued				
and the sense in the sense is a sense		~		
Beneficial Ownership		~		

e) Refer to the **Comprehensive Guide to the Income Tax Return for Trusts (ITR12T) - External Guide** on the SARS website for detailed information on how to complete the trust return.



5.3.3 VOLUNTARY DISCLOSURE PROGRAMME

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

Voluntary Disclosure Programme
If no VDP application was made, change your VDP answer to "No" on the first page of this return
Please indicate the VDP application no. is
Please indicate the VDP application no. issued by SA

- b) The ITR12T will be pre-populated with the minimum demographic information of the Trust.
- c) If all the mandatory fields are not completed, the menu tabs will be outlined in red showing that information still needs to be completed.

Trust Return Information		^	
Trust Particulars		~	Quick Links
Tax Practitioner Details (if applicable)		~	Ê
Related Information 🗸 🗸	Personal Service Provider	~	
	Voluntary Disclosure Programme	~	 ⊕
	Reportable Arrangement	~	٣
Line Statement of Accete and Link String			<u> </u>
			\$
Local Amount(s) distributed to the Trust / vested in the Trust as a beneficiary of another Trust(s of s7) or deemed to have accrued in term	is V	÷

d) Note to open each container/section of the ITR12T Trust form click on the "Arrow" or "Arrow" to close .



				5
st Particulars			^	Ê
ïrust Details			^	<u>1.01</u>
legistered Name *				
		Residency for income tax purposes (e.g. South Africa	= ZAF) * 💌	
		Residency for income tax purposes (e.g. South Africa = ZAF) is	a mandatory	Y
naster's office of trust registration	6	Irust keg ind.	6	বৃত্
				S
2008-10-02		Select the Standard Industry Main Income Sou	urce Code *	#
		LIVE CHAT	ASK	A QUESTION?

e) After completing the ITR12T return, you may choose to Save the return by selecting the **"Save"** tab and click "Continue" on the below message to return to the main menu of the ITR12T return.

DETAILS		
Tax Reference Number	Period	2024
RESULT		
Your return has been successfully saved on the eFiling s Please note that you may click on the File button when you h submit it to SARS for assessment.	ystem. ave completed all the outstanding information on your return, and this will	
	Continue	

f) Click on the "**Continue**" to proceed and the Income Tax Work Page status will be updated to indicate that the ITR12T is saved, as indicated in the below screen:

Taxpayer N	ame			eFilin	g Status			
			Trust	1				1
fax Period								
			2024					
Tax Refere	nce							
Return Typ	e							
			ITR12T					
RETURN TYPE	STATUS			DATE	LAST UPDATED	BYVERSI		
TR12T	Saved					1	Not Requested	
Maintain Le	gal Entity Details							
Doquost His	storic Documents	Refund Status	Refresh Return	Submitt	ed at Branch	Return Sul	mission Dashboard	1

g) To continue to submit the ITR12T to SARS, after completing the ITR12T return, click on the "Submit Return to SARS" button which will request you to make a declaration as indicated below:



I declare that: • I am the duly appointed Representative of the trust • The information furnished in this return is to the best of my knowledge both true and correct • I have disclosed the gross amounts of all income received and / or accrued to this trust during the period covered by this return • I have the necessary financial records and supporting schedules to support all declarations on this return which I will retain for audit purposes.						
I am the duly appointed Representative of the trust The information furnished in this return is to the best of my knowledge both true and correct I have disclosed the gross amounts of all income received and / or accrued to this trust during the period covered by this return I have the necessary financial records and supporting schedules to support all declarations on this return which I will retain for audit purposes. Date	I declare	e that:				
The information furnished in this return is to the best of my knowledge both true and correct I have disclosed the gross amounts of all income received and / or accrued to this trust during the period covered by this return I have the necessary financial records and supporting schedules to support all declarations on this return which I will retain for audit purposes. Date	· I am th	e duly	appointe	ed Repre	esentative of the	e trust
 I have disclosed the gross amounts or all income received and / or accrued to this trust during the period covered by this return I have the necessary financial records and supporting schedules to support all declarations on this return which I will retain for audit purposes. 	• The inf	ormatio	on furnis	hed in t	his return is to	the best of my knowledge both true and correct
I have the necessary financial records and supporting schedules to support all declarations on this return which I will retain for audit purposes. Date	and the second second	and it is a set of the local set of		000 0000	ounts of all inco	me received and / or accrued to this trust
on this return which I will retain for audit purposes.	· I have	disclose the peri	ed the gi	red by th	his return	sine received and y or decrued to this trast
Date	I have during t I have	disclose the peri the nec	ed the gi od cover essary fi	red by the	his return records and sup	oporting schedules to support all declarations
Date	I have during t I have on this	disclose the peri the nec return v	ed the gi od cover essary fi /hich I w	red by th nancial r ill retain	his return records and sup n for audit purp	opporting schedules to support all declarations oses.
	I have during t I have on this	disclose the peri the nec return v	od cove essary fi vhich I w	red by th nancial r rill retain	his return records and sup for audit purp	pporting schedules to support all declarations oses.
2024 / 09 / 25 For enquiries go to www.sars.gov.za	 I have during t I have on this Date 	disclose the peri the nec return v	ed the gi od cove essary fi vhich I w	red by th nancial i ill retain	his return records and sup n for audit purp	pporting schedules to support all declarations oses.
Cair 0600 00 7277	 I have during t I have on this t Date 2024 	disclose the peri the nec return v	ed the gi od cove essary fi which I w	red by the nancial retain	his return records and sup n for audit purp	poporting schedules to support all declarations oses. For enquiries go to www.sars.gov.za o

h) Click "**Confirm**" to proceed with the submission of the return or "**Cancel**" if you are no longer interested to submit at that time.

