

# EXTERNAL GUIDE

## STEP BY STEP GUIDE TO COMPLETE YOUR ITR12T VIA EFILING

## REVISION HISTORY TABLE

Date	Version	Description
11-10-2019	6	Updated with Legislative changes and 2019 Filing Season
01-08-2020	7	Updated with Legislative changes and 2020 Filing Season
07-12-2020	8	Updated with the Trust filing season 2020

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## 1 PURPOSE

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS strategic objectives, the SARS Intent, and the SARS values, code of conduct and applicable legislation. Should any aspect of this script be in conflict with the applicable legislation the legislation will take precedence.
- The purpose of this document is to assist trust representatives in the completion and submission of the ITR12T trust return via SARS eFiling. The guide is structured as follows; firstly, the eFiling software is described, elaborating how to register and login onto eFiling. The guide then elucidates the functions embedded in the system and how they can be used for submission purposes. Lastly, a step by step detailed submission process is demonstrated with the aid of screen shots.

## 2 INTRODUCTION

- A trust fund consists of cash or other assets which are administrated and controlled by a person acting in a fiduciary capacity, where such person is appointed under a deed of trust or by agreement or under the will of a deceased person.
- The most common reasons for creating a trust are:
  - To protect assets for minor children or other;
  - To ensure that living or future beneficiaries benefit from the assets donated or bequeathed by the founder;
  - A vessel into which assets can be poured and protected.
- A Trust is created by a founder, and is governed by a trust deed, which stipulates, *inter alia* the beneficiaries, the trustees and the terms of the deed. It is formed in various ways based on the nature and type of the trust. The nature of a trust may differ in one of the following ways:
  - In their method of formation namely, during the lifetime of a person or upon his death under a will.
  - In the rights, they confer on beneficiaries. Under a vesting trust, the beneficiaries have a vested right to the income and/or capital of the trust. Under a discretionary trust the trustees have the discretion as to whether and how much of the income or capital of the trust to distribute to the beneficiaries.
  - In their purpose, namely trading trusts, asset protection trusts, charitable trusts or special trusts. Two types of special trusts exist for income tax purposes; (Type A) Trust is created for the benefit of a person with a disability. A (Type B) Trust is created under the will of a person for the benefit of his relatives.
- Trusts are taxed in terms of section 2(1) of the Rates and Monetary Amounts and Amendment of Revenue Laws Act 2013. This is with the exception of a “Special Trust” which is defined in section 2(1) of the Act. As from 1 March 2017, Trusts other than special trusts are taxed at a rate of 45%. Revenue generated from a trust can either be retained, distributed to the beneficiaries or profits can be deemed to have been received by another person in terms of section 7 of the Income Tax Act. This income becomes taxable in the hands of the person who receives it. The tax implications of the trust and beneficiaries are based on section 25B and section 7 of the Income Tax Act. With reference to the Conduit Pipe Principle, revenue distributed from a trust retains its identity unless (under some circumstances) it is regarded as an annuity.

- The source and nature of the income, the method of transfer of the assets to the trust as well as the status of all the relevant parties have an impact on the tax implications in respect of the receipts or accruals of income by the trustees. This revenue and additional required information must be recorded accurately on the Trust (ITR12T) return and submitted to SARS.
- SARS has enhanced the trust tax process systems and aligned it to ITR12 for a more accurate submission and a simplified tax process. One such improvement is regarding the ITR12T return.
- The ITR12T return has been enhanced to HTML so that it is more dynamic and user friendly. Furthermore, some of the fields are pre-populated with third party data for ease in the completion of the return.
- SARS values your contribution as taxpayers and your readiness in fulfilling your tax responsibilities, thus we are constantly enhancing our processes to ensure that the tax systems are functioning optimally and effectively so you can be confident in the process. Being able to complete and submit your trust return via eFiling is one such improvement and this guide will assist you.

### **3 DESCRIBING THE SARS EFILING SYSTEM**

#### **3.1 OVERVIEW**

- SARS eFiling is a free, electronic service that allows individual taxpayers, tax practitioners and businesses to submit tax returns, make payments and interact with SARS in a secure online environment from the comfort and convenience of their home or office. To access this software you have to be registered. Once registered, eFilers can submit returns, view their tax status and make payments to SARS electronically 24 hours a day. This section of the guide will aid you in understanding how the software works by listing the benefits of using eFiling.

#### **3.2 BENEFITS OF USING eFILING**

- eFilers are given more time to make their submissions.
  - Tax representatives can save the ITR12T form and submit it later, which will give them more time to review the information to be submitted to SARS.
- eFilers have a full history of all submissions, payments and electronic correspondence available at a click of a button.
  - The system allows a tax representative to view the history of submissions made of the ITR12T form on the system for their convenience.
- eFilers can receive SMS and email notifications to remind them when submissions are due.
  - SMS and email notifications assist the tax representatives in the submission process by ensuring that the returns are submitted before the due date.
- The simplicity of the process results in fewer errors and creates a quicker processing cycle for individuals and business.
  - There are embedded functions within the ITR12T return such as pre-populating

fields, pop up warning messages when incorrect information is completed and the simplified navigation. These functions will result in few errors during your return process.

- eFilers can use the tax calculator function to receive a pre-assessment of their ITR12T submission before an original assessment is done.
  - Tax representatives can access a pre-ITA34T before an original assessment is sent to assist them in determining accuracy of the information, which will be submitted to SARS.

## 4 REGISTRATION, UPDATE PROFILE AND REQUESTING ITR12T ON eFILING

### 4.1 OVERVIEW

- As described in on the previous section, to access eFiling you must be registered as a tax representative/ tax practitioner and responsible for the submission of a specified trust on the system. This section will take you through the registration process, how to activate a trust on the system and further illustrate how to update your profile on eFiling. Screen shoots are applied in demonstrating the use of the system.

### 4.2 HOW TO REGISTER FOR THE USE OF eFILING

- Navigate the website [www.sars.gov.za](http://www.sars.gov.za), and search for the icon “eFiling -REGISTER”. Once you have found the icon, select the icon and follow the registration steps stipulated to complete the registration process.
- For further assistance with eFiling registration, refer to the “**How to register for eFiling and Manage your user Profile**” available on the SARS website [www.sars.gov.za](http://www.sars.gov.za).

Home | About Us | Types of tax | Legal Counsel | Contact Us | Tax Rates

**SARS** eFILING  LOGIN  REGISTER  FORGOT USERNAME / PASSWORD  MANAGE TAX TYPE TRANSFER

Individuals  Businesses and Employers  Tax Practitioners  Customs and Excise

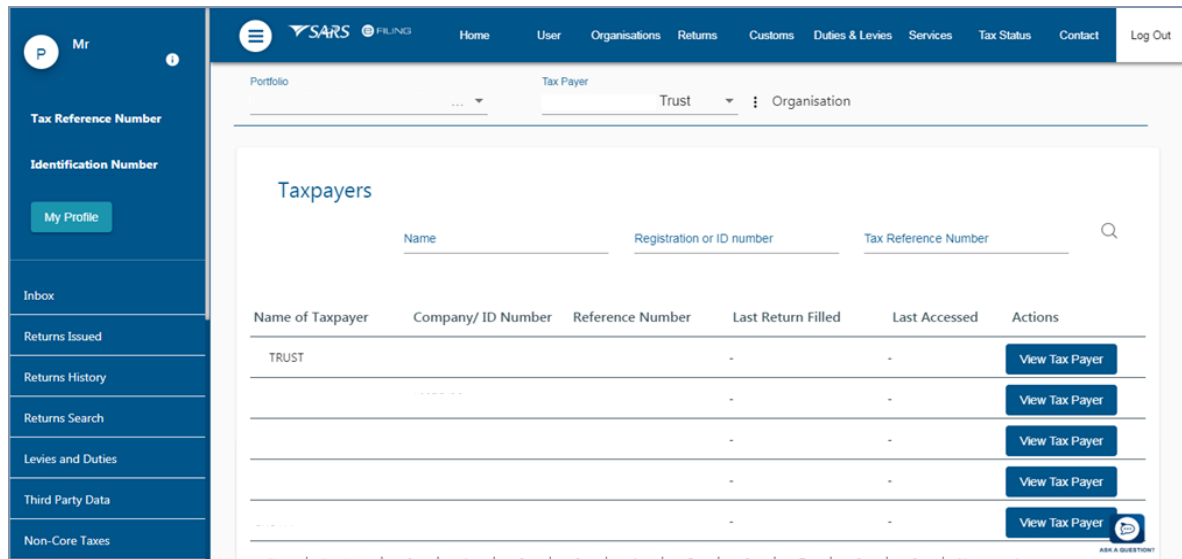
Visit the COVID-19 Online Resource and News Portal at [www.sacoronavirus.co.za](http://www.sacoronavirus.co.za)

**⚠ We are currently experiencing high Contact Centre call volumes. Our apologies for the inconvenience.**

Latest News | Frequently Asked Questions | Tax Relief Measures | Online Services

Customs & Excise Updates | Book an appointment | Small Business Updates | COVID-19 Related Media Releases

