

EXTERNAL GUIDE

HOW TO COMPLETE THE COMPANY INCOME TAX RETURN ITR14 EFILING

REVISION HISTORY TABLE

Date	Version	Description
21-02-2020	8	Updated with Filing Season 2019/20 CIT including HTML
07-12-2020	9	Updated Filing Season 2019/20 CIT with legislative changes

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1 PURPOSE

- “This script 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 guide is to assist the representative taxpayer/tax practitioner/public officer in the completion, submission and management of the Company Income Tax Return (ITR14) via eFiling. This document must be read in conjunction with the following External Guide - How to complete the Income Tax Return (ITR14) for Companies.

2 INTRODUCTION

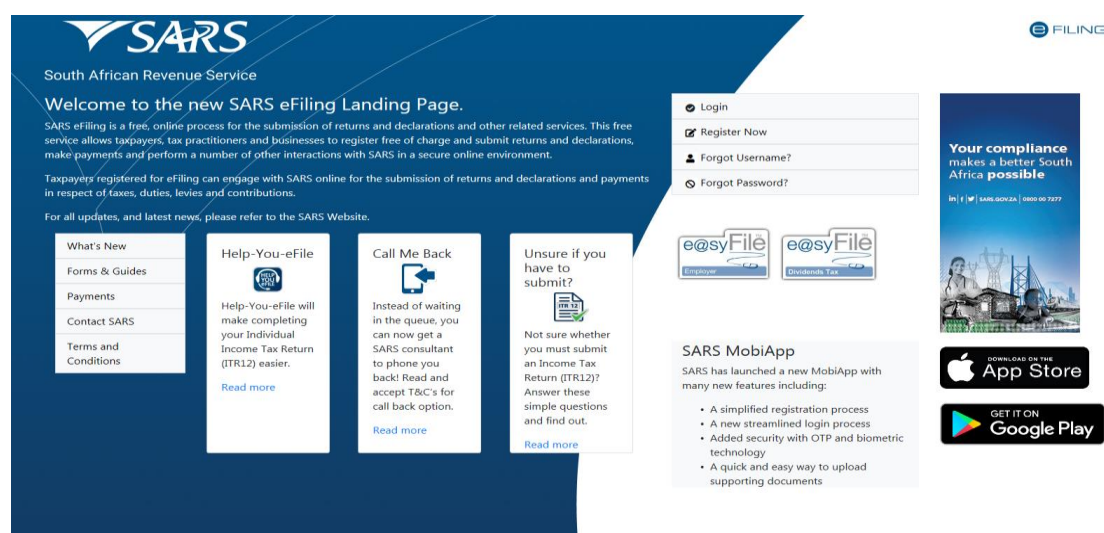
- Corporate Income Tax (CIT), also known as business tax, is a tax imposed on businesses incorporated under the laws of the Republic of South Africa. The income received from these business, must be derived from within the Republic or through a branch or permanent establishment within the Republic.
- As part of the modernisation of Corporate Income Tax (CIT), which is aimed at improving efficiency and compliance, SARS has amended the dynamic ITR14 return. These enhancements include minimal legal changes and alignment of the definition of a foreign controlled company with the international OECD standards.
- Note: the following:
 - The old IT14 return is no longer accepted. Where you have previously requested and saved an old IT14, the old IT14 will be available for viewing; however, the new ITR14 will be presented for completion;
 - If the Representative Taxpayer/Public Officer does not submit the ITR14 by the relevant deadline, the company will face an administrative penalty for non-compliance.

3 COMPANY INCOME TAX RETURN

3.1 NEW LOOK

- SARS has redesigned eFiling in an effort to embrace the benefits of emerging technologies and provide an optimized and secure digital environment. The new look is also intended to help promote voluntary compliance, reduce the administrative burden and provide you, our valued client, with a more intuitive and user-friendly experience. The redesigned functionality on eFiling will be implemented using a phased approach.
- The look and feel of the ITR14 have changed and opens in ‘HTML5’.
 - ‘HTML5’ is a version of the ‘hypertext mark-up language’, which 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, firebox, safari, and opera) and it offers improved access to users irrespective of the screen size, orientation and resolution of their devices.

- **Note:** the HTML5 forms is available only on eFiling and e@syfile™ continues to use the pdf format.
 - Complete all mandatory fields as required, and it remains the responsibility of the taxpayer to ensure the information provided to SARS is accurate at the time of submission.
 - Mandatory fields will display with an asterisk (*) and be highlighted in red if not correctly captured.
 - A message will display underneath the field , “<field name> is a mandatory field.
- For further assistance about eFiling registration, please refer to the **“How to register, manage users and change user password on eFiling”** which is available on the SARS website www.sars.gov.za.



3.2 REQUESTING THE RETURN

- Navigate to www.sars.gov.za;
- If the company is not registered on eFiling, click on the “REGISTER” icon and follow the quick steps to register.
 - For further assistance about eFiling registration, please refer to the “How to register, manage users and change user password on eFiling” which is available on the SARS website www.sars.gov.za.
 - Note: that you must be activated to submit the ITR14 return in order to submit it via eFiling. To activate the ITR14 return, please refer to the “How to register, manage users and change user password on eFiling” which is available on the SARS website www.sars.gov.za.
- If the Company is registered on eFiling, click on the “LOGIN” icon and once you logged on, click on the “Returns” button displayed on the main menu.
- Click on “Returns Issued” and select “Income Tax (ITR14/IT12TR/IT12EI)” from the side menu options under “Returns Issued.”
 - The “Return Search” screen will be displayed besides the tax period of interest issued:

- Select the appropriate year of assessment from the drop down menu.
- Once the year is selected, click on the “Request Return” button.
- The “Return Search” page will be displayed. Click on the “Open” hyperlink displayed.

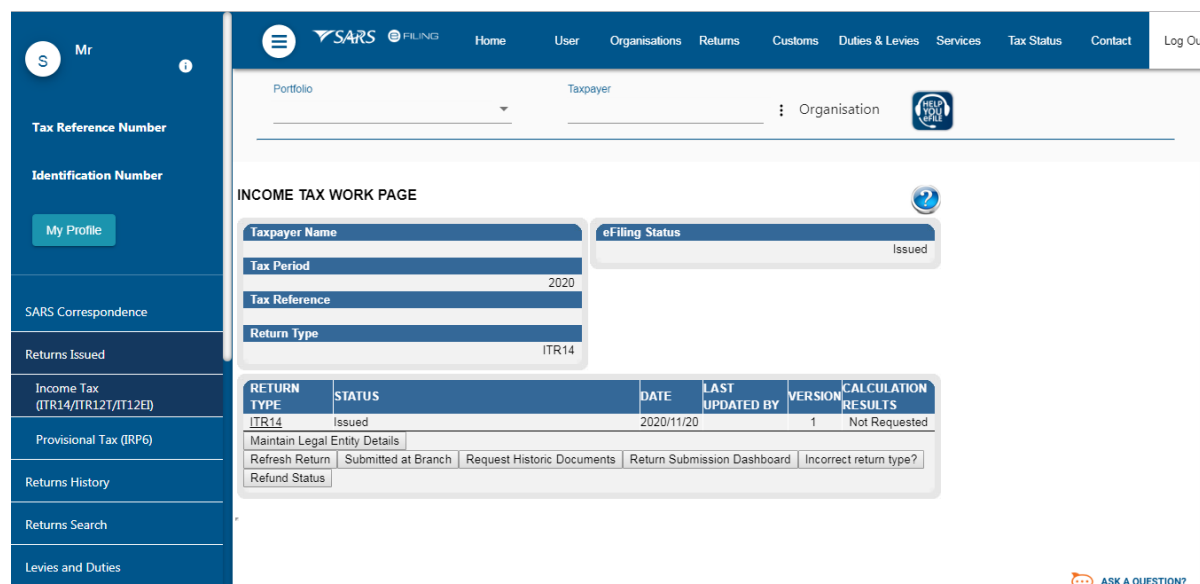
Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
1	TaxPeriod: 2020 Version: 1		ITR14	Issued on 20/11/2020	0.00	26/02/2021	Open

3.3 GETTING STARTED

- You will be routed to the “Income Tax Work Page.”


- Before you capture the ITR14 return, you are required to validate your demographic details, which include your contact details, physical address, postal address, bank account details and other particulars of your representative taxpayer.

- To verify or update any outdated demographic detail of the company, click on the “No – Maintain legal entity details now” button displayed on the “**Maintain Legal Entity Details**” pop up screen.
 - 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.



- To open the ITR14 return, click on the “**ITR14**” hyperlink.
- Note: the following buttons will be displayed on the “**Income Tax Work Page**”
 - “**Maintain Legal Entity Details**” – This button must be selected where the user wants to verify and or amend the demographic details of the company.
 - “**Refresh Return**” – This button must be selected where the user wants to pre-populate the ITR14 return with the latest IRP5 information available to SARS.
 - “**Submitted at Branch**” – This button must be selected where the user submitted their ITR14 return via the SARS Branch. Note: that when this button is selected, the submitted return will be displayed on the “**Returns History**” menu option.
 - “**Request Historic Documents**” – This button must be selected when the user wants to request historic notices of their assessment and statements of account.
 - “**Return Submission Dashboard**” – This button must be selected when the user wants to display the return submission dashboard.
 - “**Incorrect Return type**” – This button will allow the user to request a different tax type in line with their registration to SARS.
- Note: the following with regards to any return which is applicable to a year of assessment prior to the implementation of the modernised ITR14 return:
 - All the demographic information will be pre-populated onto the new ITR14 return
 - All other information must be recaptured.
 - Should there be any old format IT14 returns on eFiling that are in an “**Issued**” or “**Saved**” status, after the implementation of the IT14 you will be presented with the below screen to choose:


- “Continue” button to re-issue the return in the new ITR14 format.
- “Cancel” button to action and return to the Income Tax Work Page.
- “Print” button to print the IT14 return in order to recapture the information into the new ITR14 return.

 **CONFIRMATION – RETURN REFRESH REQUIRED**
This return currently exists in a format which is no longer supported.

Please click on the 'Continue' button to issue a return in the new format, or Click on the 'Cancel' button to return to the Income Tax Work Page. Click on the 'Print' button to print a copy of the old return.

