South African Revenue Service

Provisional Tax
Provisional Tax
Points Of Discussion

• Overview
• Who is liable for Provisional Tax
• Who is not liable
• Exemption: Interest Income
• Estimates of Taxable Income
• When is Provisional Tax Paid
• Provisional Taxpayers other than company
• Company Provisional Taxpayers

• Medical Scheme Fees
• Special Trust
• Taxable Income up to R1 Million
• Taxable Income above R1 Million
• Methods of Payment
Overview

• Provisional tax is not a separate tax.

• It is a method of paying tax due, to ensure the taxpayer does not pay large amounts on assessment, as the tax liability is spread over the relevant year of assessment.

• It requires the taxpayers to pay at least two amounts in advance, during the year of assessment, which are based on estimated taxable income.

• A third payment is optional after the end of the tax year, but before the issuing of the assessment Final liability, however, is worked out upon assessment and the payments will be off-set against the liability for normal tax for the applicable year of assessment.
Who is liable for Provisional Tax

- Any person (other than a company) who derives taxable income, other than remuneration, an allowance or advance

- Any company

- Any person who is notified by the Commissioner that he is a provisional taxpayer
Who is not liable for Provisional Tax

- PBOs approved by SARS
- Recreational clubs approved by SARS
- Any Body-Corporate, share block company or association of persons
- Any natural person who does not derive income from the carrying on of any business, if in that relevant year of assessment –
  - taxable income does not exceed the tax threshold; or
  - the taxable income from interest, dividends, foreign dividends and rental from letting fixed property does not exceed R30 000
- Non-resident owners or charterers of ships and aircraft who are required to make payments under s 33
- Any small business funding entity
- Deceased estates
Exemption: Interest Income

• **Local Dividends**
  - Investments in South African (local) companies

• **Interest from investments**
  - Under 65 yrs R23 800
  - Over 65 yrs R34 500
Form Used To Capture Provisional Tax Calculations

• An IRP6 return must be completed for provisional tax purposes.

• The IRP6 return can be completed for all types of taxpayers:
  - Individuals
  - Trusts
  - Companies
Estimates Of Taxable Income

• Provisional taxpayers must submit an estimate of the total taxable income which will be derived by the taxpayer in respect of the year of assessment for which the provisional tax is payable.

• Retirement fund lump sum benefits, Retirement fund lump sum withdrawal benefit or any severance benefit received by or accrued to the taxpayer are excluded.
Estimates of taxable income and basic amount calculations

- Example 1:
  - The notice of assessment for 2015 tax year of assessment was issued on 15 August 2015
  - The IRP6 for the 2016 tax year 1st period is 31 August 2015
  - The notice of assessment for the 2014 tax year of assessment was issued on 1 February 2015.
Estimates of taxable income and basic amount calculations

- **Solution:**
  
  - The 2015 year of assessment was issued 15 days prior to submission of provisional tax estimate was submitted. Due to the 14 day criteria being met, the latest preceding year is the 2015 tax year.
  
  - The estimate is not made more than 18 months after the end of the latest preceding year (2014).
  
  - The estimate is not in respect of the period that ends more than 1 year after the end of the latest preceding year of assessment (2015).
  
  - Therefore, the basic amount will not be increased by 8%.
  
  - The basic amount will be the amount of taxable income as assessed in 2015.
Estimates of taxable income and basic amount calculations

• Example 2

  – The notice of assessment was issued for the 2012 tax year was issued on 30 June 2012

  – The taxable income as assessed in 2012 was R170 000 and included a taxable gain of R10 000 and severance benefit of R20 000

  – The IRP6 for the 2016 tax year is 1st period is 28 February 2016

  – The 2013, 2014 and 2015 tax returns have not been submitted.
Estimates of taxable income and basic amount calculations

• Solution:
  
  – The 2012 assessment was issued 14 days more than the date on which the provisional tax estimate was submitted on 28 February 2016, as 2013, 2014 and 2015 tax returns not Submitted

  – The estimate is more than 18 months after the end of the last preceding year (2012)

