**EXTERNAL GUIDE** 

# HOW TO DISPUTE ADMINISTRATIVE PENALTIES VIA EFILING



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## 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 <u>www.sarsefiling.co.za</u>
- Click "Login" and login with your Login name and Password.



### 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".

SARS Correspondence
Search Notices
Search Admin Penalties
Request Admin Penalty SOA
Search Letters
Request Historic IT Notices
Request PAYE Notices

• 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.

Тах Туре:	Income Tax 🗸
Notice Type:	Select All
	IT Penalty Assessment Corporate Income Tax - Penalty assessment notice Income Tax - Penalty assessment notice Income Tax - Penalty statement of account

• Select "IT Penalty Assessment" (IT) or "Corporate Income Tax – Penalty Assessment notice" (CIT).

Tax Type:	Income Ta	× ¥					
Notice Type:	Corporate	Income Tax - Penalty assessment notice 🗸					
From Date:							
Tax Number:	[						
Tax Type:	E						
Received Date:	[						
				Search			
<u>Name</u>			<u>Tax Number</u>	<u>Tax Type</u>	Description	Received Date	<u>Open</u>
				CIT Admin Penalty	Notice of Penalty Imposition		View
1							

• Click the "**View**" hyperlink on the results page for the particular Admin Penalty that you wish to view.

From Date:					
Tax Number:					
Tax Type:					
Received Date:					
		Search			
Name	Tax Number	<u>Tax Type</u>	Description	Received Date	<u>Open</u>
		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 P	PENALTIES WORK PAGE	Get ADOBE" * Get ADOBE * GET ADO
Taxpayer Name		
Tax Reference		
Return Type	IT	
PENALTY ASSESSMENT	DESCRIPTION	DATE
AP34 Query Penalty Status	Notice of Penalty Imposition	View All
Query Penalty Status		
PENALTY STATEMEN OF ACCOUNT	DESCRIPTION	DATE
Request Admin Penalt	ty SOA	View All
For CIT:		
	PENALTIES WORK PAGE	Get ADDRE* * Jacober Reader
	PENALTIES WORK PAGE	Get ADDBE* FLASH* PLAYER
ADMINISTRATIVE F	PENALTIES WORK PAGE	Get ADOBE" Get ADOBE" Get ADOBE" READER
ADMINISTRATIVE F		Get ADDBE* FLASH* PLAYER * Get ADDBE* READER*
ADMINISTRATIVE F Taxpayer Name Tax Reference Return Type	PENALTIES WORK PAGE	Get ADOBE" & Get ADOBE" READER"
ADMINISTRATIVE F Taxpayer Name Tax Reference		Get ADOBE" & Get ADOBE" READER
ADMINISTRATIVE F Taxpayer Name Tax Reference Return Type PENALTY ASSESSMENT	CIT	RASH*PLAYER
ADMINISTRATIVE F Taxpayer Name Tax Reference Return Type PENALTY	CIT	
ADMINISTRATIVE F Taxpayer Name Tax Reference Return Type PENALTY ASSESSMENT	CIT DESCRIPTION Notice of Penalty Imposition	DATE

## 3.2.2 SEARCH LETTERS

• Click **"SARS Correspondence**" and **"Search Letters**" to access the Final Demand Letters.



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• Select "Income Tax" under Tax Type and "Corporate Income Tax – Penalty Assessment Notice" under Notice Type.

