

EXTERNAL GUIDE

HOW TO DISPUTE ADMINISTRATIVE PENALTIES VIA EFILING

TABLE OF CONTENTS

1	PURPOSE	4
2	INTRODUCTION	4
3	DETAILED PROCEDURES (SUBMIT RFR1, NOO AND NOA VIA EFILING)	6
3.1	LOGON TO THE EFILING WEBSITE	6
3.2	ACCESS SARS CORRESPONDENCE	7
3.2.1	SEARCH ADMIN PENALTIES	7
3.2.2	SEARCH LETTERS	8
3.2.3	RETURNS HISTORY	10
4	REQUEST FOR REMISSION	10
4.1	COMPLETE THE REQUEST FOR REMISSION FORM (RFR1)	11
4.1.1	APPLICANT DETAILS - INDIVIDUAL	12
4.1.2	APPLICANT DETAILS – COMPANY/CLOSE CORPORATION/GOVERNMENT/FOREIGN ENTITY	12
4.1.3	PARTICULARS OF REPRESENTATIVE (PERSON DEALING WITH DISPUTE ON BEHALF OF TAXPAYER)	13
4.1.4	POSTAL ADDRESS FOR DELIVERY OF NOTICE (CORRESPONDENCE)	13
4.1.5	DECLARATION	14
4.1.6	AMOUNTS UNDER DISPUTE – ADMINISTRATIVE PENALTY	14
4.1.7	REASONS AND GROUND FOR DISPUTE	14
5	NOTICE OF OBJECTION/APPEAL	16
5.1	COMPLETE THE REQUEST FOR NOTICE OF OBJECTION (NOO1) OR NOTICE OF APPEAL (NOA1) FORM	16
5.1.1	APPLICANT DETAILS - INDIVIDUAL	17
5.1.2	APPLICANT DETAILS – COMPANY/CLOSE CORPORATION/GOVERNMENT/FOREIGN ENTITY	17
5.1.3	PARTICULARS OF REPRESENTATIVE (PERSON DEALING WITH DISPUTE ON BEHALF OF TAXPAYER)	18
5.1.4	POSTAL ADDRESS FOR DELIVERY OF NOTICE (CORRESPONDENCE)	18
5.1.5	DECLARATION	19
5.1.6	ASSESSMENT UNDER DISPUTE	19
5.1.7	AMOUNTS UNDER DISPUTE – ADMINISTRATIVE PENALTY	19
5.1.8	REASONS AND GROUND FOR DISPUTE	19
6	SUBMIT RFR/NOO/NOA	20
6.1	VALIDATIONS ON SUBMISSION OF NOO/NOA	22
7	WITHDRAWAL OF DISPUTE	23
8	REQUEST ADMIN PENALTY STATEMENT OF ACCOUNT	24
9	UPLOAD OF SUPPORTING DOCUMENTS	27
10	VIEW DISPUTE OUTCOME LETTERS	31
10.1	SARS CORRESPONDENCE	31

10.2	DISPUTE MENU	32
11	STATUS OF DISPUTE	34
12	CROSS REFERENCES	35
13	DEFINITIONS AND ACRONYMS	35

1 PURPOSE

- The purpose of this document is to assist taxpayers with the submission of the request for Remission (RFR), Notice of Objection (NOO) and Notice of Appeal (NOA) form(s) on eFiling when disputing the administrative penalties levied for Personal Income Tax (PIT) and Corporate Income Tax (CIT) for non-compliance.
- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.

2 INTRODUCTION

- A taxpayer can lodge a Request for Remission (RFR), Notice of Objection (NOO) and Notice of appeal (NOA) against Personal Income Tax (PIT) and Corporate Income Tax (CIT) administrative penalty assessment.
- South African Revenue Service (SARS) will issue a penalty assessment notice (AP34) to notify the taxpayer of the penalties that have been levied for non-compliance with income tax obligations.
- Penalties for **Personal Income Tax** and **Corporate Income Tax** are levied in terms of chapter 15 of the Tax Administration Act.
 - The Act prescribes the types of non-compliance that is subject to a fixed amount penalty. These will be implemented by SARS using a phased approach.
 - Currently Penalties are imposed on individual taxpayers for the following transgressions:
 - Non-submission of income tax return
 - The penalties are fixed based (i.e. a fixed rand amount is imposed based on the taxpayer's taxable income).
- The taxpayer will be notified of the imposed penalty through the penalty assessment notice (AP34):
 - The notice will reflect imposed penalties, outstanding returns, and corrective measure to be followed in order to prevent accumulation of penalties. Taxpayers are also advised to submit a request for remission if they do not agree with the penalty imposed.
- For corporate income tax:
 - Automatic checks for outstanding income tax returns (ITR14) will be conducted by SARS to determine if the company is liable for submission of the ITR14. If the company is liable for submission but is non-compliant, a system generated final demand letter will be issued to eFiling to inform the taxpayer to submit the outstanding return(s) to avoid the imposition of administrative penalties.
 - Upon expiry of the final demand letter, the system will determine if the taxpayer remedied the non-compliance. If the non-compliance has not been remedied, administrative penalties will be imposed.
 - A penalty assessment notice will be issued to the taxpayer for the initial administrative penalty imposition.