Continue Cancel Print

- If for example the “Continue” button is selected, the “Income Tax Work Page” will be displayed and the status will be updated to read as follows, “Return was replaced with latest version.”

Taxpayer Name	eFiling Status
Tax Period	Assessment received
Tax Reference	SARS Status
Return Type	Return - Routed For Manual Assessment Review 
ITR14	

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
IT14	Filed through eFiling			1	Not Requested
ITR14	Return was replaced with latest version			2	Not Requested

Maintain Legal Entity Details

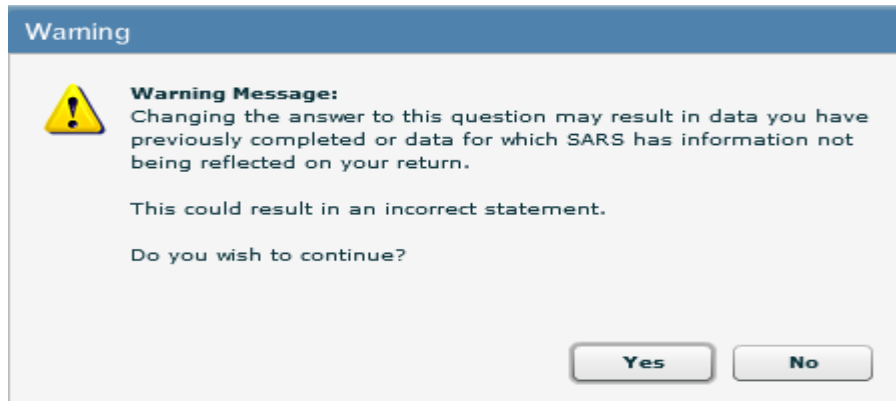
Query SARS Status Refresh Return Manually Submitted Add Financial Statements Dashboard Incorrect return type?

- Note: that all returns filed or submitted to SARS will be displayed on the “Returns History” option menu.

4 COMPLETION OF THE ITR14 RETURN WIZARD

4.1 COMPLETING THE “INFORMATION TO CREATE THIS INCOME TAX RETURN” PAGE

- Once you have clicked on the “ITR14” hyperlink, the “Information to create this income tax return” page will be displayed on the return for your completion.
- Ensure that you complete all the questions on this page. Depending on the answer you provided to the each question, subsequent questions may be displayed.
 - 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.
- The first question displayed relates to the registration details of the company. If your answer to the question “Have the banking, public officer and contact details of the company been verified and confirmed as correct) is “No”, the following screen will be displayed:




- Click on the **“Back”** button displayed on the main menu to close the return and then click on the **“Maintain Legal Entity Details”** button to confirm and verify the company details.
- If **“Yes”** is selected to the question **“Have the banking, public officer and contact details of the company been verified and confirmed as correct”**, additional questions will be displayed according to the following headings below:
 - Registered Details;
 - Dormant;
 - Company Type;
 - Capital Gain / Loss Transaction;
 - Voluntary Disclosure Programme;
 - Small Business Corporation;
 - Special Economic Zones(SEZ);
 - Venture Capital Company Investments;
 - Deduction(s7F) in respect of SARS interest Repaid;
 - Donations;
 - Tax Credits;
 - Company Information;
 - Customs Information.
- Select the appropriate answer and complete the questions displayed below each headings as displayed on the return.
 - Note: that some of the sections will display further fields to be completed depending on the answer selected.
- With the enhanced eFiling look the content of the ITR14 is customised based on the following company types that are identified when the taxpayer completes the wizard:
 - **“Registered details”**. When selected, questions relating to taxpayer registered details will be displayed as follows:

Back Save File Return Calculate Print

SARS (INCOME TAX ACT, NO. 58 OF 1962, AS AMENDED) South African Revenue Service


YEAR OF ASSESSMENT TAX REFERENCE NUMBER
2020

Company / Close Corporation Information

 This page allows the company to customise their ITR14 return

<
R ✓ 🏠 ⚖️ >
 Registered Details Dormant Capital Gain/Loss Transactions Voluntary

Have the banking, public officer and contact details of the company been verified and confirmed as correct? (Refer to guide) * Y N

 ASK A QUESTION?

- **Dormant** - For the creation of the customised ITR14 return a dormant company is classified as a company that was not actively trading and / or did not receive any income or incur any expenses during the year of assessment (e.g. if the company partially traded during the year of assessment, the company will not be regarded as a dormant company).
 - In terms Government Gazette 41704 ,Notice 600 in 2018 was updated to indicate that dormant companies do not need to file a return, must only file the return if the specified following rules applies:
 - Derived gross income of more than R1000;
 - Held assets with a cost above R1000 at any time during the (year of assessment)YOA;
 - Had liabilities above R1000 at any time during the YOA;
 - Derived Capital Gain or loss more than R1000;
 - Had taxable income;
 - Had an assessed loss.
- The dormant questions screen will be displayed as follows:

Company / Close Corporation Information



This page allows the company to customise their ITR14 return

< Registered Details Dormant Capital Gain/Loss Transactions Voluntary >

Is the company dormant? *

Y N

Did the company become dormant / inactive during the year of assessment? *

Y N

ASK A QUESTION?

- If the “Yes” tick boxes were selected the following message will be displayed:

Company / Close Corporation Information



This page allows the company to customise their ITR14 return

< Registered Details Dormant Company Type Capital Gain/Loss Transactions Voluntary Dis >

Is the company dormant? *

Y N

Did the company become dormant / inactive during the year of assessment? *

Y N




Although the company is dormant, the company still traded during the year of assessment and therefore an ITR14 return for actively trading companies must be completed in full for the year of assessment.

PREV

NEXT


- Companies that are not dormant are classified as follows:
- **Share Block Company** – as defined in s1 of the Share Blocks Control Act, 1980 (Act 59 of 1980).
- **A Body Corporate** – as defined in s1 of the Sectional Titles Act, 1986 (Act 95 of 1986).

Company / Close Corporation Information

 This page allows the company to customise their ITR14 return

< Registered Details Dormant **Company Type** Capital Gain/Loss Transactions Voluntary Dis >


Is the company a body corporate established in terms of the Sectional Titles Act or a share block company defined in the Share Blocks Control Act as referred to in s10(1)(e)? * Y N

Return Type
BODY CORPORATE / SHARE BLOCK COMPANY 

PREV NEXT

- **Micro Business** – a company with a qualifying turnover (as defined in Paragraph 1 of the Sixth Schedule to the Income tax Act) not exceeding R1 million and the total assets (current and non-current) do not exceed R5 million, and that is not otherwise classified as a Body Corporate/Share Block Company for purposes of the ITR14 return.

Company / Close Corporation Information


 This page allows the company to customise their ITR14 return

< Registered Details Dormant **Company Type** Capital Gain/Loss Transactions Voluntary Dis >

Is the company a body corporate established in terms of the Sectional Titles Act or a share block company defined in the Share Blocks Control Act as referred to in s10(1)(e)? * Y N

Specify the gross income (sales / turnover plus other income) in r...
R 1000000


Specify the total assets (current and non-current) of the company...
R 5000000






Return Type
MICRO BUSINESS 

- **Small Business** – a company not otherwise classified as a Body Corporate/Share Block Company or Micro Business with a gross income (sales/turnover plus other income) for the relevant year of assessment (YOA) not exceeding:
 - R14 million and the total assets (current and non-current) of the company for the YOA not exceeding R10 million (for all YOA prior to 2013/04/30);
 - R20 million and the total assets (current and non-current) of the company for the YOA not exceeding R10 million (for all YOA after 2013/04/30 onwards).

- If a taxpayer declared gross income greater than R14 million, the taxpayer is automatically classified as a Medium to Large Business, and will have to complete all the data on the ITR14 return for Medium to Large Business Companies.
- Note: When a taxpayer wants to perform a Request for Correction after CIT Filing Season 2015 go-live date, the definition of a Small Business changed as follows: Gross Income R20 million and the total assets (current and non-current).
- This implies that any taxpayer that declared gross income greater than R14 million and less than or equal to R20 million will be reclassified as a Small Business and will be presented with a different ITR14 from that of a Medium to Large Business.


Company / Close Corporation Information

 This page allows the company to customise their ITR14 return

<
Registered Details 
Dormant 
Company Type 
Capital Gain/Loss Transactions 
Voluntary Dis 
>


Is the company a body corporate established in terms of the Sectional Titles Act or a share block company defined in the Share Blocks Control Act as referred to in s10(1)(e)? * Y N






<p>R Specify the gross income (sales / turnover plus other income) in r... 14000000 ✓</p>	<p>R Specify the total assets (current and non-current) of the company... 10000000 ✓</p>
--	---

Return Type
SMALL COMPANY 

- **Medium to Large Business** – If a company is not classified as a body corporate/share block company, micro business or small business, it will be classified as a medium to large business.


Company / Close Corporation Information

 This page allows the company to customise their ITR14 return

<
Registered Details 
Dormant 
Company Type 
Capital Gain/Loss Transactions 
Voluntary Dis 
>

Is the company a body corporate established in terms of the Sectional Titles Act or a share block company defined in the Share Blocks Control Act as referred to in s10(1)(e)? * Y N

<p>R Specify the gross income (sales / turnover plus other income) in r... 1500000 ✓</p>	<p>R Specify the total assets (current and non-current) of the company... 20000000 ✓</p>
---	---

Return Type
MEDIUM TO LARGE COMPANY 

- The capital Gains /Loss Transactions screen will be displayed as follows:

Company / Close Corporation Information



This page allows the company to customise their ITR14 return

< **ails** **Dormant** **Company Type** **Capital Gain/Loss Transactions** **Volun** >

Did the company have any transactions or events which resulted in a locally sourced capital gain or loss (including cryptocurrency)? * Y N

Did the company have any transactions or events which resulted in a foreign sourced capital gain or loss (including cryptocurrency)? * Y N

ASK A QUESTION?

- The Voluntary Disclosure Programme screen will be displayed as follows:

Company / Close Corporation Information



This page allows the company to customise their ITR14 return

< **ie** **Capital Gain/Loss Transactions** **Voluntary Disclosure Programme** **Speci** >

Does any declaration in this return relate to an application made under the SARS Voluntary Disclosure Programme? * Y N

ASK A QUESTION?