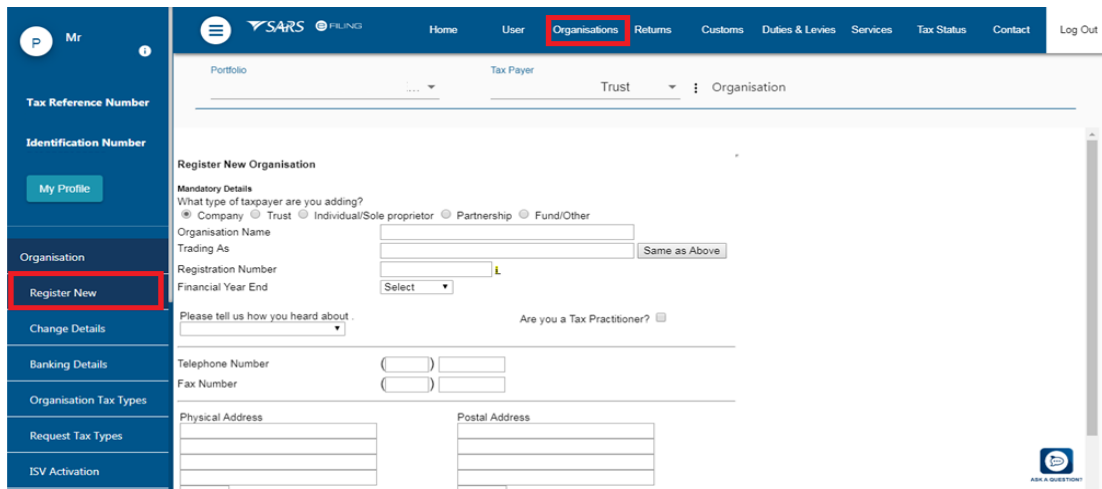
- Once registered, click on “**Login**” and complete your username. Once completed click on “**Next**.”
- Complete your password and click on the “**Login**” button
- The following screen will be displayed, listing your portfolio management.



- Select the applicable trust from the taxpayers listed.
- On how to navigate or manage your portfolio, refer to the external guide “**How to register for eFiling and Manage your user Profile**” available on the SARS website.

### 4.3 HOW TO REGISTER A TRUST

- Once you are successfully registered for the use of eFiling, you are required to login to your eFiling profile and register the trust, before you can make an ITR12T return submission. The below section will demonstrate how to register a trust on eFiling.
- Login to eFiling.
- Select “**Organisations**” from the menu options and select “**Register New**” from the left menu options.



- Complete all the required information.

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

**Bank**

**Branch Name**

**Branch Number**

**Account Holder Name**

**Account Number**

**Account Type**

---

**Contact Person**

**Title**  **Initials**  **Firstname**  **Surname**

**Designation**

**Telephone Number**

**Cell Number**

**E-mail Address**

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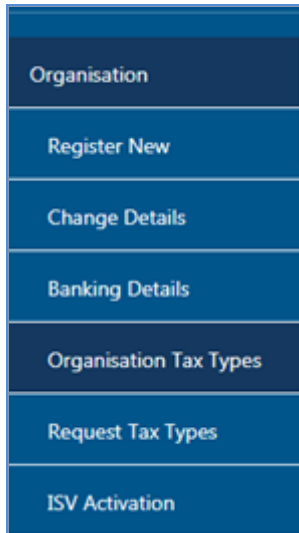
**Company Description**

- Once all the fields have been completed, click “**Continue**” displayed at the bottom of the screen.

#### 4.3.1 HOW TO ACTIVATE A REGISTERED TRUST

- To activate a registered trust, proceed as follows:
  - Of the options below “**Organisation**” which are displayed on the left menu, click on “**Organisation Tax Types**”





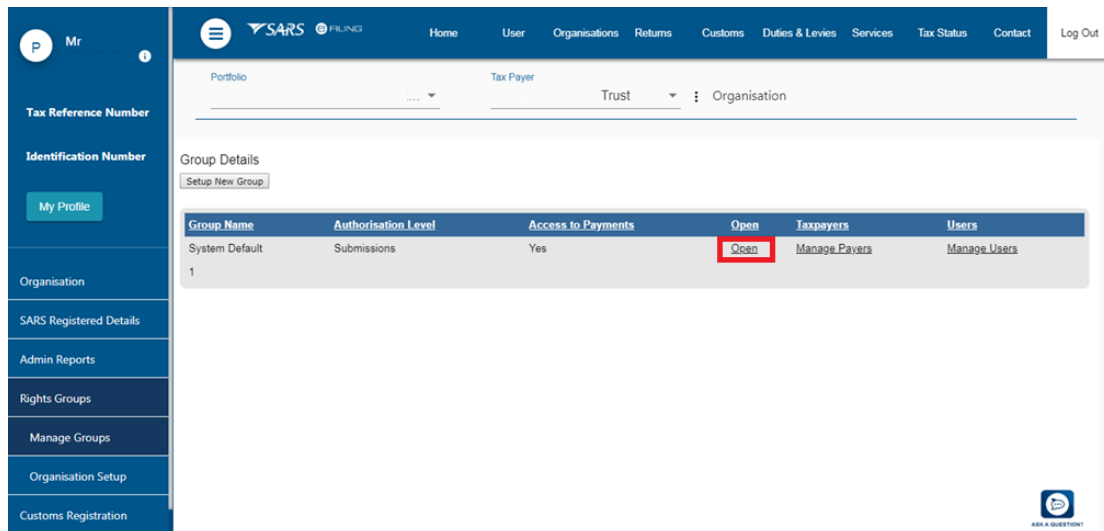
- Check the box besides “**Organisation Income Tax (ITR14/IT12EI/ITR12T)**”.
- Insert the Reference Number and the Tax Office in which income tax was registered.

- Click “**Register**” displayed below the screen, to finalise the activation process.

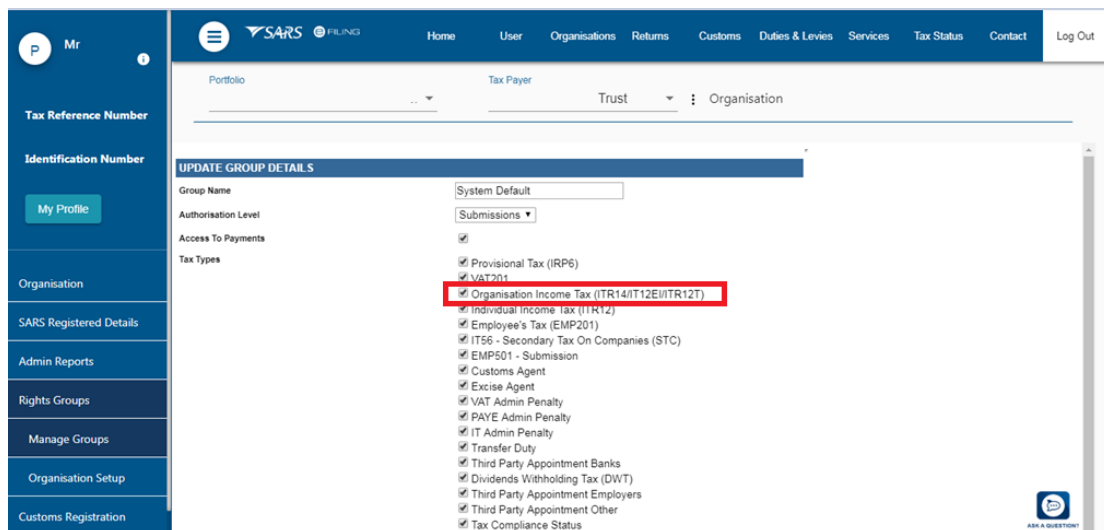


#### 4.4 HOW TO UPDATE USER RIGHTS ON eFILING

- This section will illustrate how to identify those who have access to the trust submission and further verify whether the trust has been successfully registered.
- Click on “**Right Groups**” from the left side menu options.
- Select “**Manage Groups**”.
- The “**Group Details**” screen will be displayed.



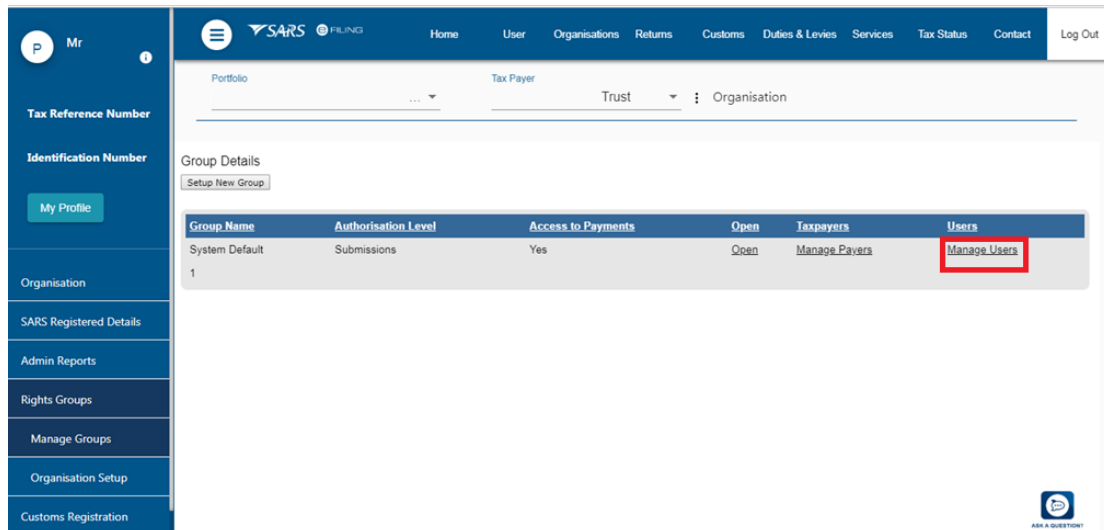
- Click on the hyperlink “Open”.
- The “Update Group Details” screen will be displayed.