Letter Search							
Return Type:	Select All	Letter Type:	Select All	~			
Income Tax Ref:		Year:					
From Date:	2018	To Date:					
				Search			
Name		Reference N	lum <u>Yea</u>	Return Type	De	escription Date	te Open
			201	Organisation Income Tax (ITR14/IT12E	/ITR12T) Fin	nal Demand Letter	View
1							

- 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

2 🗾	Get ADOBE*	人	Get ADOBE" READER"
-----	------------	---	-----------------------

Taxpayer Name	
Tax Reference	
Return Type	
	п

PENALTY ASSESSMEN	TDESCRIPTION	DATE
<u>AP34</u>	Dispute Outcome	2012-10-03
Query Penalty Status	Dispute	View All

Taxpayer Name		
Tax Reference		
Return Type	CIT	
PENALTY ASSESSMENT	DESCRIPTION	DATE
<u>P34</u>	Notice of Penalty Imposition	
		View All
PENALTY STATEME		DATE
OF ACCOUNT	DESCRIPTION	

• 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	<u>Status</u>	Amount Due Complete Date	<u>Open</u>
		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
1						

- 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.

NCOME TAX WORK PAGE	Get ADOBE" # Get Get READER"
Taxpayer Name	eFiling Status
Tax Period	SARS Notifications
	Number of letters: 1
Tax Reference	SARS Penalties
	Notice of Penalty Imposition(AP34)
Return Type	

• 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

ADMINISTRATIVE PENALTIES

VIA EFILING GEN-PEN-05-G01

 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	Make Payment Dispute	Amount:R750.00
<ul> <li>The dispute work pag</li> <li>Request for Remission</li> </ul>	e will open. Select the dispute option " <b>I</b> on"	would like to file a
Dispute Summary		
Payment Required: R750 for Penalty Statement of A	ccount Dated 2018-11-05	
View Penalty Notice	View Historic Admin Penalty Notice	
Dispute Options	New Histonic Admini Penalty Notice	
<ul> <li>I would like to file a Notice of Objection</li> <li>You need to submit a Request for Remission first</li> </ul>	nedied all your non-compliance/s, or it will be rejected by SARS. (e.g. submitted t before you can submit a Notice of Objection. 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 bel Please include Reasons for late submission with	fore you can submit a Notice of Appeal. ground if you NOA is more than 30 days after the NOO outcome was received.	
	Continue Back	
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• 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
	30044	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
	30048	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
	30050	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
	30051	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
	30052	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
	30053	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
	30056	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
	30057	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
	30058	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
	30059	RECURRING OUTSTANDING RETURNS (ITS)	R 500.00
	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
<b>V</b>	21	OUTSTANDING RETURNS (ITS)	R 250.00
	22	OUTSTANDING RETURNS (ITS)	R 250.00
	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.

Message from web	page	×
Are yo	u sure you want to create a	new dispute?
	ОК	Cancel

