



South African Revenue Service

Dispute Management

Dispute Management – Introduction

- A taxpayer can lodge a Request for Remission (RFR), Notice of Objection (NOO) and Notice of appeal (NOA) against interest and penalty on late payments and assessments in relation to Personal Income Tax (PIT), Corporate Income Tax (CIT) and Value-Added Tax (VAT).
- This request for remission must be completed on the prescribed form (RFR01). The Notice of Objection, Notice of Appeal and Suspension of Payment prescribed forms have the DISP01 form code.
- The NOO form for interest and penalty for late payment can only be completed once the Request for Remission (RFR01) has been submitted to SARS and the RFR has been partially allowed or disallowed.

Dispute Management – Introduction

- The NOA form can only be completed and submitted to SARS once the NOO has been submitted to SARS and the outcome of the objection has been received i.e. where a NOO has been partially allowed or disallowed.
- The request for suspension of payment can be requested as a standalone option on eFiling for Income Tax.
- To ensure that the correct process is followed, validations will be applied against the disputes that are lodged.
- Where the Income Tax (IT) or Value-Added Tax (VAT) Reference number is used on the NOO or NOA, only Personal Income Tax (PIT) or Corporate Income Tax (CIT) or VAT related disputes must be accepted.

Dispute Management – Introduction

- Multiple transactions and/or source codes may be disputed on the RFR, NOO or NOA form per period.
- For VAT, multiple periods up to 12 months may be disputed on the RFR, NOO or NOA form.
- In the case where the NOO was partially allowed or disallowed and you wish to submit a NOA, ensure that the appeal is based on the same items being objected. The same source code and amounts used in the NOO must be completed on the NOA.
- The RFR01, DISP01 or supporting documents can be submitted via any of the following channels:
 - eFiling
 - At a local SARS branch

Dispute Management – Introduction

- The dispute process can be triggered from the following functionalities on eFiling:
 - Assessment notices (ITA34)
 - Statement of Account
 - Dispute landing page
 - Relevant return work page
- The new dispute process **will exclude the administrative penalties requests.**
- SARS can either **ALLOW, PARTIALLY ALLOW** or **DISALLOW** the request for remission, objection or appeal by the taxpayer. The outcome of the objection or appeal will be communicated to the taxpayer by means of a dispute outcome letter.

Dispute Management – Introduction

- When the objection or appeal is fully allowed or partially allowed, the items in relation to the disputed transactions will be waived accordingly.
- When the objection or appeal outcome is partially allowed or disallowed, the reasons will be given on the “dispute outcome” letter.
- You need to lodge your Notice of Objection (NOO) against any assessment within 30 business days from the date of assessment.
- Late objections may be considered invalid.
- Should you require a condonation for the late submission of the objection, you need to state your reasons for late submission in the condonation section of the notice of objection form.

Dispute Management – Introduction

- You need to lodge your Notice of Appeal (NOA) against the disallowance or partial disallowance of an objection within 30 business days from the date of the objection.
- Late appeals may be considered invalid.
- Should you require a condonation for the late submission of an appeal, you need to state your reasons for late submission in the condonation section of the notice of appeal form.
- In terms of the Tax Administration Act, a taxpayer is not permitted to submit an objection if three or more years have expired since the date of assessment in relation to Personal Income Tax and Corporate Income Tax and if more than three years has passed since the decision to partially allow or disallow the request for remission (RFR).
- A notice of Appeal will not be considered if it is lodged after 75 business days after the objection was disallowed or partially allowed.

Dispute Procedure – eFiling

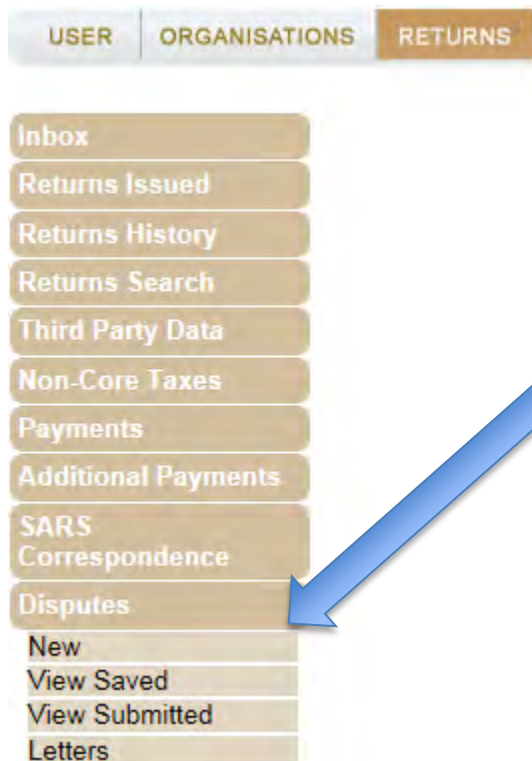
Logon to the eFiling Website

- Navigate to www.sarsefiling.co.za
- Click on “Login” and login with your Login name and Password.



Dispute Procedure – eFiling

- To access the disputes function on eFiling, select the “Disputes” tab under the “Returns” menu.



In the **Disputes tab**, the following options will be available:

- New – to lodge New disputes
- View Saved – to view all saved disputes
- View Submitted – to view all submitted disputes
- Letters – to view all dispute related letters

Dispute Procedure – eFiling

- If you do not agree with a penalty charged for late payment and related interest for provisional tax (paragraph 27 penalty and 89bis interest), the following steps may be followed to lodge a dispute:
 - Complete and Submit a request for remission (RFR)
 - If the RFR is disallowed or partially allowed, and you do not agree with the outcome, complete and submit a Notice of Objection (NOO).
 - If the NOO is disallowed or partially allowed, and you do not agree with the outcome, you can appeal and complete and submit a Notice of Appeal (NOA).
- **NOTE:** *If you wish to dispute against interest and penalty for **late payment of provisional tax**, you may only dispute once the Income Tax Assessment (ITA34) has been issued. If you wish to dispute before the ITA34 is issued, you may complete and submit the dispute at your nearest SARS branch.*

Request for Remission(RFR)

Submission of Request for Remission(RFR) – eFiling

- Click on the “Dispute” tab and select the “New” button to request a new dispute.
- The new “Request to File Dispute” Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the “Disputes” button.
 - Ensure that the correct Tax Type and period to dispute is selected.

VAT:

REQUEST TO FILE DISPUTE

The screenshot shows a web form titled "Request to file a Dispute". It contains the following fields and controls:

- Tax Type:** A dropdown menu with "VAT" selected.
- Reference Number:** An empty text input field.
- Period:** A date range selector with a calendar icon and a "Go" button.
- Dispute Type:** A dropdown menu with "Request for Remission" selected.
- Next:** A button located at the bottom right of the form.

Submission of Request for Remission(RFR) – eFiling

On the Request to File Dispute page, the following fields will be displayed:

- **Tax Type** – indicate the tax type(s) that the taxpayer is registered for on eFiling will be displayed to select.
- **Reference Number** – the reference number of the tax type selected will be displayed.
- **Period** - a list of periods will be displayed if you click on the dropdown arrow. Indicate the period against which the dispute must be lodged.
 - In the case of PIT and CIT, the period will be indicated in years (e.g. 2014).
 - In the case of VAT, the period will be displayed in the format of yyyy-mm (e.g. 2016-09). Multiple periods may be disputed at once up to a maximum of 12 periods.
- **Dispute Type** – the different types of disputes will be indicated to select, namely:
 - Notice of Objection (NOO);
 - Notice of Appeal (NOA);
 - Request for Remission (RFR); and
 - Suspension of Payment.