- Update the screen for the tax type (**Organisation Income Tax ITR14/IT12E/ITR12T**) by checking the appropriate tax.
- Click “Update” to submit.

#### 4.4.1 HOW TO MANAGE USERS

- To manage those in the group who have access to the trust submission proceed as follows:
- Click on “Right Groups” from the left side menu options.
- Select “Manage Groups”.
- The “Group Details” screen will be displayed.



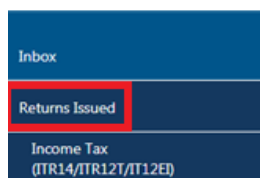
- Select the hyperlink **“Manage Users”**.



- Ensure that the login name that you are logged in with is in the grey box on the right hand side.

#### 4.5 HOW TO REQUEST AN ITR12T TRUST RETURN

- Once you have registered and activated the trust, you should be able to access the return. This section will assist you in accessing the return via eFiling.
- Click on **“Returns”** and **“Returns issued”** displayed on the menu options.



- Select **“Income Tax (ITR14/ITR12T/ITR12EI)”** displayed as one of the categories of the left side menu option **“Returns Issued”**.
- Select the appropriate period of submission from the drop down list displayed on the right side of the screen.

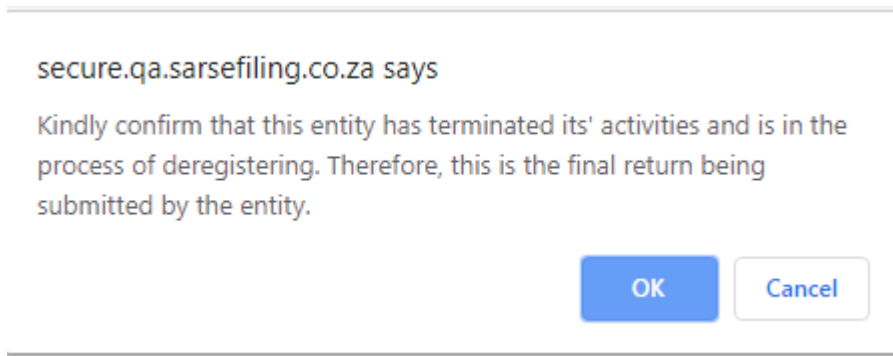
Return Search

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
No Records available for your selection.							

2014  
2015  
2016  
2017  
2018  
2019

Request Return

- Click on “**Request Return**” and the “**Returns Search**” screen will be displayed indicating the return issued.
- Note that to terminate the trust service, which is in the process of being deregistered, select a future return. The following message will be displayed in order to confirm the termination of the trust services, which is in the process of being deregistered. Click “OK” to terminate the trust and alternatively click “Cancel” to go back to the “Request Return” page.



- Below is the “**Return Search**” page that indicates the return that has been issued.

Return Search

2020 Request Return

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
		TaxPeriod: 2020 Version: 1	ITR12T	Issued on 17/07/2020	0.00	16/11/2020	Open
		TaxPeriod: 2019 Version: 1	IT12TR	Saved on 15/07/2020	0.00	Your return is overdue, please submit urgently.	Open

1

- Click the “**Open**” hyperlink and the “**Income Tax Work Page**” will be displayed.

INCOME TAX WORK PAGE

Taxpayer Name

Tax Period: 2020

Tax Reference

Return Type: ITR12T

eFiling Status: Issued

RETURN TYPE	STATUS
ITR12T	Issued

Maintain Legal Entity Details

Have the banking Trustee and contact details of the Trust been verified and confirmed as correct?

Yes No - Maintain legal entity details now

- Click on “**No – Maintain Legal Entity Details now**”, to verify and update any outdated legal entity information of the trust representative i.e. contact details, physical address, postal address, banking details and particulars.

The “**Maintain SARS Registered Details**” will be displayed for you:

**MAINTAIN SARS REGISTERED DETAILS**

**Maintain SARS Registered Details**

This functionality allows you to view and maintain registered details of the entity selected from the 'Taxpayer List' above.  
Click on 'Continue' below to obtain the existing detail from SARS. You may then view or update this information as necessary.

I hereby confirm that I am duly authorised to perform Maintenance of SARS Registered Details on behalf of the company or individual.

I agree  
 I do not agree

- When the option “**I do not agree**” is selected, the “**Continue**” button will be greyed out and the return will not open for the maintenance of SARS registered details.
- When the option “**I agree**” is selected, the trust representative is duly authorised to perform Maintenance of SARS Registered Details on behalf of the company or individual.
- Click on “**Continue**” button to update and verify the entity’s details.
- Refer to the external guide; “**How to complete the Registration amendments and Verification Form (RAV01)**” for detailed information on how to confirm and verify the applicable company details. The guide can be accessed on [www.sars.gov.za](http://www.sars.gov.za)
- If the contact details and particulars of the trust representative has been verified and confirmed correct, select “**Yes**”.

**INCOME TAX WORK PAGE**



<b>Taxpayer Name</b>	<b>eFiling Status</b>
	Issued
<b>Tax Period</b>	
2020	
<b>Tax Reference</b>	
<b>Return Type</b>	
ITR12T	

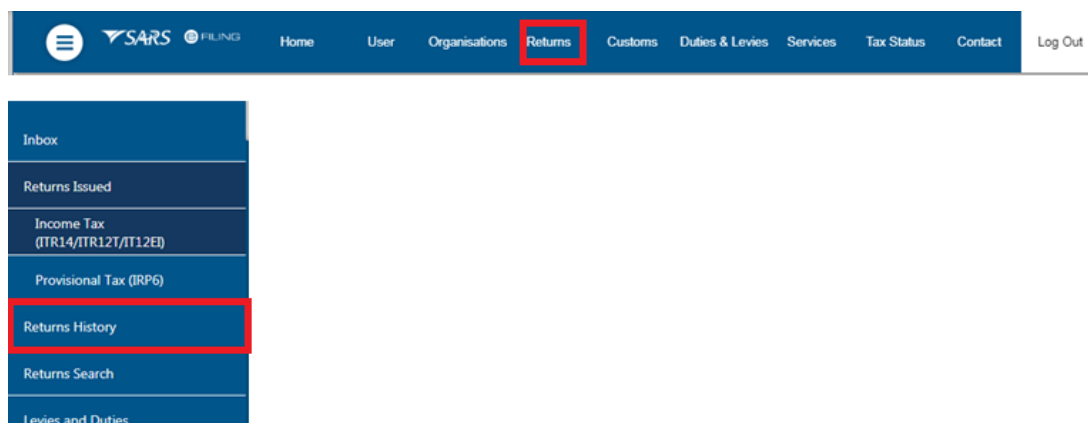
RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	Issued			1	Not Requested

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

- On the Income Tax Workpage the following buttons will be displayed:
  - **Maintain Legal Entity Details** – this will redirect you to the Legal Entity Registration function.
  - **Refresh Return** – this will request new pre-population of the return
  - **Submitted at Branch** – by selecting this button, eFiling will be updated to indicate that the return has been submitted through another channel, e.g. at a SARS Branch.
  - **Request Historic Documents** – historic Notice of Assessments and Statements of Account may be requested by selecting this button.
  - **Return Submission Dashboard** – you will be presented with the return submission dashboard
  - **Incorrect return type?** – You will have the ability to change the return type if it is incorrect.
- Click on the “**ITR12T**” hyperlink to access the return.

#### 4.5.1 HOW TO REQUEST HISTORIC TRUST SUBMISSIONS

- To request historic submissions proceed as follows:
  - Click on “**Return**” displayed on the top menu.
  - Click on “**Return History**” displayed on the left side menu.



- Click on “**Income tax (ITR14/ITR12T/ITR12EI)**”.

Return Search

Name	Reference Num	Period	Return Type	Status	Amount Due	Complete Date	Open
1		TaxPeriod: 2009 Version: 1	IT12TR	Filed through another channel	0.00	24/03/2010	<a href="#">Open</a>

- Select the hyperlink “**Open**”.
- The “**Income tax work page**” will be displayed.

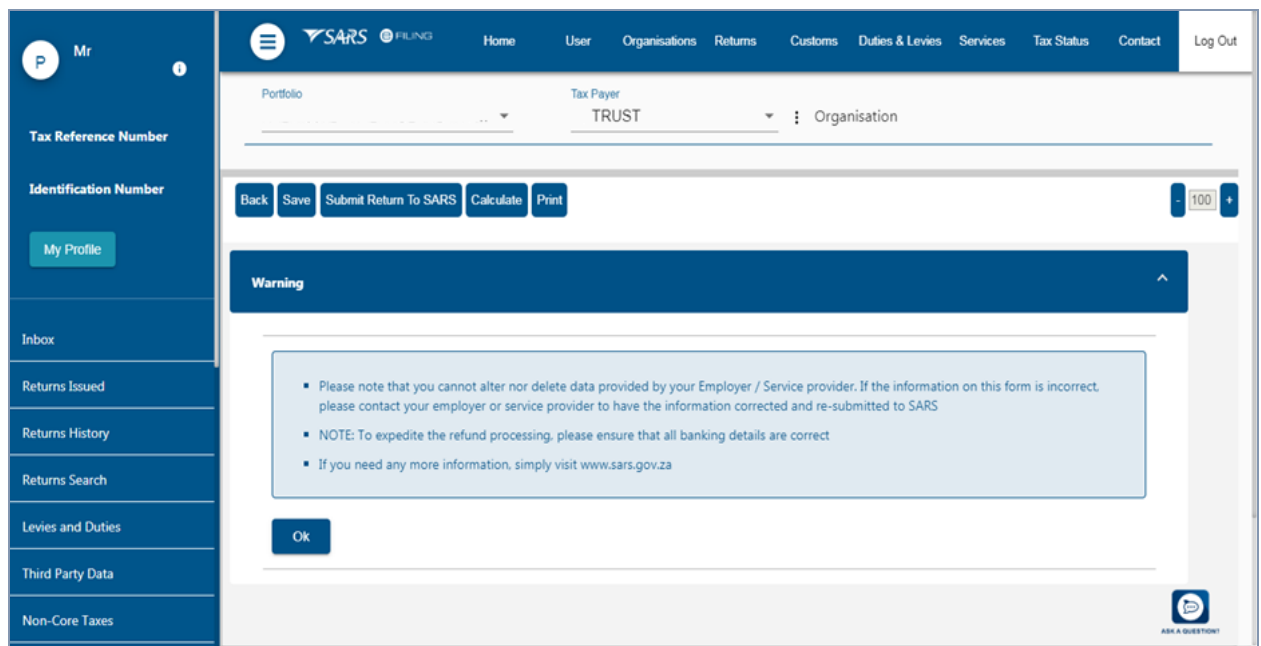
## 5 STEP BY STEP DEMONSTRATION ON THE COMPLETION AND SUBMISSION OF THE ITR12T RETURN

