2021 TAX FILING SEASON

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Tax Practitioner

Please take note of the following content which was published on the SARS website (www.sars.gov.za) in support of Filing Season 2021:

1. Filing Season 2021 webpage:
   a. Follow the banners from the SARS & eFiling websites' homepages to the Filing Season 2021 webpage
   b. Or follow the path Types of Tax>Personal Income Tax>Tax Season
   c. See the timelines and general information on the Filing Season 2021 webpage
   d. Published Leaflet 'Preparing for the 2021 Filing Season'
   e. See the 'Do you need to submit a Return'
   f. Published a new webpage 'Home Office Expenses'
   g. See the 'Do I qualify to claim home expenses'
   h. Published an example of the updated ITR12 return
   i. Cross-linked tutorial videos (see below for video links)
   j. Updated FAQs

2. Auto-Assessment webpage:
   a. Updated content with the latest timelines
   b. Will publish the wording of the AA SMS so that taxpayers know it's legitimate
   c. Updated FAQs

3. **Enhancements:**

   a. **Mobile services -** Taxpayers can now request specific Personal Income Tax related services by sending an SMS to SARS on 47277. The following additional tax related services are offered to taxpayers via their mobile device. These services can be accessed with or without data/airtime:

   - Request an eBooking appointment
     - *Booking* (Space) *ID number/Passport number/ Asylum Seeker number*
   - Confirmation request to determine whether to submit a (PIT) tax return
     - *File* (Space) *ID number/Passport number/ Asylum Seeker number*
   - Request the issuing of the IT150 (Tax Registration Number)
     - *TRN* (Space) *ID number/Passport number/ Asylum Seeker number*
   - Request Account related queries (balance statements) and/or provision of Statement of the Account (SOA**)**

       o *Balance (Space) ID number/Passport number/ Asylum Seeker number*

  For more detail, see the Guide to SARS Mobile Tax Services.

b. **eBooking system** - SARS has extended their service to assist taxpayers/tax representatives to book virtual or branch appointments with SARS. If you do not have access to the internet you can use one of the following options to arrange an appointment with SARS:

- Call the SARS Contact Centre on 0800 00 7277 and select option 0 (zero). A SARS official will book the appointment on your behalf.

- Send an SMS to **47277** (iSARS) with the information and format described below:
  - o *<Booking>Space<Your ID number or Passport number or Asylum number>*
  - o E.g. Booking 91120801123456 OR Booking A029999998
  - o A SARS official will call you back to book the appointment on your behalf
  - o This SMS service is only available to taxpayers/registered representatives who are registered for Personal Income Tax (PIT). This service is not available to tax practitioners.

- A new field for tax practitioners and Company/Trust/Entity representatives to indicate if the entity they represent is a Small, Medium or Micro Enterprise (SMME).

- Option for clients and SARS agents to cancel an existing appointment.

- A new dropdown field for clients to select a 'Reason Category'.

- A permit number will be accepted in the 'Taxpayer Passport Number' field for non-South African taxpayers with a valid tax number.

c. **Several enhancements** including legal changes are documented in the IT-AE-36-G05 - Comprehensive Guide to the ITR12 Return for Individuals - External Guide.

4. Find a Source Code webpage - Updated with changes in source codes and one new source code:
   i. Change source code 2572 description
     1. Crypto Assets Profit
     2. Kriptobate Wins
   ii. Change source code 2573 description