  – The estimate is in respect of the period that ends more than 1 year after the end of the latest preceding year of assessment (2015)

  ▪ The basic amount is calculated as follows:

  – Taxable income assessed in 2012  
  – Less: Taxable capital gain  
  – Less: Severance benefit  

  R 170 000  
  R 10 000  
  R 20 000  

  R 140 000
When Must Provisional Tax Be Paid

- First period
- Second period
- Third period

The following example refers to a 28 February 2017 year-end (2017 tax year):

  - First provisional tax payment due on 31 Aug 2016
  - Second provisional tax payment due on 28 Feb 2017
  - Third or voluntary payment due on 30 Sept 2017

The following example refers to a 31 May 2016 year-end (2016 tax year):

  - First provisional tax payment due on 30 Nov 2016
  - Second provisional tax payment due on 31 May 2017
  - Third or voluntary payment due on 30 Nov 2017
Provisional Taxpayers Other Than Companies

The **first period** provisional tax payment is calculated as follows:

- Estimated taxable income for the year of assessment $XXXX$
- Normal tax on estimated taxable income $XXXX$
- Less: Primary, secondary and tertiary rebates under section 6 (XXXX)
- Less: Tax credit for medical scheme fees under section 6A (XXXX)
- Less: Additional medical expenses tax credit under section 6B (XXXX)
- Total Tax Payable (A) $XXXX$
- Half of the normal tax payable on estimated table income (A/2) $XX$
- Less: Employees’ tax deducted from the provisional taxpayer’s remuneration during the first period (X)
- Less: Foreign tax credits under section 6quat proved to be payable by the end of the first period (X)

**FIRST PROVISIONAL TAX PAYMENT** $xxxx$
First period for Persons Under 65 years

Return for Payment of Provisional Tax

Particulars of Taxpayer

Year of assessment: 2017
Period: First
Surname: FOURIE
Taxpayer Reference Number: 1010101010
Date of birth (CCYMMDD): 19670520

Taxpayer Estimate

- Turnover
- Estimated taxable income
- Tax on estimated taxable income
- Less: Rebates - Primary, secondary and tertiary
  (for individuals only)
  - Medical scheme fees tax credit
  - Additional medical expenses tax credit
- Tax for the full year
- Tax for this period (6 months)
- Less: Employees’ tax for this period (6 months)
- Less: Foreign tax credits for this period (6 months)
- Tax payable for this period
- Add: Penalty on late payment
- Add: Interest on late payment
- Total Amount Payable

Historical Information

- Year last assessed
- Taxable income for that year
- Basic amount

Payment Detail

- Payment ref no. (PRN): 10101010101010P00012017
- Beneficiary ID / Account no.: SARS - PROV

Payment reference numbers and payment allocation:
Always quote the unique PRN when making payment. Payment allocations to provisional tax periods are based on specific allocation rules which are linked to the unique PRN used on each provisional tax period return filed. If you wish to make a payment relating to a previous period, please use the PRN specified for the previous provisional tax period return. Payments will be allocated to your account by provisional tax period in the following manner: 1st Penalties, 2nd Interest, 3rd Provisional Tax declared. Please contact SARS when you wish to re-allocate a payment to the correct period.

Please note that SARS no longer accepts cheques. Payments are to be made electronically or at approved financial institutions.

Declaration

I declare that the information furnished in this return is true and correct in every respect.

Date (CCYMMDD): [__] [__] [__] [__] [__] [__]

For enquiries go to www.sars.gov.za or call 0800 00 SARS (7277)
PROVISIONAL TAXPAYERS OTHER THAN COMPANIES

- The **second period** provisional tax payment is calculated as follows:

  - Estimated taxable income for the year of assessment \[XXXX\]
  - Normal tax on estimated taxable income \[XXXX\]
  - Less: Primary, secondary and tertiary rebates under section 6 \[(XXXX)\]
  - Less: Tax credit for medical scheme fees under section 6A \[(XXXX)\]
  - Less: Additional medical expenses tax credit under section 6B \[(XXXX)\]
  - **Total Tax Payable** \[XXXX\]
  - Less: Employees’ tax deducted from the provisional taxpayer’s remuneration during the year \[(XXXX)\]
  - Less: First provisional tax payment (if actually paid) \[(X)\]
  - Less: Foreign tax credits (section 6quat and section 6quin*) for the year \[(X)\]
  - **SECOND PROVISIONAL TAX PAYMENT** \[XXXX\]
# Second period for Persons Under 65 years

