

EXTERNAL GUIDE

HOW TO EFILE YOUR PROVISIONAL TAX RETURN

TABLE OF CONTENTS

1	PURPOSE	3
2	REGISTER FOR EFILING	3
3	REGISTERED EFILERS	5
4	GETTING STARTED	6
5	REQUESTING YOUR PROVISIONAL TAX RETURN:	7
6	FILE YOUR PROVISIONAL TAX RETURN	14
7	VIEW STATEMENT OF ACCOUNT	16

1 PURPOSE

- This guide provides guidelines on how to register as an eFiling user and file your provisional tax return

2 REGISTER FOR EFILING

You will need to register as an eFiling user before you can file your provisional tax return electronically. To register, go to www.sarsefiling.co.za

2.1 Click on “Register”

The screenshot shows the SARS eFiling website interface. At the top right, there are two buttons: 'REGISTER' and 'LOGIN'. The 'REGISTER' button is highlighted with a red rectangular box. Below the header is a navigation menu with links for 'ABOUT eFILING', 'REGISTER', 'SECURITY', 'CONTACT', 'HOME', and 'SARS HOME'. On the left side, there is a 'QuickLinks' dropdown menu and a sidebar with various service links: 'eFILING BENEFITS', 'eFILING SERVICES', 'PAYMENT TO SARS', 'HELP / FAQ'S', 'FORMS & GUIDES', 'CALL CENTRE', and 'EMAIL FOR INFO'. The main content area includes a '2010 EMPLOYERS TAX SEASON' banner, an 'e@syFile' software advertisement, a 'PLEASE NOTE' section with a bell icon, a 'KEY DATES' section with a calendar icon, and a 'SECURITY' section with a padlock icon. The 'KEY DATES' section lists: '1 March - 31 March 2010: Preparing for the 2010 Employers Tax Season', '1 April - 31 May 2010: Completing and submitting your Employer Reconciliation Declaration', and 'From 1 June 2010 or after reconciling: Issuing Employee Income Tax'.

2.2 Click on the arrow to select the appropriate user type. The options are:

- Individuals
- Tax Practitioners
- Organisations.

SARS eFILING

REGISTER LOGIN

ABOUT eFILING REGISTER SECURITY CONTACT HOME SARS HOME

QuickLinks

Registration

To enjoy the full benefits and convenience of eFiling, you need to first register to gain secure access to your own tax information.
Note: Registration for and the use of eFiling is free. All you need is internet access.

To complete the registration process you will need at hand:

- Your tax registration number/s
- Your ID number
- Your personal details

eFilers will register as **(Please select and click on the appropriate option below)** :

FOR INDIVIDUALS | **FOR TAX PRACTITIONERS** | **FOR ORGANISATIONS**

An individual if they are operating in their personal capacity. →

A tax practitioner if they submit returns on behalf of other individuals or businesses →

A business if they are submitting returns on behalf of the company for which they work. →

Terms & Conditions | Privacy Policy | Disclaimer
Manual on the Promotion of Access to information Act 2000

- 2.3 Once you have read through and accepted the eFiling Terms and Conditions, check the **"I Accept"** box and then click on **"Continue"** to proceed with your registration.

Terms and Conditions

This site is used under the Terms and Conditions specified below.

SARS eFiling

WebSite Terms & Conditions

THESE TERMS AND CONDITIONS ARE BINDING AND ENFORCEABLE AGAINST ALL PERSONS THAT ACCESS THE SARS eFILING WEBSITE OR ANY PART THEREOF (THE SARS eFILING WEBSITE).

IF YOU DO NOT AGREE TO THESE TERMS AND CONDITIONS YOU MUST LEAVE THE SARS eFILING WEBSITE NOW, AS FURTHER USE WILL AUTOMATICALLY BIND YOU TO THESE TERMS AND CONDITIONS.

