



3 August 2022

**To: South African Revenue Service (SARS)**

Lehae La SARS  
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**Via email:** SARS [CDavis2@sars.gov.za](mailto:CDavis2@sars.gov.za); [LNetshiombo@sars.gov.za](mailto:LNetshiombo@sars.gov.za);  
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[taxqueries@thesait.org.za](mailto:taxqueries@thesait.org.za).

**RE: THE SARS SYSTEM APPARENTLY INCORRECTLY REJECTS CERTAIN  
EDITED RETURNS**

1. According to our understanding of the auto-assessment process:
  - Where a taxpayer disagrees with the original estimated assessment, the taxpayer has 40 business days from the date of issuance of the assessment (SARS' auto-assessment) to edit and submit a return.
  - By editing the tax return, the taxpayer is effectively submitting a Request For Correction (RFC).
  - In response, SARS will then issue a revised assessment, being a reduced or additional assessment should SARS accept the edits.
2. SAIT has received queries from members regarding the following scenario:
  - The taxpayer/practitioner submits the edited return (e.g., claiming a travel allowance). The original return in this instance does not match the underlying auto-assessment (AA) return.
  - However, somehow SARS engine is flagging certain edited returns as a duplicate and is not processing the changes.
  - We attach 3 examples as Annexures.
3. Currently SARS branches are advising the affected taxpayers to object to the rejection of the RFC. We are unsure whether this is the right course of action and would appreciate further guidance.

Please let us know if you require any further information.

We look forward to hearing from you.

Yours faithfully,

**SAIT Tax Technical**



***Disclaimer***

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