Submission of Request for Remission(RFR) – eFiling

- Select “Request for Remission” as the dispute type and click the “Next” button to proceed.
- When you hover over the “Next” button a message will be displayed to indicate that eFiling will perform a check to confirm if there are currently disputes against the tax type and period, and if the selected dispute is allowed.

VAT:

REQUEST TO FILE DISPUTE

Request to file a Dispute

Tax Type: VAT ▾

Reference Number:

Period:

Dispute Type: Request for Remission ▾

By clicking on this button, eFiling will perform a check to confirm whether there are currently any existing disputes against the selected tax type and period, and if the dispute is allowed.

Next

Submission of Request for Remission(RFR) – eFiling

- If there are no items available for Income tax or VAT to dispute against, an error message will be displayed as indicated on the screen below.

REQUEST TO FILE DISPUTE

No dispute items could be found

Request to file a Dispute

Tax Type: Income Tax ▼

Reference Number:

Period: 2011 ▼

Dispute Type: Request for Remission ▼

Next

- If there are items available to dispute, a list of items will be displayed on the “Selection – Request for Remission” screen.
- Note: Only items that is available to dispute will be displayed in the “Dispute Item List”. The below screen is only an example of how the dispute item list looks.

Submission of Request for Remission(RFR) – eFiling

SELECTION - Request for Remission

NOTE: When multiple tax periods were selected, only the tax period(s) for which dispute items are available and not part of an existing case, will be displayed.

Account

201406

Select	Source Code/Transaction Code	Source Code Description	Dispute Type	Dispute Amount	Requested Amount
<input type="checkbox"/>	9995	VAT Interest	RFR	R 251.51	<input type="text"/>
<input type="checkbox"/>	9996	VAT Penalties	RFR	R 122.29	<input type="text"/>

Reason/Grounds

Assessment

Back

Next



South African Revenue Service

Submission of Request for Remission(RFR) – eFiling

The tax period for which dispute items are available will be displayed.

- The “**Dispute Item List**” will display the following information columns:
- **Select** – indicate the items to dispute against by selecting the relevant tick boxes.
- **Source Code/Transaction Code** – the source code / transaction code of the dispute item is displayed.
- **Source Code Description** – the description of the source/transaction code of the dispute item is displayed.
- **Dispute Type** – The dispute type as per the selection is displayed e.g. RFR for Request for Remission, as indicated on the screen.
- **Dispute Amount** – the amount that has been charged for interest or penalties for late payment are displayed.
- **Requested Amount** – indicate what you believe the amount should be.

Submission of Request for Remission(RFR) – eFiling

- Select the source code that you want to dispute and enter the requested amount.

201406

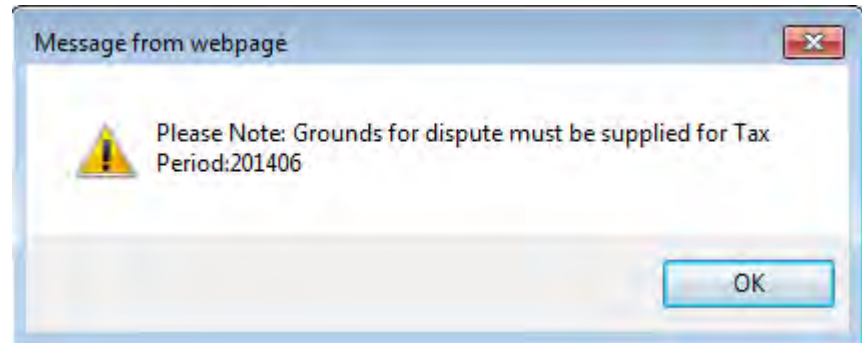
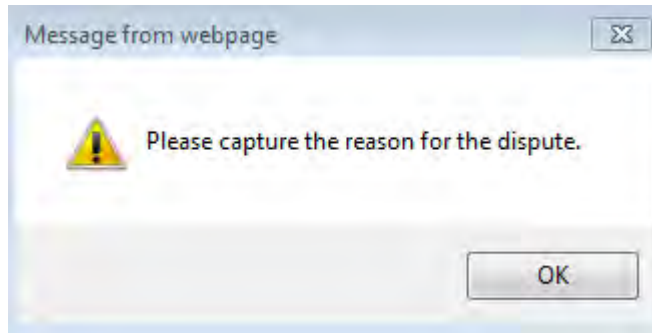
Select	Source Code/Transaction Code	Source Code Description	Dispute Type	Dispute Amount	Requested Amount
<input checked="" type="checkbox"/>	9995	VAT Interest	RFR	R 251.51	<input type="text" value="0.0000"/>
<input type="checkbox"/>	9996	VAT Penalties	RFR	R 122.29	<input type="text"/>

- Complete the reasons for request for remission of the dispute item(s) in the “Reason/Grounds” block provided.

Reason/Grounds

Submission of Request for Remission(RFR) – eFiling

- If no reason has been completed and you click the “**Next**” button, the following warning message will be displayed to complete a reason. Click “**OK**” to complete a reason.



- Click the “**Back**” button to be directed to the “Request to File Dispute” landing page.
- Click the “**Next**” button to continue with the Request for Remission process and the “**Summary**” page will be displayed.

Submission of Request for Remission(RFR) – eFiling

SUMMARY

Taxpayer Details

Taxpayer Name

Tax Reference

Tax Type VAT

Tax Period 201406

201406

Field/Transaction Value	Field/Transaction Description	Dispute Value	Requested Value	Dispute Type
9995	VAT Interest	251.51	0.0000	RFR

Reason/Grounds

Interest to be reduced

View Form

Back

Submit

Submission of Request for Remission(RFR) – eFiling

The Summary page will display the following information depending on the tax type selected from the previous completed steps:

- Taxpayer Details:
- Taxpayer Name
- Tax Reference
- Tax Type
- Tax Period

- **Field/Transaction Value** – this field is the field/transaction selected
- **Field/Transaction Description** – the description of the field/transaction
- **Dispute Value** – the amount that was originally levied for interest or penalties for the item selected.
- **Requested Value** – this is the amount that has been completed.
- **Dispute Type** – indicates the dispute type that is being completed.

Submission of Request for Remission(RFR) – eFiling

- Click the “View Form” button to view the RFR form.

201406

Field/Transaction Value	Field/Transaction Description	Dispute Value	Requested Value	Dispute Type
9995	VAT Interest	251.51	0.0000	RFR

Reason/Grounds

Interest to be reduced

View Form

Submission of Request for Remission(RFR) – eFiling

- Below is an example of the pages of the form that would be pre-populated from the completed information.



Taxpayer Reference Number

Tax Period (CCYY)

RFR01

Taxpayer Details

Surname	<input type="text"/>
First Name	<input type="text"/>
Other Name	<input type="text"/>
Initials	<input type="text"/>

Contact Details

Home Tel No.	<input type="text"/>	Fax No.	<input type="text"/>	Cell No.	<input type="text"/>
Bus Tel No.	<input type="text"/>				
Email	<input type="text"/>				
Web Address	<input type="text"/>				

Details of the Person Dealing with the Dispute on behalf of the Taxpayer

Surname	<input type="text"/>
First Name	<input type="text"/>
Initials	<input type="text"/>
Capacity	<input type="text"/>

Address for delivery of Correspondence

Email	<input type="text"/>
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South African Revenue Service

Submission of Request for Remission(RFR) – eFiling

- The Amount(s) requested for remission and the Reason(s) for requesting remission will be displayed on the second and third page of the RFR01 form.

