

EXTERNAL GUIDE

DECLARATION OF DIVIDENDS TAX VIA EFILING

REVISION HISTORY TABLE

Date	Version	Description
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1 PURPOSE

- The purpose of this guide is to assist users with the declaration of dividends tax via eFiling.
- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS strategic objectives, the SARS Intent, and the SARS values, code of conduct and applicable legislation. Should any aspect of this script be in conflict with the applicable legislation the legislation will take precedence

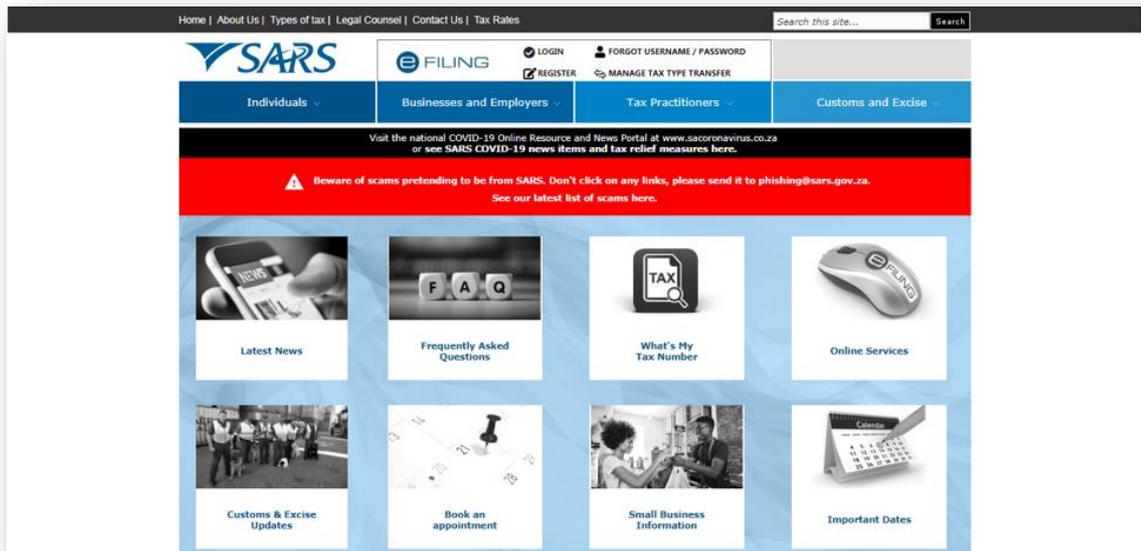
2 INTRODUCTION

- Dividends tax operates from the principle that the liability for dividends tax is triggered by the payment of the dividend and it falls on the recipient (i.e. beneficial owner) to pay the tax to SARS. However, dividends tax is administered on the basis of withholding the applicable percentage of tax from the dividend payment by either the company declaring the dividend or, where relevant, certain withholding agents (i.e. regulated intermediaries).
- Dividends tax replaced Secondary Tax on Companies (STC) on 01 April 2012. The last STC dividend cycle ended on 31 March 2012 and any STC credit, as the result of the last cycle, will be carried forward to be utilised against dividends tax liability.
- In order to request the Dividends Tax Return (DTR02), a Dividends Tax Transaction(s) Information declaration (DTR01) needs to be completed and submitted to SARS. SARS will use the information supplied on the DTR01 to pre-populate the Dividends Tax Return (DTR02).
- The prescribed dividends tax return (DTR02) must be submitted to SARS by each entity that manages dividends, accounting for the payment/withholding of dividends to beneficial owners and/or the pass through of dividends to regulated intermediaries for further distribution. The return summarises the management (receipt/declaration of dividends and the distribution of the dividends received/declared) of dividends by the entity and must be accompanied by supporting data underpinning the consolidated view of the return. Completion notes: Under this heading the basic concepts of the subject should be introduced. Briefly describe the background to the issue, legislative overview, setting the scene or providing a basis for the rest of the guide.

3 HOW TO REGISTER FOR EFILING, ORGANISATION INCOME TAX AND DIVIDENDS WITHHOLDING TAX

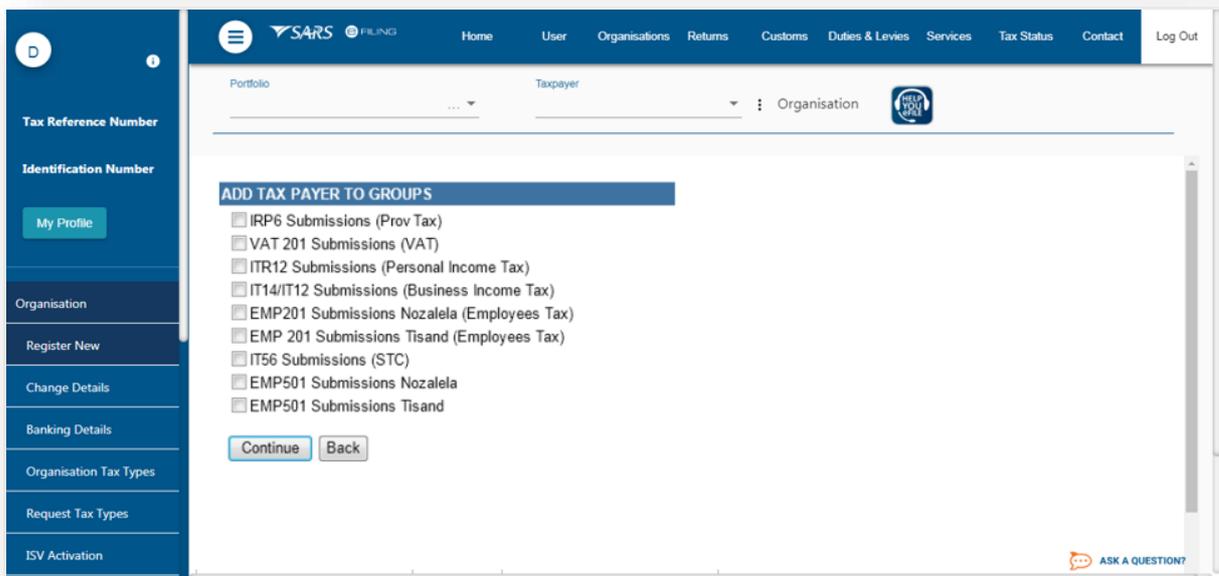
- Go to the SARS website www.sars.gov.za.
- Click **Login**.
- Complete your **Username** and **Password**.

Note: If you are not a registered eFiler, click on '**REGISTER**' and follow the quick steps to complete the registration process.

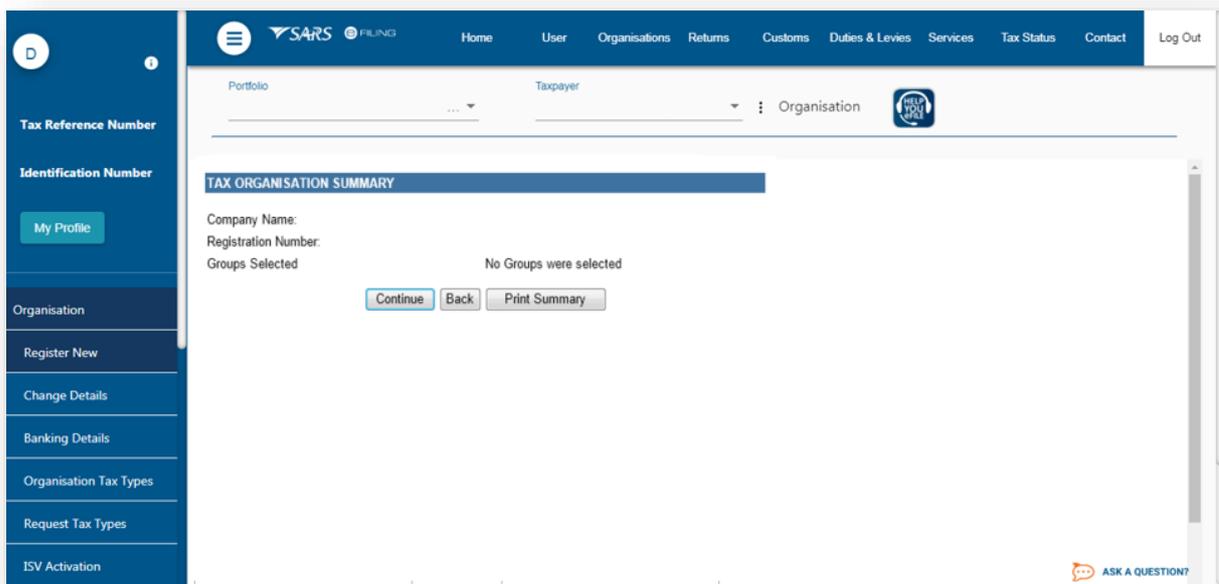


- Once you have successfully logged onto your eFiling profile, you are required to register for Corporate Income Tax and Dividends Withholding Tax. To register proceed as follows:
 - Select **Organisations** from the top main menu
 - Select **Organisation** from the left menu
 - Select **Register New**
 - On the **Register New Organization**, complete all the required information
 - Click **Continue** at the bottom of the page

- The list **Add Taxpayer to Groups** will display. Make the applicable selection. Once selected, click **Continue**.



- The **Tax Organisation Summary** will be displayed. To proceed, select **Continue**



- To access your dividend tax returns on eFiling, you are required to register for both Corporate Income Tax and Dividends Withholding Tax. To register proceed as follows;
 - Select **Organisation Tax Types** on the left menu option
 - Select the tick boxes next to **Organisation Income Tax** and **Dividends Withholding Tax**
 - Enter the Income Tax reference number in each of the applicable fields
 - Click **Register** to finalise the registration process.

Organisation Tax Types

Organisation Income Tax (ITR14/IT12E/ITR12T)
 Reference Number:
 Tax Office: **PRETORIA** Status: **Successfully Deactivated**
 Please note that you will automatically be activated to receive SARS notices for this tax type online.

IT Admin Penalty
 Reference Number:
 Tax Office: **ALBERTON** Status: **Successfully Deactivated**
 Please note that you will automatically be activated to receive SARS notices for this tax type online.

Dividends Withholding Tax (DWT)
 Reference Number:
 Tax Office: **ALBERTON** Status: **Successfully Activated**
 Please note that you will automatically be activated to receive SARS notices for this tax type online.