DETAILS			
Tax Reference Number		Period	2024
RESULT			
Your return has been successfully submit	tted.		
Please note that you may follow up on the S	ARS assessment progress of your	return on the Income Tax Work Page.	
Please note that the following relevant ma	aterials are mandatory for submi	ssion:	
Annual Financial Statements/Annua Minutes and Resolutions of the Tru Copy of Trust Instrument i.e. Deed Beneficial Ownership Document Pe Letter of Authority	al Administration Accounts stees OR Will rr Entity listed		
		Continue	

- i) Click "**Continue**" to proceed and the Income Tax Work Page status will be updated to indicate that you need to upload ITR12T supporting documents.
- j) The status of the ITR12T return will be updated to submitted and if supporting documents are required, the Income Tax Work Page status will be updated to indicate that the ITR12T is ready for submission to SARS, awaiting the submission of supporting documents as indicated in the below screen.



laxpayer N	lame		eFiling	g Status		
		Trust	Retur	n Ready for Sut	mission To	SARS; Awaiting Submission
fax Period					0	f Supporting Documentation
		2024	-			
ax Refere	nce					
eturn Typ	e					
		ITR12T				
ETURN	STATUS		DATE	LAST UPDATED E	VERSIO	CALCULATION RESULTS
DADT	Return Ready for Submis	sion To SARS; Awaiting				Net Deguasted
RIZI	Submission of Supporting	g Documentation			1	Not Requested
laintain Le	gal Entity Details					
equest His	storic Documents Refund	Status Return Submissi	on Dashb	oard		
	· · · · · ·					
				1944		NO. OF

5.3.4 UPLOADING SUPPORTING DOCUMENTS WITH YOUR ITR12T RETURN

- a) When submitting a Trust return, supporting documentation is required to determine whether the ITR12T submission should include supporting documents/schedules, the Trust representative must evaluate the nature and the activities of the Trust and determine which schedules are required. Refer to the Comprehensive Guide for mandatory documents that should be submitted with the return.
- eFiling permits the Trust representative to upload these schedules and all relevant supporting documents together with the ITR12T return. However, note that documents can only be uploaded once the ITR12T return has been filed.
- c) Ensure that the following standards are adhered to when supporting documents are uploaded:
 - i) The file type may be .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif to enable SARS to view the documents.
 - ii) The maximum allowable size per document may not be more than 5MB and a maximum of 20 documents may be uploaded.
- d) Click on the "**Compulsory supporting documents**" hyperlink on the Income Tax Work Page and you will be able to submit the relevant supporting documents.



Taxpayer N	lame		eFiling	Status		
		Trust	Return	Ready for Subr	nission To	SARS; Awaiting Submission
Tax Period	Ľ				0	f Supporting Documentation
		2024				
Tax Refere	nce					
Return Typ	e					
		ITR12T				
RETURN TYPE	STATUS		DATE	LAST UPDATED B	VERSION	CALCULATION RESULTS
TR12T	Return Ready for Subr Submission of Support	nission To SARS; Awaiting ing Documentation			1	Not Requested
Maintain Le	gal Entity Details					
Request His	storic Documents Refun	d Status Return Submiss	on Dashbo	ard		
	· · · · · ·					
SUPPORTI		STATUS		TYP	E DATE	SIZE (Kb) NO. OF
						DOCS
Compular	I LIND D D PLUD OF LID DI UNC					

e) The Upload Documents page will be displayed to upload all the required supporting documents.

Up	load Documents			
Impo be up	ortant: Please note that the fol ploaded is 20.	llowing file types may be uploaded, .doc .docx .gif .jiff .j	peg .jpg .pdf .png .xls .xlsx. File size may not exceed 5MB. The maxim	um number of files that can
Pleas	e click Submit once all require	ed documents have been uploaded.		
	Annual Financial Stater	nents/Annual Administration Accounts (Requ	ired)	
_	Upload Status	Document Name	Document Size	Upload
	Minutes and Resolution	ns of the Trustees (Required)		
	Upload Status	Document Name	Document Size	Upload
	Copy of Trust Instrume	nt i.e. Deed OR Will (Required)		
	Upload Status	Document Name	Document Size	Upload
	Beneficial Ownership D	Oocument Per Entity listed (Required)		
	Upload Status	Document Name	Document Size	Upload
	Letter of Authority (Red	quired)		
	Upload Status	Document Name	Document Size	Upload
			Back	Submit

f) To upload the required supporting documents ,click on "Upload" icon',the following screen will be displayed to you:



C Open				×
\leftrightarrow \rightarrow \sim \uparrow	Trust > Supporting Docs Support Docs Supo	~ C	Search Support	ing Docs 🔎
Organize • New fold	er			= • 🔳 🕜
> 🛅 Apps	Name	Status D	ate modified	Туре
> 🚞 Attachments	nustSupportingDoc	Ø		Adobe Acrobat
> 🧾 Desktop				
> Documents				
> 🛅 FDrive				
> 🛅 Meetings				
> 📁 Microsoft Copi				
> 🔀 Pictures				
> 🐂 Recordinas				-
File na	me: TrustSupportingDoc		~ All files	~
		Upload from mobil	e Open	Cancel

- g) Select the document you need to load and click "Open" to be uploaded and click submit button.
- h) A confirmation message will be displayed once you click the "Submit" button on the Upload Documents screen.

Confirm S	Submission
It is important that you upload all the before you submit in order to elimina case. Once submitted you will not be you receive a new request from SAR all the documents required, click CO	documents requested by SARS te any delays in processing your able to add more documents unless S. If you are sure you have uploaded NTINUE to submit.
Continue	Cancel

i) Once the required supporting documents are all uploaded click "**Continue**" to proceed or "**Cancel**" if supporting documents are not uploaded as per request and you will be redirected to supporting documents landing page.



- j) Once all the supporting documents have been uploaded successfully click the "Ok" button on the popup message.
- k) The status on the Supporting Documents section on the "Income Tax Work Page" will be updated to "Supporting Documents Ready to be Submitted to SARS, Awaiting Return Success"

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb) NO. OF
Compulsory Supporting Documents	Supporting Documents Ready to be Submitted to SARS; Awaiting Return Success	B	:	80 5



5.4 SUBMITTING THE ITR12T RETURN

- a) Once all the required supporting documents have been uploaded and submitted, proceed to open the return to submit to SARS.
- b) The following buttons will be available for selection, namely "Back", "Save", "Submit Return to SARS", "Calculate" or "Print" on eFiling.



c) When all the required information has been provided on the return, click "**Submit To SARS**" to submit the return to SARS. The following message will be displayed upon successful submission to SARS.