## 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.

▼ SARS	Save Online File File Request for <b>Remission</b>	Tex Number
Applicant Details - Individual		INDF001
Sumame.		Home Tel No.
First Two Nemes.		Bus Tel Na
ID No.	Passport No.	Pessport Country Cell Cell No
Contact Email.		
The second secon	erson Dealing with Dispute on Behalf of Taxpayer)	REPIFO01
Sumame		kitab
ID No.	Passport County Passport (e.g. South Africa = ZAF) No.	Cell No.
Tel No. Public Curstor / Trustee / L	Accounting efficient for Local J	Tax Prectiver Registration No. PR - Legel Representative /
Capacity: Office Administrator	Partner Dessurer Public Automy / Rocourtert	Sole Proprietor Tax Practitioner Coglit Incorporational Area
Are you signing on behalt of the taxpayer? Y	N If yes, do you have a power of attorney from the taxpayer? Y N	Is the tappayer aware of and agree with the grounds of dispute? Y N
Reason why taxpayer is unable to sign this depute		
	Save Online File	
<b>V</b> SARS	Save Online File Request for <b>Remission</b> Tax Number	NTXRF001 RFR1
Applicant Details - Company/Clo Registered name	Request for <b>Remission</b>	
Applicant Details - Company/Clo Registers name Trading or Other Name	Request for Remission Tax Number se Corporation/Government/Foreign Entity	
Applicant Details - Company/Clo Registered name	Request for <b>Remission</b>	
Applicant Details - Company/Clo           Registered name           Name           Registration No.	Request for Remission Tax Number se Corporation/Government/Foreign Entity	
Applicant Details - Company/Clo Registered name Trading or Other Name Registration No.	Request for Remission Tax Number se Corporation/Government/Foreign Entity	
Applicant Details - Company/Clo Registered name Trading or Other Name Registration No.	Request for Remission       Tax Number         se Corporation//Government/Foreign Entity       Image: Composition of the second se	
Applicant Details - Company/Clo Registered name Name Registration No. Contact Email Particulars of Representative (P	Request for Remission         Tax Number           se Corporation/Government/Foreign Entity	COMIF001
Applicant Details - Company/Clo Registered name Trading or Other Name Registration No. Contect Email Particulars of Representative (P Sumame ID No. Bus Tei No.	Request for Remission         Tax water           se Corporation/Government/Foreign Entity	COMIF001
Applicant Details - Company/Clo Registered name Trading or Other Name Registration No. Contect Email Contect Email Particulars of Representative (P Surrame ID No. Dus Tet No. Capacityz Public Contect Contect Dus Tet No. Contect Contect Dus Tet No. Contect Contect Dus Tet No. Contect Contect Dus Tet No. Contect Contect Dus Tet No. Contect Contect Contect Dus Tet No. Contect Contect Contect Dus Tet No. Contect Contect Contect Dus Tet No. Contect Contect Contect Dus Tet No. Contect Contect Contect Dus Tet No. Contect Contect Contect Dus Tet No. Contect Cont	Request for Remission         Tax summer           se Corporation/Government/Foreign Entity	COMIF001
Applicant Details - Company/Clo Registered name Trading of Other Name Registration No. Centest Email	Request for Remission       Taxwater         se Corporation/Government/Foreign Entity         se Corporation/Government/Foreign Entity         intervention         Bus	CoMIF001  Comirco I  C
Applicant Details - Company/Clo Registered name Trading of Other Registration No. Centest Particulars of Representative (P Surrame D No. Bus Tet No. Capacity: Public Centest Capacity: Public Centest	Busic         Busic         Busic           Busic         0	CoMIF001  Comirco I  C

## 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	IDF001
Sumame.	Home Tel No.	
First Two Names.	Bur Tel         No.	
ID No.	Passport Contry No. Cell Contry No. Cell No.	
Contact Email.		

## 4.1.2 APPLICANT DETAILS – CORPORATION/GOVERNMENT/FOREIGN ENTITY

## COMPANY/CLOSE

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- 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 E	)eta	ils -	Co	mp	an	y/C	los	ie (	Col	po	orat	tioi	n/G	ov	em	ım	en	t/F	ore	eig	jn I	Ent	lity	0																				C	OMI	F001	1	
Registered name														Ĩ.										3																								
Trading or Other Name		Ì		T	Î	1	Ì	1	Ì	Γ	Í			Ĺ			Ì	Ì	Ĩ	T	Í	T	T	Ī	Ĩ	Γ		Γ	Ī	Ĺ						Ĺ		Γ	Î	Γ	Ι	Ť		Î	T	Ι	Γ	]
Registration No.			T	1	Î								Bus Tel No	<b>b</b> .	0	0	0	0	0	0	0	0	0	0	0		ax lo.		Ĩ	Ĩ.			Ĺ			Ce	:## 1.			T		T		T	Ì			
Contact			T	T	T	Τ	Γ	Т	T	Г	T	1						T	Т	Т	1	T	Т	T	T	Г	1	Γ	T	1		1		Γ				Г	Т	Т	Т	T	T	Т	T	Г	Г	1

