



# **HOW TO REGISTER FOR eFILING AND COMPLETE THE IT12EI RETURN FOR TAX EXEMPT ORGANISATIONS**

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## 1 SUMMARY

- a) This guide explains how you can register to use eFiling. The guide will then explain how you can complete and submit the annual income tax return (IT12EI) for Tax Exempt Organisations via eFiling.
- b) All tax-exempt organisations are required to submit annual income tax returns, despite the exemption which may result in no tax liability for the exempt organisation.
- c) For companies, the return must be completed and submitted within 12 months after the financial year end of the exempt organisation. For trusts or other entities, the return must be completed and submitted by the due dates announced by SARS annually.

## 2 EFILING

### 2.1 WHAT IS eFILING?

- a) eFiling is an electronic channel for which you need internet access. It can be used for a variety of functions by taxpayers interacting with SARS. Since the eFiling channel is online, almost everything relating to submission and processing occurs in real-time. This implies that when a taxpayer files their income tax return via eFiling, it is submitted and processed in real time as though the taxpayer submitted it at a SARS branch. For tax exempt organisations though, since Tax Exemption Unit is not yet modernised, the processing of the return requires manual intervention.
- b) However, since SARS values taxpayers and protects their tax accounts, not all services are offered online via eFiling. Services such as change of banking details must be done at a SARS branch.

### 2.2 BENEFITS OF eFILING

- a) eFilers are given more time to make their submissions as opposed to taxpayers who submit at a branch.
- b) eFilers have a full history of all submissions, payments and electronic correspondence available at the click of a button.
- c) eFilers can receive SMS and email notifications to remind them when submissions are due.
- d) eFiling is available day and night, 24/7.
- e) It is simple to use, and you can also speak to a SARS agent from the SARS Contact Centre while you are filing a return in real time.
- f) As it is an electronic channel, there is a faster turnaround time for most processes on eFiling.
- g) eFilers can use the tax calculator function to receive a pre-assessment of their submission before a final assessment is done.

### 2.3 DOCUMENTS REQUIRED TO REGISTER FOR eFILING

- a) To register for eFiling process, the following documents are required:
  - i) Tax registration number/s of the Organisation;
  - ii) Identity number of the Representative;
  - iii) Personal details of the Representative;
  - iv) Banking details of the organisation;
  - v) Company registration number (if an NPC); Trust (Trust number); Association of persons (no number required);
  - vi) Tax practitioner number (if registered as a tax practitioner).

### 3 REGISTRATION ON EFILING

#### 3.1 OVERVIEW

- a) To use eFiling, you must first be registered as a taxpayer. Then you can register for eFiling. To register for eFiling you must provide SARS with the necessary information which will be validated and accepted by SARS. The registration process allows the user to obtain login details which should be used when accessing eFiling.
- b) It is important that the potential eFiler submits accurate information when initially registering for income tax. This will allow the registration and validation process to be quick. If your details have changed, visit a SARS branch and provide your most recent banking and personal information with regards to your income tax. It takes approximately 24 hours after registration for a login to be created and sent to the eFiler.
- c) If invalid information is provided for submission purposes, the registration process may require the potential eFiler to provide additional information. Communication will be sent to the potential eFiler in a form of a letter requesting him/her to visit the SARS branch with particular documentation. To enquire about the progress of your registration you may call the SARS Contact Centre (0800 00 7277).
- d) **Note:**
  - i) Ensure that the documents mentioned in section 3.3 above are with you when you call the SARS Contact Centre, as this information will be required.
  - ii) We advise the potential eFiler to visit a SARS branch and update their personal and banking details with the most recent details before registering for eFiling.
  - iii) If you don't have an eFiling profile account and/or you forgot your login details:

#### 3.2 THINGS TO NOTE WHEN USING EFILING.

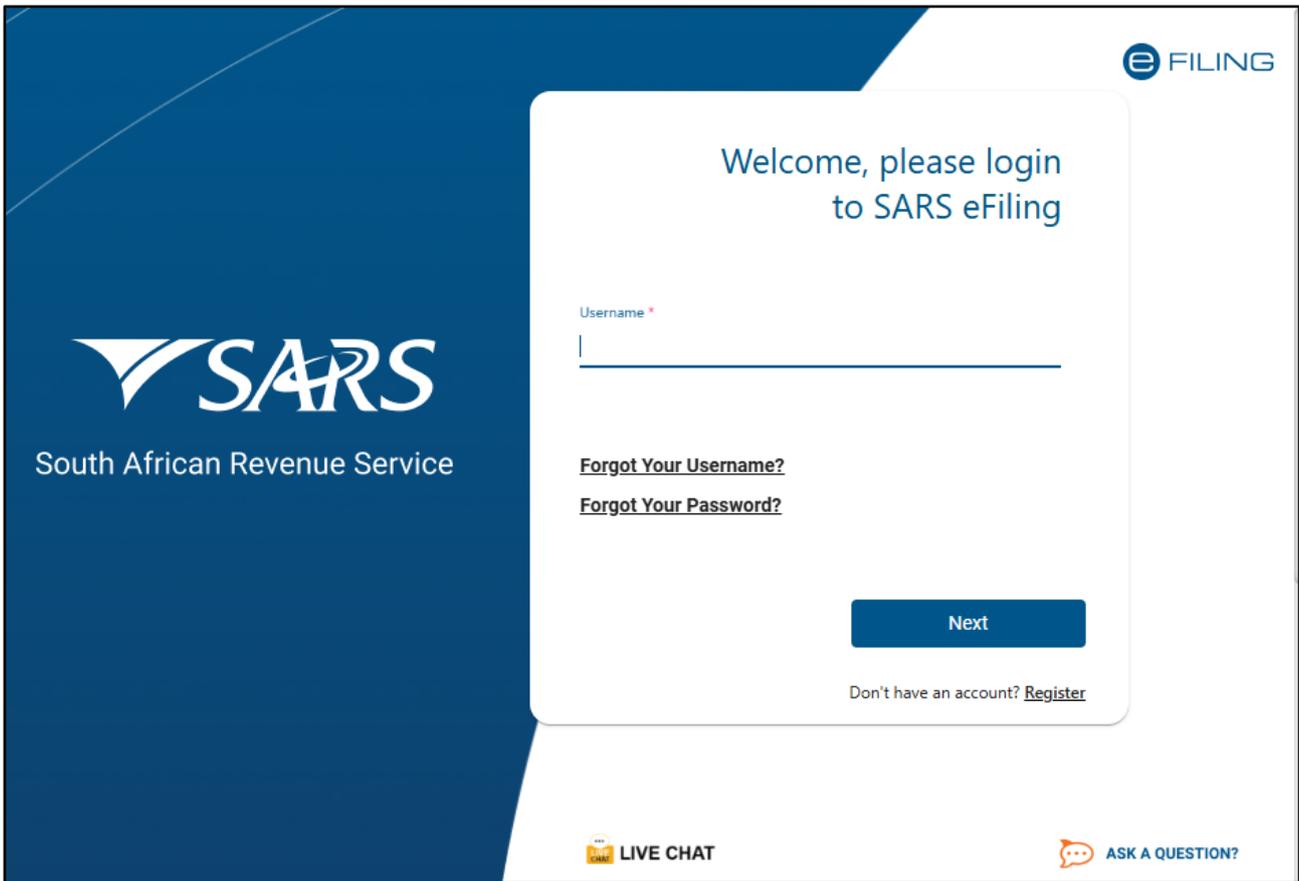
- a) The applicant must be an eFiler. To register for eFiling refer to the guide: How to register, manage users and change password on eFiling on the SARS website which is available on [www.sars.gov.za](http://www.sars.gov.za). Also refer to the SARS website FAQ section.

### 4 HOW TO COMPLETE IT12EI RETURN ON EFILING

- a) The IT12EI return must be completed and submitted within 12 months after the financial year-end of the exempt organisation.

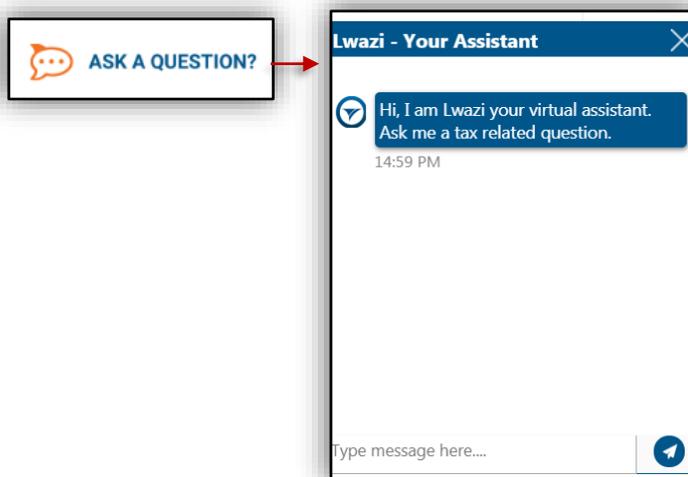
#### 4.1 LOGIN INTO EFILING

- a) Go to [www.sarsefiling.co.za](http://www.sarsefiling.co.za)
- b) Log in to your eFiling profile you created in the registration process and for further assistance use the Chat Bot below.