- Small Business Corporation will be displayed as follows:

Company / Close Corporation Information



This page allows the company to customise their ITR14 return

< Disclosure Programme **Small Business Corporation** Special Economic Zones Voluntary Disclosure Programme >

Is the company a Small Business Corporation as defined in s12E? *

Y N

ASK A QUESTION?

- Specific Economic Zones will be displayed as follows:

Company / Close Corporation Information



This page allows the company to customise their ITR14 return

< **Specific Economic Zones** Voluntary Disclosure Programme Special Economic Zones Deductions >


Is the company a qualifying company as defined in s12R? *

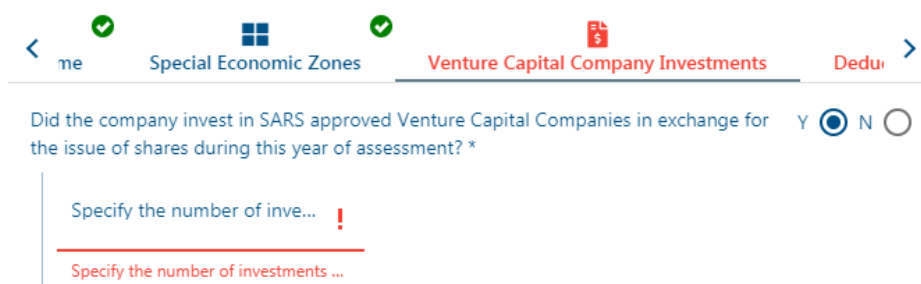
Y N




ASK A QUESTION?

- Venture Capital Company Investments screen will be displayed as follows:

Company / Close Corporation Information

 This page allows the company to customise their ITR14 return



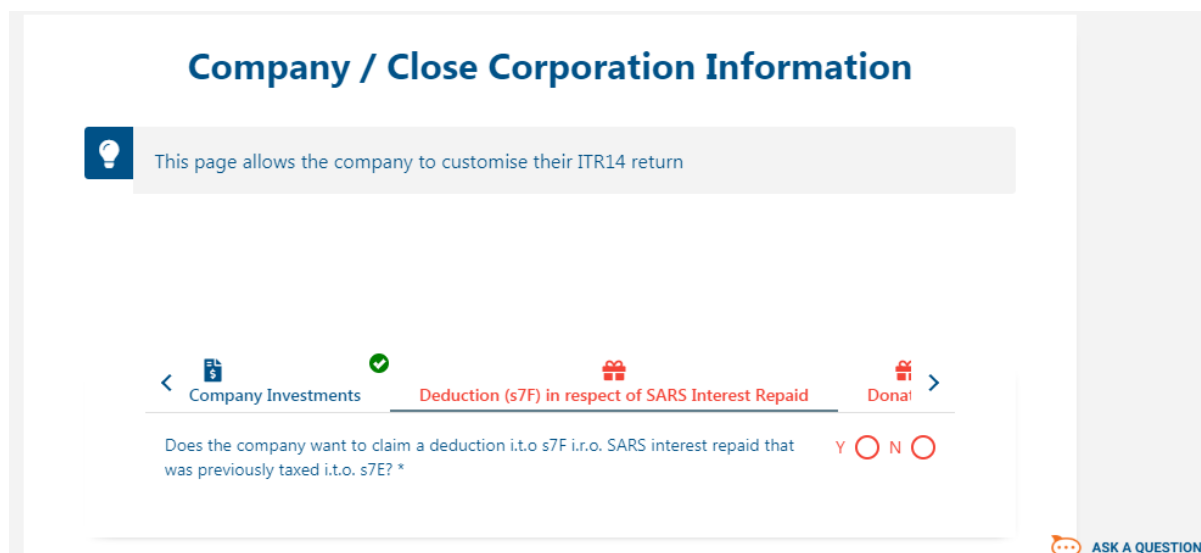
<     **Venture Capital Company Investments**  Dedu >

Did the company invest in SARS approved Venture Capital Companies in exchange for the issue of shares during this year of assessment? * Y N


Specify the number of inve... !





Specify the number of investments ...

- This section is introduced into the return from the 2020 year of assessment onwards.
 - Does the company want to claim a deduction i.t.o. s7F i.r.o. SARS interest repaid that was previously taxed i.t.o. s7E?
 - “Yes” or “No” must be selected.
 - If “Yes” is selected, the “Deduction (i.t.o. s7F) of Interest Repaid to SARS that was Previously Taxed in terms of s7E” section will be displayed for completion.
- Deduction (s7F) in respect of SARS Interest repaid screen will be displayed as follows:




Company / Close Corporation Information

 This page allows the company to customise their ITR14 return

<    **Deduction (s7F) in respect of SARS Interest Repaid**  Donat >

Does the company want to claim a deduction i.t.o. s7F i.r.o. SARS interest repaid that was previously taxed i.t.o. s7E? * Y N

 ASK A QUESTION?

- The Donation screen will be displayed as follows:

Company / Close Corporation Information



This page allows the company to customise their ITR14 return

<
Interest Repaid
✓
Deduction (s7F) in respect of SARS Interest Repaid
✓
Donations
Tax Credits
>

Does the company want to claim donations made to an approved organisation in terms of S18a? * Y N

Is the company a collective investment scheme? * Y N O

- The Tax Credits screen will be displayed as follows:

Company / Close Corporation Information



This page allows the company to customise their ITR14 return

<
Interest Repaid
✓
Donations
✓
Tax Credits
Company Information
Custome
>

Will the company be claiming any PAYE credits reflected on an IRP5 tax certificate? Y N O

Will the company be claiming any Foreign Tax credits not relating to Capital Gain transactions in terms of s6quat (1A) and/or treaty? * Y O N O

Were any foreign tax credits refunded / discharged during the year of assessment for which a rebate was allowed during a previous year of assessment? * Y O N O

Will the company be claiming a deduction on SA sourced trading income i.t.o. s6quat (1C) ? * Y O N O

ASK A QUESTION?

- Company Information will be displayed as follows:

Company / Close Corporation Information

 This page allows the company to customise their ITR14 return

< Interest Repaid ✓ Donations ✓ Tax Credits ✓ **Company Information** ✗ Customs >

Is the company a partner in a partnership/joint venture? * Y N

Is the company a Personal Service Provider as defined in the Fourth Schedule? * Y N

Is the company resident in South Africa for income tax purposes? * Y N

Did the company have any transactions (including mining activities) relating to cryptocurrency (excluding CGT)? * Y N

 **ASK A QUESTION?**

- The Customs Information will be displayed as follows:

Company / Close Corporation Information

 This page allows the company to customise their ITR14 return

< Interest Repaid ✓ Donations ✓ Tax Credits ✓ **Customs Information** >

Is the company registered/licensed for Customs purposes? * Y N

- The Buttons:
 - “Prev” - will assist in going back to the previous question.
 - “Next” – will assist in moving to the next question.



- Note:** When some or all the fields are not completed, the wizard heading will remain red and once all the fields are completed, the wizard heading will change to green.
- The ITR14 return must be completed and submitted to SARS within 12 months after the financial year end of the company.
- For the ease and speedy process of filing your ITR14 return, we have structured this guide such that the entire filing process relating to the management of your ITR14 return via eFiling is

described. However to unpack the ITR14 return form for the purposes of completion, we recommend that you access the 'Comprehensive guide to the ITR14 return for companies' which is available on the SARS website www.sars.gov.za.

5 COMPLETION OF ITR14 RETURN

- The following minimal demographic details will be pre-populated:
 - Registered name;
 - Trading Name;
 - Company/CC registration number; and
 - Financial Year End (CCYMMDD).

The screenshot shows the 'Company / Close Corporation Particulars' section of the SARS ITR14 return form. It includes fields for Registered Name, Trading Name, Company / CC Reg No., and Financial Year End (CCYMMDD). There are also sections for indicating if the return is for a branch/permanent establishment, selecting the Standard Industry Code (SIC), and stating the profit code of the main source of income. A red banner at the bottom right says 'ASK A QUESTION?'.

5.1 TAX PRACTITIONER DETAILS (IF APPLICABLE)

- Complete Tax Practitioner details.

The screenshot shows the 'Tax Practitioner Details (if applicable)' section of the SARS ITR14 return form. It includes fields for Registration No., Tel No., Tax Practitioner Email address, and Confirm Tax Practitioner Email address. There is also a checkbox to mark 'X' if you declare that you do not have an email address.

5.2 DECLARATION

- Complete the Declaration.

Declaration

I declare that:
 I am the duly appointed Public Officer / Representative of the company.
 The information furnished in this return is to the best of my knowledge both true and correct.
 I have disclosed the gross amounts of all income received and / or accrued to this company during the period covered by this return.
 I have the necessary financial records and supporting schedules to support all declarations on this return which I will retain for audit purposes.

Date (CCYYMMDD)
 2020 / 11 / 20  

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

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


- The container headings will be listed according to the selection made on the wizard questions.
- Note:
 - When completing the return the heading of the containers will change to blue if completed correctly and if not, the heading container will remain red.
 - The ITR14 can be saved at any point in time and completed at a later stage. Not all the mandatory fields need be completed before saving the return. The saved ITR14 can be opened and edited or completed at any time before submission.

6 THE LAYOUT OF THE ITR14 RETURN ACCORDING TO THE WIZARD QUESTIONS

- For legislative changes on the ITR14 return, refer to the External Guide - IT-GEN-04-G01 - Comprehensive guide to the ITR14 return that is available on the SARS website www.sars.gov.za.
- All mandatory fields on the ITR14 will be indicated in red.