## 4.1.3 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?
  - o 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

ame																						Initials			
o. [							assport Cour .g. South Afr			Pass No.	port								Cell No.						
Tel No.		П		Ť		Fax No			TT							Tax P	ractitione	r Registra	ition No.	PR	-		П	TT	
																				-			Contraction of		
acity:	Publi		r / Trustee istrator	/ Liquid	nor / Execu	lor /	Pa	rtner	Tr	reasurer		Accounti Public Ar	ng officer for uthority / Acc	Local / ountant	Sole P	oprietor		Tax P	Practitioner			Attor	i Represe ney	nuauve r	
acity:				/ Liquida	nor / Execu	tor /	Pa	rtner	T	reasurer		Accounti Public Ar	ng officer for uthority / Acc	Local / ountant	Sole P	oprietor		Tax F	Practitioner		T			nauve /	

## 4.1.4 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

ease e elivery,	ensur , plea	e that g se follo	you cap www.the.p	ture yo hysica	our post al addre	tal addr ss form	ess in t at	the fol	lowing	sequer	ice: Bo	x/Bag	Numbe	er,Subu	nd/Dist	rict,Cit	ly,Cour	ntry Co	de,Po	stal Co	de. For s
						Ē		Ť	Ē		T	Ť			1	Π			T	Π	
22			T T	-			-				-			10	1						=
256		100		756	20. 20		-	-	20 100	-	- 27	-	286				2 12	-	-		_

## 4.1.5 DECLARATION

• Complete the date in the format CCYYMMDD before submitting the form.

eclaration	PADIF001
I declare that: • The information furnished in and with this form is true and correct in every respect; and • I have the necessary records to support all the information in this form which I will retain for inspection purposes for a period of five years. • If I am the representative dealing with this dispute on behalf of the taxpayer, empowered to lodge this dispute on behalf of the taxpayer in terms of the pro- power of attorney.	1 am duly XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Date(CCYYMMDD)	Please ensure you sign over the 2 lines of "X"s above
For enquiries go to www.sars.gov.za or call 0800 00 7277	

- 4.1.6 AMOUNTS UNDER DISPUTE ADMINISTRATIVE PENALTY
- The selected transaction number will be pre-populated and will be the same as on the Penalty Notice of Assessment (AP34).

Amounts under	Dispute - Administrativ	ve Penalty					DSPIF001
Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.
2 1							

## 4.1.7 REASONS AND GROUND FOR DISPUTE

- Select the relevant reason for dispute from the following:
  - Serious Illness/Sequestration/Liquidation or Death
  - Not liable to file
  - SARS error

•

- Other/Mitigation factors
- For reasons "SARS error" or "Other/Mitigation factors", the taxpayer must provide details of the reason in the blocks provided.

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• Supporting documents are optional for the RFR and if you wish to submit supporting documents to support your RFR application, an "**Optional Upload of Supporting Documents**" tab will be indicated on the Dispute Work Page.

eFiling Status	5	Sent to SARS
		Sent to SAINS
STATUS	DATE	LAST UPDATED BY
Sent to SARS		
	STATUS	

Upload Documentation

 Select "Upload Documentation" button and confirm the creation of the supporting document group for the RFR case by clicking the "OK" button on the confirmation message.

Message	from webpage	23
?	Selecting the 'Ok' button will create a supporting document group fo your RFR dispute. Selecting the 'Cancel' button will take you back to t list of disputes. Note that once you create a group, you cannot undo this transaction	he
	Are you sure that you want to create a supporting document group f this case?	or
	OK	ncel

• Refer to section 8 below for a detailed description of the process on how to upload supporting documents.

## 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".

۲	I would	like	to file a	Notice	of Ob	iection

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
2	21	OUTSTANDING RETURNS (ITS)	R 250.00
	22	OUTSTANDING RETURNS (ITS)	R 250.00
	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 OUTSTANDING RETURNS (ITS) R 250.00 ~ 22 Continue Back

• A pop-up message will be displayed, click "**OK**" to proceed.

Message from webpage
Are you sure you want to create a new dispute?
OK Cancel

- 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.

