

A Guide to the Declaration of Dividends Tax via e@syFile™

A GUIDE TO THE DECLARATION OF DIVIDENDS TAX VIA e@syFile™

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Disclaimer: This document is not meant to delve into the precise technical and legal detail that is often associated with taxation. It should, therefore, not be used as a legal reference.

Should you require additional information regarding any taxes administered by SARS, visit a SARS branch or call the SARS Contact Centre on 0800 00 SARS (7277) or visit SARS online at www.sars.gov.za and/or contact your own advisors.

SARS Contact Centre working hours:

Our Contact Centre's working hours are Monday to Friday from 8:00 to 17:00, except on Wednesdays when our working hours will be 9:00 to 17:00.

1. INTRODUCTION

In 2007, the Minister of Finance announced that Secondary Tax on Companies (STC) would be replaced by Dividends Tax. Since the announcement, legislation has been enacted annually to provide a legislative foundation for the implementation of Dividends Tax (refer to sections 64D to 64N of the Income Tax Act, 1962 [the Act] in this regard). The Dividends Tax legislation has now principally been finalised (see latest amendments made by the Taxation Laws Amendment Act, No 24 of 2011, promulgated on 10 January 2012), and the implementation date of 1 April 2012, as announced in the annual budget speech, has been made effective by way of notice in the Government Gazette on 20 December 2011.

The main objectives behind the change to Dividends Tax were:

- To align South Africa with the international norm where the recipient of the dividend, not the company paying it, is liable for the tax relating to the dividend (South Africa is one of a handful of countries with a corporate level tax on dividends).
- To make South Africa a more attractive international investment destination by eliminating the perception of a higher corporate tax rate (STC is an additional corporate tax) coupled with lower accounting profits (STC has to be accounted for in the Income Statement).
- In simple terms, Dividends Tax is a tax imposed on shareholders at a rate of 15% on receipt of dividends, whereas STC is a tax imposed on companies (at a rate of 10%) on the declaration of dividends. The Dividends Tax is a withholding tax as it should be withheld and paid to SARS by the company paying the dividend or by a regulated intermediary (i.e. a withholding agent interposed between the company paying the dividend and the beneficial owner), and not the person liable for the tax, i.e. the beneficial owner of the dividend.

2. INTRODUCING THE E@SYFILE™ DIVIDENDS TAX APPLICATION

Welcome to the new e@syFile™ Dividends Tax application, a software package designed by SARS to help taxpayers manage their engagements quickly, easily and conveniently on their desktop.

This chapter provides a summary of the functionality included in the application and should serve as a general checklist when you prepare, submit and pay Dividends Tax transactions.

In order to use the e@syFile™ Dividends Tax application, you will need to register your Income Tax number for Dividends Tax on eFiling. Please refer to the SARS eFiling Dividends Tax guide for details regarding the registration of the tax type and required access setup to be completed.

The SARS Business Requirements Specification document (BRS) for Dividends Tax details the required format and information to create PSV import files for Dividends Tax transactions. Please refer to this document and a variety of related guides available on the Dividends Tax Type option on the SARS website.

(All SARS documents and guides are available for download from www.sars.gov.za)

Before you get started with your first Dividends Tax transaction, you need to complete the two steps below:

- Download and install the Dividends Tax application (Chapter 3)
- Complete the quick registration process and log on to the application (Chapter 3)

Even though Dividends Tax transactions may consist of large volumes of data, the basic process flow is fairly simple as indicated in the steps listed below. Each step of the process is explained in more detail in the relevant chapters (see Chapter references next to each step).

2.1. Prepare your Dividends Tax transaction(s)

- Import a Dividends Tax Transaction PSV file (Chapter 6) and/or
- Capture transaction details, including details for dividend declarants, submitting entities and dividend recipients (Chapter 6 & 8)

2.2. Submit your Dividends Tax transaction(s) to SARS for validation to pre-populate the DTR02 Declaration (Chapter 10)

2.3. Request your pre-populated DTR02 Declaration (Chapter 12)

2.4. Submit the final DTR02 Declaration (Chapters 11 and 12)

2.5. Make payment for Dividends Tax transaction(s) (Chapter 13)

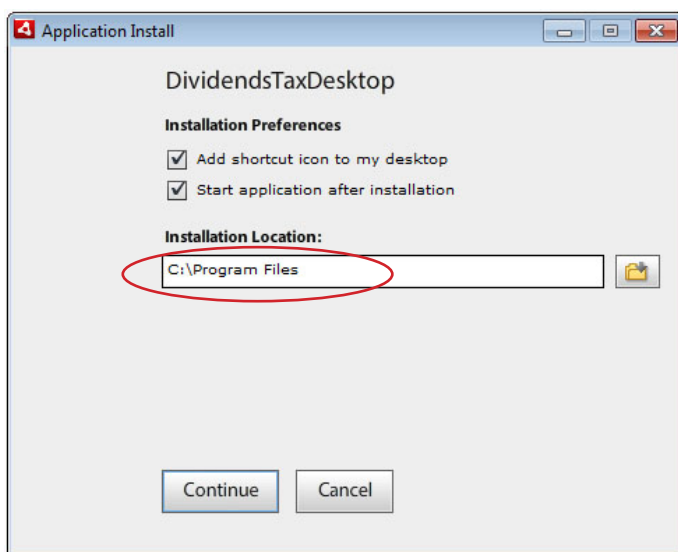
2.6. Manage transactions using options like Dividends Tax transactions, the Statement of Account and Submission Dashboard. (Chapter 14)

3. DOWNLOADING AND INSTALLING E@SYFILE™ FOR DIVIDENDS TAX

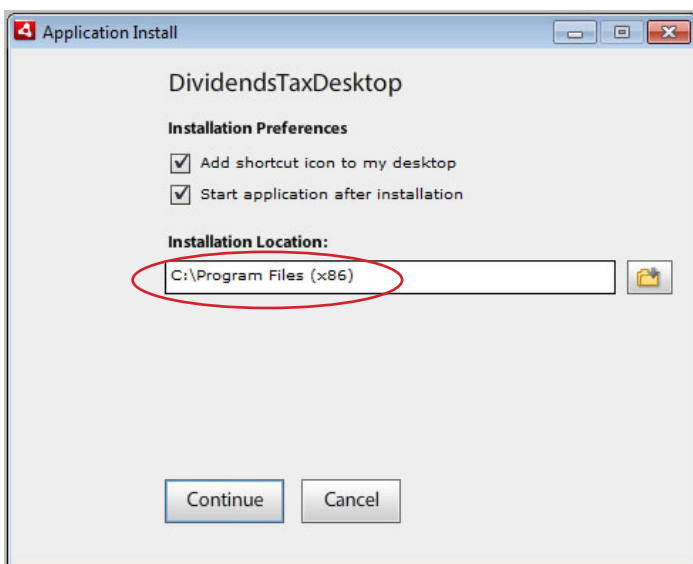
3.1 Installation

The application can be downloaded via the e@syFile™ Dividends Tax application link on www.sarsefiling.co.za / www.sars.gov.za. Click on the link for Dividends Tax and save the setup files to your local drive. Once the download has completed, double-click on the application setup file to initiate the installation process. Please note that both Adobe AIR version 3.4 or later and JAVA version 6 are required in order to use the e@syFile™ Dividends Tax application. Adobe AIR 3.4 and JAVA 6 are included in the e@syFile™ Dividends Tax application setup file.

We strongly recommend that you keep the default settings for the installation to C:\Program Files:



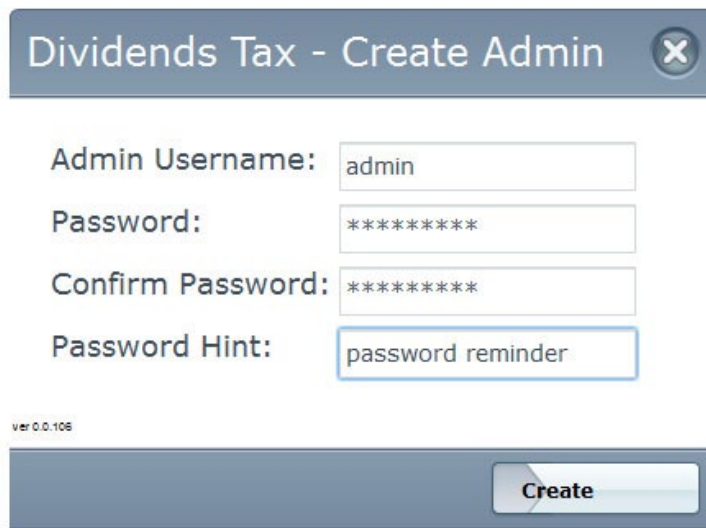
On PCs or laptops with Windows 7 - 64 bit operating systems, the default settings will install the application to C:/Program Files (x86):



- Please note: On systems with network or user restrictions, it may be necessary to download and install JAVA 6 and Adobe AIR from the vendor websites. (www.java.com and www.adobe.com)
- Please note that the application is currently not compatible with JAVA 7.

