EXTERNAL GUIDE

# DECLARATION OF DIVIDENDS TAX VIA EFILING



## **REVISION HISTORY TABLE**

Date	Version	Description
07-12-2020	8	Updated with the HTML DTR02 form

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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 <u>www.sars.gov.za</u>.
- 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

0	E TSARS FILMS Home User Organisations Returns Customs Duties & Levies Services Tax Sta	tus Contact Log Out
	Portfolio Taxpayer	
ference Number	······································	
cation Number		
	Register New Organisation	
rofile	Mandatory Details Winkt type of taxpayer are you adding? ❀ Company © Trust © Individual/Sole proprietor © Partnership © Fund/Other	
	Organisation Name	
tion	Trading As Same as Above	
r New	Financial Year End Select	
e Details	Please tell us how you heard about . Are you a Tax Practitioner?	
g Details	Telephone Number ()	
sation Tax Types	Fax Number ()	
t Tax Types	Physical Address Postal Address	
ivation		SK A QUESTION?

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

▫ 。	■ ▼SARS @FILING Home User Organisations Returns Customs Duties & Levies Services Tax Statt	us Contact Log Out
Tax Reference Number	Portfolio Taxpayer • I Organisation	
Identification Number		
My Profile	ADD TAX PAYER TO GROUPS IRP6 Submissions (Prov Tax) VAT 201 Submissions (VAT) ITR12 Submissions (Personal Income Tax)	
rganisation	IT14/IT12 Submissions (Business Income Tax) EMP201 Submissions Nozalela (Employees Tax)	
Register New	EMP 201 Submissions Tisand (Employees Tax) IT56 Submissions (STC)	
Change Details	EMP501 Submissions Nozalela	
Banking Details	Continue Back	
Organisation Tax Types		
Request Tax Types		
ISV Activation		ASK & OUESTION?

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

	E TSARS I FILING Home User Organisations Returns Customs Duties & Levies Services Tax Status	Contact Log Out
	Portfolio Taxpayer	
Tax Reference Number		
Identification Number	TAX ORGANISATION SUMMARY	A
My Profile	Company Name: Registration Number:	
Organisation	Continue Back Print Summary	
Register New		
Change Details		
Banking Details		
Organisation Tax Types		
Request Tax Types		
ISV Activation		ASK A QUESTION?

- 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.

ax Reference Number	▼SARS @ FILING Home User Organisations Returns Customs Duties & Levies Services Tax St	tatus Contact Log Out
dentification Number	Pertfolio Taxpayer	
My Profile	Organization Income Tay //TP14//TP12E//TP12E1	_
	Reference Number	
rganisation	Please note that you will automatically be activated to receive SARS notices for this Deactivated	
Register New	IT Admin Penalty	
Change Details	Tax office ALBERTON	
Banking Details	Prease note that you will automatically be activated to receive SARS houces for this tax type online.	
Organisation Tax Types	Zividends Withholding Tax (DWT)     Reference Number	
Request Tax Types	Tax Office         ALBERTON         V         Status:           Please note that you will automatically be activated to receive         SARS notices for this         Successfully Activated	
ISV Activation	Customs Agent	
Summary	Reference Number Tax Office (ALBERTON •	
VAT Vendor Search	Excise Agent	ASK A QUESTION?

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**

∍	▼SARS ©	FILING Home (	Jser Organisations Returns	Customs Duties & Levies Services	Tax Status Contact Log Out
Tax Reference Number	Portfolio	• • • • • • • • • • • • • • • • • • •	xpayer 👻	: Organisation	
Identification Number	Group Details Setup New Group				
My Profile	Group Name	Authorisation Level	Access to Payments	<u>Open Taxpayers</u>	Users
Organisation		Submissions	Yes	Open Manage Payers	<u>Manage Users</u>
ARS Registered Details					
nployee Registration					
dmin Reports					
ights Groups					
Manage Groups					
Organisation Setup					ASK A QUESTION?

• The **Group details** will display.

2 0	Portfolio	Taxpaver	
		- Organisation	
Reference Number	it. Taninahii		
	Group Name	ADMINISTRATOR	
ntification Number	Authorisation Level	Submissions V	
	Access To Payments		
My Profile			
anisation		MRP201 - Submission     Custors Agent     Xrxise Agent     Xrxise Agent     Xrxise Agent	
S Registered Details		PAYE Admin Penalty Admin Penalty Tansfer Duty	
loyee Registration		□ AA83 Agent Appointment – Banks Ø Dividends Withholding Tax (DWT) □ AA88 Agent Appointment – Employers	
nin Reports		AA88 Agent Appointment - Other Tax Compliance Status Venification	
nts Groups		TT3  Medical Scheme Contribution  Insurance Payment	
lanage Groups	De unu uner les innert les mars faire en existine encord	Utholding Tax on Interest(WTI) Foreign Tax Information (FTI)	
	no has seen to index methology upon an evaluation for the	Update Delete Group Back Check All Uncheck All	