Amount(s) Requested for Remission - VAT																								
Amount(s) Imposed/Charged										Amount(s) to be Remitted					Tax Period (CCYYMM)	201406								
Late Payment Penalty	R									,			R				,			Suspension of Payment Requested	X			
Interest	R	252								,	00		R	0			,	00						
Reason(s) for Requesting Remission															Supporting documents may be submitted with this form					Number of pages attached:	0			
																				Tax Period (CCYYMM)	201406			
Interest to be reduced																								

- Click the “**Back**” button on the summary screen to be directed to the “**Selection – Request for Remittance**” page where you will be able to make any amendments before submitting the dispute request to SARS.
- If you are satisfied with the information entered click the “Submit” button to submit the request to SARS from the summary screen.

Submission of Request for Remission(RFR) – eFiling

- The Dispute Work Page will be displayed that will indicate that the RFR is submitted.

DISPUTE WORK PAGE



Taxpayer Name

Tax Reference

Case Reference Number

eFiling Status

Submitted

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
<u>RFR</u>	Request For Remission	Submitted	2016/09/22	

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<u>Dispute Supporting Documents</u>	Waiting for Documentation to be Uploaded		2016/09/22	0	0

Notice of Objection (NOO)

Submission of Notice of Objection (NOO) – eFiling

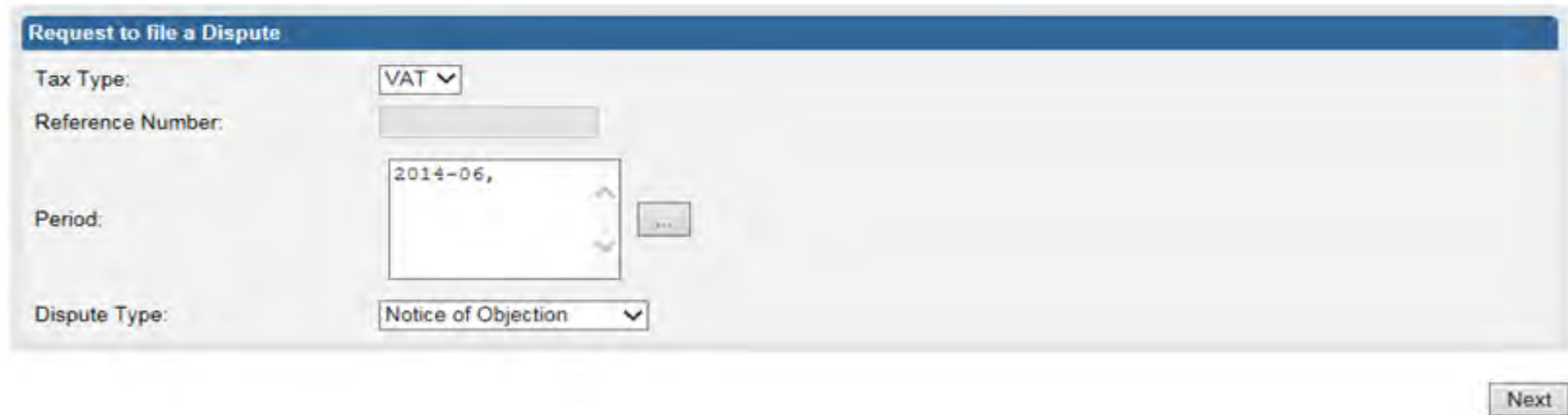
If the RFR has been disallowed or partially allowed and you do not agree with this outcome, continue with the Notice of Objection as explained below.

- Click the “**Dispute**” tab and select the “**New**” button to request a new dispute.
- The new “**Request to File Dispute**” Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the “**Disputes**” button.
 - Ensure that the correct Tax Type and period to dispute is selected.
- Select “**Notice of Objection**” as the dispute type and click the “**Next**” button to proceed.

Submission of Notice of Objection (NOO) – eFiling

- Select “**Notice of Objection**” as the dispute type and click the “**Next**” button to proceed.

REQUEST TO FILE DISPUTE



The screenshot shows a web form titled "Request to file a Dispute". It contains the following fields and controls:

- Tax Type:** A dropdown menu with "VAT" selected.
- Reference Number:** An empty text input field.
- Period:** A date range selector showing "2014-06," with up and down arrows and a small "..." button to the right.
- Dispute Type:** A dropdown menu with "Notice of Objection" selected.
- Next:** A button located at the bottom right of the form.

- If there are no items available to dispute against, an error message will be displayed.
- If there are items available to dispute, a list of items will be displayed on the “**Selection – Notice of Objection**” screen.
- **Note:** Only items that is available to dispute will be displayed in the “**Dispute Item List**”. The below screen is only an example of how the dispute item list looks.

Submission of Notice of Objection (NOO) – eFiling

SELECTION - Notice of Objection

NOTE: When multiple tax periods were selected, only the tax period(s) for which dispute items are available and not part of an existing case, will be displayed.

Account

201406

Select	Source Code/Transaction Code	Source Code Description	Dispute Type	Dispute Amount	Requested Amount
<input type="checkbox"/>	9996	VAT Penalties	NOO	R 122.00	<input type="text"/>

Reason/Grounds

Assessment

201406

Back

Next



South African Revenue Service

Submission of Notice of Objection (NOO) – eFiling

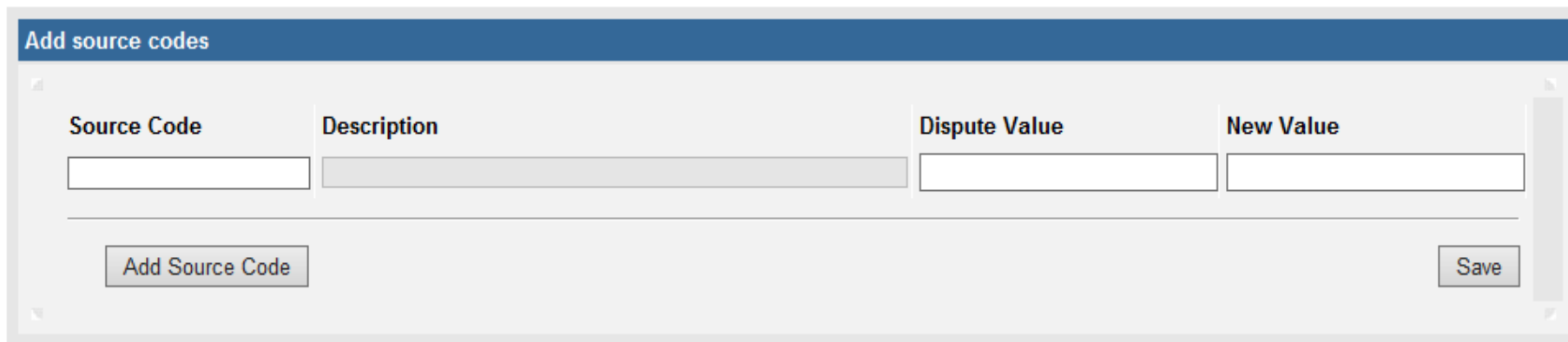
The “**Dispute Item List**” will display the following information columns:

- **Select** – indicate the items to dispute against by selecting relevant the tick boxes.
- **Source Code/Transaction Code** – the source code / transaction code of the dispute item is displayed.
- **Source Code Description** – the description of the source/transaction code of the dispute item is displayed.
- **Dispute Type** – The dispute type as per the selection is displayed e.g. NOO for Notice of Objection, as indicated on the screen.
- **Dispute Amount** – the amount that has been assessed or charged for interest or penalties for late payment are displayed.
- **Requested Amount** – indicate what you believe the amount should be.