3.2. Once you have completed installing the Dividends Tax application, you have to complete a quick registration to create a login name and password.

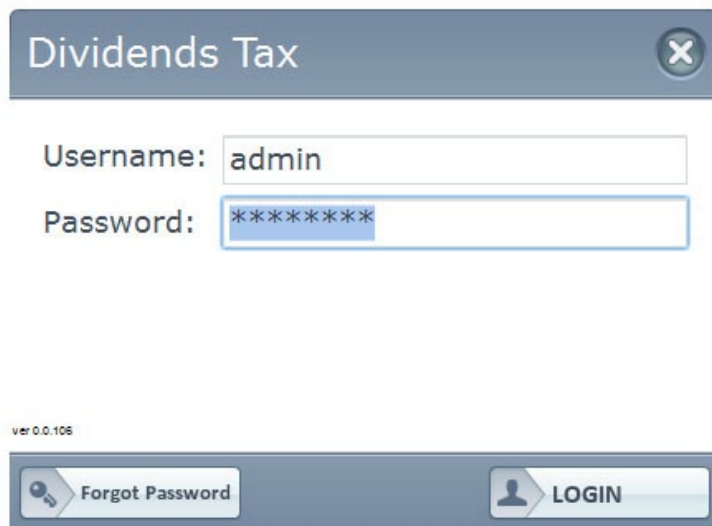
The login name and password you select must include at least 5 alpha or numerical characters.



The screenshot shows a window titled "Dividends Tax - Create Admin" with a close button (X) in the top right corner. The form contains four input fields: "Admin Username:" with the text "admin", "Password:" with masked characters "*****", "Confirm Password:" with masked characters "*****", and "Password Hint:" with the text "password reminder". At the bottom right, there is a "Create" button. In the bottom left corner, the version "ver 0.0.106" is displayed.

In the **Password Hint** field, complete a description or similar that will help you to recover your password should this be misplaced or forgotten. Additional options to manage users and access are available on the Utilities menu in the application, please refer to Chapter 5 of this guide.

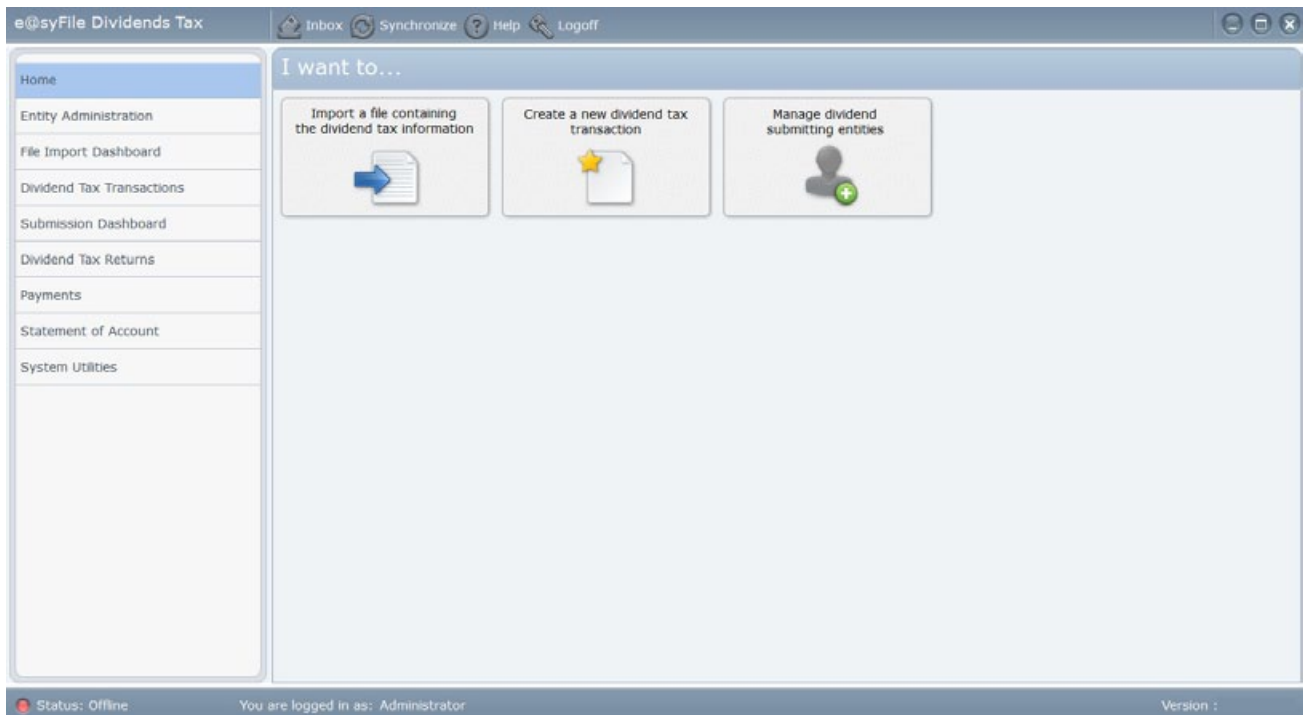
After completing the quick registration, enter your new login name and password, and click on **LOGIN** to open the application.



The screenshot shows a window titled "Dividends Tax" with a close button (X) in the top right corner. The form contains two input fields: "Username:" with the text "admin" and "Password:" with masked characters "*****". At the bottom, there are two buttons: "Forgot Password" with a key icon and "LOGIN" with a user icon. In the bottom left corner, the version "ver 0.0.106" is displayed.

4. SUMMARY OF MENU OPTIONS AND DIVIDENDS TAX PROCESS

Welcome to the home page of the new e@syFile™ Dividends Tax application. To familiarise yourself with the application and functionality, a summary of the purpose and of each menu option is listed below.



4.1 Summary of menu options

- **Home** - Quick links are available on the home menu to access functionality used most frequently. Two new quick links were added to the landing page or home page to allow quick access to entity administration and to manually capture Dividends Tax transactions:
 - > “Import a file containing the Dividend Tax transaction information”.
 - > “Create a new dividend tax transaction” to manually capture details for Dividends Tax transactions (new).
 - > “Manage dividend submitting entities” to capture details for submitting entities prior to capturing details for Dividends Tax returns or transactions (new).
- **Entity Administration** - The options on this page allows you to manage all entity types involved in a Dividends Tax transaction, including Submitting Entities, Dividends Declarants and Dividends Recipients.
- **File Import Dashboard** - A record is kept of all imported files containing Dividends Tax transactions. Included in the log are responses and warnings related to each file imported.
- **Dividends Tax Dashboard** - This is a work page where all transactions imported or created manually can be viewed or edited before submission. Options available on this menu include Submit, Add, Update, and Delete.
- **Submission Dashboard** - All transactions submitted to SARS are listed on this menu, including details related to each transaction like the Transaction Period, Status, Date as well as the SARS response for each submission.

- **Dividends Tax Returns** - DTR02 returns can be requested or submitted using this menu option.
- **Payments** - After submission of DTR02 returns, payment options are available here that will link directly to the eFiling payment options.
- **Statement of Account** - Option to request statements of account with custom dates.
- **System Utilities** - This menu includes options to manage users, as well as database utilities to create backup files of data, or to restore backup files previously created.
- **Inbox** - All correspondence like DTR02 returns, Statements of Account and SARS responses will be listed in the Inbox, with an option to view correspondence filtered by “read” status: All, Read, Not Read. Number indicators on the Inbox clip-art section will indicate new correspondence retrieved via the synchronisation process.
- **Synchronisation** - Requires a valid eFiling user name and password in order to align the user’s Dividends Tax data with their eFiling profile and access, used to retrieve correspondence, DTR02 returns and similar correspondence and SARS feedback. Number indicators on the Synchronisation clip-art section will indicate new correspondence available to retrieve by synchronising.
- **Help** - This opens a link to the SARS website (www.sars.gov.za) where various help documents and guides related to Dividends Tax are available for download.
- **Status bar** - At the bottom of the application, a connectivity indicator and active user name is displayed.