• 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

turns History	Oran Control Home User Organisations Returns Customs Duties & Levies Services I	ax Status Contact Log Ou
turns Search	Portfolio Taxpeyer	
vidends Tax	Urganisation	
Submit New Data	USER DETAILS	
Submit New Return	User Name: Trading As Name: Login Name: Registration Number: Date Begistration Number: 2003/01/03	
Submitted Data	INCOME TAX QUICK SEARCH	
Submitted Return	Please enter your Income Tax Reference Number. SEARCH	
Request Statement Of Account	UPDATED VERSION 5.0.9 OF e@syFile <sup>744</sup> EMPLOYER NOW AVAILABLE	
Request Tax Transactions	The latest version 5.0.9 of e@syFile™ Employer is now available can be accessed by visiting the SARS eFiling website <u>http://www.sarsefiling.co.za/</u> and downloading version 5.0.9 of e@syFile™ Employer. <b>Please note</b> : The updated e@syFile™	
Dashboard	Employer version 5.0.9 for Macintosh will be available at a later date. Any information submitted to SARS using a previous version of e@syFile™ Employer, will not be accepted.	
evies and Duties	For more information on the updates to the software visit the SARS website <u>http://www.sars.gov.za/</u> > Tax Types > PAYE for Employers.	
hird Party Data	IMPORTANT: ONLY ADOBE FLASH PLAYER TO BE USED FOR FORMS ON SARS eFILING	
utomatic Exchange Of	In our quest to improve our service to taxpayers, SARS is phasing in the use of Adobe Flash Player as the only plug-in for	
formation (AEOI)	your browser, to open the forms that are available on SARS eFiling. For more information visit http://www.sars.gov.za/.or	ASK A QUESTION?

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

		NG Home	User Organisations Returns	Customs Duti	es & Levies Services	Tax Status Cont	act Log Ou
SARS Correspondence	Portfolio	Ť	Taxpayer	· : Organisat	ion 🛞		
Returns Issued				- • • • • • •	Can .		
Returns History						Capt	ure New Data
Returns Search	SAVED DATA SUBMISSIONS						
Dividends Tax	TaxPayer Name	Reference Num	Period	<u>Return Type</u>	<u>Status</u>	<u>Issue Date</u>	<u>Open</u>
Submit New Data			SubmissionPeriod: 201604	DWT Data	Saved on 07/04/2016	07/04/2016	Open
Submit New Return							
Submitted Data							
Submitted Return							
Request Statement Of Account							
Request Tax Transactions							
Dashboard						si asi	A QUESTION?
							)

- 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.

Taxpayer Name  Filing  Filing F	Status			Issued
Tax Period 2014/04 Tax Reference Return Type DWT Data Type Status				Issued
Tax Period 2014/04 Tax Reference Return Type DWT Data				
Tax Reference Return Type DWT Data Type Status				
Return Type DWT Data				
DWT Data				
Type Status				
4	Date	Version	Last Updated	By
WT Data C Issued	2014/04/11	1		
Manually Submitted Back To Search				

• 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.

Back Save Return File I	Return Manually Submitted Save As PDF Print
	INFORMATION TO RECORD YOUR DIVIDENDS TAX TRANSACTION(S)     This page allows your to personalise your Dividends Tax     Transaction(i) in order to accommodate your regularments.     DTR01      Max addition (name:

## 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 X N	Create Form	
Cash dividend	×x ×		
Was the dividend distributed?	Y X N		
To how many individual beneficial owners?	0 1		
To how many non-individual beneficial owners?	0 1		
To how many regulated intermediaries?	0 1		
Dividend in specie	YX N		
Was the dividend distributed?	YX N		
To how many individual beneficial owners?	01		
To how many non-Individual beneficial owners?	0 1		
To how many regulated intermediaries?	0 1		
64EB(2) dividend	YX N		
Was the dividend distributed?	YX N		
To how many individual beneficial owners?	0 1		
To how many non-individual beneficial owners?	0 1		
To how many regulated intermediaries?	0 1		
Did you receive dividends as beneficial owner?	Y X N		
How many different dividends?	01		

## 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).

<b>V</b> SARS	Dividends Tax Transaction(s) Information	Transaction period 201602	DTR01
Submitting Entity		DV	ANIFO1
		biconte las 9191919	191
TAXPAYER			
1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 / 2 3		
Postal Address			
2 9 9 S A R S	S T R E E T		
PRETORIA			
	Pactal Code: 0 0 0 1		
•			
Contact Person Details		cr	PD#01
Smore TAXPAYE	R		
	R		
Bas March 1 0 1 2 4 2 2 4	D 0 0 Bus tel no. 2		
Enal address T T A X P A Y	E R E S A R S . G O V . Z A		
			•