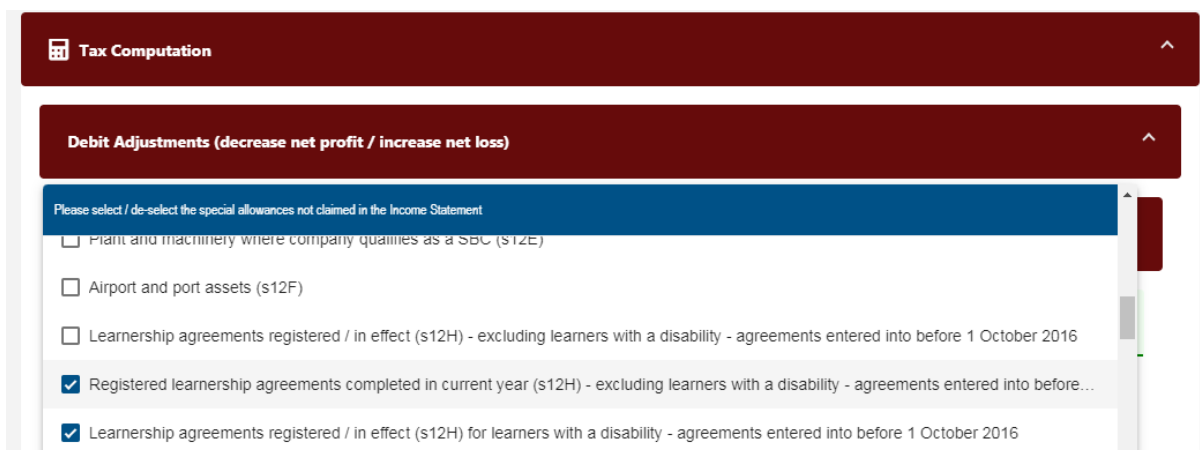
-  **Balance Sheet**  
-  **Income Statement**  
-  **Tax Computation**  
-  **Schedule of Local Capital Gains and Losses** in respect of the disposal of Assets (including Cryptocurrency)  
-  **Schedule of Foreign Capital Gains and Losses** in respect of the disposal of Assets (including Cryptocurrency)  

 Deduction (i.t.o. s7F) of Interest Repaid to SARS that was Previously Taxed i.t.o. s7E	1	▼
 Deduction i.t.o. s6quat (1C) for Foreign Taxes Paid or Proved to be Payable to a Foreign Government of any Country on any SA Sourced Trade Income	1	▼
 Schedule of Local Capital Gains and Losses in respect of the disposal of Assets (including Cryptocurrency)	1	▼
 Schedule of Foreign Capital Gains and Losses in respect of the disposal of Assets (including Cryptocurrency)	1	▼
 Reduction Of Local Assessed Capital Loss Due To Debt Reduction	1	▼
 Reduction Of Foreign Assessed Capital Loss Due To Debt Reduction	1	▼
 Foreign Tax Credits: Taxable Foreign Sourced Income of Resident Companies	1	▼
 Foreign Tax Credits Refunded / Discharged	1	▼
 Partnerships / Joint Ventures		

 ASK A QUESTION?

6.1 LEGISLATIVE CHANGES ITR14 RETURN

- For legislative changes on the ITR14 return, refer to the External Guide - IT-GEN-04-G01 - Comprehensive guide to the ITR14 return that is available on the SARS website www.sars.gov.za.
- This fields will be applied to Small, Medium and Large Business Companies and to view those changes, select “Tax Computation “on the ITR14 return and click “Debit Adjustment””:
 - There is a drop down list to select and to deselect allowances:



6.1.1 Section 24O - Additional Validation: Incurral of interest in respect of certain debts deemed to be in the production of income

- Clarifying the exclusion from claiming interest deduction for debt finance acquisitions for start-up companies.

Investment in Venture Capital Companies (VCC): s12J

Complete the details of the investment(s) made below.

Name of SARS approved VCC *	VCC Number *
Name of SARS approved VCC is a mandatory field.	VCC Number is a mandatory field.
Date of issue of VCC shares (CCYYMMDD) CCYY / MM / DD	R Amount invested in a Venture Capital Company in exchange for t...
Date of issue of VCC shares (CCYYMMDD) ...	Amount invested in a Venture Capital Company in exchange for the issuing of shares...

6.1.3 Section 12I - Industrial Policy Projects

- In terms of section 12I, a company may claim an additional investment allowance equal to the following percentages:
 - 55% of cost of any new and unused manufacturing asset use in an Industrial policy project with preferred status, or
 - 100% of the cost of any new and unused manufacturing asset used in an Industrial policy project with preferred status that is located within a special economic zone (SEZ).
 - 35% of cost of any new and unused manufacturing asset used in an Industrial policy project other than an industrial policy project with preferred status (i.e. qualifying status); or
 - 75% of cost of any new and unused manufacturing asset used in an Industrial policy project other than an industrial project with preferred status that is located within a special economic zone.
 - Effective date: 2020 year of assessment onwards.

Tax Computation

Debit Adjustments (decrease net profit / increase net loss)

Please select / de-select the special allowances not claimed in the Income Statement

- Registered learnership agreements completed in current year (s12H) for learners with a disability - agreements entered into before 1 Octob...
- Learnership Allowance (s12H) - agreements in effect / completed in current year (agreements entered into on or after 1 October 2016)
- Industrial policy projects: Brownfield projects (s12I)
- Industrial policy projects: Greenfield projects (s12I)
- Expenditure incurred before 21 July 2019 in exchange for the issue of Venture Capital Company shares (s12J)
- Expenditure incurred on or after 21 July 2019 in exchange for the issue of Venture Capital Company shares (s12J)

[ASK A QUESTION?](#)

6.1.4 Section 12R - Special Economic Zones (SEZ)

- Addition of paragraph (e) to the definition of qualifying company and additional questions were added to implement the 2019 Taxation Laws Amendment Bill (TLAB) amendments to validate the following:

Special Economic Zones

<p>Is the company located in a Special Economic Zone(s) (SEZ's)? *</p> <p style="text-align: right;">Y <input type="radio"/> N <input type="radio"/></p> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 10px;"> <p>Please select / de-select the special economic zone(s) the company is located in</p> </div> <p style="font-size: 0.8em; margin-top: 10px;">If you selected "Other" as a special economic zone(s), please list them below:</p>	<p>Does the company confirm that it does not conduct any of the activities specifically excluded for the purposes of s12R? *</p> <p style="text-align: right;">Y <input type="radio"/> N <input type="radio"/></p>	<p>Does the company confirm that it carried on a trade before 1 January 2013 in a location that is subsequently approved as a SEZ? *</p> <p style="text-align: right;">Y <input type="radio"/> N <input type="radio"/></p> <p>Does the company confirm that it commenced the carrying on of a trade, on or after 1 January 2013, in a location that is approved or subsequently approved as a SEZ, and that trade is not previously carried on by the company or any connected person in relation to that company in the Republic? *</p> <p style="text-align: right;">Y <input type="radio"/> N <input type="radio"/></p> <p>commenced the carrying on of a trade, on or after 1 January 2013, in a location that is approved or subsequently approved as a SEZ, and that trade comprises of *</p>
<p>Is the business or services carried on or provided from a fixed place of business situated within the Special Economic Zone(s)? *</p> <p style="text-align: right;">Y <input type="radio"/> N <input type="radio"/></p> <p>Is at least 90% of the income of the company derived from the carrying on of business, or the provision of services within a Special Economic Zone(s)? *</p> <p style="text-align: right;">Y <input type="radio"/> N <input type="radio"/></p>	<p>Does the company confirm that not more than 20% of expenses incurred or income received or accrued do not arise from transactions with any resident connected person in relation to the company or any non-resident connected person where those transactions are attributable to a permanent establishment of that connected person(s) in the Republic? *</p> <p style="text-align: right;">Y <input type="radio"/> N <input type="radio"/></p>	<p>The production of goods not previously produced by the company or any connect person in relation to the company in the Republic; *</p> <p style="text-align: right;">Y <input type="radio"/> N <input type="radio"/></p> <p>The use of new technology in that company's production processes; or *</p> <p style="text-align: right;">Y <input type="radio"/> N <input type="radio"/></p> <p>An increase in the production capacity of that company in the Republic? *</p> <p style="text-align: right;">Y <input type="radio"/> N <input type="radio"/></p>

6.1.5 Domestic Treasury Management Company Definition Change (Incomplete)

- Amendment to the definition of Domestic Treasury Management Company (DTMC)
- This amendment proposed the re-instatement of the requirement for the DTMC to be incorporated or deemed to be incorporated (please note that this requirement was repealed in 2018):
 - By or under any law in force in the Republic and is not subject to exchange control restrictions by virtue of being registered with the financial surveillance department of the South African Reserve Bank; or
 - By or under any law of any country other than the Republic and is not subject to exchange control restrictions by virtue of being registered before 1 January 2019 with the financial surveillance department of the South African Reserve Bank.
 - Effective date: New companies that are registered with the South African Reserve Bank for the first time on or after 1 January 2019.

6.1.6 Reviewing of the definition of "Affected Transaction" in terms of the "Arms Length" transfer pricing rules.

- The amendment of section 31 has an insertion of the following definition after the definition of affected transaction:
 - “Associated enterprise” means an associated enterprise as contemplated in Article 9 of the Model Tax Convention on Income and on Capital of the Organisation for Economic Co-operation and Development”.

Transfer Pricing Supporting Information
^

Does the company have transfer pricing documentation that supports the pricing policy applied to each transaction between the company and the foreign connected person / associated enterprise during the year of assessment as being at arms length? *	<input type="radio"/> Y <input type="radio"/> N <input type="radio"/>	Was there any change between the company and non-resident connected person / associated enterprise since the previous reporting period with respect to the transfer pricing methodologies/transaction, operation, scheme, agreement or understanding classification? *	<input type="radio"/> Y <input type="radio"/> N <input type="radio"/>
Did the company conduct any outbound transaction, operation, scheme, agreement for no consideration with a connected person / associated enterprise that is tax resident outside South Africa? *	<input type="radio"/> Y <input type="radio"/> N <input type="radio"/>	Did the company transact with a connected person / associated enterprise that is a tax resident in a jurisdiction that has a corporate tax rate that is less than 18% or is a tax haven? *	<input type="radio"/> Y <input type="radio"/> N <input type="radio"/>
Did the company transact with a connected person / associated enterprise that is a tax resident in a country with which South Africa does not have a tax treaty? *	<input type="radio"/> Y <input type="radio"/> N <input type="radio"/>	Did the company make a year-end adjustment to achieve a guaranteed profit margin? *	<input type="radio"/> Y <input type="radio"/> N <input type="radio"/>
Is the "tested party" , of any transaction operation, scheme, agreement or understanding, a tax resident outside South	<input type="radio"/> Y <input type="radio"/> N <input type="radio"/>	Did the company, on or after 1990, transfer, alienate or dispose of any South African developed (or previously South connected person or any foreign branch of a South African resident? *	<input type="radio"/> Y <input type="radio"/> N <input type="radio"/>

6.1.7 Section 12L - Extension to Energy Efficiency deduction

- The Energy-Efficiency savings tax incentive in section 12L has a sun set clause of 30 December 2019. It was proposed in the 2019 budget speech that the tax incentive in section 12L be extended to 31 December 2022.

