

# Welcome to the SARS Tax Workshop

The purpose of this presentation is merely to provide information in an easily understandable format and is intended to make the provisions of the legislation more accessible to the layman. The information therefore has no binding legal effect and the relevant legislation must be consulted in the event of any doubt as to the meaning or application of any provision.



# Completion of an ITR12

## (Personal Tax Return on E-filing)

**THANK YOU  
SOUTH AFRICA**  
YOUR TAX IS TOUCHING LIVES

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# Points for Discussion

- Payslips and IRP5 (importance thereof)
- Year of assessment
- Supporting documents
- Non taxable and Exempt Income
- Over time and Bonus
- Deductions
- Mobile E-filing and E-filing
- Completion of ITR12 (Look and Feel)
- Compliance

# Pay Slips

- It is the responsibility of the employer to issue the employee with a pay slip at the end of the pay period (weekly, fortnightly, etc)
- Payslips proves income earned and tax deducted
- The pay slip should indicate the following:
  - Remuneration paid
  - Deductions
  - Taxes paid

# IRP5 Certificate

Each employee is entitled to receive an IRP 5 or IT3A certificate reflecting the income earned, deductions, tax withheld and UIF deducted by the employer during the year of assessment.

- Within 60 days after the end of the tax year
- Within 14 days after the employee has left the employer's service
- Within 7 days after you have ceased to be an employer

# Year of Assessment

- Starts 1 March in current year and ends 28 February the following year
- Currently 2015 year of assessment
- Current ITR12 Submissions: 2014
- Due Date: 21 November 2014  
(VIA E-Filing or Branch Submission)



# Supporting documents for Submission of an ITR12

- IRP5/IT3(a) certificates
- IT3(b) certificates in respect of Investment Income
- Medical Aid certificates and receipts as confirmation of payment
- Retirement Annuity Fund certificates
- Travel logbook (receipt of a travel allowance)
- Any other documentation relating to income received or deductions you want to claim
- Proof of Identification (identity document/passport/driving licence)
- If married in community of property – spouse's identity number
- Any other supporting documents relating to income not addressed by an IRP5 (eg. Rental Income, Private consulting fees. Etc)

# Non Taxable Income

- Lottery winnings
- Inheritance
- Alimony payments
- Government grants



# Exempt Income

- Local Dividends  
Investments in South African (local) companies
- Interest from investments  
under 65 years of age R23 800  
over 65 years of age R34 500



# Overtime / Bonuses

- Overtime and Bonuses form part of remuneration (Taxable Income)
- Not taxed differently
- Calculated according to a prescribed formula

**Example**

**Month in which the annual payment is paid/accrued:** A monthly paid employee (below 65) received a salary of R6 000 and a bonus of R4 800 in October.

Tax on R6 000 (salary) according to the monthly table		74	
Annual equivalent of salary (R6 000 x 12) .....	72 000		
Add: bonus (annual payment) .....	4 800		
Total remuneration for October .....	76 800		
Tax on R76 800 (total remuneration) according to the annual tables .....		1747	
Less: Tax on R72 000 (annual equivalent) according to the annual tables .....		883	
Tax on bonus (R4 800) .....		864	864
Employees' Tax deductible for December is			938

**Tax on annual payment spread over the tax year:** The same figures as in the previous example are used. The employee is for the full year in the employment

# DEDUCTIONS

# Deductions

## Medical Expenses

Claims can be made for expenses actually incurred and paid to the following -

Contributions to a Medical Aid Fund

Medical expenses paid and not covered by the fund to:

Medical practitioners

Dentists

Hospitals

Prescribed Medication

# Deductions

## HANDICAPPED PERSON

is defined in the Income Tax Act as being:

- **A blind person** – classified so in terms of the Snellen chart
  
- **A deaf person** – classified by DEAFSA as:
  - ✓ Profoundly deaf
  - ✓ Severely hard of hearing
  - ✓ 65% deafness in one or both ears

# Deductions

- A person with an **artificial limb**
- A person who, because of **permanent damage**, requires a crutch, caliper or wheel chair
- A person suffering from a **mental illness** in terms of the **Mental Health Act**.