Customs Agent
 Reference Number:
 Tax Office: **ALBERTON**

Excise Agent

Note the status message next to the applicable organization tax type. Once you have successfully registered, the status message will be displayed as **Successfully Activated**. Where the status message has not changed after 48 hours, you can call the SARS contact Centre 0800 007277 to enquire.

4 UPDATING USER'S RIGHTS

- Click **Organisation** from the menu on the side.
 - **Select Rights Groups**
 - **Select Manage Groups**
 - **Click on Open**

Group Details

[Setup New Group](#)

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
Submissions		Yes	Open	Manage Payers	Manage Users

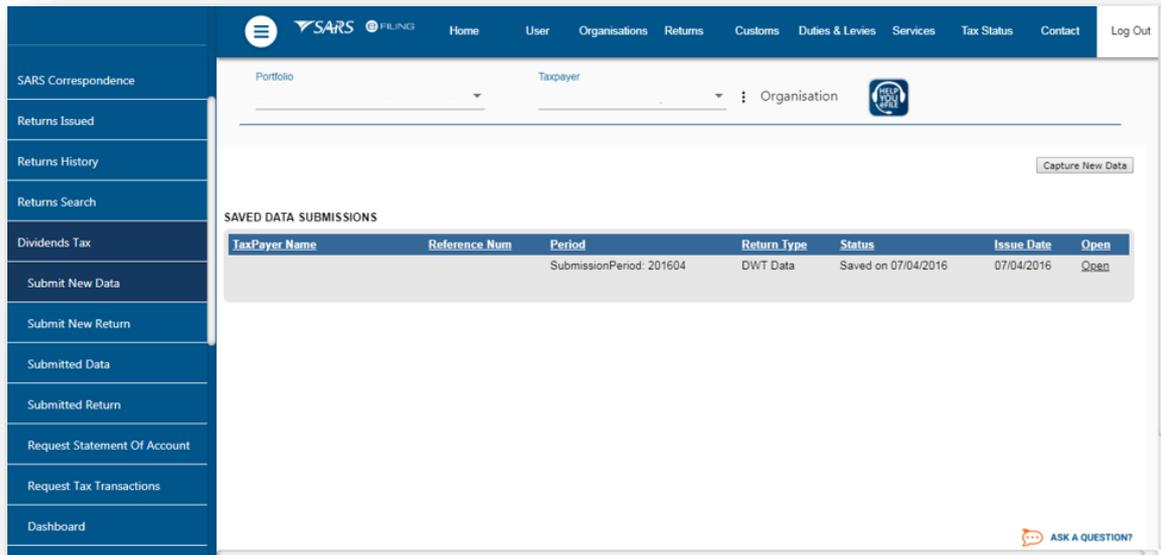
- The **Group details** will display.

- Select the tax type (Dividends Withholding Tax – (DWT). Click **Update** to submit.

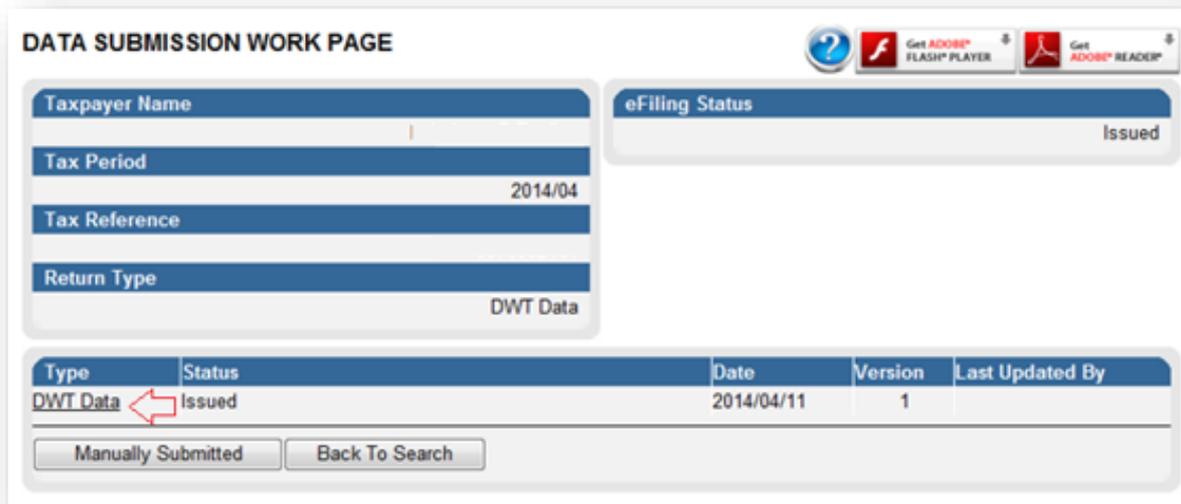
5 HOW TO COMPLETE THE DIVIDENDS TAX TRANSACTIONS ON THE DTR01

- To access the DTR01 return, select **Returns** from the menu on the top.
 - Select **Dividends Tax** from the menu on the left
 - Select **Submit New Data**

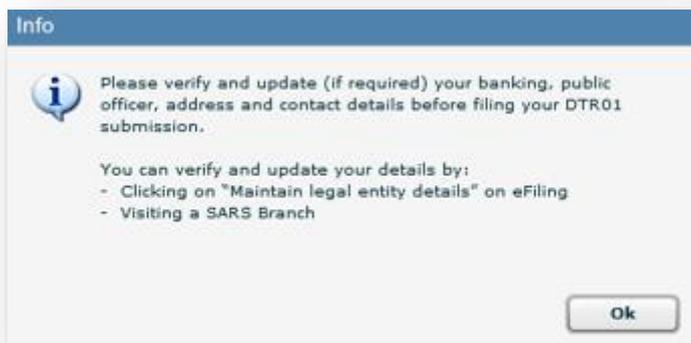
- The **Saved Data Submissions** page will display
- Click on the **Capture New Data** button.



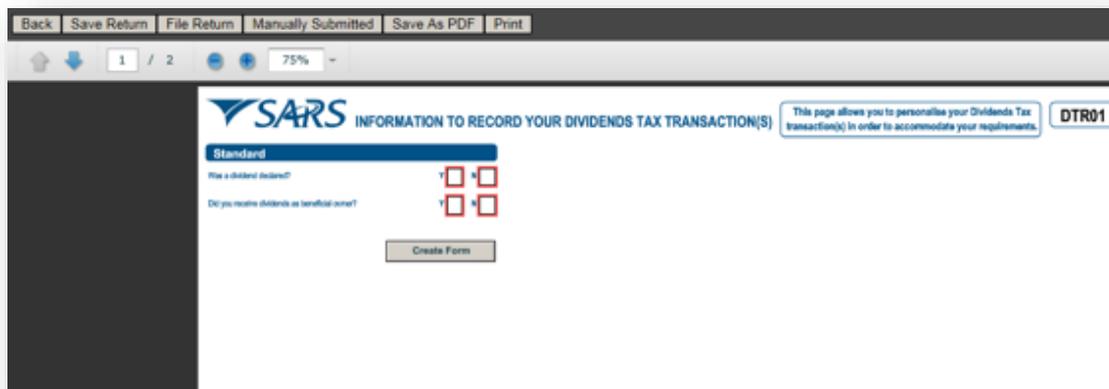
- The **Data Submission Work Page** will display
 - Note: the **Manually Submitted** button must only be selected if you have used another method to submit your Dividends Tax data (e.g. submitted at a SARS branch office)
 - Click on the **DWT Data** link.



- A pop up screen will display with a reminder to verify and update details if required. Select **Ok** to continue.



- The DTR01 form will display for completion.



5.1 ANSWER QUESTIONS TO CUSTOMISE YOUR DTR01 FORM

- The DTR01 form will be customised based on the information you provide to SARS. This section will list the various question to customise your form. Note that all the answers are mandatory and must be completed.
- Select 'Y' or 'N' for the question **Was a dividend declared?**
- Select 'Y' or 'N' to indicate whether the dividend declared was a:
 - **Cash dividend**
 - **Dividend in specie**
 - A dividend in specie is a dividend that is in a form other than cash, for example an asset. The market value of the dividend in specie is the amount deemed to be equal to the market value of the asset on the date that the dividend is deemed to be paid
 - **64EB(2) dividend**
 - Where a person listed in section 64EB(2)(a) borrows a share in a listed company from another person after a dividend is announced or declared, the payment made by the borrower to the lender is deemed to be a dividend paid, and subject to dividends tax.
- For each type of dividend declared, indicate the following:
 - **Was the dividend distributed?**
 - **To how many individual beneficial owners?**
 - **To how many non-individual beneficial owners?**

- **To how many regulated intermediaries?**
- Select 'Y' or 'N' for the question **Did you receive dividends as a beneficial owner?**
 - If 'Y' indicate **How many different dividends?**
- Click on 'Create Form'.
 - A pop up message will display with *'Thank you for completing the wizard. Please continue to the next page to complete your return'*
 - Click **Ok**

Standard

Was a dividend declared? Y N

Cash dividend

Was the dividend distributed? Y N

To how many individual beneficial owners?

To how many non-individual beneficial owners?

To how many regulated intermediaries?

Dividend in specie

Was the dividend distributed? Y N

To how many individual beneficial owners?

To how many non-individual beneficial owners?

To how many regulated intermediaries?

64EB(2) dividend

Was the dividend distributed? Y N

To how many individual beneficial owners?

To how many non-individual beneficial owners?

To how many regulated intermediaries?

Did you receive dividends as beneficial owner? Y N

How many different dividends?

Create Form

5.2 SUBMITTING ENTITY

- The submitting entity is the entity that is submitting the dividends tax supporting data to SARS. The submitting entity can either be:
 - The entity declaring the dividend
 - The regulated intermediary
 - The beneficial owner (companies only).

SARS Dividends Tax Transaction(s) Information Transaction period (CCYYMM) **201602** **DTR01**

Submitting Entity DTR01

Nature of person: UNLISTED COMPANY Income tax ref no. 9191919191

Registered name: TAXPAYER LTD

Trading name: TAXPAYER LTD

Registration no: 2014/000000/23

Postal Address

299 SARS STREET
 PRETORIA
 Postal Code: 0001

Contact Person Details CPC01

Surname: TAXPAYER

First two names: TAXPAYER

Bus tel no. 1: 0124224000 Bus tel no. 2: Cell no. 0000000000

Email address: TAXPAYER@SARS.GOV.ZA

- **Transaction period (CCYYMM)**
 - The period will populate on the return
 - The transaction period will be equal to the current calendar year and calendar month.