#### • 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.

Dividend Declaring Entity - Dividend Declared	DRCIF01
Nati here with an X fifthe same with its submitting of declaring declaring declaring declaring. Associational individual and a contraction of the same set of the same with the same wit	
	9191919919
	Registered micro business Y X N
	Dividend declarant Y X N
Notes that the second s	
	•
Dividend Declared	DDCIF01
Dividend Declared	Docates
Dividend Declared Declared CA Shares load on JSE Y N X t3N number	DDCafe1
Dividend         Decilared           Dividend         CA         Shares lated on JSE         Y         N         X         12N number           Dividend         CA         Shares lated on JSE         Y         N         X         12N number           Dividend date         2         0         1         5         1         2         0         1         6         0         2         8         Tax des date (CONVMACO)         [CONVMACO]	Docefe1
Dividend         Declared           Oxford         C         A         Shures lated on JSE         Y         N         X         ISN number           Dividend debund deb         2         0         1         5         1         0         0         0         1         6         0         2         8         Tax due date (COVVMADO)         [COVMADO]         [COVMADO]         [COVMADO]         [COVMADO]         [COVMADO]         [COVMADO]         [COVMADO]         [COVMADO]         [COVVMADO]         [COVVVMADO]         [CO	Docefe1
Dividend         Declared           Oxderd Yes         CA         Starss lated on JSE         Y         N         X         ISN number	■ Doce#e1 ■ 001/gas profit declaration? y _ H X 2 0 1 6 0 3 3 1 0 . 0 0 . 0 0 . 0 0
Dividend         Declared           Dividend         CA         Shares listed on JSE         Y         N         X         IDN number	Citi (gas profit dictaristics? y _ H X 2 0 1 6 0 3 3 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Dividend         Declared           Dividend         C.A.         Branes lated on JSE         Y         H         X         15H number           Dividend         C.A.         Branes lated on JSE         Y         H         X         15H number           Dividend date         2.0         1.5         1.2         0.1         (Dividend paid fails (DCVMARCO)         2.0         1.6         0.2         2.8         Tex due date (CCVVMARCO)         FC ovelt sealable         R         R           SCC ovelt         Dividend paid         0.0         0.0         0.0         0.0         STC ovelt sealable         R         R           Marcher of texter         2.0         0.0         0.0         0.0         STC ovelt sealable         R         R           Dividend per of texter         2.2         0.0         0.0         0.0         More baarinees         R         R           Dividend per of texter         2.0         0.0         0.0         0.0         Texterphysics by dividend         R           Dividend         4.0         0.0         0.0         Texterphysics by dividend         R	■ DDCc#01 ■ Cit (gas profit declaration? ¥ N X 2 0 1 6 0 3 3 1 0 . 0 0 0 . 0
Dividend         Declared           Dividend         C.A.         Branes lated on JSE         Y         H         X         15H number           Dividend date         2.0.1.5.1.2.0.1         Dividend gate fails         2.0.1.6.0.2.2.8         Text dea date (COVYMACO)           Dividend gate         2.0.0.0.0.0         ,0.0.0.0.0.0         STC ovelt sealable         R	■ Cit (gas profit disclosation? ¥ N X 20160331 0.00 0.0

## 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 Deletion Correction FICA Status Succesful X Not FICA'ed	Exem	pt	Person liable for tax:	Beneficial owner (BO)	X Declaring company (DC)
Nature of person         I         N         D         I         V         I         D         U         A         L         I			Distribution type:	Pass through (PT)	Beneficial owner (BO)
Sumame 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         1         1         1         1         1         1         2         3         4         5         6         7         8         9         0         1 <th1< th="">         1         <th1< th=""></th1<></th1<>			Income ref. no.	tax	
Date of birth (CCYYMMDD)         1         9         7         7         0         8         1         2         Tax residency (e.g. South Africa = ZA)         Z         A         Examption daimed		Passport Country (e.g. South Africa = ZA)		DTA re require	duced rate Y N X
Unique ref no.					
Dividend Information					
STC credit per share (Centa)         0         0         0         0         0         DMidend value	R			2000	, 0 0 0 0 0 0
Number of shares         2         0	ed R			0	000000
Dividend par terms (Centa) ter	R			0	, 0 0
DMdend subject 1	otax R			2000	, 0 0 0 0 0 0
Tax rate applicab	e (0% - 15%)			1 5	, 0 0 %
Tax payable prior	to rebate R			300	, 0 0
tax paid	nongin K				, 0 0
Tax withheld Nett amount distr	к buted р				, 0 0
to beneficial owne	r R			1 7 0 0	, 00

## 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 will a value
- Select one of the following indicators is 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
- $\circ$  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.