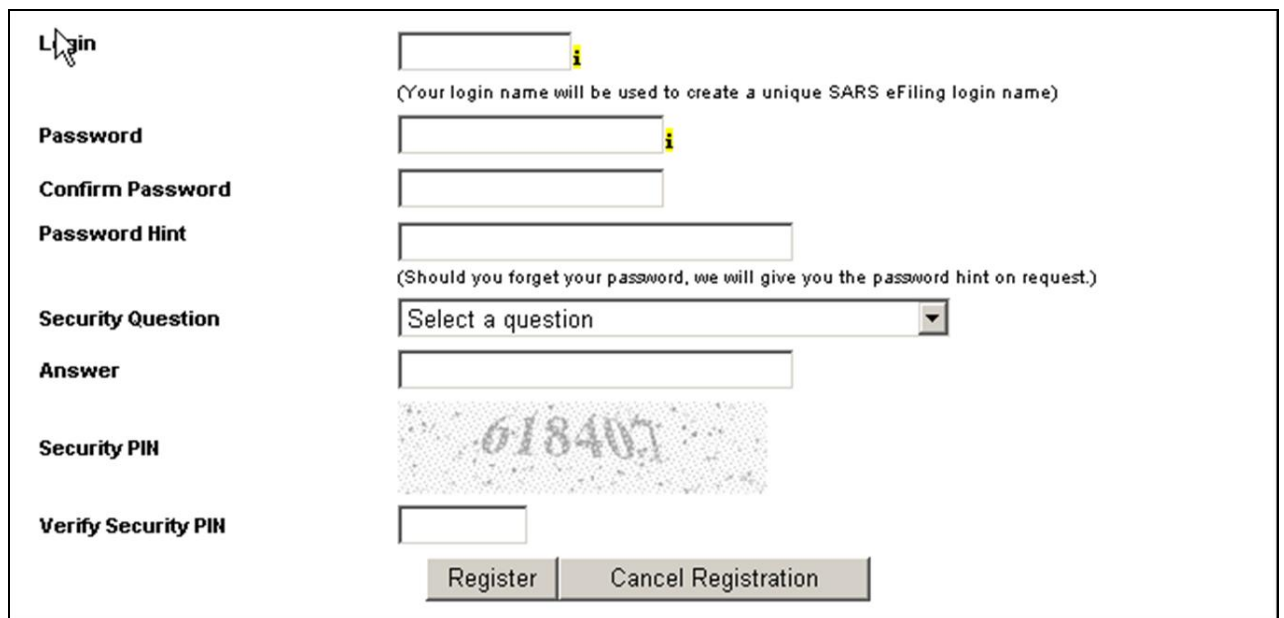
DEFINITIONS AND INTERPRETATION

Review complete:
[Terms and Conditions](#)
 I Accept
Continue

2.4 If you are registering as:

- An **Individual**, you will need to enter all your personal particulars in order to register as an eFiler. You will need your:
 - ID/Passport number
 - Tax reference number
 - Contact information
 - Bank account details.
- A **Tax Practitioner**, you will need your Tax Practitioner Number (PR) number.

2.5 Complete your registration by choosing your Login Name and Password and entering the special security PIN as displayed on the screen. You can click on the “i” information button for further information about your login and the password rules.