- Complete the particulars of the submitting entity:
 - **Nature of person**
 - Select the relevant nature of person from the pop-up screen
 - **Registered Name**
 - **Trading Name**
 - **Registration no**
 - **Income Tax ref no**
 - The income tax reference number will populate on the form

- Check the **Postal Address** and amend if applicable

- Complete the **Contact Person Details**

5.3 DIVIDEND DECLARING ENTITY

- This section displays the particulars of the entity that declared the dividend
- The dividend declaring entity might be the same as the submitting entity.

5.3.1 DETAILS OF THE DIVIDEND DECLARING ENTITY

- Complete the applicable fields:
 - **Mark here with an 'X' if the same entity is submitting and declaring dividends.**
 - This field will populate if you have selected 'Yes' for the question 'Was a dividend declared?' on the first page of the form
 - **Amendment Indications**
 - These fields are only editable if a 'Request for Correction' is being done
 - Select one of the following indicators if an amendment is being made:
 - 'Deletion'
 - 'Correction'
 - 'STC Correction'
 - **Nature of person**
 - **Registered Name**
 - **Trading Name**
 - **Unique ref no**
 - This is a read-only field and the number will populate on the form if applicable.
 - **Registration no**
 - **Tax Resident in RSA**
 - Select 'Yes' or 'No' to indicate if the entity is a tax resident in the country
 - **Income Tax ref no**
 - **Registered micro business**
 - **Dividend declarant**
 - This is a read-only field and will be pre-populated on the form.

5.3.2 DIVIDEND DECLARED

- This section is used to capture the dividend declared by the submitting entity.
- Complete the applicable fields:
 - **Dividend Type**
 - The dividend type will be pre-populated and will either be:
 - CA = for Cash,

- IS = for In Specie or
 - EB = type of dividend referred to in section 64EB(2)
- **Shares listed on JSE**
 - If the shares are listed on the JSE, select 'Yes'
- **ISIN number**
 - This refers to the International Securities Identification Number which is a code that uniquely identifies a specific securities issue
 - If the shares are listed on the JSE, the ISIN number is compulsory and must be completed
- **Oil/gas profit declaration?**
 - Answer 'Yes' or 'No. If 'Yes' the allowable tax rate is 0.0%
- **Dividend declared date (CCYYMMDD)**
- **Dividend paid date (CCYYMMDD)**
 - This date must be greater than 2012-03-31
- **Tax due date (CCYYMMDD)**
 - This date will default to the last business day of the month following the 'Dividend paid date'
- **STC credit per share**
 - This field will be auto calculated by the form. It is the STC Credit Utilised divided by the Dividend Value multiplied by the dividend per share
- **Number of shares**
- **Dividend per share**
 - The dividend per share amount must be completed in Cents
- **Dividend value**
 - This value will be auto calculated once the number of shares and dividend per share has been completed
- **STC credit available**
 - The STC credit amount available from previous years must be completed in Rands and Cents
- **STC credit utilised**
 - This field will be auto calculated by the form
- **Micro business exemption**
 - This exemption will default to zero if:
 - The Dividend Type = 'CA', or
 - The Dividend Type = 'IS' and the dividend declaring entity is not registered as a micro-business
 - If the Dividend Type = 'IS' and the dividend declaring entity is registered as a micro-business, then the exemption entered may be greater than zero and less than or equal to the lower of the following two amounts:
 - The Dividend Value, or
 - R200 000
- **Tax payable by dividend declarant**

5.3.3 DIVIDEND RECIPIENT – INDIVIDUAL BENEFICIAL OWNER

- This section is used to specify the dividend that was paid to the individual beneficial owner.

Dividend Recipient – Individual Beneficial Owner										DRBIF01	
Amendment Indicators: Refund <input type="checkbox"/> Deletion <input type="checkbox"/> Correction <input type="checkbox"/> FICA Status: Successful <input checked="" type="checkbox"/> Not FICA'ed <input type="checkbox"/> Exempt <input type="checkbox"/>										Person liable for tax: Beneficial owner (BO) <input checked="" type="checkbox"/> Declaring company (DC) <input type="checkbox"/>	
Nature of person: I N D I V I D U A L										Distribution type: Pass through (PT) <input type="checkbox"/> Beneficial owner (BO) <input checked="" type="checkbox"/>	
Surname: T A X P A Y E R											
First two names: T A X P A Y E R											
Identification type: 0 0 2		Identification No. 1 2 3 4 5 6 7 8 9 0								Income tax ref. no.	
Date of birth (CCYYMMDD): 1 9 7 7 0 8 1 2		Tax residency (e.g. South Africa = ZA): Z A		Exemption claimed <input type="checkbox"/>		Passport Country (e.g. South Africa = ZA)		DTA reduced rate requirements met: Y <input type="checkbox"/> N <input checked="" type="checkbox"/>		Unique ref no.	
Dividend Information											
STC credit per share (Cents): 0		0 0 0 0 0 0		Dividend value: R		2 0 0 0		0 0 0 0 0 0			
Number of shares: 2 0 0 0 0 0		0 0 0 0 0 0		STC credit allocated: R		0		0 0 0 0 0 0			
Dividend per share (Cents): 1 0		0 0 0 0 0 0		Micro business exemption: R		0		0 0			
				Dividend subject to tax: R		2 0 0 0		0 0 0 0 0 0			
				Tax rate applicable (0% - 15%):		1 5		0 0		%	
				Tax payable prior to rebate: R		3 0 0		0 0			
				Less: Rebate for foreign tax paid: R		0		0 0			
				Tax withheld: R		3 0 0		0 0			
				Nett amount distributed to beneficial owner: R		1 7 0 0		0 0			

5.3.4 DETAILS OF DIVIDEND RECIPIENT

- Complete the applicable fields:
 - **Amendment indicators**
 - Note: these fields will only be unlocked for editing if the 'Unique ref no.' field is populated with a value
 - Select one of the following indicators if an amendment is being made:
 - 'Refund'
 - 'Deletion'
 - 'Correction'
 - **FICA Status indicators**
 - Select the appropriate status:
 - 'Successful',
 - 'Not FICA-'ed', or
 - 'Exempt'
 - **Nature of person**
 - This field will default to Individual
 - **Surname**
 - **First two names**
 - **Identification type**
 - Select the applicable identification type from a pop-up list
 - **Identification number**
 - **Date of birth (CCYYMMDD)**
 - **Tax residency (e.g. South Africa = ZAF)**
 - Select the applicable tax residency from the pop-up list
 - **Exemption claimed**
 - Select the applicable exemption from the pop up screen
 - **Passport country (e.g. South Africa = ZAF)**
 - This field will only be editable if the 'Identification Type' = Foreign Passport Number (code: 003)
 - Select the passport country from the pop-up screen
 - **Unique ref no.**
 - This is a read-only field and the number will populate on the form if applicable
 - **Person liable for tax**
 - If the dividend type is 'CA' (for Cash) or 'EB' (for a section 64EB(2) dividend), this field will default to 'Beneficial Owner (BO)'

- For any other dividend type, this field will default to 'Declaring Company (DC)'
- **Distribution type**
 - This field with default to **BO** (beneficial owner)
- **Income tax ref no**
 - Complete the income tax reference number of the beneficial owner
- **DTA reduced rate requirements met**
 - This refers to a double taxation agreement between RSA and another country where a reduced rate is applicable
 - Select 'Y' if applicable.

5.3.5 DIVIDEND INFORMATION

- Complete the applicable fields:
 - **STC credit per share (Cents)**
 - **Number of shares**
 - **Dividend per share (Cents)**
 - **Dividend value**
 - This field will be auto calculated once the 'Number of shares' and Dividend per share' has been completed
 - **STC credit allocated**
 - This field will be auto calculated
 - **Micro business exemption**
 - The exemption will default to zero if the dividend declaring entity is not registered as a micro-business
 - If the dividend declaring entity is registered as a micro-business, then the exemption may be greater than zero and less than or equal to the lower of the following two amounts:
 - The Dividend value, or
 - R200,000
 - **Dividend subject to tax**
 - This field will be auto calculated
 - **Tax rate applicable**
 - The correct tax rate must be completed
 - If the 'exemption claimed' field is selected, the tax rate will default to zero
 - If the 'DTA reduced rate requirements met' field is 'Y', then the tax rate must be:
 - greater than or equal to 0.00% and less than or equal to 15.00% if the 'Dividend paid date' is before 22 Feb 2017; or
 - greater than or equal to 0.00% and less than or equal to 20.00% if the 'Dividend paid date' is on or after 22 Feb 2017
 - If the 'Oil/gas profit declaration' is yes, the rate will default to 0.00% (this is the maximum tax rate for oil and gas profits)
 - If none of the above, the tax rate will default to:
 - 15.00% if the 'Dividend paid date' is before 22 Feb 2017, and
 - 20.00% if the 'Dividend paid date' is on or after 22 Feb 2017
 - **Tax payable prior to rebate**
 - This field will be auto calculated
 - **Less: Rebate for foreign tax paid**
 - This value can be greater than or equal to 0.00 and less than or equal to the tax payable
 - Rebate for foreign tax will be locked and defaulted to 0.00 if the Dividend type = IS (In Specie)
 - **Tax withheld**
 - This field is read only and will be auto calculated
 - If the dividend type = 'IS' (In Specie), this field will default to zero
 - **Net amount distributed to beneficial owner**
 - This field will be auto calculated.

5.4 DIVIDEND RECIPIENT – NON-INDIVIDUAL BENEFICIAL OWNER

- This section is used to specify the entity that a dividend was received from.