Submission of Notice of Objection (NOO) – eFiling

If the item is not displayed that you wish to dispute, click the “**Add**” button.

- The “**Add source codes**” container will be displayed.



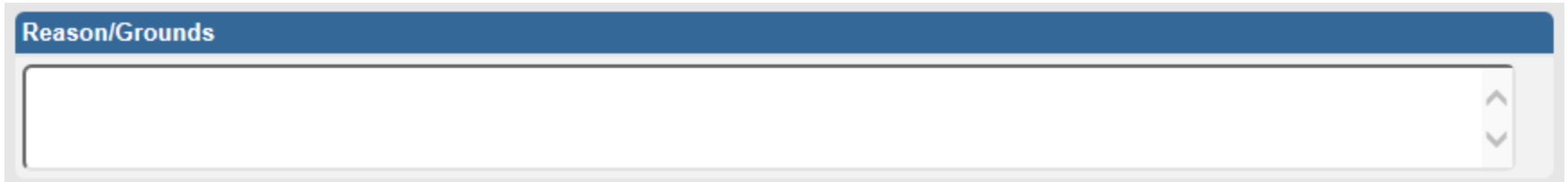
The screenshot shows a web interface titled "Add source codes" in a blue header bar. Below the header is a table with four columns: "Source Code", "Description", "Dispute Value", and "New Value". Each column has a corresponding text input field. Below the table, there are two buttons: "Add Source Code" on the left and "Save" on the right. The interface is clean and professional, with a light gray background and blue accents.

In the “**Add source codes**” container, the following fields will be displayed to be completed:

- **Source Code**
- **Description** – this field will populate with the description of the source code entered.
- **Dispute Value** – this is the amount that is reflected in the original assessment
- **New Value** – this is the amount that you believe should be reflected.

Submission of Notice of Objection (NOO) – eFiling

- Once you start typing the source code, all codes similar to what you are entering will be displayed where you can select the appropriate code
- Upon selection of the relevant source code, the description field will be populated. Complete the “**Dispute value**” and the “**New Value**”.
- Click the “**Add Source Code**” button and then “**Save**” and the field will be added onto the Dispute Item list.
- Select the dispute item and indicate the requested amount.
- Below the dispute item list, the reasons for notice of objection of the dispute item(s) must be indicated in the “**Reason**” block provided.

A screenshot of a web form interface. At the top, there is a blue header bar with the text "Reason/Grounds" in white. Below this header is a large, empty white rectangular text input area. To the right of the input area, there are two small, light gray vertical arrows (up and down) indicating a scrollable list or dropdown menu.

- If no reason has been completed and you click the “**Next**” button, the following warning message will be displayed to complete a reason. Click “**OK**” to complete a reason.

Submission of Notice of Objection (NOO) – eFiling

- If you wish to submit a Condonation Reason in the case of late objection, select the “Request Condonation” tick box and complete the reason in the block provided.

Condonation reason

☒ Request Condonation

- Click the “**Back**” button to be directed to the “Request to File Dispute” landing page.
- Click the “**Next**” button to continue with the Notice of Objection process and the “**Summary**” page will be displayed.

Tax Year	Source Code/Transaction Value	Source Code Description	Dispute Value	Requested Value	Dispute Type
2012	9995	INTEREST	153.13	53.13	NOO

View Form

Submission of Notice of Objection (NOO) – eFiling

VAT NOO Summary page:

SUMMARY

Taxpayer Details

Taxpayer Name

Tax Reference

Tax Type VAT

Tax Period 201406

201406

Field/Transaction Value	Field/Transaction Description	Dispute Value	Requested Value	Dispute Type
9996	VAT Penalties	122	122	NOO

Reason/Grounds

Penalty charged incorrectly as return was submitted on due date

Condonation Reason


[View Form](#)



South African Revenue Service

Submission of Notice of Objection (NOO) – eFiling

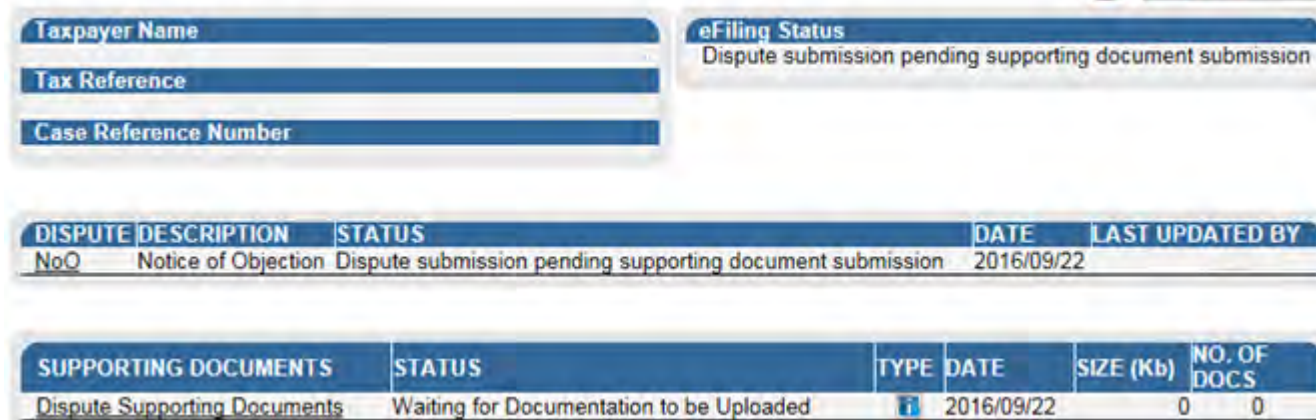
- Click the “**View Form**” button to view the Notice of Objection (DISP01) form.
- Below is an example of the pages of the form that is pre-populated from the information completed.

	Notice of Objection	Taxpayer Reference Number	<input type="text"/>	Tax Period (CCYYMM)	<input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="3"/>	DISP01		
Taxpayer Details								
Surname	<input type="text" value="B O S S H O F F"/>							
First Name	<input type="text" value="T E S T"/>							
Other Name	<input type="text"/>							
Initials	<input type="text" value="T"/>							
Contact Details								
Home Tel No.	<input type="text"/>		Fax No.	<input type="text"/>		Cell No.	<input type="text"/>	
Bus Tel No.	<input type="text"/>							
Email	<input type="text"/>							
Web Address	<input type="text"/>							
Particulars of Representative Taxpayer/Representative (Person dealing with dispute on behalf of taxpayer)								
Surname	<input type="text"/>							
First Name	<input type="text"/>							
Initials	<input type="text"/>							
Capacity	<input type="text"/>							
Address for Delivery of Notices								
Email	<input type="text"/>							

Submission of Notice of Objection (NOO) – eFiling

- The Amount(s) requested for objection and the Reason(s) for requesting objection will be displayed on the second page of the DISP01 form.
- Click the “**Back**” button on the summary screen to be directed to the “**Selection – Notice of Objection**” page where you will be able to make any amendments before submitting the dispute request to SARS.
- If you are satisfied with the information entered click the “**Submit**” button to submit the request to SARS from the summary screen.
- The Dispute Work Page will be displayed that will indicate that the NOO submission is pending. The NOO will only be submitted after the supporting documents have been uploaded.