Amendment Midator:       Refu       Parton liable for tar:       Bitroficial onnor       No         Nature of Nature of Registered       T       R       U S T       (   A   N   Y   T   Y   P   E ) )       Discription on the set of the s	Dividend Recipient - Non-Individual Beneficial Owner		DRNIF01
Nature of Registered Tarding       T R U S T ( ( A N Y T Y P E ) )       Distribution type: Page through (0)       Page through (0)       Page through (0)       Page through (0)       Page through (0)       Distribution type: Page through (0)       Page through (0)       Page through (0)       Distribution type: Page through (0)       Page through (0)       Page through (0)       Distribution type: Page through (0)       Distribution type: Page through (0)       Page through (0)       Distribution type: Page through (0)       Distric type: Page through (0)       Distribution ty	Amendment Indicators: Refund Deletion Correction FICA Status Succesful X	Not FICA'ed Exempt	Person liable for tax: Beneficial owner (BO) Declaring company (DC)
Registered       T       T       A       X       P       A       Y       R       T       R       U       S       C       O	Nature of person         T         R         U         S         T         (         A         N         Y         T         Y         P         E         )         I		Distribution type: Pass through (PT) Beneficial owner (BO)
Tading       T       T       T       A       X       Y       R       T       X <td>Registered T T A X P A Y E R T R U S T</td> <td></td> <td>Date of Inception (CCYYMMIDD)         2         0         0         1         2         0         1</td>	Registered T T A X P A Y E R T R U S T		Date of Inception (CCYYMMIDD)         2         0         0         1         2         0         1
Tading       T       T       T       A       X       P       A       Y       R       T       R       U       DTA reduced rate requirements mot       Y       N       X         Usualification       0       0       7       Usualification No.       T       R       1       2       3       4       5       6       7       N       X         Usualification       0       0       7       Usualification No.       T       R       1       2       3       4       5       6       0			Tax residency (e.g. South Africa = ZA)
Udertification No.         T R - 1 2 3 4 5 6 7 8 9         Income tax           Uberrification No.         T R - 1 2 3 4 5 6 7 8 9         Income tax           Utique ref no.         Income tax         Income tax           Income tax         Income tax         Income tax	Trading name         T         T         A         X         P         A         Y         E         R         T         R         U         S         T         I <t< td=""><td></td><td>Exemption claimed</td></t<>		Exemption claimed
Userefication 0 0 7 bype         Income tax         Income tax         Income tax           Utique ref no.         Utique ref no.         Income tax         Income tax         Income tax           Dividend Information         Income tax         Income tax         Income tax         Income tax           StC credit per aters (Card)         0			DTA reduced rate requirements met Y N X
Utilize ref no.           STC credit per           Image: ref no.           STC credit per credit allocated           R           Image: ref no.	Identification No.         T         R         -         1         2         3         4         5         6         7         8         9		Income tax ref. no.
Dividend Information           STC credit         0	Unique ref no.		
STC ordinary       0 <t< td=""><td>Dividend Information</td><td></td><td></td></t<>	Dividend Information		
Number d       57000       ,00000       0000         DMdend per tame (Conti)       57000       ,000000       STC credit allocated       R       000000         Micro brachess tame (Conti)       800       ,000000       STC credit allocated       R       000000         Micro brachess tame (Conti)       15       000       000       000         Tax rate applicable (%-15%)       15       000       00         Tax rate applicable (%-15%)       15       00       00         Tax rate applicable (%-	STC credit per , 0 0 0 0 0 0 0	Dividend value R	4 5 6 0 0 , 0 0 0 0 0 0
Defendance         R         Image: Control         R         Image: Control         Image: Contro         Image: Contro         Image:	Number of 5 7 0 0 0 , 0 0 0 0 0	STC credit allocated R	0 0 0 0 0
DMdend subject to tax       R       456000       ,000000         Tax rate applicable (% - 15%)       15       ,00       %         Tax payable prior to rebate       R       6840       ,00       %         Lass: Robate for foreign tax paid       R       6840       ,00       %         Tax wethhold       R       68840       ,00       %       %         Tax wethhold       R       38760       ,00       %	DMdend per (Cents) , 0 0 0 0 0 0	Micro business R exemption	
Tax rate applicable (0% - 15%)       1       5       ,       0       %         Tax payable prior to rebate       R       6       8       4       0       ,       0       0         Loss: Robate for foreign tax paid       R       6       8       4       0       ,       0       0         Tax withhold       R       6       8       4       0       ,       0       0         Nationautri disfibrided       R       6       8       4       0       ,       0       0		Dividend subject to tax R	4 5 6 0 0 , 0 0 0 0 0 0
Tax payable prior to vabule       R       6       8       0       ,       0       0         Lass: Robate for foreign tax paid       R       6       8       4       0       ,       0       0         Tax withheid       R       6       8       4       0       ,       0       0         Net amount distributed to bomificial enver       R       3       8       7       6       0       ,       0       0		Tax rate applicable (0% - 15%)	15,00%
Lass: Robate for foreign tax paid       R       0       0       0         Tax withheld to beneficial owner       R       0       0       0       0		Tax payable prior to rebate R	6 8 4 0 , 0 0
Tax withheld       R       I       6       8       4       0       ,       0       0         Net amount distributed to beneficial owner       R       I		Less: Rebate for foreign R tax paid	
Net amount distributed         R         38760         000           to bareficial concert         second		Tax withheld R	6 8 4 0 , 0 0
		Nett amount distributed R to beneficial owner	3 8 7 6 0 , 0 0

## 5.4.1 DETAILS OF DIVIDEND RECIPIENT

• Complete the applicable fields:

0

- 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 <u>5.3.5</u> 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 DiRIF01
Anardment Indicators Refund Deletion Correction FICA Status Succeeds X Not FICA Ved Exampt Person labels for Sax: Beneficial owner (ICC)
Nature of TRUST (ANY TYPE) Detrologie (00)
Augustand         T         T         A         X         P         A         Y         E         R         T         R         U         S         T         I         Date of incepton (convence)         2         0         8         0         1         0
Tadry swe
Monthlation         0         0         7         Monthlation         1         2         3         4         5         6         7         8         9         0         1         1         2         3         4         5         6         7         8         9         0         1         1         1         2         3         4         5         6         7         8         9         0         1         1         1         1         1         1         2         1         2         0
Unique nel ro.
Dividend Information
11C und jur 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Number of stams         200000         000000         Micro business stamption R         000000         0000000
Declard ger etwo (Switc) 1000,0000