Dividend Recipient - Non-Individual Beneficial Owner										DRNIF01	
Amendment Indicators: Refund <input type="checkbox"/> Deletion <input type="checkbox"/> Correction <input type="checkbox"/> FICA Status: Successful <input checked="" type="checkbox"/> Not FICA'ed <input type="checkbox"/> Exempt <input type="checkbox"/>										Person liable for tax: Beneficial owner (BO) <input checked="" type="checkbox"/> Declaring company (DC) <input type="checkbox"/>	
Nature of person: TRUST (ANY TYPE)										Distribution type: Pass through (PT) <input type="checkbox"/> Beneficial owner (BO) <input checked="" type="checkbox"/>	
Registered name: TAXPAYER TRUST										Date of Inception (CCYYMMDD): 2001201	
Trading name: TAXPAYER TRUST										Tax residency (e.g. South Africa = ZA): ZA	
Identification type: 007										DTA reduced rate requirements met: Y <input type="checkbox"/> N <input checked="" type="checkbox"/>	
Identification No.: TR-123456789										Income tax ref. no.:	
Dividend Information											
STC credit per share (Cents): 0,000000				Dividend value: R 45600,000000				STC credit allocated: R 0,000000			
Number of shares: 57000				Micro business exemption: 0,00				Dividend subject to tax: R 45600,000000			
Dividend per share (Cents): 80,000000				Tax rate applicable (0% - 15%): 15,00%				Tax payable prior to rebate: R 6840,00			
				Less: Rebate for foreign tax paid: R 0,00				Tax withheld: R 6840,00			
				Net amount distributed to beneficial owner: R 38760,00							

5.4.1 DETAILS OF DIVIDEND RECIPIENT

- Complete the applicable fields:
 - Amendment indicators**
 - Note: these fields will only be unlocked for editing if the 'Unique ref no.' field is populated with a value
 - Select one of the following indicators if an amendment is being made:
 - 'Refund'
 - 'Deletion'
 - 'Correction'
 - FICA Status indicators**
 - Select the appropriate status:
 - 'Successful',
 - 'Not FICA'ed', or
 - 'Exempt'
 - Nature of person**
 - Select a value from the pop-up list
 - Note: this field may not be 'Individual'
 - Registered name**
 - Trading name**
 - Identification type**
 - Select a value from the pop up list
 - Identification number**
 - Person liable for tax**
 - If the dividend type is 'CA' (for Cash) or 'EB' (for a section 64EB(2) dividend), this field will default to 'Beneficial Owner (BO)'
 - For any other dividend type, this field will default to 'Declaring Company (DC)'
 - Distribution type**
 - Date of Inception (CCYYMMDD)**
 - This is the date that the company/trust started
 - Tax residency (e.g. South Africa = ZAF)**
 - Select from the pop up list

- **Exemption claimed**
 - Select the applicable exemption from the pop up list
- **Income tax ref no**
 - Complete the income tax reference number of the beneficial owner.
- **DTA reduced rate requirements met**
 - This refers to a double taxation agreement between RSA and another country where a reduced rate is applicable.
 - Select 'Y' if applicable.

5.4.2 DIVIDEND INFORMATION

- **NOTE:** The Dividend information section for a 'Non-Individual Beneficial Owner' is the same as that for an 'Individual Beneficial Owner'. Please refer to section 5.3.5 above.

5.5 DIVIDEND RECIPIENT – REGULATED INTERMEDIARY

- This section must be completed by a company/trust that received dividends as a regulated intermediary for distribution.
- A regulated intermediary is a specified regulated person which administers dividend payments that were declared by a company. A regulated intermediary is in essence an entity that temporarily holds a dividend paid by a company before it is eventually paid over to the ultimate beneficial owner. An obligation may exist for a regulated intermediary to withhold a dividends tax in terms of section 64H of the Income Tax Act.

Dividend Recipient - Regulated Intermediary DRRRF01

Amendment Indicators: Refund Deletion Correction FICA Status: Successful Not FICA'ed Exempt

Person liable for tax: Beneficial owner (BO) Declaring company (DC)

Nature of person: TRUST (ANY TYPE)

Distribution type: Pass through (PT) Beneficial owner (BO)

Registered name: TAXPAYER TRUST

Date of inception (CCYYMMDD): 20080101

Trading name:

Identification type: 007 Identification No.: 1234567890

Income tax ref. no.: 020202020202

Unique ref. no.:

Dividend Information

STC (incl. per share (Cent): 0 000000

Dividend value R: 20000 000000

Number of shares: 20000 000000

Micro business exemption R: 0 00

Dividend per share (Cent): 100 000000

5.5.1 DETAILS OF DIVIDEND RECIPIENT

- Complete the applicable fields:
 - **Amendment indicators**
 - This field will only be editable once a 'Request for Correction' is selected
 - Note: these fields will only be unlocked for editing if the 'Unique ref no.' field is populated with a value
 - Select one of the following indicators if an amendment is being made:
 - 'Refund'
 - 'Deletion'
 - 'Correction'
 - **FICA Status indicators**
 - Select the appropriate status:

- 'Successful',
 - 'Not FICA'ed', or
 - 'Exempt'
- **Nature of person**
 - Select a value from the pop up list
- **Registered name**
- **Trading name**
- **Identification type**
 - Select a value from the pop up list
- **Identification number**
- **Person liable for tax**
 - If the dividend type is 'CA' (for Cash) or 'EB' (for a section 64EB(2) dividend), this field will default to 'Beneficial Owner (BO)'
 - For any other dividend type, this field will default to 'Declaring Company (DC)'
- **Distribution type**
 - This field is read-only and will default to 'Pass through (PT)'
- **Date of Inception (CCYYMMDD)**
 - This is the date that the company/trust started
- **Income tax ref no**
 - Complete the income tax reference number of the beneficial owner.

5.5.2 DIVIDEND INFORMATION

- Complete the applicable fields:
 - **STC credit per share (Cents)**
 - **Number of shares**
 - **Dividend per share (Cents)**
 - **Dividend value**
 - This value will be auto calculated once the number of shares and dividend per share has been completed
 - **Micro business exemption**
 - The exemption will default to zero if the dividend declaring entity is not registered as a micro-business
 - If the dividend declaring entity is registered as a micro-business, then the exemption may be greater than zero and less than or equal to the lower of the following 2 amounts:
 - The Dividend value, or
 - R200 000

5.6 ENTITY DIVIDEND WAS RECEIVED FROM

- This section must be completed by a company/trust, etc. or a regulated intermediary reporting on cash dividends that they distributed:

Entity Dividend was Received from												DEDIF01		
Nature of person	LISTED COMPANY											Income tax ref. no.	9090909090	
Registered name	DIVIDENDS LTD													
Trading name	DIVIDENDS LTD													
Registration no.	2002/000000/25													
Dividend Received												DRXDF01		
Dividend type	IS		Shares listed on JSE	Y <input checked="" type="checkbox"/> N <input type="checkbox"/>		ISIN number	ZAE000121212							
Dividend declared date (CCYYMMDD)	20151201			Dividend paid date (CCYYMMDD)	20160101			Dividend received date (CCYYMMDD)	20160214			Transaction due date (CCYYMMDD)	20160331	
STC credit per share (Cents)	100			000000			Dividend value	70000			000000			
Number of shares	35000			000000										
Dividend per share (Cents)	200			000000										

5.6.1 DETAILS OF ENTITY DIVIDEND RECEIVED FROM

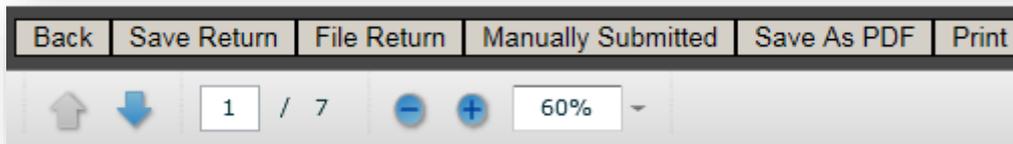
- Complete the applicable fields:
 - **Nature of person**
 - Select from the pop up list
 - **Registered name**
 - **Trading name**
 - **Registration no**
 - **Tax Resident in RSA**
 - **Income Tax ref no**

5.6.2 DIVIDEND RECEIVED

- Complete the applicable fields:
 - **Dividend Type**
 - The dividend type will be pre-populated and will either be:
 - CA = for Cash
 - IS = for In Specie or
 - EB = type of dividend referred to in section 64EB(2)?
 - **Shares listed on JSE**
 - If the shares are listed on the JSE, select 'Yes'
 - **ISIN number**
 - This refers to the International Securities Identification Number which is a code that uniquely identifies a specific securities issue.
 - If the shares are listed on the JSE, the ISIN number is compulsory and must be completed.
 - **Dividend declared date (CCYYMMDD)**
 - **Dividend paid date (CCYYMMDD)**
 - **Dividend received date (CCYYMMDD)**
 - **Transaction due date (CCYYMMDD)**
 - This field is read only and will default to the last business day of the month following the 'Dividend received date'.
 - **STC credit per share (Cents)**
 - **Number of shares**
 - **Dividend per share (Cents)**
 - **Dividend value**
 - This will be auto calculated once the number of shares and dividend per share has been completed

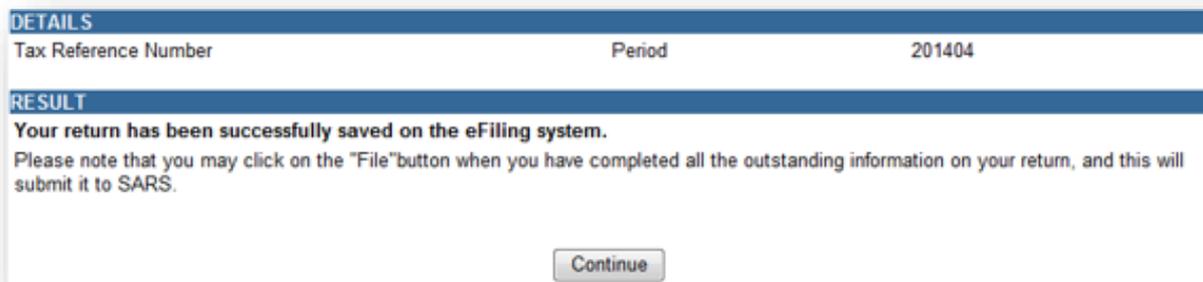
5.7 HOW TO SAVE, MANUALLY SUBMIT, FILE AND PRINT THE FORM

- The following buttons are displayed above the DTR01 form:



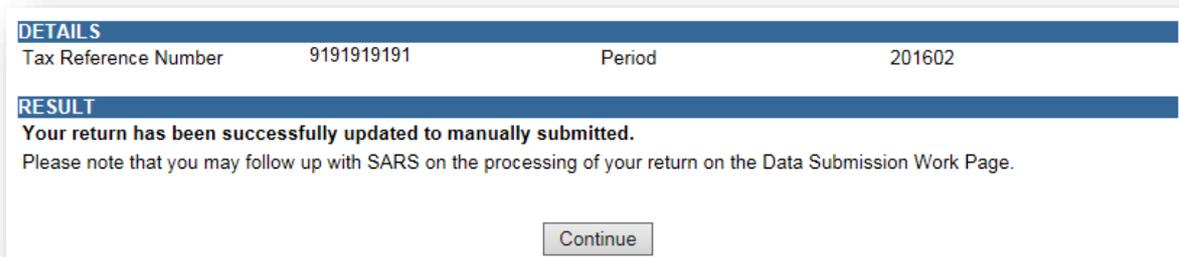
5.7.1 SAVE RETURN

- If you want to save the changes captured on the form click on **Save Return**.
 - Note: this information will be saved on your eFiling profile only and will not be submitted to SARS.