DETAILS		
Tax Reference Number	Period	2022
RESULT		
Your return has been successfully submitted. Please note that you may follow up on the SARS assessment progress of your	return on the Income Tax Work Page.	
	Continue	

- d) Click on "**Continue**" and the Income Tax Work Page will be displayed you:
- e) If additional supporting documents are required, click the "**Return Documents**" hyperlink to upload the required documents.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	IO. OF
Compulsory Supporting Documents	Submitted	11		80	5
RETURN DOCUMENTS	Waiting for Documentation to be Uploaded	11	:	0	0

f) The pop-up message will be displayed to you "Your assessment has just been issued, click open to view your assessment".

NCOME TA	X WORK	PAGE							
Taxpayer N	ame			eFil	ing Status				
			3					Assessm	ent received
Tax Period			2023		Your asses	sment ha	s just been is	sued	×
Tax Referen	nce		2023		Your assess to view your	ment has assessme	just been issu ent	ed, click ope	n
Return Typ	e		ITR12T				Open	Cancel	
RETURN TYPE	STATUS	8		DATE	LAST UPDAT	ED BY	ERSION		
ITR12T	Filed thro	ough eFiling		2023/0	3/02		1	View	
Query SARS	Status Rec	juest Correctio	n Refund Status Add	Supportin	g Schedules	Return S	Submission D	ashboard	
SUPPORTI	NG DOCUN	IENTS	STATUS			TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Compulsory	Supporting	Documents	Submitted			11	2023/03/02	28	7 1
NOTICE OF		DESCRIPTIO	DN R	_		DATE			VERSION
ASSESSME	INT	BLOSINI III							
ASSESSME ITA34T	NT	ORIGINAL A	SSESSMENT			2023/03	V02		1



5.4.1 REJECTED RETURN DUE TO INVALID TAX DIRECTIVE

 a) If taxpayer/tax representative submit the Trusts return with a lump sum amount on a IRP5 certificate, SARS will perform verifications and one of the following messages may be displayed if the verification is unsuccessful and the return may be rejected:

i) IRP5 Tax Directive Number invalid

ii) IRP5 Lump sum accrual date invalid

iii) IRP5 Lump sum source code Invalid

iv) IRP5 Lump Sum amount invalid

v) IRP5 Lump sum amount missing

"Please note that this tax return was not processed because SARS issued a Tax Directive No. XXXXXXXXXXXXX, but there is no Lump Sum amount declared on the return. You can access a copy of the Tax Directive on eFiling or MobiApp. Urgently contact the Fund Administrator/Employer to correct the error and submit the corrected tax return."

vi) **Directive number invalid for Taxpayer**

Please note that this tax return was not processed because SARS does not have a Tax Directive issued to the taxpayer. Tax Directive No. xxxxxxxxxxx on your IRP5 is invalid. You can access a copy of the Tax Directive on eFiling or MobiApp. Urgently contact the Fund Administrator/Employer to correct the error and submit the corrected tax return.

b) Once the Fund Administrator or Employer has corrected the error either on the IRP5/IT3(a) certificate to correspond with the information on the tax directive or the directive has been corrected to correspond with the information on the IRP5/IT3(a) certificate with SARS, you will be able to proceed to submit the Trusts return. Ensure that you refresh the IRP5/IT3(a) data before completing the return.

5.5 ADDITIONAL FUNCTIONS ON THE INCOME TAX WORK PAGE

- a) This section will take you through the functions that are found on the Income tax work page and illustrate how you can use them for submission purposes.
- a) After submission of the return the following additional buttons will be visible to select:
 - i) **Query SARS Status** this button allows you to request the latest SARS status for the specific return
 - ii) **Request Correction** this allows you to correct the return that has been submitted. A saved version of the return will be displayed to perform corrections.
 - iii) Add Supporting Schedules this allows the submission of supporting schedules.

5.5.1 HOW TO REQUEST HISTORIC TRUST SUBMISSIONS

a) To request historic submissions, proceed as follows:



- i) Click on "**Return**" displayed on the top menu.
- ii) Click on "**Return History**" displayed on the left side menu.

	Treas	FLING		Home	User	Organisations	Returns	Duties & Levies	Services	Tax Status Co	ntact Log Out
	Portfolio		Тахрау	er Trust		* i Tax Pra	ctitioner				
Tax Reference Number						- •					
Identification Number	Return Search										
My Profile	Name Trust	Reference Num 000	Period TaxPeriod: 2024 V	Retur lersion: 1 ITR12	n_Type T	Status Filed through eFi	ling		Amoun	t Due Complete I 0.00	Date Open Open
SARS Correspondence											
Returns Issued											
Returns History											
Income Tax (ITR14/ITR12T/IT12EI)											

b) Select the hyperlink "Open" and the "Income tax work page" will be displayed.

5.5.2 REQUEST CORRECTION

- a) This function allows you to request a correction on the previously submitted ITR12T form and reresubmit it to SARS.
- b) However, a request for correction will not be permitted in the following instances:
 - i) If the return is on issued or saved state.
 - ii) If an active verification is in progress and one allowable RFC must be submitted.
 - iii) An active audit case is in progress.
 - iv) An agreed estimated or SARS estimation of an original return was performed by SARS for the Trusts.
 - v) SARS has finalised an audit case or a Revised Declaration for the Trust.
 - vi) If supporting documents for an active verification case have been submitted.
- c) If the Trust representative does not agree with the assessment, a notice of objection must be lodged.
- d) Once the "**Request Correction**" has been submitted, no action will be taken on the previous return submitted, as it will be replaced by the new return.
- e) On the "**Income Tax Work Page**" click on the tab, "**Request Correction**" displayed as one of the tab buttons below "**ITR12T**".