DISPUTE WORK PAGE



Help icon | Get Adobe Reader icon

Taxpayer Name
Tax Reference
Case Reference Number

eFiling Status
Dispute submission pending supporting document submission

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
NoQ	Notice of Objection	Dispute submission pending supporting document submission	2016/09/22	

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Waiting for Documentation to be Uploaded		2016/09/22	0	0

Notice of Appeal(NOA)

Submission of Notice of Appeal (NOA) – eFiling

- If the NOO has been disallowed or partially allowed and you do not agree with this outcome, continue with the Notice of Appeal as explained below.
- Click on the “Dispute” tab and select the “New” button to request a new dispute.
- The new “Request to File Dispute” Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the “Disputes” button.
 - **Ensure that the correct Tax Type and period to dispute is selected.**
- Select “**Notice of Appeal**” as the dispute type and click the “**Next**” button to proceed

REQUEST TO FILE DISPUTE

The screenshot shows a web form titled "Request to file a Dispute". It contains the following fields and controls:

- Tax Type:** A dropdown menu with "VAT" selected.
- Reference Number:** An empty text input field.
- Period:** A date range selector with a calendar icon.
- Dispute Type:** A dropdown menu with "Notice of Appeal" selected.
- Next:** A button located at the bottom right of the form.

Submission of Notice of Appeal (NOA) – eFiling

- If there are no items available to dispute against, an error message will be displayed.
- If there are items available to dispute, a list of items will be displayed on the “Selection – Notice of Appeal” screen.
- **Note:** Only items that is available to dispute will be displayed in the “Dispute Item List”. The screen below is an example of how the dispute item list looks.

SELECTION - Notice of Appeal

NOTE: When multiple tax periods were selected, only the tax period(s) for which dispute items are available and not part of an existing case, will be displayed.

Account					
201406					
Select	Source Code/Transaction Code	Source Code Description	Dispute Type	Dispute Amount	Requested Amount
<input type="checkbox"/>	9996	VAT Penalties	NOA	R 122.00	<input type="text"/>
Reason/Grounds					
<div><div></div><div></div></div>					
Assessment					

Back

Next

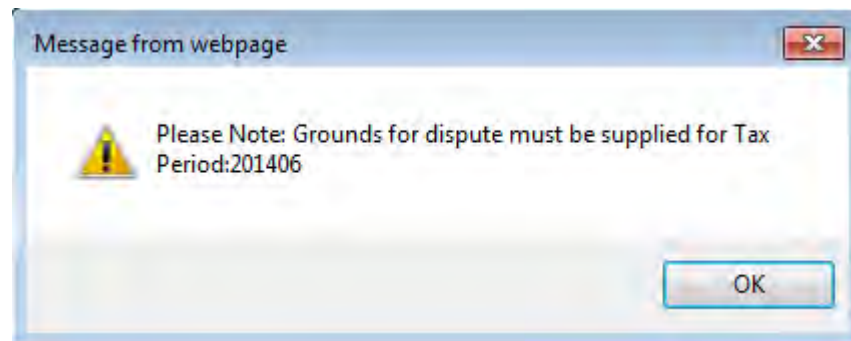
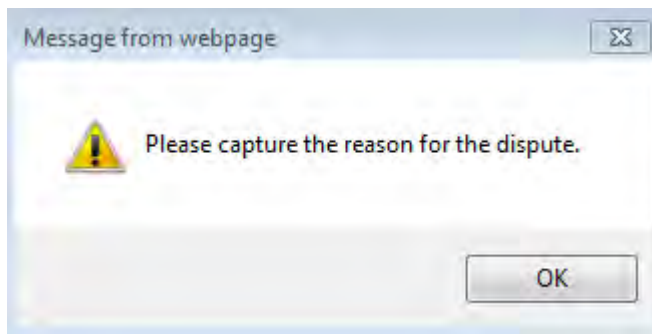
Submission of Notice of Appeal (NOA) – eFiling

- Indicate if the appeal should be resolved with the “ADR” or “Litigation” process. The “ADR” option will be selected by default.

Reason/Grounds


☒ ADR ☐ Litigation

- If no reason has been completed and you click the “**Next**” button, the following warning message will be displayed to complete a reason. Click “**OK**” to complete a reason.



Submission of Notice of Appeal (NOA) – eFiling

- If you wish to submit a Condonation Reason in the case of late appeal, select the “Request Condonation” tick box and complete the reason in the block provided



The screenshot shows a web form titled "Condonation reason" in a blue header bar. Below the header, there is a checkbox labeled "Request Condonation" which is checked. Underneath the checkbox is a large, empty text input field with a vertical scrollbar on the right side, indicating it can hold multiple lines of text.

- Click the “**Back**” button to be directed to the “Request to File Dispute” landing page

Submission of Notice of Appeal (NOA) – eFiling

SUMMARY

Taxpayer Details

Taxpayer Name

Tax Reference

Tax Type VAT

Tax Period 201406

201406

Field/Transaction Value	Field/Transaction Description	Dispute Value	Requested Value	Dispute Type
9996	VAT Penalties	122	122	NOA

Reason/Grounds

☐ ADR ☐ Litigation

VAT Penalty to be waived. Return was submitted on time.

Condonation Reason


View Form



South African Revenue Service

Submission of Notice of Appeal (NOA) – eFiling

- Click the “View Form” button to view the Notice of Appeal (DISP01) form.
- Below is an example of the form that is pre-populated from the information completed

	Notice of Appeal	Taxpayer Reference Number	<input type="text"/>	Tax Period (CCYYMM)	<input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="3"/>	DISP01		
Taxpayer Details								
Surname	<input type="text" value="B O S S H O F F"/>							
First Name	<input type="text" value="T E S T"/>							
Other Name	<input type="text"/>							
Initials	<input type="text" value="T"/>							
Contact Details								
Home Tel No.	<input type="text"/>		Fax No.	<input type="text"/>		Cell No.	<input type="text"/>	
Bus Tel No.	<input type="text"/>							
Email	<input type="text"/>							
Web Address	<input type="text"/>							
Particulars of Representative Taxpayer/Representative (Person dealing with dispute on behalf of taxpayer)								
Surname	<input type="text"/>							
First Name	<input type="text"/>							
Initials	<input type="text"/>							
Capacity:	<input type="text"/>							
Address for Delivery of Notices								
Email	<input type="text"/>							

- If you are satisfied with the information entered click the “Submit” button to submit the request to SARS from the summary screen.
- If supporting documents are required, a supporting documents link will be available on the Dispute work page to submit the documents.

Dispute against an Assessment

Dispute against an Assessment – eFiling

- If you do not agree with the assessment result SARS issued, including the understatement of penalties levied, follow the process as explained above:
 - Lodge an objection by completing and submitting a Notice of Objection (NOO).
 - When submitting the NOO, it is mandatory to submit supporting documents to substantiate your objection.
 - If the objection was disallowed or partially allowed and you do not agree with the outcome of the objection, you may lodge an appeal by completing and submitting a Notice of Appeal (NOA).
- **Note: The Requested amount should be the total amount and not the difference.**

Dispute against an Assessment – eFiling

SELECTION - Notice of Objection

NOTE: When multiple tax periods were selected, only the tax period(s) for which dispute items are available and not part of an existing case, will be displayed.