	Save Online	File		
SARS	Notice of Objection	Tax Number	NTXRF001	N001
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				
	Person Dealing with Dispute on Behalf of Taxpayer	)		REPIF001
Suttame				intas
ID No.	Passport Country Passport No.		Cel No.	
Busi Tel No.	Pax No.		Tax Practitioner Registration No. PR -	
Capacity: Public Curator / Trustee Officer Administrator	e / Liquidator / Executor / Partner Treasurer	Accounting officer for Local / Public Authority / Accountant	Sole Proprietor Tax Practitioner	Legal Representative / Attorney
Contact Email				TTTTT
	N Hyes, do you have a power of atomey from the taxpay		taxpayer aware of and agree with the grounds of dispute?	т П м
Are you signing on behalf of the taxpayer? Y				
teason why taxpaver is				
teason why taxpaver is	Notice of <b>Appeal</b>	Tax Number	NTXRF001	NOA1
Reson why tappyr in under a sign the dipute	Notice of <b>Appeal</b>		NTXRF001	NOA1
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## 5.1.1 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
  - Be 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 I	Details - Individual	INDF001
Sumame.	Harre Tellos	
First Two Names.	Bus Tel	
ID No.	Passport No.	
Contact Email.		

## 5.1.2 APPLICANT DETAILS – CORPORATION/GOVERNMENT/FOREIGN ENTITY

#### EXTERNAL GUIDE HOW TO DISPUTE ADMINISTRATIVE PENALTIES VIA EFILING GEN-PEN-05-G01

Revision: 6

COMPANY/CLOSE

- 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
Tadiag or over	
Registration No.	

## 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
	ntas
D No. Passport Country Passport No. No. No. No. No. No. No. No. No. No.	Cell No.
has Tel No. Fax No. Tax	Practitioner Registration No. PR -
Dapacity:         Outic         Gurator / Trustee / Liquidator / Executor /         Pather         Trusturer         Accounting officer for Local /         Sole Propriets           Capacity:         Officer         Astinistrator         Pather         Trusturer         Public Autonity / Accounting         Sole Propriets	Tax Practioner Legal Representative / Attorney
ontaci	
	re of and agree with the grounds of dispute? Y

## 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.

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## 5.1.5 DECLARATION

• Complete the date in the format CCYYMMDD before submitting the form.

eclaration		PADIF00
respect; and I have the necessary records to I will retain for inspection purpo	d with this form is true and correct in every o support all the information in this form which ses for a period of five years. ng with this dispute on behalf of the taxpayer. I am duly	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
	ng with this auspute on behair of the taxpayer, I am duly te on behalf of the taxpayer in terms of the prescribed	200000000000000000000000000000000000000

## 5.1.6 ASSESSMENT UNDER DISPUTE

- Please ensure that the assessment type is correctly pre-populated from the eFiling screens already completed:
  - Administrative Penalty.

Assessment U	nder Dispute	3	
Assessment Type	Income Tax	Administrative Penalty	x

- 5.1.7 AMOUNTS UNDER DISPUTE ADMINISTRATIVE PENALTY
- The transaction number(s) will be pre-populated from the selection made from the list of transactions as it appears on the Penalty Notice of Assessment (AP34).

Amounts under	r Dispute - Administi	rative Penalty					
Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.	Transaction No.
2 1							

## 5.1.8 REASONS AND GROUND FOR DISPUTE

## • Select the relevant reason for dispute from the following:

- Serious Illness/Sequestration/Liquidation or Death
- Not liable to file
- SARS error
- Other/Mitigation factors.
- For reasons "SARS error" or "Other/Mitigation factors", the taxpayer must provide details of the reason in the blocks provided.

Grounds	for dispute and Reasons for	late submission if applic	cable
Reason for Dispute:	Serious Illness / Sequestration / Liquidation or Death	Not Liable to File	SARS error (Supply Detail in Grounds) Other / Mitigation Factors: (Supply Detail in Grounds)
		+++++++++++++++++++++++++++++++++++++++	

Note: The mandatory fields will be indicated in red.