5.7.2 MANUALLY SUBMITTED

- If you have used a method other than eFiling to submit the form, click on **Manually Submitted**.
- The return status will update to Filed through another channel.



Type	Status	Date	Version	Last Updated By
DWT Data	Filed through another channel ←	2016/02/26	1	Mrs AJ

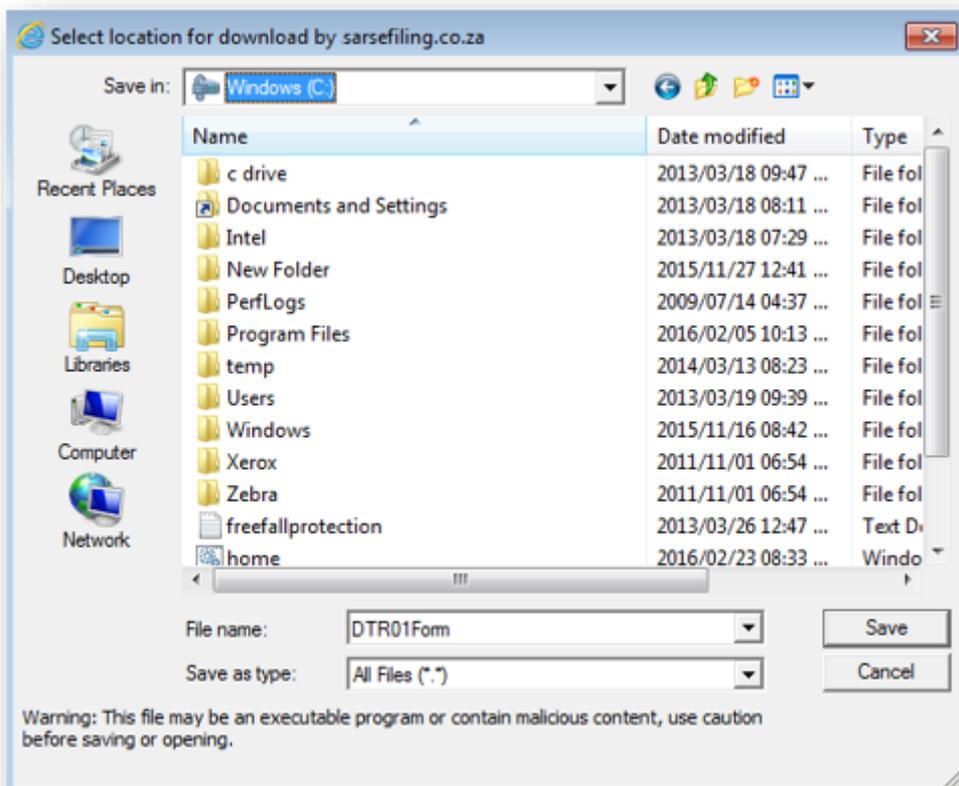
Back To Search

5.7.3 SAVE AS PDF

- To save a PDF copy of the form, click on **Save As PDF**
- The following pop-up message will display, Click on **Ok**



- Select a location to where the PDF copy of the form should be saved. Click on **Save**.



- Note: If the DTR01 has not yet been submitted to SARS, the watermark **UNFILED COPY SAVED ON ...** will display on the top of the saved form.

SARS UNFILED COPY : SAVED ON 02/26/2016 10:47:42
INFORMATION TO RECORD YOUR DIVIDENDS TAX TRANSACTION(S)

This page allows you to personalise your Dividends Tax transaction(s) in order to accommodate your requirements.

DTR01

Standard

Was a dividend declared? Y N

Cash dividend Y N

Was the dividend distributed? Y N

5.7.4 FILE

- After the DTR01 form has been completed in full, click on **File Return** to submit the data to SARS.

Back Save Return **File Return** Manually Submitted Save As PDF Print **File Return Marks your return as Filed.**

1 / 7 60%

DETAILS

Tax Reference Number	9191919191	Period	201602
----------------------	------------	--------	--------

RESULT

Your return has been successfully submitted.
Please note that you may follow up with SARS on the processing of your declaration on the Data Submission Work Page.

Continue

- The return status will update to **Filed through eFiling**

Type	Status	Date	Version	Last Updated By
DWT Data	Filed through eFiling	2016/02/26	1	Mrs AJ

Back To Search

5.7.5 PRINT

- Select the **Print** button from the menu.
- If the DTR01 has already been filed, the watermark **FILED COPY PRINTED ON ...** will display on the top of the form.

SARS FILED COPY : PRINTED ON 04/14/2016 15:38:54
 INFORMATION TO RECORD YOUR DIVIDENDS TAX TRANSACTION(S)

This page allows you to personalise your Dividends Tax transaction(s) in order to accommodate your requirements.

DTR01

Standard

Was a dividend declared? Y N

Cash dividend Y N

Was the dividend distributed? Y N

Dividend in specie Y N

64EB(2) dividend Y N

- If the DTR01 has not been filed, the watermark **UNFILED COPY PRINTED ON ...** will display on the top of the form.

SARS UNFILED COPY : PRINTED ON 04/14/2016 15:47:16
 INFORMATION TO RECORD YOUR DIVIDENDS TAX TRANSACTION(S)

This page allows you to personalise your Dividends Tax transaction(s) in order to accommodate your requirements.

DTR01

Standard

Was a dividend declared? Y N

Cash dividend Y N

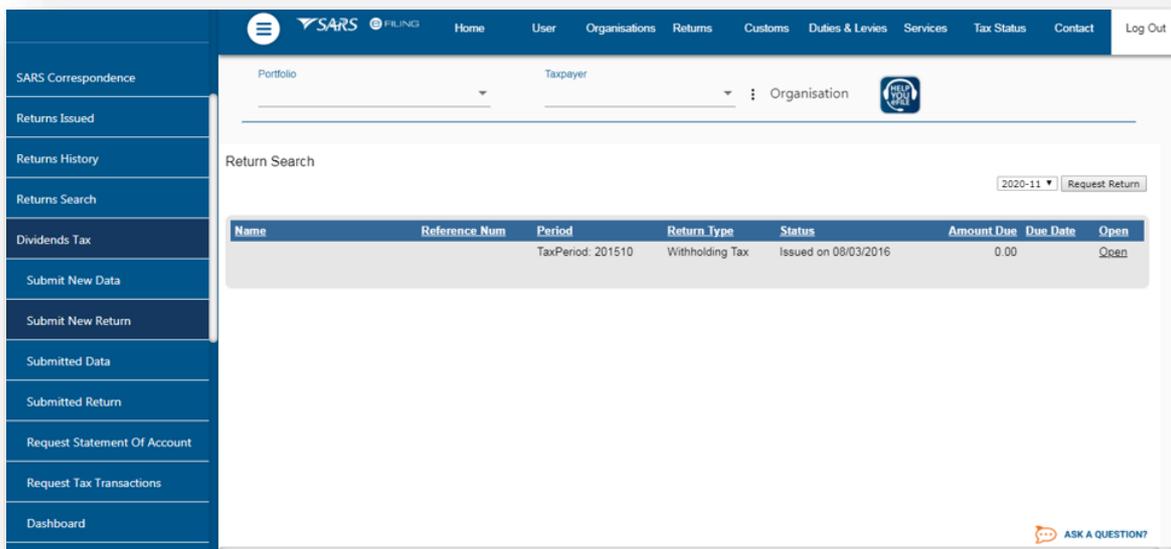
Was the dividend distributed? Y N

Dividend in specie Y N

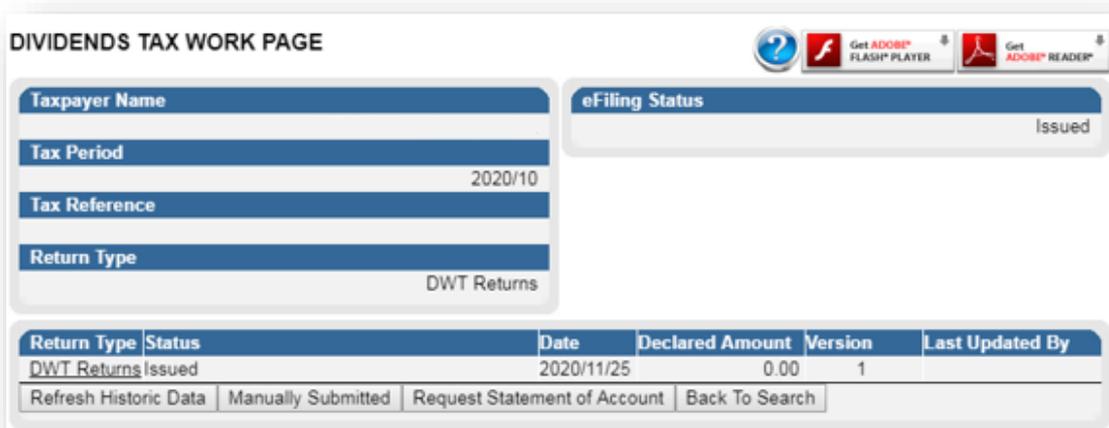
64EB(2) dividend Y N

6 HOW TO COMPLETE A DIVIDENDS TAX RETURN (DTR02)

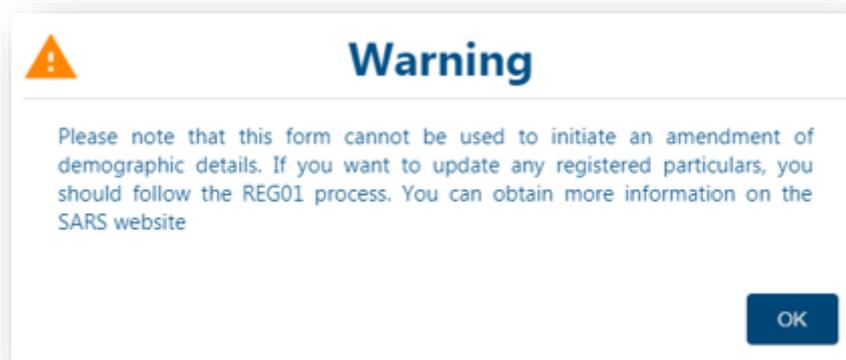
- Once the Dividends Tax transaction data (DTR01) has been successfully submitted to SARS, the DTR02 must be requested. The DTR02 is a pre-populated return containing all the information already submitted via the DTR01. The DTR02 must be carefully reviewed to make sure the correct information is populated.
- Select **Returns** from the menu on the top.
 - Select **Dividends Tax** from the menu on the left
 - Select **Submit New Return**
 - Select the tax period from the dropdown list next to the **Request Return** button
 - Click on **Request Return**.



