



# Provisional Tax

# Points of Discussion



Overview of Provisional Tax

Who is liable for Provisional Tax

Exclusions for Provisional Tax

IRP6 Submission on e-filing

Payments on e-filing

Payment dates for 2019 YOA

# Provisional Tax Overview

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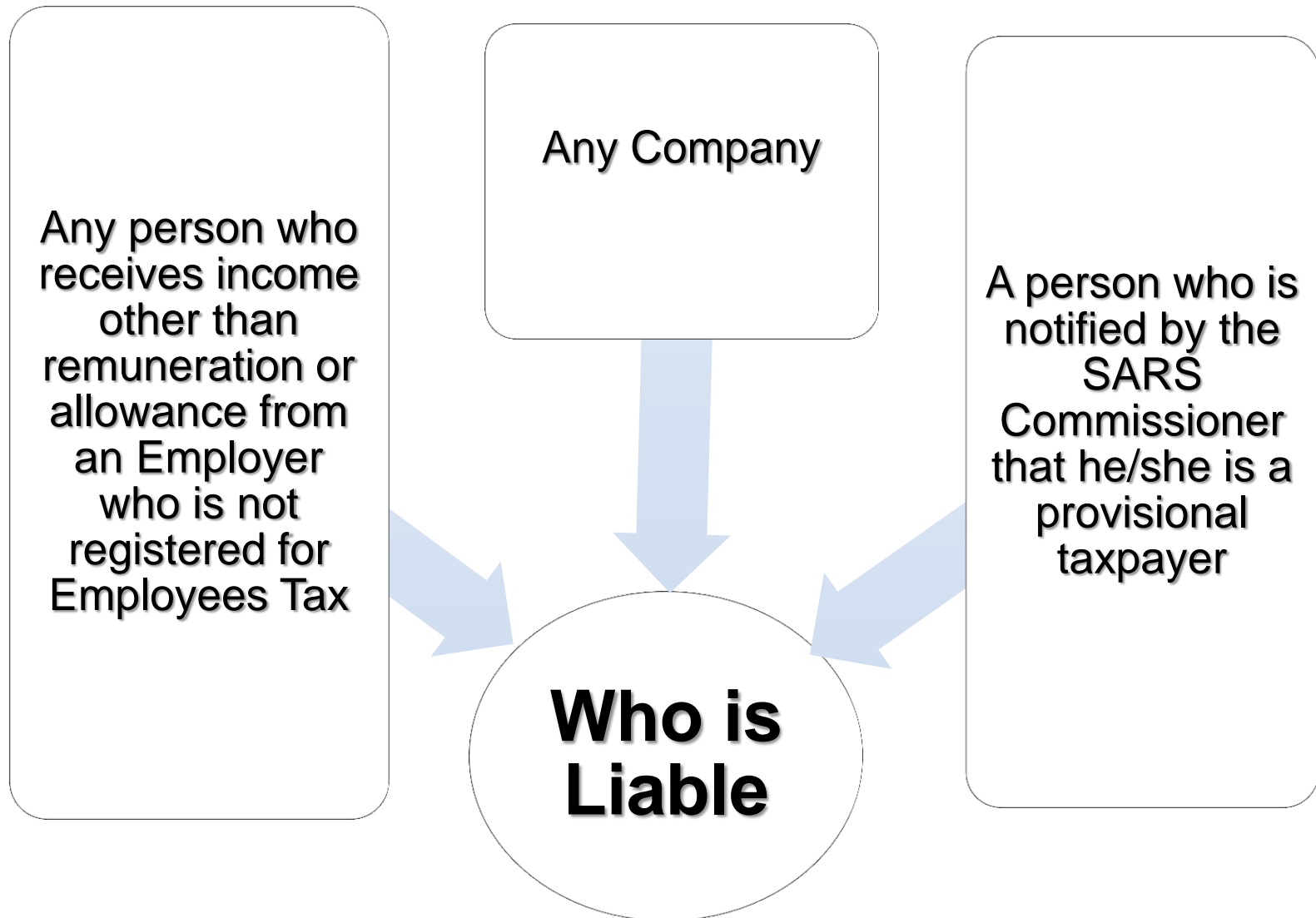
Provisional tax is not a separate tax.

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.

# Provisional Tax



# Specific Exclusions

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An Approved PBO or recreational clubs in terms of s30 or s30A

Body Corporates, share block companies or certain associations of persons

Non-resident owners or charterers of ships or aircraft

A small business funding entity and a deceased estate

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, rental from letting fixed property and remuneration from an employer that is NOT registered for employees' tax does not exceed R30 000

# Estimates of taxable income

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## Individuals & Trusts

- During every period submit an estimate of the total taxable income
- Taxable portion of the Aggregate capital gain and must be included in both the first and second provisional tax calculations.
- The amount of estimate submitted by a provisional taxpayer can not be less than the basic amount applicable to that particular estimate.