- Ensure that the information is correctly pre-populated from the eFiling screens already submitted:
  - Reason(s) for late submission of NOA / NOO if applicable.
- If the NOA should be referred to Alternative Dispute Resolution process, select the applicable option before completing the reason for dispute section.

ose t	o ref	ler to	ADR	Alten	ative	Dispu	te Re	soluti	on)												Y			N																															
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## 6 SUBMIT RFR/NOO/NOA

- After completion of the RFR1/NOO1/NOA1 form, the taxpayer can select one of two options:
  - Select "File" to submit the RFR1/NOO/NOA form to SARS
  - Select "Save Online" to save the RFR1/NOO/NOA form and to submit to SARS at a later stage
- If the user selects "Save Online" the following message will be displayed:

DETAILS	
Tax Reference Number:	
RESULT	
Your dispute has been successfully saved on the	he eFiling system.
Please note that you may click on the "File" button will submit it to SARS for processesing.	when you have completed all the outstanding information on your dispute, and this
,	
	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
<ul> <li>A confirmation message will appear to inform the taxpayer that his / her RFR/NOO or NOA has been successfully submitted.</li> </ul>

DETAILS		
Tax Reference Number:		
RESULT		
Your dispute has been successfully submit	ted.	
Please note that you may follow up on the SAF	RS progress of your dispute on the "Dispute Work Page."	
	Continue	

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



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• Select the "View Saved" option to view the saved disputes

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

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

Dispute Search							
Dispute Type:	Please Select	Y					
Income Tax Ref:		TaxPayer Name:					
From Date:		To Date:					
-			Search				
Name	Tax Number	Dispute Type	Status	Tax Period	Status Date	Supporting Documents	<u>Open</u>
		Request for Remittance against Penalty	Sent to SARS			Not applicable	Open
1							

### 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:

Message	
Dispute more than 3year decision not allowed	s after Assessment or
	Close

- For more information regarding the three year rule, consult the Dispute Resolution Guide available on the SARS website (<u>www.sars.gov.za</u>) 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.

Message	
Dispute process not follow Objection not lodged	wed. Request for
	Close

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

process in progress	
process in progress	

 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.

Message	×
Dispute process not followed. Request for Remission not lodged	
Clos	e

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

DISPUTE V	VORK PAGE	
Taxpayer	Name	eFiling Status
		Rejected by SARS
Tax Refere	ence	Error Description
Case Refe	rence Number	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.

Disputes	
New	
View Saved	
View Submitted	
Letters	

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

Revision: 6

Dispute Search							
Dispute Type: Please Select		-					
Income Tax Ref:		TaxPayer Name:					
From Date:		To Date:					
			Search				
Name	Tax Number	Dispute Type	<u>Status</u>	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	<u>Open</u>
1							

### Click "Withdraw" on the Dispute Work Page

DISPUTE WORK PAGE	
Taxpayer Name	eFiling Status Sent to SARS
Tax Reference	
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	ТҮРЕ	DATE	SIZE (Kb)	NC DC	D. OF DCS
RFR Documents	Submitted		2018/11/13		123	1

OTICE	DESCRIPTION	STATUS	DATE
AP34	Notice of Penalty Imposition	Notice issued	2018/11/09
	CONTION		
LETTER DE	SCRIPTION	LETTER DATE	OPEN

## • 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.

Organisation
Register New
Maintain SARS
Registered Details
Change Details
Banking Details
Organisation Tax
Types

Ensure that you select "IT Admin Penalty" and click "Register" to continue.

## ✓ IT Admin Penalty

Reference Number	-	
Tax Office	JOHANNESBURG	V

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	JOHANNESBURG	~		Status:
e note that you will automatic	ally be activated to rec	eive S.	ARS notices for this	Successfully

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

Register Reset

 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 Adminstrative P	enality Statement of Account
TaxPayer Name:	
TaxPayer Reference:	
Please select a year:	2018 🗸
Continue	

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 Adminstrative Penality	Statement of A	ccount
TaxPayer Name:		
TaxPayer Reference:		
Start Period: 2017-03 V	End Period:	2018-02 🗸
Submit Back		

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

Request A	dminstrative Penality Statement of Account
TaxPayer I	Name:
TaxPayer	Reference:
Your requ	est to SARS has been successfully submitted
	est to SARS has been successfully submitted to view your Statement of Account

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• 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.