- The **Dividends Tax Work Page** will display.
 - Note: the **Manually Submitted** button must only be selected if you have used another method to submit your Dividends Tax data (e.g. submitted at a SARS branch office)
 - Click **DWT Returns** to access the DTR02 return



- A pop up screen will display with a reminder to verify and update details if required. Select **Ok** to continue.



- The DTR02 form will display for completion.

Note: When the DTR02 return container is red, this implies there are field/s to be completed.

6.1 GENERAL RETURN DETAILS

- The fields in this section of the return will be populated and cannot be edited.
 - Transaction period (CCYYMM)
 - Return completion date (CCYYMM)
 - Due date (CCYYMM)

6.2 SUBMITTING ENTITY DETAILS

- Complete the editable fields in the following sections:
 - Submitting Entity Details

- Contact Person Details

6.3 VOLUNTARY DISCLOSURE PROGRAMME

- The purpose of the Voluntary Disclosure Programme (VDP) is to allow taxpayers an opportunity to regularise their tax affairs with SARS. Taxpayers must voluntarily apply to SARS to disclose their defaults or non-compliance. A VDP application number will be allocated by SARS. Once the VDP application has been evaluated by the VDP Unit, and where voluntary disclosure relief is granted, a written agreement will be concluded between the taxpayer and SARS in order to effect the necessary assessments. For more information on VDP, please refer to the SARS website (www.sars.gov.za).

- Select 'Y' or 'N' for the question **“Is this declaration made in respect of a VDP agreement with SARS?”**
- If yes, insert the **“VDP application no.”** allocated by SARS.

Voluntary Disclosure Programme

Is this declaration made in respect of a VDP agreement with SARS? * **Y O N O**

Is this declaration made in respect of a VDP agreement with SARS? is a mandatory field.

VDP application no.

6.4 TAX PRACTITIONER DETAILS (IF APPLICABLE)

- Complete the following if applicable:
 - Tax practitioner registration no.
 - Tel no.
 - Email address.

Tax Practitioner Details (if applicable)

Tax practitioner registration no.

Bus Tel No 1

Email address

Manually adjust SARS data

6.5 DIVIDEND INFORMATION

- The information in this section of the return will be populated as per the DTR01 return data that was submitted to SARS.

Input Section

Dividends Declared

Dividends Received

Output Section

6.5.1 INPUT SECTION

DIVIDENDS DECLARED

Dividends Declared		
Cash dividend *	0.00	Dividend in specie *
R		R
		0.00
		Total declared for this return *
		R
		0.00

- This refers to the dividends declared by the submitting entity. Complete the applicable fields:
 - 'Cash Dividend'
 - 'Dividend In specie'
 - 'Total declared for this return' – This field is locked and calculated as a sum of the previous values captured.

DIVIDENDS RECEIVED

Dividends Received		
Cash dividend *	46377.00	Dividend in specie *
R		R
		0.00
		Total received for this return *
		R
		46377.00

- This sub-section must be completed if the submitting entity (i.e. entity submitting this return) received dividends. For example:
 - A regulated intermediary that has received dividends from the dividend declaring entity (issuer of the dividend) to distribute on its behalf.
 - A beneficial owner (e.g. company/trust) that has received dividends distributed by a regulated intermediary or dividend declaring entity
- Complete the applicable fields:
 - 'Cash Dividend'
 - 'Dividend In specie' – Capture the amount of Dividend In specie received in Rands and cents
 - 'Total received for this return' – This field is locked and calculated as a sum of the previous values captured.

6.5.2 OUTPUT SECTION

The screenshot shows a dark blue header bar with the text 'Output Section' and an upward-pointing arrow. Below the header are two menu items, each in a dark blue bar with white text and a downward-pointing arrow: 'Cash Dividends Distributed' and 'Dividends 'In specie' Distributed'.

CASH DIVIDENDS DISTRIBUTED

- This sub section applies if the dividends that were declared and/or received were distributed

The screenshot shows a dark blue header bar with the text 'Cash Dividends Distributed' and an upward-pointing arrow. Below the header are six input fields arranged in two rows. Each field has a label, a value, and a lock icon. The values are: 1250.00, 2638306.21, 2638306.21, 0.00, 0.00, and 2639556.21.

Field Label	Value
Distributed to regulated intermediary *	R 1250.00
Distributed to beneficial owner *	R 2638306.21
Portion subject to tax at full rate *	R 2638306.21
Portion subject to tax at reduced rate *	R 0.00
Portion exempt from tax *	R 0.00
Total cash dividends distributed for this return *	R 2639556.21

- Complete the applicable fields:
 - 'Distributed to regulated intermediary'
 - 'Distributed to beneficial owner' – This field will be auto calculated
 - 'Portion subject to tax at full rate'
 - 'Portion subject to tax at reduced rate'
 - 'Portion exempt from tax'
 - 'Total cash dividend distributed for this return' – This field is locked and calculated as a sum of the previous fields.

DIVIDEND 'IN SPECIE' DISTRIBUTED

The screenshot shows a dark blue header bar with the text 'Dividends 'In specie' Distributed' and an upward-pointing arrow. Below the header are three input fields arranged in a single row. Each field has a label, a value, and a lock icon. The values are: 10010.00, 49416.00, and 59426.00.

Field Label	Value
Distributed to regulated intermediary *	R 10010.00
Distributed to a beneficial owner *	R 49416.00
Total dividends 'in specie' distributed for this return *	R 59426.00

- Complete the applicable fields:
 - 'Distributed to regulated intermediary'
 - 'Distributed to beneficial owner'
 - Total dividends 'in specie' distributed for this return' – This field is locked and calculated as a sum of the previous fields.

6.6 TAX PAYABLE SECTION (TAX WITHHELD FOR THIS RETURN, DUE TO SARS)

- 'Total tax payable for this return' – This field is auto calculated and is the sum of the following fields:
 - Tax payable on cash dividends
 - Tax payable on dividends in specie

The screenshot shows a software interface for the 'Tax Payable Section (Tax Withheld for this Return, Due to SARS)'. At the top, there is a dark blue header with the section title and an upward arrow. Below the header, a light grey box displays 'Total tax payable for this return *' with a currency symbol 'R' on the left and the value '0.00' followed by a lock icon on the right. Underneath, there are two dark blue buttons with white text and downward arrows: 'Tax Payable on Cash Dividend' and 'Tax Payable on Dividend 'In specie''.

6.6.1 TAX PAYABLE ON CASH DIVIDEND

- Complete the applicable fields:
 - 'Cash dividend distributed to beneficial owner'
 - 'STC credit utilised'
 - 'Micro business exemption'
 - 'Cash dividend subject to tax' – This field is locked and will be auto calculated
 - 'Tax payable before rebate' – This field is locked and will be calculated as the sum of the following fields:
 - Tax payable at full rate
 - Tax payable at reduced rate
 - Less: Rebate for foreign taxes paid
 - Tax payable on cash– This field is locked and will be auto calculated.

6.6.2 TAX PAYABLE ON DIVIDEND 'IN SPECIE'

- Complete the applicable fields:
 - 'Dividend 'In specie' declared' – This field is read only
 - 'STC credit utilised'
 - 'Micro business exemption'
 - 'Tax payable for dividend in specie'

6.7 ADJUSTMENTS (REFUNDS AND CORRECTIONS ON TAX PAYABLE FOR PREVIOUS RETURN PERIODS)

- This section applies to refunds and corrections on tax payable for previous return periods where transactions were submitted to support the return
- The fields in this section will be locked and not editable for the manual capturing of the dividends tax return.

Adjustments (Refunds and Corrections on Tax Payable for Previous Return Periods)			
R	Total amount of credit adjustments *	0.00	🔒
R	Amount of refunds on past return periods *	0.00	🔒
R	Amount of corrections on past return periods *	0.00	🔒
R	Amount of STC corrections *	0.00	🔒
R	Total amount of debit adjustments *	0.00	🔒

6.8 DECLARATION

Declaration

I declare that:

- The information furnished in this return is true and correct in every respect; and
- I have disclosed all amounts declared or received by, and paid out or passed on by this company during the period covered by this return; and
- I have the necessary financial records to support all the declarations on this form which I will retain for audit purposes.

Date (CCYYMMDD): 2016 / 03 / 08  

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX
Please ensure you sign over the 2 lines of 'X's above

For enquires go to www.sars.gov.za or call 0800 00 SARS (7277)

Notes:

- To be submitted to SARS by the Company or Regulated intermediary paying the dividend to the beneficial owner
- To be submitted to SARS by a Company declaring or receiving dividends or a Regulated Intermediary distributing dividends on behalf of companies
- This return should be submitted on or before the end of the month following the month during which the dividend(s) was paid or received.
- If this return relates to more than one dividend paid or received during the same period, the information will be aggregated into one return
- Detail as per the "Detail sheet" should also be provided.

