

Dear [Initials] [Surname]

Tax reference Number: [TaxReferenceNo]

You have been selected for auto-assessment by the South African Revenue Service (SARS). You can view your auto-assessment on eFiling or the SARS MobiApp.

We auto-assess based on the data we receive from employers, financial institutions, medical schemes, retirement annuity fund administrators and other 3rd party data providers.

If you agree with your auto-assessment, you do not need to do anything further.

If you are not in agreement with the auto-assessment, you can complete and file your tax return from shortly after 20h00 on 07 July 2023 onwards until 23 October 2023, by visiting eFiling ([sarsefiling.co.za](http://sarsefiling.co.za)) or the SARS MobiApp. You can download the SARS MobiApp from the Apple App Store, Google Play Store, or the Huawei App Gallery.

An information sheet with additional information is included below.

You can also engage with us through the Lwazi Chatbot or the Live Agent facility on eFiling and the SARS MobiApp.

Sincerely,

THE SOUTH AFRICAN REVENUE SERVICE

## INFORMATION SHEET: AUTO-ASSESSMENT

### What is different this year?

This year we will again issue auto-assessments to taxpayers whose tax affairs are less complicated. If you are in agreement with your auto-assessment, then there is no need to "accept" the assessment. If SARS did not get your assessment right, you can still let us know by filing a tax return in the normal way with the additional information on or before the filing due date for non-provisional taxpayers of 23 October 2023. The timeframe of 40 business days from the date of your auto-assessment within which such a return must be filed has been extended to coincide with the normal due date for non-provisional taxpayers. If an auto-assessment has been issued to you after 23 October 2023 the 40 business days will start on the date of the notice of the assessment.

### How does auto-assessment work?

SARS receives data from employers, medical schemes, banks, retirement annuity funds and others. We then use that data to calculate your tax assessment. If we are satisfied that the data and tax calculation is correct, we issue the assessment to you via eFiling or the SARS MobiApp. This process is referred to as an auto-assessment. At the same time, we also send you a message via your preferred channel of communication (like SMS or email) to let you know that your assessment on eFiling or the SARS MobiApp is ready for you to view.

### What must I do when I receive my auto-assessment?

The first thing to do is to log into eFiling or the SARS MobiApp and view your assessment. You will be able to see all the data we used to calculate your assessment.

If you are in agreement with the assessment, then check if a refund is due to you or if you owe SARS. If a refund is due, then there is nothing more you have to do – you can log out and wait for the refund, which you can expect within approximately seventy-two (72) hours, provided your banking details with SARS are correct. If you owe SARS, then make the payment via eFiling or SARS MobiApp on or before the payment due date. The payment due date of the amount owed to SARS is displayed on the "Notice of Assessment" (ITA34).

If you are not in agreement with the assessment, you can access your tax return via eFiling or SARS MobiApp at shortly after 20h00 on 7 July 2023, complete the return, and file it on or before the normal due date for non-provisional taxpayers of 23 October 2023 or, if your auto-assessment was issued after 23 October 2023, within 40 business days after the notice of assessment.

### How do I know that the data is correct?

You can view your data in detail, as follows:

1. Login onto eFiling
2. Select the "Third Party Data Certificate" search button on the menu bar.
3. Submit / search any certificate that you wish to verify.
4. Select the certificate type in question.

If there is an error on your data or the data is incomplete, you can correct it by doing two things:

1. Ask the institution (3<sup>rd</sup> party data provider, like your bank for example) that provided the data to SARS to correct it by sending updated data to SARS and yourself; and
2. When you receive confirmation from the 3<sup>rd</sup> party data provider that your data was corrected and filed to SARS, access your tax return again on eFiling or MobiApp and check if the data has been updated and file your tax return via eFiling or the SARS MobiApp.

### **Can I change any of the 3<sup>rd</sup> party data that has been populated on my auto-assessment?**

The data that we used to populate your return is the same data that your service provider (for example medical scheme or retirement annuity fund) provided to you. If it is not, you can request your 3<sup>rd</sup> party data provider(s) to correct data errors and file the data corrections to SARS. Your 3<sup>rd</sup> party data provider knows how to do this. If you make corrections to the data on your return that SARS cannot match with the data provided by your 3<sup>rd</sup> party data provider then your return will likely be selected for verification or audit.

