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GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 1454

8 October 2003

**REGULATIONS ISSUED IN TERMS OF SECTION 66(7B) OF THE INCOME
TAX ACT, 1962, PRESCRIBING PROCEDURES FOR SUBMITTING RETURNS
IN ELECTRONIC FORMAT AND REQUIREMENTS FOR ELECTRONIC
SIGNATURES**

By virtue of the power vested in me by section 66(7B) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Trevor Andrew Manuel, Minister of Finance, hereby make the following regulations, as set out in the Schedule hereto, prescribing the procedures for submitting a return in electronic format and the requirements for an electronic signature as contemplated in section 66(7A).



T. A. MANUEL
MINISTER OF FINANCE

SCHEDULE

Definitions

1. For the purposes of these regulations, unless the context otherwise indicates, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962, bears the meaning assigned thereto, and—

‘access code’ means the secret series of numeric or alphabetic characters associated with an individual user-ID by the owner or user of the individual user-ID;

‘availability’ means the status where authorised users have access to information and services when required;

'disaster recovery' means the process of planning, developing, testing, maintaining and activation of a recovery plan in the information technology environment relating to any natural or other disaster resulting in the loss of resources due to an unforeseen disruption that may result in major business losses;

'e-filing service' means the provision of an internet website and software which is available 24 hours per day, 365 days per year (subject to time required for maintenance or disaster recovery), where taxpayers and tax practitioners can electronically complete and submit to SARS any returns specified by the Commissioner, and where a taxpayer or a tax practitioner on behalf of a taxpayer can make payments to SARS;

'integrity' means the status of accuracy and completeness of information, processing methods and computer software;

'non-repudiation' means the process of assuring that a sender cannot deny being the source of the message;

'SARS' means the South African Revenue Service, established in terms of the South African Revenue Service Act, 1997 (Act No. 34 of 1997); and

'user-ID' means the identification provided to a taxpayer or tax practitioner for utilisation in the sign-on process in order to access the e-filing service.

Provision of e-filing service

2. For purposes of enabling taxpayers and tax practitioners to make use of the e-filing service, SARS must—

- (a) provide an internet based application where taxpayers and tax practitioners can electronically complete tax returns;
- (b) provide a data transfer facility, payment facility and a secure and reliable processing environment where SARS and taxpayer information is preserved, secured and protected against unauthorised access, manipulation and destruction;

- (c) ensure information security including confidentiality, integrity, availability and non-repudiation;
- (d) provide a complete database facility to retain a history of returns submitted and payments made by a taxpayer or tax practitioner by way of the e-filing service for a period of at least five years;
- (e) secure information in a method and in a format that ensures the integrity and reliability of the data and ensures that the information can be reproduced when required as permissible evidence in a court of law; and
- (f) provide call center and helpdesk facilities.

Registration, submission of electronic return, payments and termination

3. (1) For purposes of registering a taxpayer or tax practitioner as an electronic filer—

- (a) that taxpayer or tax practitioner must—
 - (i) apply for registration as an electronic filer with SARS; and
 - (ii) accept the conditions of use of the e-filing service;
- (b) SARS must confirm the e-filing activation if the information supplied is complete and valid, or notify the taxpayer or tax practitioner to re-submit correct information if any information supplied is incomplete or invalid; and
- (c) SARS must provide the taxpayer or tax practitioner with a user-ID and access code after obtaining positive proof of identity of that taxpayer or tax practitioner.

(2) A user-ID and access code contemplated in regulation 3(1)(c) must be—

- (a) uniquely linked to the taxpayer or tax practitioner;
- (b) capable of identifying that taxpayer or tax practitioner;
- (c) capable of being maintained under the sole control of that taxpayer or tax practitioner; and

- (d) based on the identification of the taxpayer or tax practitioner as contemplated in regulation 3(1)(c).
- (3) A taxpayer or tax practitioner may only gain access to the e-filing service by using his or her user-ID and access code.
- (4) SARS must provide a procedure to be followed—
 - (a) by a taxpayer or tax practitioner to gain access to information relating to the e-filing service transactions of that taxpayer or tax practitioner; or
 - (b) if a taxpayer or tax practitioner wishes to terminate his or her e-filing service.