## Return for Payment of Provisional Tax

### Particulars of Taxpayer

- **Year of assessment**: 2017
- **Period**: Second
- **Taxpayer Reference Number**: 10101010
- **Date of birth (CCYYMMDD)**: 19670520
- **Surname**: FOURIE

### Taxpayer Estimate

- **Turnover**: 
  - **R**
  - **170520**, 00

- **Estimated taxable income**: 
  - **R**
  - **30693**, 60

- **Tax on estimated taxable income**: 
  - **R**
  - **13500**, 00

- **Tax for the full year**: 
  - **R**
  - **17193**, 60

- **Less: Employees’ tax for this period (12 months)**: 
  - **R**
  - **3000**, 00

- **Less: Foreign tax credits for this period (12 months)**: 
  - **R**
  - **0**, 00

- **Less: Provisional tax paid for 1st period**: 
  - **R**
  - **6596**, 80

- **Tax payable for this period**: 
  - **R**
  - **7596**, 80

### Historical Information

- **Year last assessed**: 
  - **R**

- **Taxable income for that year**: 
  - **R**

- **Basic amount**: 
  - **R**

### Payment Detail

- **Beneficiary ID / Account no.**: SARS - PROV

- **Payment ref no. (PRN)**: 1010101010P00022017

### Declaration

- **I declare that the information furnished in this return is true and correct in every respect.**

- **For enquiries go to www.sars.gov.za or call 0800 00 SARS (7277)**

---

*Note: The image contains a detailed fillable form template for a return for payment of provisional tax, reflecting the information provided.*
Company Provisional taxpayers

• Company taxpayers may submit a return of an estimate of the total taxable income which will be derived by the company in respect of the year of assessment.

• The basic amount is the taxpayer’s taxable income assessed for the latest preceding year of assessment LESS the amount of any taxable capital gain.

• The Commissioner may agree to an estimate lower than the basic amount should the circumstances warrant it.

• **The basic amount**

• The basic amount for all taxpayers must be increased by 8% of the basic amount per year if an estimate:
  – Is made for a period that ends more than one year after the end of the latest preceding year of assessment, and
  – The estimate is made more than 18 months after the end of that year of assessment.
# PROVISIONAL TAXPAYERS OTHER THAN COMPANIES

## Return for Payment of Provisional Tax

### Taxpayer Estimate

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Turnover</td>
<td>5 6 0 0 0 0</td>
</tr>
<tr>
<td>Estimated taxable income</td>
<td>2 4 0 0 0 0</td>
</tr>
<tr>
<td>Less: Rebates - Primary, secondary and tertiary (for individuals only)</td>
<td>1 1 5 5 0</td>
</tr>
<tr>
<td>Less: Additional medical expenses tax credit</td>
<td></td>
</tr>
<tr>
<td>Tax for the full year</td>
<td>1 1 5 5 0</td>
</tr>
<tr>
<td>Tax for this period (8 months)</td>
<td>5 7 7 5</td>
</tr>
<tr>
<td>Less: Employees’ tax for this period (8 months)</td>
<td>0 0</td>
</tr>
<tr>
<td>Less: Foreign tax credits for this period (8 months)</td>
<td>0 0</td>
</tr>
<tr>
<td>Tax payable for this period</td>
<td>5 7 7 5</td>
</tr>
<tr>
<td>Add: Penalty on late payment</td>
<td></td>
</tr>
<tr>
<td>Add: Interest on late payment</td>
<td></td>
</tr>
<tr>
<td>Total Amount Payable</td>
<td>5 7 7 5</td>
</tr>
</tbody>
</table>

