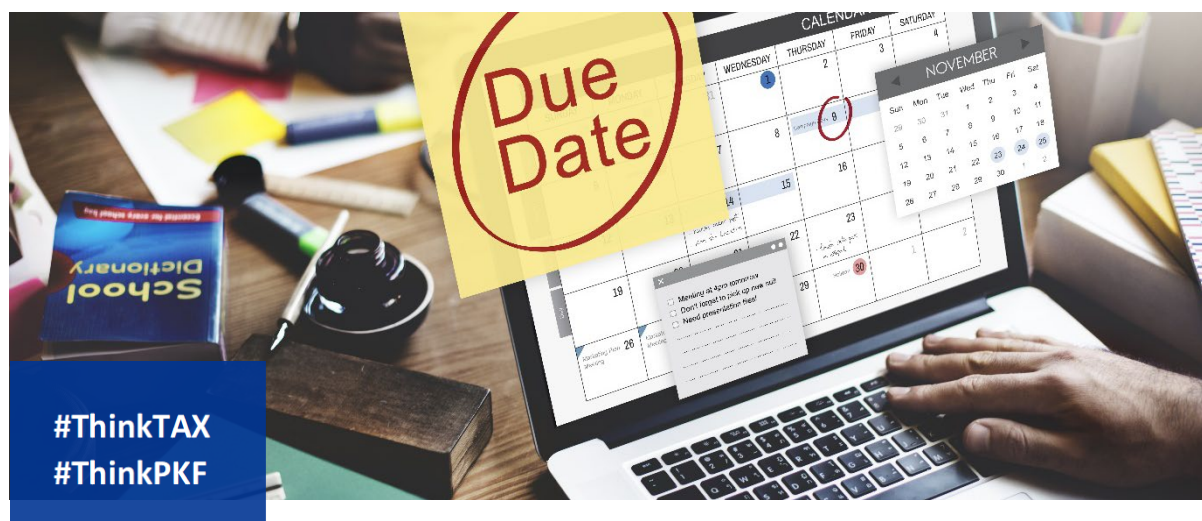


Taxpayers can now make payment arrangement requests to SARS via eFiling

TAX ARTICLE – NOVEMBER 2021



#ThinkTAX
#ThinkPKF

Sections 167 and 168 of the Tax Administration Act 28 of 2011 (the TAA) allows taxpayers to defer their tax debt through the payment of the amount in instalments. Historically, a request for a deferred payment arrangement had to be submitted either at a SARS branch office or via the SARS Contact Centre. SARS has now added a third channel allowing the taxpayer to make this request via eFiling.

Functionality:

The payment arrangement request functionality on eFiling is available to the Individual, Tax Practitioner and Organisation portfolio types and will be limited to: Personal Income Tax, Company Income Tax, Dividends Withholding Tax, Value-Added Tax, Pay As You Earn / Unemployment Insurance Fund / Skills Development Levy and Administrative Penalties.

Submission Process:

It is important to note that a request for multiple tax types cannot be accounted for in a single payment arrangement request.

Certain supporting documents may be requested. These include but are not limited to:

- **For Company / Close Corporation / Trust / Sole Proprietor/ Partnership:**
 - Copies of bank statements for the past three months;
 - Cash flow statement for the next 12 months;
 - Previous three-year financial statements (where applicable, dependant on the request);
 - Management accounts from last financial statements up to date
 - A detailed asset register including disposals for the last 3 years;

PKF South Africa Inc. is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

"PKF" and the PKF logo are registered trademarks used by PKF International and member firms of the PKF International Network. They may not be used by anyone other than a duly licenced member firm of the Network.

- Detailed list of debtor and creditor’s analysis.
- **For Individual (salary income):**
 - Copies of bank statements for the past six months;
 - Copy of most recent payslip
 - Proof of outstanding accounts.

It is prudent to note that the taxpayer will not be able to cancel a payment arrangement request once it has been submitted.

Should you require assistance with undertaking a payment arrangement kindly contact your nearest PKF office.

Author:

Sorubi Soobben

Tax Consultant

PKF Durban

Sorubi.Soobben@pkf.co.za

Contact us:

Should you have any queries on these matters, please contact your PKF relationship partner or firm.

PKF Cape Town

PKF Constantia Valley Cape Town

PKF Durban

PKF George

PKF Octagon Johannesburg

PKF Port Elizabeth

PKF Pretoria

PKF VGA (East Rand)

PKF Welkom