5. GETTING STARTED – SYSTEM UTILITIES

5.1. User Management

To manage users and login names with access to the dividends tax application, click **System Utilities** on the left, and select **User Management** to open.

The screenshot displays the e@syFile Dividends Tax application interface. The sidebar on the left contains a menu with options: Home, Entity Administration, File Import Dashboard, Dividend Tax Transactions, Submission Dashboard, Dividend Tax Returns, Payments, Statement of Account, and System Utilities (which is highlighted). The top navigation bar includes links for Inbox, Synchronize, Help, and Logoff. The main content area is titled 'System Utilities' and features two tabs: 'User Management' (selected and circled in red) and 'Database Management'. Under the 'User Management' tab, there is a table with columns 'User Name', 'First name', and 'Last name'. The first row shows 'admin', 'Administrator', and an empty last name. To the right of the table is a form for adding or editing a user, with fields for First name (Administrator), Last name (empty), Username (admin), User role (Administrator), Change Password (checked), Password (masked with asterisks), Confirm Password (masked with asterisks), and Password hint (Password hint). At the bottom of the form are buttons for 'New', 'Save', and 'Cancel'.

User Name	First name	Last name
admin	Administrator	

On this screen, existing user details can be added and updated. Additional login names for users can also be created on this menu, by clicking on the **New** option at the bottom, and completing the fields displayed above. Once completed, click on **Save** to create the new user record.

Please note: Should the option to create a new user be inaccessible, click on **Cancel** to reset the display option on this page, and then click on **New** to add the new user and login name.

5.2. Database Management

It is extremely important to create frequent backups of your Dividends Tax data, using the options available under **Database Management**. Select **System Utilities**, then click on **Database Utilities** to display the options available on this menu.



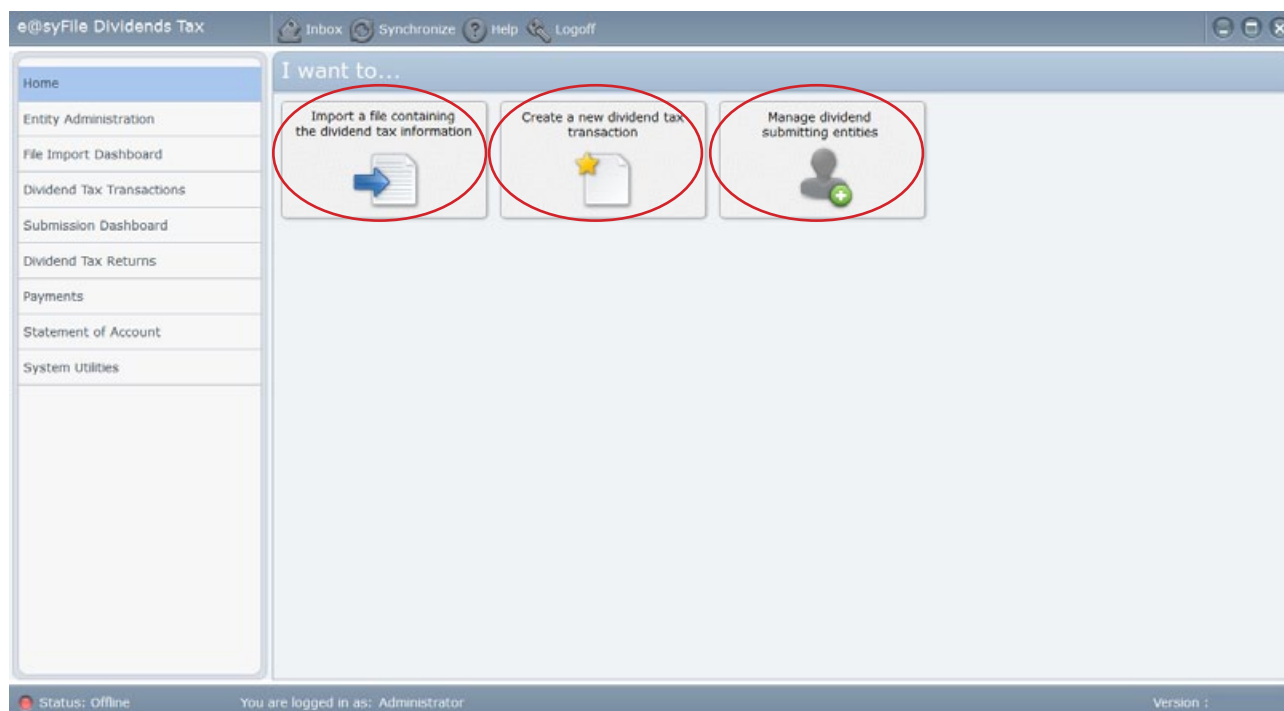
- To create a backup of your Dividends Tax information, simply click on the **Backup** button, select a destination folder and filename for the backup file, and click **Save** to finalise. A pop-up message will be displayed indicating that the database backup was successful. Click **OK** to continue.
- To restore a previous backup file, click on **Restore**, select the folder and backup file you wish to restore, and click on **Open** to start the restore process. A pop-up message will display once the restore process completed successfully.

Please note: The importance of frequent backups cannot be emphasised enough, it is very easy to recover information by restoring a recent backup file. Without frequent backups, SARS will not be able to assist you to recover information lost or corrupted due to power failures or system related issues.

6. HOME MENU – QUICK LINKS

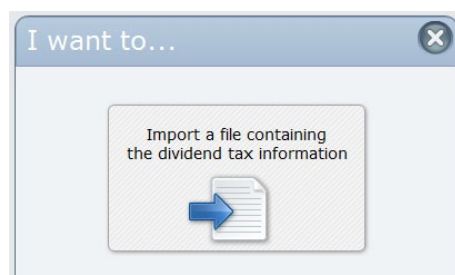
On the home page, a few quick links to frequently used menu options are available.

- “Import a file containing the Dividend Tax transaction information”
- “Create a new dividend tax transaction” to manually capture details for Dividends Tax transactions
- “Manage dividend submitting entities” to capture details for submitting entities prior to capturing details for Dividends Tax returns or transactions.



6.1. Import a file containing the Dividends Tax information

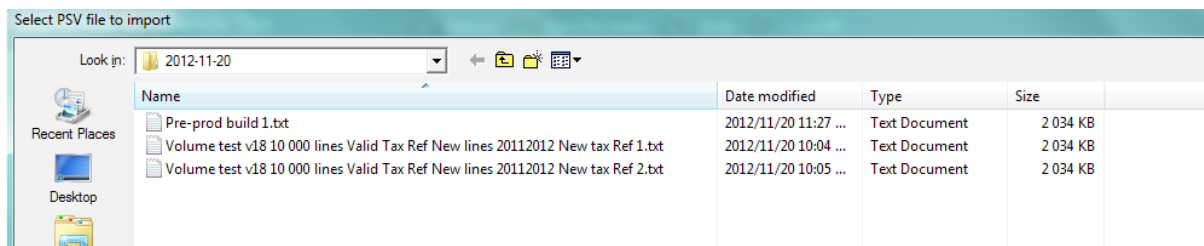
Step 1 - To import a PSV file using the quick link on the home page, click on **Import a file containing the dividend tax information**. To start the process, click on the Import icon displayed on the pop-up message.



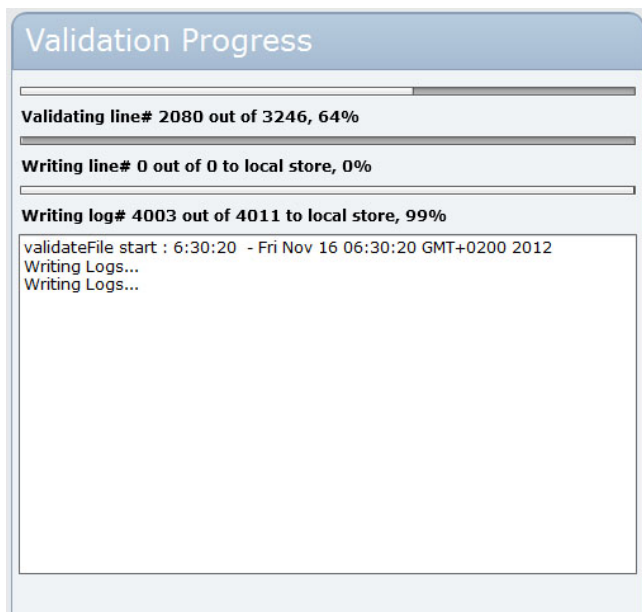
Alternatively you may also import a PSV file from the File Import Dashboard menu – click on the **Import/Export** link displayed in the top right-hand corner.