### Historical Information

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year last assessed</td>
<td></td>
</tr>
<tr>
<td>Taxable income for that year</td>
<td></td>
</tr>
<tr>
<td>Basic amount</td>
<td></td>
</tr>
</tbody>
</table>

### Payment Detail

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment ref no. (PRN)</td>
<td></td>
</tr>
<tr>
<td>Beneficiary ID / Account no.</td>
<td>S A R S - P R O V</td>
</tr>
</tbody>
</table>

Payment reference numbers and payment allocation:
- Always quote the unique PRN when making payment. Payment allocations to provisional tax periods are based on specific allocation rules which are linked to the unique PRN used on each provisional tax period return filed. If you wish to make a payment relating to a previous period, please use the PRN specified on the previous provisional tax period return. Payments will be allocated to your account by provisional tax period in the following manner: 1st Penalties, 2nd Interest, 3rd Provisional Tax declared. Please contact SARS when you wish to re-allocate a payment to the correct period.
- Please note that SARS no longer accepts cheques. Payments are to be made electronically at approved financial institutions.

### Declaration

I declare that the information furnished in this return is true and correct in every respect.

Date of Return (DD/MM/YYYY):

---

For enquires go to [www.sars.gov.za](http://www.sars.gov.za) or call 08300 00 SARS (7277)
MEDICAL SCHEME FEES TAX CREDIT

• The tax credit is applicable in respect of fees paid by the taxpayer to a registered medical scheme.

• The number of persons (dependants) for whom the contributions to a medical scheme determines the value of credit.

• The medical scheme contribution tax credit is as follows:
  - R303 in respect of the person who has paid the contribution
  - R303 in respect of the person’s first dependant
  - R204 in respect of the benefits to each additional dependant
ADDITIONAL MEDICAL EXPENSES TAX CREDIT

• A person who is 65 years or older his or her spouse, or his or her child is a person with a disability is eligible for 33.3% of the aggregate of the full medical scheme contributions in excess of three (3) times the credit plus 33.3% of all other qualifying out of pocket medical expenses paid by that person (excluding medical scheme contributions).

• Persons below 65 years are entitled to 25% of the aggregate of the full medical scheme contributions in excess of four (4) times the plus all other qualifying out of pocket medical expenses (excluding medical scheme contributions),

• Only to the extent that the amount exceeds 7.5% of the taxable income excluding retirement fund lump sums and severance benefits.
Example – Person under 65 years

- Ms PAS is 45 years old and she has made R2 000 contributions to the medical scheme of per month on behalf of herself and her two children.

- By 28 February 2017 she incurred R20 000 in qualifying medical expenses.

- Her taxable income for the 2017 tax year is R200 000.
## MEDICAL EXPENSES TAX CREDIT

**Solution**

<table>
<thead>
<tr>
<th>Type of deduction</th>
<th>Expenses</th>
<th>Calculation</th>
<th>Value of Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Standard monthly medical scheme fees tax credits</td>
<td>R2 000 p.m. x 12 = R24 000 p.a.</td>
<td>(R303 + R303 + R204) = R810 p.m. x 12 = R9 720</td>
<td>R9 720 p.a.</td>
</tr>
<tr>
<td>Additional medical expenses tax credit</td>
<td>R24 000 – (4 x R9 720)</td>
<td>= R24 000 – R38 880 = - R14 880* *Therefore, no excess carried forward (R0 + R20 000) = R20 000 = R200 000 x 7,5% = R15 000 R20 000 – R15 000 = R5 000 x 25% = R1 250 p.a.</td>
<td>R nil</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>R1 250 p.a.</td>
</tr>
</tbody>
</table>
ADDITIONAL MEDICAL EXPENSES TAX CREDIT

- Example – Person 65 years and older

- Mr ABE is 65 years old and he has made R3000 contribution per month to a medical scheme for himself and his wife from 1 March 2016

- His qualifying medical expenses by 28 February 2017 is R30 000.
### ADDITIONAL MEDICAL EXPENSES TAX CREDIT

