EXTERNAL GUIDE

HOW TO REGISTER FOR eFILING AND COMPLETE THE IT12EI RETURN FOR TAX EXEMPT ORGANISATIONS

TABLE OF CONTENTS

EXTERNAL GUIDE
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

REVISION: 1

Page 2 of 30

1   PURPOSE

- This guide explains how you can register to use eFiling. The guide will then explain how you can complete and submit the annual income tax return (IT12EI) for Tax Exempt Organisations via eFiling.

2   INTRODUCTION

- All tax exempt organisations are required to submit annual income tax returns, despite the exemption which may result in no tax liability for the exempt organisation.

- For companies, the return must be completed and submitted within 12 months after the financial year end of the exempt organisation. For trusts or other entities, the return must be completed and submitted by the due dates announced by SARS annually.

3   EFILING

3.1   WHAT IS eFILING?

- eFiling is an electronic channel for which you need internet access. It can be used for a variety of functions by taxpayers interacting with SARS. Since the eFiling channel is online, almost everything relating to submission and processing occurs in real-time. This implies that when a taxpayer files their income tax return via eFiling, it is submitted and processed in real time as though the taxpayer submitted it at a SARS branch. For tax exempt organisations though, since Tax Exemption Unit is not yet modernised, the processing of the return requires manual intervention.

- However, since SARS values taxpayers and protects their tax accounts, not all services are offered online via eFiling. Services such as change of banking details must be done at a SARS branch.

3.2   BENEFITS OF eFILING

- eFilers are given more time to make their submissions as opposed to taxpayers who submit at a branch.
- eFilers have a full history of all submissions, payments and electronic correspondence available at the click of a button.
- eFilers can receive SMS and email notifications to remind them when submissions are due.
- eFiling is available day and night, 24/7.
- It is simple to use and you can also speak to a SARS agent from the SARS Contact Centre while you are filing a return in real time.
- As it is an electronic channel, there is a faster turnaround time for most processes on eFiling.
- eFilers can use the tax calculator function to receive a pre-assessment of their submission before a final assessment is done.

3.3   DOCUMENTS REQUIRED TO REGISTER FOR eFILING

- To register for eFiling process, the following documents are required:
  - Tax registration number/s of the Organisation

EXTERNAL GUIDE   REVISION: 1   Page 3 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

- □ Identity number of the Representative
- □ Personal details of the Representative
- □ Banking details of the organisation
- □ Company registration number (if an NPC); Trust (Trust number); Association of persons (no number required)
- □ Tax practitioner number (if registered as a tax practitioner)