	SA	RS	PENALTIES Statement of Account	1	_		APSA
			Enquiries should be address	ed to SARS:			
			Contact Centre				
			CAPE MAIL 8076				
			Tel: 0800 00 7277	Website:	www	sars.gov.z	a
			Details				
			Reference number: Date:	2018-11-13		Always quot when	e this reference number contacting SARS
			Statement period:	2018-11-09	to	2018-1	1-13
			Summary Informati	ion: Penalty	Acco	unt	
			Administrative Penalty Assessme	ent			500.00
			Closing Balance:				500.00
Transact	ion Details						
Date	Due Date	Transaction Reference	Transaction Description		Transactio	on Value	Account Balance
2018-11-09	2018-11-08	21	ITS Outstanding Returns 2015		2	50.00	250.00

Date	Due Date	Transaction Reference	Tran	saction Description	Transaction	Value Accor	int 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

## 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.

Taxpayer N	Name	eFiling Status		
		erning status		Sent to SAR
Fax Refere	ence			
ase Refe	rence Number			
DISPLITE	DESCRIPTION	STATUS	DATE	A ST LIPDATED BY
DISPUTE <u>RFR</u>	DESCRIPTION Request for Remittance against Penalty	STATUS Sent to SARS	DATE	LAST UPDATED BY
RFR	Request for Remittance against Penalty		DATE	LAST UPDATED BY
RFR	Request for Remittance against Penalty		DATE	LAST UPDATED BY
<u>RFR</u> uery Dispu	Request for Remittance against Penalty		DATE	LAST UPDATED BY

• 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
RFR Documents	Waiting for Documentation to be Uploaded	1	2018/11/13	0 0
SUPPORTING DOCUMENTS	STATUS		TYPE DATE	SIZE (Kb) NO. OF
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

TAXPAYER DETAILS				
Taxpayer Name:				
Tax Reference Number:				
Return Type:	IT Admin Penalty			
UPLOAD SUPPORTING	DOCUMENTS			
Please ensure that all doo	uments are successfully uploaded befor	re submitting this group.		
Document Name:		Browse	 	
The following file type     The maximum allows     The following files ms         × X Documents         × X Password p         × X Spread she         × X Spread	es may be uploaded: .pdf, .doc, .docx, .xls, ble size of each file uploaded may not excee y not be uploaded as they will result in the with the same name. wrotected documents. ets with multiple sheets. not documents.	ed SMb per document.	Upload	
The maximum allows     The following files mu         ' X Documents         X Password p         X Password p         X Spread she         X Blank or en	ble size of each file uploaded may not excee sy not be uploaded as they will result in the with the same name, intested documents, lets with multiple sheets, npty documents.	ed SMb per document.		
The following file typ     The maximum allows     The following files mu         ' X Documents         ' X Password p         ' X Spread she         ' X Blank or er  UPLOADED DOGUMENT	ble size of each file uploaded may not excee sy not be uploaded as they will result in the with the same name, intested documents, lets with multiple sheets, npty documents, S	ed SMb per document.		
The following file type     The maximum allows     The following files ms         × X Documents         × X Password p         × X Spread she         × X Spread she         × X Spread she         × X Spread she         × X Spread she         × X Spread she         × X Spread she         × X Spread she         × X Spread she         × X Spread she         × X Spread she         × X Spread she         × X Spread she         × X Spread she         × X Spread she         × X Spread she         × X Spread she         × X Spread she         × X Spread Sprea	ble size of each file uploaded may not excee sy not be uploaded as they will result in the with the same name, intested documents, lets with multiple sheets, npty documents, S	ed SMb per document.		
The following file typ     The maximum allows     The following files mu	ble size of each file uploaded may not excee sy not be uploaded as they will result in the with the same name, intested documents, lets with multiple sheets, npty documents, S	ed SMb per document.		
The following file typ     The maximum allows     The following files mu	ble size of each file uploaded may not excee sy not be uploaded as they will result in the rotected documents. rets with multiple sheets. npty documents. S uploaded.	ed SMb per document. entire group of documents		
The following file typ     The maximum allows     The following files mu	ble size of each file uploaded may not excee sy not be uploaded as they will result in the with the same name, intested documents, lets with multiple sheets, npty documents, S	ed SMb per document. entire group of documents		
The following file typ     The maximum allows     The following files mu	ble size of each file uploaded may not excee sy not be uploaded as they will result in the with the same name. rotected documents. lets with multiple sheets. npty documents. S uploaded. arme for all the documents that you have	ed SMb per document. entire group of documents		
The following file typ     The maximum allows     The following files m	ble size of each file uploaded may not excee sy not be uploaded as they will result in the with the same name. rotected documents. lets with multiple sheets. npty documents. S uploaded. arme for all the documents that you have	ed SMb per document. entire group of documents		

