



PROVISIONAL TAX 2024

Technical Briefing

Important points for the P2 calculation using Sky Tax
January 2024

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TECHNICAL BRIEFING PROVISIONAL TAX 2024

Updated January 2024

INTRODUCTION

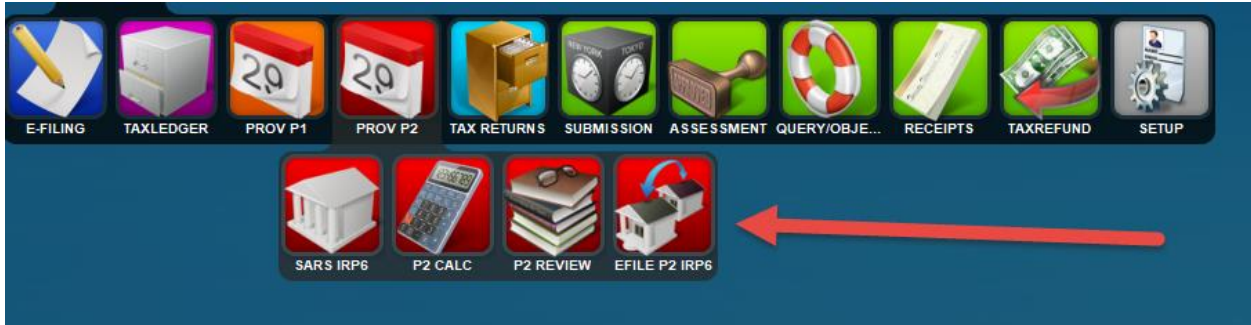
It is important to understand the legal aspect of provisional tax as well as how the software system of **Sky Tax** works. This document should be read together with legal aspects dealt with in webinars and notes that have been run which deal with this aspect.

Please also note that some of the screen shots in this document do not reflect the correct year and all the data is dummy data, however the principles are the same.

Do not leave your provisional tax process for the last minute. The pressure will get to you. Start with the *high net worth individuals and companies* first so that you can advise these clients accordingly well before the time so that they are in a position to ensure they have the necessary cash. The golden rule is that by 30 days before the payment date you should have advised all your clients of their provisional tax commitments or where necessary had a discussion with them.

Note the menu colours, **orange** is for P1 and **red** is for P2. Make sure you are always in the right menu option. Create a bookmark at the bottom of the screen to ensure you don't make a mistake.

Also note that each screen has a context help screen, so that where ever you are in the system one click will get you some help. [Sky Software \(accfinsky.co.za\)](https://accfinsky.co.za)



Communications with your clients about their provisional tax affairs is essentially important. Get your **letters and emails** working well before the time you have so that you can communicate with your clients and not be under pressure from a technical point of view. It would now be a good time to set up **digital signatures** which is a perfect work at home or remote feature. Digital signatures would allow your system to become completely paperless and obtain the necessary confirmation that your client agrees with the provisional tax calculation you intend to submit. Click on this link for more information.

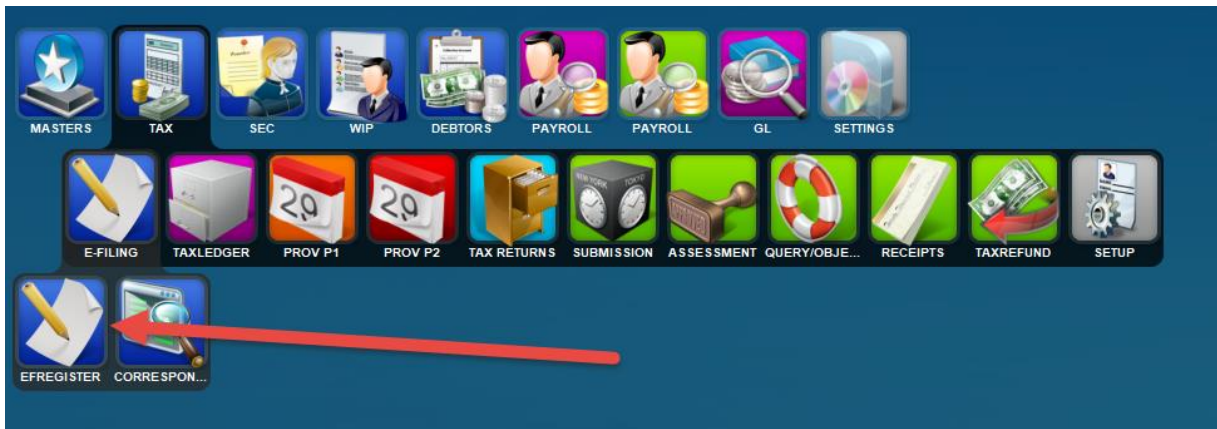
<https://www.accfinssoftware.com/digital-signatures.html>

Where multiple people work on provisional tax and one person does all the work and others review taxpayers then it's a good idea to make use of **sticky notes** advising about the status of the taxpayer and allocating work to other users. In fact, it's important to note that the Sky sticky note system is in fact a **CRM system**. This will allow you to track and control virtually every aspect of provisional tax through the system.

Another way to track and control is to make use of the **calc status**, making use of filters to see which of the taxpayers adhere to a particular status. Once satisfied that a taxpayer has been completely finalised mark the record at **Finalised**.

IMPERITIVE STEPS

NEW USERS – It's imperative that you have connected your Sky Tax system to the SARS e-Filing system and that you have synchronized your data from the **EFREGISTER** as indicated below. If you have not done this or not sure check with support by sending an email to support@acffin.co.za.