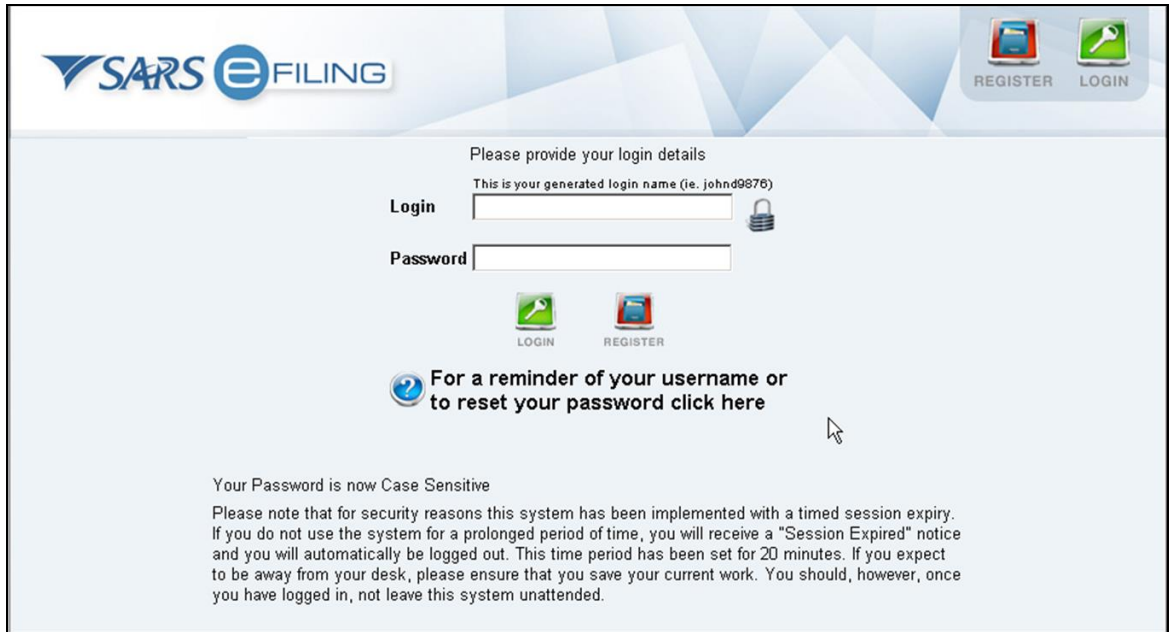


The screenshot shows a registration form with the following fields and elements:

- Login**: A text input field with a yellow information icon (i) to its right. Below it is the text: "(Your login name will be used to create a unique SARS eFiling login name)".
- Password**: A text input field with a yellow information icon (i) to its right.
- Confirm Password**: A text input field.
- Password Hint**: A text input field. Below it is the text: "(Should you forget your password, we will give you the password hint on request.)".
- Security Question**: A dropdown menu with the text "Select a question" and a downward arrow.
- Answer**: A text input field.
- Security PIN**: A security PIN image showing the number "618407" on a textured background.
- Verify Security PIN**: A text input field.
- At the bottom, there are two buttons: "Register" and "Cancel Registration".

3 REGISTERED EFILERS

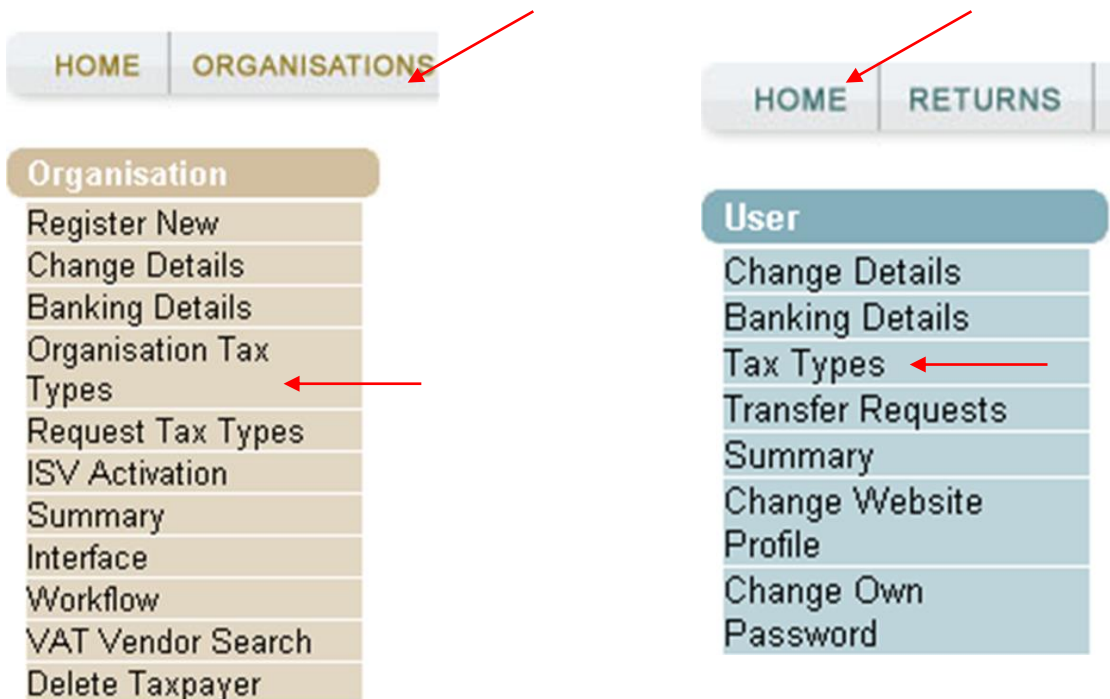
- 3.1 Simply click on the “**Login**” button on the eFiling homepage and use your existing Login Name and Password to login.
- 3.2 If you have forgotten your Login Name and/or Password, click on the question mark icon.