Account

Assessment

201406

Select	Source Code/Transaction Code	Source Code Description	Dispute Type	Dispute Amount	Requested Amount
<input type="checkbox"/>	0001	Standard rate (excluding capital goods)	NOO	R 614.04	<input type="text"/>
<input type="checkbox"/>	0002	Standard rate (only capital goods and / or services)	NOO	R 368.42	<input type="text"/>
<input type="checkbox"/>	0003	Zero rate (excluding goods exported)	NOO	R 3 000.00	<input type="text"/>
<input type="checkbox"/>	0004	Zero rate (only exported goods)	NOO	R 3 000.00	<input type="text"/>
<input type="checkbox"/>	0007	Supply of accommodation: Value not exceeding 28 days	NOO	R 3 000.00	<input type="text"/>
<input type="checkbox"/>	0008	Change in use and export of second-hand goods	NOO	R 368.42	<input type="text"/>
<input type="checkbox"/>	0015	Bad debts	NOO	R 200.00	<input type="text"/>
<input type="checkbox"/>	0016	Other	NOO	R 200.00	<input type="text"/>

Dispute against an Assessment – eFiling

<input type="checkbox"/>	0009	Other and imported services	NOO	R 300.00	<input type="text"/>
<input type="checkbox"/>	0010	Capital goods and/or services supplied to you	NOO	R 100.00	<input type="text"/>
<input type="checkbox"/>	0011	Capital goods imported by you	NOO	R 200.00	<input type="text"/>
<input type="checkbox"/>	0012	Other goods and/or services supplied to you (not capital goods)	NOO	R 100.00	<input type="text"/>
<input type="checkbox"/>	0013	Other goods imported by you (not capital goods)	NOO	R 200.00	<input type="text"/>
<input type="checkbox"/>	0014	Change in use	NOO	R 100.00	<input type="text"/>

Reason/Grounds

Condonation reason

☐ Request Condonation

[Back](#)[Next](#)

South African Revenue Service

Dispute against an Assessment – eFiling

SUMMARY

Taxpayer Details

Taxpayer Name

Tax Reference

Tax Type VAT

Tax Period 201406

201406

Field/Transaction Value	Field/Transaction Description	Dispute Value	Requested Value	Dispute Type
0002	Standard rate (only capital goods and / or services)	368.42	500	NOO
0003	Zero rate (excluding goods exported)	3000	4000	NOO
0010	Capital goods and/or services supplied to you	100	200	NOO
0016	Other	200	300	NOO

Note: The Requested amount should be the total amount and not the difference

Dispute against an Assessment – eFiling


- The dispute item(s) selected in the objection will be displayed on the second page of the DISP01 form.

Amount(s) under Dispute - VAT										Tax Period (CCYYMM)	
Output Tax		Amount reflected on Assessment - Rands only				Amount that should be Reflected - Rands only				Difference - Rands only	
Standard rate (excl. capital goods and/or goods and/or services and accommodation)											
Standard rate (only capital goods and/or services)					3 6 8				5 0 0		1 3 1
Zero rate (excluding goods exported)					3 0 0 0				4 0 0 0		1 0 0 0
Zero rate (only goods exported)											
Exempt and non-supplies											
Supply of Accommodation: Value exceeding 28 days											
Supply of Accommodation: Value not exceeding 28 days											
Adjustments: Change in use and export of second-hand goods											
Adjustments: Other and imported services											
Input Tax		Amount reflected on Assessment				Amount that should be Reflected				Difference	
Capital goods imported by you											
Other goods and/or services supplied to you (not capital goods and/or services)											
Other goods imported by you (not capital goods)											
Adjustments: Change in Use											
Adjustments: Bad Debts											
Adjustments: Other					2 0 0				3 0 0		1 0 0
					0 0				0 0		0 0
Penalties		Amount reflected on Assessment				Amount that should be Reflected				Difference	
Additional tax/ Understatement Penalty											
Suspension of payment requested											

Upload Supporting Documentation

Upload Supporting Documentation– eFiling

- On the Dispute Work Page, a “Supporting Documents” section will be available where all relevant supporting documents must be attached to support the submission of the dispute.
- Ensure that the following standards are adhered to when supporting documents are uploaded:
- The file type may be .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif to enable SARS to view the documents.
- The maximum allowable **size per document** may **not be more than 2MB**.
- Click on the “Dispute Supporting Documents” hyperlink to continue.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Waiting for Documentation to be Uploaded		2016/09/22	0	0

- The supporting documents page will be displayed as indicated below.

Upload Supporting Documentation– eFiling

SUPPORTING DOCUMENTS FOR DISPUTES



For more information on how to use this functionality, please click [here](#).

TAXPAYER DETAILS

Taxpayer Name:

Tax Reference Number:

Return Type:

UPLOAD SUPPORTING DOCUMENTS

Please ensure that all documents are successfully uploaded before submitting this group.

Document Name:

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 2Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - X Documents with the same name.
 - X Password protected documents.
 - X Spread sheets with multiple sheets.
 - X Blank or empty documents.

UPLOADED DOCUMENTS

No documents have been uploaded.

DOCUMENT GROUP

Please provide a group name for all the documents that you have uploaded above.