You will not be **able** to do provisional tax if the taxpayer is not connected to SARS e-Filing and you have not processed a retrieve of the IRP6 form. If you have any issues with this please contact support immediately especially if you can't register a client.

Year end Month: February
Partner: _____
Manager: _____

Select Profile: W/Cars9689
 Show only unregistered

Code	Description	Tax Number	ID/Reg. no.	Par...	Ma...	Type	YearEnd	Taxpayer Status	PTAX Status	Return Status	Response
FAST	FAST PAPER SERVICE (PTY) LTD	9834667157	54354345	MS	SEN	Company	February	SUCCESS	ACT	ACT	Response
ROTHCHIL	ROTHCHILD PHILIP	1070066640	7747474	JS	JNR	Individual	February	SUCCESS	ACT	ACT	Response
SILB	SILBERMAN MARK	0642698153	657272727	JS	JNR	Individual	February	SUCCESS	FAILED	ACT	Response
ANGLO	ANGLO AMERICAN (PTY) LTD	9158264847	454554555	MS	SEN	Company	February	SUCCESS	ACT	ACT	Response
LADY	GAGA LADY	0841057839	8988888888	SVM	SEN	Individual	February	SUCCESS	ACT	ACT	Response
BRADLEY	OOSTHUIZEN BRADLEY	0075123869	0909000	MS	SEN	Individual	February	SUCCESS	QUEUED-ACT	ACT	Response
GUPTAA	GUPTA ATUL	0097087878	72727272727	JS	JNR	Individual	February	SUCCESS	QUEUED-ACT	ACT	Response
GOLDA	GOLDSMITH AARON	1344005846	727272727	SVM	JNR	Individual	February	SUCCESS	QUEUED-ACT	ACT	Response
SMITHM	SMITH MICHAEL	1681078844	7171717			Individual	February	SUCCESS	QUEUED-ACT	ACT	Response
WISO	WISO TRADING (PTY) LTD	9314473845	98389389	MS	SEN	Company	February	FAILED			Response
SMARTY	PANTS	2134567896		MS	SEN	Individual	February	FAILED			Response
SNAZZY	SNAZZY SOFTWARE COMPANY	9123456783	898282828	MS	MARK	Company	February	FAILED			Response
BUFF	BUFFET WARREN	1138522154	999909875	SVM	JNR	Individual	February	FAILED			Response
CAR001	CARSTENS JOHANNES	0658871199	9007167153894	MS	SEN	Individual	February				Response
AFRI01	AFRIMAX INTERNATIONAL (PTY) LTD	9006155703	2001/7816562/516	MS	MARK	Company	February				Response
GON01	GONTSANA WENDY PHILILE	1138522154	8104055695086	JS	MARK	Individual	February				Response
BR001	BRUYN JOHN HENDRINNA	032510642	8708195231895	MS	MARK	Individual	February				Response
CLO01	WILLIAMS CLOETE SAMMY	0007152648	7912183256781	MS	MARK	Individual	February				Response
DEK01	DE KLERK ANELLITE	0116020156	8110185623782	MS	MARK	Individual	February				Response
VAN003	VAN DER MERWE DAVID TRUST	1282790144	8312221678310	MS	MARK	Trust	February				Response
KNOW001	KNOWLES BRANDEN ARMY	0812755155	7909185432867	MS	MARK	Individual	February				Response
NAI001	NAIDOO MICHELLE	1207156645	8705285167825	MS	MARK	Individual	February				Response
KHUM001	KHUMALO TERVINE MALLI	1199153642	8101084321786	MS	MARK	Individual	February				Response

Not Connected

Sync with Server Update Statuses Register Add Master Clie...

Deal with clients where the registrations have failed well before the time as you won't be able to file provisional tax unless there is a successful registration. Please take note that Sky Tax is a **multi-practitioner profile system**.

In order to use the **letter writing** and **emailing** with **digital signatures** please communicate with support if you have not yet set up. Please do not leave any process for the last minute. A powerful feature of our software is getting the communications with your clients to work properly with letters the way you want it to.

We have provided all the **standard provisional tax letters** on the Sky Tax System which can be automatically used by your system.

Your logo can be inserted onto your letter and the wording of the letter can be tailored to what you want. Do this well before you wish to send the letters out. Letters can be

edited to your requirements easily; however, it is not the intention of this document to deal with the setup of the letters.

Letters are sent out by way of an attachment in an email. Please note that from Sky Software that we don't embed a logo in the email going out as the email is often in bulk and would force the service provider to mark the sender as a spammer.

By the same token if you use **SMS** to warn your clients about their payments now test the system with yourself before you even start.

DETERMINATION OF PROVISIONAL TAX STATUS FOR INDIVIDUALS

Owing to the new rules for **extension dates** which are governed by whether an individual taxpayer is a provisional taxpayer at the P2 payment date, this will determine whether the 2024 tax return must be filed on the 24th October 2024 if they are not a provisional taxpayer or the 24th January 2025 if they are a provisional taxpayer.

Sometimes because of the provisional tax rules this will be an impossible task to make this determination at the P2 stage. Sky Tax now has a process of making that determination based on the last assessment - 2024. In order to get a list of who is a provisional taxpayer or not please refer to this link on the Sky Tax Help Screen.

https://www.accfinsky.co.za/it12_extensions_effecting_provisional_tax_status.htm?

