

SARS Operations, Reporting and eFiling

SAIT Webinar 30 June 2022

#### **Agenda:**

## This session will contain a brief overview of SARS Operations, reporting and eFiling including the following aspects:

- Important filing, payment and/or reporting dates
- Current challenges in the SARS operational space
- Relevant legislative interpretation and new legislation and/or regulation
- New procedures, systems and SARS implementations
- New matters affecting the tax practice management
- HOT TOPIC.



#### **Anchors**:

Cecile Bothe – (Consultant at SAIT)

Cecile Bothe is Consulting to SAIT (ex SARS) with 44 years of experience at SARS. Specialises in Income Tax, Provisional tax, Deceased and insolvent estates, Donations Tax and Estate duty.

Yolisa Dyasi – (Tax Technical Consultant at SAIT)
 Yolisa is the Tax Technical Consultant at SAIT. She is
 responsible for management of the SAIT Tax Technical
 Helpline, SARS escalations and SARS operational
 submissions.



Important filing, payment and/or reporting dates



## Important filing, payment and/or reporting dates

Income Tax	30/06/2022	Submission of <b>2021 ITR14</b> returns for companies with a June year-end	
Income Tax	30/06/2022	1 <sup>st</sup> provisional (2022) submissions and payments for individuals, trusts and companies with a December year-end	
Income Tax	30/06/2022	<b>2<sup>nd</sup> provisional (2022)</b> submissions and payments for companies with a June year-end.	
Income Tax	30/06/2022	<b>3<sup>rd</sup> provisional (2021)</b> payments for companies with a December year-end	
Income tax	01/07/2022	Opening of Filing Season 2022	
Employment Taxes	07/07/2022	EMP201 submissions and payments	
Value-Added Tax	25/07/2022	Manual <b>VAT201</b> submissions and payments	
Value-Added Tax	29/07/2022	Electronic <b>VAT201</b> submissions and payments	



Current challenges in the SARS operational space



### Current challenges in the SARS operational space

- New! Delays in issuing of assessment after the allowance of the objection
- Notice of allowances issued
- Suspension of payment revoked
- No revised assessment received

Currently a manual process where the auditor must manually revise the assessment.

Members who continue to experience these delays are encouraged to log a query on the SAIT <u>TaxHelpline</u>.



### Current challenges in the SARS operational space

Update: 'Old' Notices of Assessment being reissued

Raised at the Western Cape regional meeting

Trying to resolve issue of correspondence not being loaded eFiling.



Relevant legislative interpretation and new legislation and/or regulation



## Relevant legislative interpretation and new legislation and/or regulation

- Interpretation note 121 Deduction of medical lump-sum payments (Section 12M – ITA)
- Guide on the Determination of Medical Tax Credits (Issue 14)
  (Section 6A and 6B ITA) (Long term medical aid and how
  claimed all through the medical aid SARS wants proof of ALL the
  medical expenses. Both from the medical statement and the
  additional medical expenses claimed Actually PAID)
- Guide on Income Tax and the Individual (Updates on Filing Season 2022 and Auto assessments)