#### 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 will a value
      - Select one of the following indicators is an amendment is being made:
        - 'Refund'
        - Deletion'
        - · 'Correction'
    - **FICA Status indicators** 
      - Select the appropriate status:

EXTERNAL GUIDE - DECLARATION OF DIVIDENDS TAX VIA EFILING DT-GEN-01-G02

0

- '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 EDIFOT
Decidend decimal data         20151201         Decidend catal         20160101         Decidend catal         201602314         Torrescion data           (COTYMARDO)         (COTYMARDO)         (COTYMARDO)         (COTYMARDO)         (COTYMARDO)         (COTYMARDO)         (COTYMARDO)
STC und gee
Number of 350000,000000
••

## 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:

Back	Save	Retu	m	File	Return	M	anually S	ubm	itted	Save As PDF	Print
	+	1	1	7	•	Ð	60%	-			
-		-		-		-		-	-		

## 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.

DETAILS	<b>D</b> is t	201101	-
Tax Reference Number	Period	201404	- 81
RESULT			
Your return has been successfully saved on the	e eFiling system.		
Please note that you may click on the "File"button submit it to SARS.	when you have completed all the outsta	anding information on your return, and this	s will
	Continue		

#### 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.

DETAILS Tax Reference Number	9191919191	Period	201602	
RESULT				
Your return has been succ	cessfully updated to manu	ally submitted.		
Please note that you may fo	llow up with SARS on the pr	rocessing of your return on the D	Data Submission Work Page.	
		Continue		

Туре	Status	Date	Version	Last Updated By
DWT Data	Filed through another channel <	2016/02/26	1	Mrs AJ
Back To Sea	rch			

## 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**

This may take some time depending on the amount of pages that need to be rendered.
Ok

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

Save in:	windows (C		- · · · · · · · · · · · · · · · · · · ·	
C.	Name	^	Date modified	Type 🔺
ecent Places Desktop Libraries Computer Network	C drive	ts and Settings fr iles tection	2013/03/18 09:47 2013/03/18 08:11 2013/03/18 07:29 2015/11/27 12:41 2009/07/14 04:37 2016/02/05 10:13 2014/03/13 08:23 2013/03/19 09:39 2015/11/16 08:42 2011/11/01 06:54 2011/11/01 06:54 2013/03/26 12:47 2016/02/23 08:33	File fol File fol
	•			+
	File name:	DTR01Form	•	Save
rning: This file r	Save as type: may be an execut	All Files (".")	cious content, use caution	Cancel
ore saving or o	pening.			

• 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 : SAV	ZED ON 02/26/2016 10:47:42 D YOUR DIVIDENDS TAX TRANS	ACTION(S) This page allow transaction(s) in	vs you to personalise your Dividends Tax order to accommodate your requirements.	DTR01
Standard					
las a dividend declared?	Y X N				
Cash dividend	Y X N				
Was the dividend distributed?	Y X 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 Pr	int File Return Marks your return as Filed.
1	/ 7 😑	<del>6</del> 0% -		

DETAILS Tax Reference Number	9191919191	Period	201602	
RESULT Your return has been suc Please note that you may fo	cessfully submitted. Mow up with SARS on the p	rocessing of your declaration or	n the Data Submission Work Page.	
		Continue	-	- 1
				-

• The return status will update to Filed through eFiling

Туре	Status	Date	Version	Last Updated By
DWT Data	Filed through eFiling	2016/02/26	1	Mrs AJ
Back To Se	arch			
			_	

## 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.

		transaction(s) in order to accommodate your req	uirements.
Standard			
as a dividend declared?	Y X N		
Cash dividend	Y X N		
Was the dividend distributed?	Y NX		
Dividend in specie	YN		
64EB(2) dividend	YN		

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

		ransaction(s) in order to accommodate your requirement	лиз. <u> </u>
Standard			
as a dividend declared?	Y X N		
Cash dividend	Y X N		
Was the dividend distributed?	Y N X		
Dividend in specie	Y N X		
64EB(2) dividend	YN		

## 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**.

SARS Correspondence	Portfolio		Taxpayer				
Returns Issued		*			Organisation		
eturns History	Return Search						
eturns Search						2020-11 V Rec	uest Return
Dividends Tax	Name	Reference Num	Period	Return Type Withholding Tax	Status	Amount Due Due Date	<u>Open</u>
Submit New Data			TaxPendu. 201310	withfolding fax	155080 011 00103/2010	0.00	<u>Oben</u>
Submit New Return							
Submitted Data							
Submitted Return							
Request Statement Of Account							
Request Tax Transactions							
Deckhourd							

- 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

		<u></u>	Get ADOBE	AYER
Taxpayer Name		iling Status		
				Issued
Tax Period				
	2020/10			
Tax Reference				
Return Type				
	DWT Returns			
Return Type Status	Date	Declared Amour	t Version	Last Updated By
Return Type Status DWT Returns Issued	Date 2020/1	Declared Amour	nt Version 00 1	Last Updated By

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.