THE PROVISIONAL TAX PROCESS

Before you start the provisional tax process ensure that your ledgers for the earlier years as well as 2024 P1 have been set to **FINALISED** and locked **TO AVOID** calculating the wrong period or making changes inadvertently. This can be done globally by changing the **Calc Status** from the *provisional tax calculation* screen to **FINALISED**. This will preserve the integrity of the previous year's data and is critical to you going forward.

Ensure that members of staff have the correct rights allocated and decide how Partner and Manager filters are going to be used. By using Partner filters tax departments can just work with a particular partner.

As a rule all the work can be done in full all on one screen other than making the payments.

OBTAINING THE CORRECT DATA FOR CALCULATION

Select the **P2 REVIEW** menu indicated below.



Before you start the 2024 P2 process the screen should look like the screen below.

The orange codes mean that the ledger pages have not been created. The whole provisional tax process is driven by this screen where you can work in bulk, using the function wheel on the left panel or individually on each client by selecting the client on the left, selecting edit mode on the right and then work on the clients panel on the right hand side.

P2 CLIENTS

Code	Description	Tax No	Estimated Inc	Total Due	Calc Status	SARS Status
ACCF	ACCOUNTING FINANCIAL (PTY)	9422832155				
AFRXXX	AFRI XXXXXX	9123456783				
ANGLO	ANGLO ENTERPRISES (PTY) LTD	9158264847				
BR001	BRUYN JOHN HENDRIKHA	0322210642				
BRADLEY	OOSTHUIZEN BRADLEY	0075123869				
BUFF	BUFFET WARREN	1138522154				
CAR001	CARSTENS JOHANNES EG14	0658871199				
CART001	CARTER BLUE IVY EG13	1919732147				
ELA01	ERASTI ERASMUS WELCOME	2376384190				
ERU	ERU	1234567897				
FAST	FAST PAPER	0936623457				
GAGA	GAGA LADY					
GATES	GATES WILLIAM					
GOLDA	GOLDSMITH AARON					
GON01	GONTSANA WENDY PHILLIE					
GUPTAA	GUPTA ATUL					
HUGE01	HUGE CONSTRUCTION (PTY)	9939393939				
KARD003	KARDASHIAN INVESTMENTS (PT	0658871199				
KHUM001	KHUMALO TERVINE MALUSI	1199153642				
KNOW001	KNOWLES BRANDEN ARMY	0812755155				
LUCKY	DA SILVA EG16 LUCKY	0461503641				
NAID01	NAIDOO MICHELLE	1207156645				
PAD001	PADAYACHE KIM RENE	1207156645				
ROTHCHILD	ROTHCHILD PHILIP	1070066640				
SILB	SILBERMAN MARK	0642698153				
SMARTY	SMARTS SMARTY	2134567896				
SMITH003	SMITH DAWN PRETTY	1829201649				
SMITHM	SMITH MICHAEL	1681078844				
SNAZZY	SNAZZY SOFTWARE COMPANY	9123456783				
TASTE	TASTE HOLDINGS LTD	9559459848				
THEMS	THE MS TRUST	1111111116				
TRANS	TRANSCOR TRUCK HIRE (PTY) L	9314473845				
TRIAL	BALANCE	922222227				

YEAR SELECTION
Tax Year: 2023 P2
Due Date: []

P2 REVIEW
Particulars of Taxpayer
Client: []
Id/Reg No: [] DOB: [] Y/E: [] Tax Number: []

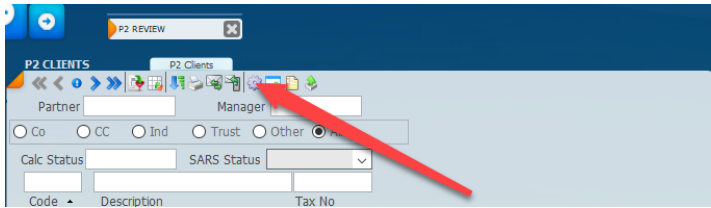
SARS Information
Year Last Assessed: []
Assessed Income: []
Normal Income: []
Add % Increase: []
Estimated Income: []
Employees Tax: []
Foreign Tax Credit: []
Prov Tax Paid: []

Ledger Information
Last Submit Year: []
Last Assess Year: []
Turnover: []
Normal Income: []
Add % Increase: []
Estimated Income: []
Employees Tax: []
Foreign Tax Credit: []
P1 Calculated: []
Prov P1 Rec: []

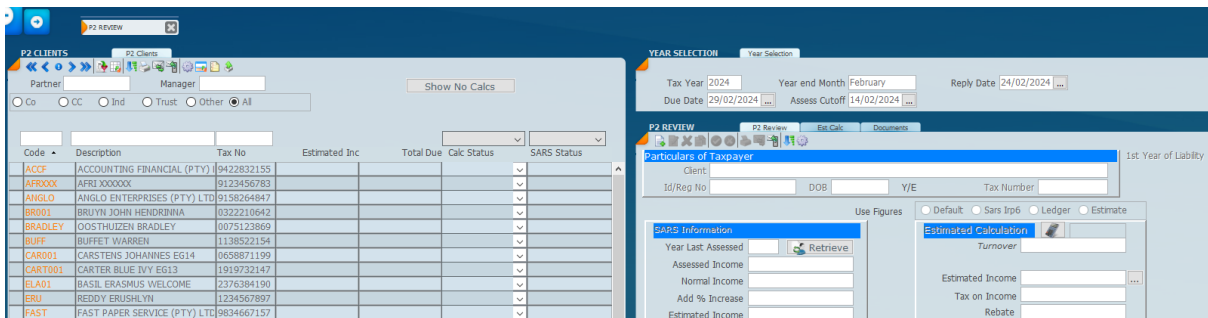
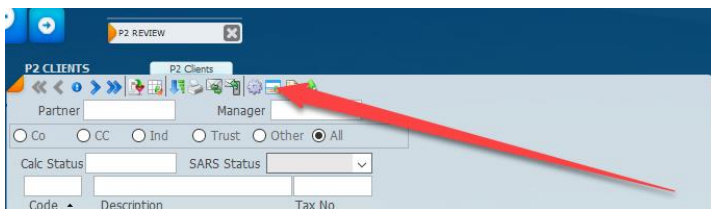
Estimated Calculation
Turnover: []
Estimated Income: []
Tax on Income: []
Rebate: []
Medical Credit: []
Tax for Full Year: []
Prov Tax paid: []
Employees Tax: []
Foreign Credits: []
Tax Liability: []
Interest: []
Penalty: []
Total Due: []
Covid Relief: []
Reduced Amt Due: []

