



SARS Operations and eFiling

**SAIT Webinar
8 June 2023**

YOUR KEY TO THE TAX COMMUNITY

Anchors:

- **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.

- **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.

Gert van Heerdeen, BCom, LLB, LLM – (Acting CEO: Office of the Tax Ombud)

Gert joined SARS as a legal advisor in the Legal Delivery and Support department for the Gauteng Central Region in 2008, after completing his articles and being admitted as an attorney.

In 2010 he was appointed as the dedicated legal specialist for the High Complex Debt Team based at Megawatt Park in Sunninghill. In May 2012, Gert was appointed as manager of the Legal Delivery and Support Department in Gauteng Central.

In 2014, he was appointed as senior manager in the legal department of Afrocentric Health (Pty) Ltd, a position he held until he joined the Office of the Tax Ombud in May 2015.

His role is to assist the Office's internal and external stakeholders with all legal issues, from interpreting legislation to drafting and vetting legal documents.

His main goal is to assist in building the Office into an impartial entity with a reputation as a trustworthy and effective organisation that will inspire taxpayer confidence in the tax system.

Agenda:

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

- ❖ General SARS Ops updates
 - ✓ Important filing, payment and/or reporting dates
 - ✓ New procedures, systems and SARS implementations
 - ✓ Relevant legislative interpretation and new legislation and/or regulation
 - ✓ New matters affecting the tax practice management
- ❖ Expert Corner; and
- ❖ Question and Answer Session

Important filing, payment and/or reporting dates

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Value-Added Tax	22/06/2023	Manual VAT201 submissions and payments
Value-Added Tax	30/06/2023	Electronic VAT201 submissions and payments
Income Tax	30/06/2023	Submission of 2022 ITR14 returns for companies with a June year-end
Income Tax	30/06/2023	1st provisional (2023) submissions and payments for individuals, trusts and companies with a December year-end
Income Tax	30/06/2023	2nd provisional (2023) submissions and payments for companies with a June year-end
Income Tax	30/06/2023	3rd provisional (2022) payments for companies with a December year-end
Income Tax	07/07/2023	Start of Filing Season 2023
Employment Taxes	07/07/2023	EMP201 submissions and payments

New procedures, systems and SARS implementations

VAT registration process

- All new applications for VAT registration will be subjected to a more stringent registration process which could include the requirement that the applicant present themselves (in person) to the branch closest to where the business enterprise is located;
- SARS will issue the applicant with a letter setting out supporting documents required for the validation of the registration;
- Applicants are expected to visit a branch in person, the visit must be pre-booked on the SARS website by clicking on the 'Book an Appointment' icon;
- All supporting documents that are required for registration validation may be submitted via eFiling or at the branch on the day of the appointment; and
- VAT registration will only be effected when SARS has satisfied itself that the application is lawful.

VAT registration process – SALT Submission

1. Will additional appointments (capacity) be made available within the SARS branches to accommodate the increased demand?
2. Will the appointment be initiated by the taxpayer or by the SARS official verifying the VAT application?
3. Will SARS reinstate physical branch visits for other service offerings?
4. Considering the file size limit on eFiling, will SARS allow for the submission of supporting documents via the SARS Online Query System?
5. What is the official turnaround time for the finalisation of the VAT applications and when will this timeline commence?

VAT registration process – Appointments

Appointment Information

Appointment
Channel*

VAT Registration Accreditation



Reason Category*

VAT



Reason For
Appointment*

VAT Registration Accreditation



Preferred Branch*

Province

Gauteng



Branch

Select



Please select a branch

Check for Appointment



New matters affecting the tax practice management

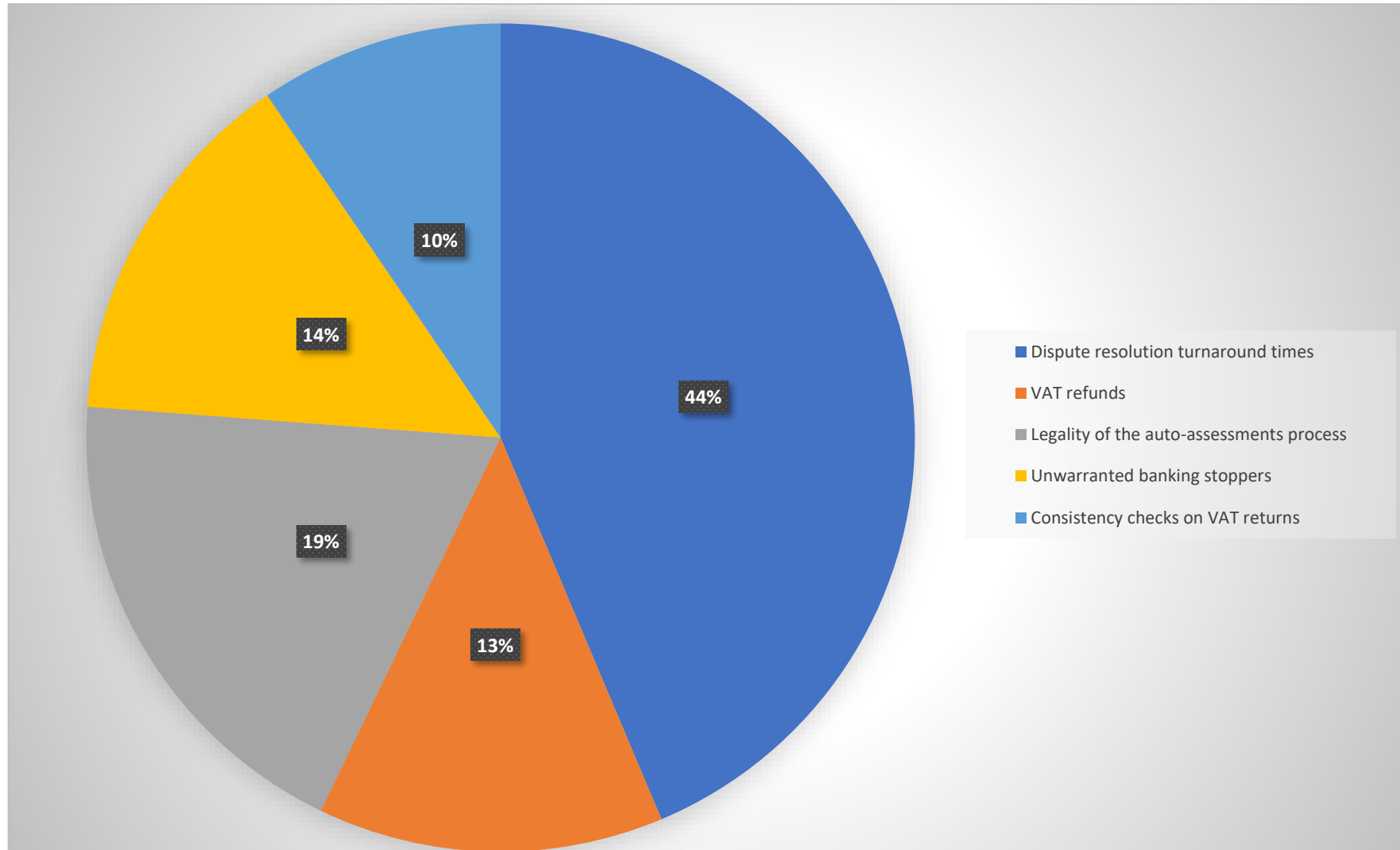
Latest updates on Filing Season 2023

Opening on 7 July 2023

Expert Corner

In Conversation with the Office of the Tax Ombud

Poll Results



Questions



Thank you