Electronic signature

- 4. (1) When an electronic return submitted by means of the e-filing service is received on the e-filing website, the electronic signature of the taxpayer or tax practitioner is electronically attached to that return.
- (2) An electronic signature of a taxpayer or tax practitioner as contemplated in regulation 4(1) consists of the user-ID of that taxpayer or tax practitioner together with the date and time that the return was received on the e-filing website.
- (3) An electronic signature attached to a return as contemplated in regulation 4(1), is deemed to have been attached to that return by the person who submitted that return by way of the e-filing service.

No. R. 1454

8 Oktober 2003

**REGULASIES INGEVOLGE ARTIKEL 66(7B) VAN DIE
INKOMSTEBELASTINGWET, 1962, UITGEREIK OM DIE PROSEDURES VIR
INDIENING VAN OPGAWES IN ELEKTRONIESE FORMAAT EN DIE
VEREISTES VIR ELEKTRONIESE HANDTEKENINGE VOOR TE SKRYF**

Kragtens die bevoegdheid aan my verleen deur artikel 66(7B) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), vaardig ek, Trevor Andrew Manuel, Minister van Finansies, hiermee die volgende regulasies, soos in die Bylae hierby vervat, uit om die prosedures vir die indiening van 'n opgawe in elektroniese formaat en die vereistes vir 'n elektroniese handtekening soos in artikel 66(7A) bedoel, voor te skryf.

**T. A. MANUEL****MINISTER VAN FINANSIES****BYLAE***Woordomskrywings*

1. By die toepassing van hierdie regulasies, tensy uit die samehang anders blyk, dra enige woord of uitdrukking waaraan 'n betekenis in die Inkomstebelastingwet, 1962, geheg is die betekenis aldus daaraan geheg, en beteken—

'beskikbaarheid' die status waarby gemagtige gebruikers toegang tot inligting en dienste het wanneer benodig;

'e-indieningsdiens' die voorsiening van 'n internet webwerf en programmatuur wat 24 uur per dag, 365 dae per jaar beskikbaar is (behoudens tyd benodig vir onderhoud of rampherstelwerk), waar belastingpligtiges en belastingpraktisyns

enige opgawes deur die Kommissaris gespesifiseer elektronies kan voltooi en by SAID kan indien, en waar 'n belastingpligtige of belastingpraktisyn namens 'n belastingpligtige betalings aan SAID kan maak;

'gebruiker-ID' die identifikasie wat aan 'n belastingpligtige of belastingpraktisyn voorsien word vir gebruik tydens die aantekenproses ten einde toegang tot die e-indieningsdiens te verkry;

'integriteit' die status van akkuraatheid en volledigheid van inligting, prosesseringsmetodes en rekenaarsagteware;

'nie-ontkenning' die proses wat verseker dat 'n afsender nie kan ontken om die bron van die boodskap te wees nie;

'rampherstelwerk' die proses van beplanning, ontwikkeling, toets, onderhoud en aktivering van 'n herstelplan in die inligtingstechnologie omgewing, wat verband hou met 'n natuurlike of ander ramp wat die verlies van hulpbronne weens 'n onvoorsiene onderbreking tot gevolg het en wat tot wesenlike besigheidsverliese kan lei;

'SAID' die Suid-Afrikaanse Inkomstediens ingestel kragtens die Wet op die Suid-Afrikaanse Inkomstediens, 1997 (Wet No. 34 van 1997); en

'toegangskode' die geheime reeks numeriese of alfabetiese karakters wat met die individuele gebruiker-ID verbind word deur die eienaar of gebruiker van die individuele gebruiker-ID.