## 5.1 OVERVIEW

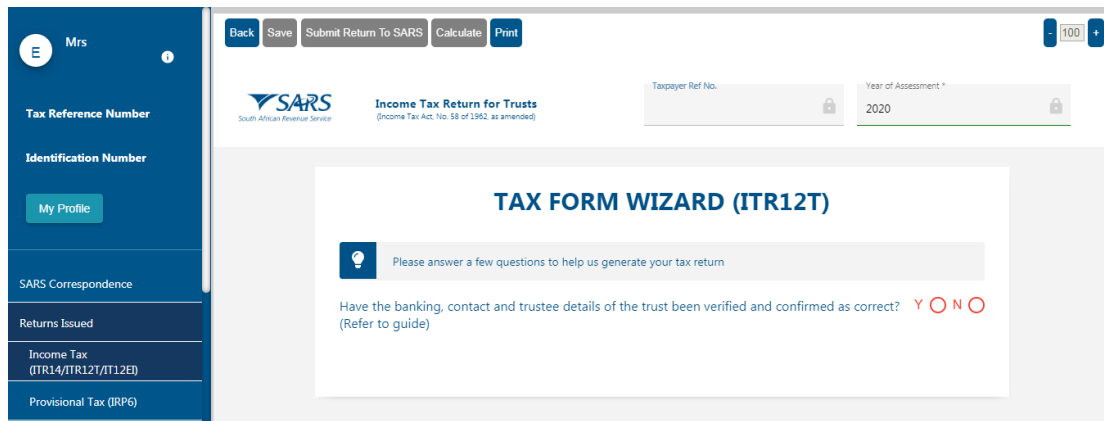
- This section will demonstrate how to complete and submit the ITR12T trust return by displaying step by step screen shots, which describe the process of submission and further highlight the details an eFiler should take into consideration whilst completing the return. Functions which may be used are also discussed and demonstrated for the ease and usage of eFiling.

## 5.2 COMPLETING THE ITR12T RETURN

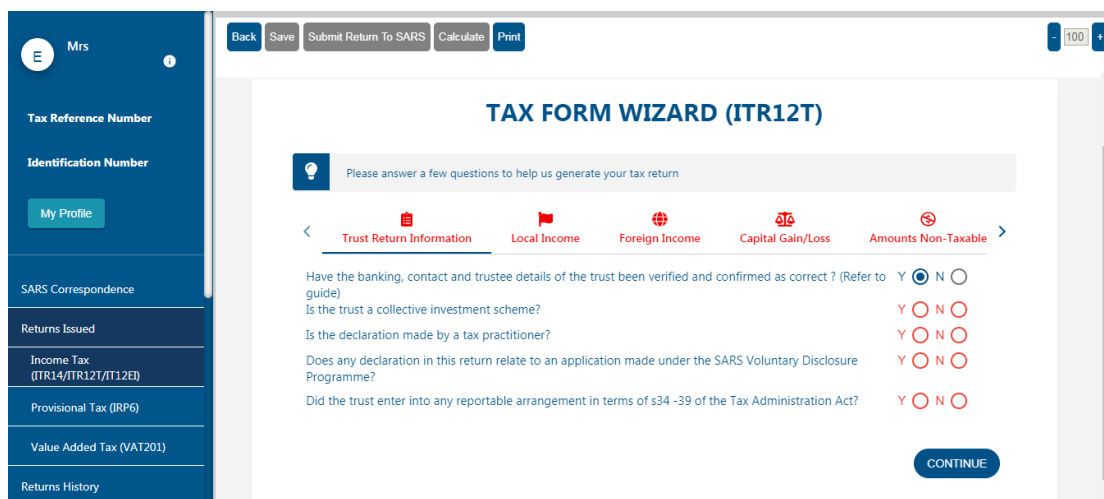
- To access the ITR12T Trust return, follow the steps mentioned in section 4.5.
- Kindly refer to the external Guide: **Comprehensive Guide to the ITR12T return for Trusts** when completing the ITR12T return as it details all the requirements on the return.
- To open the return, click the “**ITR12T**” hyperlink on the **Work Page**.
  - A warning message will be displayed to inform you that Employer/Service Provider information may not be altered. Once noted click “**OK**” to continue.



- The “**Tax Form Wizard (ITR12T)**” page will be displayed as indicated below.
- Standard and Comprehensive questions will be displayed as the first page of your Trust ITR12T return. This wizard will aid in creating your customised Trust return.



- The initial question seeks confirmation of whether trust details such as the banking and the particulars of the trust such as the contact details are correct:
  - “Yes” or “No” must be selected.
- If “Yes” is selected:
  - The contact details and particulars of the trust representative has been verified and confirmed correct
  - Additional questions will be displayed.
- If “No” is selected:
  - The user will not be able to complete the return.
  - To verify and update any outdated legal entity information of the trust i.e. contact details, physical address, postal address, banking details and particulars of the trust representative, refer to the external guide “**How to complete the Registration Amendments and Verification Form (RAV01)**” for detailed information on how to confirm and verify the applicable company details. The guide can be accessed on [www.sars.gov.za](http://www.sars.gov.za)
- If “Yes” is selected, continue completing the rest of the return.
- Below is an example of how the return wizard looks.



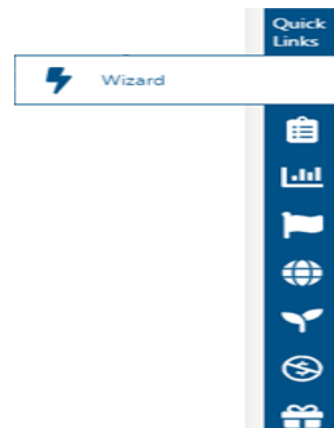
- You have to complete all the wizard questions to create the required containers in the ITR12T return.





- Helpful hints to note whilst completing the ITR12T return:
      - All mandatory fields on the ITR12T will be indicated in red.
    - **Note:** If mandatory fields are not completed, an error message will be displayed and that implies that you will not be able to submit the ITR12T until it is completed.
    - Depending on the answer provided to each question, subsequent questions may be displayed.
      - Answer all the questions before commencing with the completion of the return.
      - Click the “**Continue**” button to commence to the next question on the wizard or the “**Back**” button to proceed to previous question on the wizard.
  - If any of the questions are changed after starting to complete the return, it may result in the following:
    - Existing sections on the return may be removed. The form will display a warning message to alert you of any potential loss of data captured; or
    - Additional sections may be displayed on the return for completion.
  - Refer to the “**Find a source code**” tab on the SARS website in order to complete the source codes.
- Once all the wizard questions have been completed, you will be presented with the “**Continue to Form**” button.



- Select the “**Continue To Form**” button.
- The following will also be displayed on your screen:
  - The “**Quick Links**” menu will be displayed on the far right of your screen. This menu can be used to access sections/ containers of the ITR12T trust return. Each icon represents sections of the trust return based on what has been completed on the wizard. Below is a summary of the the “**Quick Links**” menu.



- Upon scrolling down, you will be routed to your created ITR12T Trust return.

- Complete the fields on the ITR12T trust return as per external comprehensive trust guide.
- Note to open each container/section of the ITR12T trust form click on the “**Arrow**”  or “**Arrow**”  to close
- Further Note: The ITR12T will be pre-populated with the minimum demographic information of the Trust.
- Where information has not been completed, the relevant tab will be indicated in red, as displayed in the screen below.

- Below is an example of the trust return page.

- When the **“Save”** tab is clicked, to return to the main menu of the ITR12T return. The following message will be displayed.

- If all the mandatory fields are not completed, the menu tabs will be outlined in red showing that information still needs to be completed.

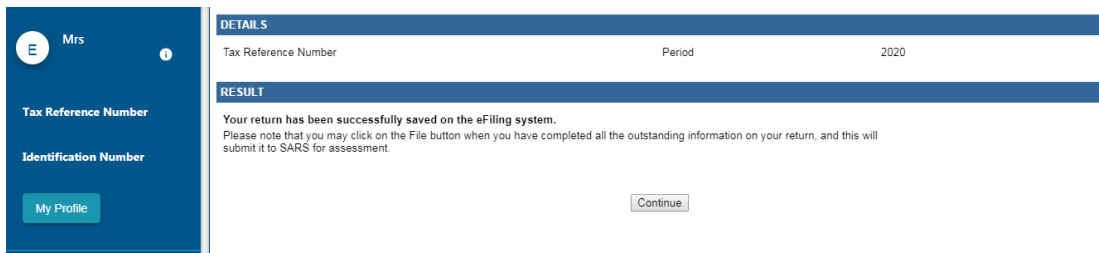
- Where the trust participated in partnerships, select the “Partnerships” tab.