4 GETTING STARTED:

4.1 Ensure that the tax type for “**Provisional Tax (IRP6)**” is activated:

- Organisations and Tax Practitioners must click on:
 - Organisations
 - Organisation Tax Types
- Individuals must click on:
 - Home
 - Tax Types



- Select the tick box for the tax type “Provisional Tax (IRP6)”
- Enter the tax reference number
- Click on the “Register” button

Select the electronic returns that you wish to register for:

Provisional Tax (IRP6)

Reference Number

Tax Office

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

5 REQUESTING YOUR PROVISIONAL TAX RETURN:

5.1 Click on “Returns”, and then on “Returns Issued”.

5.2 Click on “Provisional Tax (IRP6)”

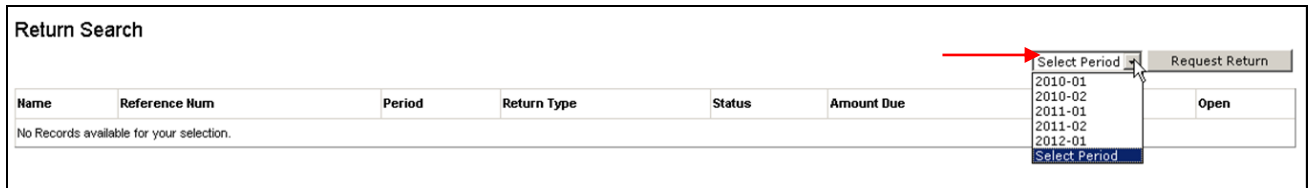
The screenshot shows the SARS eFiling website. The navigation menu includes HOME, ORGANISATIONS, RETURNS, SERVICES, CONTACT, and LOGOUT. The 'RETURNS' menu is expanded, showing options like Returns Issued, Provisional Tax (IRP6), Returns History, Returns Search, Payments, Additional Payments, SARS Correspondence, Disputes, Bulk Payments, and Special Links. A red arrow points to the 'Return Search' option. Below this, a table is displayed with the following structure:

Name	Reference Num	Period	Return Type
No Records available for your selection.			

5.3 Provisional Tax Returns can only be requested for periods that fall within:

- The current period
- The current periods minus two **periods**
 - Example: if the current period is 2016-01 and 2016-02, IRP6 forms can be requested for the periods 2015-02 and 2015-01.
- The current periods plus one **period**
 - Example: if the current period is 2016-01 and 2016-02, IRP6 forms can be requested for the periods and 2017-01.

- 5.4 Select the provisional tax period from the drop-down menu on the top right hand corner and then click on “**Request Return**”.



The screenshot shows a web interface titled "Return Search". It features a table with the following columns: Name, Reference Num, Period, Return Type, Status, and Amount Due. Below the table, it states "No Records available for your selection." On the right side, there is a "Select Period" dropdown menu with a red arrow pointing to it. The dropdown is open, showing a list of tax periods: 2010-01, 2010-02, 2011-01, 2011-02, 2012-01, and a "Select Period" option at the bottom. To the right of the dropdown is a "Request Return" button. Below the table, there is an "Open" button.

- 5.5 The **Provisional Tax Work Page** will be displayed. It is within this page that you request, complete, save and file your provisional tax return to SARS.

Note: If you would like to get rid of the left hand menu to make the screen bigger, click on the double arrows in the top right hand corner.

- 5.6 If you have already filed your provisional tax return (IRP6) to SARS via the post, you can request the return and update your eFiling profile to reflect your submission.