	Back Save Submit Print	- 100 +
SARS Correspondence	XCA DC	i i
Returns Issued	South African Revenue Service Dividends Tax Return	DTR02
Returns History	General Return Details	~
Returns Search	Submitting Entity Details	0~
Dividends Tax	Voluntary Disclosure Programme	 
Submit New Data		
Submit New Return	Tax Practitioner Details (if applicable)	~
Submitted Data	Manually adjust SARS data	
Submitted Return	Input Section	~
Request Statement Of Account	Output Section	~
Request Tax Transactions	Tax Payable Section (Tax Withheld for this Return, Due to SARS)	~
Dashboard	Adjustments (Refunds and Corrections on Tax Payable for Previous Return Periods)	🗩 asa sanjar

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)

ansaction period (CCYYMM) *	A	Return completion date (CCYYMMDD)	Due date (CCYYMMDD)	

## 6.2 SUBMITTING ENTITY DETAILS

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

Submitting Entity Details				^
legistered name *	~	Trading name *	Income tax ref no. *	â

## Contact Person Details

Contact Person Details	0~

## 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).

<b>!</b> ~

- 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			~
s 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.	â

## 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**

Cash dividend *	0.00	Dividend 'In specie' * R	0.00	Total declared for this return " $\ensuremath{R}$	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**

Cash dividend *	 Dividend 'In specie' *	A	Total received for this return *	

- 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

Output Section	^
Cash Dividends Distributed	~
Dividends 'In specie' Distributed	<b>~</b>

#### CASH DIVIDENDS DISTRIBUTED

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

Distributed to regulated intermediary *		Distributed to beneficial owner *		Portion subject to tax at full rate *		
2	1250.00 🛍	R	2638306.21 💼	R	2638306.21	8
Portion subject to tax at reduced rate *		Portion exempt from tax *		Total cash dividends distributed for this	i return *	
Portion subject to tax at reduced rate *	0.00	Portion exempt from tax *	0.00	Total cash dividends distributed for this R	2639556-21	â

- 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**

Distributed to regulated intermediary *	10010.00 💼	Distributed to a beneficial owner *	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

Tax Payable Section (Tax Withheld for this Return, Due to SARS)	^
Total tax payable for this return * R	0.00 🖴
Tax Payable on Cash Dividend	~
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.

)		PRIMARIE OF FORMULAR OF POINT FORMULA POINT		Amount of comercions on past return periods *	
`	0.00 💼	R	0.00	R	0.00
Amount of STC corrections *		Total amount of debit adjustments *			

## 6.8 DECLARATION

I declare that The information furnished in I have disclosed all amount covered by this return; and I have the necessary finance	this return is true and correct in every respect; and s declared or received by, and paid out or passed on by this company during the al records to support all the declarations on this form which I will retain for audi	e period Please ensure you sign over the 2 lines of "X's above it purposes.
ee (commoo) 2016 / 03 / 08	<b>i</b> ~	For enquiries go to www.sars.gov.za or call 0800 00 SARS (7277)
s: To be submitted to SA	RS by the Company or Regulated intermediary paying th	e dividend to the beneficial owner

## 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'

ment Due Date (COVVMMDD)	ar a bio second				
tent due date (CCTTMMDD)	Billing Reference No.	Previous Value of Tax Payable for	Net Value of Adjustments	New Value of Tax Payable for This	

## 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 <u>5.7</u> 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

VIDENDS TAX WORK PAGE			Carl ND FLASH	PRAYER
Taxpayer Name		Filing Sta	tus	
				Filed
Tax Period				
	2014/02			
Tax Reference				
Return Type				
	DWT Returns			
Return Type Status	Date	Decl	ared Amount Version	Last Updated By
DWT Returns Filed through eFiling	2014/0	14/11	1.00 1	
Request For Correction	Request Statement of Account	nt	Make Payment	Back To Search

Click **Ok** to continue with the payment



#### • Click the Pay Now button

ax Reference:	. Period: 201402	2	R
lake Payment			
mount	R	1	
Pay Now Ge	t Open Balance	Transaction List Back	
Capture payme	ent details regarding ta	x return payments you have already made manually	