RETURN Type	STATU	JS			DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
<u>ITR12T</u>	Filed through branch		2023/06/02		1	Not Requested		
Maintain Lega	l Entity	Details						
Query SARS Status Request Correction		st Correction	Refund Status	Add Supportin	g Schedules	Return Submission Dashboard		

f) An additional row will be displayed on the "**Income Tax Work Page**" where the status is recorded as "**Saved**" and version is recorded as **2.**

RETURN TYPE	STATU	JS			DATE	LA UF	AST PDATED BY	VERSION	CALCULATION RESULTS	
ITR12T	Filed t	hrough e	Filing		2022/05/1	7		1	Not Requested	
ITR12T	Saved				2023/06/0	2023/06/05			Not Requested	
Maintain Lega	l Entity	Details								
Query SARS S	Status	Refund	Status	Refresh Return	Submitted at Bra	nch	Add Suppo	orting Sche	dules	
Return Submis	ssion D	ashboar	d							

- g) Click "ITR12T" of the second version.
- h) Note that the version number is dependent on the number of corrections requested.



- i) Upon the selection of "ITR12T", the ITR12T return will be displayed.
- j) Complete and submit the ITR12T return accordingly.
- k) Once you have filed the updated return, the "**Income Tax Work Page**" status will indicate that the ITR12T return has Filed through eFiling.

5.5.3 REQUEST HISTORIC DOCUMENTS

- a) All returns filed to SARS are stored under "**Returns History**" under "**Returns**". This function should be used to request historic information on your assessments.
- b) On the "Income Tax Work Page", select "Request Historic Notice".

NOTICE OF ASSESSMENT	DESCRIPTION	DATE	VERSION
<u>ITA34T</u>	ORIGINAL ASSESSMENT	2022/05/17	1
Request Historic Notice			

c) The "Request historic Issued Assessment Notices and Statement of Account" screen will be displayed.

Request Historic Issued Asse	essment Notices a	nd Statement o	f Account
TaxPayer Details			
TaxPayer Name: TaxPayer Reference:	Trust		
Step 1 Please choose one of the following	options below:		
● I want to request a historic Noti For which year: 2022 √	ce of Assessment		
O I want to request a Statement of	of Account		
Next			

- d) Select the appropriate year and click "**Next**" displayed at the bottom of the screen.
- e) The "**Request Historic Issued Assessment**" screen will be displayed indicating the selection of the year made.

xpayer De	tails			
xPayer Nar	me:			
xpayer Ref	erence:	0		
tep 2				
tep 2 elect the no	tice you want to r	equest from SARS, from the list below		
tep 2 elect the no select	tice you want to r Year	equest from SARS, from the list below Sequence Number	Туре	Date

f) Click "**Request**" to continue.



TRUST
sfully submitted
\$

- g) Select "Click here to view your IT34" or click on "Back" to amend the chosen period.
 - i) This will take the user to the ITA34T for the period of interest.

	4KS	INCO	ME TAX				ITA34T
South African Reve	enue Service	Notic	e of Asses	sment			
		Enquir	ies should be	addressed to S	ARS:		
		Cont	act Centre)			
		ALBERT	ON				
		1528					
		Tel:	0800007277		Website:	www.sars	.gov.za
		Deta	ils				
		Refere	nce number:				Always quote this
		Docum	ent number:	111			when contacting
		Date of	f assessment:	2024-08-27			SARS
		Year of	f assessment:	2025			
		Туре о	f assessment:	Original Asse	ssment		
		Period	(days):	365			
		Payme	nt due date:	2024-09-01			
		Interes Grace	t free period / period until:	2024-09-30			
Balance of Account	after this assessment		-				
Description							Amount
Amount refundable by	SARS (net credit)						-90052.86
Compliance Informa	tion						
Unprocessed payments	0.00	Provision	nal taxpayer		N		
Selected for audit or verification	N						

5.5.4 QUERY SARS STATUS

- a) This function should be used when enquiring the status of your ITR12T return.
- b) On the "Income tax work page" click on the tab button "Query SARS Status".

RETURN TYPE STAT	US			DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T Filed	through br	anch		2023/06/02		1	Not Requested
Maintain Legal Entit	y Details						
Query SARS Status	Request	t Correction	Refund Status	Add Supportin	g Schedules [Return Su	bmission Dashboard

c) Depending on the status of the ITR12T, the screen that will be displayed will vary. Below is an example of one of the statuses.

SARS Status		
Notice of Assessment sent to Email		
Close		
2023/06/02	1	Not Doguostod



5.5.5 REFRESH RETURN

- a) This function is to be used to update data.
- b) On the "Income Tax Work Page", select "Refresh Return" tab.

RETURN Type	STATU	JS				DATE	LAST UPDATED BY	VERSION	CALCULAT	TION
ITR12T	Filed t	hrough e	Filing		2	2022/05/17		1	Not Reque	sted
ITR12T	Saved				2	2023/06/05		2	Not Reque	sted
Maintain Lega	al Entity	Details								
Query SARS	Status	Refund	Status	Refresh Return	Submit	ted at Brand	h Add Suppo	orting Sche	edules	
Return Submi	ssion D	ashboar	ł							

c) Upon selecting the "**Refresh Return**" tab, the following warning message will be displayed.



- d) To refresh the return, select the option(s) that is applicable.
- e) Click on "**OK**".
- f) If there is Lumpsum information available for the Trust, the following fields will be updated on the ITR12T return in the wizard section and on the "Lump Sum Benefits Received or Accrued" section, for each iteration of lump sum details:
 - i) Lump sum Benefits Received or Accrued;
 - ii) How many lump sum benefits were received or accrued?
 - iii) Gross Lump Sum (as per IRP5/IT3(a)) Source Code 3915;
 - iv) Tax Directive Number (as per IRP5/IT3(a) certificate);
 - v) IRP5/IT3(a) Certificate Number;
 - vi) PAYE on Lump sum Benefit.
- g) The following message will be displayed indicating that your return was successfully refreshed.



h) Click on "Continue" and you will be directed to the "Income Tax Work Page".