- Refer to the external comprehensive guide for what particulars to complete on this section.

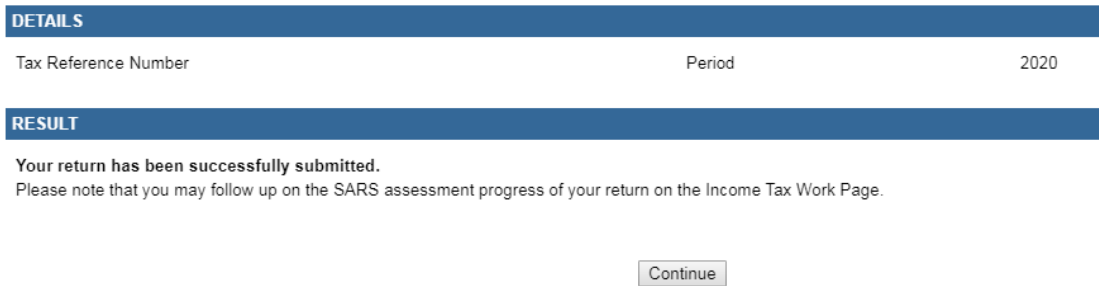
### 5.3 SUBMITTING THE ITR12T RETURN



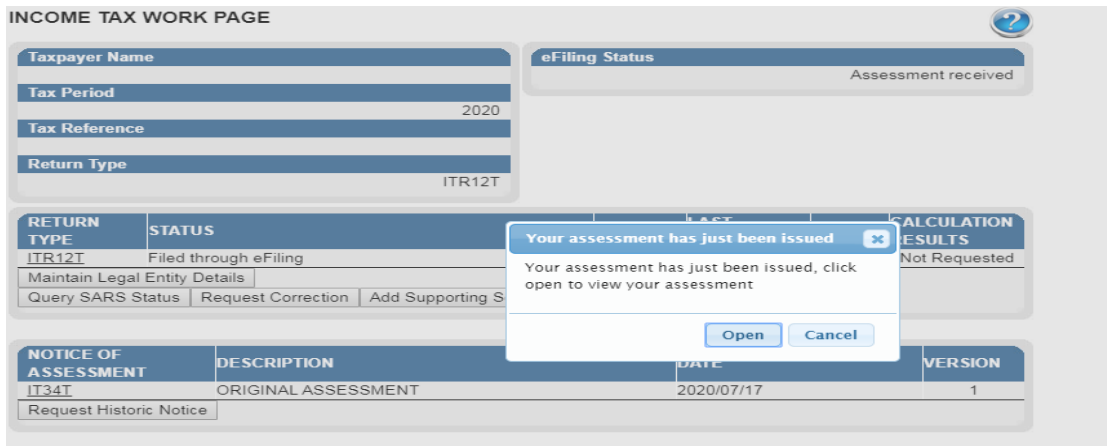
- To request a tax calculation for the ITR12T trust return, click on **“Calculate”** and the following screen will be displayed. **Note that this is not the final ITA34T assessment.**
- Click on **“Save”** to save the return after editing and for submission at a later stage. eFiling will display a message stating that the return has been successfully saved. Click **“Continue”** to proceed.



- If you wish to print a copy of the return, click on **“Print”**.
- When all the required information has been provided on the return, click **“Submit To SARS”** to submit the return to SARS. The following message will be displayed upon successful submission to SARS.



- Click on **“Continue”** and the Income Tax Work Page will be displayed.



- After submission of the return the following additional buttons will be visible to select:
  - **Query SARS Status** – this button allows you to request the latest SARS status for the specific return
  - **Request Correction** – this allows you to correct the return that has been submitted. A saved version of the return will be displayed in order to perform corrections.
  - **Add Supporting Schedules** – this allows the submission of supporting schedules.

### 5.3.1 UPLOADING SUPPORTING DOCUMENTS WITH YOUR ITR12T TRUST RETURN

- When submitting a trust return, supporting documentation may be required upon assessment or additional with the initial submission of the ITR12T return, schedules may be required.
- The supporting document that may be required includes all documentation of the trust such as; all the certificates and documentation relating to income; financial statements proof of payments of any tax credits and particulars and liabilities. It is recommended that these documents be retained for a period of five years.
- Accordingly, the tax representative must verify whether supporting documentation/schedules are relevant with the trust (ITR12T) submission.
- To determine whether the ITR12T submission should include supporting documents/schedules, the trust representative must evaluate the nature and the activities of the trust and determine which schedules are required. Below are criteria's of the trust postulating which schedules should accompany the ITR12T return.
  - A trust that conducted mining activities
    - The GEN-001 Mining schedule must be completed and submitted as relevant material with the ITR12T.
  - If the trust, together with any connected person in relation to the trust, hold at least 10% of the participation rights in any controlled foreign company (CFC),
    - The IT10A/B Controlled Foreign Company CFC return must be completed and submitted as relevant material with the ITR12T.
      - "IT10A – Controlled Foreign Company (CFC) – prior 2012" is applicable for years of assessment commencing prior to 1 April 2012.
      - "IT10B – Controlled Foreign Company (CFC) – 2012 onwards" is applicable for years of assessment commencing on or after 1 April 2012.
  - Where the number of Controlled Foreign Companies does not exceed 10:
    - The IT10A/B forms must be completed and submitted as relevant material with the ITR12T.
  - Where the number of Controlled Foreign Companies exceeds 10:
    - The trust representative will not be required to submit the IT10A/B forms together with the ITR12T. The IT10A/B forms must be completed and

retained for a period of five (5) years after the date of submission of the ITR12T.

- These schedules can be accessed on the SARS website [www.sars.gov.za](http://www.sars.gov.za).
- eFiling permits the trust representative to upload these schedules and all relevant supporting documents together with the ITR12T return.
- However, note that documents can only be uploaded once the ITR12T return has been filed.
- 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 and a maximum of 20 documents may be uploaded.
- It will be the trust representative responsibility to ensure that the supporting documentations are submitted to SARS.
- Below are screens demonstrating how to upload supporting documents/schedules on eFiling.
- On the “**Income Tax Work Page**” screen, click on the “**Add Supporting Schedules**” tab.

INCOME TAX WORK PAGE

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	Filed through eFiling			1	Not Requested

[Maintain Legal Entity Details](#) | 
 [Query SARS Status](#) | 
 [Request Correction](#) | 
 [Add Supporting Schedules](#) | 
 [Return Submission Dashboard](#)

- An additional line titled “**Supporting Documents**” will be visible on the screen.
- Click on “**Return Submission documents**”.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">Return Submission Documents</a>	Waiting for Documentation to be Uploaded			0	0

- The following entities will be required to provide supporting schedules when submitting the ITR12T return:
  - A trust that is engaged in mining or mining operations.

- A trust, together with any connected person in relation to the Trust, which has at least 10% of the participation rights in any Controlled Foreign Company (CFC).
- Once the above conditions are met and the “Related Information” questions in the return are marked “Yes” for one or both of the questions, you will be able to complete all mandatory fields and submit the return. Once the return has been submitted, the following screen will be displayed to inform the user that the supporting documents will be submitted.

DETAILS		
Tax Reference Number	Period	2020

**RESULT**

Your return has been **successfully submitted**.  
Please note that you may follow up on the SARS assessment progress of your return on the Income Tax Work Page.

Please note that **submission of relevant supporting schedules (Refer to guide) are mandatory**. Click on the **Continue** button to submit the relevant supporting documents.

[Continue](#)

- Click “**Continue**” and on the “Income Tax Work Page”, the “**Compulsory supporting schedules**” hyperlink will be available to submit the relevant supporting documents.

**INCOME TAX WORK PAGE**

Taxpayer Name
Tax Period
2020
Tax Reference
Return Type
ITR12T

eFiling Status
Return Ready for Submission To SARS; Awaiting Submission of Supporting Documentation

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
<a href="#">ITR12T</a>	Filed through eFiling			1	Not Requested
<a href="#">ITR12T</a>	Return Ready for Submission To SARS; Awaiting Submission of Supporting Documentation			2	Not Requested

Maintain Legal Entity Details    Query SARS Status    Return Submission Dashboard


  

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">Compulsory Supporting Documents</a>	Waiting for Documentation to be Uploaded		2020/07/20	0	0


- Click on either the “**Return Submission Documents**” or “**Compulsory Supporting Documents**” hyperlink and the following screen will appear.