## Companies

- 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 by the Commissioner for the latest preceding year of assessment LESS the amount of any taxable capital gain.

# Basic amount

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The basic amount is the taxpayers taxable income assessed by the Commissioner for the latest preceding year of assessment, not less than 14 days before the date the taxpayer submits the provisional tax return LESS:

- I. The amount of any taxable capital gain
- II. Taxable portion of a retirement fund lump sum benefit or retirement fund lump sum withdrawal benefit or severance benefit (other than any amount included under para (eA) of “gross income”) and
- III. Any amount, including any voluntary award received or accrued contemplated in paragraph (d) of “gross income” (excluding a severance benefit)

The basic amount for all taxpayers must be increased by 8% if the estimate is made more than 18 months after the end of the latest preceding year of assessment.

The “YOA” as shown on the IRP6, will refer to an assessment preceding the year of assessment for which the estimate is made, and for which a notice of assessment relevant to the estimate has been issued by SARS not less than 14 calendar days prior to the due date of such estimate.

# Example 1

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Statement for a provisional taxpayer with a YOA ending 28 February 2017:

- NOA for 2016 YOA was issued on 15 August 2016
- IRP6 for 2017 tax year 1<sup>st</sup> period is 31 August 2016
- NOA for 2015 YOA was issued on 15 July 2015

Solution:

- 2016 YOA was issued 15 days before the date on which the provisional tax estimate was submitted (between 15 August & 31 August 2016), Due to the 14 day criteria being met, the latest preceding year is the 2016 YOA
- Estimate is not made more than 18 months (between 28 February 2016 and 31 August 2016)
- Estimate is not more than 18 months, therefore the basic amount will not increase by 8%.

Taxpayers basic amount will be based on the taxable income as assessed in 2016



# Example 2

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Statement for a provisional taxpayer with a YOA ending on 28 February 2017:

- NOA for 2016 YOA was issued on 19 Aug 2016
- IRP6 for 2017 tax year 1<sup>st</sup> period is 31 Aug 2016
- NOA for 2015 YOA was issued on 15 July 2015

Solution:

- 2016 YOA was issued 11 days before the date on which the provisional tax estimate was submitted. Therefore, the 2016 assessment does not meet the 14 day criteria, the latest preceding YOA is the 2015 tax year of assessment
- Estimate is not more than 18 months (between 28 Feb and 31 Aug 2016)
- Basic amount will not be increased by 8%

The basic amount will be the amount of taxable income as assessed in 2015

# Example 3:

Statement for a provisional taxpayer with the YOA ending on 28 February 2017:

- NOA was issued for the 2013 TY on 30 June 2013
- Taxable income as assessed in 2013 was R260 000 and included a taxable gain of R25 000 and severance benefit of R40 000
- IRP6 for 2017 tax year 1<sup>st</sup> period is 31 Aug 2016
- 2014, 2015, and 2016 tax returns have NOT be submitted

Solution:

- 2013 assessment was issued 14 days more than the date on which the provisional tax estimate was submitted on 31 Aug 2016, as 2014, 2015 and 2016 tax returns have not been submitted
- Estimate is more than 18 months (between 28 Feb 2013 and 31 Aug 2016) after the end of the last preceding year (2013)
- Basic amount is as follows:

Taxable income assessed in 2013	R 260 000
Less: Taxable Capital Gain	R 25 000
Less: Severance Benefit	R 40 000
	<hr/>
	R195 000

# Example 3

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- The basic amount (R195 000) must be increased by 8% for each year from 2013, 2014, 2015, and 2016, therefore

$$[R195\ 000 + (R195\ 000 \times 8\% \times 4)] = R257\ 400$$

- R257 400 is the basic amount for the 2017 TY

In terms of par 19(3), a provisional taxpayer may be asked to justify any estimate made or to furnish full particulars of income, expenditure and / or any other particulars that may be required.

- i. If SARS is not satisfied with the response, the estimate may be increased to an amount which is considered reasonable.
- ii. This increase of the estimate by SARS is not subject to objection and appeal.

SARS will notify the taxpayer and issue a revised estimate which will be used to calculate your provisional liability.