Buttons: Invoice, Submit, Response, Upd Status, SOA, Total Receipts, Outstanding

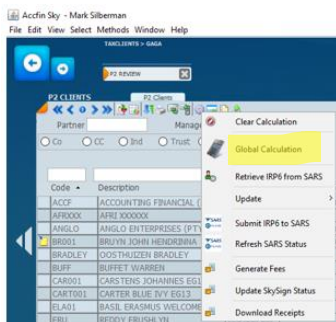
The bulk provisional tax process tax process is run from the function wheel indicated below.



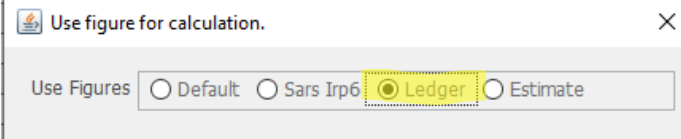
Click on the **Switch View** as indicated below to open the **income and status columns** so that by clicking on a record one can see the calculation in the right hand panel. Before you start these columns will be blank.



Click the function wheel and run the global calculation in order to create the 2024 P2 ledger page.



By doing this the system will open up the following dialogue which will allow you to select the figure to be used. As this is the first time select **ledger**. At this point we **have not** retrieved IRP6 data from SARS.



To close this dialogue (press X) the system will want confirmation of selection and then will commence the calculation for the clients that are listed in the left hand panel. The calculation will be based on the ledger (last assessment) figures in your system. The screen below will show the ledger figures in place. Notice that the SARS block on the right hand side is blank as we have not retrieved the figures from SARS.

New users will have zeros at this stage.

The **Calc Status** is shown (i.e. what you do) as **calculated** and the provisional tax has been calculated based on what is in your ledger. The **SARS Status** will show the interaction with SARS which at this stage is blank as indicated on the screen below.

The screenshot shows the 'P2 REVIEW' interface. On the left, a table lists clients with columns for Code, Description, Tax No, Estimated Inc, Total Due, Calc Status, and SARS Status. The 'ANGLO' client is highlighted in green. A green arrow points to the 'CALCULATED' status in the 'Calc Status' column for the 'ANGLO' client.

On the right, the 'Particulars of Taxpayer' window is open for 'ANGLO ENTERPRISES (PTY) LTD'. It shows tax details for the year 2023, including 'Estimated Income' of 1,972,000.00 and 'Tax on Income' of 552,160.00. A red arrow points to the 'Estimated Income' field.

Code	Description	Tax No	Estimated Inc	Total Due	Calc Status	SARS Status
ACOF	ACCOUNTING FINANCIAL (PTY)	9422832155	1,700,028.00	238,003.50	CALCULATED	
AFROXX	AFRI XXXXXX	9123456783		.00	CALCULATED	
ANGLO	ANGLO ENTERPRISES (PTY) LTD	9158264947	1,972,000.00	489,580.00	CALCULATED	
BR001	BRUYN JOHN HENDRIKNA	1322210642	1,400,000.00	224,907.00	CALCULATED	
BRADLEY	OOSTHUIZEN BRADLEY	0075123869	.00	.00	CALCULATED	
BLUFF	BUFFET WARREN	1138522154	.00	.00	CALCULATED	
CAR001	CARSTENS JOHANNES EG14	0658871199	.00	.00	CALCULATED	
CART001	CARTER BLUE IVY EG13	1919732147	.00	.00	CALCULATED	
EIA01	BASIL ERASMUS WELCOME	2376384190	.00	.00	CALCULATED	
ERU	REDDY ERUSHLYN	1234567897	.00	.00	CALCULATED	
FAST	FAST PAPER SERVICE (PTY) LTD	9834667157	.00	.00	CALCULATED	
GAGA	GAGA LADY	0841057839	2,962,960.00	.00	CALCULATED	
GATES	GATES WILLIAM	0658871199	.00	.00	CALCULATED	
GOLDA	GOLDSMITH AARON	1344005846	.00	.00	CALCULATED	
GON01	GONTSANA WENDY PHILILE	1138522154	.00	.00	CALCULATED	
GUPTAA	GUPTA ATUL	0097087878	.00	.00	CALCULATED	
HUGE01	HUGE CONSTRUCTION (PTY) LT	9757575759	.00	.00	CALCULATED	
KAR003	KARDASHIAN INVESTMENTS (PT	0658871199	.00	.00	CALCULATED	
KHUM001	KHUMALO TERRYBE MALUSI	1199153642	.00	.00	CALCULATED	
KNOW001	KNOWLES BRANDEN ARMY	0812755155	.00	.00	CALCULATED	
LUCKY	DA SILVA EG16 LUCKY	0461503641	3,120,000.00	619,649.50	CALCULATED	
NAID001	NAIDOO MICHELLE	1207156645	2,100,000.00	372,773.50	CALCULATED	
PAD001	PADAYACHE KIM RENE	1207156645	.00	.00	CALCULATED	
ROTH01D	ROTHCHILD PHILIP	1070066640	.00	.00	CALCULATED	
SILB	SILBERMAN MARK	0642698153	.00	.00	CALCULATED	
SMARTY	PANTS SMARTY	2134567896	.00	.00	CALCULATED	
SMIT003	SMITH DAWN PRETTY	1629201649	.00	.00	CALCULATED	
SMITHM	SMITH MICHAEL	1681078844	.00	.00	CALCULATED	
SNAZZY	SNAZZY SOFTWARE COMPANY S	9123456783	2,640,000.00	369,600.00	CALCULATED	
TASTE	TASTE HOLDINGS LTD	9559459848	.00	.00	CALCULATED	
THEMS	THE MS TRUST	1111111116	.00	.00	CALCULATED	