- If the taxpayer does not rectify the non-compliance, the penalties will recur and a “**penalty recurrence**” message will be sent to the taxpayer via email or SMS.
- For Personal Income tax and Corporate Income Tax, multiple transactions may be disputed on one RFR1 form.
- The NOO form can only be completed once the Request for Remission (RFR) has been submitted to SARS and the RFR has been partially allowed or disallowed.
- The NOA form can only be completed and submitted to SARS once the NOO has been submitted to SARS and the outcome of the objection has been received i.e. where a NOO has been partially allowed or disallowed.
- To ensure that the correct process is followed, validations will be applied against the disputes that are lodged.
- Where an Income Tax (IT) Reference number is used on the NOO or NOA, only Personal Income Tax (PIT) or Corporate Income Tax (CIT) related disputes must be accepted. Multiple transactions (PIT and/or CIT admin penalty) may be disputed on the RFR, NOO or NOA form.
- In the case where the NOO was partially allowed or disallowed and you wish to submit a NOA, ensure that the appeal is based on the same items being objected. The same source code and amounts used in the NOO must be completed on the NOA.
- The following are the grounds and reasons that the taxpayer can select when disputing against PIT and/or CIT admin penalty, where applicable:
 - SARS Error
 - Serious Illness / Death/Liquidation/Sequestration
 - Not Liable to File
 - Other/ Mitigation Factors – i.e. remedied in full, unable to remedy and partially remedied.
- The Request for Remission (RFR), Notice of Objection (NOO) and Notice of Appeal (NOA) must be completed on the prescribed form.
- Disputes against the PIT and/or CIT admin penalties can be requested via the following channels:
 - eFiling;
 - At a local SARS branch.
- The RFR1, NOO1 and NOA1 and/or supporting documents can be submitted via the following channels:
 - eFiling;
 - At a local SARS branch.
- SARS can either ALLOW, PARTIALLY ALLOW or DISALLOW the request for remission, objection or appeal against PIT and/or CIT admin penalties. The outcome will be communicated through a dispute outcome letter, which will be viewable on eFiling if the RFR1/NOO1/NOA1 form were submitted via eFiling.
- When the request for remission, objection or appeal outcome is fully allowed or partially allowed, the penalties in relation to the dispute will be waived accordingly. When the request for remission outcome is disallowed, the reasons will be given on the “dispute outcome” letter.
- A notice of objection (NOO) can be lodged against the outcome of the request for remission where the request for remission was disallowed or partially allowed, and has

the right to lodge an appeal (NOA) against the outcome if the objections is disallowed or partially allowed.

- In terms of the Tax Administration Act, a taxpayer is not permitted to submit an objection if three or more years have expired since the date of assessment in relation to Personal Income Tax and Corporate Income Tax and if more than three years has passed since the decision to partially allow or disallow the admin penalty request for remission (RFR). For more information and clarity, refer to the Dispute Resolution Guide available on the SARS website (www.sars.gov.za) or consult an advisor.
- Where a taxpayer received his/her penalty assessment notice through the post and subsequently register for eFiling, the taxpayer would be able to request an IT admin penalty statement of account from eFiling in order to dispute the admin penalty.
- This guide contains the general workflow steps in lodging a dispute for administrative penalties for PIT and/or CIT via eFiling. Screens included in this guide are used interchangeably between Personal Income Tax and Corporate Income Tax.

3 DETAILED PROCEDURES (SUBMIT RFR1, NOO AND NOA VIA EFILING)

3.1 LOGON TO THE EFILING WEBSITE

- Navigate to www.sarsefiling.co.za
- Click “Login” and login with your Login name and Password.

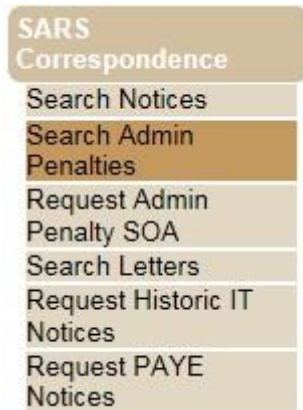
The screenshot shows the SARS eFiling website interface. At the top, there is a navigation bar with the SARS eFiling logo and buttons for REGISTER and LOGIN. Below this is a secondary navigation menu with links: ABOUT eFILING, REGISTER, SECURITY, CONTACT, HOME, and SARS HOME. On the left side, there is a 'QuickLinks' dropdown menu and a vertical list of service links: eFILING BENEFITS, eFILING SERVICES, PAYMENT TO SARS, HELP / FAQ'S, FORMS & GUIDES (with a sub-link 'access or download our forms and guides'), CALL CENTRE (0800 00 SARS (7277)), and REPORT SUSPICIOUS ACTIVITY. The main content area features a 'What's New' section with several news items: 'Employer Interim Reconciliation' (open from 17 September to 31 October 2018), 'Trust Enhancements' (effective from 17 September 2018), 'eFiling App and Mobisite' (available for mobile filing), and 'Tax Season 2018' (open from 1 July to 31 October 2018). Below these are 'e@syFile' logos for Employer and Dividends Tax. On the right, a large blue banner promotes 'TAX SEASON 2018 NO SWEAT!' and encourages users to file their income tax return, with the SARS logo at the bottom.

3.2 ACCESS SARS CORRESPONDENCE

- To access the Penalty Assessment Notice (AP34) and/or the Final Demand Letter (applicable to CIT), you can search either under “**SARS Correspondence**” tab or “**Returns History**” tab.

3.2.1 SEARCH ADMIN PENALTIES

- Click “**SARS Correspondence**” and “**Search Admin Penalties**”.



- Select “**Income Tax**” under Tax Type and the applicable “**Notice Type**”, i.e. IT Penalty Assessment, Corporate Income Tax – Penalty Assessment Notice, Income Tax – Penalty Assessment notice or Income Tax – Penalty Statement of account.

Tax Type:

Notice Type:

- Select “**IT Penalty Assessment**” (IT) or “**Corporate Income Tax – Penalty Assessment notice**” (CIT).

Tax Type:

Notice Type:

From Date:

Tax Number:

Tax Type:

Received Date:

Name	Tax Number	Tax Type	Description	Received Date	Open
1		CIT Admin Penalty	Notice of Penalty Imposition		View

- Click the “**View**” hyperlink on the results page for the particular Admin Penalty that you wish to view.

Tax Type:

From Date:

Tax Number:

Tax Type:

Received Date:

Name	Tax Number	Tax Type	Description	Received Date	Open
		CIT Admin Penalty	Notice of Penalty Imposition		View
		IT Admin Penalty	Notice of Penalty Imposition		View

- The Administrative Penalties work page will be accessible by clicking on a Penalty Assessment Notice on the Income Tax work page, or the “**View**” hyperlink.

- For IT:
 - On the Income Tax Administrative Penalties Work Page, you will be able to query the penalty status by selecting the “Query Penalties Status” button.

ADMINISTRATIVE PENALTIES WORK PAGE



Taxpayer Name
Tax Reference
Return Type
IT

PENALTY ASSESSMENT	DESCRIPTION	DATE
AP34	Notice of Penalty Imposition	
<input type="button" value="Query Penalty Status"/>		View All

PENALTY STATEMENT OF ACCOUNT	DESCRIPTION	DATE
	Request Admin Penalty SOA	
		View All

- For CIT:

ADMINISTRATIVE PENALTIES WORK PAGE



Taxpayer Name
Tax Reference
Return Type
CIT

PENALTY ASSESSMENT	DESCRIPTION	DATE
AP34	Notice of Penalty Imposition	
		View All

PENALTY STATEMENT OF ACCOUNT	DESCRIPTION	DATE
	Request Admin Penalty SOA	
		View All

3.2.2 SEARCH LETTERS

- Click “**SARS Correspondence**” and “**Search Letters**” to access the Final Demand Letters.