An ITR-DD – Confirmation of Diagnosis of Disability

# Deductions

## Allowable deduction

**Under 65** – claim is limited to a maximum of the claim less 7.5% of the taxable income

*The full claim must be declared – SARS will calculate the correct deduction!*

# MOBILE eFiling

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# WIZARD

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Cancel Save Submit

### Personal Income Tax Return

- Personalize Your Return >
- Taxpayer Information >
- Employees' Tax Certificates >
- Taxpayer Deductions >
- General >

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Back Save Submit

Were you unemployed for the full year of assessment and received no income and realised no capital gain / loss?

Y  N

Did you receive income that is reflected on an IRP5 or IT3(a) certificate?

Y  N

How many certificates did you receive?

1

Did you incur any medical expenditure (including medical scheme contributions made by you or your employer)?

Y  N

Did you make any retirement annuity fund contributions?

Y  N

Do you want to claim expenditure against a travel allowance?

# WIZARD

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Back Save Submit

**Capital Gain / Loss**

Did you dispose of any local assets attracting capital gain or loss?

Y  N

How many disposals (shares to be combined as one disposal) took place?

Did you dispose of any foreign assets attracting capital gain or loss?

Y  N

Are you a partner in a partnership?

Y  N

**Local Business, Trade and Professional Income**

Did you receive local business, trade or professional income (including rental

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**Other Taxable Receipts and Accruals**

Did you have any receipts and accruals not addressed by the previous questions but excluding amounts that you consider non-taxable?

Y  N

**Amounts Considered Non-Taxable**

Did you receive any income that you consider non-taxable?

Y  N

**Other Deductions**

Did you incur any expenditure that you wish to claim as a deduction that was not addressed by the previous questions?

Y  N

# TAXPAYER INFORMATION

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## Personal Income Tax Return

- Personalize Your Return >
- Taxpayer Information >**
- Employees' Tax Certificates >
- Taxpayer Income >
- Taxpayer Deductions >
- General >
- About >

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**First Two Names**

QAWSZEDXCRFVGTYHBNJUIKLOPM-/:;()

**Initials**

AWARD

**Date of Birth (CCYYMMDD)**

19740308

**ID No.**

7408030201089

**Passport No.**

QWER-12344554444

**Passport Country (e.g. South Africa = ZAF)**

# EMPLOYEES' TAX CERTIFICATES

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## Personal Income Tax Return

- Personalize Your Return >
- Taxpayer Information >
- Employees' Tax Certificates >**
- Taxpayer Income >
- Taxpayer Deductions >
- General >
- About >

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## Employees' Tax Certificate Information [IRP5 / IT3(a)]

Employer Name

Certificate No.

Year of Assessment (CCYY)

PAYE Ref No.

- Maximum of 15 IRP5
- Auto populate

# IRP5 / IT3(a)

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**Employees' Tax Certificate Information [IRP5 / IT3(a)]**

**Income Received**

Amount  
R

Source Code

Amount  
R

Source Code

Amount

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Back Save Submit

**Employees' Tax Certificate Information [IRP5 / IT3(a)]**

**Deductions / Contributions**

Amount  
R

Source Code

Amount  
R

Source Code

Amount

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Back Save Submit

**Employees' Tax Certificate Information [IRP5 / IT3(a)]**

**Tax Withheld**

SITE  
R  4101

PAYE  
R  4102

PAYE on Lump Sum Benefit  
R  4115

Control Total  
R

OR  
Reason for Non-Deduction of Employees' Tax

# MEDICAL DEDUCTIONS

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## Taxpayer Deductions

Medical Deductions - Rands only, no cents

Did you incur any medical expenditure (including medical scheme contributions made by you or your employer)?