## SUPPORTING DOCUMENTS FOR RETURN SUBMISSIONS

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

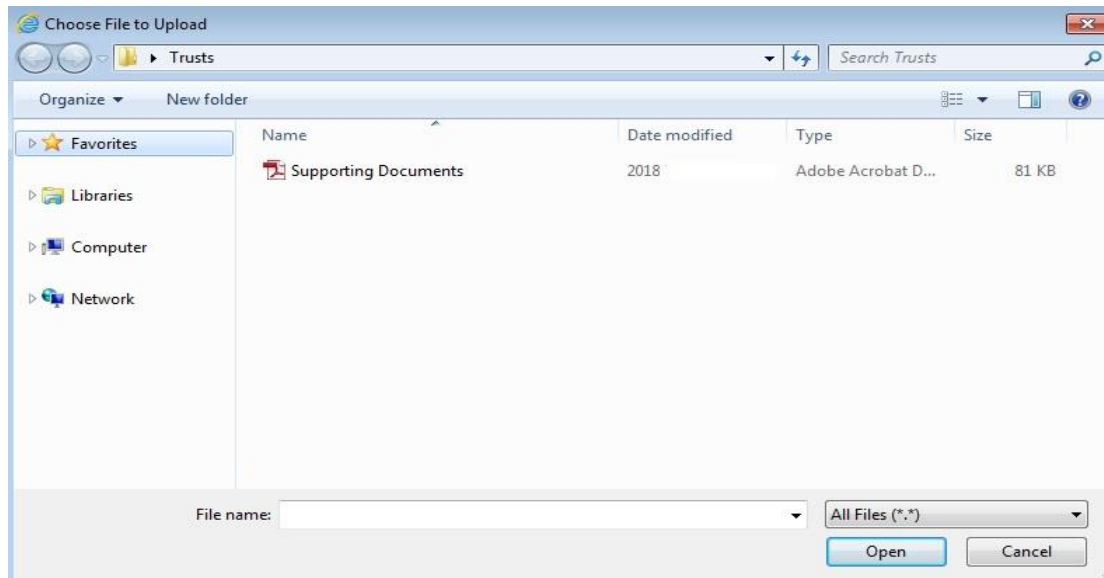
TAXPAYER DETAILS	
Taxpayer Name:	
Tax Reference Number:	
Return Type:	ITR12T

UPLOAD SUPPORTING DOCUMENTS	
Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.	
Document Name:	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Upload"/>
Classification:	<input type="button" value="Select"/> 
<b>Very important:</b>	
<ul style="list-style-type: none"><li>• The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.</li><li>• The maximum allowable size of each file uploaded may not exceed 5Mb per document.</li><li>• 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"><li>• X Documents with the same name.</li><li>• X Password protected documents.</li><li>• X Spread sheets with multiple sheets.</li><li>• X Blank or empty documents.</li></ul></li></ul>	

- From the “**Classification**” dropdown list, make the appropriate selection.

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

- Click on “**Browse**” then on “**Upload**” once the required document is found.



- Below “**Document Group Naming**”, insert the group name of the documents that are being submitted.

**UPLOADED DOCUMENTS**

Document Name	Classification	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Supporting Documents.pdf	Supporting Documentation	81	<input checked="" type="checkbox"/>	Converted and stored		<a href="#">View</a>	<input type="checkbox"/>

[Remove](#)

**DOCUMENT GROUP**

Please provide a group name for all the documents that you have uploaded above.

Document group name

Status Uploaded

[Submit to SARS](#) [Manually Submitted](#) [Back](#)

- Once all the supporting documents have been uploaded, click on **“Submit to SARS”**. A message will be displayed to confirm that you have uploaded all the required documents before submitting to SARS.
- The following message will be displayed in order to confirm that you have uploaded the trust supporting documents. Click **“OK”** that are you sure that these all the documents which you require to submit? Or alternatively click **“Cancel”** to go back to upload supporting documents.

**UPLOAD SUPPORTING DOCUMENTS**

Please ensure that all documents are uploaded to the correct group.

Document Name:

Classification:

secure.qa.sarsefiling.co.za says

Are you sure that these are all the documents which you require to submit?

[OK](#) [Cancel](#)

**Very important:**

- 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:
  - o X Documents with the same name.
  - o X Password protected documents.
  - o X Spread sheets with multiple sheets.
  - o X Blank or empty documents.

**UPLOADED DOCUMENTS**

Document Name	Classification	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Supporting documents.pdf	Supporting Documentation	83	<input checked="" type="checkbox"/>	Converted and stored	17/07/2020 03:46:42 PM	<a href="#">View</a>	<input type="checkbox"/>

[Remove](#)

**DOCUMENT GROUP**

Please provide a group name for all the documents that you have uploaded above.

Document group name

**Submit to SARS**  
This button submits your uploaded documents to SARS for review

[Submit to SARS](#) [Manually Submitted](#) [Back](#)

- **“Manually Submitted”** is select if the trust representative has submitted the supporting documents via a SARS branch.

UPLOADED DOCUMENTS							
Document Name	Classification	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Supporting Documents.pdf	Supporting Documentation	81	<input checked="" type="checkbox"/>	Converted and stored		<a href="#">View</a>	<input type="checkbox"/>

Remove

**DOCUMENT GROUP**

Please provide a group name for all the documents that you have uploaded above.

documents

**Manually Submitted**  
This will indicate that you have submitted these mandatory documents via a channel other than eFiling, e.g. You submitted paper copies manually at a SARS Branch Office.

Submit to SARS   Manually Submitted   Back

- Once you have submitted the relevant documents, the status on the Supporting Documents section on the **“Income Tax Work Page”** will be updated to **“Submitted”**.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">Return Submission Documents</a>	Submitted			85	1

- When uploading compulsory supporting documents, once the documents have been uploaded and submitted as explained above, the return will be submitted to SARS and the **“Income Tax Work Page”** will be updated with the relevant status.

#### 5.4 SUBMITTING YOUR ITR12T RETURN EARLY

- Taxpayers /Tax practitioners are encouraged to file their return during the official Filing season phase for a trust. The filing dates are published under “Public Notices” on the SARS website.
- In an event, that a taxpayer/ tax practitioner request a return for a Trust prior to the Filing season period, eFiling will display the following message.

*Please note that if the return you requested is not in respect of:*

- the termination of activities; or*
- the process of de-registration,*

*The return, if you file it, falls outside the filing period specified for trusts. SARS is currently in the process of validating data received from 3<sup>rd</sup> parties that may have an impact on the return.*

*If you do not fall within the categories listed above, you are encouraged to file the return during the official SARS Filing Season phase for trusts. Dates are published under “Public Notices” on the SARS website [www.sars.gov.za/Legal/Secondary-Legislation/Pages/Notices.aspx](http://www.sars.gov.za/Legal/Secondary-Legislation/Pages/Notices.aspx)*

*Please click the “OK” button to proceed or the “Cancel” button if you decide to file during the official Filing Season.*

- **Note that a similar message will be displayed when you request a return for Exempt Institutions that are registered as Trust prior to the Filing season period.**
- Take note of the message and click the **Ok** button to proceed.

## 5.5 ADDITIONAL FUNCTIONS ON THE INCOME TAX WORK PAGE

- This section will take you through the functions that are found on the Income tax work page and illustrate how you can use them for submission purposes.

### 5.5.1 REQUEST CORRECTION

- This function allows you to re-complete the ITR12T form and re-submit it to SARS.
- However a request for correction will not be permitted in the following instances:
  - If the return is on issued or saved state.
  - If an active verification is in progress and one allowable RFC must be submitted.
  - An active audit case is in progress.
  - An agreed estimated was performed by SARS for the trust.
  - SARS has finalised an audit case or a Revised Declaration for the trust.
  - If supporting documents for an active verification case has been submitted.
- If the trust representative does not agree with the assessment, a notice of objection must be lodged.
- Once the “**Request Correction**” has been submitted, no action will be taken on the previous return submitted, as it will be replaced by the new return.
- On the “**Income Tax Work Page**” click on the tab, “**Request Correction**” displayed as one of the tab buttons below “**ITR12T**”.

#### INCOME TAX WORK PAGE

The screenshot shows the 'INCOME TAX WORK PAGE' interface. On the left, there are four input fields: 'Taxpayer Name', 'Tax Period' (with '2020' entered), 'Tax Reference', and 'Return Type' (with 'ITR12T' entered). On the right, there is an 'eFiling Status' field with the value 'Filed' and a help icon. Below these fields is a table with the following data:

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	Filed through eFiling			1	Not Requested

Below the table, there are several navigation buttons: 'Maintain Legal Entity Details', 'Query SARS Status', 'Request Correction', 'Add Supporting Schedules', and 'Return Submission Dashboard'.

- An additional row will be displayed on the “**Income Tax Work Page**” where the status is recorded as “**Saved**” and version is recorded as **2**.

INCOME TAX WORK PAGE



<b>Taxpayer Name</b>	<b>eFiling Status</b>
<b>Tax Period</b>	Filed
2020	
<b>Tax Reference</b>	
<b>Return Type</b>	
ITR12T	

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
<a href="#">ITR12T</a>	Filed through eFiling			1	Not Requested
<a href="#">ITR12T</a>	Saved			2	Not Requested

Maintain Legal Entity Details

Query SARS Status Refresh Return Submitted at Branch Add Supporting Schedules Return Submission Dashboard

Incorrect return type?

- Click **“ITR12T”** of the second version.
- **Note that the version number is dependent on the number of corrections requested.**
- Upon the selection of **“ITR12T”**, the ITR12T return will be displayed.
- Complete and submit the ITR12T return accordingly.
- Once you have filed the updated return, the **“Income Tax Work Page”** will indicate that the ITR12T return has been updated, displaying the screen below.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
<a href="#">ITR12T</a>	Filed through eFiling			1	Not Requested
<a href="#">ITR12T</a>	Filed through eFiling			2	Not Requested

Maintain Legal Entity Details

Query SARS Status Request Correction Add Supporting Schedules Request Historic Documents

Return Submission Dashboard

- Should there be any old format IT12TR returns on eFiling that are in an **“Issued”** or **“Saved”** status, after the implementation of the ITR12T you will be presented with the following screen to choose:
- To refresh the return, select the option that is applicable.