- Select “Income Tax” under Tax Type and “Corporate Income Tax – Penalty Assessment Notice” under Notice Type.

Letter Search

Return Type: Letter Type:

Income Tax Ref: Year:

From Date: To Date:

Name	Reference Num	Year	Return Type	Description	Date	Open
1		2018	Organisation Income Tax (ITR14/IT12E/ITR12T)	Final Demand Letter		View

- On the results page of the Letters, click the “View” hyperlink and the Final Demand Letter will be displayed.
- The following functions are available for selection on the Administrative Penalties Work Page:
 - Viewing the Penalty Assessment Notice (AP34 Hyperlink),
 - View all admin penalties transactions summary, and
 - Requesting the Penalty Statement of Account (SOA).

ADMINISTRATIVE PENALTIES WORK PAGE



Taxpayer Name

Tax Reference

Return Type

IT

PENALTY ASSESSMENT	DESCRIPTION	DATE
AP34	Dispute Outcome	2012-10-03
<input type="button" value="Query Penalty Status"/>	<input type="button" value="Dispute"/>	View All

ADMINISTRATIVE PENALTIES WORK PAGE



Taxpayer Name

Tax Reference

Return Type

CIT

PENALTY ASSESSMENT	DESCRIPTION	DATE
AP34	Notice of Penalty Imposition	
		View All

PENALTY STATEMENT OF ACCOUNT	DESCRIPTION	DATE
<input type="button" value="Request Admin Penalty SOA"/>		View All

- Alternatively to view the penalty assessment notice by selecting the “AP34” link under the Administrative Penalty block on the Income Tax work page.

3.2.3 RETURNS HISTORY

- Click “Returns” and select “Returns History” and then just below “Returns History” select “Income Tax”. A history of the taxpayer’s returns will be displayed.

Return Search

Name	Reference Num	Period	Return Type	Status	Amount Due	Complete Date	Open
		TaxPeriod: 2010 Version: 1	IT14	Filed through eFiling on 02/12/2010	0.00	02/12/2010	Open
		TaxPeriod: 2009 Version: 1	IT14	Filed through eFiling on 26/02/2010	0.00	26/02/2010	Open

- Select the relevant return. The Income Tax work page will be displayed.
- Click the “Notice of Penalty Imposition” (AP34) to be directed to the Administrative penalties work page.

INCOME TAX WORK PAGE






Taxpayer Name	eFiling Status
Tax Period	SARS Notifications
Tax Reference	Number of letters: 1
Return Type	SARS Penalties
	Notice of Penalty Imposition (AP34) 

- The following section of the guide deals with the Dispute process of Administrative Penalties for Income Tax and Corporate Income Tax.

4 REQUEST FOR REMISSION

- To create a Request for Remission (RFR1), select “Dispute” on the AP34 notice page that will be displayed.

Administrative Penalty
Date Issued: 2018-11-09 Amount: R750.00 

- The dispute work page will open. Select the dispute option “I would like to file a Request for Remission”

Dispute Summary
Payment Required: R750 for Penalty Statement of Account Dated 2018-11-05

[View Penalty Notice](#)
[View Historic Admin Penalty Notice](#)

Dispute Options

I would like to file a **Request for Remission**
Only complete this dispute option if you have remedied all your non-compliance/s, or it will be rejected by SARS. (e.g. submitted all your outstanding returns).

I would like to file a **Notice of Objection**
You need to submit a Request for Remission first before you can submit a Notice of Objection.
Please include Reasons for late submission with ground if you NOO is more than 30 days after the RFR outcome was received.

I would like to file a **Notice of Appeal**
You need to submit a Notice of Objection first before you can submit a Notice of Appeal.
Please include Reasons for late submission with ground if you NOA is more than 30 days after the NOO outcome was received.

- A table will be displayed that indicates all the penalty transactions that were imposed on the taxpayer's account. Select the penalty transaction which is under dispute and for which remission will be requested.

SELECT	TRANSACTION NO.	DESCRIPTION	AMOUNT
<input type="checkbox"/>	30044	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	30048	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	30050	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	30051	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	30052	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	30053	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	30056	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	30057	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	30058	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	30059	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
<input type="checkbox"/>	30060	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00

Dispute Summary

Payment Required: R750 for Penalty Statement of Account Dated 2018-11-05

[View Penalty Notice](#)

[View Historic Admin Penalty Notice](#)

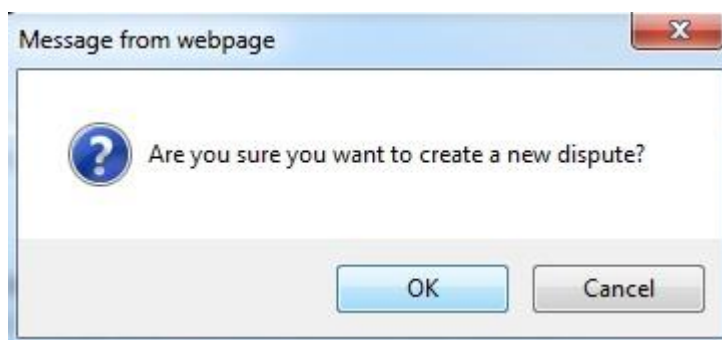
Dispute Options

- I would like to file a **Request for Remission**

Only complete this dispute option if you have remedied all your non-compliance/s, or it will be rejected by SARS. (e.g. submitted all your outstanding returns).

SELECT	TRANSACTION NO.	DESCRIPTION	AMOUNT
<input checked="" type="checkbox"/>	21	OUTSTANDING RETURNS (ITS)	R 250.00
<input type="checkbox"/>	22	OUTSTANDING RETURNS (ITS)	R 250.00
<input type="checkbox"/>	23	OUTSTANDING RETURNS (ITS)	R 250.00

- **Note:** The option to lodge a Notice of Objection (NOO) can only be selected after the taxpayer has submitted a Request for Remission (RFR1) and SARS has notified the taxpayer of the outcome thereof i.e. the RFR has been disallowed or partially allowed.
- Click **“Continue”** to display the RFR1 form. A confirmation screen will appear – select **“OK”** to continue or **“Cancel”** to discard.