RETURN TYPE	STATL	JS				DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	Filed t	hrough e	Filing			2022/05/17		1	Not Requested
ITR12T	Saved					2023/06/07		2	Not Requested
Maintain Lega	l Entity	Details							
Query SARS S	Status	Refund	Status	Refresh Return	Submit	ted at Bran	h Add Suppo	orting Sche	dules
Return Submis	ssion D	ashboar	d						

5.5.6 REFUND STATUS

a) This function may be used to check if you have a refund.



b) On the "Income Tax Work Page", click on "Refund Status".

 The second s second second se second second s								
axpayer Name			eFiling St	tatus				
D 1-1			Defende					Fib
ax Penod		2026	Kerund S	tatus	of und fo	- 4	No on hold	due to the
av Deference		2025	fact that w	me tax i	Outstan	vilina returni	Jis on hold	are 2020
ax reference			2021 202	2 Pleas	e submi	t the outsta	nding returns	s in order t
Return Type			enable SA	ARS to p	av vour	refund	inding retain.	o in order i
		ITR12T			-,,,			
ETURN	-			LAST		CA	LCULATIO	N
YPE STATUS	5		DATE	UPDATE	D BY	ERSION	SULTS	
TR12T Filed thr	ough eFiling		2024/08/27			1	View	10
laintain Legal Entity D								
nonnani Logai Linny D	etails							
Query SARS Status	etails Refund Status	Add Supporting Sched	dules Return S	Submiss	ion Dast	hboard		
Query SARS Status	etails Refund Status	Add Supporting Scheo	dules Return S	Submiss	ion Dasi	hboard		
Query SARS Status	Petails Refund Status	Add Supporting Scheo	dules Return S	Submiss	ion Dasł	hboard		
Duery SARS Status	Netails Refund Status	Add Supporting Sched	dules Return S	Submiss	ion Dash	board	SIZE (Kb)	NO. OF
SUPPORTING DOCUM	etails Refund Status MENTS	Add Supporting Scheo	dules Return S	Submiss	ion Dash	DATE	SIZE (Kb)	NO. OF DOCS
SUPPORTING DOCUM	Arefund Status MENTS	Add Supporting Scheo STATUS Submitted	dules Return S	Submiss	ion Dash	DATE 2024/08/2	SIZE (Kb)	NO. OF DOCS 7 2
SUPPORTING DOCUM	Arefund Status MENTS	Add Supporting Scheo STATUS Submitted	dules Return S	Submiss	ion Dash	DATE 2024/08/2	SIZE (Kb) 7 64	NO. OF DOCS 7 2
SUPPORTING DOCUM	Arefund Status	Add Supporting Scheo STATUS Submitted	dules Return S	Submiss	ion Dast	DATE 2024/08/2	SIZE (Kb) 7 64	NO. OF DOCS 7 2
SUPPORTING DOCUM	MENTS	Add Supporting Scheo STATUS Submitted	dules Return S	Submiss	ION Dash	DATE 2024/08/2	SIZE (Kb) 7 64	NO. OF DOCS 7 2
SUPPORTING DOCUM COMPUSION SUPPORTING DOCUM COMPUSION SUPPORTING NOTICE OF	MENTS	Add Supporting Scheo STATUS Submitted	dules Return S	Submiss	TYPE	DATE 2024/08/2	SIZE (Kb) 7 64	NO. OF DOC S 7 2 VER SION
OUPPORTING DOCUM	MENTS Documents DESCRIPTIC ORIGINALA	Add Supporting Scheo STATUS Submitted	dules Return S	Submiss	TYPE	DATE 2024/08/2	SIZE (Kb) 7 64	NO. OF DOCS 7 2 VERSION
OUPPORTING DOCUN COMPORTING DOCUN COMPUSORY Supporting COTICE OF SSESSMENT CAT	MENTS DESCRIPTIC ORIGINALA e Dispute \ Si	Add Supporting Scheo STATUS Submitted ON SSESSMENT uspension Of Payment	dules Return S	Submiss	TYPE	DATE 2024/08/2	SIZE (Kb) 7 64	NO. OF DOCS 7 2 VERSION 1
OUPPORTING DOCUM COMPORTING DOCUM COMPUSORY Supporting COTICE OF COSESSMENT COTICE OF COSESSMENT COTICE OF COSESSMENT COTICE OF COSESSMENT COTICE OF COSESSMENT COSESSMENT	MENTS DESCRIPTIC ORIGINALA e Dispute \ St	Add Supporting Scheo STATUS Submitted ON SSESSMENT uspension Of Payment	dules Return S	Submiss Reason	TYPE	DATE 2024/08/2	SIZE (Kb) 7 64	NO. OF DOCS 7 2 VERSION 1

5.5.7 SUBMITTED AT BRANCH

- a) This function is to be used if you have submitted your return at a SARS branch.
- b) On the "Income Tax Work Page", click on "Submitted at Branch".

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	Submitted at Branch	022/05/17		1	Not Requested
ITR12T	This is for when you have submitted your return	2023/06/07		2	Not Requested
Maintain Lega	paper copy manually at a branch office.				
Query SARS S	tatus Refund Status Refresh Return Subn	nitted at Bran	ch 🛛 Add Suppo	orting Sche	edules
Return Submis	sion Dashboard				

c) The following message will be displayed.

Are you sure you wish to set this return	as Submitted at Bra	inch?
	ОК	Cancel

d) If the user selects "**OK**", the status will be changed to filed through another channel.

RETURN TYPE	STATUS		DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	
ITR12T	Filed through another channel		2023/06/21		1	Not Requested	
Maintain Lega	Entity Details						
Refund Status	tefund Status Add Supporting Schedules Return Subr			E			
				_			



5.5.8 REQUEST A STATEMENT OF ACCOUNT

a) This section will demonstrate how to request a statement of account. On the "**Income Tax Work Page**", under the Notice of Assessment section, click the "**Request Historic Notice**" button.