# First Period - Calculation

a) The first period provisional tax payment is calculated as follows:

Estimated taxable income for the year of assessment	R <u>XXXX</u>
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	<u>(XXXX)</u>
Total Tax Payable (A)	XXXX
Half of the normal tax payable on estimated taxable 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.	<u>(X)</u>
<b>FIRST PROVISIONAL TAX PAYMENT</b>	<u>XXXX</u>

## Note:

- i) The rebate available under section 6quin was deleted for years of assessment commencing on or after 1 January 2016.
- ii) This means that section 6quin deduction is not available from the 2017 year of assessment

# Second Period - Calculation

b) The second period provisional tax payment is calculated as follows:

Estimated taxable income for the year of assessment	R <u>XXXX</u>
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	<u>(XXXX)</u>
Total Tax Payable	XXXX
Less: Employees' tax deducted from the provisional taxpayer's remuneration during the year	(X)
Less: First provisional tax payment (if actually paid)	(X)
Less: Foreign tax credits (section 6quat) for the year	<u>(X)</u>
<b>SECOND PROVISIONAL TAX PAYMENT</b>	<u>XXXX</u>

## Note:

- i) The rebate available under section 6quin was deleted for years of assessment commencing on or after 1 January 2016.
- ii) This means that section 6quin deduction is not available from the 2017 year of assessment.

# Third Period / Top – up - Calculation

c) The **third period** (top-up/voluntary) provisional tax payment is calculated as follows:

	R
Estimated/actual taxable income for the year of assessment	<u>XXXX</u>
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	<u>(XXXX)</u>
Total Tax Payable	XXXX
Less: Employees' tax deducted from the provisional taxpayer's remuneration during the year	(X)
Less: First provisional tax payment (if actually paid)	(X)
Less: Second provisional tax payment (if actually paid)	(X)
Less: Other provisional tax top-up payments (if any, if actually paid)	(X)
Less: Foreign tax credits (section 6quat)	<u>(X)</u>
<b>TOP-UP PAYMENT</b>	<u>XXXX</u>

## Note:

- i) The rebate available under section 6quin was deleted for years of assessment commencing on or after 1 January 2016.
- ii) This means that section 6quin deduction is not available from the 2017 year of assessment.

# First Period - Companies

a) The first period provisional tax payment is calculated as follow:

Estimated taxable income for the year of assessment	R <u>XXXX</u>
Normal tax on estimated taxable income (A)	XXXX
Half of the normal tax payable on estimated taxable 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	<u>(X)</u>
<b>FIRST PROVISIONAL TAX PAYMENT</b>	<u>XXXX</u>

## Note:

- i) The rebate available under section 6quin was deleted for years of assessment commencing on or after 1 January 2016.
- ii) This means that section 6quin deduction is not available from the 2017 year of assessment.



# Second Period - Companies

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

	R
Estimated taxable income for the year of assessment	<u>XXXX</u>
Normal tax on estimated taxable income	XXXX
Less: Employees' tax deducted from the provisional taxpayer's remuneration during the year	(X)
Less: First provisional tax payment (if actually paid)	(X)
Less: Foreign tax credits (section 6quat ) for the year	<u>(X)</u>
<b>SECOND PROVISIONAL TAX PAYMENT</b>	<u>XXXX</u>

## Note:

- i) The rebate available under section 6quin was deleted for years of assessment commencing on or after 1 January 2016.
- ii) This means that section 6quin deduction is not available from the 2017 year of assessment.



# Third Period / Top – up - Calculation

c) The **third period** (top-up/voluntary) provisional tax payment is calculated as follows:

	R
Estimated/actual taxable income for the year of assessment	<u>XXXX</u>
Normal tax on estimated/actual taxable income	XXXX
Less: Employees' tax deducted from the provisional taxpayer's remuneration during the year	(X)
Less: First provisional tax payment (if actually paid)	(X)
Less: Second provisional tax payment (if actually paid)	(X)
Less: Other provisional tax top-up payment (if any, if actually paid)	(X)
Less: Foreign tax credits (section 6quat ) for the year	<u>(X)</u>
<b>TOP-UP PAYMENT</b>	<u>XXXX</u>

## Note:

- i) The rebate available under section 6quin was deleted for years of assessment commencing on or after 1 January 2016.
- ii) This means that section 6quin deduction is not available from the 2017 year of assessment.

# Third Period payments

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Provisional payment must be paid not later than the “effective” date

Clarifying effect date

- YOA ends 28/29 Feb the effective date is seven months after the FYE, 30 September
- FYE on a date other than 28/29 Feb, the effective date will be six months after the FYE
- Voluntary Payment which any provisional taxpayer can make however, individuals and trusts whose taxable income is more than R50 000 or companies with a taxable income of R20 000 or more may make a third voluntary payment to avoid interest in terms of section 89quat(2) being levied on any underpayment of tax on assessment.