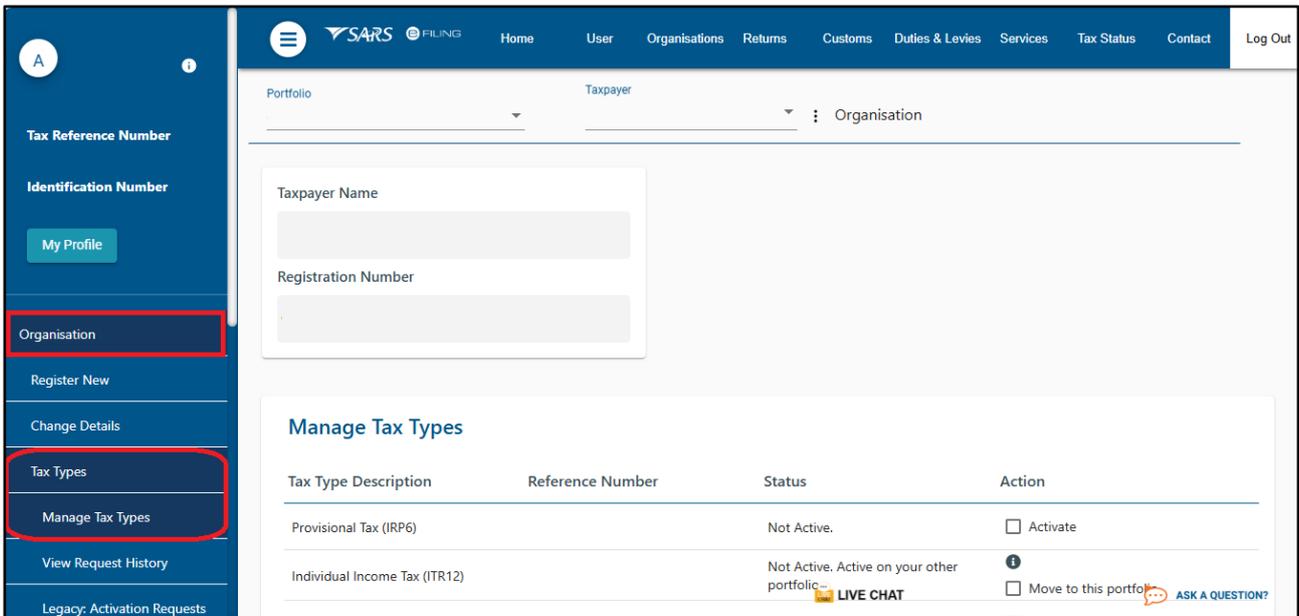


## 4.2 CHAT BOT

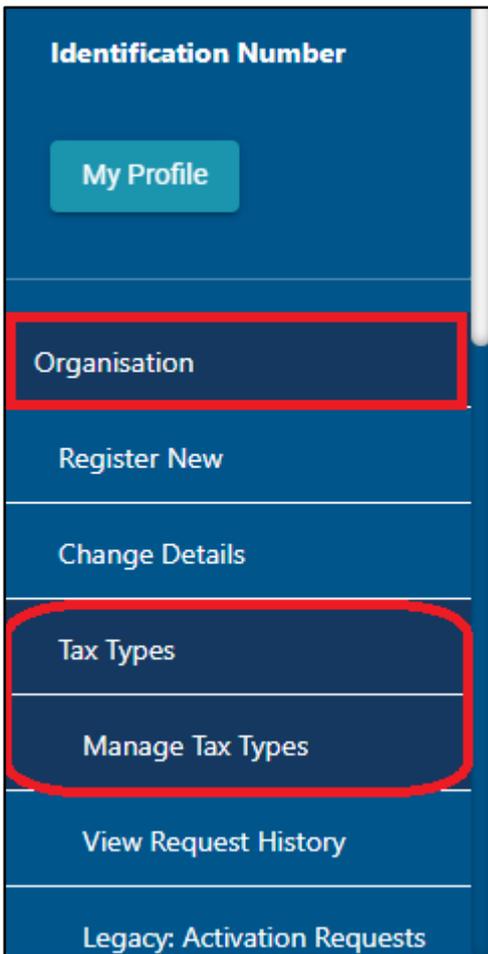
- a) The chat bot icon appears at the bottom right of your screen. You can click on this icon to ask a question within the context of the screen that you are busy on.
- Type a question in the input textbox;
  - Click on the button on your screen and press <Enter> on your keyboard to submit the question;
  - Lwazi, the online assistant, will process your request and display the answers on your screen.



- b) After successful login, the following screen will be displayed.



- c) To check if the correct tax type is activated on eFiling, click the “Organisation” tab and select “Organisation Tax Types” sub-menu.

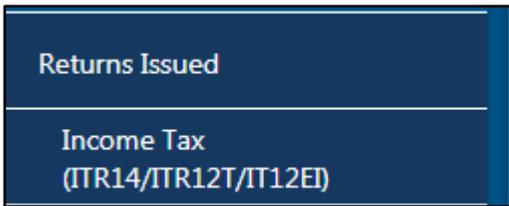


- d) The tax types will be displayed, and the status will be indicated as “Successfully Activated”.

Organisation	Manage Tax Types			
Register New	Tax Type Description	Reference Number	Status	Action
Change Details	Provisional Tax (IRP6)		Successfully Activated.	<input type="checkbox"/> Deactivate
Tax Types	Organisation Income Tax (ITR14/IT12EI/ITR12T)		Successfully Activated.	<input type="checkbox"/> Deactivate
Manage Tax Types	CBC		Not Active.	<input type="checkbox"/> Activate
View Request History				

### 4.3 REQUEST IT12EI RETURN

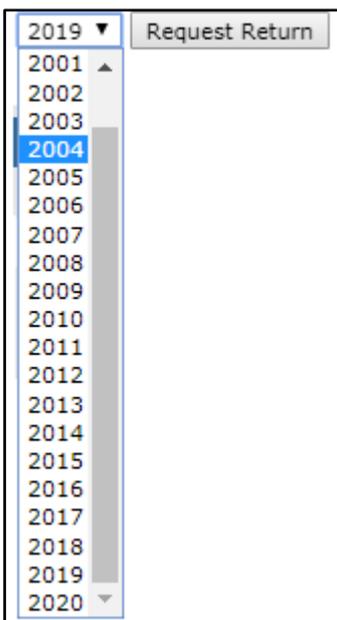
- a) Click “Returns” and “Returns Issued” menu on eFiling.



- b) Click “Income Tax (ITR14/ITR12T/IT12EI)” and the below screen will be displayed.

Return Search							
						2024	Request Return
Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
		TaxPeriod: 2019 Version: 1			0.00	Your return is overdue, please submit urgently.	<a href="#">Open</a>
		TaxPeriod: 2023 Version: 1			0.00	07/07/2025	<a href="#">Open</a>
1							

- c) In order to request a return, click on the dropdown box that indicates the year and select the appropriate year. Click the “Request Return” button to continue.



- d) The “Return Search” page will be updated, and the issued return will be listed.

Return Search 2024 ▾ Request Return

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
		TaxPeriod: 2019 Version: 1			0.00	Your return is overdue, please submit urgently.	<a href="#">Open</a>
		TaxPeriod: 2023 Version: 1			0.00	07/07/2025	<a href="#">Open</a>

1

- e) If the return is overdue, the due date field will have the following message highlighted in red: “Your return is overdue, please submit urgently.”
- f) Click the “Open” hyperlink and you will be diverted to the “Income Tax Work page”.

**INCOME TAX WORK PAGE** ?

Taxpayer Name eFiling Status Issued

Tax Period 2023

Tax Reference

Return Type ITR14

RETURN TYPE	STATUS	LAST	CALCULATION
ITR14	Issued		

**Maintain Legal Entity Details** ✕

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

LIVE CHAT
ASK A QUESTION?