6.1.8 Section 12K - Exemption of Certified Emission Reduction

- An exemption for Certified Emission reduction is deleted, after the introduction of the Carbon tax, certified emission reduction credits may be used to reduce carbon tax liabilities. To avoid a double deduction where the same emission reduction leads to both income tax exemption and a carbon tax liability, the tax exemption in section 12K will be repealed from 1 June 2019.
 - Effective date: The tax exemption in section 12K will be repealed from 1 June 2019.

6.1.9 Section 12H – Alignment of the 12H question to current legislation

- Legislation in respect of s12H (relating to learnership agreements) was updated as from the 2010 year of assessment where the requirement to submit the IT180 information to the Commissioner was removed. The ITR14 was never updated to align with this requirement to submit the IT180 supporting document, and the relevant question in the ITR14 was never updated in line with the change in legislation.

Tax Allowances / Limitations

i Schedules must be prepared in all cases where the questions below are answered in the affirmative. The schedules must be retained for a period of 5 years after submission of this return.

Did the company make any contributions to the benefit of the employees to any pension, provident or medical fund in excess of 20% of the approved remuneration (s11(l))? Y N O

Was the doubtful debt allowance as referred to in s11(j) based on a fixed percentage of all debtors as at year end in respect of the current year of assessment? Y N O

Did the company complete IT180's for learnership agreements in respect of s12H? Y N O

Is the company the owner of the film as contemplated in s12O? Y N O

Did the company obtain a certificate issued by SANEDI in respect of energy efficiency savings for the purposes of claiming a s12L deduction? Y N O

Is the building for which a allowance is claimed used in the process of manufacturing (s13)? Y N O

6.1.10 Capital Gains Tax Auto-Calculations

- The form is currently allowing the taxpayer to manually compute the proceeds, base costs and capital gain/loss on the ITR14 without verifying the mathematical accuracy of the variance between the proceeds and the base cost. The manual computing enables the taxpayer to either understate the capital gain or overstate their capital losses and/or declare a loss where a profit was realised or vice versa.
- Furthermore, the return does not make provision for the separate disclosure of “Roll over base cost” and “Exclusions/Adjustments (excluding annual exclusion rate)”.


12 Schedule of Local Capital Gains and Losses in respect of the disposal of Assets

Proceeds	Base Cost	Capital Gain / Loss	Number of transactions	Main Asset Type Source Code
R Proceeds * ! Proceeds is a mand...	R Base Cost * ! Base Cost is a mand...	R Capital Ga... ! Capital Gain / Loss i...	Number of tr... ! Number of transacti...	Main Asset... ! Main Asset Type So...
R Proceeds	R Base Cost	R Capital G...	Number of tr...	Main Asse... !
R Proceeds	R Base Cost	R Capital G...	Number of tr...	Main Asse... !


ASK A QUESTION?


6.1.11 Validations between 18A container field (4011) and the line item

- Section 18A and Other donations, the form currently: If there are more than 10 donations specified in the wizard question “How many PBO organisations did the company donate to” and the total amount of donations declared separately per PBO exceeds 4011, display an error message.
- The amount claimed under source code “4011” must be equal to the amount claimed in the Income Statement under “Section 18A donations”.

 **Donations** allowable in terms of s18A to approved organisations – Rands only, no cents ^

Total amount donated during the year of assessment


R 0  4011

 Complete the details of the organisation(s) to whom donations were made:

PBO Number *	!	R Amount donated to this organisation *	!
PBO Number is a mandatory field.		Amount donated to this organisation is a mandatory field.	

6.1.12 Ultimate Holding Company Accept Trust Numbers


- Ultimate Holding Company registration number under the Company Structure section -
 - Companies are unable to complete Ultimate Holding Company registration number under the Company Structure section of the return where the Ultimate Holding Entity of this structure is a Trust.
 - The fields in the “Company Structure” container will enable a Trust to be Ultimate Holding Entity.

 **Company Structure** ^

Specify the name of the ultimate holding company * !

Specify the name of the ultimate holding company is a mandatory field.

Is the ultimate holding company resident outside South Africa? * Y N


If Yes, specify the tax residency country code of the ultimate holdi... 

If No, specify the income tax reference number of the ultimate holdin... !

If No, specify the income tax reference number of the ultimate holding company is a...

Is the company a partner in an unincorporated joint venture? * Y N

Is the company part of a group of companies with a group consolidated turnover greater than R1 billion or is the company a financial services, or a mining or multinational enterprise? * Y N

 [ASK A QUESTION?](#)

6.1.13 Solidarity Fund Contributions

- A new field and source code will be added to the ITR14 return to cater for Solidarity Fund donations.
 - The output of the limitation and the balances calculation will be displayed on the ITA34C.
 - Note: that the changes made is only valid for the tax years 2020 and 2021.

Total amount donated during the year of assessment

R

0



4011



Complete the details of the organisation(s) to whom donations were made:

PBO Number *



R Amount donated to this organisation *



PBO Number is a mandatory field.


Amount donated to this organisation is a mandatory field.

7 SUBMISSION OF THE ITR14 RETURN AND SUPPORTING DOCUMENTS

- Once all the questions have been answered on the “Information to create this income tax return” page, the relevant sections will be generated and displayed for completion.
- For Small Businesses and Medium to Large Businesses, the submission of the **signed off** Annual Financial Statements (AFS) is compulsory on first time submission of the ITR14, The AFS must as a minimum contain the following:
 - Income Statement;
 - Balance Sheet; and
 - Notes to the AFS.
- The submission of financial statements is optional if the company is classified as:
 - Dormant;
 - Body Corporate / Share Block;
 - Micro business;
- The AFS must be signed by the Company Representative or Public Officer. If the AFS of the Company is in draft format at the time of submission of the return, the onus will be on the signatory of the draft AFS (i.e. Company Representative/Public Officer) whether to submit the return or wait until the AFS are finalised.
 - Please Note: If SARS does not identify any risk when the return is submitted, with the draft AFS attached, the company can submit a correction and attach the final AFS without having to lodge an objection. If SARS identifies any risk when the return is submitted, with the draft AFS attached, the company has one opportunity to submit a correction with the final AFS attached. It is only where SARS identifies any risk on the final return (correction) and the subsequent IT14SD that the company must follow the formal objection process should the company disagree with the final assessment.
 - Please Note: that although financial statements are not mandatory for Dormant Companies, Micro businesses, Share block companies or Body Corporates, the option to upload the relevant materials will be made available on the “Income Tax Work Page”.
- The following schedules are available on the SARS website www.sars.gov.za (where applicable the schedules must be completed and submitted with the ITR14 as relevant supporting documents):
 - A farming schedule (IT48) for companies that conducts farming activities.

- A company that conducted short term insurance activities must complete the *ICS01 Short term insurance schedule*.
- A company that conducted mining activities must complete the *GEN-001 Mining schedule*.
- A company that elects to be a Headquarter Company must complete the *RCH01 Schedule for companies electing to be a Headquarter Company*.
- A Controlled Foreign Company should complete the *IT10A/B Controlled Foreign Company CFC return*:
 - “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.
 - For Controlled Foreign Companies, the submission of the Controlled Foreign Company (CFC) return IT10A (prior 2012) or IT10B (2012 onwards) is compulsory.
 - A new format of the IT10B return has been introduced.
- Note: that if the participation rights percentage in any controlled foreign company is at least 10% the tax representative or tax practitioner is required to submit the applicable supporting schedule upon submission of the return.
- The group structure organogram is compulsory for submission where the company is classified as a small or medium to large company and has confirmed subsidiary details on the return.
- Click on “**Add Supporting documents**” to continue to upload the supporting documents required.

INCOME TAX WORK PAGE



Taxpayer Name	eFiling Status
Tax Period	Filed
Tax Reference	
Return Type	
2020	
ITR14	

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Filed through eFiling	2020/11/24		1	Not Requested

Maintain Legal Entity Details	Query SARS Status	Add supporting documents	Request Historic Documents	Return Submission Dashboard
Refund Status				

- A hyperlink will be created on the Income Tax Work page to allow for the submission of the documents.
- Click on the hyperlink below “**SUPPORTING DOCUMENTS**” column, and choose the file that you want to upload;

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Return Submission Documents	Waiting for Documentation to be Uploaded		2020/11/24	0	0

- **Note:** All supporting documents and applicable schedules to the AFS must be retained for a period of 5 years after the date of the assessment.

SUPPORTING DOCUMENTS FOR RETURN SUBMISSIONS

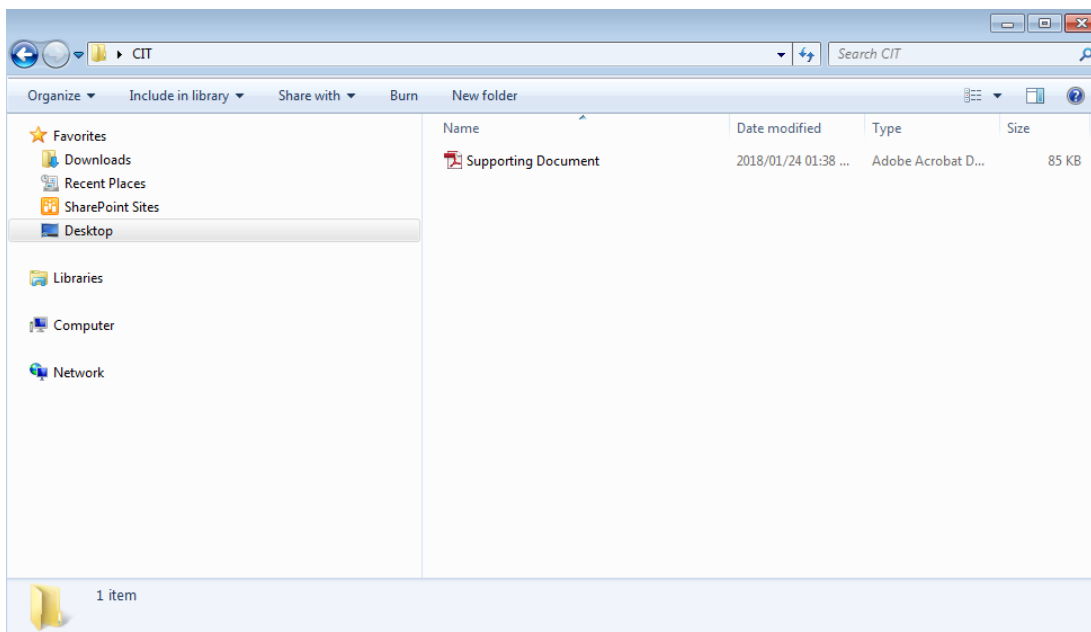
For more information on how to use this functionality, please click [here](#).