# Interest on Provisional tax

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89bis  
interest

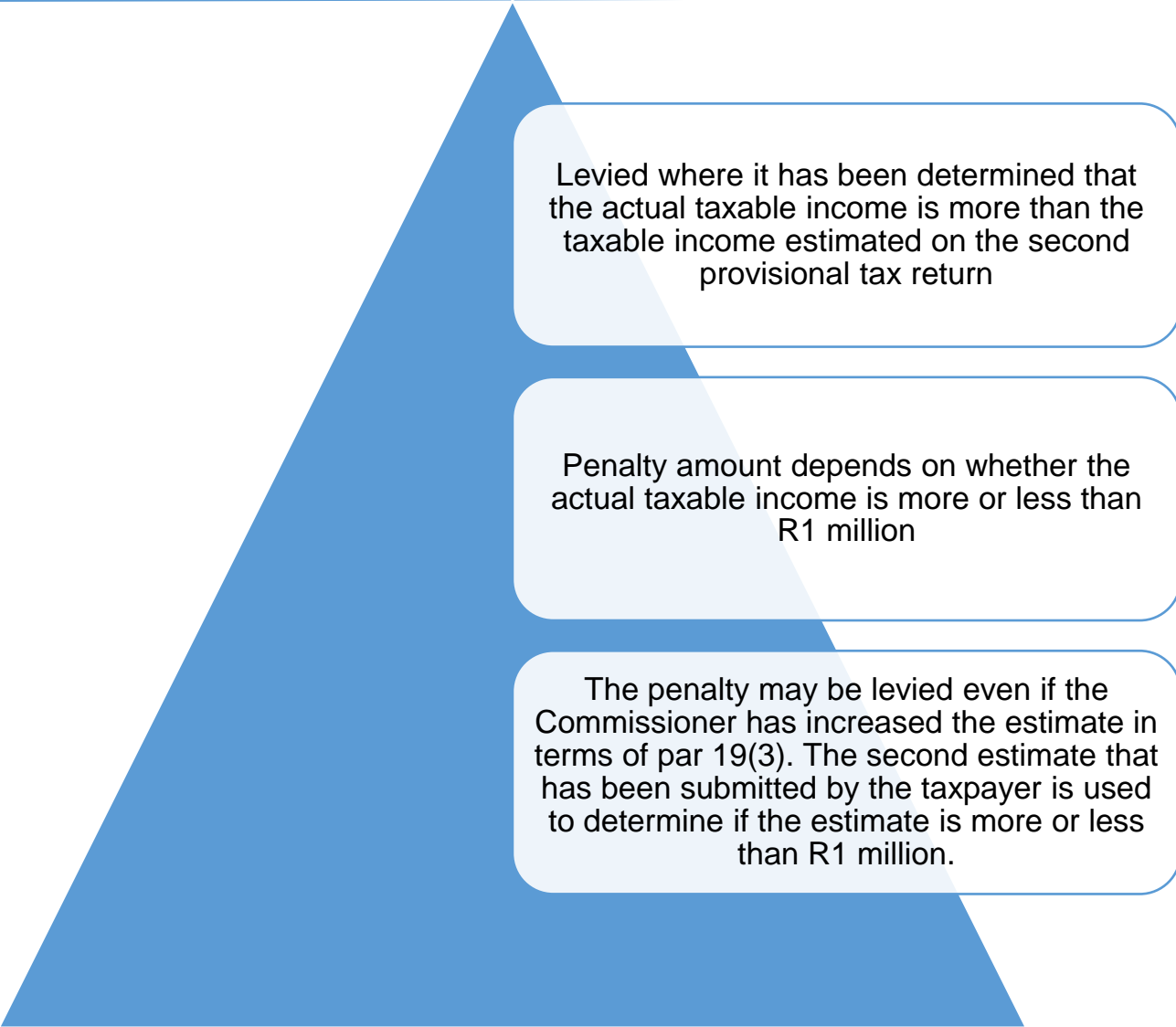
89quat  
interest

89quat(2)  
interest

89quat (4)  
interest

# Paragraph 20 penalty

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Levied where it has been determined that the actual taxable income is more than the taxable income estimated on the second provisional tax return

Penalty amount depends on whether the actual taxable income is more or less than R1 million

The penalty may be levied even if the Commissioner has increased the estimate in terms of par 19(3). The second estimate that has been submitted by the taxpayer is used to determine if the estimate is more or less than R1 million.

# Paragraph 20 penalty

Failed to submit the final estimate (2nd IRP6) by the due date, the estimate amount will be deemed to be nil taxable income unless the 2nd IRP6 is submitted four months after the end of the relevant YOA

Amounts such as retirement lump sum benefit, retirement lump sum withdrawal benefit or severance benefit payments, are excluded from the calculation of the penalty

A penalty levied for the underestimation of taxable income on the second period is reduced by the penalty imposed for the late payment of provisional tax under paragraph 27

Commissioner if satisfied that failure to submit an estimate timeously was not due to intent to evade or postpone payment may remit the penalty wholly or partially.

# Provisional Tax Return on E-filing – IRP6

“Provisional Tax (IRP6)” must be activated on e-filing.