• Click "**Browse**" and select the files to upload. After selecting the relevant file, click "**Open**" to continue.

🔾 🗢 🤳 🕨 CIT Adm	in Penalties			<ul> <li>✓ 4→ Search</li> </ul>	CIT Admin Penalties	6 - S
Organize 👻 New fold	ler				)III • E	
Favorites  Favorites  SharePoint Sites  Desktop  Cownloads  Recent Places  Libraries  Computer  Network	Name	Date modified 2018/11/13 11:28	Type Adobe Acrobat D	Size 124 KB		
File r	name:			✓ All Files		• el

• 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".

Document Name	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Test.pdf	123		Converted and stored	11/13/2018 11:32:08 AM	View	
Remove						
NEIDOTE						
	12					
	12	I the docum	ents that you have uploaded	above.		
DOCUMENT GROUP Please provide a grou Document group na	up name for a		ents that you have uploaded	above.		
Please provide a grou	up name for a		ents that you have uploaded	above.		
Please provide a grou	up name for a	uments	ents that you have uploaded	above.		

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.

Please provide a group na	ame for all the documents that you have uploaded above.
Document group name	RFR Documents
Submit to SARS This button submits your uploa SARS for review	ntation to be Uploaded

• 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	B	2018/11/13	1	23 1
					hio or
SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS

• 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	
Taxpayer Name	eFiling Status Sent to SARS
Tax Reference	Sentito SARS
Case Reference Number	
10257722	8

## 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".

SARS
Correspondence
Search Notices
Search Admin
Penalties
Request Admin
Penalty SOA
Search Letters
Request Historic IT
Notices
Request PAYE
Notices

٠

The Notice Search screen will be displayed.

Click	here	to o	captu	ire p	oa\	/ment	det	tails

• 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.

lotice Searc	.n	
/ear:		
ax Type:	Income Tax	~
tice Type:	Select All	~

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

## 10.2 DISPUTE MENU

• In the Dispute menu tab, click "Letters".



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

LETTERS					
Taxpayer Name	Reference Num	Description	Date	Open Letter	Documents
		Dispute Outcome		View	
		Dispute Outcome		View	
1					

• 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		
		tre Tel: 0800 00 SARS (7277 e: www.sars.gov.za
Details		
Taxpayer Reference No:		1992
Case Number:		Always quote this reference
Issue Date:	2018/11/13	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-Submisson 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 W	ORK PAGE			
Taxpayer N Tax Refere Case Refer		eFiling Status		Sent to SARS
DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request for Remittance against Penalty	Sent to SARS	2018/11/13	
Query Dispu	te 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.

		L
C		L
	lose	L

#### **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.

0		~
	los	e

 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

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## 12 CROSS REFERENCES

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

## **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).