- Click on “**Manually submitted**” to change the status of your provisional tax return (IRP6) to **Filed**.
- You will be prompted to confirm the postal submission of your Provisional Tax Return (IRP6), as you will not be able to file the return electronically after clicking “**Manually submitted**”.

- 5.7 You will have an option to open the return with Flash Player or Adobe Reader.

- **Flash Player:**
 - eFiling will default to this option
 - Opening your return with Flash Player offers faster performance and a better user experience.
 - If you do not have Adobe Flash Player installed in your machine, you will be prompted to download this version of Adobe Flash Player when opening your return.
- **ADOBE Reader:**
 - If you choose to use ADOBE Reader, you will require ADOBE 11.3 or higher to be installed on your machine.

- 5.8 To open your provisional tax return for online completion, click on “**IRP6**”.

PROVISIONAL TAX WORK PAGE

Taxpayer Name
 Tax Year: 2014
 Tax Period: 01
 Tax Reference
 Return Type: IRP6

eFiling Status: Issued
 SARS Status
 Status Date

RETURN TYPE	STATUS	DATE	DECLARED AMOUNT	VERSION	LAST UPDATED BY
IRP6	Issued	2013/05/08		1	

[Refresh Historic Data](#) | [Back to Search](#) | [Manually Submitted](#) | [Request Statement of Account](#)

Completing Your Provisional Tax Return:

Note: If you would like to get rid of the left hand menu to make the screen bigger, click on the double arrows in the top right hand corner. You can also click on the zoom percentage arrow to enlarge your screen.

[Back](#) | [Save Return](#) | [File Return](#) | **Manually Submitted** | [Print](#)

Year of assessment: 2013 | Period: First [X] Second [] | Taxpayer Reference Number: 99109301149 | Registered no.: 2006/151660/23
 Registered name: KASICONNEXION CC

Taxpayer Estimate		Historical Information	
Turnover	R 1 500 500 00	Year last assessed	
Estimated taxable income	R 970 000 00	Taxable income for that year	R
Tax on estimated taxable income	R 271 600 00	Basic amount	R
Less: Rebates - Primary, secondary and tertiary (for relevant only)		Payment Detail	
- Medical scheme fees tax credit		Payment ref no. (PRN)	99109301149P000112013
- Additional medical expenses tax credit		Beneficiary ID / Account no.	SARS - PROV
Tax for the full year	R 271 600 00	<small>Payment reference numbers and payment allocation: Always quote the unique PRN when making payment. Payment allocations to provisional tax periods are based on specific allocation rules which are linked to the unique PRN used on each provisional tax period return filed. If you wish to make a payment relating to a previous period, please use the PRN specified on the previous provisional tax period return. Payments will be allocated to your account by provisional tax period in the following manner: 1st Penalties, 2nd Interest, 3rd Provisional Tax declared. Please contact SARS when you wish to re-allocate a payment to the correct period.</small>	
Tax for this period (6 months)	R 135 800 00	<small>Electronic payments are recommended. SARS does not accept cheques exceeding R50 000.</small>	
Less: Employees' tax for this period (6 months)		Declaration	
Less: Foreign tax credits for this period (6 months)		I declare that the information furnished in this return is true and correct in every respect.	
Tax payable for this period	R 135 800 00	Date (CCYYMMDD)	
Add: Penalty on late payment		For enquiries go to: www.sars.gov.za or call 0800 00 SARS (7277)	
Add: Interest on late payment		Please ensure you sign over the 2 lines of this screen	
Total Amount Payable	R 135 800 00	SARS.gov.za Internet access	

PERSONAL PARTICULARS:

5.9 The first section of your IRP6 will be pre-populated with the following:

- Taxpayer's particulars (as per the taxpayer particulars registered on the eFiling website)
- The tax period.

5.10 If the taxpayer type is a trust or company/CC, the following information will be pre-populated on the return:

- Year of assessment
- Period: First (e.g. first period)
- Taxpayer reference number
- Registered name
- Registered no.