In instances where the profile is not activated on e-filing the Tax Practitioners must click on:

- Organisations
- Organisation Tax Types



# Activating Provisional Tax on efiling

Select the electronic returns that you wish to register for:

**Provisional Tax (IRP6)**

Reference Number

Tax Office

Please note that you will automatically be activated to receive SARS notices for this tax type online.

- Select the tick box for the tax type “Provisional Tax (IRP6)”
- Enter the tax reference number
- Click on the “Register” button

# Requesting Provisional Tax Return

The screenshot shows the SARS eFiling website interface. At the top left is the SARS eFiling logo. Below it is a navigation menu with buttons for HOME, ORGANISATIONS, RETURNS, SERVICES, CONTACT, and LOGOUT. A red arrow points to the RETURNS button. To the right of the menu is a dropdown menu for 'Taxpayer List' with 'XXX Company' selected. On the left side, there is a vertical list of menu items: Returns Issued, Provisional Tax (IRP6), Returns History, Returns Search, Payments, Additional Payments, SARS Correspondence, Disputes, Bulk Payments, and Special Links. A red arrow points to 'Provisional Tax (IRP6)'. To the right of this list is a 'Return Search' section with a table. The table has columns for Name, Reference Num, Period, and Return Type. Below the table, it says 'No Records available for your selection.'

Name	Reference Num	Period	Return Type
No Records available for your selection.			

- ✔ Click on “Returns”
- ✔ Click on “Returns issued”
- ✔ Click on “Provisional Tax (IRP6)”



# Requesting Provisional Tax Return

Select the provisional tax period

Click on “Request Return”

Return Search

Name	Reference Num	Period	Return Type	Status	Amount Due
No Records available for your selection.					

Select Period

- 2010-01
- 2010-02
- 2011-01
- 2011-02
- 2012-01
- Select Period

Request Return




Open

**Provisional tax returns can only be requested for periods that fall within:**

- The current period
- The current period minus two periods
- The current period plus one period

# Requesting IRP 6 Return

**PROVISIONAL TAX WORK PAGE**

<b>Taxpayer Name</b>		<b>eFiling Status</b>	Issued
<b>Tax Year</b>	2014	<b>SARS Status</b>	
<b>Tax Period</b>	01	<b>Status Date</b>	
<b>Tax Reference</b>			
<b>Return Type</b>	IRP6		

RETURN TYPE	STATUS	DATE	DECLARED AMOUNT	VERSION	LAST UPDATED BY
IRP6	Issued	2013/05/08		1	

[Refresh Historic Data](#)
[Back to Search](#)
[Manually Submitted](#)
[Request Statement of Account](#)



# Demographic Details – Company / CC

If the taxpayer type is a trust or a 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
- Registration number

The image shows a section of the SARS Return for Payment of Provisional Tax form. At the top left is the SARS logo. The title is 'Return for Payment of Provisional Tax'. On the right, there are checkboxes for 'Type: Individual', 'Trust', and 'Company / CC', with 'Company / CC' selected. A box labeled 'IRP6' is also present. Below this is a blue header bar for 'Particulars of Taxpayer' with the code 'CMPTX01' on the right. The form contains several input fields: 'Year of assessment' (3 boxes), 'Period: First' (checkbox) and 'Second' (checkbox), 'Taxpayer Reference Number' (10 boxes), and 'Registered no.' (10 boxes). At the bottom is a long grid for the 'Registered name'.

# Demographic Details – Individuals

If the taxpayer type is an individual, the following information will be pre-populated on the return:

- Year of Assessment
- Taxpayer reference number
- Initials and Surname
- Date of birth

The image shows a screenshot of the SARS Return for Payment of Provisional Tax form. The form is titled "Return for Payment of Provisional Tax" and includes the SARS logo. The taxpayer type is set to "Individual". The form is for the "IRP6" period. The "Particulars of Taxpayer" section is highlighted in blue and contains the following fields:

Year of assessment	<input type="text"/>	Period: First	<input type="text"/>	Second	<input type="text"/>	Taxpayer Reference Number	<input type="text"/>	Date of birth (CCYMMDD)	<input type="text"/>
Surname	<input type="text"/>							Initials	<input type="text"/>

# Historical Information

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

Historical Information																	
Year last assessed																	
Taxable income for that year	R																
Basic amount	R																

# Credit Push Payment

Payment is performed by the account holder.

SARS e-filing will send a payment request to your bank which will indicate, the amount that needs to be paid and gives a payment reference number. The taxpayer then physically authorizes this request on their banking product which acts as an instruction to the bank to make the payment to SARS.

Credit Push payments are considered to be irrevocable and can only be made if the account holder has the necessary funds.

## Notice



The **Debit Pull** payment method is **no longer** available on eFiling. You are requested to take advantage of the credit push payment options available on eFiling from your bank. To setup a credit push payment option proceed to Banking setup by utilising the button below. Please be aware of the process required to **authorise** transactions within the banking product you have selected.

