

Dear Tax Practitioner

## **USE OF ADOBE FLASH**

We have received some questions through various channels regarding the ongoing maintenance of Adobe Flash in the eFiling Service Offering by SARS

For more than two decades now, SARS has been strategically adopting advances in information technology for the benefit of taxpayers, traders and tax practitioners, to make it easier for them to comply with their tax and customs obligations and to improve our service levels to them.

Over the years, these advances that SARS adopted have resulted in the successful rolling out of eFiling (recently to customs as well), e@syFile for employers and the SARS MobiApp for cell phones.

All of this resulted in a massive reduction in paper usage, a key concern for the environment, as well as a massive saving in time and costs for taxpayers, tax practitioners and traders.

Of course, some of the technology we are using, is gradually being replaced as part of this ongoing effort to modernise our systems. This is the case with Adobe Flash.

To SARS' best knowledge the problem is two-fold. Adobe will in fact stop support for its Flash technology, which means there will be no upgrades or solutions provided for issues that arise post December 2020. Secondly, certain technology companies that provide browser capabilities have decided not to support Adobe Flash on their platforms post December 2020, which means any functionality using Adobe Flash will not work if the browser is upgraded to the latest version.

SARS anticipated this scenario and we are in a process of mitigating the risks and ensuring an easy and seamless service for taxpayers, tax practitioners and traders who interact with SARS.

Therefore, SARS has been busy replacing forms using Adobe Flash with the latest HTML5 technology. SARS has made significant strides in this regard.

By way of example, SARS has given priority to moving all the forms used for the major taxes, including income tax for individuals, companies, trusts, IRP6 provisional tax returns as well as the form used for payroll taxes to the HTML5 platform.

The VAT 201 form is scheduled to be replaced on the 4th of December 2020 with a HTML5 form.

It is worth noting that from an individual income tax point of view, which seems to be the basis of the concern of your reader, over 1.6 million taxpayers filed returns online using the HTML5 form during the online filing season which, for non-provisional taxpayers, ended 16 November 2020.

With regards to our letters and assessment notices, these do not use Adobe Flash for rendering to the taxpayer but normal Adobe PDF which is commonplace technology that is used on a daily basis. It is SARS' understanding that Adobe will continue to support PDF.

Provisional taxpayers who are required to file their annual income tax returns by 29 January 2021 are assured that they can certainly use eFiling and the SARS MobiApp.

While SARS' phasing in of HTML5 has focused on the major tax types with high-volume online submissions, there are some forms which include the registration and objection forms, as well as other smaller taxes with lower volumes, that will remain on Adobe Flash post December 2020.

This could cause problems in these low-volume areas should Microsoft also discontinue support for Adobe Flash sooner than we think. It is for this reason that SARS have requested people to use two browsers (Edge and Chrome) in the interim when interacting with SARS in these low-volume areas, while SARS transitions fully to HTML5.

SARS is certainly committed to migrating all remaining forms to HTML5 in 2021. In the interim taxpayers are urged to use the Microsoft Edge browser to complete and submit these forms online.