

Dear Taxpayer,

Changes to the provisional tax process

The South African Revenue Service (SARS) is introducing changes to the provisional tax process which will affect the way in which provisional taxpayers file their IRP6 returns.

The following changes will become effective on 28 June 2010:

- SARS will no longer be issuing printed IRP6 returns. Instead, taxpayers liable for provisional tax must request their returns by registering for eFiling, calling the SARS Contact Centre or visiting their nearest SARS branch.
- There is no longer a need to register as a provisional taxpayer before obtaining your IRP6. Any taxpayer can request an IRP6 return.
- Only taxpayers liable for provisional tax will be required to submit their IRP6 returns, and SARS will not enforce this submission during the tax year. However, if at the time of assessment it is determined that the taxpayer was liable for provisional tax, penalties and interest may be levied.
- A new IRP6 return has been introduced. The form is available in both Adobe Reader and Adobe Flash Player, the latter offering improved performance and user experience. Also, for individuals, it automatically performs tax and rebate calculations and includes built-in upfront field validations.
- In order to assist taxpayers in managing their tax affairs, SARS has introduced a new Provisional Tax Statement of Account. This provides a holistic view across provisional tax periods.

Existing IRP6 returns on eFiling

Companies

To prevent impacting companies with financial year ends of December, January, June and July that have IRP6 returns due, the IRP6 returns will be treated as follows on eFiling:

- If the old format IRP6 has **already been issued** to such a company on eFiling, this return can still be captured and filed. The company will also have the option to ignore the old format IRP6 and request the new IRP6.
- If the old format IRP6 has **not yet been issued** to such a company on eFiling then the company must request a new IRP6, which will immediately be available for capture and filing.

Individuals and all other organisations

For all individuals and all other organisations with financial year ends not specified above, any old format IRP6 return that has been saved but not submitted to SARS will be removed from their eFiling profiles in due course.

Old format IRP6 returns posted to SARS

Effective 28 June 2010, old format IRP6 returns posted to SARS, will be rejected for:

- Periods prior to 2009. The taxpayer is required to submit the Income Tax return.
- Periods from 2011-01 onwards. The taxpayer is required to request a new format IRP6 return.

Old format IRP6 returns posted to SARS for periods from 2009-01 until 2010-02, will be only be accepted until 1 August 2010. Thereafter, old format IRP6 returns received for these periods will be rejected and the taxpayer is required to request a new format IRP6 return.

For further information or assistance, please visit a SARS branch, call the SARS Contact Centre on **0800 00 SARS (7277)** or visit **www.sars.gov.za**.

Sincerely,

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