[Set up a different banking profile](#)

[Close](#)

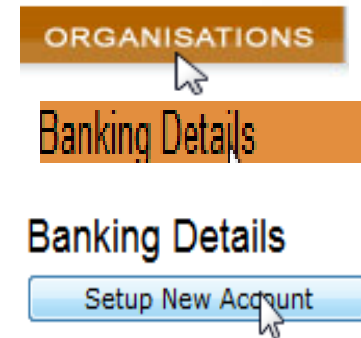
# How to set up a credit push on e-filing

- Log onto e-filing and click on
- Click on bank details

Should you need to set up an account, click

OR

Should you need to update your banking details to a credit push, click Open



Description	Bank	Open
1	FNB - CAMS, Online Banking, Internet Banking	Open



# How to set up a credit push on e-filing

- Select Credit Push

## Banking Information

Payments can be made from a banking account of your choice, by:

- Credit Push** - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.
- Authorised Debit Pull** - This option is used for verification purposes only. You will not be able to initiate a payment from eFiling using this method.

- Scroll down to the bottom, enter the account name and click on the drop down arrow next to Credit Push

Account Name

Credit Push

- Please select
- ABSA - Cash Focus
- ABSA Corporate Banking
- ABSA Direct - Internet Banking
- Autopay (Standard Bank)
- Barclays.Net
- Bidvest
- Capitec - Internet Banking
- CitiBank
- FNB - CAMS, Online Banking, Internet Banking
- HSBC
- Investec Online Banking
- Nedbank
- Standard Bank (MyBills)
- Standard Bank Business Online (CATS)
- Standard Chartered

# Processing Payment

This tab will ONLY appear after filing a return/declaration or got an assessment that shows you must pay

Make Payment

- Select “Pay Now” to proceed

## Payment Summary

Tax Reference: Statement of Account issued on: (Period: 2014/01). Amount R

PERIOD	DESCRIPTION	AMOUNT	STATUS	DATE
201401	PTAX Payment	R 300	Payment To Autopay	2013/09/16

## Make Payment

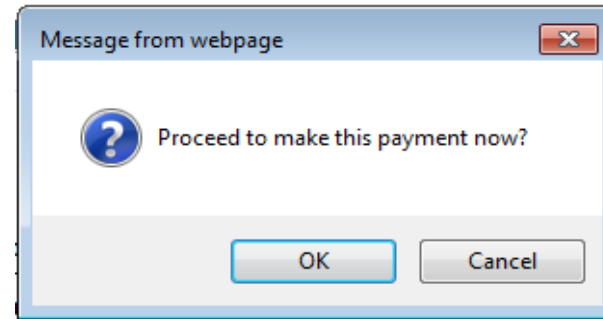
Amount R

This page allows you to:

- Capture payment details regarding tax return payments you have already made manually
- Create payment instructions to the bank of your choice to do the actual payment to SARS
- **Tip:** You can submit payments any time before the payment due date, with an effective date of the payment due date. The payment will only be processed on the effective date.
- **Please be aware that there is a R500,000 limit on payments unless you use one of the following banking products:** ABSA - Cash Focus, ABSA Corporate Banking, ABSA Direct - Internet Banking, Autopay (Standard Bank), FNB - CAMS, Online Banking, Internet Banking, Investec Online Banking, NedTreasury (Nedbank), Netbank Business (Nedbank) or Standard Bank Business Online (CATS).

# Processing Payment

- Click “Ok”



- Navigate to “Additional Payment – Create Additional Payment” under Returns

Additional Payments

Create Additional  
Payment

# Processing Payment

- Returns Issued
- Returns History
- Returns Search
- Third Party Data
- Payments
- Additional Payments
- Create Additional Payment
- SARS Correspondence
- Disputes
- Bulk Payments
- Voluntary Disclosure
- PAYE Maintenance
- Special Links

## Additional Payments to SARS

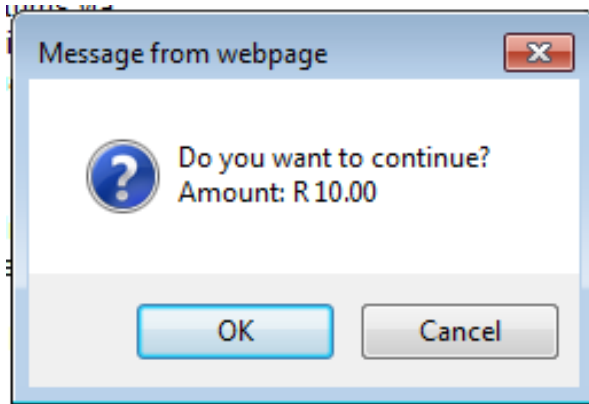
This page allows you to capture additional tax payment details to SARS