<table>
<thead>
<tr>
<th>Type of deduction</th>
<th>Expenses</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Standard monthly medical scheme fees tax credits</td>
<td>R3000 p.m. x 12 = R36000 p.a.</td>
<td>(R303 + R303) = R606 p.m. x 12 = R7272</td>
</tr>
<tr>
<td>Additional medical expenses tax credit</td>
<td></td>
<td>R36 000 - (3 x 7 272) = R36 000 – R21 816 = R14 184 (R14 184+ R30 000) x 33.3% = R14 713</td>
</tr>
</tbody>
</table>
Special trust

• Trusts are taxed at a flat rate of 45%

• Except for Special trusts and Testamentary trusts established for the benefit of minor children

• These trusts are taxed according to the tax rates applicable to individuals

• Example: First Period: Trusts and Example Second Period Trusts:

  • Income of trust  R187 000
  • Less: Allowable expenses  R 55 000
  • Less: Distribution to beneficiaries  R 21 000  R 76 000
  • Retained Income (taxable income)  R111 000
### Taxpayer Estimate

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Turnover</td>
<td></td>
</tr>
<tr>
<td>Estimated taxable income</td>
<td></td>
</tr>
<tr>
<td>Tax on estimated taxable income</td>
<td></td>
</tr>
<tr>
<td>Less: Rebates - Primary, secondary and tertiary (for individuals only)</td>
<td></td>
</tr>
<tr>
<td>Medical scheme fees tax credit</td>
<td></td>
</tr>
<tr>
<td>Additional medical expenses tax credit</td>
<td></td>
</tr>
<tr>
<td>Tax for the full year</td>
<td></td>
</tr>
<tr>
<td>Tax for this period (6 months)</td>
<td></td>
</tr>
<tr>
<td>Less: Employee tax for this period (6 months)</td>
<td></td>
</tr>
<tr>
<td>Less: Foreign tax credits for this period (6 months)</td>
<td></td>
</tr>
<tr>
<td>Tax payable for this period</td>
<td></td>
</tr>
<tr>
<td>Add: Penalty on late payment</td>
<td></td>
</tr>
<tr>
<td>Add: Interest on late payment</td>
<td></td>
</tr>
<tr>
<td>Total Amount Payable</td>
<td></td>
</tr>
</tbody>
</table>

### Historical Information

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year last assessed</td>
<td></td>
</tr>
<tr>
<td>Taxable income for that year</td>
<td></td>
</tr>
<tr>
<td>Basic amount</td>
<td></td>
</tr>
</tbody>
</table>

### Payment Detail

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment ref no. (PRN)</td>
<td>1010101010101010P00012017</td>
</tr>
<tr>
<td>Beneficiary ID / Account no.</td>
<td>SARS - PROV</td>
</tr>
</tbody>
</table>

**Payment reference numbers and payment allocation:**

Always quote the unique PRN when making payment. Payment allocations to provisional tax periods are based on specific allocation rules which are linked to the unique PRN used on each provisional tax period return filed. If you wish to make a payment relating to a previous period, please use the PRN specified on the previous provisional tax period return. Payments will be allocated to your account by provisional tax period in the following manner: 1st Penalties, 2nd Interest, 3rd Provisional Tax declared. Please contact SARS when you wish to re-allocate a payment to the correct period.

Please note that SARS no longer accepts cheques. Payments are to be made electronically or at approved financial institutions.

### Declaration

I declare that the information furnished in this return is true and correct in every respect.

Date (CCYYMMDD)
Deferral Of Payment – Instalment Payment Agreement

• The agreement remains in effect for the term of the agreement except if:

• A senior SARS official may modify or terminate an instalment payment agreement if satisfied that either:
  
  – The collection of tax is in jeopardy
  
  – The taxpayer has furnished materially incorrect information in applying for the agreement
  
  – The financial condition of the taxpayer has materially changed.
Deferral Of Payment - Criteria For Instalment Payment Agreement

• A senior SARS official may enter into an instalment payment agreement only if any of the following applies:

  – The taxpayer suffers from a deficiency of assets or liquidity which is reasonably certain to be remedied in the future

  – The taxpayer anticipates income or other receipts which can be used to satisfy the tax debt

  – Prospects of immediate collection activity are poor or uneconomical but are likely to improve in the future

  – Collection activity would be harsh in the particular case and the deferral or instalment agreement is unlikely to prejudice tax collection

  – The taxpayer provides the security as may be required by the official.
Provisional taxpayers with a taxable income of up to R1 million

• An estimated taxable income for the second period must be equal to the lesser of the basic amount or 90% of the actual taxable income for the year.

