

**MAKE
TAX MATTERS
YOUR PRIORITY #1**

Late-filing penalties

#YourTaxMatters

WWW. SARS.GOV.ZA





Late-filing penalties

SARS penalises taxpayers who file returns late. If you disagree with the penalty, you can dispute it and ask SARS to review your penalty.

If you do not agree with the penalty, you can submit a Request for Remission (RFR) via:

1. eFiling; or
2. A SARS branch near you.



eFILING

The RFR must include:

1. Reasons for not complying; and
2. The period and amount disputed.

Follow the steps below to submit your RFR:

Log in to your SARS eFiling account using your username and password

Welcome, please login
to SARS eFiling

Username *

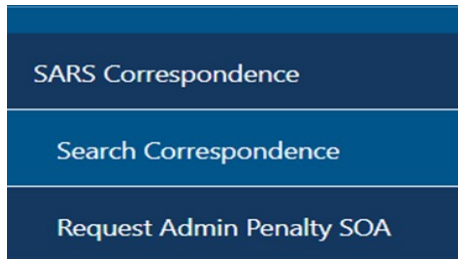
|

On the left pane under **“My Profile”**, select the **“SARS Correspondence”** tab.

My Profile

SARS Correspondence

Select **"Request Admin Penalty SOA"**



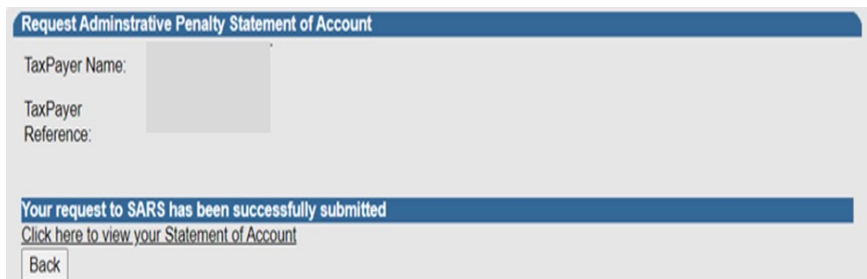
SARS Correspondence

Search Correspondence

Request Admin Penalty SOA

The Administrative Penalties work page will be accessible by clicking on Statement of Account.

Note: Your Notice of Registration will be printed. You can keep a copy for your records or use it as proof of your tax registration.



Request Administrative Penalty Statement of Account

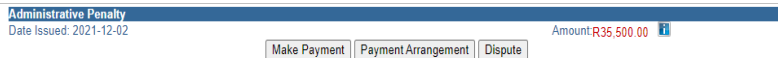
TaxPayer Name: [Redacted]

TaxPayer Reference: [Redacted]

Your request to SARS has been successfully submitted

[Click here to view your Statement of Account](#)

[Back](#)



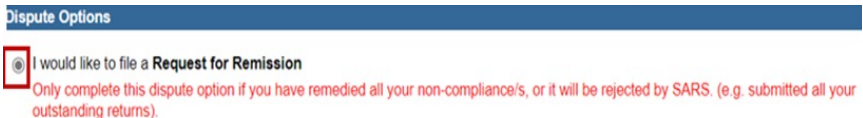
Administrative Penalty
Date Issued: 2021-12-02

Amount: **R35,500.00**

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

Select the **"Dispute"** button.

The Dispute Summary page will be displayed. Select "Request for Remission", then select "I would like to file a Request for Remission" and click on the "Continue" button.



Dispute Options

☒ I would like to file a **Request for Remission**

Only complete this dispute option if you have remedied all your non-compliance/s, or it will be rejected by SARS. (e.g. submitted all your outstanding returns).

A Dispute Options page will be displayed. Select the penalty transaction that is under dispute and for which a remission will be requested.

SELECT	TRANSACTION NO.	DESCRIPTION	AMOUNT
<input type="checkbox"/>	6	OUTSTANDING RETURNS (ITS)	R 250.00
<input type="checkbox"/>	7	OUTSTANDING RETURNS (ITS)	R 250.00
<input type="checkbox"/>	8	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	9	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	10	RECURRING OUTSTANDING RETURN (ITS)	R 250.00
<input type="checkbox"/>	11	RECURRING OUTSTANDING RETURN (ITS)	R 250.00

Capture all the relevant information and click the “File” button to submit the dispute transaction to SARS.

Grounds for dispute and Reasons for late submission if applicable

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

Grounds

For more information, you may visit the SARS website at www.sars.gov.za.