Y  N

If yes, state the total number of members (including yourself) per month:

Mar	Apr	May	Jun	Jul	Aug
<input type="checkbox"/>					
Sep	Oct	Nov	Dec	Jan	Feb
<input type="checkbox"/>					

State any medical scheme contributions made by yourself and not reflected on your IRP5/IT3(a)

R  4040

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Back Save Submit

State any medical expenses not recovered from your medical scheme (other than physical impairment or disability expenses)

R  4020

State any physical impairment expenses not recovered from your medical scheme

R  4022

Are you, your spouse or any of your qualifying children a person with a disability?

Y  N

If 'Yes', has this disability been confirmed by a duly registered medical practitioner as prescribed?

Y  N

State any disability expenses not recovered from your medical scheme

# RETIREMENT AND INCOME PROTECTION

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Back Save Submit

**Taxpayer Deductions**

**Retirement and Income Protection Contributions - Rands only, no cents**

**Arrear Pension Fund Contributions**

R  4002

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**Current Retirement Annuity Fund Contributions**

R  4006

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**Arrear Retirement Annuity Fund Contributions**

R  4007

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**Income Protection Insurance Contributions**

R  4018

# E – Filing

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[www.sars.gov.za](http://www.sars.gov.za)



Please provide your login details

This is your generated loginname (ie. johnd9876)

Loginname

Password



**For a reminder of your loginname or to reset your password click here**

Your Password is now Case Sensitive

Please note that for security reasons this system has been implemented with a timed session expiry. If you do not use the system for a prolonged period of time, you will receive a "Session Expired" notice and you will automatically be logged out. This time period has been set for 5 minutes. If you expect to be away from your desk, please ensure that you save your current work. You should, however, once you have logged in, not leave this system unattended.



Register

Login

- Home
- About eFiling
- Register
- Security
- Contact
- SARS Home

Quicklinks ▾

- Help and FAQ's
- eFiling Benefits
- eFiling Services
- Payment to SARS
- Call Centre
- 0800 00 SARS (7277)
- For more info e-mail us
- Info@sarsfiling.co.za
- support@sarsfiling.co.za

### 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

Click here if registering as an individual

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

For Individuals	For Tax Practitioners	For Organisations
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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.

**Step 3:** Welcome to SARS eFiling. You can now login to the system.

**Note:**

Should you wish to register for other tax returns (e.g. EMP201, VAT201, IRP6), please use the normal eFiling registration process.

## Terms and Conditions

This site is used under the Terms and Conditions specified below

Ensure that you have read the terms and conditions (T&C). Scroll down for full T&C.

### DEFINITIONS AND INTERPRETATION

1. "eFiling web site" means the SARS eFiling site located at <http://www.sarsefiling.co.za/> and includes any part or element thereof
2. "eFiler" means a subscriber to the eFiling services.
3. "eFiling services" means the electronic interchange of documents and payments relating to taxes with SARS.
4. "SARS" means the South African Revenue Service.
5. "Submit" means the action whereby the tax document or any related data message is physically approved for transmission and processing by SARS.
6. "User" means any person who enters or uses the SARS eFiling website, notwithstanding the fact that such a person only visited the home page of the SARS eFiling website.
7. "Data message" means data generated, sent, received or stored by electronic means and includes:

Click here if T&C accepted, then click on "continue"

Review complete:  
[Terms and Conditions](#)

I Accept

Continue



Complete personal particulars, and ensure accurate data is captured.

Individual User - Quick Registration

Title: Mr, Initials, Firstname, Surname

Identification Type: South African ID

ID Number

I already have a tax reference number and wish to register for eFiling.

Tax Reference Number

Register for Provisional Tax? Yes No

Married Yes No

Out of community of property/not married

In community of property

Preferred method of contact: E-mail, Fax, Post, SMS, Through Tax Practitioner

Home Number

Fax Number

Work Number

Do you wish to receive SMS notifications for the following events: Yes No

- After activation as an eFiler
After any payment

Cell Number

E-mail Address

When selecting the preferred method of contact, ensure that the relevant contact details are correctly captured.