The screenshot shows the 'Particulars of Taxpayer' section of the SARS IRP6 form. It includes the SARS logo, the title 'Return for Payment of Provisional Tax', and the form type 'IRP6'. The 'Type' section has radio buttons for 'Individual', 'Trust', and 'Company / CC'. The 'Particulars of Taxpayer' section contains the following fields: 'Year of assessment' (4 boxes), 'Period: First' (checkbox) and 'Second' (checkbox), 'Taxpayer Reference Number' (10 boxes), and 'Registered no.' (8 boxes). The 'Registered name' field is a long grid of 30 boxes.

5.11 If the taxpayer type is an individual, the following information will be pre-populated on the return:

- Year of assessment
- Taxpayer reference number
- Surname and initials
- Date of birth.

The screenshot shows the 'Particulars of Taxpayer' section of the SARS IRP6 form for an individual. It includes the SARS logo, the title 'Return for Payment of Provisional Tax', and the form type 'IRP6'. The 'Type' section has radio buttons for 'Individual', 'Trust', and 'Company / CC'. The 'Particulars of Taxpayer' section contains the following fields: 'Year of assessment' (4 boxes), 'Period: First' (checkbox) and 'Second' (checkbox), 'Taxpayer Reference Number' (10 boxes), 'Date of birth (CCYYMMDD)' (8 boxes), 'Surname' (20 boxes), and 'Initials' (4 boxes).

HISTORICAL INFORMATION

5.12 The historical information will automatically be displayed if the taxpayer has been assessed within five years from the year of assessment reflected on the provisional tax return.

5.13 The historical information will be blank if:

- The last year that the taxpayer was assessed is five years or more prior to the year of assessment reflected on the IRP6 return
- The taxpayer is a new taxpayer.

Historical Information	
Year last assessed	<input style="width: 40px; height: 20px;" type="text"/>
Taxable income for that year R	<input style="width: 100px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
Basic amount R	<input style="width: 100px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>

TAXPAYER ESTIMATE

- Refer to the Provisional Tax Guide on the SARS website www.sars.gov.za for more information on how to complete your provisional tax return.
- **Note:** For detailed information on how to calculate 'Medical scheme fees tax credit' and 'Additional medical expenses tax credit' refer to: IT-PT-AE-01-G01 - Guide for Provisional Tax.

First Period IRP6

5.14 You are required to complete the following fields (the mandatory fields are highlighted in red):

- Turnover
- Estimated taxable income
- Medical scheme fees tax credit
- Additional medical expenses tax credit
- Employees' tax for this period (six months)
 - This is a mandatory field. If employee's tax is not applicable to the taxpayer, capture the amount **0.00** in this field.
- Foreign tax credits for this period (six months)
- Penalty on late payment (if applicable)
- Interest on late payment (if applicable).

5.15 The system will automatically calculate the following for individual taxpayers:

- Tax on estimated taxable income
- Rebates
 - The rebate is only applicable to an individual taxpayer and will be determined according to the taxpayer's age as at the end of the year of assessment
 - Refer to the tax tables on the SARS website www.sars.gov.za for more information on the rebate amounts applicable to individuals for each tax year.
- Tax for the full year
- Tax for this period (six months)
- Tax payable for the period
- Total amount payable.

5.16 As the tax rates applicable to companies and trusts vary, the system will not automatically calculate the “**Tax on estimated taxable income**”. The user completing the IRP6 return must therefore calculate this amount manually.

Taxpayer Estimate											
Turnover	R										
Estimated taxable income	R										
Tax on estimated taxable income	R										
		<input type="button" value="Recalculate"/>									
Less: Rebates (for individuals only)	R										
- Primary, secondary and tertiary	R										
- Medical scheme fees tax credit	R										
- Additional medical expenses tax credit	R										
Tax for the full year	R										
Tax for this period (6 months)	R										
Less: Employees' tax for this period (6 months)	R										
Less: Foreign tax credits for this period (6 months)	R										
Tax payable for this period	R										
Add: Penalty on late payment	R										
Add: Interest on late payment	R										
Total Amount Payable	R										

Second period IRP6

5.17 You are required to complete the following fields (the mandatory fields are highlighted in red):

- Turnover
- Estimated taxable income
- Medical scheme fees tax credit
- Additional medical expenses tax credit
- Employees' tax for this period (twelve months)
 - This is a mandatory field. If employee's tax is not applicable to the taxpayer, capture **0.00** for the amount in this field.
- Foreign tax credits for this period (twelve months)
- Penalty on late payment
- Interest on late payment.