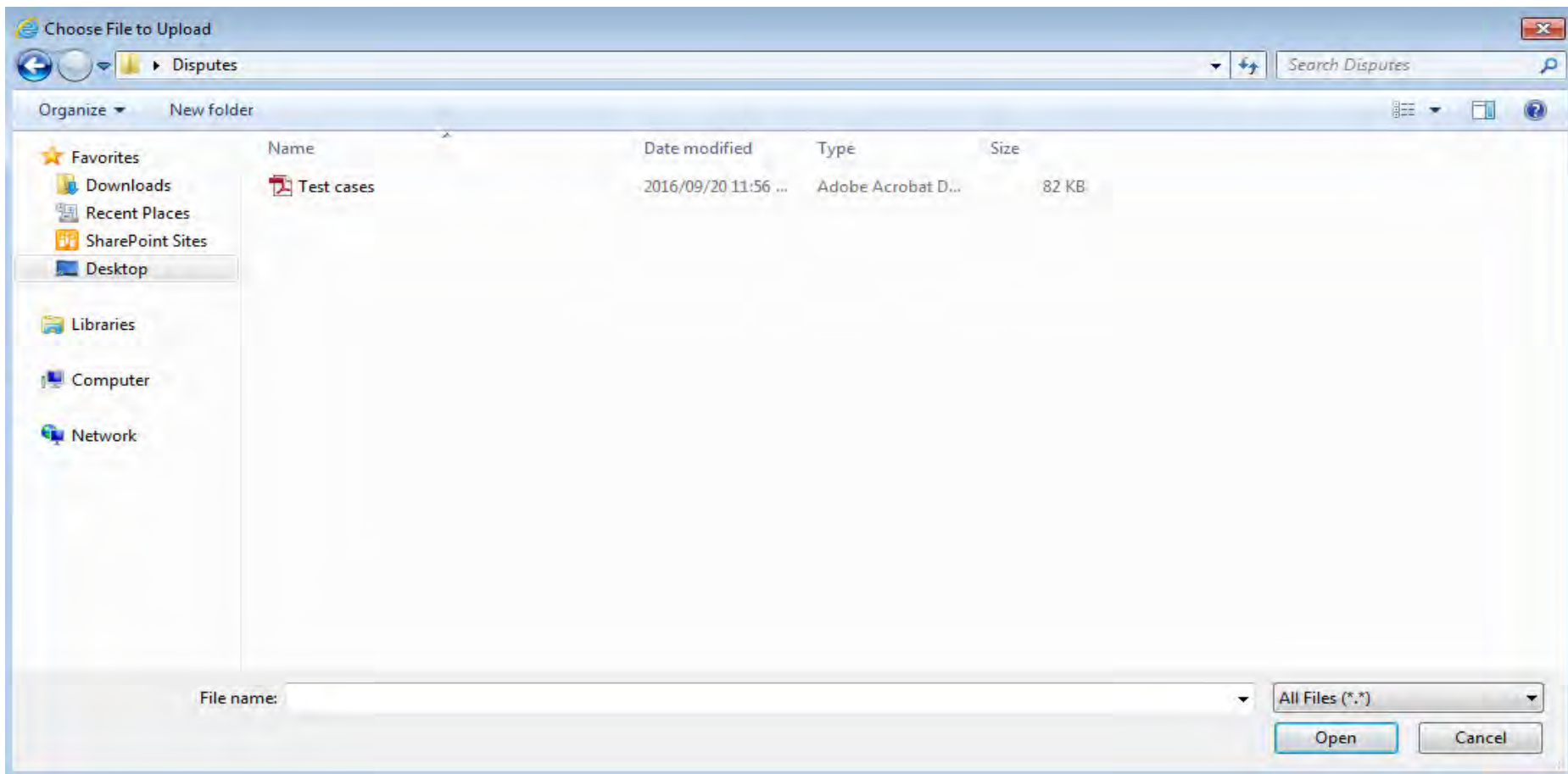
Document group name

Status

Waiting for Documentation to be Uploaded

Upload Supporting Documentation– eFiling

- Click on the “Browse” button and select the files to upload. After selecting the relevant file, click the “Open” button to continue.



Upload Supporting Documentation– eFiling

- Select the “Upload” button to add the document and it will be listed under the “Uploaded Documents” heading. If you wish to remove the document that you have uploaded, click the document and select the “Remove” button.

UPLOADED DOCUMENTS

Document Name	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Test cases.pdf	81	<input checked="" type="checkbox"/>	Converted and stored	9/22/2016 11:44:41 AM	View	<input type="checkbox"/>

Remove

DOCUMENT GROUP

Please provide a group name for all the documents that you have uploaded above.

Document group name

Status Uploaded

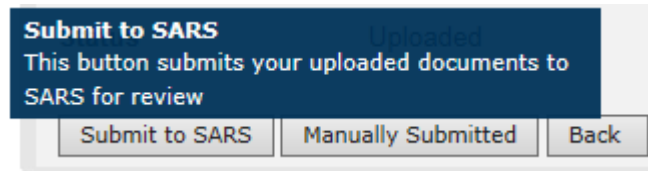
Submit to SARS

Manually Submitted

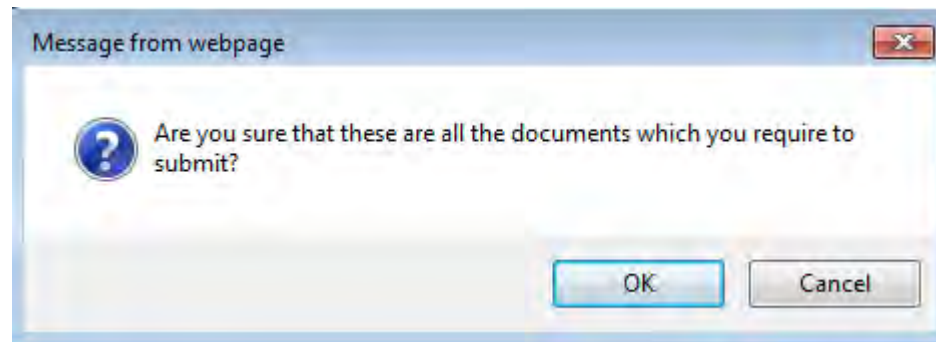
Back

Upload Supporting Documentation– eFiling

- *If you have submitted the supporting documents to your nearest SARS branch,* click on “**Manually Submitted**” to indicate on eFiling that the documents have been submitted.
- Click on the “Back” button to return to the Disputes Work Page.
- When you have uploaded **all the documents**, select the “**Submit to SARS**” button to continue




- Confirm that you want to submit all the documents by clicking in the “OK” button on the below message



Upload Supporting Documentation– eFiling

- The status on the Disputes Tax Work Page will be updated to “Submitted”.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Submitted		2016/09/22	81	1

- Once the supporting documents have been submitted to SARS, the dispute request will be sent to SARS and a case number will be allocated. A case number will be displayed on the Dispute Work Page.

DISPUTE WORK PAGE

Taxpayer Name

Tax Reference

Case Reference Number
101752915

  Get ADOBE® READER®

eFiling Status
Sent to SARS

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request For Remission	Sent to SARS	2016/09/22	

[Query Dispute Status](#) [Withdraw](#)

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Submitted		2016/09/22	81	1

Suspension of Payments

Suspension of Payment– eFiling

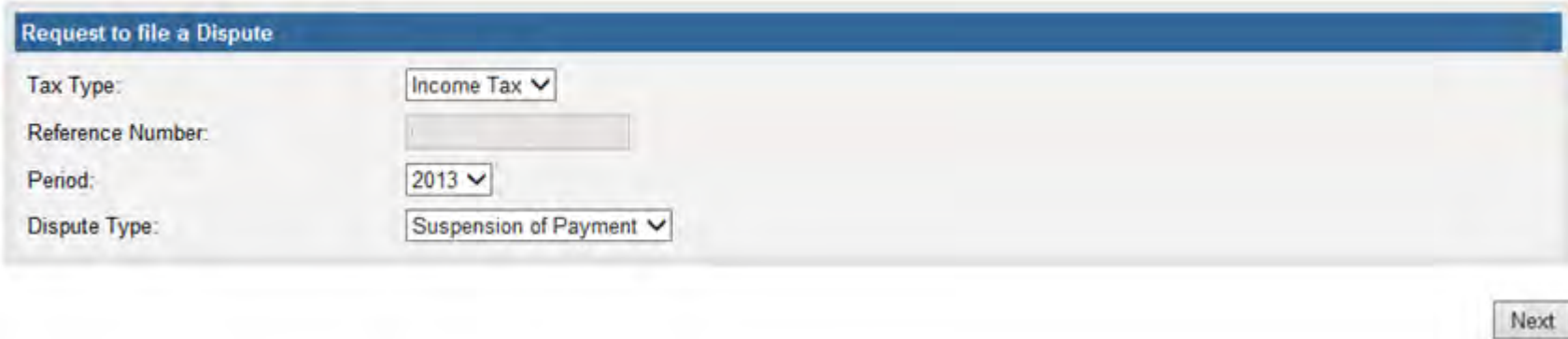
The suspension of payment function allows you to request SARS to suspend the payment of the outstanding amount until the dispute has been resolved.

- To access the **Suspension of Payment** function follow the below procedure.
- Click on the **“Dispute”** tab and select the **“New”** button to request a new dispute.
- The new **“Request to File Dispute”** Page will be displayed. This page will be accessible from the different work pages or assessment notices issued for the tax types that the taxpayer is registered for by clicking the **“Disputes”** button.
 - **Ensure that the correct Tax Type and period to dispute is selected.**
- Select **“Suspension of Payment”** as the dispute type and click the **“Next”** button to proceed.
- The **“Selection – Suspension of Payment”** screen will be displayed.

Suspension of Payment– eFiling

- The “Selection – Suspension of Payment” screen will be displayed.


REQUEST TO FILE DISPUTE



The screenshot shows a web form titled "Request to file a Dispute". It contains four fields: "Tax Type:" with a dropdown menu showing "Income Tax", "Reference Number:" with an empty text box, "Period:" with a dropdown menu showing "2013", and "Dispute Type:" with a dropdown menu showing "Suspension of Payment". A "Next" button is located at the bottom right of the form.