4   REGISTRATION ON EFILING
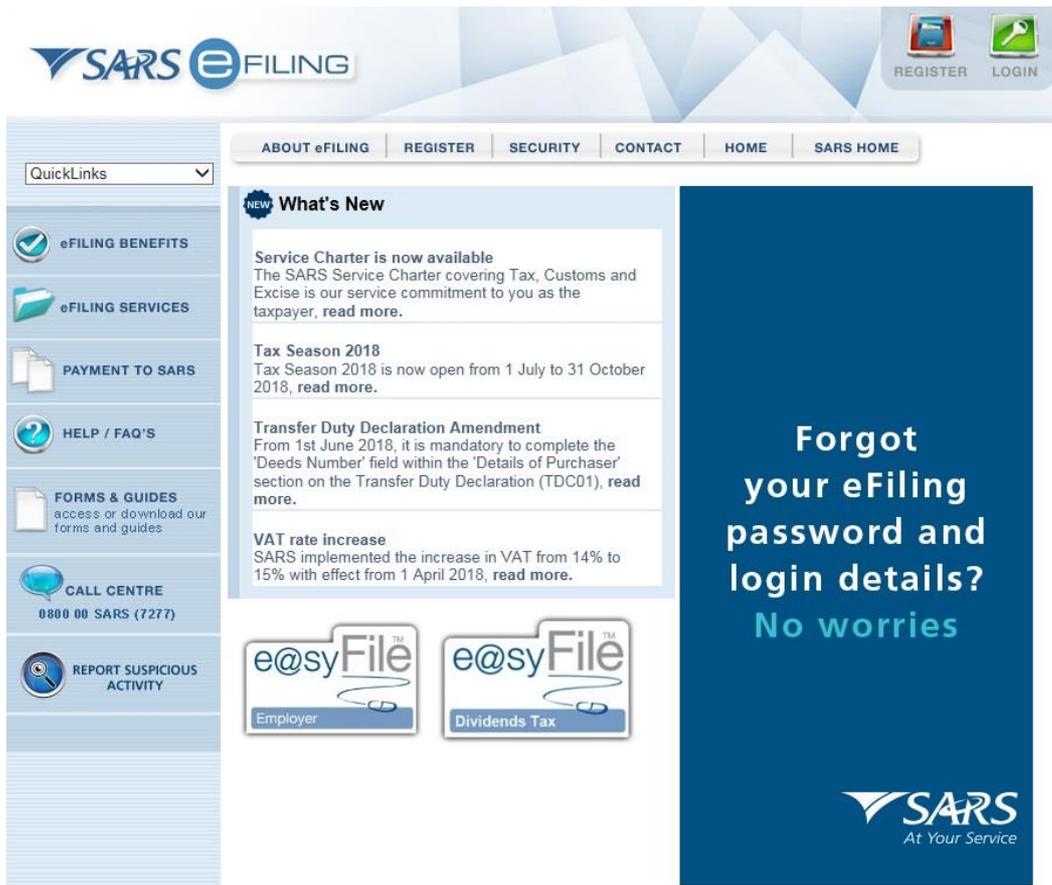
4.1   OVERVIEW

- To use eFiling, you must first be registered as a taxpayer. Then you can register for eFiling. To register for eFiling you must provide SARS with the necessary information which will be validated and accepted by SARS. The registration process allows the user to obtain login details which should be used when accessing eFiling.

- It is important that the potential eFiler submits accurate information when initially registering for income tax. This will allow the registration and validation process to be quick. If your details have changed, visit a SARS branch and provide your most recent banking and personal information with regards to your income tax. It takes approximately 24 hours after registration for a login to be created and sent to the eFiler.

- If invalid information is provided for submission purposes, the registration process may require the potential eFiler to provide additional information. Communication will be sent to the potential eFiler in a form of a letter requesting him/her to visit the SARS branch with particular documentation. To enquire about the progress of your registration you may call the SARS Contact Centre (0800 00 7277).

Note:
- Ensure that the documents mentioned in section 3.3 above are with you when you call the SARS Contact Centre, as this information will be required.

- We advise the potential eFiler to visit a SARS branch and update their personal and banking details with the most recent details before registering for eFiling.

4.2   REGISTER FOR EFILING

- Go to www.sarsefiling.co.za
- The following screen will be displayed:

EXTERNAL GUIDE   REVISION: 1   Page 4 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

- Click on "**Register**" in the top right-hand corner of the screen. The the screens below will be displayed.

EXTERNAL GUIDE   REVISION: 1   Page 5 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

- The "**Registration Process**" screen will be displayed.

Register — Log-in — Your Details — Organisation — Registered — Your Tasks

eFiling registration process

To enjoy all the quick, easy and free benefits that SARS eFiling has to offer, simply complete the seamless registration process and become part of the eFiling community.

Once you have registered, please allow 48 hours for activation of your account to be finalised and all electronic forms to be available to you for completion and submission.

If however your return is due within those 48 hours, please submit at a SARS branch to avoid your return reaching SARS after the deadline as this could lead to penalties and interest being charged.

These six steps will help you with the registration process.

Step 1: Read and accept the Terms and Conditions.

Step 2: Create your user ID which will be used every time you logon to SARS eFiling. To protect your account, we will add four characters to this ID. You must also create your own password.

Step 3: Here we will need your personal information which will only be used for authentication purposes.

Step 4: If you represent an organisation, please provide us with your organisation's details. If you are a full-time/part-time employee, please enter the details of your employer.

Step 5: Now you will be able to select the tax types which are relevant to you and for which you need to register. To do this, please have your tax reference numbers handy.

Step 6: Welcome to SARS eFiling! You can now print a summary of your registration details for your records.

- Once you have read through the terms and conditions, click "**I accept**" and click on "**Continue**".

EXTERNAL GUIDE   REVISION: 1   Page 6 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

Terms and Conditions

This site is used under the Terms and Conditions specified below.

SARS EFILING TERMS & CONDITIONS

THE USE OF THIS WEB SITE IS REGULATED BY THE RULES FOR ELECTRONIC COMMUNICATION PRESCRIBED UNDER SECTION 255(1) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) (the "Rules").

THE RULES WERE ISSUED IN PUBLIC NOTICE GN 644 IN GG 37940 OF THE 25TH OF AUGUST 2014, available here

THE RULES AS WELL AS THE TERMS AND CONDITIONS HEREUNDER ARE BINDING AND ENFORCEABLE AGAINST ALL PERSONS THAT ACCESS THIS WEB SITE OR ANY PART THEREOF. IF YOU DO NOT AGREE TO THE RULES OR THESE TERMS AND CONDITIONS, YOU MUST LEAVE THIS WEB SITE NOW, AS FURTHER USE SHALL AUTOMATICALLY BIND YOU.

