Preparing for the 2021 Filing Season

#YourTaxMatters

SARS.GOV.ZA | 0800 00 7277

SARS
At Your Service

When does Individual & Trusts Filing Season open?

For the 2021 Filing Season, please diarise the following dates and criteria:

- **From 1 July:** Over 3 million taxpayers identified for auto-assessment will receive text messages to either accept or edit their auto-completed returns on eFiling by 23 November 2021.
- **1 July – 23 November:** Non-provisional taxpayers who were not auto-assessed may file digitally using eFiling or the SARS MobiApp.
- **1 July – 23 November:** Non-provisional taxpayers who were not auto-assessed and do not have access to digital services may be assisted at a branch by first making a booking. The online booking system is available on the SARS website www.sars.gov.za.
- **1 July 2021 – 31 January 2022:** Provisional taxpayers, including Trusts, may file via eFiling or the SARS MobiApp.

Not sure whether you must submit an Income Tax Return (ITR12)?

You do not need to submit a return if ALL the criteria below apply to you:

- Your total salary for the year before tax was not more than R500 000 and employees' tax has been deducted or withheld in terms of the deduction tables prescribed by the Commissioner
- You only received employment income for the full year of assessment (March 2020 to February 2021) from one employer
- You have no car allowance/company car/ travel allowance or other income (e.g. interest or rental income); and
- You are not claiming tax related deductions (e.g. medical expenses, retirement annuity contributions other than pension contributions made by your employer, travel).

Still unsure? Visit www.sars.gov.za and click on "Do you need to submit a return" on the Personal Income Tax page to see whether you need to submit a return.

Go digital

There is no reason to queue! You can access our online self-help services without calling or visiting our offices.

Visit the SARS website www.sars.gov.za for a list of services that are available on our digital platforms.

We've made tax compliance easy for you

From 1 July, a significant number of individual non-provisional taxpayers will be assessed by SARS using the data received from their employers and other third-party data providers.

This means that where SARS has received all third party data for a taxpayer, the data will be used to assess the taxpayer and they will be notified of the assessment via an SMS.

What to do when you receive an auto assessment SMS?

Upon receiving this SMS, you have to check the information on your auto-assessment or pre-assessed return using eFiling or the MobiApp, and if you agree with it, accept the assessment.

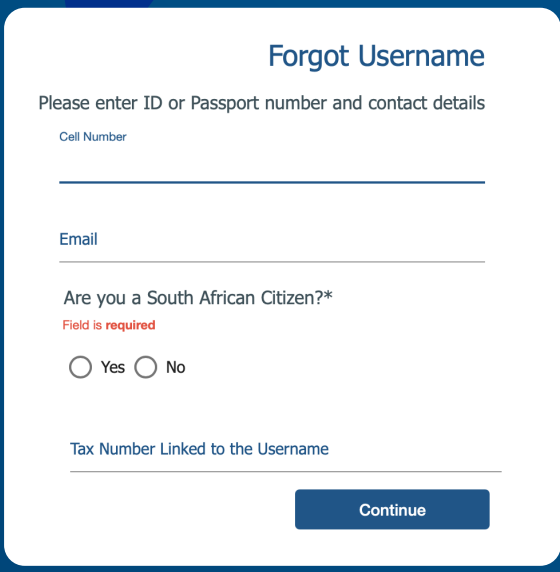
Should there be a need to edit any information on your auto-assessment, you may use eFiling or the SARS MobiApp to edit and then file a tax return.

Failure to either accept or edit the return during 1 July to 23 November 2021 will result in SARS raising an estimated assessment.

Need to reset your login details?

Visit www.sarsefiling.co.za, Click on the Login button, and follow the prompts.

When you have forgotten both your login name and password, you will need to first complete the "Forgot your username" process, wait for an email or SMS notification containing your login name, and then use this login name to complete the **"Forgot password"** process.