- Complete reasons for the suspension of payment in the “Reason/Grounds” block provided and click “Next” to continue.

SELECTION - Suspension of Payment



The screenshot shows a web form titled "Reason/Grounds". It features a large text area for entering reasons, with up and down arrow buttons on the right side. Below the text area are "Back" and "Next" buttons.

Suspension of Payment– eFiling

- The Summary page will display the reason/grounds for the suspension of payment as previously completed.

SUMMARY

[View Form](#)

Reason/Grounds

Dispute in progress

[Back](#) [Submit](#)

- Click the “View Form” button to view the DISP01 form.

Suspension of Payment– eFiling



Request for Suspension of Payment

Taxpayer Reference Number

[illegible]

Tax Period (CCYY)

2	0	1	3
---	---	---	---

DISP01

Taxpayer Details

[illegible]

Contact Details

[illegible]Particulars of **Representative Taxpayer/Representative** (Person dealing with dispute on behalf of taxpayer)[illegible]

Address for **Delivery of Notices**

Email



South African Revenue Service

Suspension of Payment– eFiling

- The address for delivery of notices will be displayed second page of the DISP01 form.
- The third page will indicate the reason for suspension of payment request.

Reason(s) for Requesting Suspension of Payment

Supporting documents must
be attached to this form

Number of
pages attached

0

Dispute in progress

- If you are satisfied with the information entered click the “Submit” button to submit the request to SARS from the summary screen.





South African Revenue Service

Query Status of dispute

Query Status of dispute – eFiling

- On the Dispute Work Page, you will be able to query the status of your RFR/NOO/NOA submitted.

DISPUTE WORK PAGE

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Taxpayer Name	eFiling Status
Tax Reference	Sent to SARS
Case Reference Number	

101744158

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request For Remission	Sent to SARS	2016/09/20	

- Click the “Query Dispute Status” button and the following message will be displayed.

Response:

Your request for {RFR/NOO/NOA} case has been received by SARS. An outcome notice will be sent to you as soon as the case is completed. Please wait for you notification letter for further details.

Query Status of dispute – eFiling

- Once the case has been allocated to a SARS team member, the following message will be displayed if you click on “Query Dispute Status”.

Response:

Your request for {RFR/NOO/NOA} case has been allocated to a SARS team member and is in the process of being resolved. An outcome notice will be sent to you as soon as the case is completed. Please wait for your notification letter for further details.

Close

- You will be able to view the messages on the Dispute work page in cases where the submission has been rejected. Below is an example of the dispute work page with a rejected submission and error message.

DISPUTE WORK PAGE



Taxpayer Name

Tax Reference

Case Reference Number

eFiling Status

Rejected by SARS

Error Description

Assessment for this dispute does not exist

DISPUTE	DESCRIPTION	STATUS	DATE	LAST UPDATED BY
RFR	Request For Remission	Rejected by SARS	2015/11/20	

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Dispute Supporting Documents	Submitted		2015/11/20	82	1

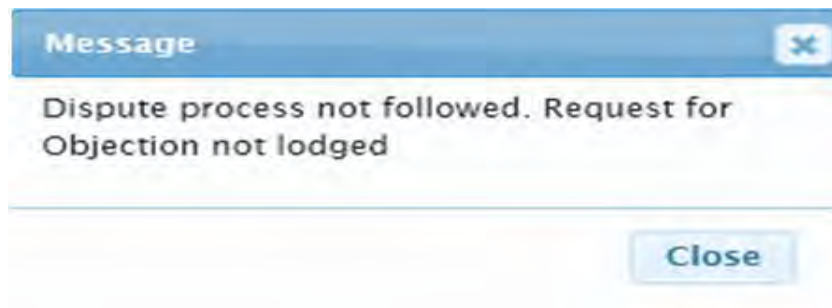
Validations of Submissions

Validations of submissions– eFiling

- If the NOO is submitted and three or more years have expired since the decision to partially allow or disallow the request for remission (RFR) or date of assessment, the following message will be displayed:



- If NOA before NOO, "Dispute process not followed. Request for Objection not lodged" will be displayed.

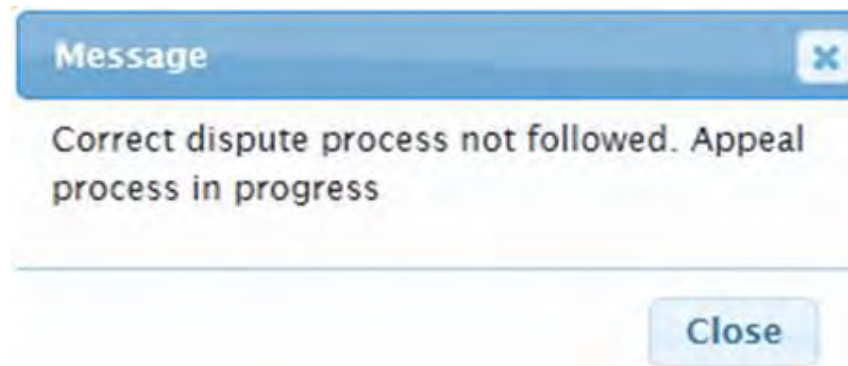


Validations of submissions– eFiling

- If NOO already exist, “Incorrect dispute process followed. Objection process in progress” will be displayed.

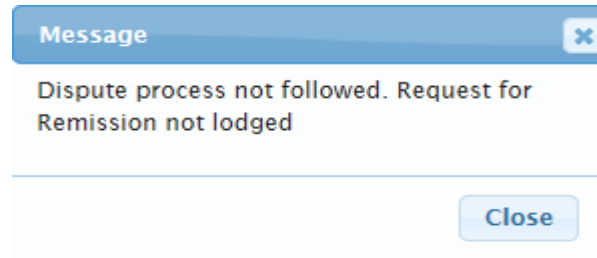


- If NOA already exist, “Correct dispute process not followed. Appeal process in progress” Will be displayed.

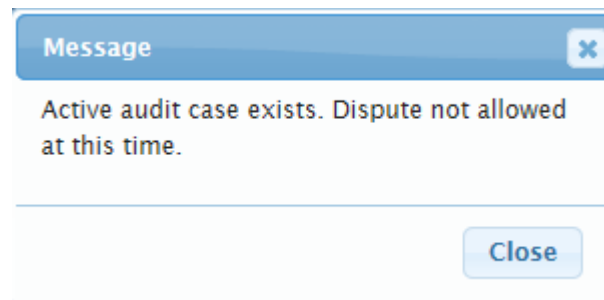


Validations of submissions– eFiling

- If NOO for this transaction is finalised, “Request for Objection already disallowed, a NOA must be lodged.
- If NOO before Request for Remission, “Dispute process not followed. Request for Remission not lodged” will be displayed.



- If NOO is submitted whilst an Audit is in progress, “Active Audit case exists. Dispute not allowed at this time” will be displayed.



- If you do not follow the correct disputes steps, the request will be rejected by SARS and the Disputes Work page will reflect the error message and indicate what step should be followed.

Thank you



www.sars.gov.za



SARS Contact Centre 0800 00 SARS (7277)



**Visit your nearest SARS branch (to locate a branch visit
www.sars.gov.za)**



**Open: Monday, Tuesday, Thursday & Friday 08:00 to 16:00;
Wednesday 09:00 to 16:00**