1. Definitions and interpretation

Review complete:
Terms and Conditions
☑ I Accept

Continue

- The "**User Login Information**" screen will be displayed. Click on the "**Company**" option displayed under "I wish to register as a"

Register — Log-in — Your Details — Organisation — Registered — Your Tasks

User Login Information
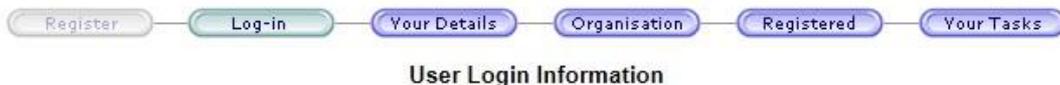
I wish to register as a:

○ Individual : Personal Tax Services

◉ Company : Company Tax Services (Including Sole Proprietors)

○ Tax Practitioner

- In the "**Login Details**" section, complete all the fields and ensure that you make a note of the Login Name, Password and the answers to the security questions.

EXTERNAL GUIDE
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

REVISION: 1

Page 7 of 30

Login Details

Login Name	[_____] i
	(Your login name will be used to create a unique SARS eFiling login name)
Password	[_____] i
Confirm Password	[_____]
Password Hint	[_____]
	(Should you forget your password, we will give you the password hint on request.)

Security Question 1   What is your favourite hobby?

Answer   [_____]

Security Question 2   What is your favourite holiday destination?

Answer   [_____]

Security Question 3   What is your favourite make of vehicle?

Answer   [_____]

Security Question 4   What is your favourite radio station?

Answer   [_____]

Security Question 5   What is your mother's maiden name?

Answer   [_____]

- Ensure that the correct identification type is selected and the identity number or passport number is completed in the field below.
- It is advisable to click "Yes" if you wish to receive any notifications via SMS
- Complete your cell number and email address.

Identification Type   South African ID ▾

undefined   [_____]

Do you wish to receive SMS notifications for the following events: ◉ Yes ○ No
- After activation as an eFiler
- After any payment

Cell Number   [_____]

E-mail Address   [_____]

Register

EXTERNAL GUIDE   REVISION: 1   Page 8 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

- Click "**Register**" to proceed.

- Complete your information under the "**Required Fields**"

Your unique login name will be given to you at the end of the registration process

User Details

Required Details

	Title	Initials	Firstname	Surname
	Mr			

Identification Type   South African ID

undefined

Telephone Number   (   )

Do you wish to receive SMS notifications for the following events: ● Yes ○ No
- After activation as an eFiler
- After any payment

Cell Number

E-mail Address

As part of our ongoing efforts to keep you, the taxpayer, informed we send out periodic communications either via email or SMS.
Please indicate whether you would like to be included in these communications. ● Yes ○ No

See below for optional details that you may want to capture now.

Continue   Reset

Optional Details

Fax Number   (   )

Designation

Postal Address

Continue   Reset

- Click "**Continue**" to proceed.

- Complete all the required information regarding the organisation on the "**Organisation Information**" screen.

EXTERNAL GUIDE   REVISION: 1   Page 9 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

- When one of the following option is selected (Company/Trust/Individual/Sole Proprietor/Partnership), the below screen will be displayed and complete the fields as required.

- The following types of organisations should be selected if they are registered as:

    - Non Profit Company – Company
    - Trust – Trust
    - Association of Persons – Fund/Other
    - Government Institutions – Fund/Other

- Depending on the option selected for the type of taxpayer (Company, Trust, or Fund/Other) to register for, the required fields to complete will differ.

- When the following option (Fund/Other) is selected, the following screen will be displayed and complete the details of the exempt institution in the required fields. Ensure that the type of taxpayer is selected as **Other** for Non-Profit Organisations.

EXTERNAL GUIDE   REVISION: 1   Page 10 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

Organisation Information

What type of taxpayer are you adding?

○ Company ○ Trust ○ Individual/Sole proprietor ○ Partnership ● Fund/Other

Please note that the details which you need to complete below will be for the organisation/main holding company on your eFiling profile.

Fund Name

Fund Number   i

Financial Year End   Select ▾

Please tell us how you heard about SARS eFiling.   Are you a Tax Practitioner? ☐

▾ i

Telephone Number

Fax Number

Physical Address   Postal Address

EXTERNAL GUIDE   REVISION: 1   Page 11 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

Physical Address

Postal Address

☐ I declare that this taxpayer does not have a South African bank account.