An eFiling self-service option is now available to reset your password. By entering your ID and tax numbers, you will be authenticated, and then prompted with various options. Under the Income Tax, eFiling menu, you will be prompted to reset your eFiling password.

Please note that the OTP you receive will only be valid for a few minutes, and you will be required to change your password once logged onto your eFiling profile.

If you have forgotten both your login name and password and have since changed your cell phone number and email address, please contact the SARS Contact Centre on 0800 00 7277.

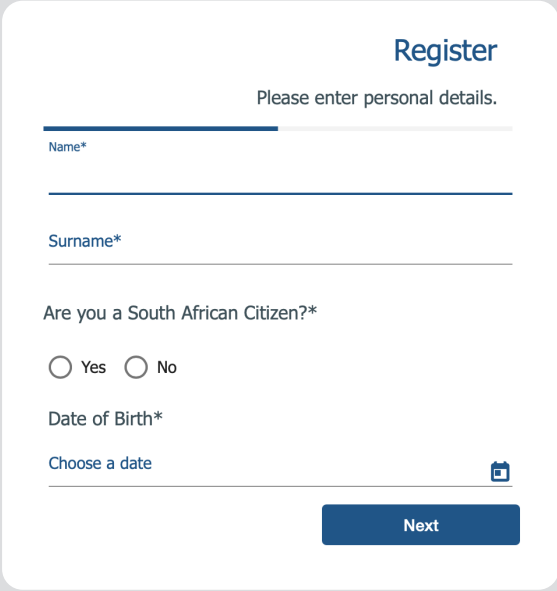
For further guidance, please tune into SARS TV on YouTube

Need a Tax number?

Register for eFiling and you will be automatically registered for personal income tax, and receive a tax reference number.

To register, go to www.sarsefiling.co.za

Click on the **Register tab** at the bottom right corner and follow the steps.



Are you filing on the go? Download the SARS MobiApp from Google Play for Android, Huawei App gallery and App Store for Apple devices.

For further guidance, please tune into SARS TV on YouTube

Home Office

Some taxpayers may qualify for a home office expense deduction when they submit their 2021 tax return. Certain requirements may apply by law.

It is important to understand that when a taxpayer claims home office expenses in respect of his or her primary residence, the capital gains tax exemption that applies

when the residence is sold falls away in respect of the gain attributable to the portion of the residence used as a home office.
A questionnaire is available on the SARS website to assist you in determining whether you qualify for deduction on home office expenses.

Requirements for a home office:

- The part of the home, i.e. the office space, for which a claim is submitted, must be occupied for purposes of a trade (which includes employment).
- The office occupied must be specifically equipped for purposes of the trade, e.g. a home study, with a desk, computer, and so forth.
- The employee must regularly and exclusively use the office for business purposes, i.e. it cannot be used for private purposes. If an employee does not have a separate study or office available in their home, home office expenditure will not be allowed as a deduction.
- Employee's who are not commission earners, but who spend the majority of their time on the road visiting clients, performing their duties mainly at their clients' premises, do not qualify for a deduction/claim of home office.
- The employee's duties must be performed mainly, i.e., more than 50%, in their home office (not applicable to commissions earners)
- The employer must allow the employee to work from home. Confirmation thereof will be a requirement upon Audit (not applicable to commissions earners) For more information, visit www.sars.gov.za

EASY steps to eFile if you are not part of the auto-assessment program

eFiling:

1. Go to www.sarsefiling.co.za and login using your registered username and password

2. Request your Income Tax Return (ITR12)

3. Create form - You are now able to open your income tax return. Complete the questionnaire to create your customised ITR12 return. To add extra income and deductions sections to your return, select the relevant options on the wizard.

4. Check the pre-populated information on income and deductions. Where relevant, you must add information like rental income. Make sure you capture the information against the right source codes. In most cases, this information is pre-populated

5. Save your return - You can save your ITR12 return before filing it by clicking on “Save Return”. You can then come back to it later.