RETRIEVE IRP6 DATA FROM SARS – 1ST RETRIEVE

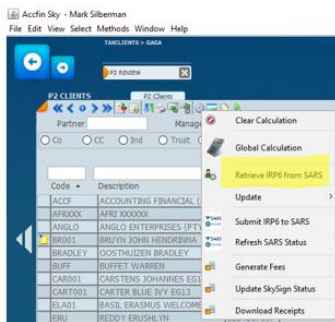
Please note don't retrieve until you are satisfied that SARS have loaded the data- by the 1st day of the 60 day period. Please obtain confirmation of this first as you may download blanks. You can test this on the e-Filing site by retrieving a few clients.

The next step is to retrieve the IRP6 Data from the SARS e-Filing system if you are sure that SARS have loaded (it is normally available from the 1st January for P2) as we only get **one shot** at the retrieve. If SARS have not loaded the IRP6 data blanks will load.

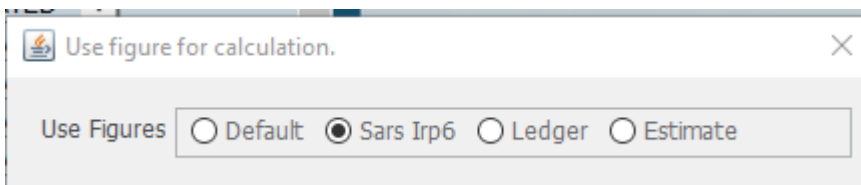
The first time you do this the system will advise the SARS back-end system to move the data to the e-Filing system. i.e same as if you do the retrieve on the e-Filing system directly.

RETRIEVE IRP6 DATA FROM SARS – 2ND RETRIEVE

Once you have run the 1st Retrieve wait a day and then retrieve a 2nd time to move the data from e-filing to the Sky Tax ledger page.



After the retrieve run the calculation again selecting the **SARS figure** if you want to use the SARS figure. You can then work through each client page making your edits as required.



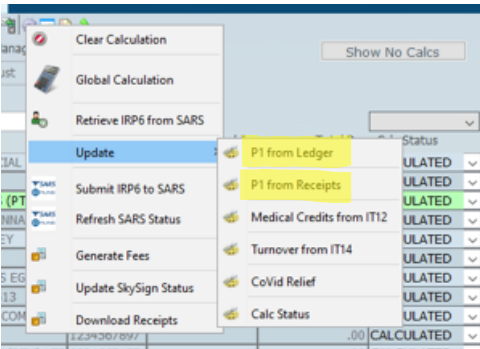
IN THE EVENT THAT YOU HAVE DOWNLOADED TOO EARLY OR YOU ARE A NEW USER AND DID NOT RUN 2024 P1

Make sure that the assessment figures have been downloaded from SARS from the **ITR12 process** (and if not call support) so that when you calculate select the ledger figure. This simple step will be more accurate than SARS as they don't load the last assessment income greater than 1 million and there could be some timing differences as well.

If you used Sky Tax to do provisional P1 you P2 will reflect what the P1 figure was.

If you have **received blanks** from SARS because you downloaded too early update **P1 from Ledger** as is shown below.

If you are a **new user** select **Update** and then **P1 from Receipts** and this will proceed to download the receipts for P1 from SARS. When this procedure is run it will check if the P1 on Sky Tax is zero and download the SARS figure.



After running any global procedure recalculate by selecting default.

ONE SCREEN APPROACH TO PROVISIONAL TAX CALCULATIONS

Please note all the calculations will be run from the **provisional tax review screen** using the **function wheel**. Everything that needs to be done can be done from this screen. Please note the procedures for P1 and P2 are the same.