5.18 The system will automatically calculate or pre-populate the following for individual taxpayers:

- Tax on estimated taxable income
- Rebates
 - The rebate is only applicable to an individual taxpayer and will be determined according to the taxpayer's age as at the end of the year of assessment
 - Refer to the tax tables on the SARS website www.sars.gov.za for more information on the rebate amounts applicable to individuals for each tax year.
- Tax for the full year
- Provisional tax paid for the first period (if paid by the taxpayer)

- Tax payable for this period
- Penalty outstanding from first period (if applicable)
- Interest outstanding from first period (if applicable)
- Amount payable.

5.19 As the tax rates applicable to companies and trusts vary, the system will not automatically calculate the “**Tax on estimated taxable income**”. The user completing the IRP6 return must therefore calculate this amount manually.

Taxpayer Estimate			
Turnover	R	<input type="text"/>	<input type="text"/>
Estimated taxable income	R	<input type="text"/>	<input type="text"/>
Tax on estimated taxable income	R	<input type="text"/>	<input type="text"/>
Less: Rebates - Primary , secondary and tertiary (for individuals only)	R	<input type="text"/>	<input type="text"/>
- Medical scheme fees tax credit	R	<input type="text"/>	<input type="text"/>
- Additional medical expenses tax credit	R	<input type="text"/>	<input type="text"/>
Tax for the full year	R	<input type="text"/>	<input type="text"/>
Less: Employees' tax for this period (12 months)	R	<input type="text"/>	<input type="text"/>
Less: Foreign tax credits for this period (12 months)	R	<input type="text"/>	<input type="text"/>
Less: Provisional tax paid for 1 st period	R	<input type="text"/>	<input type="text"/>
Tax payable for this period	R	<input type="text"/>	<input type="text"/>
Add: Penalty outstanding from 1 st period	R	<input type="text"/>	<input type="text"/>
Add: Interest outstanding from 1 st period	R	<input type="text"/>	<input type="text"/>
Amount payable	R	<input type="text"/>	<input type="text"/>
Add: Penalty on late payment	R	<input type="text"/>	<input type="text"/>
Add: Interest on late payment	R	<input type="text"/>	<input type="text"/>
Total Amount Payable	R	<input type="text"/>	<input type="text"/>

TOTAL AMOUNT PAYABLE

5.20 The “**Total Amount Payable**” will be automatically calculated for you.

Note: You must submit your IRP6 return with an estimate of your taxable income, **even if** the calculation result for the total amount payable equals nil (zero).

Total Amount Payable	R	<input type="text"/>	<input type="text"/>
----------------------	---	----------------------	----------------------

PAYMENT DETAIL

5.21 If you are using a payment channel other than eFiling to make a payment for this provisional tax return, utilise the exact “**Payment ref no.**” and “**Beneficiary**”

ID/Account no.™ as displayed on the return. This will ensure the correct allocation of your provisional tax payment.

Payment Detail	
Payment ref no. (PRN)	<input type="text"/>
Beneficiary ID / Account no.	SARS - PROV

DECLARATION

5.22 Enter today's date in the date field.

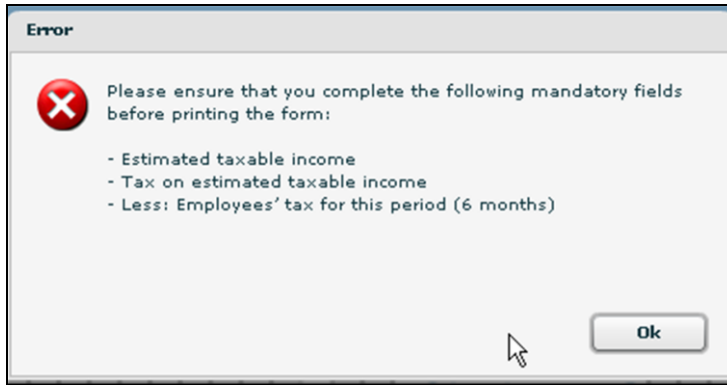
Declaration	
<p>I declare that the information furnished in this return is true and correct in every respect.</p>	<p>XXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXX</p> <p>Please ensure you sign over the 2 lines of "X"s above</p>
<p>Date (CCYYMMDD)</p> <input type="text"/>	
<p>For enquiries go to www.sars.gov.za or call 0800 00 SARS (7277)</p>	