• Where the estimate is less than 90% of the actual taxable income and also less than the basic amount, a penalty is levied equal to 20% of the difference between the amount of normal tax calculated in respect of such taxable estimate after taking into account a deductible rebate, and the lesser of:

  – The amount of normal tax calculated in respect of a taxable income equal to 90% of such actual taxable income; and

  – The amount of normal tax calculated in respect of a taxable income equal to such basic amount, at the applicable rate.
Example - Provisional taxpayer with a taxable income of up to R1 million

- Mr XY is a provisional taxpayer and he is required to submit his provisional tax returns for the 2015 year of assessment.
  
  - Mr XY’s basic amount of R300 000 is based on the notice of assessment for the 2014 year of assessment.
  
  - His expected taxable income will be lesser than the basic amount as a result of poor trading conditions.
  
  - He submitted his first and second period’s estimates of a taxable income of R200 000 for the year.
  
  - On assessment Mr XY’s taxable income was finally determined as R280 000 for the year.
  
  - His provisional tax payment for the year amounted to R38 408.00, and employees’ tax was not paid.
Example - Provisional taxpayer with a taxable income of up to R1 million

• Solution:

• Mr XY’s estimate of R200 000 was less than 90% of taxable income as finally determined as follows:

  – R280 000 x 90% = R252 000
  – Mr XY’s estimate was less than the basic amount of R300 000. He is therefore liable for a penalty at the rate of 20% on the difference between the lesser of normal tax; and it is calculated as follows:
    – 90% of taxable income (tax on R252 000 = R51 408);
    – the basic amount (tax on R300 000 = R65471); and
    – the total provisional and employees tax paid during the 2015 year of assessment is R38 408

  – the penalty payable for the underestimate of provisional tax is therefore:
    – R51 408 – R38 408 = R13 000 x 20% = R2 600
Provisional taxpayers with a taxable income above R1 million

• An estimated taxable income for the second period must be equal to 80% of the actual taxable income for the year.

• A penalty will be equal to 20% of the difference between the amount of normal tax as determined in respect of such estimate, and the amount of normal tax calculated after taking into account a deductible rebate, at the rates applicable in respect of such year of assessment, in respect of a taxable income equal to 80% of such actual taxable income.
Methods to effect payments

- Bank
- Via eFiling
- Via Electronic Funds Transfer (EFT)

**All that will be required is:**

- The client’s 19-digit payment reference number
- The **beneficiary ID/account number** which is linked to a specific type of tax to make payments.
- These details are reflected on the payment advice of the IRP6 return.
- Payments that do not comply with both the above-mentioned payment reference number and the beneficiary ID will not be accepted
How To Submit Provisional Tax On E-filling
How To Submit Your Return on Efiling

• Registration
• Registered E-filler
• Request For Return
• Completion Of The Return
• Submit the Return
Registration

How to Register on E-filing

- To register, go to www.sarsefiling.co.za
- Click on “Register”
Registration

Click on the arrow to select the appropriate user type. The options are

– Individuals
– Tax Practitioners
– Organisations.
Registration

• Once you have read through and accepted the e-Filing Terms and Conditions, check the “I Accept” box and then click on “Continue” to proceed with your registration.
Registration

If you are registering as:

• An **Individual**, you will need to enter all your personal particulars in order to register as an eFiler. You will need your:
  – ID/Passport number
  – Tax reference number
  – Contact information
  – Bank account details.

• A **Tax Practitioner**, you will need your Tax Practitioner Number (PR) number

• Complete your registration by choosing your **Login Name** and **Password** and entering the special **security PIN** as displayed on the screen. You can click on the “i” information button for further information about your login and the password rules
Registration

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

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
Registered E-filer

- Simply click on the “Login” button on the e-Filing homepage and use your existing login Name and Password to login.