Should you receive investment or business income, select "yes". If only salary, select "no"



Insert your preferred login name eg. Peter (5-10 digits). Note that SARS will automatically add 4 numerals to it for security purposes.  
Eg. Peter1234

Insert your preferred password (must be 6 characters, 1 upper case, 1 lower case, 1 numeral, 1 special character)  
Confirm the selected password

Insert a password hint. This will assist if you could forget your password

Branch Number

Account Holder Name

Account Number

Account Type

---

Practitioner Number PR -

Telephone Number

---

Login   
(Your login name will be used to create a unique SARS eFiling ID)

Password

Confirm Password

Password Hint   
(Should you forget your password, we will give you the password hint on request.)

Security Question

Answer

Security PIN

Verify Security PIN

Register Cancel Registration



Branch Number   
Account Holder Name   
Account Number   
Account Type

Tax Practitioner Number PR -   
Telephone Number

Login   
(Your login name will be used to create a unique SARS eFiling ID)  
Password   
Confirm Password   
Password Hint   
(Should you forget your password, we will provide you the password hint on request.)

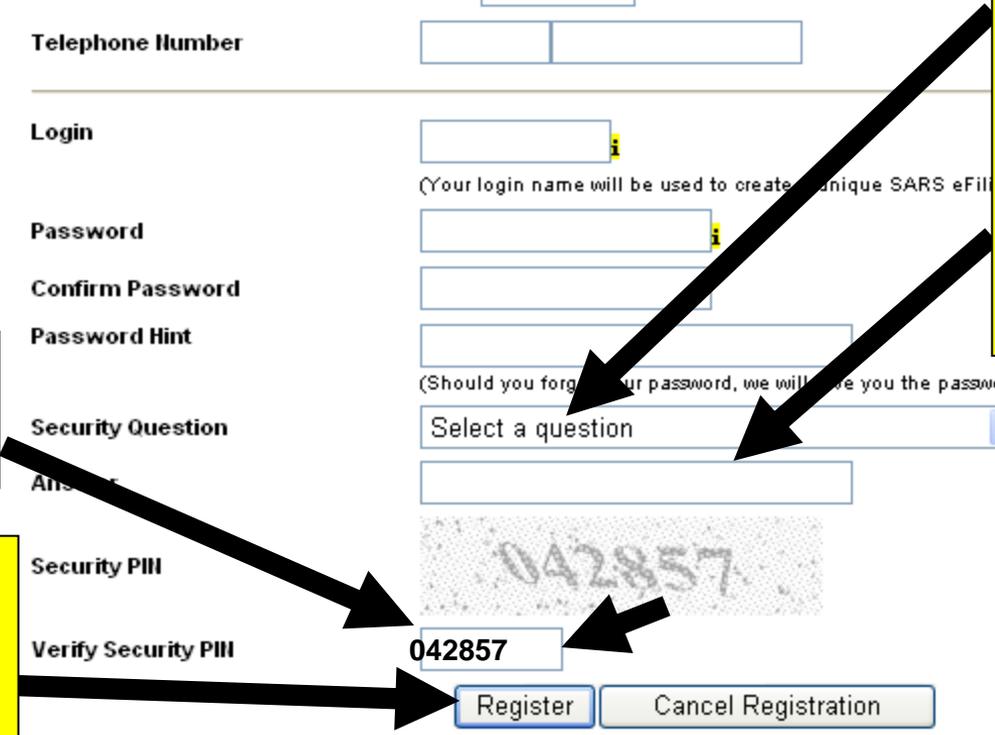
Security Question   
Answer

Security PIN   
Verify Security PIN

Select a security Question. This will reduce the risk of unauthorized access.  
Insert the appropriate answer to the security question

Capture security PIN as displayed above

Click "register" to proceed. Ensure that info captured above is correct.





Register — Log-in — Your Details — Organisation — Registered — **Your Tasks**

Thank you for registering on SARS eFiling. Although your account has been activated, the registration will only be confirmed once your details are successfully verified.