6 FILE YOUR PROVISIONAL TAX RETURN:

6.1 At any stage, you can save your return before filing by clicking on **“Save Return”**. Once you have completed your Provisional Tax Return (IRP6), and you are ready to submit it to SARS, simply click on **“File Return”**

Save Return	File Return
-------------	-------------

6.2 When you click on File Return, eFiling will check the correctness of specific information. Where information is incorrect or incomplete, eFiling will prompt you to correct the captured information.



6.3 When the user clicks on “Close” on the pop-up message, EFL will save the message as the latest status and also show it in the “SARS Status” block on the work page.

PROVISIONAL TAX WORK PAGE	
Taxpayer Name	eFiling Status
Tax Year	Filed
Tax Period	SARS Status
Tax Reference	Your request could not be processed at this time.
Return Type	Status Date
IRP6	2013/05/28 11:22:29 AM

6.4 You will receive a confirmation when your Provisional Tax Return has been filed. Click on “Continue” to return to the **Provisional Tax Work Page**.

RETURN DETAILS	
Tax Reference Number:	9191919191
Period Year:	2010
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"/>	

6.5 On the **Provisional Tax Work Page** click on:

- “**Query SARS Status**” to request the status of your return
- “**Request for Correction**” if you would like to change something on your return after you have filed. Your return will appear and you can make the necessary changes and resubmit.

- **Note:** If you have submitted an IRP6 return for an incorrect period (e.g. 2015/01 instead of 2014/02):
 - You will have to request a new IRP6 return for the correct period (e.g. 2011/01). Refer to the section above on “Requesting Your Provisional Tax Return”
 - Use the “**Request for Correction**” function to revise the IRP6 return that was submitted for the incorrect period (e.g. 2010/01).

PROVISIONAL TAX WORK PAGE

2011

02

IRP6

RETURN TYPE	STATUS	DATE	DECLARED AMOUNT	VERSION	LAST UPDATED BY
IRP6	Filed through eFiling	2011/03/01	0.00	1	Mr CF Bentley

7 VIEW STATEMENT OF ACCOUNT:

7.1 On the **Provisional Tax Work Page** click on “**Request Statement of Account**”.

PROVISIONAL TAX WORK PAGE

2011

02

IRP6

RETURN TYPE	STATUS	DATE	DECLARED AMOUNT	VERSION	LAST UPDATED BY
IRP6	Filed through eFiling	2011/03/01	0.00	1	Mr CF Bentley

7.2 You will have the option to select the statement according to a particular “Tax Year” or “Balance Brought Forward.”

7.3 Select a Statement Type and then click on “Continue”.

Request Statement of Account for PTAX

TaxPayer Name: XXX Company
TaxPayer Reference: 9191919191

Please select a Statement Type:

Tax Year
2011
 Balance Brought Forward

Continue

7.4 Click on the link to open the Tax Statement of Account.

Request Statement of Account

TaxPayer Name: XXX Company
TaxPayer Reference: 9191919191

Your request to SARS has been successfully submitted

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

Back

7.5 The ‘Provisional Tax Statement of Account’ will be displayed on the screen.

Please fill out the following form. You can save data typed into this form.

SARS

KB MO
PO BOX 1
PHALABORWA
1390

PROVISA
PROVISIONAL TAX
Statement Of Account

Enquiries should be addressed to SARS:

Contact Detail
ALBERTON
1528
Tel: 0800 00 7277 Website: www.sars.gov.za

Details
Reference number: **0101/010/01/0**
Date: **2010-06-28**
Statement period: **2010** to **2010**

Always quote this reference number when contacting SARS

Summary Information

Tax Year 2010	8 642.80
Closing Balance:	8 642.80

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).