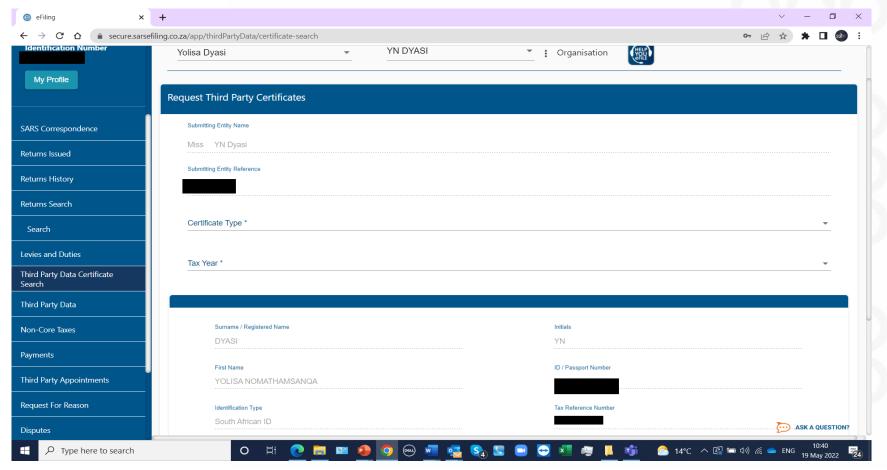


New procedures, systems and SARS implementations



## New procedures, systems and SARS implementations

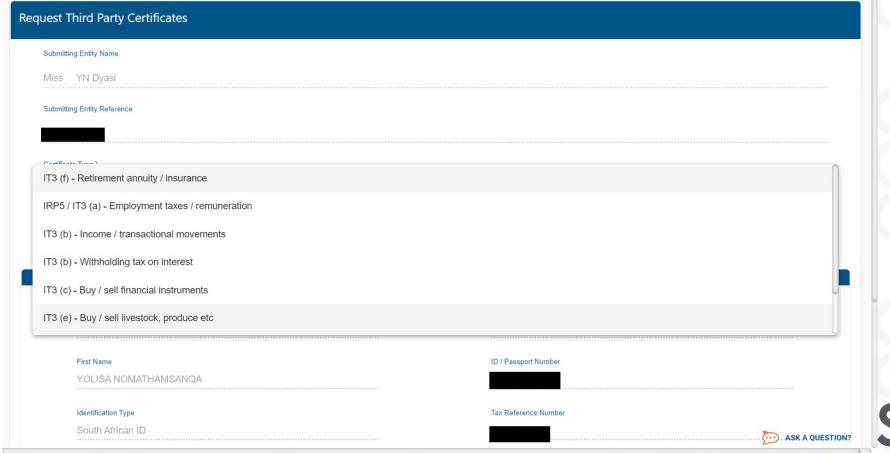
Check third-party data





## New procedures, systems and SARS implementations

Check third-party data





























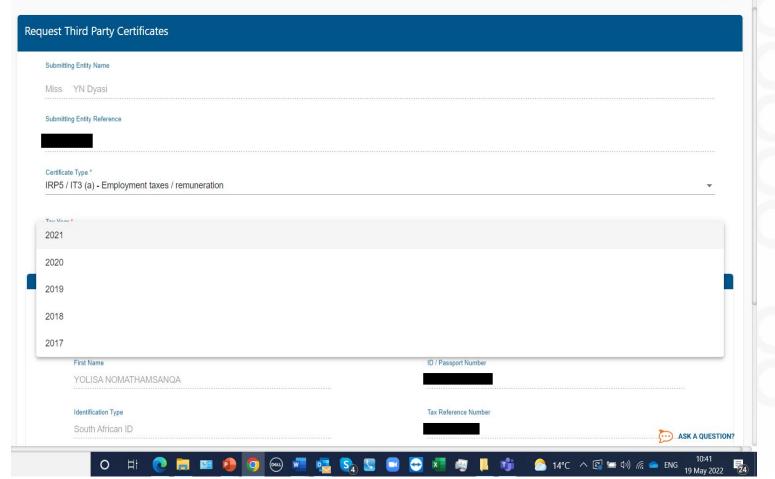






# New procedures, systems and SARS implementations

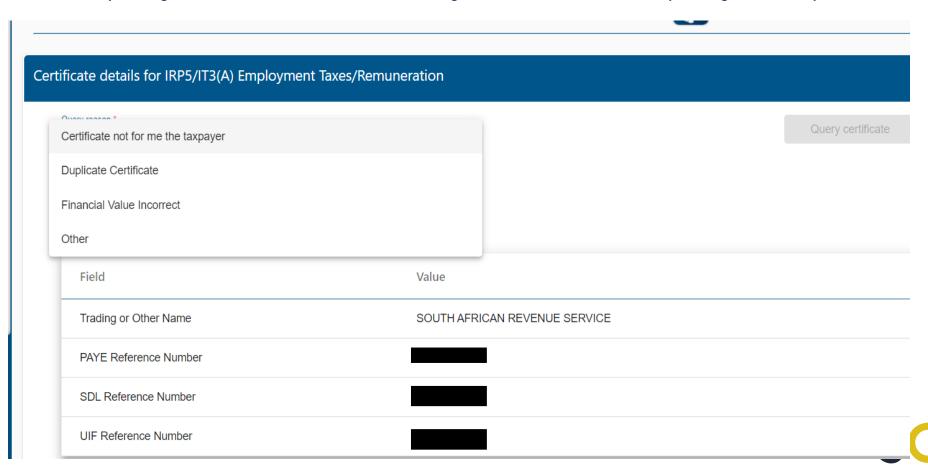
Check third-party data





## New procedures, systems and SARS implementations

• Check third-party data – Raised directly with the third-party data provider.