- g) The following message will be displayed when you access the Income Tax Work Page for the first time. Click “Yes” to confirm the details have been verified or “No Maintain legal entity details now”.
- h) Refer to How to complete the Registration Amendments and Verification Form RAV01 - External Guide on the SARS website for more information regarding this functionality on how to update legal entity details.

**Maintain Legal Entity Details** ✕

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

- i) When “Yes” is selected, the following message will be displayed:

<b>Tax Period</b>	<b>Maintain Legal Entity Details</b> <p>Does the company confirm that the person appointed as public officer:</p> <ul style="list-style-type: none"> <li>- complies with the requirements to be appointed as public officer as contemplated in section 246 of the Tax Administration Act, 2011;</li> <li>- has not during the preceding five years been: <ul style="list-style-type: none"> <li>• removed from a profession for serious misconduct;</li> <li>• convicted (whether in Public or elsewhere) of - <ul style="list-style-type: none"> <li>◦ theft, fraud, forgery or uttering a forged document, perjury or an offence under the Prevention of Combating of Corrupt Activities Act, 2004; or</li> <li>◦ any offence involving dishonesty, for which the person has been sentenced to a period of imprisonment exceeding the amount prescribed in the Adjustment of Fines Act, 1991;</li> </ul> </li> <li>• convicted of a serious tax offence;</li> </ul> </li> <li>- is tax compliant to the extent referred to in section 256(3) of the Tax administration Act, 2011;</li> <li>- is not ineligible or disqualified from being: <ul style="list-style-type: none"> <li>• a director or prescribed officer of a company as contemplated in section 69 of the Companies Act, 2008;</li> <li>• an office bearer in terms of section 25A of the Nonprofit Organisations Act, 1997;</li> <li>• or a trustee in terms of section 6 of the Trust Property Control Act, 1988.</li> </ul> </li> </ul> <p>Yes    No - Maintain legal entity details now</p>			
<b>Tax Reference</b>				
<b>Return Type</b>				
<table border="1"> <thead> <tr> <th>RETURN TYPE</th> <th>STATUS</th> </tr> </thead> <tbody> <tr> <td>ITR14</td> <td>Issued</td> </tr> </tbody> </table>		RETURN TYPE	STATUS	ITR14
RETURN TYPE	STATUS			
ITR14	Issued			
<input type="button" value="Maintain Legal Entity Details"/> <input type="button" value="Request Historic Documents"/> <input type="button" value="Incorrect return type?"/>				




- j) On the Income Tax Work Page, the return will be indicated as “ITR14”. Click the “Incorrect Return Type?” button to change the return from ITR14 to IT12EI.

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

- k) The Incorrect Return Type screen will be displayed. Ensure that the new return type is indicated as “IT12EI” and click “Continue” to proceed. Click “Cancel” to be directed back to the Income Tax Work Page.

**Incorrect return type**

You have chosen to submit a different type of return.

Please confirm that your organisation is liable for new the type of return before choosing to convert your existing return.

Once you have issued your return in the new format, the existing return will no longer be available.

Please contact your nearest SARS branch if you are unsure.

New Return Type:

[close](#)

- l) The return type on the work page will be updated to “IT12EI”. Click the hyperlink to open the return.

**INCOME TAX WORK PAGE** ?

<b>Taxpayer Name</b>	<b>eFiling Status</b>
<b>Tax Period</b>	Issued
<b>Tax Reference</b>	2023
<b>Return Type</b>	IT12EI

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION
IT12EI	Return was replaced with latest version	2025/03/31		1

m) The IT12EI form will be displayed to be completed.

- 100 +

**RETURN OF INCOME EXEMPT ORGANISATIONS:**  
(Income Tax Act, No. 58 Of 1962, As Amended)
Year Of Assessment **2023**
Tax Reference No.

Please consult the SARS guide prior to completing this tax return.

**Information**

The registered particulars cannot be changed on the return. Please use the Organisations - SARS Registered Details menu option on eFiling to change these details or visit a SARS branch.

**PARTICULARS OF O**

Have the banking, public officer and confirmed as correct? (Refer to guid

## 5 IT12EI RETURN

- a) In order to complete the IT12EI, the return for the tax-exempt organisation, you must ensure that financial statements have been prepared to assist with the completion of the return.
- b) Note: The return is enhanced to HTML5.

### 5.1 HTML5

- a) 'HTML5' refers to 'Hyper Text Mark-up Language' and is a type of technology used for structuring and presenting content on websites. Some of the advantages of HTML5 is that it is compatible with multiple web browsers (e.g. Google Chrome, Edge, Firefox, Safari, Opera) and it offers improved access to users irrespective of the screen size, orientation and resolution of their devices.

- b) The look and feel of the income tax return for Exempt Organisations has changed from the 2019 filing season. The return is built in “HTML5”. The advantage of this is that it allows the return to be accessed on multiple platforms including desktop, tablet and mobile devices and is intended to provide you with a better user experience.