Voorsiening van e-indieningsdiens

2. Ten einde belastingpligtiges en belastingpraktisyns in staat te stel om van die e-indieningsdiens gebruik te maak, moet SAID—

- (a) 'n internet gebaseerde toepassing voorsien waar belastingpligtiges en belastingpraktisyns belastingopgawes elektronies kan voltooi;
- (b) 'n lêeroorplasingsfasiliteit, betalingsfasiliteit en 'n veilige en betroubare prosesseringsomgewing voorsien waar SAID en belastingpligtige inligting bewaar, beveilig en beskerm word teen ongemagtigde toegang, manipulasie en vernietiging;

- (c) inligtingsekuriteit verseker waarby ingesluit vertroulikheid, integriteit, beskikbaarheid en nie-ontkenning;
- (d) 'n volledige databasisfasiliteit voorsien ten einde 'n geskiedkundige rekord van opgawes ingedien en betalings deur 'n belastingpligtige of belastingpraktisyn gemaak by wyse van die e-indieningsdiens te bewaar vir 'n tydperk van minstens vyf jaar;
- (e) inligting bewaar op 'n wyse en in 'n formaat wat die integriteit en betroubaarheid van inligting beskerm en verseker dat die inligting gereproduseer kan word wanneer benodig as bewyslewering in 'n geregshof; en
- (f) 'n ondersteuningsentrum en hulplynfasiliteite voorsien.

Registrasie, indiening van elektroniese opgawes, betalings en beëindiging

3. (1) Vir doeleindes van registrasie van 'n belastingpligtige of belastingpraktisyn as 'n elektroniese indiener—

- (a) moet daardie belastingpligtige of belastingpraktisyn—
 - (i) aansoek doen om registrasie as 'n elektroniese indiener by SAID; en
 - (ii) die voorwaardes van gebruik van die e-indieningsdiens aanvaar;
 - (b) moet SAID die e-indieningsaktivering bevestig indien die inligting wat verskaf is volledig en geldig is, of die belastingpligtige of belastingpraktisyn in kennis stel om die korrekte inligting weer in te dien indien die inligting wat verskaf is onvolledig of ongeldig is; en
 - (c) moet SAID die belastingpligtige of belastingpraktisyn van 'n gebruiker-ID en toegangskode voorsien na positiewe bewys van identiteit van die belastingpligtige of belastingpraktisyn verkry is.
- (2) 'n Gebruiker-ID en toegangskode in regulasie 3(1)(c) bedoel, moet—
- (a) uniek aan die belastingpligtige of belastingpraktisyn gekoppel wees;
 - (b) daardie belastingpligtige of belastingpraktisyn kan identifiseer;

- (c) onder die uitsluitlike beheer van daardie belastingpligtige of belastingpraktisyn onderhou kan word; en
 - (d) gebaseer wees op die identifikasie van die belastingpligtige of belastingpraktisyn soos in regulasie 3(1)(c) bedoel.
- (3) 'n Belastingpligtige of belastingpraktisyn kan toegang tot die e-indieningsdiens verkry slegs deur gebruik te maak van sy of haar gebruiker-ID en toegangskode.
- (4) SAID moet 'n prosedure daarstel wat gevolg moet word—
- (a) deur 'n belastingpligtige of belastingpraktisyn ten einde toegang te verkry tot inligting met betrekking tot die e-indieningsdienstransaksies van daardie belastingpligtige of belastingpraktisyn; of
 - (b) indien 'n belastingpligtige of belastingpraktisyn sy of haar e-indieningsdiens wil beëindig.