New matters affecting the tax practice management



## Matters affecting the tax practice management

- Amended criteria pertaining to the registration and management of tax practitioners
- Minimum qualifications and experience:
  - NQF level 6 and above with at least one accounting module and one tax module, plus at least one year's tax working experience
  - NQF level 5 plus at least four years' tax working experience, or
  - NQF level 4 plus ten years' tax working experience. The tax working experience must be verifiable by the employers or clients.
- Successfully completed the SARS Readiness Programme (1 July 2022.)
- Is tax compliant, and
- Has submitted an independently verified criminal free certificate in terms of section 240(3) of the Act to their RCB/s





#### **CONTACTING SARS**

The below are top 9 reasons for virtual appointments by tax practitioners:

-	Entity registration	73.28%

_	Portfolio management	6.65%
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-	Dispute management	4.25%
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-	Request	for	profile	2.72%
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- Request for service 1.80%
- Request for ITR12 1.34%
- Account balance 0.92%
- Request for advice 0.88%
- TT01(Turnover tax) 0.83%



### **Entity registration**

Register for income tax (Individual) - eFiling

Register for income tax (Trust) - SARS online query system/Trust Registration

Register for a tax product (VAT and PAYE) - eFiling



### Portfolio management

Update my (or my client's) personal details (including banking details) - Scheduled meeting with the SARS Branch

**Update my eFiling Security Details -** Scheduled meeting with the SARS Branch



### Dispute management

Lodge a dispute (Income tax, VAT, PAYE) - eFiling

Lodge a dispute on trust income tax -

**Email:** pcc@sars.gov.za - manual process on the ADR form.

Scheduled meeting with the SARS Branch



#### Request for profile

#### Update registered representative details -

Website: SARS online query system/Register a representative



#### Request for service

Request a payment allocation -

Website: SARS online query system/Submit a payment allocation

Request the processing of account journals -

Email: pcc@sars.gov.za

**Enquire about a recalled Refund** 

Email: Recalledrefunds-VAT@sars.gov.za

Email: Recalledrefunds-IT@sars.gov.za



#### **Request for ITR12**

#### File tax returns (Income Tax, VAT, PAYE)

- eFiling
- Submit via: The SARS MobiApp
- Scheduled meeting with the SARS Branch (exceptional circumstances)

#### File a donations tax form IT144

- Email: PCC@sars.gov.za
- Scheduled meeting with the SARS Branch



#### **Account balance**

Request a statement of account -

Click: eFiling

Enquire on outstanding debt and make a payment arrangement –

Click: eFiling



#### Request for advice

Request for advice: <a href="https://www.sars.gov.za/contact-us/contact-centre/">https://www.sars.gov.za/contact-us/contact-centre/</a>

Find a Tax Workshop: <a href="https://www.sars.gov.za/individuals/who-pays-tax/how-do-i-learn-about-taxes/">https://www.sars.gov.za/individuals/who-pays-tax/how-do-i-learn-about-taxes/</a>

Contact A Customs office: <a href="https://www.sars.gov.za/customs-and-excise/customs-offices-and-contacts/">https://www.sars.gov.za/customs-and-excise/customs-offices-and-contacts/</a>

**Report suspicious activity:** <a href="https://www.sars.gov.za/targeting-tax-crime/report-a-tax-crime/">https://www.sars.gov.za/targeting-tax-crime/report-a-tax-crime/</a>



### TT01(Turnover tax)

File a Turnover tax return

Email: pcc@sars.gov.za

Scheduled meeting with the SARS Branch