6. Submit your return - Once you have captured all the information and you are ready to submit it to SARS, simply click on “Submit return to SARS”.

Filing on SARS MobiApp:

1. Download the SARS MobiApp from Google Play for Android, Huawei App gallery and App Store for Apple devices. Login using your registered username and password.

2. Click on Tax Returns, the Standard Form [online] will be displayed. Note what is on the creation wizard and once you viewed and are in agreement with it, tap on OK.

3. Complete the questionnaire to create your customised ITR12 return. To add extra income and deductions sections to your return, select the relevant options on the wizard.

4. Check the pre-populated information on income and deductions. Where relevant, you must add information like rental income. Make sure you capture the information against the right source codes. In most cases, this information is pre-populated

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For further guidance, please tune into SARS TV on YouTube

Submission of supporting documents

When SARS verifies your return or banking details, and you are requested to submit supporting documents, you may use the following online channels:

» eFiling and the SARS MobiApp
» Send us an online query via our SARS website https://tools.sars.gov.za/SOQS/?queryType=5
» Send an email to SupportingDocs@sars.gov.za

When uploading documents via eFiling; SARS MobiApp or the SARS Online Query System, please ensure that the documents are not password protected.

Booking of an appointment (eBooking)

We encourage you to continue making use of our digital channels to interact with us.

Those needing assistance may also book a virtual appointment with one of our agents for a guided filing experience to complete their submission.

If you wish to book an appointment, you can do so on the SARS website www.sars.gov.za .

The eBooking system will give you confirmation of your booked slot in real-time, provide you with a case number and a list of all the required supporting documents to have for your appointment.

The online eBooking system also gives you the option of booking a virtual session with a SARS agent via a voice call.

Only use a REGISTERED Tax Practitioner

Be aware of people who offer to complete your tax return for you with promises to get you a refund. Only deal with registered tax practitioners.

Please remember that when you use a tax practitioner, it is your responsibility to verify that your practitioner is registered with a Recognised Controlling Body (RCB) and with SARS. Ask your tax practitioner for their tax practitioner registration number, which you can verify on eFiling.

On the eFiling home page, click **Quick Links**, and from the drop-down menu choose "**Confirm Practitioner Registration Status".**

Please note that even if a tax practitioner completes and submits your ITR12 on your behalf, it is still your responsibility as the taxpayer to make an accurate declaration.

Also, you are responsible for any outstanding returns, payments and penalties.

Use eFiling to submit your outstanding returns

If you have outstanding returns from previous years, you may incur admin penalties for non-submission. This will affect your tax compliance status, which may lead to SARS appointing third parties such as your employer or registered bank to recover the monies owed.

NB*** Non-submission of your tax returns is a criminal offence which may result in a fine, imprisonment or both.

Bring your own device

Make a booking to visit a branch and be assisted using your own device.

Should you need further assistance with migrating to our digital channels, tune into SARS TV on YouTube to watch our eLearning videos.

Changing of banking details

You can change your banking details online using the following options:

- Change via Registration, Amendments and Verification (RAV)
- Change on Income Tax Return (ITR12)
- Email (exceptional cases)

SARS will verify any changes to your banking details before updating your banking profile, and this is done to protect you against fraud. Any refunds due to you (if applicable) will be processed after your banking details have been verified. If the validation of your banking details is unsuccessful, you will be requested to visit a SARS branch to validate your banking details in person.

Remember, you have to book first before visiting the branch.

Take the following documents with you:

- Valid original or temporary ID,
- passport or driver's licence and a certified copy of the ID,
- Original bank statement or ATM/Internet-generated statement or an eStamped statement, not more than three months old
- Proof of residential address (e.g. municipal account).

For more information, please visit the SARS website and the SARS TV on YouTube for educational videos.

*Remember, to visit your nearest SARS branch, you need to book first.

CLICK www.sarsefiling.co.za / www.sars.gov.za

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