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** 

yment Details	
: You can submit payments any ctive date. te: ABSA Direct payments can o	time with an effective date of the payment due date. The payment will only be processed on the nly be made and authorised on the same day. Please be aware that if you don't authorise your
ment today, it will be removed fro	om the ABSA Direct system by tomorrow.
ayment Details	
Account Name:	Select bank account 💌
Payment Request Date:	2014/04/11 EBI 11 Apr 2014 Please use the format: yyyy/mm/dd
Payment Amount:	R 1
Comments:	*
	Ψ.
ase make sure that you complet	te the payment process and receive a payment reference number as proof of payment initiation.
Pay Now Cancel	
	Payment Summary
Name Tax Ref	erence 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 Init	iation
Summary of payment t	ransaction 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 clie which requires authori	cking on the "Confirm" button below, a payment instruction will be created and sent to your bank, sation in order for the payment to be finalised.
Kindly logon to your ba	anking product to authorise this payment in order to release the required funds to SARS.
Confirm Cancel	
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

ayment Initiation F	Result
Summary of payment	transaction details
Your payment request have payment	as successfully been submitted to FNB - CAMS, Online Banking, Internet Banking. Please login and authorise the
The following message v BY FNB	was returned: Payment request was successfully submitted to FNB. Message from bank: SUCCESSFULLY RECEIVED
Account Name:	RJ TEST
Payment Amount:	R 1.00
Payment Reference:	SARSEFLNG 0024524936
Continue Print	Confirmation

pay	er:	-					
mei	nts: Outstandi	ng					
s pag	ge allows you	to:					
• C C T P	apture payment reate payment ip: You can su ayment will only lease be awar BSA - Cash Fo	t details regarding instructions to the bmit payments ar y be processed or re that there is a bcus, ABSA Corp	atax return payments you e bank of your choice to do ny time before the payment n the effective date. a R500,000 limit on paym porate Banking, ABSA Di	have already made n the actual payment due date, with an el ents unless you us irect - Internet Bank	nanually to SARS ffective date e one of the king, Autop	of the payment du e following bank ay (Standard Ba	ue date. The ing product nk), FNB - C
0 S N le	Inline Banking tandard Bank lote: To access	, Internet Banki Business Online all unpaid Excise	ng, Investec Online Ban e (CATS) or CitiConnect. e levies, select the 'CUS a	king, NedTreasury nd Excise Unpaid' su	(Nedbank), ubmenu from	Netbank Busine	ss (Nedban) ents' menu (
			Divider	ds Tax Payments			
				a set of the			
Pay	Name	Reference Num	Payment Reference Num	Description	Status	Amount Due	View Return
Pay	Name Trading	Reference Num 9	Payment Reference Num 9 WA0000017	Description Withholding Tax Payment	Status UNPAID	Amount Due R 1	View Return
Pay Back	Name Trading <u>to Top</u> Select All Paym Total ar	9 9 nount of Payment:	Payment Reference Num           9         .WA0000017           s:         R         3	Description Withholding Tax Payment	Status UNPAID	Amount Due	View Return
Pay Back	Name Trading to Top Select All Paym Total ar Total amount of I	9 9 nount of Payments	Payment Reference Num           9         .WA0000017           s:         R         3           d:         R         0	Description Withholding Tax Payment	Status UNPAID	Amount Due	View Return
Pay Back	Name Trading to Top Select All Paym Total ar Total amount of I amount of Payr	9 9 mount of Payments Payments selecter ments not selecter	Payment Reference Num           9         .WA0000017           s:         R	Description Withholding Tax Payment	Status UNPAID	Amount Due R 1	View Return
Pay Back	Name Trading (to Top Select All Paym Total ar Total amount of I I amount of Payr Total number of	9 9 eents nount of Payments Payments selected payments selected	Payment Reference Num           9         .WA0000017           s:         R         3           d:         R         0           d:         R         3           d:         R         3	Description Withholding Tax Payment	Status UNPAID	Amount Due R 1	View Return

## 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.

ivide	nds Tax
Subr	mit New Data
Subi	mit New Return
Subi	mitted Data
Śúbi	mitted Return
Req	uest Statement Of Account
Req	uest Tax Transactions
Dasl	hboard

• Enter the Start date and End Date and click on Continue

Request Statement of Account		
Submitting Entity Name: Submitting Entity Reference:	TAXPAYER LTD 9119119119	
Start Date:		
End Date:		
		Continue

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

	S/	4RS	DIVI	DENDS TA	<b>x</b> t		DTRSA
			Enquirie	es should be addres	sed to SARS:		
			Contac	t Detail			
T] P	SHRI O BOX		PO BO) PRETO 0001	( 436 RIA			
B] 20	RNAM PARK		Tel: 0	800 00 SARS (727)	7) SARS Online	e: www.sars.gov.za	a
			Details	;			
			Referer Date: Stateme	ce number: ent period:	9 2012-11-13 2012-10-01	Always quote when of to <b>2012-1</b>	this registration number contacting SARS 1-13
			SUMM	ARY INFORM	ATION		
			Closing	Balance:			0.00
Accoun	t Details						
ue Date	Transaction	Transaction Description	Transaction	Transa	action allocation informa	ation	Account balance
ac Date	Reference	Transaction Description	Value	Tax	Interest	Penalty	Account balance
12-11-13		Closing Balance	0.00	0.00	0.00	0.00	0.0

## 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

Dividends Tax
Submit New Data
Submit New Return
Submitted Data
Submitted Return
Request Statement Of Account
Request Tax Transactions

• Select the Transaction period and click Continue

Select the specific transactions you need to revise and click Continue

Registered Name	Trading Name	Unique Number		Due Da	ate Date Declared
	TAXPAYER LTD	83F215BF-37EC-4A26-9BAC-70	C573D7ADDC2	2016-0	3-31 2016-01-05
Select Trading Name		Unique Number	Due Date	Date Paid	Dividend Value
TRUST		C16DDA36-0267-4517-8887-2ACF0BF2AC95	2016-03-31	2016-02-14	R 250,000.00
Back Continue					
Dack 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