Elektroniese handtekening

4. (1) Wanneer 'n elektroniese opgawe wat deur middel van die e-indieningsdiens ingedien is op die e-indieningsdienswebwerf ontvang word, word die elektroniese handtekening van die belastingpligtige of belastingpraktisyn elektronies aan daardie opgawe geheg.
- (2) 'n Elektroniese handtekening van 'n belastingpligtige of belastingpraktisyn, soos in regulasie 4(1) bedoel, bestaan uit die gebruiker-ID van daardie belastingpligtige of belastingpraktisyn tesame met die datum en tyd wat die opgawe op die e-indieningswebwerf ontvang is.
- (3) 'n Elektroniese handtekening wat by 'n opgawe aangeheg is, soos in regulasie 4(1) bedoel, word geag aan daardie opgawe aangeheg te gewees het deur die persoon wat daardie opgawe by wyse van die e-indieningsdiens ingedien het.
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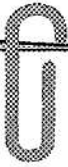
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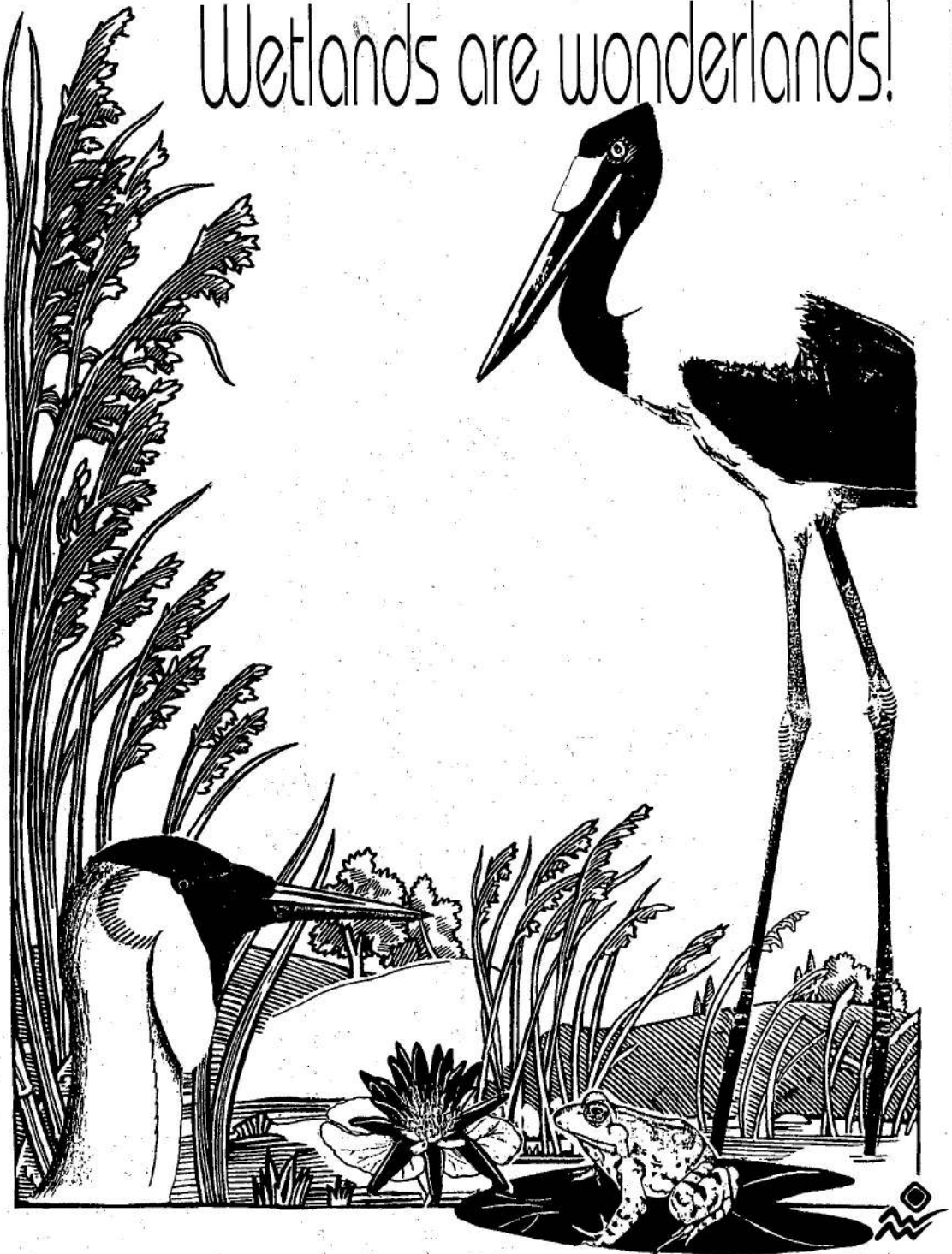
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