## 5.2 COMPLETION OF THE RETURN

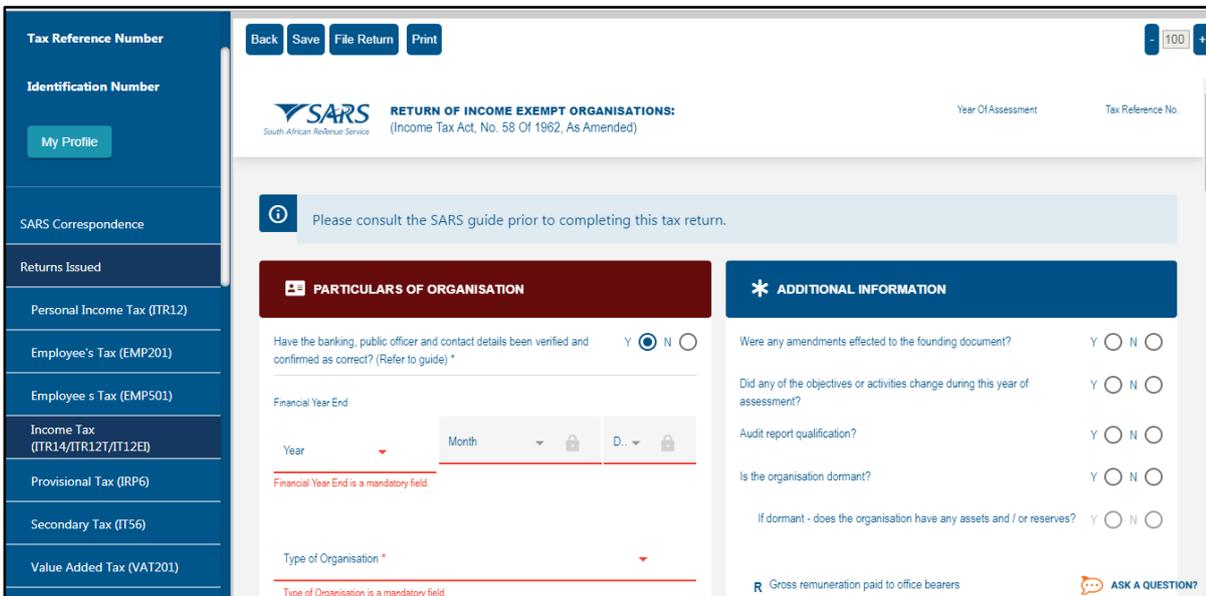
- a) The IT12EI return consist of 2 pages, the return consists of the following containers:

## 5.3 HEADER OF IT12EI

- a) The following information is displayed on the header of the return:

 <small>South African Revenue Service</small>	<b>RETURN OF INCOME EXEMPT ORGANISATIONS:</b> <small>(Income Tax Act, No. 58 Of 1962, As Amended)</small>	<small>Year Of Assessment</small>	<small>Tax Reference No.</small>
---	--	-----------------------------------	----------------------------------

- b) The name of the return:
  - i) Return of Income: Exempt Organisations: (Income Tax Act, No. 58 of 1965, as amended).
- c) Year of Assessment:
  - i) The year of assessment that the return is being completed for must be inserted, e.g. 2015 etc.
- d) Tax Reference No:
  - i) Enter the 10-digit tax reference number allocated to the organisation.
- e) The following screen will be displayed:



SARS Correspondence	Registered Name <input type="text"/>	R Gross remuneration paid to employees <input type="text"/>
Returns Issued	Trade Name <input type="text"/>	
Personal Income Tax (ITR12)	Company / Trust registration number <input type="text"/>	<b>INFORMATION IN RESPECT OF TRADING ACTIVITIES</b>
Employee's Tax (EMP201)	Date of Registration	R Total receipts and accruals subject to tax <b>7915</b>
Employee's Tax (EMP501)	Year <input type="text"/> Month <input type="text"/> D. <input type="text"/>	R Basic exemption <b>7921</b>
Income Tax (ITR14/ITR12T/IT12EI)	Contact Email Address <input type="text"/>	<a href="#">ASK A QUESTION?</a>
Provisional Tax (IRP6)	<b>GENERAL FINANCIAL INFORMATION</b>	R Expenditure i.r.o. taxable receipts <b>7918</b>
Secondary Tax (IT56)	R Rental Income <b>7910</b>	R Expenditure i.r.o. non-taxable income from trading activi... <b>7919</b>
Value Added Tax (VAT201)	R Investment Income <b>7911</b>	<b>TAXABLE INCOME / LOSS</b>
	R Donations received – Local <b>7901</b>	R Taxable income / loss from trading activities <input type="text"/> Source Code <input type="text"/>
	R Donations received – Foreign <b>7902</b>	R Capital gain / loss from disposal of assets... <input type="text"/> Source Code <input type="text"/>
		<a href="#">ASK A QUESTION?</a>
Mineral and Petroleum Resources Royalty (MPR3)	R Membership fees and subscriptions received <b>7907</b>	<b>Tax Deductible Receipts Issued i.r.o. Donations (Section 18A)</b>
Non-Core Taxes	R Levies received <b>7906</b>	Number of section 18A tax deductible receipts issued <input type="text"/>
Payments	R Subsidies received <b>7905</b>	R Total rand value of donations for which section 18A tax deductible receipt... <input type="text"/>
Third Party Appointments	R Proceeds from disposal of capital assets <b>7912</b>	Were funds expended on both section 18A approved and non section 18A approved activities? <input type="radio"/> Y <input type="radio"/> N <input type="radio"/>
Request For Reason	R Other income not stated above <b>7913</b>	If Yes, do you have the required audit certificates? <input type="radio"/> Y <input type="radio"/> N <input type="radio"/>
Disputes	Please provide a description relating to other Income indicated above <input type="text"/>	Where the fund is approved i.t.o. section 18A(1)(b), was the required percentage of the donations received, for which tax deductible receipts were issued, distributed? <input type="radio"/> Y <input type="radio"/> N <input type="radio"/>
Voluntary Disclosure		If Yes, do you have the required audit certificates? <input type="radio"/> Y <input type="radio"/> N <input type="radio"/>
PAYE Maintenance		Where the fund is approved i.t.o. section 18A(1)(b), was the required percentage of the donations received, for which tax deductible receipts were issued, distributed? <input type="radio"/> Y <input type="radio"/> N <input type="radio"/>
VAT Maintenance		<a href="#">ASK A QUESTION?</a>
Tax Reference Number Request		
Special Links		
Resources Royalty (MPR3)		
Non-Core Taxes	Please provide a description relating to other Income indicated above <input type="text"/>	
Payments		
Third Party Appointments	R Total receipts and accrued <b>7920</b>	
Request For Reason	R Total expenditure of organisation <b>7914</b>	
Disputes		
Voluntary Disclosure		
PAYE Maintenance		
VAT Maintenance		
Tax Reference Number Request		
Special Links		
	<b>Declaration</b>	
	I declare that: • I am the duly appointed public officer / representative taxpayer / trustee of the organisation.	<input type="text"/> <a href="#">ASK A QUESTION?</a>