TAXPAYER DETAILS	
Taxpayer Name:	
Tax Reference Number:	
Return Type:	Organisation Income Tax (ITR14/IT12E/ITR12T)

UPLOAD SUPPORTING DOCUMENTS
Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.
Document Name: <input type="text" value="Choose File"/> No file chosen <input type="button" value="Upload"/>
Classification: <input type="text" value="Select"/>
Very important:
<ul style="list-style-type: none"> • The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif. • The maximum allowable size of each file uploaded may not exceed 2Mb per document. • The following files may not be uploaded as they will result in the entire group of documents being rejected: <ul style="list-style-type: none"> 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
No documents have been uploaded.
DOCUMENT GROUP
Please provide a group name for all the documents that you have uploaded above.
Document group name <input type="text" value="Compulsory Supporting Documents"/>
Status: Waiting for Documentation to be Uploaded
<input type="button" value="Submit to SARS"/> <input type="button" value="Manually Submitted"/> <input type="button" value="Back"/>

- Click on the **“Browse”** button. This will allow you to browse for the documents saved on the computer, external storage devices and networks to be uploaded.



- Click on “Classification” button and select the documents type you are uploading;
- Ensure that you choose the correct classification options available:
 - Annual Financial Statements (AFS).
 - Supporting schedules which could consist of:
 - A farming schedule (IT48).
 - IT10A (prior to 2012) or IT10B (2012 onwards) Controlled Foreign Company (CFC).
 - ICS01 Short term insurance schedule.
 - GEN-001 Mining Schedule.
 - RCH01 Schedule for companies electing to be a Headquarter Company.

TAXPAYER DETAILS	
Taxpayer Name:	
Tax Reference Number:	
Return Type:	Organisation Income Tax (ITR14/IT12EI/ITR12T)

UPLOAD SUPPORTING DOCUMENTS	
Please ensure that all documents are successfully uploaded before submitting this group.	
Document Name:	<input type="text"/> <input type="button" value="Browse..."/> <input type="button" value="Upload"/>
Classification:	<div style="border: 1px solid black; padding: 2px;"> Financial Statements Group Structure Schedules Supporting Documentation Select </div> <input type="button" value="i"/>
<p>Very important:</p> <ul style="list-style-type: none"> • The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif. • The maximum allowable size of each file uploaded may not exceed 5Mb per document. • The following files may not be uploaded as they will result in the entire group of documents being rejected: <ul style="list-style-type: none"> • X Documents with the same name. • X Password protected documents. • X Spread sheets with multiple sheets. • X Blank or empty documents. 	

- If no classification is made regarding the type of documents you are uploading, an error message will be displayed and no documents will be uploaded, as indicated in the below screen.

UPLOAD SUPPORTING DOCUMENTS	
Please ensure that all documents are successfully uploaded before submitting this group.	
Document Name:	<input type="text"/> <input type="button" value="Browse..."/> <input type="button" value="Upload"/>
Classification:	<div style="border: 1px solid black; padding: 2px;"> Financial Statements </div> <input type="button" value="i"/>
<p>Very important:</p> <ul style="list-style-type: none"> • The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif. • The maximum allowable size of each file uploaded may not exceed 5Mb per document. • The following files may not be uploaded as they will result in the entire group of documents being rejected: <ul style="list-style-type: none"> • X Documents with the same name. • X Password protected documents. • X Spread sheets with multiple sheets. • X Blank or empty documents. 	

- Click on the “**Upload**” button when the relevant document(s) are found.
- The message “**File successfully uploaded**” will be displayed and the uploaded document(s) will be listed.

UPLOADED DOCUMENTS

Document Name	Classification	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Capture MPRR.pdf	Financial Statements	149	<input checked="" type="checkbox"/>	Converted and stored	24/11/2020 01:08:24 AM	View	<input type="checkbox"/>

DOCUMENT GROUP

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

Document group name

Status Uploaded

- Click “**Submit to SARS**” to submit the supporting documents and select “**OK**” on the confirmation message displayed.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Return Submission Documents	Supporting Documents Ready to be Submitted to SARS; Awaiting Return Success		2020/11/30	6	1

- The status on the Income Tax Work Page will change to “**Supporting Documents Ready to be Submitted to SARS; Awaiting Return Success or Submitted**” once the documents have been successfully uploaded and sent to SARS.
- Note: that a total of 50MB of documents comprised of 5MB per file can be uploaded and submitted to SARS via eFiling.

8 REQUEST FOR CORRECTION

- A Request for Correction (RFC) can be performed on a previously submitted ITR14 for the relevant year of assessment.
- A RFC will not be allowed by SARS under the following conditions:
 - An audit case has been finalized; OR
 - A standalone RD or agreed estimate was performed by a SARS user; OR
 - The requested relevant material has been submitted by taxpayer since the Compliance audit case was created; OR
 - An active Limited / Full scope audit case exists
- If the company is dissatisfied with the assessment, a notice of objection must be lodged.
- The return will be pre-populated with the most recent ITR14 information submitted and a new version number will be allocated when *Request for Correction* (RFC) is requested.
- If the return was submitted in the old IT14 format, you will be presented with a new ITR14 pre-populated with minimum information. You will be required to re-capture the information in the new ITR14 format.

- Upon the subsequent submission of the ITR14, the submission of the AFS is optional.
- Once a RFC has been submitted, no action can be taken on the previous version, as it will be replaced by the new version.
- Select the relevant filed return that is found on the **“Returns History”** menu option.

Return Search

Name	Reference Num	Period	Return Type	Status	Amount Due	Complete Date	Open
		TaxPeriod: 2019 Version: 1	ITR14	Filed through eFiling on 13/02/2020	0.00	13/02/2020	Open
		TaxPeriod: 2010 Version: 1	IT14	Filed through eFiling on 24/02/2011	0.00	24/02/2011	Open
		TaxPeriod: 2009 Version: 1	IT14	Filed through eFiling on 25/01/2010	0.00	25/01/2010	Open
		TaxPeriod: 2008 Version: 1	IT14	Filed through eFiling on 19/02/2009	0.00	19/02/2009	Open

1

- Click on the **“Request Correction”** button on the Income Tax Work Page.

Taxpayer Name

Tax Period

Tax Reference

Return Type
ITR14

eFiling Status
Filed

SARS Status
Please note that your assessment cannot be processed immediately as there are certain aspects of your return that require manual intervention. SARS will advise you as soon as your return has been assessed [i](#)

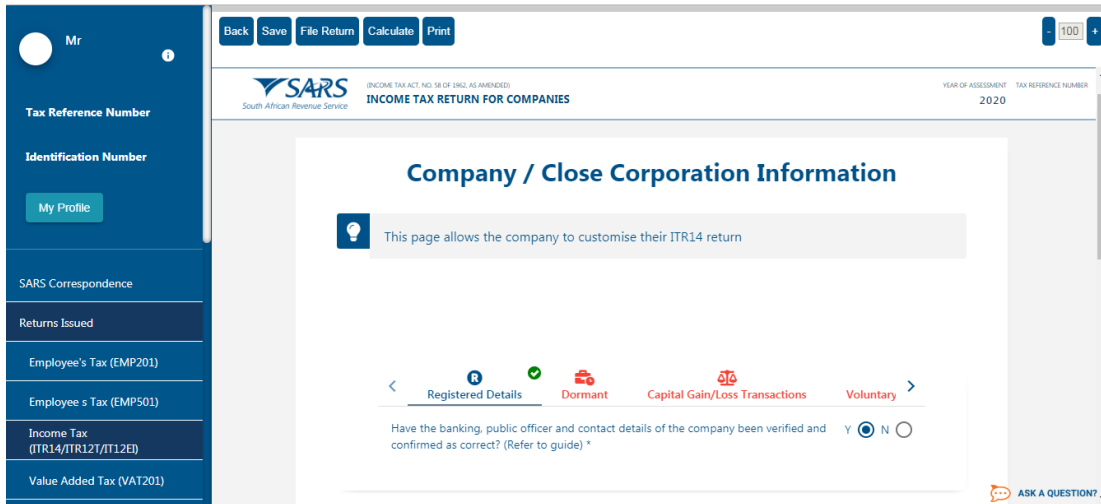
RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Filed through eFiling	2020/02/13		1	Not Requested

Maintain Legal Entity Details

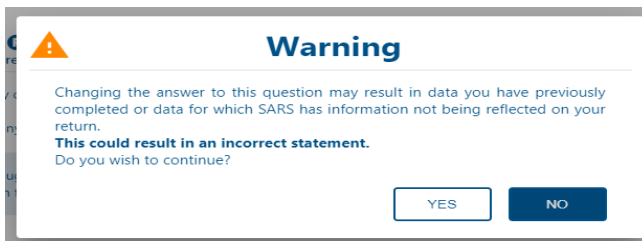
Query SARS Status **Request Correction** Add Financial Statements Request Historic Documents

Return Submission Dashboard

- Note: that a new version number will be created and the status will change to **“Saved.”**
- Click on the **“ITR14”** hyperlink to open and edit the return. Note: that the return will be displayed with pre-populated information previously submitted.
- To change the submitted answers, select the relevant question under **“Company / Close Corporation Information.”**



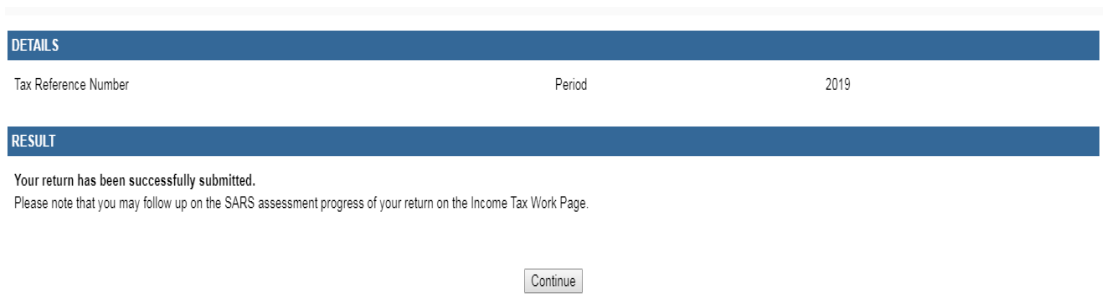
- Depending on the changes made, more containers may be displayed. Select “Yes/No” to the questions and continue to the **“Company / Close Corporation Information”** page.
- Edit all the relevant information, where required. Continue to the following page if there are no changes to be made on the demographic information.
- If there are changes to the questions, a warning message will be displayed. Take Note: of the message and click “Yes” to continue.