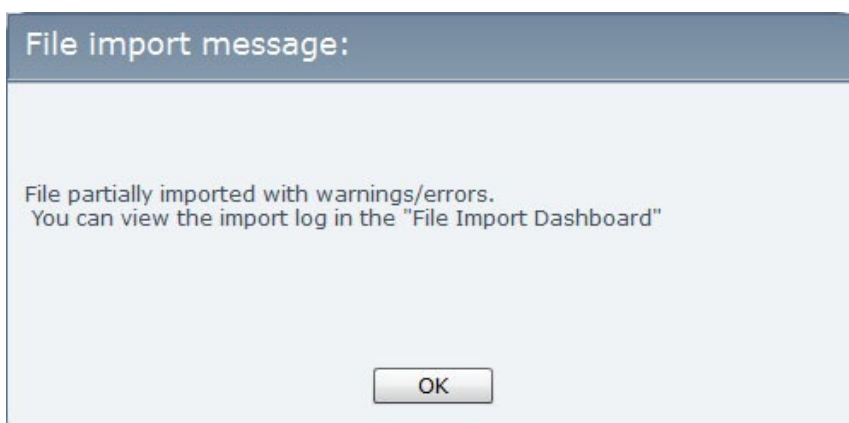
Step 2 - Select the file you wish to import from the Windows search message displayed and click on **Open** to start the import process.



Step 3 – A pop-up message will be displayed reflecting validation and import process statuses, click on **Close** when the import has completed.



Step 4 – Another pop-up message will display to indicate whether your import was successful. All import attempts are listed on the **File Import Dashboard** (refer to Chapter 9 of this guide), with details regarding possible failures or warnings related to the import file contents.



Please note: All imported transactions may also be viewed or edited using the options available on the Dividend Tax Transactions menu (refer to Chapter 10 of this guide).

6.2. Manage dividend submitting entities

Please note, if the Submitting entity does not exist on your database, you need to create the correct Submitting entity before you can create a new Dividends Tax transaction. This quick link allows you to capture the details of a

Submitting entity manually. Dividend Declarants and Recipients can be added as necessary during the rest of the manual transaction process.

Click “Manage dividend submitting entities” to start the process. A pop-up will display any entities already created on your database. Existing records can be viewed, updated or deleted here by selecting the relevant entity and clicking on the relevant option.

To add a new Submitting entity, click “Add” and complete the mandatory fields displayed.

The screenshot shows the e@syFile Dividends Tax application interface. A sidebar on the left contains navigation links: Home, Entity Administration, File Import Dashboard, Dividend Tax Transactions, Submission Dashboard, Dividend Tax Returns, Payments, Statement of Account, and Utilities. The main area displays a pop-up window titled "Submitting Entity" with a close button (X). Inside the pop-up is a table with three columns: "Registered Name", "Trading Name", and "Tax Reference". Below the table are four buttons: "Add", "View", "Update", and "Delete". The "Add" button is circled in red. The background interface includes a top bar with "Inbox", "Synchronize", "Help", and "Logoff" buttons, and a status bar at the bottom showing "Status: Online", "You are logged in as: Administrator", and "Version :".

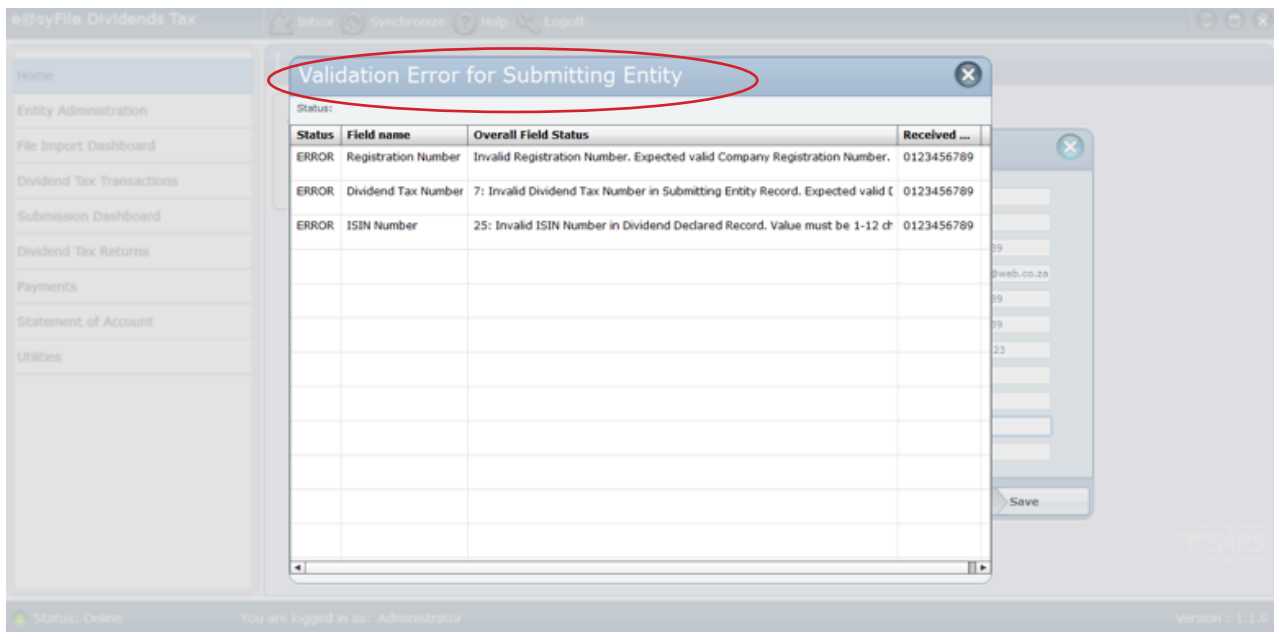
All captured details will be validated once you completed the required fields and click “Save”.

The screenshot shows the "Submitting Entity" form. It contains the following fields and controls:

- Nature of Person:** A dropdown menu.
- Registered Name:** A text input field.
- Trading Name:** A text input field.
- Registration Number:** A text input field.
- Tax Residency:** A dropdown menu.
- Tax Reference Number:** A text input field.
- Shares listed on JSE:** A dropdown menu.
- Registered as micro business:** A dropdown menu.
- First Name:** A text input field.
- Last Name:** A text input field.
- Cellphone Number:** A text input field.
- Email Address:** A text input field.
- Contact Number:** A text input field.
- Secondary Contact Number:** A text input field.
- Postal Address:** A multi-line text input field.
- Postal Code:** A text input field.

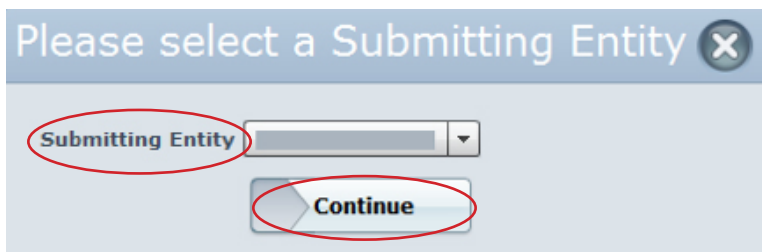
At the bottom right, there are two buttons: "Back" and "Save". The "Save" button is circled in red.

Correct any errors listed to successfully add a new Submitting entity to your database in the pop-up “Validation Error for Submitting Entity”.



6.3 Create a new Dividend Tax transaction

- Click the new link on the home page named “Create a new Dividends Tax transaction”.
Select the correct Submitting entity from the drop-down list and click “Continue.”
Remember to create the Submitting entity first if not yet available from the drop-down list.



- Select a Dividends Declarant from the drop-down menu, or click the plus sign [+] next to the list to add a new Declarant.