**ITR12T Refresh**

Please note that the latest data from SARS may potentially overwrite the last set of data which you may have already captured in your current return. Click on the 'OK' button to continue refreshing your data or click on the 'Cancel' button to retain the data you may have already captured in your return.

IRP5 Data


Trust Type

OK Cancel

## 5.5.2 REQUEST HISTORIC DOCUMENTS

- All returns filed to SARS are stored under “**Returns History**” under “**Returns**”. This function should be used to request historic information on your assessments.
- On the “**Income Tax Work Page**”, select “**Request Historic Documents**”.

### INCOME TAX WORK PAGE



<b>Taxpayer Name</b>	<b>eFiling Status</b>
<b>Tax Period</b>	Issued
2020	
<b>Tax Reference</b>	
<b>Return Type</b>	
ITR12T	

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	<b>Request Historic Documents</b> This will allow you to perform a request to SARS to obtain a <b>Statement of Account</b> or a historic <b>Assessment Notice</b> .			1	Not Requested

[Refresh Return](#) | [Submitted at branch](#) | [Request Historic Documents](#) | [Return Submission Dashboard](#) | [Incorrect return type?](#)

- The “**Request historic Issued Assessment Notices and Statement of Account**” screen will be displayed.

### Request Historic Issued Assessment Notices and Statement of Account

**TaxPayer Details**

TaxPayer Name:  
TaxPayer Reference:

**Step 1**

Please choose one of the following options below:

I want to request a historic **Notice of Assessment**  
For which year:

I want to request a **Statement of Account**

- Select the appropriate year.

**Request Historic Issued Assessment Notices and Statement of Account**

**TaxPayer Details**  
 TaxPayer Name:  
 TaxPayer Reference:

**Step 1**  
 Please choose one of the following options below:

I want to request a historic **Notice of Assessment**  
 For which year: **2018**

I want to request a **Statement of Account**

- Upon selecting the year, Click on “**Next**” displayed at the bottom of the screen.

**Request Historic Issued Assessment Notices and Statement of Account**

**TaxPayer Details**  
 TaxPayer Name:  
 TaxPayer Reference:

**Step 1**  
 Please choose one of the following options below:

I want to request a historic **Notice of Assessment**  
 For which year: 2020 ▼

I want to request a **Statement of Account**

- The “**Request Historic Issued Assessment**” screen will be displayed indicating the selection of the year made.

**Request Historic Issued Assessment**

**Taxpayer Details**  
 TaxPayer Name:  
 Taxpayer Reference:

**Step 2**  
 Select the notice you want to request from SARS, from the list below

Select	Year	Sequence Number	Type	Date
<input type="radio"/>	2020	1	ORIGINAL	20200717
<input checked="" type="radio"/>	2020	2	REDUCED	20200720

- Click “**Request**” to continue.



## Request Historic Issued Assessment

### Taxpayer Details

TaxPayer  
Name:  
Taxpayer Reference:

**Your request to SARS has been successfully submitted**

[Click here to view your IT34](#)

Back

- Select “**Click here to view your IT34**” or click on “**Back**” to amend the chosen period.
  - This will take the user to the ITA34T for the period of interest.

**SARS**  
South African Revenue Service

**INCOME TAX**  
Notice of Assessment

**ITA34T**

Enquiries should be addressed to SARS:

**Contact Centre**  
ALBERTON  
1528  
Tel: 0800007277 Website: www.sars.gov.za

**Details**  
Reference number:  
Document number: **85**  
Date of assessment: **2020-07-20**  
Year of assessment: **2020**  
Type of assessment: **Reduced Assessment**  
Period (days): **366**  
Payment due date: **2020-08-31**

Always quote this reference number when contacting SARS

Balance of Account after this assessment		Amount
Description		
Amount refundable by SARS (net credit)		-6.92

Compliance Information			
Unprocessed payments	0.00	Provisional taxpayer	Y
Selected for audit or verification	N		
Outstanding returns	2017,2018		

Assessment Summary			
Description and detail	Previous Assessment	Current Assessment	Account Adjustments
Taxable income	0.00	0.00	
Tax Calculated (Including Foreign Tax Credits discharged/refunded & additional tax/penalties)	0.00	0.00	

### 5.5.3 QUERY SARS STATUS

- This function should be used when enquiring the status of your ITR12T return.
- On the “Income tax work page” click on the tab button “**Query SARS Status**”.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	Filed through eFiling			1	Not Requested
ITR12T	Filed through eFiling			2	Not Requested

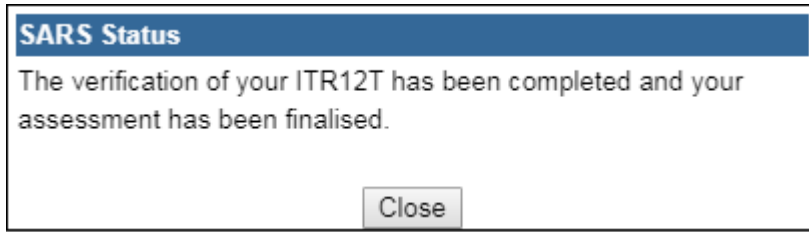
Maintain Legal Entity Details

**Query SARS Status** Request Correction Add Supporting Schedules Request Historic Documents

Return Submission Dashboard

- Depending on the status of the ITR12T, the screen that will be displayed will vary. Below is an example of one of the statuses.





#### 5.5.4 REFRESH RETURN

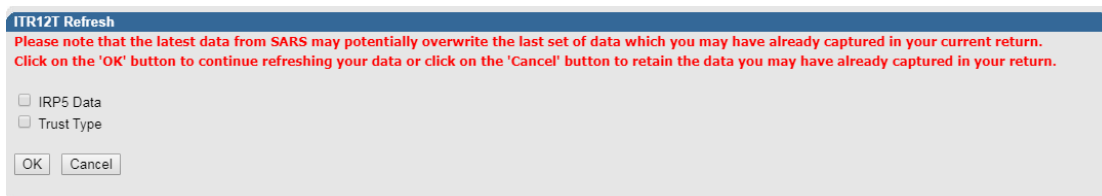
- This function is to be used to update data.
- On the “**Income Tax Work Page**”, select “**Refresh Return**” tab.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
<b>Refresh Return</b>				1	Not Requested

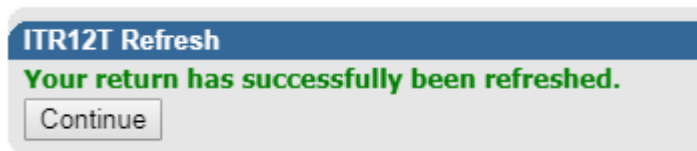
This will allow you to perform a request to SARS to obtain the latest view of your return.

Refresh Return | Submitted at branch | Request Historic Documents | Return Submission Dashboard | Incorrect return type?

- Upon selecting the “**Refresh Return**” tab, the following warning message will be displayed.



- To refresh the return, select the option that is applicable.
- Click on “**OK**”.
- The following message will be displayed indicating that your return was successfully refreshed.



- Click on “**Continue**” and you will be directed to the “**Income Tax Work Page**”.

#### 5.5.5 SUBMITTED AT BRANCH

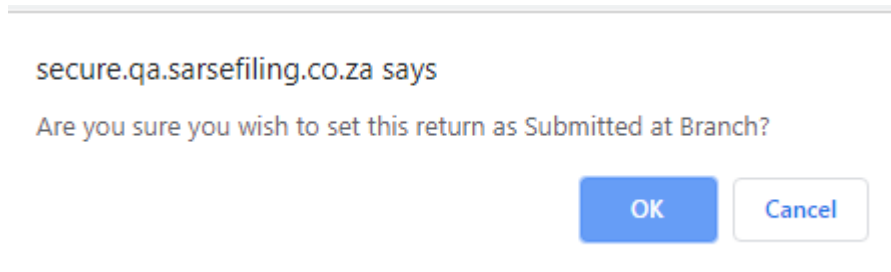
- This function is to be used if you have submitted your return at a SARS branch.
- On the “**Income Tax Work Page**”, click on “**Submitted at Branch**”.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
Submitted at Branch				1	Not Requested

This is for when you have submitted your return via another method, e.g. You have submitted a paper copy manually at a branch office.

Refresh Return | Submitted at Branch | Request Historic Documents | Return Submission Dashboard | Incorrect return type?

- The following message will be displayed.



- If the user selects “OK”, the status will be changed to filed through another channel.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12T	Filed through another channel			1	Not Requested

Maintain Legal Entity Details

Request Correction | Add Supporting Schedules | Request Historic Documents | Return Submission Dashboard

### 5.5.6 REQUEST A STATEMENT OF ACCOUNT

- This section will demonstrate how to request a statement of account. On the “**Income Tax Work Page**”, under the Notice of Assessment section, click the “**Request Historic Notice**” button.

NOTICE OF ASSESSMENT	DESCRIPTION	DATE	VERSION
Request Historic Notice	ENT		1
	MENT		2

This will allow you to perform a request to SARS to obtain historic documents.

Request Historic Notice

- Select “**I want to request a Statement of Account**” and click “**Next**”.

## Request Historic Issued Assessment Notices and Statement of Account

### TaxPayer Details

TaxPayer Name:  
TaxPayer Reference:

### Step 1

Please choose one of the following options below:

- I want to request a historic **Notice of Assessment**  
For which year: 2020 ▼
- I want to request a **Statement of Account**

Next

- Click the “6 months to date” option and “Request”.