4.1 COMPLETE THE REQUEST FOR REMISSION FORM (RFR1)

- **Note:** All the applicants' demographic details will be pre-populated on the form.
- Mandatory fields will be highlighted in red
- Below is an example of the RFR01 form for Individuals and Companies.

Applicant Details - Individual INDF001

Surname: Home Tel No.

First Two Names: Bus Tel No.

ID No. Passport No. Passport Country (e.g. South Africa = ZAF) Cell No.

Contact Email:

Particulars of Representative (Person Dealing with Dispute on Behalf of Taxpayer) REPIF001

Surname: Initials:

ID No. Passport Country (e.g. South Africa = ZAF) Passport No. Cell No.

Tel No. Fax No. Tax Practitioner Registration No. PR -

Capacity: Public Officer Curator / Trustee / Liquidator / Executor / Administrator Partner Treasurer Accounting officer for Local / Public Authority / Accountant Sole Proprietor Tax Practitioner Legal Representative / Attorney

Email:

Are you signing on behalf of the taxpayer? Y N If yes, do you have a power of attorney from the taxpayer? Y N Is the taxpayer aware of and agree with the grounds of dispute? Y N

Reason why taxpayer is unable to sign this dispute:

Applicant Details - Company/Close Corporation/Government/Foreign Entity COMIF001

Registered name:

Trading or Other Name:

Registration No. Bus Tel No. Fax No. Cell No.

Contact Email:

Particulars of Representative (Person Dealing with Dispute on Behalf of Taxpayer) REPIF001

Surname: Initials:

ID No. Passport Country (e.g. South Africa = ZAF) Passport No. Cell No.

Bus Tel No. Fax No. Tax Practitioner Registration No. PR -

Capacity: Public Officer Curator / Trustee / Liquidator / Executor / Administrator Partner Treasurer Accounting officer for Local / Public Authority / Accountant Sole Proprietor Tax Practitioner Legal Representative / Attorney

Contact Email:

Are you signing on behalf of the taxpayer? Y N If yes, do you have a power of attorney from the taxpayer? Y N Is the taxpayer aware of and agree with the grounds of dispute? Y N

Reason why taxpayer is unable to sign this dispute:

4.1.1 APPLICANT DETAILS - INDIVIDUAL

- Ensure that the correct information is completed in the following fields:
 - Surname
 - First two names
 - ID number (if the taxpayer does not have a South African ID number, a valid passport number must be captured in the field for passport number)
 - Passport Number (this field must be completed if the taxpayer does not have a South African ID number)
 - Passport country (country of issue), e.g. South Africa = ZAF
 - Home telephone number (only numeric digits must be entered)
 - Business telephone number (only numeric digits must be entered)
 - Cell phone number (only a 10 digit numeric number must be entered)
 - Contact email address

Applicant Details - Individual INDF001

Surname: Home Tel No.

First Two Names: Bus Tel No.

ID No. Passport No. Passport Country (e.g. South Africa = ZAF) Cell No.

Contact Email:

4.1.2 APPLICANT DETAILS - COMPANY/CLOSE CORPORATION/GOVERNMENT/FOREIGN ENTITY

5 NOTICE OF OBJECTION/APPEAL

- Select the applicable Dispute option, either “**I would like to file a Notice of Objection**” or “**I would like to file a Notice of Appeal**”.

I would like to file a **Notice of Objection**

You need to submit a Request for Remission first before you can submit a Notice of Objection.

Please include Reasons for late submission with ground if you NOO is more than 30 days after the RFR outcome was received.

SELECT	TRANSACTION NO.	DESCRIPTION	AMOUNT
<input checked="" type="checkbox"/>	21	OUTSTANDING RETURNS (ITS)	R 250.00
<input type="checkbox"/>	22	OUTSTANDING RETURNS (ITS)	R 250.00
<input type="checkbox"/>	23	OUTSTANDING RETURNS (ITS)	R 250.00

Dispute Summary

Payment Required: R750 for Penalty Statement of Account Dated 2018-11-09

[View Penalty Notice](#)

[View Historic Admin Penalty Notice](#)

Dispute Options

I would like to file a **Request for Remission**

Only complete this dispute option if you have remedied all your non-compliance/s, or it will be rejected by SARS. (e.g. submitted all your outstanding returns).

You have already disputed all available items for this dispute option.

I would like to file a **Notice of Objection**

You need to submit a Request for Remission first before you can submit a Notice of Objection.

Please include Reasons for late submission with ground if you NOO is more than 30 days after the RFR outcome was received.

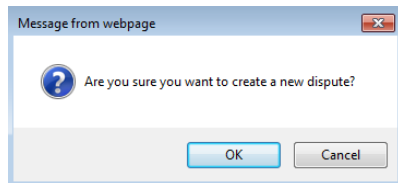
I would like to file a **Notice of Appeal**

You need to submit a Notice of Objection first before you can submit a Notice of Appeal.

Please include Reasons for late submission with ground if you NOA is more than 30 days after the NOO outcome was received.

SELECT	TRANSACTION NO.	DESCRIPTION	AMOUNT
<input checked="" type="checkbox"/>	22	OUTSTANDING RETURNS (ITS)	R 250.00

- A pop-up message will be displayed, click “**OK**” to proceed.



5.1 COMPLETE THE REQUEST FOR NOTICE OF OBJECTION (NOO1) OR NOTICE OF APPEAL (NOA1) FORM

- **Note:** All the applicants’ demographic details will be pre-populated on the form.

- Ensure that the correct information is completed in the following fields:
 - Registered name
 - Trading or Other Name
 - Registration No.
 - Business telephone number (only numeric digits must be entered)
 - Cell phone number (only a 10 digit numeric number must be entered)
 - Contact email

Applicant Details - Company / Close Corporation / Government / Foreign Entity										COMIF001
Registered name										
Trading or Other Name										
Registration No.		Bus Tel No.		Fax No.		Cell No.				
Contact Email										

5.1.3 PARTICULARS OF REPRESENTATIVE (PERSON DEALING WITH DISPUTE ON BEHALF OF TAXPAYER)

- Surname
- Initials
- ID number (if the taxpayer does not have a South African ID number, a valid passport number must be captured in the field for passport number)
- Passport country (country of issue), e.g. South Africa = ZAF
- Passport Number (this field must be completed if the taxpayer does not have a South African ID number)
- Cell phone number (only a 10 digit numeric number must be entered)
- Telephone number (only numeric digits must be entered)
- Fax number (only numeric digits must be entered)
- Tax Practitioner Registration number
- Capacity (The relevant block must be ticked)
- Accounting officer for Local / Public Authority / Accountant (The relevant block must be ticked)
- Contact email address
- Are you signing on behalf of the taxpayer?
- If yes, do you have a power of attorney from the taxpayer?
- Is the taxpayer aware of and agree with the grounds of the dispute?
- Reason why taxpayer is unable to sign this dispute.