Transaction Detail [X]

Dividend Information

Declaring Entity: [Dropdown menu with a plus sign (+) to add a new entity]

Unique number: E8E1C4A2-6E8F-1C40-7319-0CF2158A2878

Transaction Due Date: [Date field]

Shares listed on JSE: [Dropdown menu]

STC Credit Available: R0.00

STC Credit Utilised: R0.00

Date Received: [Date field]

Dividend Type: [Dropdown menu]

Number Of Shares: 0.000000

Dividend per Share (Cents): 0.000000

Dividend Value: R0.000000

Date Declared: [Date field]

Date Paid / Payable: [Date field]

STC Credit per Share (Cents): 0.000000

Micro Business Exemption: R0.00

Tax Payable: R0.00

Record Status: [Dropdown menu]

[Save]

Recipient(s) Information

[Close]

- Proceed with capturing the remaining fields and click “Save” to update your database. This action will validate all information captured or selected, if any errors are listed you will have to correct these before you can proceed.

Edit/Update Declaring Entity [X]

Nature Of Person: [Dropdown menu]

Registered Name: [Text field]

Trading Name: [Text field]

Tax Reference Number: [Text field]

Identification Type: [Dropdown menu]

ID/Registration Number: [Text field]

Tax Residency: [Dropdown menu]

Registered As Micro Business: [Dropdown menu]

Date of Birth/Inception: [Date field]

Shares Listed on JSE: [Dropdown menu]

ISIN Number: [Text field]

[Save]

- Select a “Received from entity” from the drop-down menu, or click the plus sign [+] next to the drop-down list to add a new entity.

Click "Save" to update your database. Repeat this process if necessary to add all recipients.

The screenshot shows the e@syFile Dividends Tax application interface. A 'Transaction Detail' window is open, displaying a 'Dividend Recipient Detail' sub-window. The sub-window contains two columns of fields. The left column includes: Unique Number (EB80F677-8AC9-5E90-A7B2-FA9D9F348FF3), Transaction Due Date (2013-04-11), Dividend Type (dropdown), Person Liable for Tax (dropdown), Distribution Type (dropdown), Recipient Name (dropdown with a plus icon), Exemption Claimed (dropdown), Met DTA Reduced (dropdown), Rate requirements (dropdown), and Date paid/payable (2013-04-11). The right column includes: Number Of Shares (0.000000), Dividend Per Share (R0.000000), Dividend Value (R0.000000), STC Credit Per Share (Cents) (0.000000), Micro Business Exemption (R0.00), Tax rate applicable (0.00), Rebate for foreign tax paid (R0.00), Tax withheld (R0.00), Net amount distributed to BD (R0.00), and Record Status (dropdown). A red circle highlights the 'Save' button at the bottom right of the sub-window. The main window also has 'Add' and 'Close' buttons at the bottom right. The status bar at the bottom indicates 'Status: Online', 'You are logged in as: Administrator', and 'Version: 1.1.4'.

Once all details have been captured, you are ready to submit the transaction details to SARS. Please refer to Chapter 10 of this guide to proceed with submission.

7. INBOX AND SYNCHRONISATION

Correspondence, Statements of Account, Dividends Tax Returns and SARS feedback related to submitted transactions are available via the synchronisation process. All the data retrieved via synchronisation is listed in an Inbox option displayed at the top of the application.

In order to retrieve correspondence, click on the **Synchronise** clip-art at the top of the page, complete your eFiling login name and password and click on **Login** to start the synchronisation process.

The screenshot shows the 'SARS Secure Login' dialog box. It has a title bar with a close button (X). Inside, there are two text input fields: 'SARS eFiling User Name' and 'SARS eFiling Password'. Below the fields are two buttons: 'Login' and 'Cancel'.

To view information retrieved, click on the Inbox clip-art at the top of the page to display available correspondence.

Edit/Update Entity

Nature Of Person Individual

Surname

First Two Names

ISIN Number

Tax Reference Number

Identification Type

Identification Number

Country of Issue

Tax Residency

Date of Birth

Save

Please note, select the correct "Nature of person" from the drop-down menu to refresh the required fields before you capture any additional information.

Once you have captured the relevant fields, click "Save" to complete.

Repeat this process to capture all relevant entities for Dividend Tax transactions.

Step 3 – Details for submitting, declaring or recipient entities that were previously captured or imported can also be edited, updated or deleted if necessary.

Once you've selected the relevant entity type on the Entity Administration page, double-click the entity you wish to update, or select the relevant entity and click the "Update" button.

9. FILE IMPORT DASHBOARD

All import attempts are listed on the File Import Dashboard, with details regarding possible failures or warnings related to the import file contents. To access this menu, simply click on **File Import Dashboard** on the left-hand menu pane. This will display a complete list of all import attempts with the relevant feedback displayed.

File Import Dashboard

Click on a log entry to view the file import log report details

File Name	File Location	Date Imported	Status
WHO_1_9602758840_20121102125622077P5G_20121102T125622.psv	G:\DivTax\WHO_1_9602758840_20121102125622077P5G_20121102T125622.psv	2012/11/16 04:30:19	PARTIAL LOAD
WHO_1_9136680148_Rebecca26_20121112T0452.txt	\\Platrap01\tsd\docs\QA Client Server Software\2012 Projects\DIVIDENDS TAX- DO NOT	2012/11/12 14:09:12	PASSED

Please note: An option is available to **Undo** or delete the last import file processed, click on the correct import file listing, and select **Undo** to remove the contents of this file from your database.

10. DIVIDENDS TAX TRANSACTIONS

Once Dividends Tax transactions have been imported or manually captured, the data prepared must be submitted to SARS for validation and processing in order to pre-populate the DTR02 Declaration for submission.

Step 1 – Click on Dividends Tax Transactions on the left-hand menu pane to view available transactions.

The screenshot shows the 'Dividends Tax' application interface. On the left, a menu pane lists various options, with 'Dividend Tax Transactions' highlighted by a red circle. The main content area is titled 'Submitting Entity' and includes a 'Manage' button. Below this, there are filters for 'Dividend Declared', 'Tax Period', 'Declaring Entity', and 'Dividend From Entity'. A tabbed interface shows 'Transactions' and 'Recipients'. The 'Transactions' tab displays a table with the following data:

Tax Period	Declaring Entity	Received From Entity	Dividend...	Dividend ...	Declared Date	Dividend Value Recel...	Value Distributed	# Recipi...	Status
201211			Y	CA	2012-11-01	412500.000000	412500.000000	1	Not Submitted

At the bottom of the interface, there are buttons for 'Submit', 'Add', 'Update' (circled in red), 'Delete', and 'Delete All'.

Step 2 – If necessary, Transaction details can be edited prior to submission of data. Select the relevant transaction from the list displayed, and click on the **Update** button at the bottom of the page. This will open a pop-up window with the transaction details populated. Use the horizontal tabs to move between fields for Declarant Information, Dividend Information and Recipient(s) Information.

Transaction Detail

Dividend Declaring Entity

Nature of Person

Declarant Information

Dividend Information

Dividend Declarant	N	STC Credit Per Share	19.590000
Dividend Type	CA	STC Credit Available	
JSE Listed	Y	STC Credit Utilised	
Dividend Value	30728.400000	# Shares Distributed	240000.00
Dividend Per Share	20.000000	# Shares Declared	153642.000000

Received Date 2012-10-29 📅
 Declared Date 2012-09-27 📅
 Date Paid / Payable 2012-10-29 📅

Transaction Unique Number 1241

Recipient(s) Information

Status Deleted before submission

Save
Close

Step 3 – Once transaction details are confirmed, click on the **Submit** button at the bottom of the page to display a Dividends Tax return summary.