NOTICE OF ASSESSMENT	DESCRIPTION	DATE	VERSION
<u>ITA34T</u>	ORIGINAL ASSESSMENT	2022/05/17	1
Request Historic Notice			

b) Select "I want to request a Statement of Account" and click "Next".

Request Historic Issued Assessment Notices and Statement of Acco	unt
TaxPayer Details TaxPayer Name	
TaxPayer Reference	
Step 1 Please choose one of the following options below:	
O I want to request a historic Notice of Assessment	
I want to request a Statement of Account	
Next	

c) Click the "6 months to date" option and "Request".

Request Statement of Account	t	
Taxpayer Details TaxPayer Name: Taxpayer Reference:	TRUST	
Step 2 Select the period, for which you wo 6 months to date	ould like to receive	your Statement of Account
O User defined date range		

d) Click on the hyperlink to view the statement of account for the ITR12T.

Request Statement of Account	
Taxpayer Details	
TaxPayer Name:	Trust
Taxpayer Reference:	
Taxpayer Reference:	
Your request to SARS has been successfully su	ubmitted
Click here to view your Statement of Account	
Rock	

e) Below is an extract of the statement of account.





5.5.9 VIEW RETURN SUBMISSION DASHBOARD

- a) This function will allow you to view your dashboard information.
- b) On the "Income Tax Work Page", click on "Return Submission Dashboard".

return Type	STATUS	Return Submiss	ion Dashboard	DATE	LAST JPDATED BY	VERSION	CALCULATION RESULTS
TR12T	Filed through	to obtain a Retur	btain a Return Submission Dashboard			1	Not Requested
Maintain Legal	Entity Detail	view of your acco	unt.				
Refund Status	Add Suppo	orting Schedules	Return Submissio	n Dashboar	d		

c) The following screen will be displayed.

Client Details	
Client Name:	
Trading As:	
Registration Number:	
Tax Reference:	
Refresh Back	
Search Results	
	Account Balance: R 0.00
Description	Indicato
CARC seconds indicate that there is an evolution were account to be set	unded

- i) Red The taxpayer is required to action as per SARS status displayed.
- ii) Amber SARS is in progress with an action.
- iii) Green No action is required.
- d) If no indicators returned, the screen below is displayed.



	3
Client Details	
Client Name:	TRUST
Trading As:	TRUST
Registration Number:	IT
Tax Reference:	
Refresh Back	
Search Results	
and the second	

5.5.10MAINTAIN LEGAL ENTITY DETAILS

- a) This function is to be used when updating legal entity details of the Trusts representative such as contact details, banking details etc.
- b) On the "Income Tax Work page", click "Maintain Legal Entity Details".

RETURN Type	STATUS			DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
<u>ITR12T</u>	Filed through br	anch		2023/06/01		1	Not Requested
Maintain Legal Entity Details							
Query SARS Status Request Correction Refund Status Add Supporting Schedules Return Submission Dashboard					bmission Dashboard		

c) The "Maintain SARS Registered Details" screen will be displayed.

AINTAIN SARS REGISTERED DETAILS
Maintain SARS Registered Details
This functionality allows you to view and maintain registered details of the entity selected from the Taxpayer List' above. Click on 'Continue' below to obtain the existing detail from SARS. You may then view or update this
information as necessary.
I hereby confirm that I am duly authorised to perform Maintenance of SARS Registered Details on behalf of the company or individual.
I agree
O I do not agree
Continue

- d) Select "I agree" and click "Continue".
- e) The "**Saved Details**" screen will be displayed if SARS have updated information for the Trusts.



ved Details	
Ve have noticed that	It there is updated information at SARS against this Legal Entity.
Selecting the 'Displa displaying only the la	y Latest Form' button below will discard and override all your saved data while atest information available at SARS against this Legal Entity.
Selecting the 'Displa available when your Legal Entity will not	y Saved Form' button below will ensure that only your previously saved data is form is displayed. This action implies that the latest information at SARS against this be visible once the form is displayed.
Selecting the 'Back' form.	button will take you back to the 'Saved' grid. No changes will be made to your saved
Please select an oni	ion below to continue.

- f) If all the information of the Trusts is already updated, the RAV01 form will be displayed.
- g) Click on the appropriate form noting the warning message or select "**Back**" to go back to the "**Maintain SARS Registered Details**" screen.

6 SECTION 93 REDUCED ASSESSMENT

- a) In terms of section 93 of the Tax Administration Act 28 of 2011 SARS may, despite the fact that no objection has been lodged or appeal noted, withdraw an assessment which
 - i) (a) was issued to the incorrect taxpayer;
 - ii) (b) was issued in respect of the incorrect tax period; or
 - iii) (c) was issued as a result of an incorrect payment allocation and to the extent that there is reasonable ground to believe that the return submitted was a fraudulent and/or fictitious submission for the reporting year of assessment.
- b) Total discharge refers to filed returns that were cancelled by SARS.
- c) The Taxpayer', want to be able to make smaller or minor changes when a readily apparent undisputed error is found in his/her assessment or submitted return via the new Reduced Assessment process.
- d) If the return(s) was submitted via eFiling, the status of these return(s) will be updated to "Cancelled". If there is more than one version of the return, all the versions' statuses for the applicable year of assessment will be cancelled. These include returns that were filed through another channel and processed on eFiling.
- e) For assessments that have been totally discharged, you will not be allowed to request for correction, make payments or dispute the total discharged returns. If there is any supporting document group open, upon receipt of Total Discharge assessment notice, supporting document group will be closed since the associated return is cancelled.
- f) Since the return is cancelled in totality, you will be allowed to issue, capture, and submit a new return for the same year of assessment.
- g) When you attempt to file a dispute case (RFR/NOO/NOA/Condonation and Request for Reason/Request for Remission) while the total discharge is in progress or the assessment is withdrawn, the following message will be displayed:
 - i) "Please note that a case to withdraw the assessment for the selected year of assessment is in progress. Therefore, you will not be allowed to file (RFR/NOO/NOA/CON/RFRE)."
- h) When you attempt to file a Request for Correction (RFC) while the total discharge is in progress or the assessment is withdrawn, the below message will be displayed:
 - i) "Please note that a case to withdraw the assessment for the selected year of assessment is in progress. Therefore, you will not be allowed to file a Request for Correction".