Bank	ABSA ▾
Branch Name	
Branch Number	
Account Holder Name	
Account Number	
Account Type	Cheque/Current Account ▾

Contact Person

| Title | Initials | Firstname | Surname |
| Mr ▾ | | | |

Designation		i
Telephone Number		
Cell Number	
E-mail Address	

Company Description

[Continue] [Reset]

- Click "**Continue**" to proceed to the registration of the applicable returns you wish to register for.

- Ensure that you select the "**Organisation Income Tax (ITR14/IT12EI/ITR12T)**" option, enter the reference number and select the correct tax office you are registered at.

EXTERNAL GUIDE   REVISION: 1   Page 12 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

Choose the returns that you wish to register for:

Please enter number without slashes (e.g. 1234567890 instead of 1234/567/89/0)

☑ **Organisation Income Tax (ITR14/IT12EI/ITR12T)**

Reference Number [ ]

Tax Office [ALBERTON ▼]

☐ **IT56 - Secondary Tax On Companies (STC)**

Reference Number [ ]

Tax Office [ALBERTON ▼]

☐ **IT Admin Penalty**

Reference Number [ ]

Tax Office [ALBERTON ▼]

☐ **Dividends Withholding Tax (DWT)**

Reference Number [ ]

Tax Office [ALBERTON ▼]

☐ **Customs Agent**

Reference Number [ ]

Tax Office [ALBERTON ▼]

☐ **Excise Agent**

Reference Number [ ]

Tax Office [ALBERTON ▼]

☐ **IT3**

Reference Number [ ]

Tax Office [ALBERTON ▼]

Choose the services that you wish to register for:

☐ **eSTT and eStamps**

☐ **Advance Tax Ruling**

[Register | Reset]

- Click "**Register**" to complete the registration for eFiling.

- Upon successful registration, a similar screen to the below screen will be displayed indicating your unique login name. Ensure that you make a note of the login name.

- When registration is pending verification, you will receive a message that reads "Awaiting Registration Verification". This means that SARS must verify your registration particulars in order to proceed to activate the registration for eFiling.

- Once your particulars have been submitted, your eFiling registration will need to be authenticated by SARS. SARS may request you to submit supporting documents in order to finalise your registration.

EXTERNAL GUIDE   REVISION: 1   Page 13 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

- Typically, your ID, proof of address and banking details will be required as supporting documents. The communication which you will receive from SARS will indicate which documents are required; once all the required information and documents have been received you will receive feedback from SARS within 72 hours detailing the outcome of your registration.

- To view the feedback notification on eFiling, you will need to login to eFiling and proceed as follows:

  - Click on Organisations displayed on the main menu,
  - Click on Organisation displayed on the left menu
  - Click on Pending Registration

- Note: Taxpayers have 21 business days to upload the required documents and submit to SARS to finalise the registration process.

- If the registration is rejected due to information that does not match what SARS has on record or non submission of the required information, reasons for the rejection will be communication or the taxpayer may contact the SARS Contact Centre (0800 00 7277) for clarity.

Register — Log-in — Your Details — Organisation — Registered — Your Tasks

Thank you for registering on SARS eFiling. Although your account has been activated, the registration will only be confirmed once your details are successfully verified.

Your Login Name is: 3996

Please make a note of your unique login name for future use.

Please click on the Finish button below in order to login to the SARS eFiling system.

Finish

4.3   ACTIVATION OF TAX TYPES

- After having successfully registered for eFiling, taxpayers are required to activate their tax types on eFiling.
- In other words, the taxpayer must indicate on eFiling, which tax types he/she is registering for.

- Login on eFiling with the login name and password created during the registration process.
  - Click on 'Organisation',
  - Click '**Organisation Tax types**' and the following screen will be displayed.

EXTERNAL GUIDE   REVISION: 1   Page 14 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

- □ Check/Click the "Organisation Income Tax" option. Insert the Reference Number and the Tax Office area at which income tax was registered
- □ Once done, click **Register** below the screen to finalise the activation process.

5 HOW TO COMPLETE IT12EI RETURN ON EFILING

- The IT12EI return must be completed and submitted within 12 months after the financial year-end of the exempt organisation.

5.1 LOGIN INTO EFILING

- Go to www.sarsefiling.co.za
- Log in to your eFiling profile you created in the registration process.

EXTERNAL GUIDE   REVISION: 1   Page 15 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

- After successful login, the following screen will be displayed.

- To check if the correct tax type is activated on eFiling, click the "Organisation" tab and select "Organisation Tax Types" sub-menu.

EXTERNAL GUIDE   REVISION: 1   Page 16 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

- The tax types will be displayed and the status will be indicated as "Successfully Activated".

5.2 REQUEST IT12EI RETURN

- Click "Returns" and "Returns Issued" menu on eFiling.