1. Crypto Assets Loss
2. Kriptobate Verlies
iii. Change source code 6520 description
   1. Gain: Financial Instruments – Crypto Assets (Local)
   2. Wins: Finansiele Instrumente – Kriptobate (Plaaslik)
iv. Change source code 6521 description
   1. Loss: Financial Instruments – Crypto Assets (Local)
   2. Verlies: Finansiele Instrumente – Kriptobate (Plaaslik)
v. Change source code 6546 description
   1. Gain: Financial Instruments – Crypto Assets (Foreign)
   2. Wins: Finansiele Instrumente – Kriptobate (Buitelands)
vi. Change source code 6547 description
   1. Loss: Financial Instruments – Crypto Assets (Foreign)
   2. Verlies: Finansiele Instrumente – Kriptobate (Buitelands)
vii. Change source code 4238 description
   1. Distribution from REIT/Taxable Local Dividends
   2. Uitkering vanaf REIT/Plaaslike Dividende Belasbaar
viii. Change source code 4246 description
   1. Transfer in (from another TFI) during this year of assessment
   2. Oordragte in (vanaf ander BB) – hierdie jaar van aanslag
ix. Change source code 4247 description
   1. Transfer out (to another TFI) during this year of assessment
   2. Oordragte uit (na ander BB) – hierdie jaar van aanslag
x. Change source code 4015 description
   1. Travel Expenses (e.g. commission Income)
   2. Reisuitgawes (bv. kommissie inkomste)
xi. Add new source code 4035
   1. Medical Contributions on behalf of family member
   2. Mediesefondsbydraes namens familielid
   3. Start year: 2021
   4. End year: 9999
   5. Srce-code-type:= '5' (Statistical)
   6. SRCE-code-tp-cat:= 'I' (Individual)

5. Published Guides:

- IT-AE-36-G06 - How to eFile your Personal Income Tax Return - External Guide
- IT-AE-36-G05 - Comprehensive Guide to the ITR12 Return for Individuals - External Guide
- IT-GEN-06-G01 - Guide to the Individual ITR12 Return for Deceased and Insolvent Estates - External Guide
- GEN-REG-48-G01 - Venture Capital Companies - External Guide
- GEN-PT-01-G01 - Guide for Provisional Tax - External Guide
- GEN-BO-09-G01 - Book an Appointment with a SARS Branch - External Guide
- DT-GEN-01-G02-Declaration-of-Dividends-Tax-via-eFiling-External-Guide
- IT-AE-45-G01 – Guide to SARS Mobile Tax Services – External Guide

6. Tutorial Videos – complete list on www.youtube.com/sarstax:

SARS Webpages	Published tutorial videos
Small Business webpage	• How to complete the ITR14 video • Tax Compliance Status video
Auto Assessment webpage	How to accept the auto assessment on: • eFiling • MobiApp
MobiApp webpage	• How to submit your Personal Income Tax return on the SARS MobiApp • How to download the SARS Mobi-App • How to check if you have the correct version of the operating system to download the SARS MobiApp
How do I register for tax? webpage	How to register as a taxpayer on eFiling and receive your tax reference number
I need my tax number webpage	How to request or view your notice of registration (IT150) on eFiling
Maintain personal details on eFiling vs Branch webpage	How to update your SARS registered details in eFiling
How to request your Tax Compliance Status webpage	How to request your Tax Compliance Status pin on eFiling
How to register for eFiling webpage	How to submit your Personal Income Tax return on eFiling
Tax Season webpage	• What to do when your Income Tax Return ITR12 is rejected by SARS on eFiling due to a duplicate IRP5 • What to do when your Income Tax Return ITR12 is rejected by SARS on eFiling due to a directive

7. Several forms have already been converted from Adobe to HTML5 on eFiling and as of 25 June 2021, the following forms are available on the HTML5 platform:

- Deferment Maintenance (DFM01)
- Voluntary Disclosure Application (VDP)
- Special Voluntary Disclosure Application (SVDP)

- Dividends Tax Transaction Information (DTR01)
- e@syFile™ PAYE (EMP201 & EMP501)
- e@syFile™ Dividends Tax (DTR02)

The submission process for these forms is still the same, only the form design has changed to a user-friendly and easy to complete HTML5 format. All modern browsers such as Google Chrome, Mozilla, FireFox, and Microsoft Edge may be used to open these forms. Since not all forms have been migrated to HTML5, if challenges are experienced, it is recommended that the SARS browser should be used to access and complete these forms.

End.