- Click on the relevant field to change the previously submitted financial information.
- After completing the return, you can save the return before submitting by clicking on the **“Save Return”** button displayed at the top left hand corner of the return.




- The following message will be displayed:



- Click **“Continue”** to save the return. Note: that the status of the return will be displayed as **“Saved”**.

INCOME TAX WORK PAGE 


Taxpayer Name	eFiling Status
Tax Period	Correction Filed
Tax Reference	SARS Status
Return Type	Please note that your assessment cannot be processed immediately as there are certain aspects of your return that require manual intervention. SARS will advise you as soon as your return has been assessed. INVALID TAXPAYER NUMBER 
2019	
ITR14	

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Filed through eFiling	2020/02/13		1	Not Requested
ITR14	Filed through eFiling	2020/02/14		2	Not Requested

Maintain Legal Entity Details

Query SARS Status Request Correction Add supporting documents Request Historic Documents

Return Submission Dashboard

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Compulsory Supporting Documents	Submitted		2020/02/14	74	1

- Click on the **“ITR14”** hyperlink with a **“Saved”** status to open and submit the return.
- After verifying that all the information on the ITR14 has been completed accurately and correctly, file/ submit the return by clicking on the **“File Return”** button displayed at the top left hand corner of the return.
- The following screen will be displayed:

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.		
<input type="button" value="Continue"/>		

- Click on the **“Continue”** button to finalise your submission.
- Note: the message in red if you submitted the return without making any changes to the previously submitted information.

DETAILS

Tax Reference Number _____ Period _____ 2019

RESULT

THIS RETURN HAS NOT BEEN FILED!

This return is a duplicate of a previous submission for the same period. If you wish to make changes, please update the relevant information and file again.

[Continue](#) [Open Return](#)

- Click on the **“Open Return”** button to go back to the return.
- Follow the above-mentioned steps to capture and submit the return.
- The status of the amended ITR14 will change to **“Filed through eFiling”** once it has been submitted to SARS.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Filed through eFiling	2020/02/13		1	Not Requested
ITR14	Filed through eFiling	2020/02/14		2	Not Requested

Maintain Legal Entity Details

[Query SARS Status](#) [Request Correction](#) [Add supporting documents](#) [Request Historic Documents](#)

[Return Submission Dashboard](#)

9 VIEW THE ITR14 STATUS

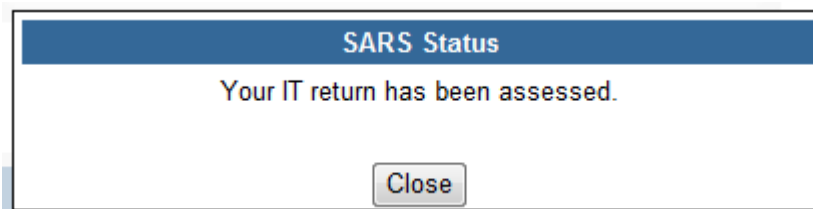
- Click on the **“Query SARS Status”** button on the *“Income Tax Work Page”* to view the progress of the submitted ITR14.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Filed through eFiling	2020/02/13		1	Not Requested
ITR14	Filed through eFiling	2020/02/14		2	Not Requested
ITR14	Saved	2020/02/14		3	Not Requested

Maintain Legal Entity Details

[Query SARS Status](#) [Refresh Return](#) [Submitted at Branch](#) [Add supporting documents](#) [Request Historic Documents](#)

[Return Submission Dashboard](#) [Incorrect return type?](#)



- The following return status may be displayed where the ITR14 has been revised:

- An internal revision was initiated by SARS on your Company Income Tax Return (ITR14).
- The internal revision of your Company Income Tax Return (ITR14) by SARS has been pending.
- The internal revision of your Company Income Tax Return (ITR14) by SARS has been cancelled.
- The internal revision of your Company Income Tax Return (ITR14) by SARS has been finalised.

9.1 RETURN SUBMISSION DASHBOARD STATUS

- The return submission dashboard status enables you to view the progress of the submitted Company Income Tax return.
- Click on the **“Return Submission Dashboard”** button displayed on the *“Income Tax Work Page.”*

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Filed through eFiling	2020/02/13		1	Not Requested
ITR14	Filed through eFiling	2020/02/14		2	Not Requested

Maintain Legal Entity Details

Query SARS Status | Request Correction | Add supporting documents | Request Historic Documents

Return Submission Dashboard

- The status of the ITR14 will be displayed.
 - **Please Note:** More than one description may be listed, depending on the status of the ITR14.

Search Results		Account Balance: R 325,132.54
Description	Indicator	
Company Income Tax return referred for verification. Verification in progress.	●	
SARS records indicate that there is no credit on your account to be refunded.	●	
SARS records indicate that there is no credit on your account to be refunded.	●	
Company Income Tax return status unavailable. Contact SARS for manual follow-up.	●	
Company Income Tax return status unavailable. Contact SARS for manual follow-up.	●	
Company Income Tax return verification completed and assessment finalised.	●	

- The statuses may be displayed in following instances:
 - SARS is awaiting your relevant material in order to finalise the process: This status is displayed if the ITR14 has been assessed and referred for audit verification. The status will have red indicator. This status may be displayed in an instance where:
 - A letter requesting submission of relevant material/Supplementary Declaration (IT14SD)/revised declaration was issued already.
 - The ITR14 is assessed and referred for verification.

- A letter requesting submission of relevant material/IT14SD/revise d declaration would have been issued, but no response was received.
- A final demand letter was sent.
- A revised ITR14 has been submitted, but there is no accurate match between the information submitted and information South African Revenue Service (SARS) has.
- Two instruction letters were issued requesting the submission of the relevant material/IT14SD/revise d declaration, but no response was received.
- Two instruction letters were issued requesting submission of the relevant material/IT14SD/revise d declaration and the information was also requested telephonically, but no response was received.
- Verification in progress: This status is displayed if the ITR14 is referred for audit verification. The status will have an amber indicator. This status will be displayed in an instance where:
 - The relevant material and/or the IT14SD have been received and are being evaluated.
 - SARS is awaiting the supporting documentation in order to finalise the process: This status is displayed if the ITR14 is referred for audit verification. This status will have a red indicator.
- Audit in progress: this status is displayed if the ITR14 referred for audit. The status will have an amber indicator. This status will be displayed in an instance where:
 - Verification of the ITR14 is completed but selected for audit. A written correspondence will be sent.
 - The audit is still underway. An auditor from SARS will contact the tax representative to discuss the outcome of the audit.
- ITR14 verification completed and assessment finalised: this status is displayed if the assessment is accepted and no adjustments have been made in respect of the ITR14. This status will have a green indicator.
- Ensure the requested information or revised declaration is submitted by the due date as indicated on the letter.
- In some case, verification could take up to 12 months depending on the volume of the audit cases.

10 ACCESS THE NOTICE OF ASSESSMENT

- After the ITR14 has successfully been submitted, the Notice of Assessment (ITA34C) will be issued with details of the assessment.
- You will be redirected to the “*Income Tax Work Page*” after submitting the ITR14, where a pop-up screen will appear stating the ITA34C has been issued.
- To access the ITA34C, click on the “**Open**” button displayed on the pop-up screen.

- Alternatively you can view your ITA34C on the “Income Tax Work Page” by proceeding as follows:
- Below the “Notice of assessment” column, click on the “**ITA34C**” hyperlink

NOTICE OF ASSESSMENT	DESCRIPTION	DATE	VERSION
ITA34C	ORIGINAL ASSESSMENT	2020/02/14	1

- You can also access the ITA34C by clicking on “**Request Historic Documents**” on the Income Tax Work page.

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**

- Click on “I want to request a historic **Notice of Assessment**” and select the relevant year of assessment from the dropdown list.
- After the ITA34C has been issued, choose one of the following options:
 - Accept the assessment and make the necessary payment
 - If you are dissatisfied with the results of the assessment you can submit a revised declaration by following the RFC process
 - If a RFC is not allowed by SARS based on the criteria specified in “Request for a Correction” above, an objection must be submitted. The existing dispute resolution process must be followed when objecting to the assessment. For further assistance with the dispute process, refer to “**How to submit a Dispute via eFiling**” available on the SARS website www.sars.gov.za

11 MAKING A PAYMENT

- A payment can be made, where the results of the assessment are accepted.

Assessment Notice

Date: Amount: **R47206.11**

- Select “**Make Payment**” on the Assessment Notice screen to proceed to make a payment.
- The “Payment Summary” screen will be displayed:

Payment Summary		
Tax Reference:	Statement of Account issued on:	R 47206.11
Tax Reference:	Notice of Assessment issued on:	R 47206.11

Make Payment	
Amount	R <input type="text" value="47206.11"/>
<input type="button" value="Pay Now"/>	<input type="button" value="Back"/>

- A message will be displayed if your banking details have not been provided.

No banking information found.