Particulars of Representative (Person Dealing with Dispute on Behalf of Taxpayer)										REPIF001		
Surname											Initials	
ID No.		Passport Country (e.g. South Africa = ZAF)		Passport No.		Cell No.						
Bus Tel No.		Fax No.		Tax Practitioner Registration No.		PR -						
Capacity:	Public Officer	Curator / Trustee / Liquidator / Executor / Administrator	Partner	Treasurer	Accounting officer for Local / Public Authority / Accountant	Sole Proprietor	Tax Practitioner	Legal Representative / Attorney				
Contact Email												
Are you signing on behalf of the taxpayer?	Y	N		If yes, do you have a power of attorney from the taxpayer?	Y	N		Is the taxpayer aware of and agree with the grounds of dispute?	Y	N		
Reason why taxpayer is unable to sign this dispute												

5.1.4 POSTAL ADDRESS FOR DELIVERY OF NOTICE (CORRESPONDENCE)

- Please ensure that the postal address is completed in the following sequence:
 - Box/Bag number
 - Suburb/District
 - City
 - Country
 - Postal code
 - For street delivery, please follow the physical address format.

DETAILS

Tax Reference Number:

RESULT

Your dispute has been successfully saved on the eFiling system.

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

Continue

- For the NOO and NOA, if the user selects **"File"** the following message will be displayed, if no supporting documents have been uploaded to substantiate or prove the dispute where supporting documents are mandatory.

DETAILS

Tax Reference Number:

RESULT

Your dispute has NOT yet been completed.

Supporting documents are required to substantiate or prove the dispute. The submission is not complete until the required supporting document(s) have been attached. The supporting documents can be uploaded from the dispute work page that will follow. Once all the documents are uploaded please submit them to complete the submission of the dispute.

Continue

- A confirmation message will appear to inform the taxpayer that his / her RFR/NOO or NOA has been successfully submitted.

DETAILS

Tax Reference Number:

RESULT

Your dispute has been successfully submitted.

Please note that you may follow up on the SARS progress of your dispute on the "Dispute Work Page."

Continue

- On the Disputes Menu, the saved and submitted Disputes will be displayed



- Select the **"View Saved"** option to view the saved disputes

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Open
1		Request for Remittance against Penalty	Saved			Open

- Select the **"View Submitted"** option to view all submitted disputes.

Dispute Search

Dispute Type:

Income Tax Ref:

From Date:

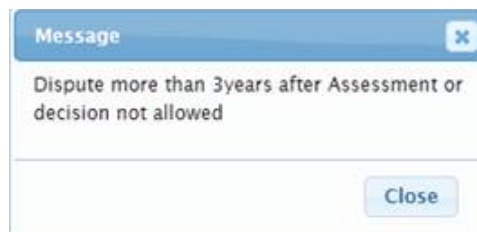
TaxPayer Name:

To Date:

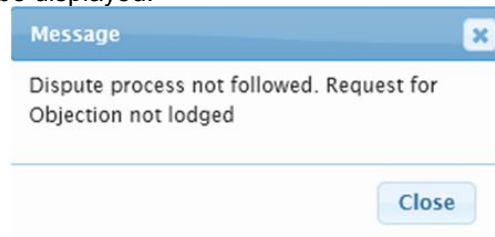
Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Supporting Documents	Open
1		Request for Remittance against Penalty	Sent to SARS			Not applicable	<input type="button" value="Open"/>

6.1 VALIDATIONS ON SUBMISSION OF NOO/NOA

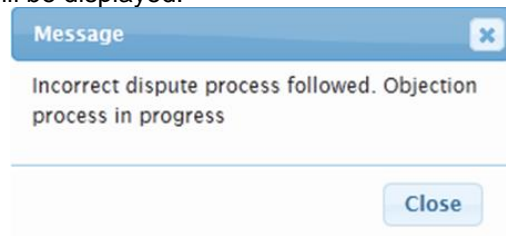
- In terms of the Tax Administration Act, a taxpayer is not permitted to submit an objection if three or more years have expired since the date of assessment in relation to Personal Income Tax and Corporate Income Tax, and if more than three years has passed since the decision to partially allow or disallow the admin penalty request for remission (RFR).
- If the NOO is submitted and three or more years have expired since the decision to partially allow or disallow the request for remission (RFR), the following message will be displayed:



- For more information regarding the three year rule, consult the Dispute Resolution Guide available on the SARS website (www.sars.gov.za) or consult an advisor for further clarity.
- Validation messages will be displayed if the dispute transaction is invalid. One of the following messages may be displayed:
 - If NOA before NOO, "Dispute process not followed. Request for Objection not lodged" will be displayed.



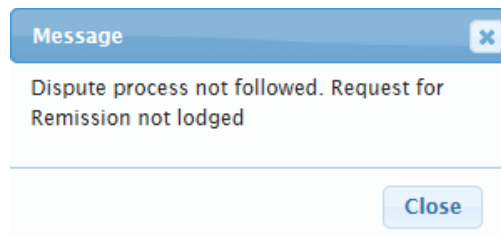
- If NOO already exist, "Incorrect dispute process followed. Objection process in progress" will be displayed.



- If NOA already exist, "Correct dispute process not followed. Appeal process in progress" Will be displayed.



- If NOO for this transaction is finalised, "Request for Objection already disallowed, a NOA must be lodged."
- If NOO before Request for Remission, "Dispute process not followed. Request for Remission not lodged" will be displayed.



- On the dispute workpage, the status will be indicated as rejected by SARS if the incorrect process has been followed:

DISPUTE WORK PAGE

Taxpayer Name

Tax Reference

Case Reference Number

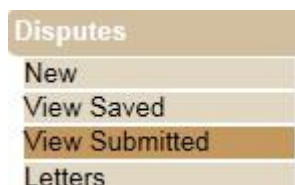
eFiling Status
Rejected by SARS

Error Description
Correct dispute process not followed. NOA process in progress

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
NoA	Notice of Appeal against Penalty	Rejected by SARS		

7 WITHDRAWAL OF DISPUTE

- If the user wish to withdraw the submitted dispute, RFR/NOO/NOA, select the "Withdraw" button on the Dispute Work Page.
- **Note:** All dispute items submitted as part of the dispute will be withdrawn.
- Select the "View Submitted" option on the Disputes Menu.