6.9 PAYMENT ADVICE (NET AMOUNT PAYABLE TO SARS)

- The fields in this section will be auto calculated.

6.10 PAYMENT ADVICE (NET AMOUNT PAYABLE TO SARS)

- The following fields will be populated and cannot be edited.
 - Payment reference number (PRN)
 - Beneficiary ID/Account no.

6.11 DETAIL ADJUSTMENT SECTION (DETAIL THE EFFECT OF THE ADJUSTMENT PER DIVIDEND TAX RETURN)

- The following fields are read only:
 - 'Payment Due Date'
 - 'Billing Reference No.'
 - 'Previous Value of Tax Payable for This Return'
 - 'Net Value of Adjustments'
 - 'New Value of tax payable for this return'

Detail Adjustment Section (detail the effect of the adjustment per dividend tax return)

Payment Due Date (CCYYMMDD) 2015 / 11 / 30	Billing Reference No. 1020159810706144	Previous Value of Tax Payable for ... 0.00	Net Value of Adjustments 0.00	New Value of Tax Payable for This ... 0.00
---	---	---	----------------------------------	---

6.12 HOW TO SAVE, MANUALLY SUBMIT, OR FILE THE DTR02

- The steps to 'Save', 'Manually Submit' and 'File' the DTR02 is the same as that for the DTR01. Please refer to section [5.7](#) above.

7 HOW TO MAKE A PAYMENT

- After the DTR02 has been submitted to SARS, the Dividends Tax Work Page will display.
 - Click the **Make Payment** button to pay via eFiling

DIVIDENDS TAX WORK PAGE

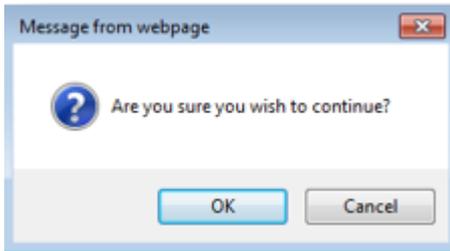
Taxpayer Name: [Redacted]
Tax Period: 2014/02
Tax Reference: [Redacted]
Return Type: DWT Returns

eFiling Status: Filed

Return Type	Status	Date	Declared Amount	Version	Last Updated By
DWT Returns	Filed through eFiling	2014/04/11	1.00	1	[Redacted]

Request For Correction | Request Statement of Account | **Make Payment** | Back To Search

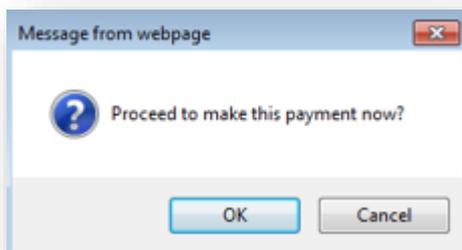
- Click **Ok** to continue with the payment



- Click the **Pay Now** button

A screenshot of a web application page titled "DTR02 PAYMENT SUMMARY". It shows "Tax Reference: . Period: 201402" and "R 1". There is a "Make Payment" section with an "Amount" field containing "R 1" and buttons for "Pay Now", "Get Open Balance", "Transaction List", and "Back". Below this is a section "This page allows you to:" with a list of instructions and a note about a R500,000 limit.

- Click **OK** on the pop up screen to confirm that you want to proceed with the payment



- Select the **Account Name** from the drop down list. Complete the **Payment Request Date** and click **Pay Now**

Payment Details

Tip: You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.

Note: ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.

Payment Details

Account Name:

Payment Request Date:  11 Apr 2014
Please use the format: yyyy/mm/dd

Payment Amount: **R 1**

Comments:

Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

Payment Summary						
Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
			1.00	0.00	0.00	R 1.00
Total						R 1.00

- If the payment transaction details are correct, select **Confirm** to proceed with the payment process

Confirm Payment Initiation

Summary of payment transaction details

Payment for: **1 item**

Amount: **R 1.00**

Payment Request Date: **2014/04/11**

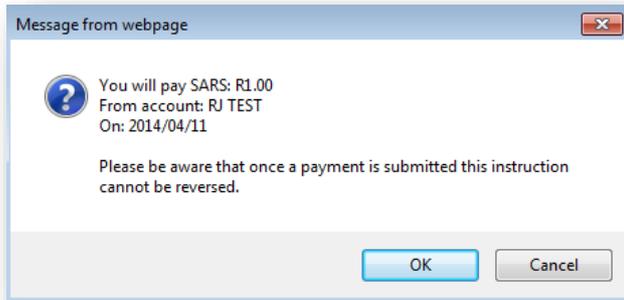
Account Name: **RJ TEST**
Bank Name: **FNB - CAMS, Online Banking, Internet Banking**

Please note that by clicking on the "Confirm" button below, a payment instruction will be created and sent to your bank, which requires authorisation in order for the payment to be finalised.

Kindly logon to your banking product to authorise this payment in order to release the required funds to SARS.

Please be aware that once a payment is submitted this instruction cannot be reversed

- A confirmation message with the amount, account name and date will display. Click **OK**



- To print a confirmation, click **Print Confirmation**, alternatively click **Continue** to return to the payment summary page

Payment Initiation Result

Summary of payment transaction details

Your payment request has successfully been submitted to FNB - CAMS, Online Banking, Internet Banking. Please login and authorise the payment.
 The following message was returned: **Payment request was successfully submitted to FNB. Message from bank: SUCCESSFULLY RECEIVED BY FNB**

Account Name: RJ TEST
 Payment Amount: R 1.00
 Payment Reference: **SARSEFLNG 0024524936**

Taxpayer:
Payments: Outstanding

This page allows you to:

- Capture payment details regarding tax return payments you have already made manually
- Create payment instructions to the bank of your choice to do the actual payment to SARS
- Tip:** You can submit payments any time before the payment due date, with an effective date of the payment due date. The payment will only be processed on the effective date.
- Please be aware that there is a R500,000 limit on payments unless you use one of the following banking products: ABSA - Cash Focus, ABSA Corporate Banking, ABSA Direct - Internet Banking, Autopay (Standard Bank), FNB - CAMS, Online Banking, Internet Banking, Investec Online Banking, NedTreasury (Nedbank), Netbank Business (Nedbank), Standard Bank Business Online (CATS) or CitiConnect.
- Note:** To access all unpaid Excise levies, select the 'CUS and Excise Unpaid' submenu from within the 'Payments' menu on the left.

Dividends Tax Payments							
Pay	Name	Reference Num	Payment Reference Num	Description	Status	Amount Due	View Return
<input type="checkbox"/>	Trading	9	9 WA0000017	Withholding Tax Payment	UNPAID	R 1	

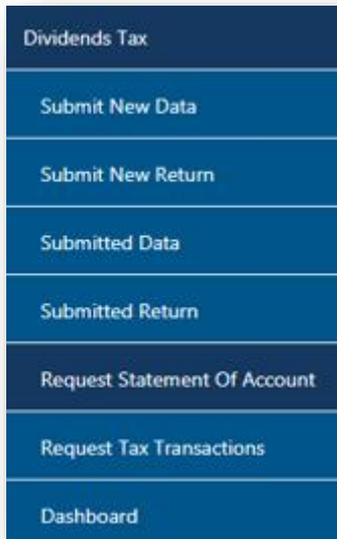
[Back to Top](#)

Select All Payments

Total amount of Payments:	R	3.00
Total amount of Payments selected:	R	0.00
Total amount of Payments not selected:	R	3.00
Total number of Payments selected:		0
Total number of Payments:		3

8 HOW TO REQUEST A STATEMENT OF ACCOUNT

- Select **Returns** from the menu on the top.
 - Select **Dividends Tax** from the menu on the left
 - Select **Request Statement of Account**.



- Enter the **Start date** and **End Date** and click on **Continue**

A form titled "Request Statement of Account" with a blue header. The form contains the following fields and values:

Submitting Entity Name:	TAXPAYER LTD
Submitting Entity Reference:	9119119119
Start Date:	<input type="text"/>
End Date:	<input type="text"/>

A "Continue" button is located in the bottom right corner of the form.

- The Statement of Account will display in a separate window.



DIVIDENDS TAX **DTRSA**
Statement of Account

Enquiries should be addressed to SARS:

Contact Detail

PO BOX 436
 PRETORIA
 0001

Tel: 0800 00 SARS (7277) SARS Online: www.sars.gov.za

Details

Reference number: **9** Always quote this registration number when contacting SARS
 Date: **2012-11-13**
 Statement period: **2012-10-01** to **2012-11-13**

SUMMARY INFORMATION

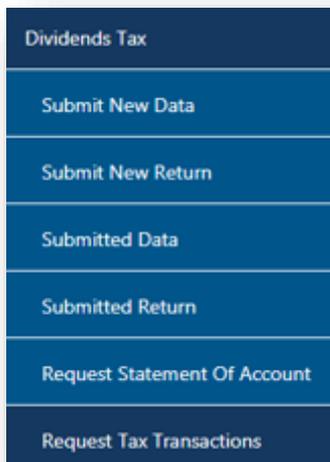
Closing Balance: 0.00

Account Details

Due Date	Transaction Reference	Transaction Description	Transaction Value	Transaction allocation information			Account balance
				Tax	Interest	Penalty	
2012-11-13		Closing Balance	0.00	0.00	0.00	0.00	0.00

9 HOW TO REQUEST TAX TRANSACTIONS (REVISE THE DTR01)

- Select **Returns** from the menu on the top.
 - Select **Dividends Tax** from the menu on the left
 - Select **Request Tax Transactions**



- Select the **Transaction period** and click **Continue**

Request Tax Transactions

Submitting Entity Name:
 Submitting Entity Reference:
 Transaction Period: 2014-02
 Transaction Due Date: 2014/05/31
 Unique Reference Number:

[Continue](#)

- Select the specific transactions you need to revise and click **Continue**

Tax Transaction List

Registered Name	Trading Name	Unique Number	Due Date	Date Declared	
1	TAXPAYER LTD	83F215BF-37EC-4A26-9BAC-7C573D7ADDC2	2016-03-31	2016-01-05	
Select	Trading Name	Unique Number	Due Date	Date Paid	Dividend Value
<input type="checkbox"/>	TRUST	C16DDA36-0267-4517-8887-2ACF0BF2AC95	2016-03-31	2016-02-14	R 250,000.00