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.
Registered E-filer

• Ensure that the tax type for “Provisional Tax (IRP6)” is activated

• **Organisations and Tax Practitioners** must click on:
  – Organisations
  – Organisation Tax Types
Registered E-filer

- **Individuals** must click on:
  - Home
  - Tax Types
Registered E-filer

- Select the tick box for the tax type “Provisional Tax (IRP6)”
- Enter the tax reference number
- Click on the “Register” button
• Click on “Returns”, and then on “Returns Issued”.
• Click on “Provisional Tax (IRP6)”
Request For Return

• Provisional Tax Returns can only be requested for periods that fall within:
  – The current period
  – The current periods minus two periods
    – Example: if the current period is 2017-01 and 2017-02, IRP6 forms can be requested for the periods 2016-02 and 2016-01.
  – The current periods plus one period
    – Example: if the current period is 2017-01 and 2017-02, IRP6 forms can be requested for the periods and 2018-01.
  – Select the provisional tax period from the drop-down menu on the top right hand corner and then click on “Request Return”.

![Return Search](image-url)
**PROVISIONAL TAX WORK PAGE**

<table>
<thead>
<tr>
<th>Taxpayer Name</th>
<th>eFiling Status</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Issued</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>SARS Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tax Period</th>
<th>Status Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tax Reference</th>
<th>Return Type</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>IRP6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>RETURN TYPE</th>
<th>STATUS</th>
<th>DATE</th>
<th>DECLARED AMOUNT</th>
<th>VERSION</th>
<th>LAST UPDATED BY</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRP6</td>
<td>Issued</td>
<td>2013/05/08</td>
<td></td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

- Refresh Historic Data
- Back to Search
- Manually Submitted
- Request Statement of Account

**SARS**

At Your Service
Completion Of Return
Completion Of Return

PERSONAL PARTICULARS

• The first section of your IRP6 will be pre-populated with the following:
  – Taxpayer’s particulars (as per the taxpayer particulars registered on the e-Filing website)
  – The tax period.

• If the taxpayer type is a trust or company/CC, the following information will be pre-populated on the return:
  – Year of assessment
  – Period: First (e.g. first period)
  – Taxpayer reference number
  – Registered name
  – Registered no.
Completion Of Return

- If the taxpayer type is an **individual**, the following information will be pre-populated on the return:
  - Year of assessment
  - Taxpayer reference number
  - Surname and initials
  - Date of birth.
Completion Of Return

- The historical information will automatically be displayed if the taxpayer has been assessed within five years from the year of assessment reflected on the provisional tax return.

- The historical information will be blank if:
  - The last year that the taxpayer was assessed is five years or more prior to the year of assessment reflected on the IRP6 return
  - The taxpayer is a new taxpayer.
Completion Of Return

• **First Period IRP6**

You are required to complete the following fields (the mandatory fields are highlighted in red):

- Turnover
- Estimated taxable income
- Medical scheme fees tax credit
- Additional medical expenses tax credit
- Employees’ tax for this period (six months)
  - This is a mandatory field. If employee’s tax is not applicable to the taxpayer, capture the amount **0.00** in this field.
- Foreign tax credits for this period (six months)
- Penalty on late payment (if applicable)
- Interest on late payment (if applicable).
Completion Of Return

- The system will automatically calculate the following for individual taxpayers:
  - Tax on estimated taxable income
  - Rebates
  - The rebate is only applicable to an individual taxpayer and will be determined according to the taxpayer’s age as at the end of the year of assessment
  - Refer to the tax tables on the SARS website www.sars.gov.za for more information on the rebate amounts applicable to individuals for each tax year.
  - Tax for the full year
  - Tax for this period (six months)
  - Tax payable for the period
  - Total amount payable

- As the tax rates applicable to companies and trusts vary, the system will not automatically calculate the “Tax on estimated taxable income”. The user completing the IRP6 return must therefore calculate this amount manually.
Completion Of Return