**Your Login Name is Peter1234**

Your login name, including the added 4 digits will be displayed here

Please make a note of your unique login name for future use.

Click here to conclude this part of the registration process

Please click on the Finish button below in order to login to the SARS eFiling system.

Finish

2008 **Tax Season** TOGETHER,  
MAKING A DIFFERENCE

For the latest information and updates on the 2008 Tax Season click on the logo above to connect to the SARS website.

Forms and Guides

Click on the icon above to access forms and guides for download or to view.

## NOTE:

Notice: Due to the two week extension of the Tax Season for Employers announced on Sunday 31 August, and to allow time for SARS to capture and verify the employee tax certificates submitted, the SARS eFiling income tax return submission service will only be available from 15 September 2008.

## Step 1

At: [www.sarsefiling.co.za](http://www.sarsefiling.co.za),  
Click to Log in



SARS has developed a free suite of software applications linked to eFiling which allow taxpayers, practitioners and businesses to complete their returns offline on their desktop and then quickly and easily send these to SARS via eFiling. [Read More](#)

Filing Season News

SARS announced the details for the 2008 Tax Season on 15 May 2008 and has placed specific emphasis on the central role of employers in the Personal Income Tax System. [Read more](#)

Why eFile?

SARS eFiling is a free service which replaces completely the need to submit physical returns. Through eFiling, individuals, tax practitioners and businesses can submit their various tax returns online, view all previous submissions, enjoy a quicker processing and refund payments, receive notifications about future payments and receive more time to make submissions and payments to SARS. [Read More](#)

Security

The SARS eFiling site is secured using the highest forms of browser security available today and is secured by Verisign. SARS eFiling users simply need to check they are on the correct website address and look for the lock symbol on their browser. [Read More](#)



**Step 2**  
Enter your login name  
(including the 4 added  
digits) here

**Please provide your login details**

This is your generated login name (ie. johnd9876)

Login

Password

**Step 3**  
Enter your password  
here. Password is  
Case sensitive!

**Step 4**  
Click on "login"

Login

Register

[I forgot my login details](#)

Your Password is now Case Sensitive

Please note that for security reasons this system has been implemented with a timed session expiry. If you do not use the system for a prolonged period of time, you will receive a "Session Expired" notice and you will automatically be logged out. This time period has been set for 20 minutes. If you expect to be away from your desk, please ensure that you save your current work. You should, however, once you have logged in, not leave this system unattended.

Special Links



INCOME TAX WORK PAGE



On this page, you will find a record of the following:

1. Your Income Tax Return/s Issued by SARS
2. Notice of Assessment/s Issued by SARS
3. Supporting Documents you have submitted to SARS

From the

1. P
2. U
3. P
4. L
5. Y

RETURN

ITR12

Tax

Taxpayer Name	Tax Period	Version
[Redacted]	2008	
[Redacted]		
[Redacted]	ITR12	
[Redacted]	Issued	
		<b>VERSION</b>
		1

**Microsoft Internet Explorer**

An income tax return has been generated for you containing the latest employee tax certificate [IRP5/IT3(a)] information that SARS has received for you from your employer/s. If your return does not contain all your tax certificate information it means that:

1. Either your employer/s has not yet submitted this information to SARS or
2. SARS is unable to match you to a tax certificate/s due to incomplete or inaccurate information on these certificates (e.g. it does not contain your ID or tax reference number).

SARS recommends that in such cases you do not file this return and rather try again later by refreshing your IRP5 data on the Income Tax Work page.

If you choose to file this return, please be advised that the processing of this return may be significantly delayed and you may be required to submit supporting documentation.

Please note that due to security enhancements and standardisation, all address details have been omitted from returns and are required to be completed. These must be the address (both physical and postal) of the taxpayer and not those of a tax practitioner.