You do not have any banking information setup for this tax payer. In order to process any payments, you will need to capture your banking information.

- Click “Setup banking information” and the following screen will be displayed , which you must complete as per request:

Banking Information

Payments can be made from a banking account of your choice, by:

Credit Push - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.

Authorised Debit Pull - This option is used for verification purposes only. You will not be able to initiate a payment from eFiling using this method.

Account Name	<input type="text" value="This is a description of your bank account"/>
Credit Push	<input type="text" value=""/>
Account Number	<input type="text" value=""/>

- Click “Save”.

Taxpayer:
 Payments: Outstanding

This page allows you to:

- Capture payment details regarding tax return payments you have already made manually
- Create payment instructions to the bank of your choice to do the actual payment to SARS
- **Tip:** You can submit payments any time before the payment due date, with an effective date of the payment due date. The payment will only be processed on the effective date.
- **Note:** To access all unpaid Excise levies, select the 'CUS and Excise Unpaid' submenu from within the 'Payments' menu on the left.

Income Tax Payments							
Pay	Name	Reference Num	Payment Reference Num	Payment Type	Status	Amount Due	Payment Advice
<input type="checkbox"/>				Income Tax Normal Payment	UNPAID	R 464.11	Print
<input type="checkbox"/>				Income Tax Normal Payment	UNPAID	R 8045.37	Print

[Back to Top](#)

Select All Payments

Total amount of Payments:	R	8509.48
Total amount of Payments selected:	R	0.00
Total amount of Payments not selected:	R	8509.48
Total number of Payments selected:		0
Total number of Payments:		2

[Make electronic payment](#)

[Manual Payments - Capture details of payments made outside of this system](#)

[Back to Top](#)

- To make a payment, select the amount you want to pay, and the option you want to use to make the payment.
 - Click on the **“Pay Now”** button.

Payment Details

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

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

Payment Details

Account Name:

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

Payment Amount: **R 47206.11**

Comments:

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

[Pay Now](#) [Cancel](#)

Payment Summary						
Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
			47206.11	0.00	0.00	R 47206.11
Total						R 47206.11

- Select the correct “**Account Name**” and “**Payment Request Date**”.

Payment Details

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

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

Payment Details

Account Name:

Bank

Account Number

Access Number 0

User Number 1

Payment Request Date: 3 Nov 2016
Please use the format: yyyy/mm/dd

Payment Amount: R 47206.11

Comments:

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

Payment Summary						
Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
			47206.11	0.00	0.00	R 47206.11
Total						R 47206.11

- The Bank Details will be populated and the “Amount Due” will be displayed below “**Payment Summary**.” Click on the “**Pay Now**” button.

Confirm Payment Initiation

Summary of payment transaction details

Payment for: 1 item

Amount: R 47206.11

Payment Request Date:

Account Name:

Bank Name:

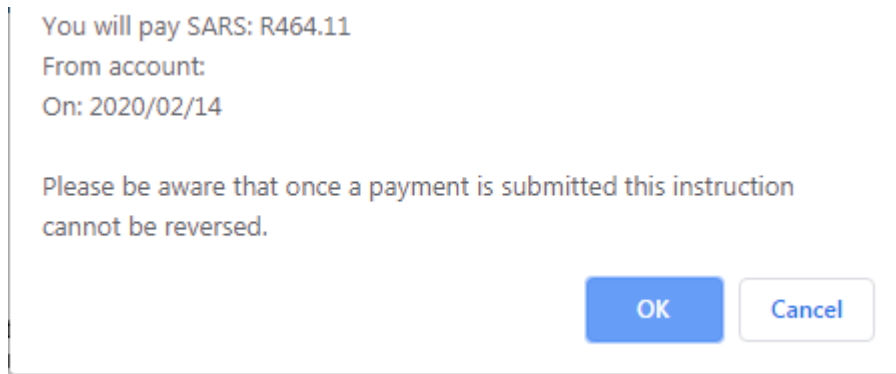
Access Number: 0

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

Kindly logon to your banking product to authorise this payment today in order to release the required funds to SARS. Otherwise the payment will no longer be available through your bank and you will need to do the payment again.

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

- Click on the “**Confirm**” button.
- A pop up message will be displayed:



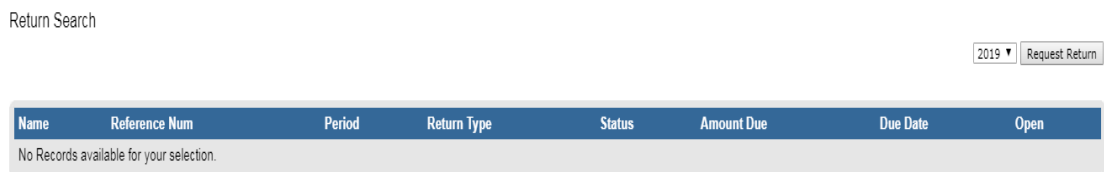
- Click on the “OK” button to continue.



- Click on the “Print Confirmation” button to print the proof of payment for your own records.
- Kindly Note: that this is only a payment instruction and the payment must be released from the respective internet banking account.

12 TERMINATION OF ACTIVITIES

- If an entity wishes to terminate its activities proceed as follows:
 - Click on the “Returns” button displayed on the main menu;
 - Click on “Returns Issued” displayed on the left menu;
 - Select “Income Tax (ITR14/IT12TR/IT12EI)” from the side menu options under “Returns Issued.”
 - Note: the “Return Search” screen will be displayed.



- Select the future return (current year +1) on the drop down year of selection.
- The following pop up message will be displayed:

Kindly confirm that this entity has terminated its' activities and is in the process of deregistering. Therefore, this is the final return being submitted by the entity.

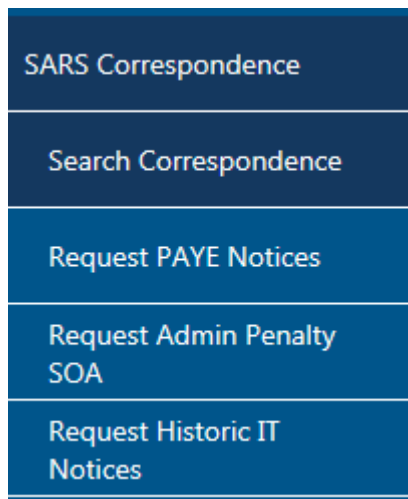
OK

Cancel

- Click on the “OK” button to proceed.

13 ACCESS THE LETTERS/NOTIFICATIONS FROM SARS

- SARS will communicate through letters published directly on eFiling.
- Click “**Search Correspondence**” below “**SARS Correspondence.**”



- Select all or complete one of the following:
 - Tax Type;
 - Tax Year;
 - Letter type;
 - Notice Types;
 - Message Types.
 - Complete the Income Tax reference number and year. Select the appropriate dates to search.

Search Correspondence

ALL READ UNREAD

Tax Types: All
 Tax Year: All
 Received Date From: 2019/08/18
 Received Date To: 2020/02/14

Letter Type: All
 Notice Types: All
 Message Type: All
 Reference Number:

- Click on the **“Search”** button and the list of letters issued will be displayed to view.

14 REQUESTING THE STATEMENT OF ACCOUNT

- The Request for a Statement of Account function is always available on eFiling.

Taxpayer Name	eFiling Status
Tax Period	Filed
Tax Reference	SARS Status
Return Type	Return - Data Received In ATP From eFiling
ITR14	

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR14	Filed through eFiling			1	Not Requested

- Click on the **“Request Historic Documents”** button displayed on the Income Tax Work page. Select **“I want to request a Statement of Account”** and click on the **“Next”** button

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

- Select the period, for which you would like to receive your Statement of Account and click on **“Request”**.
 - 6 months to date;
 - Defined date range (“From” Date and “To” Date).

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

- A hyperlink will be displayed if the statement of account is successfully generated.

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

- Click on the hyperlink to view the statement.

Statement of Account
Date: 2016/11/01 Amount: R-533.75

Dispute

Tools Sign



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:

Date: **2016-11-01**

Always quote this reference number when contacting SARS

Statement period: **2016-05-01** to **2016-11-01**

Account summary information

Balance:

-533.75

- The following message will be displayed if the statement is not immediately available: **“The document you have requested will be available on your eFiling profile within 24 hours. If for any reason you do not receive it within this period, please try again“.**
- Click on **“Back”** to return to the Income Tax Work Page.

15 GENERAL

- For further information visits the SARS website on www.sars.gov.za, call the SARS Contact Centre on 0800 00 SARS (7277), or visit your nearest **SARS branch**.

16 CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
IT-GEN-04-G01	Comprehensive guide to the ITR14 return for companies – External	All
GEN-ELEC-18-G01	How to register, manage users and change user password on eFiling - External	All
GEN-PEN-05-G02	How to submit a Dispute via eFiling - External	All

17 DEFINITIONS AND ACRONYMS

AFS	Annual Financial Statements
CFC	Controlled Foreign Company
CIT	Corporate Income Tax
Dormant	A dormant company is defined as a company that was not actively trading for the full year of assessment (i.e. if the company partially traded during the year of assessment, the company will not be regarded as a dormant company).
ICS01	Short term insurance schedule
IT10A	Controlled Foreign Company prior 2012
IT10B	Controlled Foreign Company 2012 onwards
IT14SD	The IT14SD is a supplementary declaration only requested by SARS in the instance where an ITR14 has been identified for verification by the Risk Engine. The IT14SD requires a company to reconcile Income Tax, Value Added Tax (VAT), Employees' Tax (PAYE) and Customs declarations after the initial submission of the Income Tax Return for Companies (ITR14) for the applicable year of assessment specified in the verification letter.
IT48	Farming Schedule
ITA34C	Notice of Assessment
ITR14	Income Tax Return for Companies (Return of Income: Companies)
OECD	Organisation for Economic Co-operation and Development
PBO	Public Business Organisation
RCH01	Schedule for companies electing to be a Headquarter Company
RD	SARS internal revision performed by SARS auditor or assessment maintenance user on an ITR14.
RFC	Request for Correction: Taxpayer submits revised ITR14 declaration
SARS	South African Revenue Service
TLAB	Taxation Laws Amendment Bill
VCC	Venture Capital Companies
YOA	Year of Assessment

DISCLAIMER

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

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

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