- **Tip:** You can save payments to pay at a later date. You can also save payments in order to pay multiple payments at once.
- The additional payment mechanism does not entitle the user to benefit from the VAT extension date provided by SARS to all eFilers. The incentive is only for payments of VAT returns via eFiling and as result the deadline of the 25th of the month (or last business day prior) is applicable as the due date. Any payment made after this date will be liable for penalties and interest.
- **Please be aware that there is a R500,000 limit on payments unless you use one of the following banking products:** ABSA - Cash Focus, ABSA Corporate Banking, ABSA Direct - Internet Banking, Autopay (Standard Bank), FNB - CAMS, Online Banking, Internet Banking, Investec Online Banking, NedTreasury (Nedbank), Netbank Business (Nedbank), Standard Bank Business Online (CATS) or CitiConnect.
- **Customs and Air Passenger Tax payments:** need to be paid with a credit push banking facility as mentioned above.

Tax Type	<input type="text" value="Please select a Tax Type"/>
Taxpayer Name	<input type="text"/>
Type of Payment	<input type="text"/>
Tax Reference Number	<input type="text"/>
Tax Period	<input type="text"/>
Payment Reference Number	<input type="text"/>
Amount	<input type="text"/>

“Make payment” to proceed with payment or “Save Payment” to come back at a later stage to complete the payment

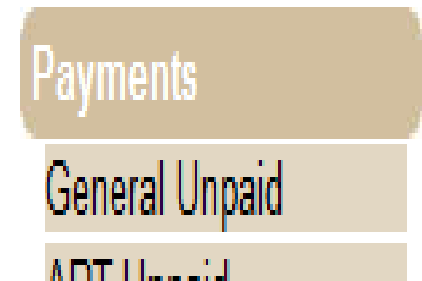
# Processing Payment



Click “OK” to continue or to save the payment

**OR**

Navigate to “Payments – General Unpaid”



A list of outstanding payments will appear.

# Processing Payment

Taxpayer:

Payments: Outstanding

PTAX

This page allows you to:

- Capture payment details regarding tax return payments you have already made manually
- Create payment instructions to the bank of your choice to do the actual payment to SARS
- **Tip:** You can submit payments any time before the payment due date, with an effective date of the payment due date. The payment will only be processed on the effective date.
- **Please be aware that there is a R500,000 limit on payments unless you use one of the following banking products:** ABSA - Cash Focus, ABSA Corporate Banking, ABSA Direct - Internet Banking, Autopay (Standard Bank), FNB - CAMS, Online Banking, Internet Banking, Investec Online Banking, NedTreasury (Nedbank), Netbank Business (Nedbank), Standard Bank Business Online (CATS) or CitiConnect.
- **Note:** To access all unpaid Excise levies, select the 'CUS and Excise Unpaid' submenu from within the 'Payments' menu on the left.

Provisional Tax Returns							
Pay	Name	Payment Due Date	Tax Period	Status	Amount Due	View Return	Split Payment
<input checked="" type="checkbox"/>		2006/02/28	200602	UNPAID	R 1299.93	<a href="#">View</a>	

[Back to Top](#)

Select All Payments

<b>Total amount of Payments:</b>	R	32708.51
<b>Total amount of Payments selected:</b>	R	1299.93
<b>Total amount of Payments not selected:</b>	R	31408.58
<b>Total number of Payments selected:</b>		1
<b>Total number of Payments:</b>		27

Make electronic payment

Manual Payments - Capture details of payments made outside of this system

# Processing Payment



- Returns Issued
- Returns History
- Income Tax (ITR14/IT12TR/IT12EI)
- Provisional Tax (IRP6)
- Returns Search
- Third Party Data
- Payments
- Additional Payments
- SARS Correspondence
- Disputes
- Bulk Payments
- Voluntary Disclosure
- PAYE Maintenance
- Special Links

## Payment Details

**Tip:** You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.  
**Note:** ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.

**Payment Details**

Account Name:

Payment Request Date:  16 Sep 2013  
Please use the format: yyyy/mm/dd

Payment Amount: R 300

Comments:

Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

Payment Summary						
Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
			300.00	0.00	0.00	R 300.00
<b>Total</b>						<b>R 300.00</b>

ABSA direct payments may only be made and authorised on the same day.