- Click "Income Tax (ITR14/ITR12T/IT12EI)" and the below screen will be displayed.

- In order to request a return, click on the dropdown box that indicates the year and select the appropriate year. Click the "Request Return" button to continue.

EXTERNAL GUIDE   REVISION: 1   Page 17 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

- The "Return Search" page will be updated and the issued return will be listed.

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
		TaxPeriod: 2016 Version: 1	ITR14	Issued on 11/07/2018	0.00	Your return is overdue, please submit urgently.	Open

1

- If the return is overdue, the due date field will have the following message highlighted in red: "Your return is overdue, please submit urgently."

- Click the "Open" hyperlink and you will be diverted to the "Income Tax Work page".

INCOME TAX WORK PAGE

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Issued			1	Not Requested

Maintain Legal Entity Details

| Refresh Return | Submitted at Branch | Request Historic Documents | Return Submission Dashboard |

Incorrect return type?

- The following message will be displayed when you access the Income Tax Work Page for the first time. Click "Yes" to confirm the details have been verified or "No" to maintain the legal entity details.
- Refer to How to complete the Registration Amendments and Verification Form RAV01 - External Guide on the SARS website for more information regarding this functionality on how to update legal entity details.

Maintain Legal Entity Details

Have the banking, public officer and contact details of the company been verified and confirmed as correct?

Yes   No - Maintain legal entity details now

- On the Income Tax Work Page, the return will be indicated as "ITR14". Click the "Incorrect Return Type?" button to change the return from ITR14 to IT12EI.

EXTERNAL GUIDE   REVISION: 1   Page 18 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Issued			1	Not Requested

Maintain Legal Entity Details			
Refresh Return	Submitted at Branch	Request Historic Documents	Return Submission Dashboard
Incorrect return type?			

- The Incorrect Return Type screen will be displayed. Ensure that the new return type is indicated as "IT12EI" and click "Continue" to proceed. Click "Cancel" to be directed back to the Income Tax Work Page.

Incorrect return type

You have chosen to submit a different type of return.

Please confirm that your organisation is liable for new the type of return before choosing to convert your existing return.
Once you have issued your return in the new format, the existing return will no longer be available.
Please contact your nearest SARS branch if you are unsure.

New Return Type: [IT12EI ▾] [Continue] [Cancel]

close

- The return type on the work page will be updated to "IT12EI". Click the hyperlink to open the return.

INCOME TAX WORK PAGE

Taxpayer Name	
Tax Period	
Tax Reference	
Return Type	IT12EI

eFiling Status	
	Issued

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION
IT12EI	Return was replaced with latest version			1

Maintain Legal Entity Details		
Submitted at Branch	Request Historic Documents	Incorrect return type?

- The IT12EI form will be displayed to be completed.

EXTERNAL GUIDE   REVISION: 1   Page 19 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

6 IT12EI RETURN

- In order to complete the IT12EI, the return for the tax exempt organisation, you must ensure that financial statements have been prepared to assist with the completion of the return.

6.1 COMPLETION OF THE RETURN

- The IT12EI return consist of 2 pages, the return consist of the following containers:

6.2 HEADER OF IT12EI

The following information is displayed on the header of the return:

- The name of the return:
  - Return of Income: Exempt Organisations: (Income Tax Act, No. 58 of 1965, as amended)

EXTERNAL GUIDE
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

REVISION: 1

Page 20 of 30

- The code of the return:
  - IT12 EI
- Year of Assessment
  - The year of assessment that the return is being completed for must be inserted, e.g. 2015 etc.
- Tax Reference No:
  - Enter the 10-digit tax reference number allocated to the organisation
- Date:
  - Enter the date that the return is completed in format CCYYMMDD, e.g. 20160223

6.3 DECLARATION

- The declaration must be read carefully before submitting the return.

- The declaration states the following:
  I declare that:
  - *I am the duly appointed public officer/representative taxpayer/trustee of the organisation.*
  - *The information furnished in this return is true and correct in every respect.*
  - *I have disclosed in full the total receipts and accruals received by this organisation during the period covered by this return.*
  - *I have the necessary financial records to support all the declarations on this form which I will retain for audit purposes.*
  - *I have disclosed the total number and value of S18A receipts issued (if applicable)*

I declare that:
- I am the duly appointed public officer / representative taxpayer / trustee of the organisation.
- The information furnished in this return is true and correct in every respect.
- I have disclosed in full the total receipts and accruals received by this organisation during the period covered by this return.
- I have the necessary financial records to support all the declarations on this form which I will retain for audit purposes.
- I have disclosed the total number and value of S18A receipts issued (if applicable)

SIGNATURE

6.4 PARTICULARS OF ORGANISATION

- In the "Particulars of Organisation" container, ensure that all the information relevant to the organisation is completed accurately and in full.
- Have the banking, public officer and contact details been verified and confirmed as correct?