## 5.4 PARTICULARS OF ORGANISATION

- In the “Particulars of Organisation” container, ensure that all the information relevant to the organisation is completed accurately and in full.
- Have the banking, public officer and contact details been verified and confirmed as, correct?

Back Save File Return Print

Year Of Assessment      Tax Reference No.

**RETURN OF INCOME EXEMPT ORGANISATIONS:**  
(Income Tax Act, No. 58 Of 1962, As Amended)

**PARTICULARS OF ORGANISATION**

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

Financial Year End

Year	Month	Day
▼ ✓	January ▼ ✓	1 ▼ ✓

Type of Organisation \*

COMPANY
▼ ✓

Registered Name 🔒

---

Trade Name 🔒

---

Company / Trust registration number 🔒

---

Date of Registration

Year	Month	Day
2008 ▼ 🔒	June ▼ 🔒	19 ▼ 🔒

Contact Email Address \*

---

Contact Email Address is a mandatory field.

Contact Phone number \*

---

Contact Phone number is a mandatory field.

- c) The following fields are included in this container:
- d) Financial Year End (mandatory field):
  - i) Enter the financial year-end of the organisation in the format CCYYMMDD.
- e) Type of Organisation:

- i) Indicate the type of exempt organisation, namely
  - A) Company;
  - B) Trust;
  - C) Other.
- f) Registered Name:
  - i) Complete the registered name of the organisation.
- g) Trade Name:
  - i) Complete the trading name of the organisation.
- h) Company/Trust Registration No:
  - i) Enter the company/trust registration number as provided by CIPC.
- i) Date of Registration:
  - i) Indicate the date that the organisation was registered with CIPC.
- j) Contact Email Address:
  - i) Complete the email address of the representative taxpayer and ensure that the email address is correct and in full.
- k) Contact Phone number:
  - i) Complete any other contact number where the representative taxpayer may be contacted.

## 5.5 GENERAL FINANCIAL INFORMATION

- a) This section refers to the financial information of the exempt organisation for the applicable year of assessment.
- b) The amounts completed in the applicable fields must correspond to the amounts reflected in the annual financial statements for the exempt organisation for the year of assessment.

GENERAL FINANCIAL INFORMATION	
R Rental Income	7910
R Investment Income	7911
R Donations received – Local	7901
R Donations received – Foreign	7902

R Membership fees and subscriptions received	7907
<hr/>	
R Levies received	7906
<hr/>	
R Subsidies received	7905
<hr/>	
R Proceeds from disposal of capital assets	7912
<hr/>	
R Other income not stated above	7913
<hr/>	
Please provide a description relating to other Income indicated above	
<hr/>	
R Total receipts and accrued	7920
<hr/>	
R Total expenditure of organisation	7914

- c) Rental Income
  - i) The income received from the letting of movable or immovable property and accommodation offered.
- d) Investment Income
  - i) Income received on investment of funds of the organisation such as interest and dividends.
- e) Donations received
  - i) Local
    - A) Donations received from local sources in South Africa.
  - ii) Foreign
    - A) Donations received from foreign sources outside of South Africa.
- f) Membership Fees and Subscriptions received
  - i) Total amount received from membership fees or subscriptions.
- g) Levies received
  - i) Amount of income received in respect of levies.
- h) Subsidies / Grants received

- i) Indicate the amount the organisation received as subsidies or grants from Government or other sources.
- i) Proceeds from disposal of capital assets
  - i) Amount in respect of gross proceeds on disposal of capital asset(s) during the financial year. These amounts can be from immovable, fixed property and immovable assets.
- j) Other income not stated above:
  - i) Indicate the amount received/accrued to the organisation in respect of any source of income including capital accruals/receipts and exempt income. This may include royalties, a bequest, income received as beneficiary from a trust or income from fundraising activities.
    - A) Please provide a description relating to other income indicated above.
- k) Total receipts and accruals
  - i) Enter the amount of the total receipts and accruals of the organisation for the financial year.
- l) Total expenditure of organisation
  - i) Enter the amount of the total expenses of the organisation incurred during the financial year.

## 5.6 ADDITIONAL INFORMATION

- a) The following section is additional information regarding the exempt organisation.
- b) All the questions must be completed and indicate the answers as either “Yes” or “No”. In the case where the answer to the specific question is “Yes”, an accompanying schedule must be prepared and submitted with the return.
- c) The schedules must be retained for a period of five years from the date of submission of the return and must be available should SARS require it.