Dividends Tax 0.0.108 QA
 Home
 Entity Administration
 File Import Dashboard
 Dividend Tax Transactions
 Submission Dashboard
 Dividend Tax Returns
 Payments
 Statement of Account
 System Utilities

Submitting Entity

Tax Return Summary for 201211

Input Section

Dividends Declared
 Cash dividend 412000.00
 Dividend 'In specie' 0.00
Total Declared for this return 412000.00

Dividends Received
 Cash dividend 0.00
 Dividend 'In specie' 0.00
Total Received for this return 0.00

Tax Payable Section

Total tax payable for this return 61875.00
Tax Payable on Cash Dividend
 Cash dividend distributed to beneficial owner 412000.00
 STC credit utilized 0.00
 Micro Business exemption 0.00
 Cash dividend subject to tax 412000.00
 Tax payable before rebate 61875.00
 Tax payable at full rate 0.00
 Tax payable at reduced rate 0.00
 Less: Rebate for foreign taxes paid 0.00
Tax payable on cash dividends 61875.00

Tax Payable on Dividend 'In specie'
 Dividend 'In specie' declared 0.00
 STC credit utilized 0.00
 Micro Business exemption 0.00
 Tax payable for dividend 'In specie' 0.00

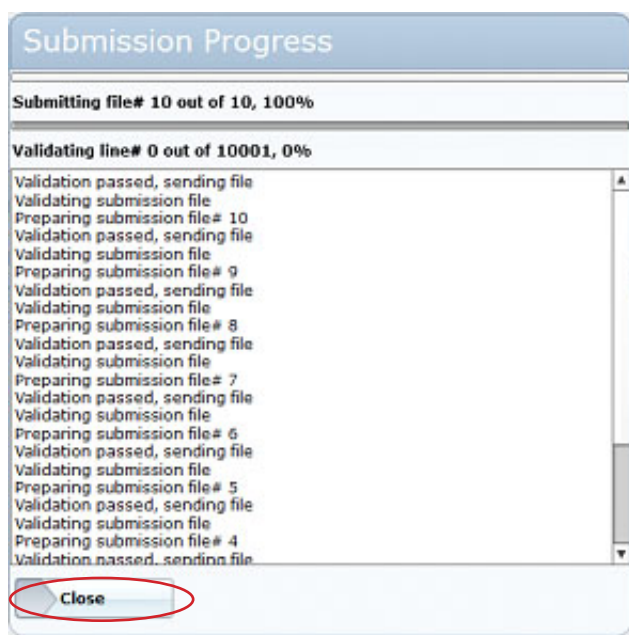
Submit
Cancel

PLEASE NOTE: Should you disagree with the details displayed on the summary page, click on “Cancel” and repeat Step 2 to amend Transaction details if necessary before submission to SARS.

Step 4 – Click on the **Submit** button to upload the Dividends Tax transaction to SARS in order to pre-populate the DTR02 Declaration. Complete your eFiling login name and password in the pop-up message displayed to submit your transaction.

The screenshot displays the 'Tax Return Summary for 201205' interface. It is divided into three main sections: 'Input Section', 'Tax Payable Section', and 'Output Section'. The 'Input Section' includes 'Dividends Declared' and 'Dividends Received'. The 'Tax Payable Section' includes 'Total tax payable for this return' and 'Tax Payable on Cash Dividend'. The 'Output Section' includes 'Cash Dividends Distributed' and 'Dividends 'In specie' Distributed'. A 'SARS Secure Login' pop-up window is centered over the form, containing fields for 'SARS eFiling User Name' and 'SARS eFiling Password', and 'Login' and 'Cancel' buttons. At the bottom of the screen, the 'Submit' button is circled in red.

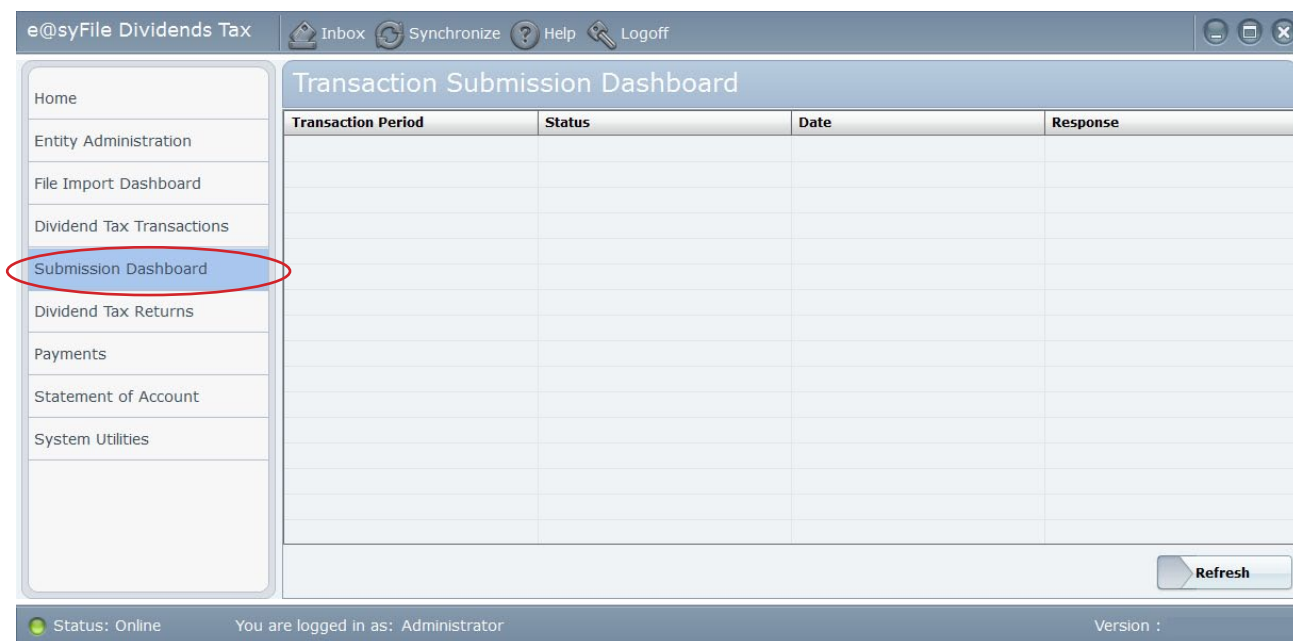
Step 5 – A pop-up window will display submission progress during the process. Click on **Close** once the submission is completed.



Once Dividends Tax transactions have been submitted from the Dividends Tax Transactions menu, an entry for each submission will be listed on the Submission Dashboard menu.

11. SUBMISSIONS DASHBOARD

Step 1 - Click on the **Submission Dashboard** on the left-hand menu pane to open a list of all Dividends Tax Transactions that have been submitted to SARS.



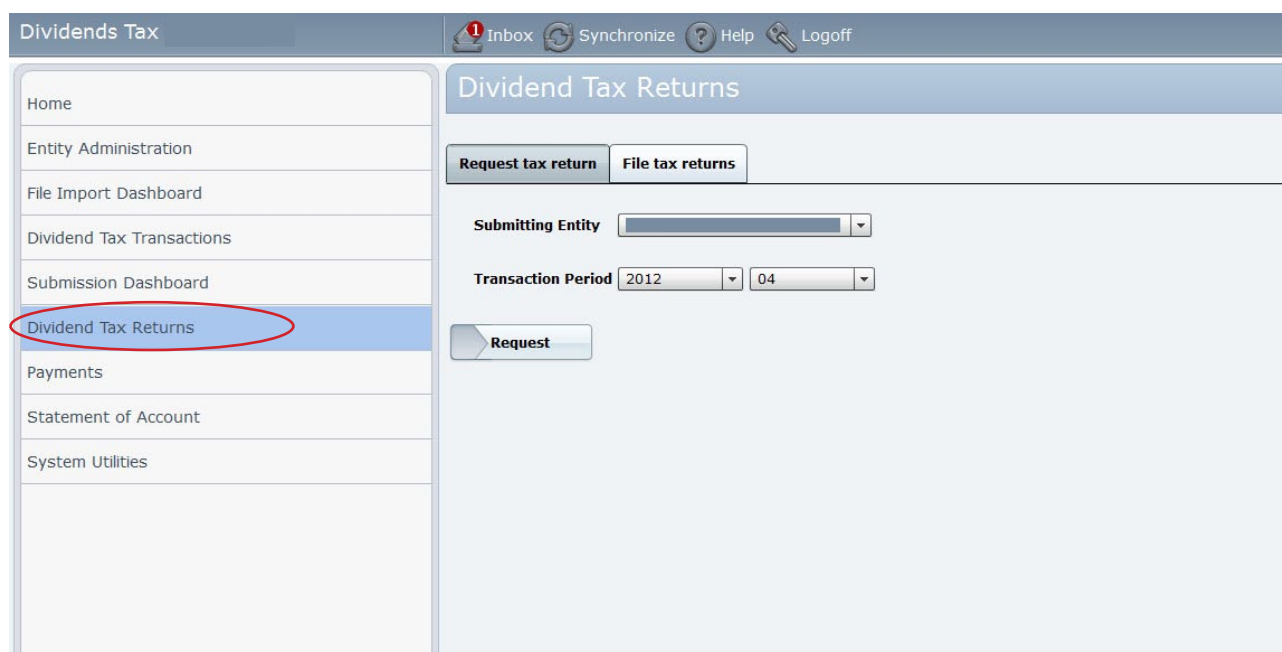
On this page, details related to each submission are available, including date of submission and a submission status indicator. Immediately after submission this status will reflect as **In progress**.