# Processing Payment



USER ORGANISATIONS RETURNS DUTIES & LEVIES SERVICES CONTACT LOGOUT

Taxpayer List:



- Returns Issued
- Returns History
- Returns Search
- Third Party Data
- Payments
  - General Unpaid
  - APT Unpaid
  - CUS and Excise Unpaid
  - ATR Unpaid
  - History
- Additional Payments
- SARS Correspondence
- Disputes
- Bulk Payments
- Voluntary Disclosure
- PAYE Maintenance
- Special Links

## Confirm Payment Initiation

### Summary of payment transaction details

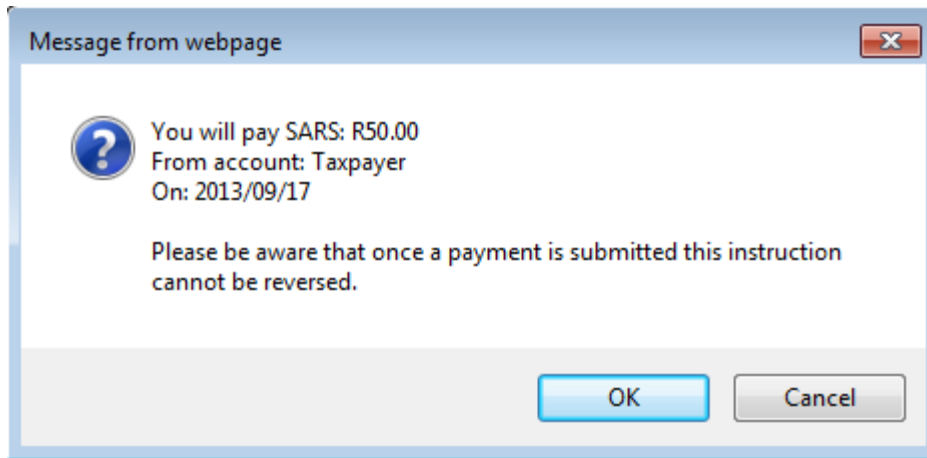
Payment for: 1 item  
Amount: R 1299.93  
Payment Request Date: 2013/09/17  
Account Name: Taxpayer  
Bank Name:

After confirming the payment you will receive a reference number and you will have to click on the Autopay logo and affect the payment.

Please be aware that once a payment is submitted this instruction cannot be reversed



# Processing Payment



If payment is successful, the following message will be displayed:

## Payment Initiation Result

**Summary of payment transaction details**

Your payment request has successfully been submitted to FNB - CAMS, Online Banking, Internet Banking. Please login and authorise the payment.  
The following message was returned: **Payment request was successfully submitted to FNB. Message from bank: SUCCESSFULLY RECEIVED BY FNB**

Account Name:

Payment Amount: R 51.64

Payment Reference: **SARSEFLNG 0026500307**

Continue Print Confirmation

# Payment Confirmation

- Click "Print Confirmation" to print a copy of the transaction details for record purposes



## SARS Payment Transaction Details

Confirmation of a payment request made on 11 Sep 2013

### Payment Information

Initiated By:

|

Payment Reference:

0026500307

Bank:

FNB - CAMS, Online Banking, Internet Banking

Request Date:

11 Sep 2013

Payment instruction status:

FNB Electronic Banking Payment Awaiting Authorisation

Total Amount:

R 51.64

Payments Breakdown (1 Return):

Name	Tax Reference Number	Type of Payment	Period	Amount
		IT - Income Tax Normal Payment	N/A	R 51.64

This payment was made using SARS eFiling. If there are any questions regarding this payment or eFiling in general please contact our help desk on:

Tel: 0800 00 7277

Print

# Payment Confirmation

Click “Continue” to proceed

## Payment Initiation Result

### Summary of payment transaction details

**This payment was not completed successfully!**

We have experienced some difficulty communicating this transaction to your bank. Please wait 30 minutes and try again. If you continue to experience difficulties, please [contact](#) our call centre.

The following message was returned: **Payment request not successful. Message from bank: Verify Request: Invalid value "9067447062464454954" for the FromAccount field.**

Account Name: ABSA

Payment Amount: R 1.00

Payment Reference: **SARSEF 0024523823**

Continue

Print Confirmation

The **Payment History** page will be displayed. The credit push status will be indicated as "**Awaiting Authorisation**"

# Releasing a Credit Push at my bank

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Once you have processed your payment on SARS e-filing, you will need to authorise the payment to be released by SARS.

Visit [www.sars.gov.za](http://www.sars.gov.za) to help you with the instructions to follow by selecting your bank name from the website.

# Payment Dates for Provisional Tax

Payment dates refer to the 2019 YOA:

- First provisional tax payment due on: 31 August 2018
- Second provisional tax payment due on: 28 February 2019
- Third or voluntary payment due on: 30 September 2019

Methods to effect payments to SARS are available:

- At the Bank
- Via e-Filing
- Via Electronic Funds Transfer (EFT)

**NB:** Where payments are made electronically, provision must be made for your bank's cut-off times and for a clearance period that could take between two and five days

# Contact Us



**[www.sars.gov.za](http://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](http://www.sars.gov.za))**



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

*Thank you*  
*Re a leboha*  
*Re a leboga*  
*Ndza Khensa*  
*Dankie*  
*Ndi a livhuwa*  
*Ngiyabonga*  
*Enkosi*  
*Ngiyathokoza*