



SARS Operations, Reporting and eFiling

SAIT Webinar
30 June 2022

YOUR KEY TO THE TAX COMMUNITY

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 2021 ITR14 returns for companies with a June year-end
Income Tax	30/06/2022	1st provisional (2022) submissions and payments for individuals, trusts and companies with a December year-end
Income Tax	30/06/2022	2nd provisional (2022) submissions and payments for companies with a June year-end.
Income Tax	30/06/2022	3rd provisional (2021) 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 VAT201 submissions and payments
Value-Added Tax	29/07/2022	Electronic VAT201 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 [TaxHelpline](#).

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

The screenshot shows the SARS eFiling web application interface. The browser address bar displays 'secure.sarsefiling.co.za/app/thirdPartyData/certificate-search'. The left sidebar contains a navigation menu with the following items: Identification Number, My Profile, SARS Correspondence, Returns Issued, Returns History, Returns Search, Search, Levies and Duties, Third Party Data Certificate Search (highlighted), Third Party Data, Non-Core Taxes, Payments, Third Party Appointments, Request For Reason, and Disputes. The main content area is titled 'Request Third Party Certificates' and contains the following fields:

- Submitting Entity Name:** Miss YN Dyasi
- Submitting Entity Reference:** [Redacted]
- Certificate Type *:** [Dropdown menu]
- Tax Year *:** [Dropdown menu]
- Surname / Registered Name:** DYASI
- Initials:** YN
- First Name:** YOLISA NOMATHAMSANQA
- ID / Passport Number:** [Redacted]
- Identification Type:** South African ID
- Tax Reference Number:** [Redacted]

At the bottom right of the form, there is a link that says 'ASK A QUESTION?'. The Windows taskbar at the bottom shows the date as 19 May 2022 and the time as 10:40.

New procedures, systems and SARS implementations

- Check third-party data

Request Third Party Certificates

Submitting Entity Name
Miss YN Dyasi

Submitting Entity Reference
[REDACTED]

Certificate Type *

- IT3 (f) - Retirement annuity / insurance
- IRP5 / IT3 (a) - Employment taxes / remuneration
- IT3 (b) - Income / transactional movements
- IT3 (b) - Withholding tax on interest
- IT3 (c) - Buy / sell financial instruments
- IT3 (e) - Buy / sell livestock, produce etc

First Name
YOLISA NOMATHAMSANQA

Identification Type
South African ID

ID / Passport Number
[REDACTED]

Tax Reference Number
[REDACTED]

[ASK A QUESTION?](#)

New procedures, systems and SARS implementations

- Check third-party data

Request Third Party Certificates

Submitting Entity Name
Miss YN Dyasi

Submitting Entity Reference
[REDACTED]

Certificate Type *
IRP5 / IT3 (a) - Employment taxes / remuneration

Tax Year *

- 2021
- 2020
- 2019
- 2018
- 2017

First Name
YOLISA NOMATHAMSANQA

ID / Passport Number
[REDACTED]

Identification Type
South African ID

Tax Reference Number
[REDACTED]

ASK A QUESTION?

New procedures, systems and SARS implementations

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

Certificate details for IRP5/IT3(A) Employment Taxes/Remuneration

Query certificate

Certificate not for me the taxpayer

Duplicate Certificate

Financial Value Incorrect

Other

Field	Value
Trading or Other Name	SOUTH AFRICAN REVENUE SERVICE
PAYE Reference Number	
SDL Reference Number	
UIF Reference Number	

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



HOT TOPIC

CONTACTING SARS

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

- Entity registration	73.28%
- Portfolio management	6.65%
- Dispute management	4.25%
- Request for profile	2.72%
- 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: <https://www.sars.gov.za/contact-us/contact-centre/>

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

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

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

TT01(Turnover tax)

File a Turnover tax return

Email: pcc@sars.gov.za

Scheduled meeting with the SARS Branch



Thank you