- When a Total discharge has been finalised and you request a dispute case (RFR/NOO/NOA/Condonation and Request for Reason/Request for Remission), the following message will be displayed:
 - i) "No Assessment Found".
- j) You may request SARS to withdraw the assessment based on the Financial Year-end changes, Fraud, Duplicate Registration/Tax Reference Number, or Incorrect taxpayer return submission.

6.1 REQUEST FOR REDUCED ASSESSMENT

a) To request a Reduced Assessment, click on "Returns", then "**Request for Reduced Assessment**" from the side menu options and "New".

Third Party Data		IG		Home	User	Organisations	Returns	Duties & Levies	Services	Tax Status	Contact	Log Out
Non-Core Taxes	Portfolio El		Taxpayer	Trust		* : Tax Pr	actitioner					
Payments												
Third Party Appointments									_			_
Request For Reason											B	
Request for Reduced Assessment												_
New	Taxpayers											
View Saved		Name		Regis	tration or IE) number		Tax Reference	Number		Q	
View Submitted								-				

- i) The following menu will be displayed on the sub-menu's:
 - A) New.
 - B) View Saved.
 - C) View Submitted.

6.1.1 NEW REQUEST FOR REDUCED ASSESSMENT

a) When you select "New" in the sub-menu, the "Capture Reduced Assessment Details" screen will display:

Tax Reference Number *		Tax Type *	
000		Income Tax	
Period *	*		

- i) The following fields/items will be displayed on the new screen:
 - A) Tax Type
 - B) Prepopulated with Trust Tax Number:
 - I) Reference Number,
 - I) Prepopulated with taxpayers' Tax Reference number.
 - C) Period:
 - I) Selectable by taxpayer from 2019 to current Tax year +1.
 - D) Next button:
- b) When you click the "**Next**" button, the following checks will be done:
 - i) eFiling will check if there is an assessment (ITA34T) raised for the selected Tax year:



Error
Notice of Assessment not found
ок

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



•

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



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

Outh African Revenue Service	Assessment Company / Close Corporation or Trust In terms of sections 93(1)(d) or 93(1)(e) of TA Act No. 28 of 2011		
Taxpayer Information			! ~
Physical Address Detail	S		• •
Postal Address Details			! ~
Details of Request for R	educed Assessment		! ~

6.1.1.1 Taxpayer Information

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

Taxpayer Information	
Nature Of Person *	• i
Nature Of Person is a mandatory field. Is the form completed by a Tax Practitioner or Representative ?*	Tax Practitioner O Representative O

6.1.1.2 Physical Address Details

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



Physical Address De	etails ^
Unit No.	Complex (if applicable)
Street No.	Street / Farm Name *
Suburb / District *	!
City / Town *	I Country * SOUTH AFRICA * ✓ 3615 ✓

6.1.1.3 Postal Address Details

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

Postal Address Details			^
Mark here with an "X" if same as above or complete your Postal Address $$\$.	Is the Postal Address a Street Address	YONO	
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)			
• PO Box O Private Bag O	Other PO Special Service	Number*	
	Other PO Special Service (specify) i	Number is a mandatory field.	
Post Office	SOUTH AFRICA V	Postal Code * 3615 ~	

6.1.1.4 Details of Request for Reduced Assessment

- a) Complete all the fields on the container:
 - i) Section 93(1)d.
 - A) Error by SARS.
 - B) Error by Taxpayer.
 - ii) Section93(1)e.
 - A) Failure to submit return/incorrect return by third party under section 26 or employer under a tax Act submitted.
 - B) Processing Error by SARS.
 - C) Fraudulent return submitted by an unauthorised person.



Section 93(1)(d)		Section 93(1)(e)
Error by SARS	Error by Taxpayer	Failure to submit return/ Incorrect return by third party under section 26 O Processing Error or employer under a tax Act by SARS submitted
		Fraudulent return submitted

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

- a) Complete all the fields on the container:
 - i) Grounds of request.
 - ii) Supporting documents to be attached.
 - iii) Amounts.

Γ

- iv) Source Codes.
- v) Amounts Reflected on Assessment.
- vi) Amounts that should be Reflected on Assessment.

	_	
cted on Amount that	hat should be	
Reflected		
R Amount	+	i û
	R Amount	R Amount +

6.1.2 SUBMISSION OF THE FORM

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

South African Revenue Service	Request For Reduced Assessment Company / Close Corporation or Trust In terms of sections 93(1)(d) or 93(1)(e) of Message	Ref No.	2025	RRA02
Taxpayer Information	.			~
Company / Close Co	You request has been received, you may upload and submit you supporting documents once the upload button is enabled for you request to be successfully submitted.	r		~
Physical Address D	ок			~
Postal Address Detail	S			~
Representative Detail	S			~
Details of Request for	r Reduced Assessment			~

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



ii) When you click "OK", subsequent message will be displayed to you:

Se	Period All	NOTE: You need to SARS to finalize yo button is enabled. OK	upload an 11 Reduced	id submit your support d Assessment request o	ing documents for once the upload	im	Clear		Search
Su	bmitted Reduced	Assessments							
	Name	Reference Num	Period	Status	Status Date	Suppo	orting Docs	Open	
			2025	Awaiting Documents	2024/09/03 21:29:01	AT	Upload		Open

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

→ × Tr 🚺 > Inis i	PC > Desktop > New folder				~ O	Search New folder		~
ganise 🔻 🛛 New folder						8== -		
OneDrive - Person	Name	Date modified	Туре	Size				
This PC	🛃 RRA01 Form	2024/08/29 16:08	Adobe Acrobat D	184 KB				
3D Objects								
🔜 Desktop								
Documents								
🖶 Downloads								
Music								
Pictures								
Videos								
🖆 OS (C:)								
🛫 UATTestReposito								
🛫 GRAPProgramm 🛩								
File nam	ne:				~	All files		
					11.1.17 1.2	0	C	