P2 CLIENTS

Code	Description	Tax No	Estimated Inc	Total Due	Calc Status
AFROXX	AFRI XXXXXX	9123456783	.00	.00	CALCULATED
ANGLO	ANGLO ENTERPRISES (PTY) LTD	9158264847	3,000,000.00	714,000.00	CALCULATED
BR001	BRUYN JOHN HENDRIINA	0322210642	240,000.00	398,014.00	CALCULATED
BRADLEY	OOSTHUIZEN BRADLEY	0075123869	1,240,000.88	619,247.45	PREPARED FOR
BUFF	BUFFET WARREN EG 15	1138522154	.00	.00	CALCULATED
CAR001	CARSTENS JOHANNES EG14	0658871199	.00	.00	CALCULATED
CART001	CARTER BLUE IVY EG13	1919732147	.00	.00	CALCULATED
DEK01	DE KLERK ANELLITE	1016020156	.00	.00	CALCULATED
ELA01	BASIL ERASMUS WELCOME	2376384190	.00	.00	CALCULATED
ERU	REDDY ERUSHLYN	1234567897	.00	.00	CALCULATED
FAST	FAST PAPER SERVICE (PTY) LTD	9834667157	.00	.00	CALCULATED
GAGA	GAGA LADY	0841057839	3,642,640.00	1,321,731.70	PREPARED FOR
GATES	GATES WILLIAM	0658871199	.00	.00	CALCULATED
GIMP	GIMP (PTY) LTD	9422832155	2,020,000.00	565,600.00	CALCULATED
GOLDA	GOLDSMITH AARON	1344005846	.00	.00	CALCULATED
GON01	GONTSANA WENDY PHILLIE	1138522154	.00	.00	CALCULATED
GUPTAA	GUPTA ATUL	0097087878	.00	.00	CALCULATED
HUGE01	HUGE CONSTRUCTION (PTY) LT	9757575759	.00	.00	CALCULATED
KARD003	KARDASHIAN INVESTMENTS (PT	0658871199	.00	.00	CALCULATED
KHUM001	KHUMALO TERVINE MALUSI	1199153642	.00	.00	CALCULATED
KNOW001	KNOWLES BRANDEN ARMY	0812755155	.00	.00	CALCULATED
LUCKY	DA SILVA EG16 LUCKY	0461503641	1,000,000.00	301,641.05	CALCULATED
NAI001	NAIDOO MICHELLE	1207156645	1,860,000.00	656,898.45	CALCULATED
PAD001	PADAYACHE KIM RENE	1207156645	.00	.00	CALCULATED
ROTHCHILD	ROTHCHILD PHILIP	1070066640	.00	.00	CALCULATED
SILB	SILBERMAN MARK	0642698153	.00	.00	CALCULATED
SMARTY	PANTS SMARTY	2134567896	.00	.00	CALCULATED
SMIT003	SMITH DAWN PRETTY	1629201649	.00	.00	CALCULATED
SMITHM	SMITH MICHAEL	1681078844	.00	.00	CALCULATED
SNAZZY	SNAZZY SOFTWARE COMPANY S	9123456783	2,320,000.00	369,600.00	CALCULATED
THEMS	THE MS TRUST	1111111116	.00	.00	CALCULATED
TRIAL	BALANCE	9222222227	.00	.00	CALCULATED
IVAN003	VAN DER MERWE DAVID TRUST	1282790144	.00	.00	CALCULATED

YEAR SELECTION

Tax Year: 2021 | Year end Month: February | Reply Date: 21/02/2021
 Due Date: 26/02/2021 | Assess Cutoff: 11/02/2021

P2 REVIEW

Particulars of Taxpayer
 Client: GAGA/GAGA LADY | 1st Year SAM VAI SENIOR
 Id/Reg No: 5301035126082 | DOB: 03-01-1953 | Y/E: February | Tax Number: 0841057839

SARS Information

Year Last Assessed: Retrieve
 Assessed Income: []
 Normal Income: []
 Add % Increase: []
 Estimated Income: []
 Employees Tax: []
 Foreign Tax Credit: []
 Prov Tax Paid: []

Ledger Information

Assess Year: 2017 | 15/08/2017
 Normal Income: 2,002,000.00
 Add % Increase: 640,640.00
 Estimated Income: 2,642,640.00
 Employees Tax: .00
 Foreign Tax Credit: .00
 P1 Calculated: 143,978.30
 Prov P1 Rec: 143,978.30

Estimated Calculation | 11/12/2020

Turnover: 1,000,000.00

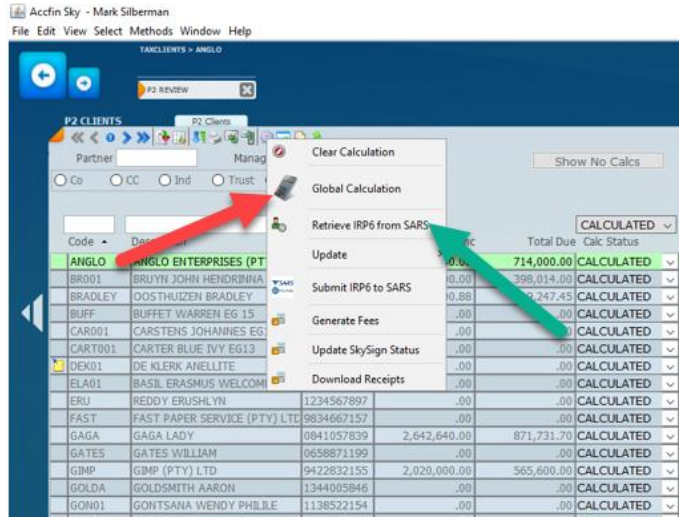
Estimated Income: 3,642,640.00
 Tax on Income: 1,488,867.00
 Rebate: 23,157.00
 Medical Credit: .00
 Tax for Full Year: 1,465,710.00
 Prov Tax paid: 143,978.30
 Employees Tax: .00
 Foreign Credits: .00
 Tax Liability: 1,321,731.70
 Interest: .00
 Penalty: .00
 Total Due: 1,321,731.70
 CoVid Relief: 569,282.70
 Reduced Amt Due: 752,449.00

Calc Status: PREPARED FO...
 Submit | Response | Upd Status

Total Receipts: 752,449.00 | Outstanding: 0.00

1. Run a global calculate **P2 and the year 2024**. to refresh your ledgers making sure all the parameters are properly selected. Select the option from the function wheel as shown below.

