



SARS Operations and eFiling

**SAIT Webinar
1 August 2024**

YOUR KEY TO THE TAX COMMUNITY

Anchors:

- **Yolisa Dyasi** – (Tax Technical Specialist 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 Heerden, BCom, LLB, LLM – (Senior Manager: Legal Services and Systemic Investigation)

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:

- ❖ Expert Corner
- ❖ Question and Answer Session
- ❖ Important filing, payment and/or reporting dates
- ❖ Current changes in the SARS Operational Space

Expert Corner

Panel Discussion

Why taxpayers' rights and obligations matter
Key factors to help taxpayers comply with SARS



Important filing, payment and/or reporting dates

Important filing, payment and/or reporting dates

29/07/2024	Income Tax	ITR14 without the legislative changes will be available
13/09/2024	Income tax	ITR14 and ITR12T prototypes available
16/09/2024	Income Tax	ITR14 with legislative changes will be available
16/09/2024	Income Tax	ITR12T - Opening of Trust Filing Season
30/09/2024	Third-Party Data	Third-Party Data (IT3) - End of third-party annual submissions for Trusts
21/10/2024	Income Tax	ITR12 - Submission due date for a return that is submitted electronically through the assistance of a SARS official at a SARS office or manually
21/10/2024	Income Tax	ITR12 - Submission due date for a return for non-provisional taxpayers and is submitted by using the SARS eFiling platform
20/01/2025	Income Tax	ITR12 - Submission due date for a return for provisional taxpayers and is submitted by using the SARS eFiling platform
20/01/2025	Income Tax	ITR12T - Submission due date for the Trust Income Tax returns.

Operational Changes

Submitting returns older than five years

17 July 2024 - SAIT [Submission](#)

26 July 2024 – Tax practitioners were allowed to submit returns older than 5 years on eFiling. Tax practitioners are required to reconfirm their status on eFiling before attempting to request or submit such returns. Once their status has been successfully reconfirmed, tax practitioners may proceed with these requests or submissions.

29 July 2024 - SARS implemented a change allowing tax administrators linked to tax practitioners to request or submit returns older than five years.

Submitting returns older than five years

SARS confirmed that returns older than 5 years could be submitted on eFiling under the following circumstances:

- The return is being submitted by a registered tax practitioner;
- Penalties are being levied for the outstanding; and
- Where a Voluntary Disclosure segment has been opened.

Availability of the 2024 ITR14

16 July 2024 - SAIT raised the issue with SARS

26 July 2024 – SARS issued the official correspondence that the 2024 return would be made available from Monday, 29 July 2024.

29 July 2024 – 2024 ITR14 available on eFiling. The current version does not reflect the latest legislative updates

16 September 2024: The revised ITR14 form, reflecting the most recent legislative amendments, will be available

Refund reversals

- SARS noted the challenges with respect to refund reversal on some of the accounts of taxpayers. Since the beginning of the Filing Season, SARS has paid out in excess of R14 Billion to 1.5 million taxpayers.
- The information at SARS' disposal indicate that 30 thousand taxpayers have witnessed reversal of their refunds.
- Due to the risk associated with validity of refunds payments, all refunds go through the validation process with all stakeholders in the tax ecosystem. These validations could result in refunds being flagged for verification.
- SARS has worked through these reversed refunds, and have reported that 90% of all refunds have been released.
- By Monday morning, any remaining refunds were either be released, or taxpayers were be engaged to provide supporting documents where necessary. These are the normal processes in the validations of refunds.



Thank you