[Back](#) [Continue](#)

- The **DATA SUBMISSION WORK PAGE** will display.
 - The status of the **DWT Data** will be **Saved**
 - Click **DWT Data** to open the DTR01 return

DATA SUBMISSION WORK PAGE

Taxpayer Name: [Field] Trading
 Tax Period: 2014/04
 Tax Reference: [Field]
 Return Type: DWT Data

eFiling Status: Saved

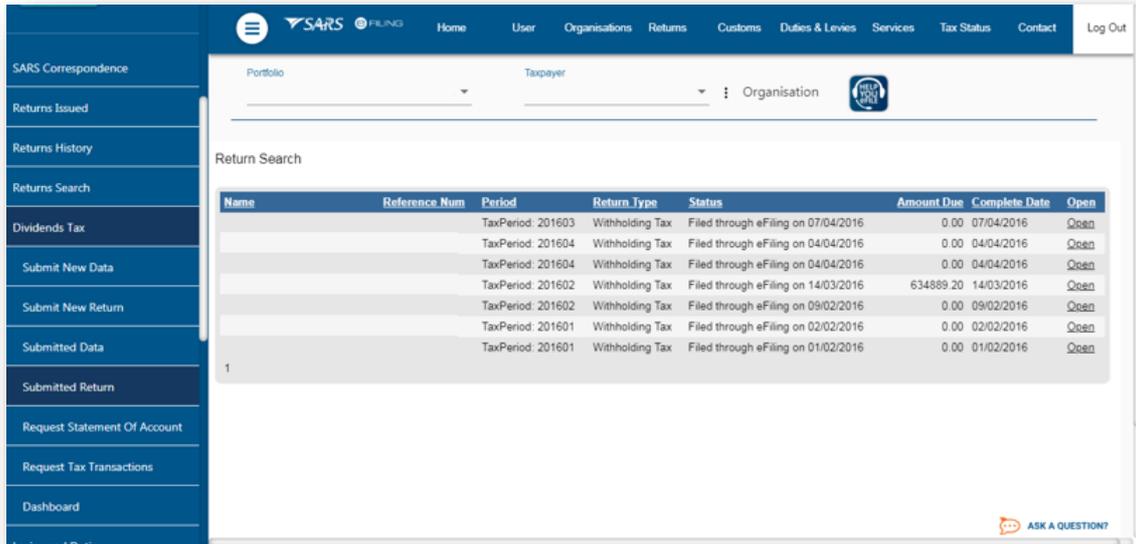
Type	Status	Date	Version	Last Updated By
DWT Data	Saved	2014/04/11	1	

[Manually Submitted](#) [Back To Search](#)

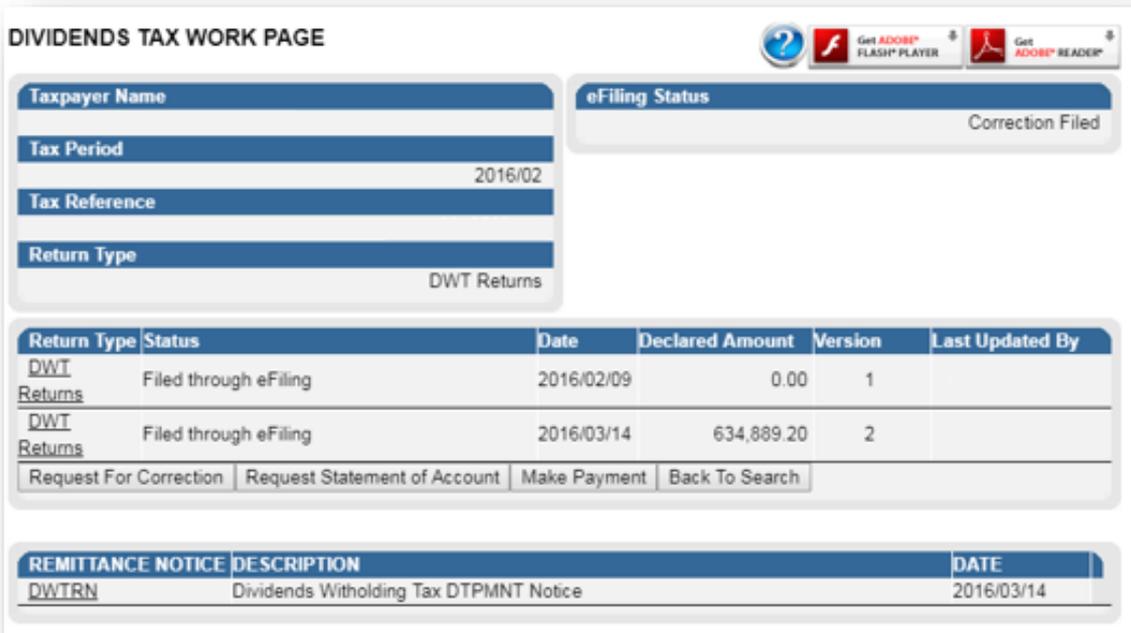
- Amend the DTR01 return and click on **File**

10 HOW TO REQUEST FOR A CORRECTION ON THE DTR02 RETURN

- Select **Returns** from the menu on the top
 - Select **Dividends Tax** from the menu on the left
 - Select **Submitted Return**.
 - Click on **Open** to view the return that has already been submitted



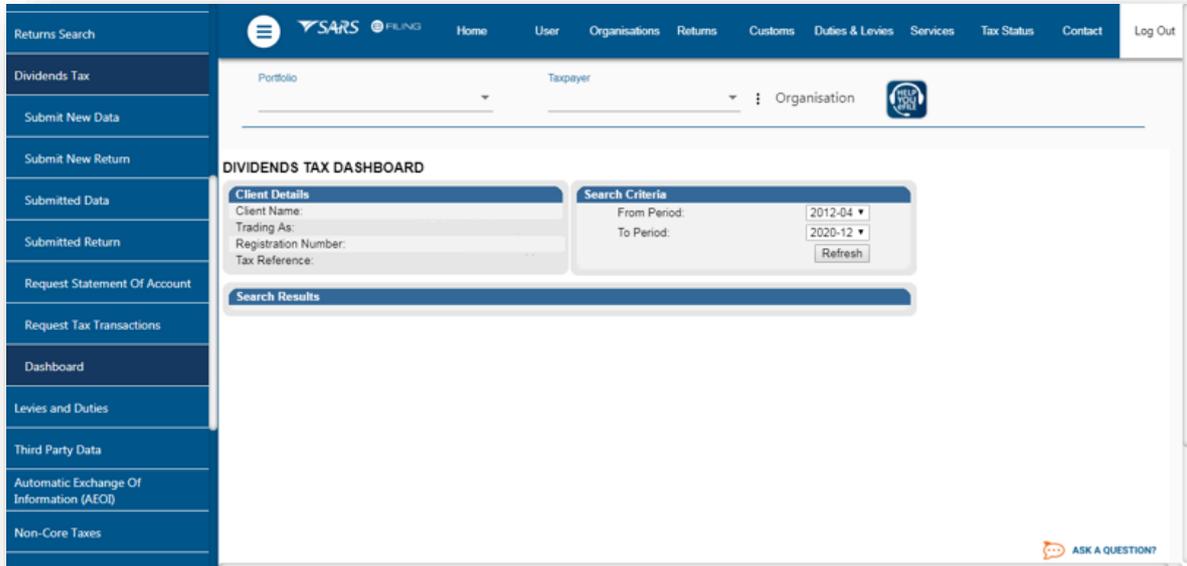
- The **DIVIDENDS TAX WORK PAGE** will display
 - Click on **Request for Correction**



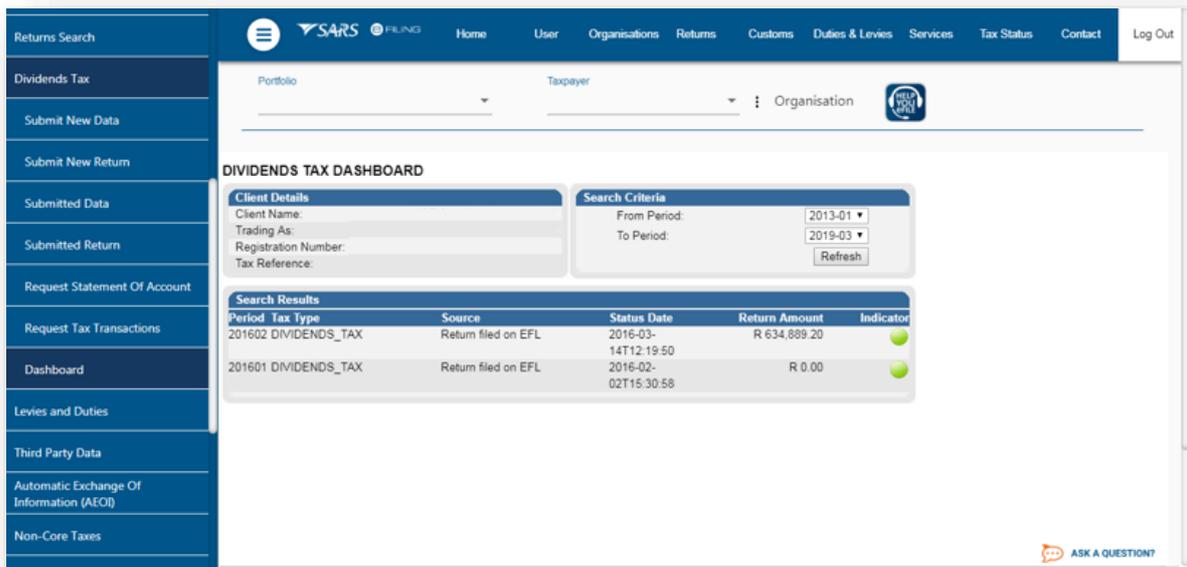
- The DTR02 return will display.
 - The previously submitted information will populate on the return
 - Amend the return and click on **File**

11 DASHBOARD

- To display the Dividend tax dashboard, proceed as follows;
 - On the Dividend tax menu, select **Dashboard**.
 - The Dividend Tax Dashboard will display



- Select the applicable **Period**
- Once selected, click **Refresh**
- The search results will display on the page



12 CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
DT-GEN-01-G03	Quick guide to Dividend tax – External Guide	All

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277)
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).