By using the function wheel all the taxpayers listed in the left hand column will be calculated.



The system will calculate for all those clients that are displayed on the review screen in the left hand panel so make sure you have the correct filters set for those clients you wish to calculate, i.e. partner, manager type etc. **Select the red arrow option above for a global calculation.**

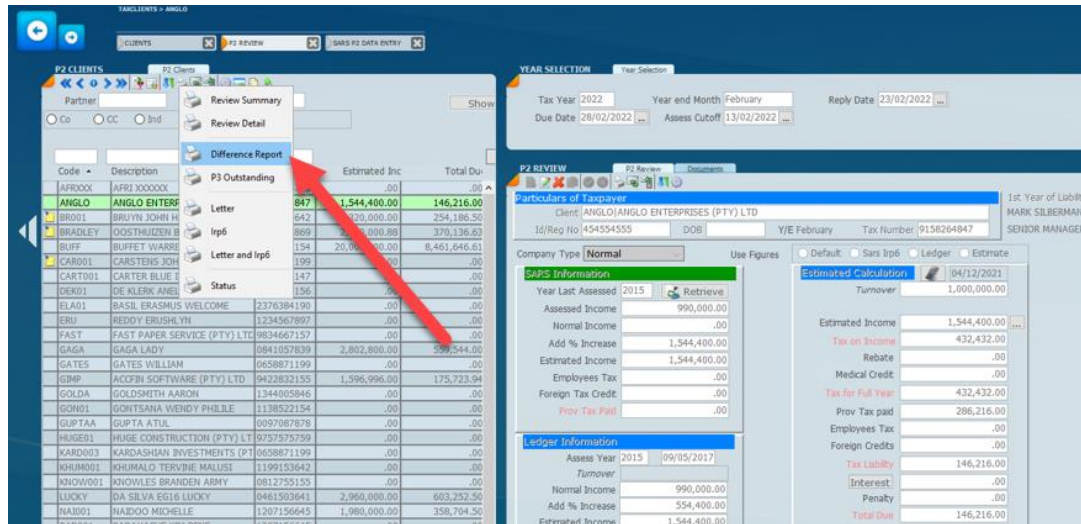
If you want to calculate one taxpayer select the client in the left hand panel, place the client in **edit mode** and click the calculation button on the right hand panel. Once in edit mode you can change the list figure to a new estimate. Make sure you have clicked on the **Estimate** radio button to use your own calculated figure.

2. Pull through medical credits the i.e. 6A from the last tax returns processed by Sky Tax i.e **IT12** and **Turnover** from the IT14 as indicated on the screen below or edit them manually.

Code	Description	Tax Number	Turnover	SARS Status	
AFR000	AFRI XXXXXXX				
ANGLO	ANGLO ENTERPRISES (PTY) LTD				
BRO01	BRIJYN JOHN HENDRINIA				
BRADLEY	QOOSTHUIZEN BRADLEY				
BUFF	BUFFET WARREN EG 15				
CAR001	CARSTENS JOHANNES EGI				
CART001	CARTER BLUE IVY EGI3				
DEK01	DE KLERK ANELLITE				
ELA01	BASIL ERASMUS WELCOME	2376384190	.00	CALCULATED	
ERU	REDDY ERUSHLYN	1234567897	.00	CALCULATED	
FAST	FAST PAPER SERVICE (PTY) LTD	9834667157	.00	CALCULATED	
GAGA	GAGA LADY	0841057839	2,642,640.00	871,731.70	CALCULATED
GATES	GATES WILLIAM	0658871199	.00	.00	CALCULATED
GMPP	GMPP (PTY) LTD	9422832155	2,020,000.00	565,600.00	CALCULATED
GOLDA	GOLDSMITH AARON	1344005846	.00	.00	CALCULATED
GOW01	GOHNTSANA WENDY PHILILE	1138522154	.00	.00	CALCULATED
GUPTAA	GUPTA ATUL	0097087878	.00	.00	CALCULATED

3. Run the IRP6 **difference report** for the period or set the difference filter for enquiry. This will give you all the differences between the SARS figures and what you have on file in the provisional tax ledger. Where necessary investigate the differences. The difference will display only those taxpayers with differences

on the screen. We would suggest that you track and control with **status** or **sticky note**.



4. For each incorrect SARS data entry download, reset the record to the **ledger** (see point 1 above) by clicking the **edit** and then click on the ledger radio button which will be the last assessment downloaded which falls before the cutoff date. Recalculate the review and refresh your screens. You can also manually download all the screens.
5. Communicate with your clients by sending email and obtain approval for filing. If you are sending in bulk make sure you select the correct filters, i.e. partner manager, nil's etc. ***It is highly recommended that you test the emails with yourself first before you start.***
6. Once you have approval from the taxpayer client file the return by clicking on the submit button. Watch the **SARS Status** to ensure that it shows success.
7. Pull down the receipts as indicated on the screen below daily to see who has not paid.