- Click the "Open" hyperlink on the relevant dispute the user wants to withdraw

Dispute Search

Dispute Type:

Income Tax Ref:

From Date:

TaxPayer Name:

To Date:

Search

Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Supporting Documents	Open
		Request for Remittance against Penalty	Rejected by SARS		2018/11/13	Not applicable	Open
		Request for Remittance against Penalty	Sent to SARS		2018/11/13	Submitted	Open
		Notice of Objection against Penalty	Sent to SARS		2018/11/13	Submitted	Open
		Notice of Appeal against Penalty	Rejected by SARS		2018/11/13	Submitted	Open
		Request for Remittance against Penalty	Sent to SARS		2018/11/13	Not applicable	Open
		Notice of Appeal against Penalty	Rejected by SARS		2018/11/13	Submitted	Open

- Click **“Withdraw”** on the Dispute Work Page

DISPUTE WORK PAGE



Taxpayer Name	eFiling Status
Tax Reference	Sent to SARS
Case Reference Number	

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request for Remittance against Penalty	Sent to SARS	2018/11/13	

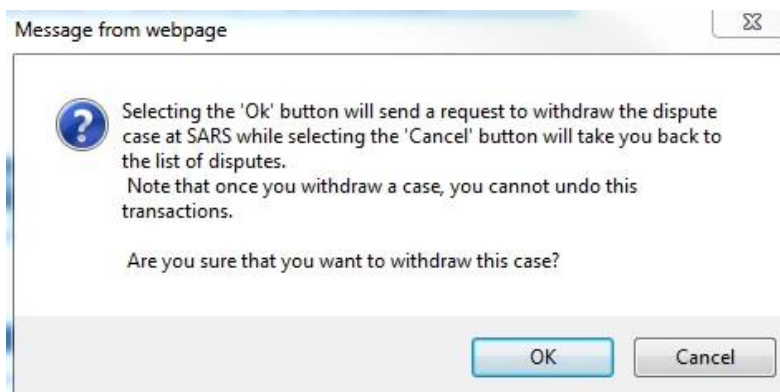
Query Dispute Status | Withdraw

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
RFR Documents	Submitted		2018/11/13	123	1

NOTICE	DESCRIPTION	STATUS	DATE
AP34	Notice of Penalty Imposition	Notice issued	2018/11/09

LETTER DESCRIPTION	LETTER DATE	OPEN
Dispute Outcome	2018/11/13	View

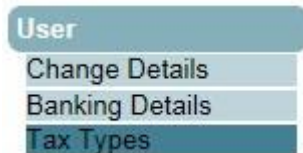
- Select **“OK”** to confirm the withdrawal of the case.



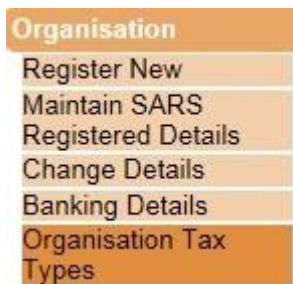
- The Dispute Work Page will be updated with the status as **“Withdrawal Submitted”**.

8 REQUEST ADMIN PENALTY STATEMENT OF ACCOUNT

- Where a taxpayer received his/her penalty assessment notice through the post and subsequently registers for eFiling, the taxpayer would be able to request a IT admin penalty statement of account from eFiling in order to dispute the admin penalty after successfully registration and activation of the IT Admin penalties tax type.
- To activate the IT Admin Penalties tax type, individuals should select the “**Home**” tab and then “**Tax Types**”.



- Tax practitioners must select “**Organisation**” and “**Organisation Tax Types**”. Ensure that the correct taxpayer is selected from the taxpayer list.



- Ensure that you select “**IT Admin Penalty**” and click “**Register**” to continue.

IT Admin Penalty

Reference Number

Tax Office

Please note that you will automatically be activated to receive SARS notices for this tax type online.

- Upon successful activation, the status will be updated and you will be able to proceed to request an Admin Penalty Statement of Account(SOA).

IT Admin Penalty

Reference Number

Tax Office

Status: Successfully Activated

Please note that you will automatically be activated to receive SARS notices for this tax type online.

- To request the Admin Penalty SOA, click on “**Returns**” then “**SARS Correspondence**” and “**Request Admin Penalty SOA**”.

SARS
Correspondence

- Search Notices
- Search Admin Penalties
- Request Admin Penalty SOA**

- The “**Request Administrative Penalty Statement of Account**” screen will be displayed. Select the year that you wish to request a statement for and click “**Continue**”.

Request Administrative Penalty Statement of Account

TaxPayer Name:
TaxPayer Reference:

Please select a year: ▼

- The following screen will be displayed, which indicates the start and end period of the year selected. Click “**Submit**” to continue with the request for statement of account or the “**Back**” button to return to the previous screen.

Request Administrative Penalty Statement of Account

TaxPayer Name:
TaxPayer Reference:

Start Period: ▼ End Period: ▼

- The link to the SOA will be displayed. Click on the link to open the SOA.

Request Administrative Penalty Statement of Account

TaxPayer Name:
TaxPayer Reference:

Your request to SARS has been successfully submitted
[Click here to view your Statement of Account](#)

- The Administrative Penalty statement of account will be displayed. Click “Dispute” button to launch the dispute options. Proceed with steps described from 2.2 above to complete and submit the relevant dispute form.