* ADDITIONAL INFORMATION	
Were any amendments effected to the founding document?	Y <input type="radio"/> N <input type="radio"/>
Did any of the objectives or activities change during this year of assessment?	Y <input type="radio"/> N <input type="radio"/>
Audit report qualification?	Y <input type="radio"/> N <input type="radio"/>
Is the organisation dormant?	Y <input type="radio"/> N <input type="radio"/>
If dormant - does the organisation have any assets and / or reserves?	Y <input type="radio"/> N <input type="radio"/>
<b>R</b> Gross remuneration paid to office bearers	
<b>R</b> Gross remuneration paid to employees	

- d) Were any amendments effected to the founding document?
  - i) Indicate whether any changes were made to the founding document(s) under which the organisation was established, such as the memorandum and articles of association, the constitution or the trust deed.
  - ii) If “Y”:

- A) Inform the Tax Exemption Unit; and
  - B) Prepare a schedule listing the amendments that were affected to the founding document(s) and retain such schedule for a period of five years.
- e) Did any of the objectives or activities change during this year of assessment?
- i) Indicate if any of the public benefit activities have changed during this year of assessment. This may have an effect on the exempt status of the organisation.
  - ii) If “Y”:
    - A) Prepare a schedule listing the changes to the objectives or activities of the exempt organisation and retain such schedule for a period of five years.
- f) Audit report qualification?
- i) If “Y”, prepare a schedule listing the reason(s) for the audit qualification.
- g) Is the organisation dormant?
- i) Indicate if the exempt organisation was dormant for the year of assessment.
  - ii) If “Y”, answer the question below relating to assets and/or reserves of the exempt organisation.
    - A) If dormant- does the organisation have any assets and/or reserves?
- h) Gross remuneration paid to office bearers
- i) Indicate the gross remuneration paid to office bearers of the exempt organisation. This may include fees, salaries, bonuses and the value of any fringe benefit received such as the use of assets, e.g. housing or motor vehicles etc.
  - ii) Prepare a schedule listing the total amount of remuneration paid to each office bearer and retain such schedule for a period of five years.
- i) Gross remuneration paid to employees.
- i) Prepare a schedule listing the total amount of remuneration paid to each office bearer and retain such schedule for a period of five years.

## 5.7 INFORMATION IN RESPECT OF TRADING ACTIVITIES

- a) The following section refers to the trading activities of the organisation for the year of assessment.
- b) The amounts completed in the applicable fields must correspond to the amounts reflected in the annual financial statements for the exempt organisation for the financial year.

INFORMATION IN RESPECT OF TRADING ACTIVITIES	
R Total receipts and accruals subject to tax	7915
R Basic exemption	7921
R Total receipts and accruals which are integral and directly related to the sole or principal obj...	7916
R Total receipts and accruals from occasional trading activities including fund raising	7917
R Expenditure i.r.o. taxable receipts	7918
R Expenditure i.r.o. non-taxable income from trading activities	7919

- c) Total receipts and accruals subject to tax
  - i) Total receipts and accruals from trading activities, excluding receipts and accruals from a capital nature.
- d) Basic Exemption
  - i) Enter the basic exemption amount for the total receipts and accruals from all business undertakings or trading activities that do not qualify for exemption.
- e) Total receipts and accruals which are integral and directly related to the sole or principal object
  - i) Total receipts and accruals from activities directly connected, linked and associated with the approved public benefit activity (PBA) which is conducted by the Public Benefit Organisation (PBO).
- f) Total receipts and accruals from occasional trading activities including fund raising
  - i) Indicate the total receipts and accruals from activities conducted on an irregular or infrequent basis or as a special event.
- g) Expenditure i.r.o. taxable receipts
  - i) Enter the total expenditure that relates to the generating of taxable receipts and accruals from trading activities.
- h) Expenditure i.r.o. non-taxable income from trading activities
  - i) Indicate the total expenditure that relates to the generating of non-taxable receipts and accruals from trading activities.

## 5.8 TAXABLE INCOME/LOSS

- a) The following section of the return refers to the taxable income/loss of the organisation for the financial year.
- b) The amounts completed in the applicable fields must correspond to the amounts reflected in the annual financial statements for the exempt organisation for the financial year.

TAXABLE INCOME / LOSS	
R Taxable income / loss from trading activities	Source Code
R Capital gain / loss from disposal of assets used to generate trading inc...	Source Code

- c) Taxable income/loss from non-exempt activities
  - i) This amount is calculated by subtracting the total expenditure i.r.o trading activities from the total receipts and accruals which are subject to tax.
  - ii) A surplus will represent a taxable income, and a deficit will represent a loss.
  - iii) The following income codes must be used when the profit or loss is carried forward to the relevant section on the income tax return.
    - A) Taxable income from trading activities – 3022;
    - B) Loss from trading activities – 3023.
- d) Capital gain/loss from disposal of assets used to generate trading income
  - i) With effect from the first year of assessment commencing on or after 1 April 2006, PBOs are subject to the provision of Capital Gains Tax (CGT). Any capital gain or loss made on the disposal of an asset which has mostly been used in the carrying on of non-public benefit activities or in the production of non-exempt income, will not be disregarded for CGT purposes and will therefore be taxed.
  - ii) However, any capital gain or loss made in respect of the disposal of the following categories of assets must be disregarded:
    - A) Non-trading assets:
      - l) This category refers to assets used exclusively for non-trade purposes such as carrying on public benefit activities (PBAs) and assets held as investment.
    - B) Minimal trading assets:
      - l) This category includes assets, where substantially the whole of the use of the asset by the PBO, on or after valuation date, was directed at a purpose other than carrying on a business undertaking or trading activity (an asset used 90% of the time for trading purposes).
    - C) Permissible trading assets:
      - l) This category applies to assets where substantially the whole of the use of the asset was directed at carrying on a business undertaking or trading activity which qualifies for an exemption in terms of items (aa), (bb) or (cc) of Section 10(1)(cN)(ii).
  - iii) The following capital gains tax codes must be used when the profit or loss is carried forward to the income tax return:

- A) Profit on disposal of capital asset – 4250;
  - B) Loss on disposal of capital asset – 4251.
- iv) More information regarding Capital Gains Tax can be found on the SARS website [www.sars.gov.za](http://www.sars.gov.za).