## Request Statement of Account

### Taxpayer Details

TaxPayer Name:  
Taxpayer Reference:

### Step 2

Select the period, for which you would like to receive your **Statement of Account**

- 6 months to date
- User defined date range

Request

Back

- Click on the hyperlink to view the statement of account for the ITR12T.

## Request Statement of Account

### Taxpayer Details


TaxPayer  
Name:  
Taxpayer Reference:

**Your request to SARS has been successfully submitted**

[Click here to view your Statement of Account](#)

Back

- Below is an extract of the statement of account.



**INCOME TAX** **ITSA**  
**Statement of Account: Assessed Tax**

Enquiries should be addressed to SARS:

Contact Centre

ALBERTON  
1528  
Tel: 0800007277 Website: www.sars.gov.za

Details

Reference number: Always quote this reference number when contacting SARS  
Date:  
Statement period:

Account summary information

Balance brought forward:	-6.92
Deduction limited	0.00
<b>Balance:</b>	<b>-6.92</b>

Transaction details

Date	Transaction reference	Transaction description	Transaction value	Transaction allocation information			Account balance
				Tax	Penalty	Interest	
2020-01-30		Balance brought forward		-6.92	0.00	0.00	-6.92
2020-08-01	84	Original assessment 2020	0.00	0.00	0.00	0.00	-6.92
2020-08-01	85	Reduced assessment 2020	0.00	0.00	0.00	0.00	-6.92
2020-07-30		Closing balance		-6.92	0.00	0.00	-6.92

- Note that an eFiler may also alternatively use the “**Requesting Historic Notice**” function (refer to section 5.4.2) to retrieve a statement of account for the period of interest.

### 5.5.7 VIEW THE RETURN SUBMISSION DASHBOARD

- This function will allow you to view your dashboard information.
- On the “**Income Tax Work Page**”, click on “**Return Submission Dashboard**”.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
Return Submission Dashboard	This will allow you to perform a request to SARS to obtain a <b>Return Submission Dashboard</b> view of your account.			1	Not Requested

Add Supporting Schedules
Request Historic Documents

Return Submission Dashboard

- The following screen will be displayed.

**INCOME TAX DASHBOARD**

Client Details

Client Name:

Trading As:

Registration Number:

Tax Reference:

Refresh
Back

Search Results

Description
Account Balance: R 0.00

Indicator

SARS records indicate that there is no credit on your account to be refunded. ●

- Red – The taxpayer is required to action as per SARS status displayed.
  - Amber – SARS is in progress with an action.
  - Green – No action is required.
- If no indicators returned, the screen below is displayed.

## INCOME TAX DASHBOARD

**Client Details**

Client Name:

Trading As:

Registration Number:

Tax Reference:

**Search Results**

No results available at this time.

### 5.5.8 MAINTAIN LEGAL ENTITY DETAILS

- This function is to be used when updating legal entity details of the trust representative such as contact details, banking details etc.
- On the “Income Tax Work page”, click “Maintain Legal Entity Details”.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
<b>Maintain Legal Entity Details</b> This functionality allows you to view and edit specific information related to the Legal Entity (i.e. the Taxpayer as selected above) record at SARS.				1	Not Requested
				2	Not Requested

- The “Maintain SARS Registered Details” screen will be displayed.

## MAINTAIN SARS REGISTERED DETAILS

### Maintain SARS Registered Details

This functionality allows you to view and maintain registered details of the entity selected from the 'Taxpayer List' above.  
Click on 'Continue' below to obtain the existing detail from SARS. You may then view or update this information as necessary.

I hereby confirm that I am duly authorised to perform Maintenance of SARS Registered Details on behalf of the company or individual.

I agree  
 I do not agree

- Click **“Continue”**.
- The **“Saved Details”** screen will be displayed.

### SAVED DETAILS

#### Saved Details

We have noticed that there is updated information at SARS against this Legal Entity.

Selecting the 'Display Latest Form' button below will discard and override all your saved data while displaying only the latest information available at SARS against this Legal Entity.

Selecting the 'Display Saved Form' button below will ensure that only your previously saved data is available when your form is displayed. This action implies that the latest information at SARS against this Legal Entity will not be visible once the form is displayed.

Selecting the 'Back' button will take you back to the 'Saved' grid. No changes will be made to your saved form.

Please select an option below to continue.

- Click on the appropriate form noting the warning message or select **“Back”** to go back to the **“Maintain SARS Registered Details”** screen.

## 5.6 SARS NOTICES

- In order to view notices or letters issued, under the **“Returns”** menu, select **“SARS Correspondence”**.
- Select **“Search Notices / SARS Correspondence”**, enter the tax type, tax year, and notice type.

**Search Correspondence**

ALL
  READ
  UNREAD

Tax Types: All  
 Letter Type: All  
 Tax Year: All  
 Notice Type: IT34T, IT Statement of Account  
 Received Date From: 2020/01/22  
 Received Date To: 2020/07/20  
 Reference Number:

- Select applicable option on the “Notice Type”.
- Click “**Search**” to continue.

Name	Tax Reference Number	Tax Type	Year/Period	Date	Description	View	Document
			2020	20/07/2020 06:40:36 PM	IT34T	<a href="#">View</a>	
				20/07/2020 06:11:37 PM	IT Statement of Account	<a href="#">View</a>	
			2020	20/07/2020 04:39:57 PM	IT34T	<a href="#">View</a>	
			2020	17/07/2020 02:52:15 PM	IT34T	<a href="#">View</a>	

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- All notices issued by SARS will be displayed. Click the relevant “View” hyperlink and the notice will be displayed.

## 6 CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
IT-AE-36-G02	Comprehensive Guide to the ITR12T return for Trusts - External Guide	All
GEN-ELEC-09-G01	How to complete the Registration Amendments and Verification Form (RAV01) – External Guide	All
GEN-ELEC-18-G01	How to register for eFiling and Manage your user Profile	All

## 7 DEFINITIONS AND ACRONYMS

<b>AFS</b>	Annual Financial Statements
<b>CFC</b>	Controlled Foreign Company
<b>Client</b>	Any person or enterprise conducting business with SARS - Taxpayer, Trader, Tax practitioner and Taxpayer representative
<b>Client</b>	Any person or enterprise conducting business with SARS
<b>HTML5</b>	'HTML5' refers to 'Hyper Text Mark-up Language' and is a type of technology used for structuring and presenting content on websites. Some of the advantages of HTML5 is that it is compatible with multiple web browsers (e.g. Google Chrome, Edge, Firefox, Safari, and Opera) and it offers improved access to users irrespective of the screen size, orientation and resolution of their devices.
<b>IFRS</b>	International Financial Reporting Standards
<b>IT10A</b>	Controlled Foreign Company – prior 2012
<b>IT10B</b>	Controlled Foreign Company – 2012 onwards
<b>IT12EI</b>	Return of Income Exempt Organisations
<b>ITA34T</b>	Notice of Assessment for Trust
<b>ITR12</b>	Return of Income Tax for Companies
<b>ITR12T</b>	Return of Income for Trusts
<b>ITS</b>	Income Tax System
<b>ITSA</b>	Statement of Account
<b>Representative Taxpayer</b>	Means a person who is responsible for paying the tax liability of another person as an agent, other than as a withholding agent, and includes a person who: <ul style="list-style-type: none"> <li>a) is a representative taxpayer in terms of the Income Tax Act;</li> <li>b) is a representative employer in terms of the Fourth Schedule to the Income Tax Act; or</li> </ul> is a representative vendor in terms of section 46 of the Value-Added Tax Act
<b>Return</b>	Means a form, declaration, document or other manner of submitting information to SARS that incorporates a self-assessment or is the basis on which an assessment is to be made by SARS
<b>SARS</b>	South African Revenue Services
<b>Special Trust</b>	Special Trust fall into two categories: <ul style="list-style-type: none"> <li>a) Trusts created solely for the benefit of one or more persons who is or are persons with a "disability" as defined in section 6B (1) which incapacitates the person or persons from earning sufficient income for their maintenance or from managing their own financial affairs. If the trust is created for the benefit of more than one person with a disability, they must be relatives in relation to each other (a type-A trust) (paragraph (a) of the definition).</li> <li>b) Testamentary trusts created solely for the benefit of relatives of the deceased person. The youngest of the relatives must be under the age of 18 years (a type-B trust) (paragraph (b) of the definition).</li> </ul>
<b>TAA</b>	Tax Administration Act
<b>Taxpayer</b>	In terms of the Tax Administration Act No. 28 of 2011, taxpayer means: <ul style="list-style-type: none"> <li>a) a person chargeable to tax;</li> <li>b) a representative taxpayer;</li> <li>c) a withholding agent;</li> <li>d) a responsible third party; or</li> </ul> a person who is the subject of a request to provide assistance under an international tax agreement



<b>Trust</b>	<p>Means the arrangement through which the ownership in property of one person is by virtue of a trust instrument made over or bequeathed -</p> <p>a) to another person, the trustee, in whole or in part, to be administered or disposed of according to the provisions of the trust instrument for the benefit of the person or class of persons designated in the trust instrument or for the achievement of the object stated in the trust instrument; or</p> <p>b) to the beneficiaries designated in the trust instrument, which property is placed under the control of another person, the trustee, to be administered or disposed of according to the provisions of the trust instrument for the benefit of the person or class of persons designated in the trust instrument or for the achievement of the object stated in the trust instrument, but does not include the case where the property of another is to be administered by any person as executor, tutor or curator in terms of the provisions of the Administration of Estates Act, 1965 (Act No. 66 of 1965);”</p>
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## 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](http://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).