### **Tax refunds**

If a refund is due to you, then the refund will follow automatically – you do not have to ask for it. This takes approximately seventy-two (72) hours from the date on which we issued your auto-assessment to you on eFiling or SARS MobiApp, but in some cases a little bit longer. It is important to ensure that your banking details with SARS are correct in order for SARS to pay the refund successfully.

### **Tax due to SARS**

If your assessment shows that you owe tax to SARS, it is important to make payment on or before the payment due date to avoid interest. The payment due date of the amount owed to SARS is displayed on the “Notice of Assessment” (ITA34).

The easiest way to make payment is to log into eFiling or SARS MobiApp and schedule the payment there.

However, you can also make payment at any branch of Absa, FNB, Nedbank, Standard Bank and Capitec, or make an electronic funds transfer (EFT) using the standard drop-down listing of pre-loaded beneficiary IDs provided by the bank. The beneficiary reference is the Payment Reference Number (PRN) listed on your notice of assessment (ITA34).

### **Will SARS select me for verification or audit?**

No, we have already quality-checked your assessment and if you agree with the assessment, you will not be selected for verification or audit.

However, you must please make sure that your assessment is complete. For example, if you received rental income or other income or have deductions in addition to what we reflected in your assessment, you must file a tax return on or before the normal due date for non-provisional taxpayers of 23 October 2023 with the information in addition to what we have already pre-populated on your tax return. It is important that you keep supporting

documents for any changes you want us to make to your auto-assessment, because we may ask for it.

### **What must I do if I do not agree with my auto-assessment?**

There is no need to file an objection to the assessment. Simply access your tax return via eFiling or the SARS MobiApp at or after 20h00 on 7 July 2023, complete the return, and file it via eFiling or MobiApp on or before the normal due date for non-provisional taxpayers of 23 October 2023.

It is important to understand that filing a return post the normal due date of 23 October 2023 will attract penalties.

If we accept the updates in your tax return, we will issue a reduced or additional assessment to you. If we do not accept the updates in your tax return, we will let you know why not. If you disagree with the reason(s) why we did not accept the updates in your tax return, you can follow the normal route to object to SARS' decision.

### **Can I ask for extension to file a tax return if I cannot file on or before the normal due date for non-provisional taxpayers of 23 October 2023?**

If reasonable circumstances exist, you may request an extension to file your tax return within 21 business after 23 October 2023. In exceptional circumstances you may request an extension post the 21 business days. It is important to note that the extension does not waive late filing penalties, which means that any return filed after 23 October 2023, regardless of the circumstances, will be penalised.

### **By when must I file a tax return?**

You are part of the auto-assessment process, so you are not required to file a tax return.

However, if you are not in agreement with your auto-assessment, you have to file a tax return in the normal way on or before the normal due date for non-provisional taxpayers of 23 October 2023.

### **Is the official Filing Season due date of 23 October 2023 for filing tax returns applicable to me?**

The filing due date of 23 October 2023 is only applicable to you if you are not in agreement with your auto-assessment, because you will have to file a return to enable us to correct your auto-assessment, and this must be done on or before 23 October 2023. If you file after that date your return will be late like any other 2023 tax return received after that date.

### **Need help?**

There is no need to visit a SARS branch. We have made it easy to engage with us through our digital platforms. You can use any of the following digital platforms to engage us:

1. SARS eFiling – we made numerous enhancements to make your life easier.
2. SARS MobiApp – similar to eFiling but available only on a mobile phone or a tablet. You can download the App on Google Play for Android, Huawei App gallery and App Store for Apple devices. You are not required to file a tax return, but if you need to

file one to correct your auto-assessment and you are not sure how to do it, you can use our Help-You-eFile service on eFiling.

3. The SARS Online Query System is an easy-to-use online platform that is accessible via the SARS Website ([www.sars.gov.za](http://www.sars.gov.za)). You can use this service without going into a SARS branch or calling. Via this service you can:
  - a. Submit a payment allocation query
  - b. Request your tax reference number
  - c. Submit supporting documents if we requested you to do so
  - d. Report a new estate case
  - e. Updates to registered representative
  - f. Request your tax compliance status
  - g. Verify your tax compliance status

To learn more about how to use our various digital platforms, visit the SARS TV YouTube channel for detailed video tutorials, or visit the SARS website ([www.sars.gov.za](http://www.sars.gov.za)).

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