PENALTIES

APSA

Statement of Account

Enquiries should be addressed to SARS:

Contact Centre

CAPE MAIL
8076

Tel: 0800 00 7277

Website: www.sars.gov.za

Details

Reference number:

Date: **2018-11-13**

Statement period: **2018-11-09** to **2018-11-13**

Always quote this reference number
when contacting SARS

Summary Information: Penalty Account

Administrative Penalty Assessment	500.00
Closing Balance:	500.00

Transaction Details					
Date	Due Date	Transaction Reference	Transaction Description	Transaction Value	Account Balance
2018-11-09	2018-11-08	21	ITS Outstanding Returns 2015	250.00	250.00
2018-11-09	2018-11-08	22	ITS Outstanding Returns 2016	250.00	500.00
2018-11-09	2018-11-08	23	ITS Outstanding Returns 2017	250.00	750.00
2018-11-13	2018-11-08	24	Admin Penalty - Reversal 2017	-250.00	500.00
2018-11-13			Closing Balance		500.00

Ageing - Transactions are aged according to the original due date					
Current	30 Days	60 Days	90 Days	120+ Days	Total
500.00	0.00	0.00	0.00	0.00	500.00

9 UPLOAD OF SUPPORTING DOCUMENTS

- On the Dispute Work Page, a “Dispute Supporting Documents” section will be available where all relevant supporting documents must be attached to support the submission of the dispute.
- Ensure that the following standards are adhered to when supporting documents are uploaded:
 - The file type may be .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif to enable SARS to view the documents.
 - The maximum allowable size per document may not be more than 5MB.
- In order to submit supporting documents for Request for Remission, select the “Upload Supporting Documents” button on the Dispute Work Page.

DISPUTE WORK PAGE



Taxpayer Name	eFiling Status
Tax Reference	Sent to SARS
Case Reference Number	

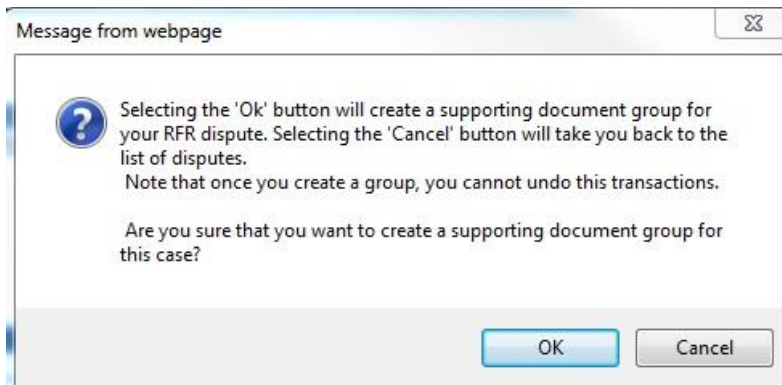
DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request for Remittance against Penalty	Sent to SARS		

Query Dispute Status Withdraw

Optional Upload Of Supporting Documents
 Documentation for a RFR is not mandatory but you may supply supporting documentation for your return.

Upload Documentation

- Click **“OK”** to proceed to create a RFR documents link on the confirmation message.




- Click **“RFR Documents”** or **“Dispute Supporting Documents”** to continue.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
RFR Documents	Waiting for Documentation to be Uploaded		2018/11/13	0	0

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Waiting for Documentation to be Uploaded		2015/11/20	0	0

- The supporting documents page will be displayed as indicated below.

SUPPORTING DOCUMENTS FOR DISPUTES

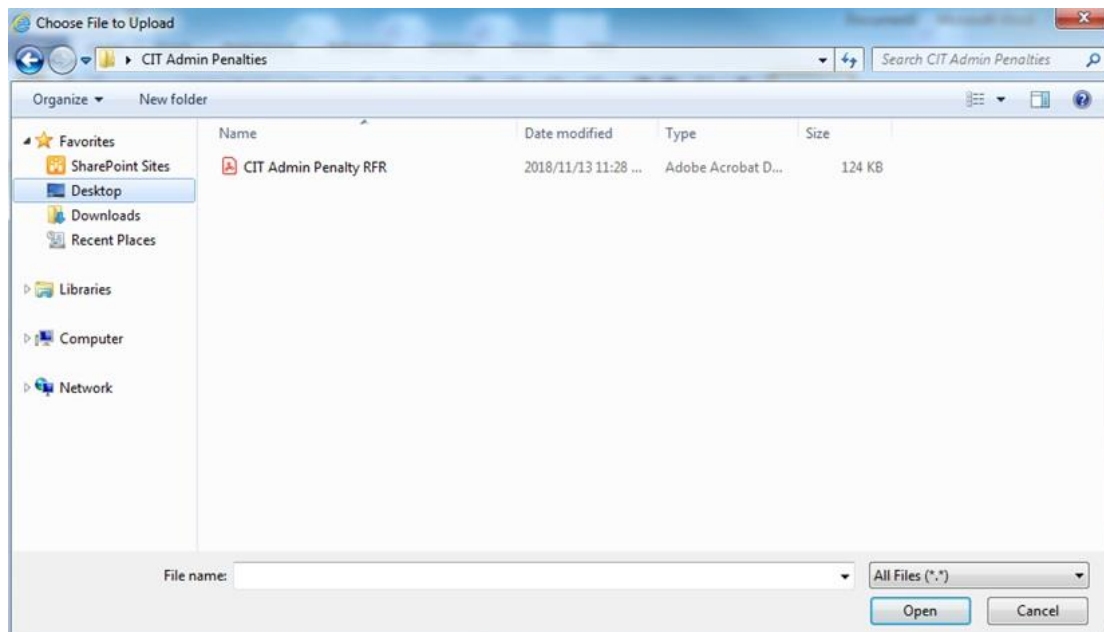
 For more information on how to use this functionality, please click [here](#).

TAXPAYER DETAILS	
Taxpayer Name:	
Tax Reference Number:	
Return Type:	IT Admin Penalty

UPLOAD SUPPORTING DOCUMENTS	
Please ensure that all documents are successfully uploaded before submitting this group.	
Document Name:	<input type="text"/> <input type="button" value="Browse..."/> <input type="button" value="Upload"/>
Very important:	
<ul style="list-style-type: none">• The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.• The maximum allowable size of each file uploaded may not exceed 5Mb per document.• The following files may not be uploaded as they will result in the entire group of documents being rejected:<ul style="list-style-type: none">• X Documents with the same name.• X Password protected documents.• X Spread sheets with multiple sheets.• X Blank or empty documents.	

UPLOADED DOCUMENTS	
No documents have been uploaded.	
DOCUMENT GROUP	
Please provide a group name for all the documents that you have uploaded above.	
Document group name	<input type="text" value="RFR Documents"/>
Status	Waiting for Documentation to be Uploaded
<input type="button" value="Submit to SARS"/> <input type="button" value="Manually Submitted"/> <input type="button" value="Back"/>	

- Click **“Browse”** and select the files to upload. After selecting the relevant file, click **“Open”** to continue.