PARTICULARS OF ORGANISATION

Have the banking, public officer and contact details been verified and confirmed as correct? (Refer to guide)　　　Y ☐　N ☐

EXTERNAL GUIDE   REVISION: 1   Page 21 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

PARTICULARS OF ORGANISATION

| Financial year end | C C Y Y M M D D | Type of organisation: | Company C | Trust T | Other O |

Registered Name

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Trade Name

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Company / Trust registration no.

| | | | | | | | | | | | | | | |

Date of registration C C Y Y M M D D

Contact Email Address

| | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | |

Contact Phone number | | | | | | | | | | | | | |

- The following fields are included in this container:

- Financial Year End (mandatory field):
    - Enter the financial year-end of the organisation in the format CCYYMMDD.

- Type of Organisation:
    - Indicate the type of exempt organisation, namely
        - Company
        - Trust
        - Other

- Registered Name
    - Complete the registered name of the organisation

- Trade Name
    - Complete the trading name of the organisation

- Company/Trust Registration No:
    - Enter the company/trust registration number as provided by CIPC.

- Date of Registration
    - Indicate the date that the organisation was registered with CIPC.
- Contact Email Address
    - Complete the email address of the representative taxpayer and ensure that the email address is correct and in full.

- Contact Phone number
    - Complete any other contact number where the representative taxpayer may be contacted.

EXTERNAL GUIDE   REVISION: 1   Page 22 of 30

HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

6.5 GENERAL FINANCIAL INFORMATION

- This section refers to the financial information of the exempt organisation for the applicable year of assessment.

- The amounts completed in the applicable fields must correspond to the amounts reflected in the annual financial statements for the exempt organisation for the year of assessment.

GENERAL FINANCIAL INFORMATION

	Amount (Rands only)	
Rental income	R	7910
Investment Income	R	7911
Donations received — Local	R	7901
Donations received — Foreign	R	7902
Membership fees and subscriptions received	R	7907
Levies received	R	7906
Subsidies / Grants received	R	7905
Proceeds from disposal of capital assets	R	7912
Other income not stated above	R	7913

Please provide a description relating to other Income indicated above

Total receipts and accruals	R	7920
Total expenditure of organisation	R	7914

- Rental Income:
  - The income received from the letting of movable or immovable property and accommodation offered.
- Investment Income:
  - Income received on investment of funds of the organisation such as interest and dividends.
- Donations received:
  - Local
    - Donations received from local sources in South Africa
  - Foreign
    - Donations received from foreign sources outside of South Africa
- Membership Fees and Subscriptions received
  - Total amount received from membership fees or subscriptions
- Levies received
  - Amount of income received in respect of levies.
- Subsidies / Grants received
  - Indicate the amount the organisation received as subsidies or grants from Government or other sources.
- Proceeds from disposal of capital assets

EXTERNAL GUIDE   REVISION: 1   Page 23 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

- Amount in respect of gross proceeds on disposal of capital asset(s) during the financial year. These amounts can be from immovable, fixed property and immovable assets.
- Other income not stated above
  - Indicate the amount received/accrued to the organisation in respect of any source of income including capital accruals/receipts and exempt income. This may include royalties, a bequest, income received as beneficiary from a trust or income from fundraising activities.
    - Please provide a description relating to other income indicated above.
- Total receipts and accruals
  - Enter the amount of the total receipts and accruals of the organisation for the financial year.
- Total expenditure of organisation
  - Enter the amount of the total expenses of the organisation incurred during the financial year.

6.6 ADDITIONAL INFORMATION

- The following section is additional information regarding the exempt organisation.

- All the questions must be completed and indicate the answers as either "Yes" or "No". In the case where the answer to the specific question is "Yes", an accompanying schedule must be prepared and submitted with the return.

- The schedules must be retained for a period of five years from the date of submission of the return and must be available should SARS require it.