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

	Confirm Submission	51				
It is important that you upload all the documents requested by SARS before you submit in order to eliminate any delays in processing your case. Once submitted you will not be able to add more documents unless you receive a new request from SARS. If you are sure you have uploaded all the documents required, click CONTINUE to submit.						
-	Continue					

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



2	Message
)	Document group successfully submitted
	ок

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

Back Print Sav	e Submit			- 100 +
South African Revenue Service	Request For Reduced Assessment Company / Close Corporation or Trust In terms of sections 93(1)(d) or 93(1)(e) of TA Act No. 28 of 2011	Taxpayer Ref No.	2025	RRA02
Taxpayer Information				~
Company / Close Corpo	oration Particulars			~
Physical Address Detai	ls			~
Postal Address Details				~
Representative Details				~
Details of Request for F	Reduced Assessment	LIVE CHAT	Þ	aska quest m ho

6.1.3 VIEW SAVED

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



Third Party Data Certificate Search		Home User	Organisations	Returns Customs	Duties & Levies Services	Tax Status Contact	Log Out
Third Party Data	Portfolio	Taxpayer					
Non-Core Taxes		Α.	*	: Organisation			
Payments							
Third Party Appointments	Search Criteria						
Request For Reason	Name			Reference Num			
Request for Reduced Assessment							
New	All		*				
View Saved					Clear	Search	
View Submitted							
Disputes\Suspension Of Payment	Saved Reduced Assessments						
Voluntary Disclosure	Name	Reference Num	Period	Status Status	Date Open		
Mandatory Disclosure Rules (MDR)	A.		2024	Saved		Open	
PAYE Maintenance					Items per page: 1	0 - 0010 4	<u> </u>
Tax Reference Number Request					sterns per page.		

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





- b) Once the form is completed, you can save/submit the form and the following message will be displayed to you to upload supporting documents:
 - A) A message will be displayed to you : "Your declaration has been successfully saved on eFiling System. Please note that you may click on the 'Submit' button when you have completed all the outstanding information on your return, and this will be submitted to SARS."
 - ii) When you click "Submit" button: the below message will be displayed:A) "Your declaration has been successfully submitted".
 - iii) Note: You need to upload and submit supporting documents for SARS to finalize the Reduced Assessment request, refer to Section 5.1.2 Submission of the Form.
 - iv) The form can be viewed in a read only format and flattened by stream serve by clicking the "Print" button.

6.1.4 VIEW SUBMITTED

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

Levies and Duties	Search Criteria									
Third Party Data Certificate Search										
Third Party Data	Name				Refe	rence Num				
Automatic Exchange Of Information (AEOI)	Period									
Non-Core Taxes								0		
Payments							Clear	5	earch	
Third Party Appointments	Submitted Reduced	Assessments								
Request For Reason		Reference								_
Request for Reduced Assessment	Name	Num	Period	Status	Status Date	Supporting Docs	Open			
New			2025	Filed	2024/09/03 21:29:01	Documents		Open		
View Saved						items p	er page. 10 👻	0 of 0	<	>
View Submitted					<u></u>	IVE CHAT		Þ	ASK A QUE	STION7

- i) The following fields/items will be displayed:
 - A) Name:
 - I) Name the Trust Taxpayer who is requesting Reduced Assessment.
 - B) Reference Number:
 - I) Tax reference number of the Trust Taxpayer requesting Reduced Assessment.
 - C) Period:
 - I) Tax year period of which the Request for Reduced Assessment was requested for.
 - D) Status Date:
 - I) Date on which the form was submitted.



- E) Link to the supporting documents:
 - I) Status.
 - II) In Progress.
 - III) Awaiting Documents this will be displayed to you when you have not uploaded supporting documents on eFiling to be sent to SARS.
 - IV) Submit Uploaded Documents this will be displayed to you when you have uploaded support documents but has not yet submitted the SARS.
 - V) Filed this will be displayed to you once the uploaded supporting documents have been submitted to SARS.

F) Open:

I) The form will open the submitted RRA form in a read only format.

Back Print Save	e Submit			- 100 +
South African Revenue Service	Request For Reduced Assessment Company / Close Corporation or Trust In terms of sections 93(1)(d) or 93(1)(e) of TA Act No. 28 of 2011	Taxpayer Ref No.	2025	RRA02
Taxpayer Information				~
Company / Close Corpo	oration Particulars			~
Physical Address Detai	ls			~
Postal Address Details				~
Representative Details				~
Details of Request for F	Reduced Assessment	🔓 LIVE CHAT	 >>>	nska ques M art

6.2 SARS NOTICES

- a) To view notices or letters issued, under the "Returns" menu, select "SARS Correspondence".
- b) Select "SARS Correspondence", enter the tax type, tax year, and notice type.

Tax Types		Letter Type			
All	*	All	*		
Tax Year		Notice Types			
All	-	All	-		
Received Date From *		Message Type			
2023/06/07	Ē	All	-		
Received Date To *					
2023/06/08		Reference Number			

- c) Select applicable option on the "**Notice Type**" and click "**Search**" to continue. All notices issued by SARS will be displayed. Click the relevant "View" tab and the notice will be displayed.
- d) The results section will list all the correspondence issued for the selected information completed in the search correspondence step above.
 - i) Acknowledgement letter.
 - ii) Request for Relevant Material.



- iii) Disallow Letter.
- iv) Partially Allow letter.
- v) Allow letter.

Name	Tax Reference Number	Тах Туре	Year\Period	Date	Description	View	Document
		Organisation Income Tax (ITR14/IT12EI/ITR12T)		2023/06/08 00:17:24	IT Statement of Account	View	
				Items per p	1 – 1 of 1	۲	

7 DEFINITIONS AND ABBREVIATIONS

a) The definitions, acronyms and abbreviations can be accessed via the following link: <u>Glossary A-M</u> webpage

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za;
- Make a booking to visit the nearest SARS branch;
- Contact your own tax advisor / tax practitioner;
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).