- Select “**Upload**” to add the document and it will be listed under the “**Uploaded Documents**” heading. If you wish to remove the document that you have uploaded, click the document and select “**Remove**”.

- When you have uploaded all the documents, select “**Submit to SARS**” to continue. If you have submitted the supporting documents to your nearest SARS branch, click “**Manually Submitted**” to indicate on eFiling that the documents have been submitted. Click “**Back**” button to return to the Disputes Work Page.

- Confirm that you want to submit all the documents by clicking “**OK**” on the below message.

- The status on the Disputes Tax Work Page will be updated to “**Submitted**”.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
RFR Documents	Submitted		2018/11/13	123	1

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Submitted		2018/11/13	123	1

- Once the supporting documents have been submitted to SARS, the dispute request will be sent to SARS and a case number will be allocated. A case number will be displayed on the Dispute Work Page.

DISPUTE WORK PAGE

10 VIEW DISPUTE OUTCOME LETTERS

- All letters that SARS will issue to the taxpayer will be available on the Dispute Work Page or can be accessed by using the SARS Correspondence menu tab.

10.1 SARS CORRESPONDENCE

- Click "**SARS Correspondence**" tab and select "**Search Notices**".

- The Notice Search screen will be displayed.

Notice Search

Year:

Tax Type:

Notice Type:

Name	Tax Number	Notice Type	Description	Period	Open
No Records available for your selection.					

[Click here to capture payment details](#)

- The following search criteria may be completed to ensure that only the specific letter(s) you are searching for is displayed.
 - Year

- Tax Type
 - Notice Type
- Below the notice search criteria, the results will be displayed.

Notice Search

Year:

Tax Type:

Notice Type:

<u>Name</u>	<u>Tax Number</u>	<u>Notice Type</u>	<u>Description</u>	<u>Period</u>	<u>Open</u>
		APSA	Statement of Account		View
		AP34	Notice of Penalty Imposition		View
		AP34	Notice of Penalty Imposition		View

10.2 DISPUTE MENU

- In the Dispute menu tab, click “**Letters**”.

Disputes

New

View Saved

View Submitted

Letters

- The Dispute Search screen will be displayed with the list of disputes submitted to SARS.

LETTERS

<u>Taxpayer Name</u>	<u>Reference Num</u>	<u>Description</u>	<u>Date</u>	<u>Open Letter</u>	<u>Documents</u>
		Dispute Outcome		View	
		Dispute Outcome		View	

- Click the “**View**” link and the Dispute Work Page will be displayed.



ADMINISTRATIVE PENALTIES

Outcome of Request for Remission

Enquiries should be addressed to SARS

Contact Details

Contact Centre Tel: 0800 00 SARS (7277)

SARS online: www.sars.gov.za

Details

Taxpayer Reference No:

Case Number:

Issue Date: 2018/11/13

Always quote this reference number when contacting SARS

Dear Taxpayer

OUTCOME OF REQUEST FOR REMISSION

The South African Revenue Service (SARS) has considered your Request for Remission dated 2018/11/13 and hereby informs you that your request has been Disallowed.

Penalty Summary Information Company Income Tax							
TRN Number	Non Compliance Description	Method of Calculation	Taxable Amount / Liability Amount	Calculated Penalty Amount	Remedied	Allowed	Penalty Amount Due
21	ITR14 Non-Submission 2015	Fixed	R-67053.00	R250.00	No	No	R250.00

The request has been Disallowed due to the following reason(s):

-Non compliance not remedied

For a detailed calculation of the penalty amount(s) you can request an Administrative Penalty Statement of Account (APSA) through the following channels:

- SARS Contact Centre
- At your nearest SARS branch
- Electronically via eFiling

Please note the amount in the APSA only reflects your penalty, and not tax payable under any assessments or other amounts which may be due.

When you make a payment, please use the payment reference number (PRN) reflected on the payment advice. The following payment methods are available to you:

- Via SARS eFiling (www.sarsefiling.co.za)
- Electronically using internet banking (EFT - electronic fund transfer)
- At a branch of one of the following banking institutions: ABSA, Albaraka Bank Limited, Bank of Athens, Capitec, FNB, HBZ, HSBC, Nedbank or Standard Bank.

Should you disagree with the dispute outcome from SARS on your Request For Remission, you may submit a Notice of Objection by using the SARS prescribed form available on eFiling or at your nearest branch. The Notice of Objection must be submitted within 30 business days after the delivery of this outcome notification.

Should you have any queries please call the SARS Contact Centre on 0800 00 7277. Remember to have your tax reference number at hand when you call to enable us to assist you promptly.

Sincerely

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

11 STATUS OF DISPUTE

- On the Dispute Work Page, the user will be able to query the status of the submitted RFR/NOO/NOA.

DISPUTE WORK PAGE

Get ADOBE® READER®

Taxpayer Name	eFiling Status
Tax Reference	Sent to SARS
Case Reference Number	

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request for Remittance against Penalty	Sent to SARS	2018/11/13	

Query Dispute Status Withdraw

- Click the “**Query Dispute Status**” button and the following message will be displayed.

Response:

Your request for {RFR/NOO/NOA} case has been received by SARS. An outcome notice will be sent to you as soon as the case is completed. Please wait for you notification letter for further details.

Close

Response:

Your RFR is in the process of being resolved. A notice will be sent to you as soon as the case is completed. Please wait for you notification letter for further details or log on to www.sarsE-Filing.co.za to view the notification.

Close

- Once the case has been allocated to a SARS team member, the following message will be displayed if the user clicks on “**Query Dispute Status**”.

Response:

Your request for {RFR/NOO/NOA} case has been allocated to a SARS team member and is in the process of being resolved. An outcome notice will be sent to you as soon as the case is completed. Please wait for you notification letter for further details.

Close

- Once the dispute has been completed, the following completion message applicable to the dispute type will be displayed.

Response:

Your request for RFR case has been completed. An outcome notice has been sent to you. Please wait for you notification letter for further details or log on to www.sarsE-Filing.co.za to view the notification letter.

Close

12 CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
GEN-PEN-05-G02	How to submit a Dispute via eFiling – External Guide	All

13 DEFINITIONS AND ACRONYMS

CIT	Corporate Income Tax
IT	Income Tax
NOO	Notice of Objection
NOA	Notice of Appeal
PIT	Personal Income Tax
RFR	Request for Remission
SARS	South African Revenue Service

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 registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 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).