Step 2 - This status should be updated within 24 hours. In order to retrieve an updated submission status, click the **Synchronise** option at the top of the page.

12. DIVIDENDS TAX RETURNS (DTR02)

The DTR02 Declaration will be available in your Inbox after successful submission of a Dividends Tax Transaction and completing the synchronisation process.

Step 1 – Click on the **Dividend Tax Returns** tab in the left-hand menu pane to request DTR02 Declarations not retrieved automatically via synchronisation during the Dividends Tax Transaction submission process.



The screenshot shows the 'Dividend Tax Returns' page in the E@SYFILE system. The left-hand menu pane is visible, with the 'Dividend Tax Returns' option highlighted and circled in red. The main content area is titled 'Dividend Tax Returns' and contains two tabs: 'Request tax return' and 'File tax returns'. Below the tabs, there are two dropdown menus: 'Submitting Entity' and 'Transaction Period'. The 'Transaction Period' dropdown is set to '2012' and '04'. At the bottom of the main content area, there is a 'Request' button.

Step 2 – Select the relevant Submitting Entity and Transaction Period before clicking on the **Request** button at the bottom of the page.

Step 3 – Click on **Synchronise** at the top of the page to retrieve updated correspondence, including any available or requested DTR02 Declarations.

Step 4 – To view your DTR02 Declaration(s), click on the **Inbox** option at the top of the page to display new items received.

[illegible]

Step 5 – Double-click on the relevant **Dividends Tax Return** entry in the Inbox to open the pre-populated DTR02 Declaration.



Save Online

File

DTR02

Dividends Tax Return

General Return Details

Transaction period (CCYYMM) 201204
 Return completion date (CCYYMMDD) 20121120
 Due date (CCYYMMDD) 20120531

Submitting Entity Details

Registered name (PTY) LTD
 Income tax ref no.

Trading name (PTY) LTD

Contact Person Details

Surname

First two names

Bus tel no. 1
 Bus tel no. 2
 Cell no.

Email address

Postal Address

Postal Code

Voluntary Disclosure Programme

Is this declaration made in respect of a VDP agreement with SARS? Y N

VDP application no.

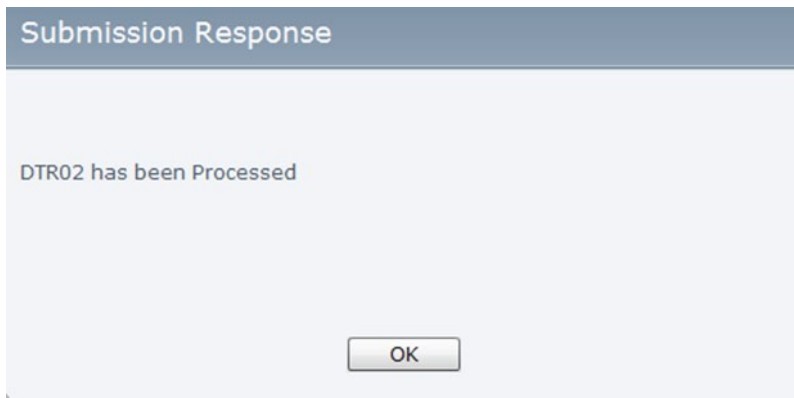
Tax Practitioner Details (if applicable)

Tax practitioner registration no.
 Tel no.

Email address

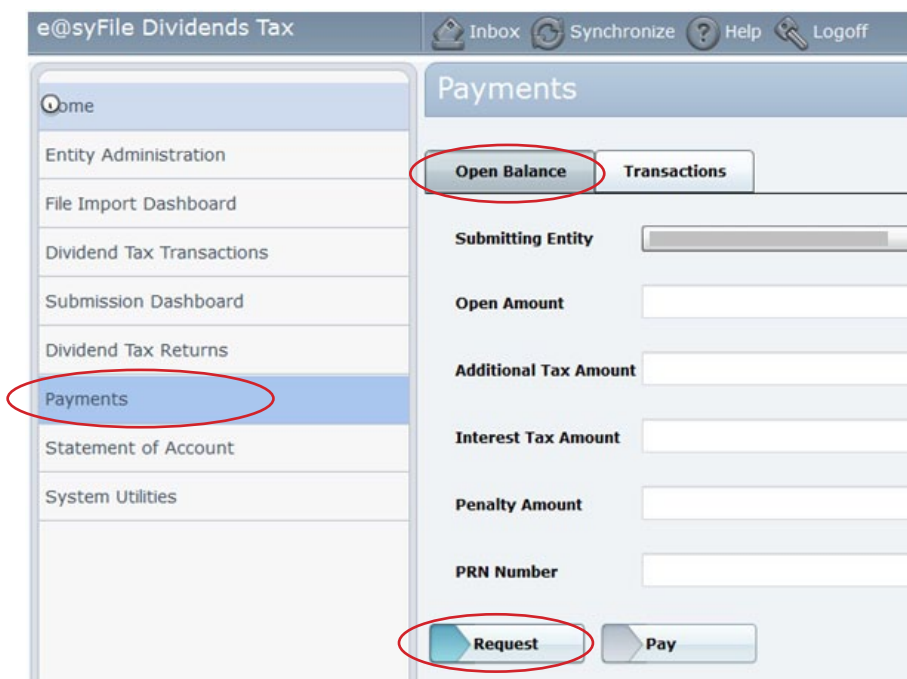
Step 6 – You may complete or edit mandatory fields on the DTR02 Declaration when applicable. The **Save Online** option displayed at the top of the DTR02 Declaration will save any information you captured. When you are ready to submit the final DTR02 Declaration to SARS, click on the **File** button at the top of the DTR02 Declaration.

Step 7 – Once this process completed, a pop-up window will display a submission response for your DTR02 submission.



13. PAYMENTS

Click **Payments** to display available transactions and options. Payments can be made for specific transactions or by using the **Open Balance** option.



Step 1 – Select **Open Balance** to start the payment process. Click **Request** and complete start and end dates to retrieve your current outstanding balance. Click **Submit**.

Open Balance Transactions

Request Open Items

Submitting Entity

From

To

Submit

Step 2 – Click on **Pay** to proceed to the next step.

Please note: If no amounts payable are indicated on the payment summary screen, you will be able to add a payment value during the next step of the payment process.

e@syFile Dividends Tax

Inbox Synchronize Help Logoff

Payments

Open Balance Transactions

Submitting Entity

Open Amount

Additional Tax Amount

Interest Tax Amount

Penalty Amount

PRN Number

Request **Pay**

Step 3 – Use the drop-down menus to select the Banking Institution and Account Type, complete Branch Code and Account number. The amount payable indicated may be edited if required. Click on **Submit** to proceed to the final step of the payment process.

Payment: Account Details

Banking Institution: BANK

Account Type: Cheque / Current Account

Branch Code: 000000

Account Number: 123456789

Submitting Entity:

Amount: R1000.00

Submit

Step 4 – Complete your eFiling login name and password and click on **Login** to proceed to the eFiling Payment page.

SARS - Bulk Payments

Bulk Payment Batches - Unpaid

Search:

File Uploaded (Format: YYYY/MM/DD)

From Date

To Date

File Name

Payment Grouping Num

Batch Num

Reference Num

Please note: The Bulk Payment functionality is only available during off peak periods.

Search

Uploaded	File Name	Group Num	Batch Num	Status	Payment Method	Batch Total	View	Pay
2012-11-19 10:43:54	FILENAME	0	2166	To be authorised	DP	206904.40	View Detail	Pay Batch
2012-11-19 11:06:05	FILENAME	0	2167	To be authorised	DP	206904.40	View Detail	Pay Batch
2012-11-19 12:34:08	FILENAME	0	2169	To be authorised	DP	206904.40	View Detail	Pay Batch
2012-11-19 12:38:12	FILENAME	0	2170	To be authorised	DP	206904.40	View Detail	Pay Batch
2012-11-19 12:46:57	FILENAME	0	2172	To be authorised	DP	206904.40	View Detail	Pay Batch
2012-11-19 12:57:15	FILENAME	0	2173	To be authorised	DP	206904.40	View Detail	Pay Batch
2012-11-19 13:02:19	FILENAME	0	2174	To be authorised	DP	206904.40	View Detail	Pay Batch

1

Click here to capture payment details

Step 5 – Click on **Pay Batch** to the right of the relevant transaction to finalise payment.