• Second period IRP6

You are required to complete the following fields (the mandatory fields are highlighted in red):

– Turnover
– Estimated taxable income
– Medical scheme fees tax credit
– Additional medical expenses tax credit
– Employees’ tax for this period (twelve months)
  – This is a mandatory field. If employee’s tax is not applicable to the taxpayer, capture 0.00 for the amount in this field.
– Foreign tax credits for this period (twelve months)
– Penalty on late payment
– Interest on late payment.
Completion Of Return

The system will automatically calculate or pre-populate the following for individual taxpayers:

- Tax on estimated taxable income
- Rebates
- The rebate is only applicable to an individual taxpayer and will be determined according to the taxpayer’s age as at the end of the year of assessment
- Refer to the tax tables on the SARS website www.sars.gov.za for more information on the rebate amounts applicable to individuals for each tax year.
- Tax for the full year
- Provisional tax paid for the first period (if paid by the taxpayer)
- Tax Payable For this period
- Tax payable for this period
- Interest Outstanding for First Period
- Amount Payable
### Completion Of Return

**Taxpayer Estimate**

<table>
<thead>
<tr>
<th>Description</th>
<th>R</th>
</tr>
</thead>
<tbody>
<tr>
<td>Turnover</td>
<td></td>
</tr>
<tr>
<td>Estimated taxable income</td>
<td></td>
</tr>
<tr>
<td>Tax on estimated taxable income</td>
<td></td>
</tr>
<tr>
<td>Less: Rebates (for individuals only)</td>
<td></td>
</tr>
<tr>
<td>- Primary, secondary and tertiary</td>
<td></td>
</tr>
<tr>
<td>- Medical scheme fees tax credit</td>
<td></td>
</tr>
<tr>
<td>- Additional medical expenses tax credit</td>
<td></td>
</tr>
<tr>
<td>Tax for the full year</td>
<td></td>
</tr>
<tr>
<td>Less: Employees’ tax for this period (12 months)</td>
<td></td>
</tr>
<tr>
<td>Less: Foreign tax credits for this period (12 months)</td>
<td></td>
</tr>
<tr>
<td>Less: Provisional tax paid for 1st period</td>
<td></td>
</tr>
<tr>
<td>Tax payable for this period</td>
<td></td>
</tr>
<tr>
<td>Add: Penalty outstanding from 1st period</td>
<td></td>
</tr>
<tr>
<td>Add: Interest outstanding from 1st period</td>
<td></td>
</tr>
<tr>
<td>Amount payable</td>
<td></td>
</tr>
<tr>
<td>Add: Penalty on late payment</td>
<td></td>
</tr>
<tr>
<td>Add: Interest on late payment</td>
<td></td>
</tr>
<tr>
<td>Total Amount Payable</td>
<td></td>
</tr>
</tbody>
</table>
Submit The Return

• Declaration-enter today's date in a date fields

• At any stage, you can save your return before filing by clicking on “Save Return”. Once you have completed your Provisional Tax Return (IRP6), and you are ready to submit it to SARS, simply click on “File Return”.

• When you click on File Return, e-Filing will check the correctness of specific information. Where information is incorrect or incomplete, e-Filing will prompt you to correct the captured information.
Submit The Return

**PROVISIONAL TAX WORK PAGE**

<table>
<thead>
<tr>
<th>Taxpayer Name</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Year</td>
<td>2011</td>
</tr>
<tr>
<td>Tax Period</td>
<td>02</td>
</tr>
<tr>
<td>Tax Reference</td>
<td></td>
</tr>
<tr>
<td>Return Type</td>
<td>IRP6</td>
</tr>
</tbody>
</table>

**eFiling Status**

- **SARS Status**: Filed
- **Status Date**: 2013/05/28 11:22:29 AM

*Your request could not be processed at this time.*
You will receive a confirmation when your Provisional Tax Return has been filed. Click on “Continue “to return to the Provisional Tax Work Page.

Your return has been successfully submitted.

Please note that you may follow up on the SARS assessment progress of your return on the “Income Tax Work Page.”
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