- Were any amendments effected to the founding document?
  - Indicate whether any changes were made to the founding document(s) under which the organisation was established, such as the memorandum and articles of association, the constitution or the trust deed.
  - If "Yes":
    - Inform the Tax Exemption Unit; and
    - Prepare a schedule listing the amendments that were effected to the founding document(s) and retain such schedule for a period of five years.
- Did any of the objectives or activities change during this year of assessment?
  - Indicate if any of the public benefit activities have changed during this year of assessment. This may have an effect on the exempt status of the organisation.
  - If "Yes":

EXTERNAL GUIDE   REVISION: 1   Page 24 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

- o Prepare a schedule listing the changes to the objectives or activities of the exempt organisation and retain such schedule for a period of five years.
- Audit report qualification?
  - ▫ If "Yes", prepare a schedule listing the reason(s) for the audit qualification.
- Is the organisation dormant?
  - ▫ Indicate if the exempt organisation was dormant for the year of assessment.
  - ▫ If "Yes", answer the question below relating to assets and/or reserves of the exempt organisation.
    - o If dormant- does the organisation have any assets and/or reserves?
- Gross remuneration paid to office bearers
  - ▫ Indicate the gross remuneration paid to office bearers of the exempt organisation. This may include fees, salaries, bonuses and the value of any fringe benefit received such as the use of assets, e.g. housing or motor vehicles etc.
  - ▫ Prepare a schedule listing the total amount of remuneration paid to each office bearer and retain such schedule for a period of five years.
- Gross remuneration paid to employees
  - ▫ Prepare a schedule listing the total amount of remuneration paid to each office bearer and retain such schedule for a period of five years.

6.7 INFORMATION IN RESPECT OF TRADING ACTIVITIES

- The following section refers to the trading activies of the organisation for the year of assessment.
- The amounts completed in the applicable fields must correspond to the amounts reflected in the annual financial statements for the exempt organisation for the financial year.

INFORMATION IN RESPECT OF TRADING ACTIVITIES

	Amount (Rands only)	
Total receipts and accruals subject to tax	R	7915
Basic exemption	R	7921
Total receipts and accruals which are integral and directly related to the sole or principal object	R	7916
Total receipts and accruals from occasional trading activities including fund raising	R	7917
Expenditure i.r.o. taxable receipts	R	7918
Expenditure i.r.o. non-taxable income from trading activities	R	7919

- Total receipts and accruals subject to tax
  - ▫ Total receipts and accruals from trading activities, excluding receipts and accruals from a capital nature.
- Basic Exemption
  - ▫ Enter the basic exemption amount for the total receipts and accruals from all business undertakings or trading activities that do not qualify for exemption.
- Total receipts and accruals which are integral and directly related to the sole or principal object
  - ▫ Total receipts and accruals from activities directly connected, linked and associated with the approved public benefit activity (PBA) which is conducted by the Public Benefit Organisation (PBO).
- Total receipts and accruals from occasional trading activities including fund raising
  - ▫ Indicate the total receipts and accruals from activities conducted on an irregular or infrequent basis or as a special event.
- Expenditure i.r.o. taxable receipts

EXTERNAL GUIDE   REVISION: 1   Page 25 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

- Enter the total expenditure that relates to the generating of taxable receipts and accruals from trading activities.
- Expenditure i.r.o. non-taxable income from trading activities
  - Indicate the total expenditure that relates to the generating of non-taxable receipts and accruals from trading activities.

6.8 TAXABLE INCOME/LOSS

- The following section of the return refers to the taxable income/loss of the organisation for the financial year.
- The amounts completed in the applicable fields must correspond to the amounts reflected in the annual financial statements for the exempt organisation for the financial year.

TAXABLE INCOME / LOSS

	Amount (Rands only)	Source Code
Taxable income / loss from trading activities	R	
Capital gain / loss from disposal of assets used to generate trading income	R	

- Taxable income/loss from non-exempt activities
  - This amount is calculated by subtracting the total expenditure i.r.o trading activities from the total receipts and accruals which are subject to tax.
  - A surplus will represent a taxable income and a deficit will represent a loss.
  - The following income codes must be used when the profit or loss is carried forward to the relevant section on the income tax return.
    - Taxable income from trading activities – 3022
    - Loss from trading activities - 3023
- Capital gain/loss from disposal of assets used to generate trading income
  - With effect from the first year of assessment commencing on or after 1 April 2006, PBOs are subject to the provision of Capital Gains Tax (CGT). Any capital gain or loss made on the disposal of an asset which has mostly been used in the carrying on of non-public benefit activities or in the production of non-exempt income, will not be disregarded for CGT purposes and will therefore be taxed.
  - However, any capital gain or loss made in respect of the disposal of the following categories of assets must be disregarded:
    - Non-trading assets:
      - This category refers to assets used exclusively for non-trade purposes such as carrying on public benefit activities (PBAs) and assets held as investment.
    - Minimal trading assets:
      - This category includes assets, where substantially the whole of the use of the asset by the PBO, on or after valuation date, was directed at a purpose other than carrying on a business undertaking or trading activity (an asset used 90% of the time for trading purposes)
    - Permissible trading assets:
      - This category applies to assets where substantially the whole of the use of the asset was directed at carrying on a business undertaking or trading activity which qualifies for an exemption in terms of items (aa), (bb) or (cc) of Section 10(1)(cN)(ii).
  - The following capital gains tax codes must be used when the profile or loss is carried forward to the income tax return
    - Profit on disposal of capital asset – 4250
    - Loss on disposal of capital asset - 4251
  - More information regarding Capital Gains Tax can be found on the SARS website www.sars.gov.za .