Taxpayer N	ame			eFiling Status		
Contrasts, steel, frankling		10.00	) Trading	Read and a second second		Save
Tax Period	i.		State of the second second			
			2014/04			
Tax Referen	nce					
-						
Return Type	e .					
			DWT Data			
Туре	Status			Date	Version	Last Updated By
DWT Data	Saved			2014/04/11	1	
Manually	Submitted	Back To Search	2			

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.
  - <sup>a</sup> Click on **Open** to view the return that has already been submitted

		rsars 💩	FILING Home	User Org	anisations Return	is Customs Duties & Levies S	ervices Tax St	atus Contact	Log Ou
SARS Correspondence	Portfolio			Taxpayer					
Returns Issued			. *			• Organisation			
leturns History	Return Searc	h							
leturns Search	Name		Deference Num	Deriod	Deturn Tune	Statue	Amount Due	Complete Date	Onen
Shalaharan dan Wassa	Manne		Reference Mun	TaxPeriod: 201603	Withholding Tax	Filed through eFiling on 07/04/2016	0.00	07/04/2016	Open
ividends Tax				TaxPeriod: 201604	Withholding Tax	Filed through eFiling on 04/04/2016	0.00	04/04/2016	Open
Submit New Data				TaxPeriod: 201604	Withholding Tax	Filed through eFiling on 04/04/2016	0.00	04/04/2016	Open
				TaxPeriod: 201602	Withholding Tax	Filed through eFiling on 14/03/2016	634889.20	14/03/2016	Open
Submit New Return				TaxPeriod: 201602	Withholding Tax	Filed through eFiling on 09/02/2016	0.00	09/02/2016	Open
				TaxPeriod: 201601	Withholding Tax	Filed through eFiling on 02/02/2016	0.00	02/02/2016	Open
Submitted Data	1			TaxPeriod: 201601	Withholding Tax	Filed through eFiling on 01/02/2016	0.00	01/02/2016	<u>Open</u>
Submitted Return									
Request Statement Of Account									
Request Tax Transactions									
Dashboard									
avies and Dation								State Contraction	UESTION?

## • The **DIVIDENDS TAX WORK PAGE** will display

#### • Click on **Request for Correction**

	S TAX WORK PAGE		2	Get ADOI FLASH* P	
Taxpayer	Name	eFilin	g Status		
Tax Darios		_			Correction Filed
тах Репол		2016/02			
Tax Refere	nce				
Return Tv	ne				
Tretarin' Ty	DW	T Returns			
Return Ty	pe Status	Date	Declared Amount	Version	Last Updated By
<u>DWT</u> Returns	Filed through eFiling	2016/02/09	0.00	1	
<u>DWT</u> Returns	Filed through eFiling	2016/03/14	634,889.20	2	
Request Fo	or Correction Request Statement of Acc	ount   Make Paymer	nt Back To Search		
REMITTAN	ICE NOTICE DESCRIPTION				DATE
	Dividends Witholding Tay D	TPMNT Notice			2016/03/14

- 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

Returns Search	SARS @FU	NG Home User (	Organisations Returns (	Customs Duties & Levies Services	Tax Status Contact Log Out
ividends Tax	Portfolio	Taxpayer		· Ormaniantian	
Submit New Data				: Organisation	
Submit New Return	DIVIDENDS TAX DASHBOA	RD			
Submitted Data	Client Details Client Name:	S	earch Criteria From Period:	2012-04 •	
Submitted Return	Trading As: Registration Number: Tax Reference:		To Period:	2020-12 V Refresh	
Request Statement Of Account	Search Results				
Request Tax Transactions					
Dashboard					
evies and Duties					
hird Party Data					
Automatic Exchange Of Information (AEOI)					

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

Returns Search	😑 🌱 SARS 🛛 Fill	NG Home User	Organisations Returns	s Customs Dutie	& Levies Services	Tax Status	Contact	Log Out
Dividends Tax	Portfolio	Taxp	ayer	Oranaiaati	MU			
Submit New Data				• : Organisatio	in Nor			_
Submit New Return	DIVIDENDS TAX DASHBOA	RD						
Submitted Data	Client Details Client Name:		Search Criteria From Period:	2013-0	1.			
Submitted Return	Trading As: Registration Number: Tax Reference:		To Period:	2019-0 Refr	3 V esh			
Request Statement Of Account	Search Results							
Request Tax Transactions	Period Tax Type 201602 DIVIDENDS_TAX	Source Return filed on EFL	Status Date 2016-03- 14T12-19-50	Return Amount R 634,889.20	Indicator			
Dashboard	201601 DIVIDENDS_TAX	Return filed on EFL	2016-02- 02T15:30:58	R 0.00	-			
Levies and Duties								
Third Party Data								
Automatic Exchange Of Information (AEOI)								
Non-Core Taxes						2	ASK A QUEST	ION7
								-

## 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 gualified 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).