Information pop-up  
 Explaining the pre-populated  
 Return  
 Click "OK" to continue

Special Links



**INCOME TAX WORK PAGE**



On this page, you will find a record of the following:

1. Your Income Tax Return/s Issued by SARS
2. Notice of Assessment/s Issued by SARS
3. Supporting Documents you have submitted to SARS

From this page, you are also able to perform the following:

1. Request for the Correction of a return you already submitted to SARS
2. Upload Supporting Documentation
3. Perform a Tax Calculation against your Income Tax Return
4. Lodge a Notice of Objection against an issued Notice of Assessment
5. You can cancel your return if you have already submitted it manually.

**Taxpayer Name**

**Tax Period**

2008

**Tax Reference**

**Return Type**

ITR12

**Status**

Issued

RETURN TYPE	STATUS	DATE	VERSION
ITR12	Issued	2008/09/23	1

- Tax Calculator
- Refresh IRP5 Data
- Manually Submitted

**Step 5**  
Click on ITR12 to create Tax Return

# Refer to ITR12 “Look and Feel”

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Special Links



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5. You can cancel your return if you have already submitted it manually.

<b>Taxpayer Name</b>	[Redacted]
<b>Tax Period</b>	2008
<b>Tax Reference</b>	[Redacted]
<b>Return Type</b>	ITR12
<b>Status</b>	Filed

RETURN TYPE	STATUS	DATE	VERSION
ITR12	Filed	2008/09/23	1

Tax Calculator

Request Correction

View Submission Status  
i.e. "Saved"/ "Filed"



# Tax Calculator

**Message from webpage**

1. This tax calculator is provided as a service for taxpayers and is intended only as a general indicator of potential income tax liability based on the information captured on this return only and therefore does not take into account any assessed losses, carry over amounts, additional tax, provisional tax payments, etc. It is not intended to calculate or reflect any final assessed tax legally owed by you or due to you – this will only be reflected in your IT34 Notice of Assessment when issued. The calculator is provided to you solely for your own personal, non-commercial use.

2. SARS reserves the right, at its sole discretion, to modify, disable access to or discontinue, temporarily or permanently, any part or all of this calculator or any information contained thereon without liability or notice to you.

3. As a user of the tax calculator, you acknowledge and agree that any reliance on or use by you of any information calculated or available on it shall be entirely at your own risk. In no event shall SARS be liable for any direct, indirect, consequential or exemplary damages arising from the use or the performance of the calculator.

Please click OK to accept or Cancel to decline.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
ITR12	Filed through eFiling	2011/06/23	Mrs J BANANANS	1	<a href="#">View</a>

**Print**



**INCOME TAX**

Page: 01/01

**Details:**

Reference Number: :  
 Year Of Assessment: **2011**  
 Date: **20110622**

**Amounts Assessed**

Code	Source Code Description	Rand
------	-------------------------	------

Depending on the complexity of your return, either a standard or complex calculation will be performed. Pictured is an example of a standard calculation. If the complex calculation is performed, the results may only be available within 72 hours.

This version will be saved as is available on the work page under "Calculation results". If you make changes on your return subsequent to this, a message will appear giving you the option to re-calculate.

# Assessment Issued

NOTICE OF ASSESSMENT	DESCRIPTION	DATE	VERSION
<a href="#">ITA34</a>	Original Assessment	2011/06/23	1

Request Historic Notice

Dispute

- Select the year for which you would like to view historic transactions.
- Choose the option for request of statement of account and then click "**Next**".

## 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**

Next

# COMPLIANCE

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# R250000 Rule for submission of ITR12

- Where taxpayers taxable income is less than R250 000 per annum, taxpayers may elect not to submit an income tax return, provided the following criteria are met:
- Remuneration is from a single employer;
- Remuneration is for a full year of assessment (1 March – 28/29 February); and
- No allowance was paid, from which PAYE was not deducted in full with regards to travel allowance
- No additional Income to declare
- No deductions to claim

# Contact SARS

- National Call Centre: 0800 00 72 77
- SARS E-filing: [www.sarsefiling.co.za](http://www.sarsefiling.co.za)



To see how your tax touches lives, visit  
[www.sars.gov.za](http://www.sars.gov.za)

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