EXTERNAL GUIDE   REVISION: 1   Page 26 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

6.9 TAX DEDUCTIBLE RECEIPTS ISSUED IN RESPECT OF DONATIONS (SECTION 18A)

- This section must be completed by exempt organisations that have been approved in terms of section 18A to issue tax-deductible receipts to donors.

- Number of section 18A tax deductible receipts issued
  - Indicate the number of section 18A receipts issued during the financial year.
- Total rand value of donations for which section 18A tax deductible receipts were issued
  - Indicate the total rand amount of donations received for which section 18A receipts were issued.
- Were funds expended on both section 18A approved and non-section 18A approved activities?
  - Indicate "Yes" or "No" regarding both section 18A approved and non-section 18A approved activities.
    - If Yes, do you have the required audit certificates?
- Where the fund is approved i.t.o. section 18A(1)(b), was the required percentage of the donations received, for which tax deductible receipts were issued, distributed?
  - Prepare and submit a schedule indicating the distribution of the donations received for which tax deductible receipts were issued.

7 SUBMISSION OF THE IT12EI RETURN

- After completion of all the fields in the return you may go ahead and save or submit the return.

- Below is an example of a section of page 2 of the return, indicating the "Save Online" and "File" button.

EXTERNAL GUIDE   REVISION: 1   Page 27 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

- If you wish to save the form and submit at a later stage, click the "Save Online" button.

  - NOTE: Clicking the SAVE ONLINE button will not submit the return to SARS. It means the document will be available online should you wish to work on it later.

- The following screen will be displayed that indicates that the return has been saved successfully.

RETURN DETAILS

Tax Reference Number:	Period Year:	2018

RESULT

Your return has been successfully saved on the eFiling system.

Please note that you may click on the "File" button when you have completed all the outstanding information on your return, and this will submit it to SARS for assessment.

Continue

- Click "Continue" to proceed to the income tax work page, where the status of the return will also be indicated as "Saved".

INCOME TAX WORK PAGE

Taxpayer Name		eFiling Status	
			Saved
Tax Period			
	2018		
Tax Reference			
Return Type			
	IT12EI		

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION
IT12EI	Saved			1

Maintain Legal Entity Details

Submitted at Branch | Request Historic Documents | Incorrect return type?

- If you have already submitted the return for the applicable financial year at the SARS Branch or SARS Tax Exemption Unit, you can click the "Submitted at Branch" button to change the status on eFiling. The below message will be displayed to ensure that you are certain that you want to set the status as "manually submitted".

Message from webpage

Are you sure you wish to set this return as Submitted at Branch?

OK   Cancel

- Click "Ok" to continue or cancel. The status of the return will be updated to "Filed through another channel" if you selected to click "Ok".

EXTERNAL GUIDE   REVISION: 1   Page 28 of 30

HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION
IT12EI	Filed through another channel			1
Maintain Legal Entity Details				
Request Historic Documents				

- To continue with the submission of the return, click on the "IT12EI" hyperlink to open the return. Click the "File" button.

- The following message will be displayed that indicate that the return has been successfully submitted.

DETAILS

Tax Reference Number		Period	2018

RESULT

Your return has been successfully submitted.

Please note that you may follow up on the SARS assessment progress of your return on the Income Tax Work Page.

Continue

- Click "Continue" to proceed and the income tax work page will be displayed that indicate the status of the return as "Filed through eFiling"

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION
IT12EI	Filed through eFiling			1
Maintain Legal Entity Details				
Query SARS Status	Request Historic Documents			

EXTERNAL GUIDE   REVISION: 1   Page 29 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02

8   CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
IT-AE-44-G01	How to apply for income tax exemption – External Guide	All
GEN-ELEC-09-G01	How to complete the Registration Amendments and Verification Form RAV01 - External Guide	All

9   DEFINITIONS AND ACRONYMS

IT12EI	Return of Income Exempt Organisations
Client	Any person or enterprise conducting business with SARS
SARS	South African Revenue Service
SMS	Short Message Service

EXTERNAL GUIDE   REVISION: 1   Page 30 of 30
HOW TO REGISTER FOR eFILING
AND COMPLETE THE
IT12EI RETURN FOR TAX
EXEMPT ORGANISATIONS
IT-AE-44-G02