## 5.9 TAX DEDUCTIBLE RECEIPTS ISSUED IN RESPECT OF DONATIONS (SECTION 18A)

- a) This section must be completed by exempt organisations that have been approved in terms of section 18A to issue tax-deductible receipts to donors.

**🔄 Tax Deductible Receipts Issued i.r.o. Donations (Section 18A)**

Number of section 18A tax deductible receipts issued

---

**R** Total rand value of donations for which section 18A tax deductible receipts were issued

---

Were funds expended on both section 18A approved and non section 18A approved activities? Y  N

If Yes, do you have the required audit certificates? Y  N

Where the fund is approved i.t.o. section 18A(1)(b), was the required percentage of the donations received, for which tax deductible receipts were issued, distributed? Y  N

- b) Number of section 18A tax deductible receipts issued
- i) Indicate the number of section 18A receipts issued during the financial year.
- c) Total rand value of donations for which section 18A tax deductible receipts were issued
- i) Indicate the total rand amount of donations received for which section 18A receipts were issued.
- d) Were funds expended on both section 18A approved and non-section 18A approved activities?
- i) Indicate “Y” or “N” regarding both section 18A approved and non-section 18A approved activities.
    - A) If “Y”, do you have the required audit certificates?
- e) Where the fund is approved i.t.o. section 18A(1)(b), was the required percentage of the donations received, for which tax-deductible receipts were issued, distributed?
- i) Prepare and submit a schedule indicating the distribution of the donations received for which tax-deductible receipts were issued.

## 6 DECLARATION

- a) The declaration must be read carefully before submitting the return.
- b) The declaration states the following:  
I declare that:
- i) I am the duly appointed public officer/representative taxpayer/trustee of the organisation.
  - ii) The information furnished in this return is true and correct in every respect.

- iii) I have disclosed in full the total receipts and accruals received by this organisation during the period covered by this return.
  - A) I have the necessary financial records to support all the declarations on this form which I will retain for audit purposes.
  - B) I have disclosed the total number and value of S18A receipts issued (if applicable).

**Declaration**

I declare that:

- I am the duly appointed public officer / representative taxpayer / trustee of the organisation.
- The information furnished in this declaration is true and correct in every respect.
- I have disclosed in full the total receipts and accruals received by this organisation during the period covered by this return.
- I have the necessary financial records to support all the declarations on this form which I will retain for audit purposes.

Date

CCYY / MM / DD

XXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXX

Please ensure you sign over the 2 lines of "X"s above

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

## 7 SUBMISSION OF THE IT12EI RETURN

- a) After completion of all the fields in the return you may go ahead and click “Save” or “File Return” .

Back

Save

File Return

Print

- b) If you wish to save the completed information on the return and submit at a later stage, click the “Save” button.
- c) **NOTE:** Clicking the “Save” button will not submit the return to SARS. It means the document will be available online should you wish to work on it later.

**DETAILS**

**RESULT**

**Your return has been successfully saved on the eFiling system.**

Please note that you may click on the File button when you have completed all the outstanding information on your return, and this will submit it to SARS for assessment.

Continue

- d) Click “Continue” to proceed to the income tax work page, where the status of the return will also be indicated as “Saved”.

**INCOME TAX WORK PAGE** 

<b>Taxpayer Name</b>	<b>eFiling Status</b>
<b>Tax Period</b>	Saved
2023	
<b>Tax Reference</b>	
<b>Return Type</b>	
IT12EI	

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION
IT12EI	Saved	2025/03/31		1

[Maintain Legal Entity Details](#)  
[Request Historic Documents](#) [Refund Status](#) [Incorrect return type?](#)

 LIVE CHAT  ASK A QUESTION?

- e) If you have already submitted the return for the applicable financial year at the SARS Branch or SARS Tax Exemption Unit, you can click the “Submitted at Branch” button to change the status on eFiling. The below message will be displayed to ensure that you are certain that you want to set the status as “manually submitted”.

Message from webpage 

 Are you sure you wish to set this return as Submitted at Branch?

- f) Click “Ok” to continue or cancel. The status of the return will be updated to “Filed through another channel” if you selected to click “Ok”.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
IT12EI	Filed through another channel	2020/05/29		1	

[Maintain Legal Entity Details](#)  
[Request Correction](#) [Add supporting documents](#) [Request Historic Documents](#) [Return Submission Dashboard](#)

- g) To continue with the submission of the return, click on the “IT12EI” hyperlink to open the return. Click the “File” button.
- h) The following message will be displayed that indicate that the return has been successfully submitted.

**DETAILS**

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**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.

- i) Click “Continue” to proceed and the income tax work page will be displayed that indicate the status of the return as “Filed through eFiling”

**INCOME TAX WORK PAGE** ?

<b>Taxpayer Name</b>	<b>eFiling Status</b> <span style="float: right;">Filed</span>
<b>Tax Period</b>	2023
<b>Tax Reference</b>	
<b>Return Type</b>	IT12EI

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION
IT12EI	Filed through eFiling	2025/03/31		1

Maintain Legal Entity Details

LIVE CHAT
 ASK A QUESTION?

## 8 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

- a) The definitions, acronyms and abbreviations can be accessed via the following link: [Glossary webpage](#)

## 9 DOCUMENT MANAGEMENT

### 9.1 REVISION HISTORY

<b>Business Owner</b>	Head: Process Design and Engineering
<b>Detail of Change</b>	Updated with Filing Season. Updated with eFiling Redesign. Updated Template. Decommission of Help-You-eFile(HYEF), replace screens - April 2025 release.

## DISCLAIMER

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

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

- Visit the SARS website at [www.sars.gov.za](http://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).