SARS - Bulk Payments

Bulk Payment Batch Summary

Organisation Name

LTD

File Name

FILENAME

Batch Number

2166

Grouping Number

0

Number Of Payments

1

Number Of Records

1

Total Batch Amount

R 206904.40

Payment Request Date:

Format: yyyy/mm/dd

Confirm Payment

Cancel

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A GUIDE TO THE DECLARATION OF DIVIDENDS TAX VIA E@SYFILE - APRIL 2013

Step 6 – You will receive confirmation in green text if your payment instruction processed successfully.

SARS - Bulk Payments

Bulk Payment Batch Summary

Your payment has been created. Please check the Paid batches for status updates.

Organisation Name	[REDACTED] (PTY)	File Name	FILENAME
Batch Number	2166	Grouping Number	0
Number Of Payments	1	Number Of Records	1
Total Batch Amount	R 206904.40		

Note: You can view the payment reference and related status on the Batch Payment Detail screen.

[View Batch Payment Detail](#)

Step 7 – An updated payment status will be available on your eFiling payment history tab on the Batch Payment Detail screen once the payment transaction has been processed successfully.

SARS - Bulk Payments

Batch Details

Tax Type	Tax Reference Num	Period	Payment Method	Amount	Branch Code	Account Number	Group Num	Status	Payment Reference	Bank Error
WDT	[REDACTED]		DP	206904.40	632005	123456789	0	Payment Pending	0008852209	
1										

[Back](#)

14. STATEMENT OF ACCOUNT

An option to request and view a Dividends Tax Statement of Account (DTRSA) is available on the main menu list on the left.

Step 1 - Click on **Statement of Account** to open this menu.

The screenshot shows the e@syFile Dividends Tax interface. On the left sidebar, the 'Statement of Account' menu item is highlighted. In the main content area, the 'Request Statment of Account' button is highlighted. The 'Statement of Account' section includes a 'Submitting Entity' dropdown menu, 'From' and 'To' date fields (both set to 2012-11-19), and a 'Request' button.

Step 2 – Select the relevant Submitting Entity from the drop-down list and select start and end dates for your request and click on **Request**.

Step 3 – A numerical character will display next to the Synchronise option at the top of the page when your DTRSA is available. Click on **Synchronise** to retrieve the new DTRSA.

The screenshot shows the e@syFile Dividends Tax interface. The 'Synchronise' button in the top navigation bar is highlighted. An 'Inbox' window is open, displaying a list of received statements. The 'Inbox' window has a 'Form type' dropdown set to 'All' and a 'Status' dropdown set to 'Not Read'. The list shows one entry: '2012/11/19 11:32:29' with 'Statement of Account' form type and 'Not Read' status.

Date received	Form type	Status
2012/11/19 11:32:29	Statement of Account	Not Read

Step 4 - Open the Inbox and double-click on the relevant entry with Form Type "Statement of Account" to view your DTRSA.



DIVIDENDS TAX

DTRSA

Statement of Account

Enquiries should be addressed to

Contact Detail

PRETORIA
0001

Tel: 0800 00 SARS (7277)

SARS

www.sars.gov.za

Details

Reference

Date:

2012-11-19

Always quote this registration number when contacting SARS

Statement

2012-07-01

to **2012-11-19**

SUMMARY INFORMATION

Closing

0.00

Account Details							
Due Date	Transaction Reference	Transaction Description	Transaction Value	Transaction allocation information			Account balance
				Tax	Interest	Penalty	
2012-11-19		Closing Balance	0.00	0.00	0.00	0.00	0.00

Ageing - Transactions are aged according to the original due date, including all related interest and penalties					
Current	30 Days	60 Days	90 Days	120+ Days	Total
0.00	0.00	0.00	0.00	0.00	0.00

Information	
Debt handed over	0.00

You may also view existing DTRSAs by selecting the **Statement of Account** tab on this menu. To open, double-click on the relevant document.

15. Amend submitted Dividends Tax returns

Once you have retrieved and submitted a prepared DTR02 return, the transaction details can be amended by following the steps below.

Step 1 – Click "Dividends Tax Transactions" on the left to view all submitted transactions. Use the filter options if necessary to sort transactions by "Submitting Entity," "Dividend Declarant," "Recipient," "Tax Period" etc.

Submitting Entity

Submitting Entity

Dividend Declarant

Dividend Declarant

Tax Period

Tax Period

Declaring Entity

Declaring Entity

Dividend From Entity

Dividend From Entity

Dividend Declared

Recipients

Tax Period	Declaring Entity	Received From En...	Divi...	Divid...	Declared Date	Dividend Value Re...	Value Distri...	# R...	Rec...	Status
201210			Y	CA	2012-10-11	16275000.000000	16275000	1	N	Accepted with warnings

Step 2 – Once the details for the relevant tax period is displayed, records can be amended by using the options at the bottom of the screen:

- Click “Add” to add additional transaction details and complete the required fields
- Select the relevant transaction and click “Update” to edit details previously submitted.

Dividend Declared		Recipients								
Tax Period	Declaring Entity	Received From En...	Divi...	Divid...	Declared Date	Dividend Value Re...	Value Distri...	# R...	Rec...	Status
201210			Y	CA	2012-10-11	16275000.000000	16275000	1	N	Accepted with warnings
201210			Y	CA	2012-10-11	332475000.000000	332475000	1	N	Accepted with warnings
201210			Y	CA	2012-10-11	28265955.000000	28265955	1	N	Accepted with warnings
201210			Y	CA	2012-10-11	28353375.000000	28353375	1	N	Accepted with warnings
201210			Y	CA	2012-10-11	37833330.000000	37833330	1	N	Accepted with warnings
201210			Y	CA	2012-10-11	3820440.000000	3820440	1	N	Accepted with warnings
201210			Y	CA	2012-10-11	16312200.000000	16312200	1	N	Accepted with warnings
201210			Y	CA	2012-10-11	11160000.000000	11160000	1	N	Accepted with warnings
201210			Y	CA	2012-10-11	2790000.000000	2790000	1	N	Accepted with warnings
201210			Y	CA	2012-10-11	2790000.000000	2790000	1	N	Accepted with warnings
201210			Y	CA	2012-10-11	3952500.000000	3952500	1	N	Accepted with warnings
201210			Y	CA	2012-10-11	4073400.000000	4073400	1	N	Accepted with warnings
201210			Y	CA	2012-10-11	5589765.000000	5589765	1	N	Accepted with warnings
201210			Y	CA	2012-10-11	930000.000000	930000	1	N	Accepted with warnings

Submit Add Update Delete Delete All

Step 3 – Amend or edit any details if required, and change the “Record Status” indicator at the bottom right to reflect the correct status.

Dividend Declared Detail

Declaring Entity

Received from Entity

Unique number

cd55dcf9-764e-4e28

Transaction Due Date

2012-11-30

Shares listed on JSE.

No

STC Credit Available

25000

STC Credit Utilised

25000

Date Received

2013-04-18

Dividend Type

Cash

Number Of Shares

2,000.000000

Dividend per Share (Cents)

46,500.000000

Dividend Value

R930,000.000000

Date Declared

2012-10-11

Date Paid / Payable

2012-10-12

STC Credit per Share (Cents)

1,900.40000

Micro Business Exemption

R0.00

Tax Payable

R0.00

Record Status

New

New

Delete

Correction

Save and Add Recipient

Save

Record status options:

- “New” - select this option if additional transaction details must be added.
- “Delete” - select this option to send a request to SARS to delete this record from previous submission.
- “Correction” - select this option if previously submitted details were amended.

Step 4 – Click “Save” to update transaction record(s).

Repeat steps 2 - 4 if necessary to correct all relevant transaction details.

Step 5 – Once all details have been updated, proceed with the submission process as explained in chapters 10 - 13 of this guide to finalise the transaction:

- Submit the transaction details in order to pre-populate a new DTR02 return
- Request an updated DTR02 return
- File the DTR02
- Proceed with additional payment if required

Please visit www.sars.gov.za for additional guides and documentation related to Dividends Tax.