Code	Description	Id	Inc	Total Due	Calc Status	SARS Status
AFR00X	AFRI X0000X		.00		CALCULATED	
ANGLO	ANGLO ENTERPRISES (PT		.00	714,000.00	CALCULATED	
BR001	BRYUN JOHN HENDRINNA		.00	398,014.00	CALCULATED	
BRADLEY	ODSTHUIZEN BRADLEY		0.88	619,247.45	CALCULATED	
BUFF	BUFFET WARREN EG 15		.00	.00	CALCULATED	
CAR001	CARSTENS JOHANNIES EG		.00	.00	CALCULATED	
CART001	CARTER BLUE IVY EG13		.00	.00	CALCULATED	
DEK01	DE KLERK ANHELLITE		.00	.00	CALCULATED	
ELA01	BASIL ERASMUS WELCOME	2376384190	.00	.00	CALCULATED	
ERU	REDDY ERUSHLYN	1234567897	.00	.00	CALCULATED	
FAST	FAST PAPER SERVICE (PTY) LTC	9834667157	.00	.00	CALCULATED	
GAGA	GAGA LADY	0841057839	2,642,640.00	871,731.70	CALCULATED	
GATES	GATES WILLIAM	0658871199	.00	.00	CALCULATED	
GIMP	GIMP (PTY) LTD	9422832155	2,020,000.00	565,600.00	CALCULATED	
GOLDA	GOLDSMITH AARON	1344005846	.00	.00	CALCULATED	
GON01	GOINTSANA WENDY PHILLIE	1138522154	.00	.00	CALCULATED	
GUPTAA	GUPTA ATUL	0097087878	.00	.00	CALCULATED	
HUGE01	HUGE CONSTRUCTION (PTY) LT	9757575759	.00	.00	CALCULATED	
KARD003	KARDASHIAN INVESTMENTS (PT	0658871199	.00	.00	CALCULATED	
KHUM001	KHUMALO TERVINE MALUSI	1199153642	.00	.00	CALCULATED	
KNOW001	KNOWLES BRANDEN ARMY	0812755155	.00	.00	CALCULATED	
LUCKY	DA SILVA EG16 LUCKY	0461503641	1,000,000.00	301,641.05	CALCULATED	

8. Follow up with clients to ensure if they have not paid their provisional tax. The receipts block will update when the payment has been made.

Particulars of Taxpayer	1st Year of Liability
Client: GAGA LADY	SAM VAN DER MERW
Id/Reg No: 5301035126082	DOB: 03-01-1953
Y/E February	Tax Number: 0841057839
	SENIOR MANAGER

SAPS Information	Ledger Information
Year Last Assessed	Assess Year 2017
Assessed Income	15/08/2017
Normal Income	Turnover .00
Add % Increase	Normal Income 2,002,000.00
Estimated Income	Add % Increase 800,800.00
Employees Tax	Estimated Income 2,802,800.00
Foreign Tax Credit	Employees Tax .00
Prov Tax Paid	Foreign Tax Credit .00
	P1 Calculated 519,512.00
	Prov P1 Rec

Estimated Calculation	
Turnover	
Rating Amt	
Estimated Income	2,802,800.00
Tax on Income	1,103,383.00
Rebate	24,327.00
Medical Credit	.00
Tax for Full Year	1,079,056.00
Prov Tax paid	519,512.00
Employees Tax	.00
Foreign Credits	.00
Tax Liability	559,544.00
Interest	.00
Penalty	.00
Total Due	559,544.00

Summary	
Total Receipts	Outstanding
559,544.00	559,544.00

And the receipts data entry is updated automatically.

RECEIPTS

Receipt Data Entry

Particulars of Taxpayer

Client Code: GAGA GAGA LADY
 Id/Reg No: 5301035126082
 Tax Return Year: 2021
 Tax Number: 0691067609
 Entry No: 12

Receipt Date: 31/01/2021
 Receipt Ref: 12345
 Receipt Amount: 369,450.50

Receipt Allocation

Prov 1st
 Prov 2nd
 Top Up
 Bal of Acc

Amt Allocation

Penalty: _____
 Interest: .00
 Tax: 369,450.50

Remark: _____

Status	Amount Due	Penalty	Interest	Receipts		Amt Owing
Prov P1	CALCULATED	143,978.30	.00	.00	128,261.00	24/08/2020 ... 15,717.30
Prov P2	FINALISED	369,450.50	.00	.00	369,450.50	31/01/202100
Top Up	PREPARED FOR	1,563,093.20	.00	.00	.00	... 1,563,093.20
			.00	.00	497,711.50	
Tax Return	CREATED		.00	.00	.0000

Receipts Refunds

Receipts List

Date	Entry	Ref	Allocation	Receipt Amt	Tax	Penalty	Interest
31/01/2021	11	1234	Prov 2nd	369,450.50	369,450.50		.00
24/08/2020	10	1234	Prov 1st	128,261.00	128,261.00		.00

The receipts are automatically updated from SARS



- When satisfied that a taxpayer is taken care of mark the status as **finalised**. By using the calculation status you can filter finalized clients out of the list.

IRP6 DATA SARS UPLOAD

The SARS provisional tax data is normally uploaded by SARS onto the E-filing website 60 days from the payment date i.e. from the 1st July for P1 and 1st January for P2.

Do not retrieve IRP6 forms until you are satisfied that the data has been uploaded by SARS.

To determine if the data has been loaded go on to e-Filing, select a client and retrieve a provisional tax form. Owing to the fact that the data is uploaded so early there will be timing differences on the last assessment as opposed to the SARS records. Please see the definition in regard to the **basic amount** and the SARS practice note on provisional tax.

In past periods there have been various errors in the downloads of the IRP6 data, we don't know what this year holds, however there will certainly be timing differences: -

1. In some instances, blank IRP6 data has been downloaded. In fact, if the last assessed income is over R1million SARS leaves the figure blank as they want you to do an accurate calculation.
2. The wrong assessment has been downloaded, for example a 2020 assessment has been used where a 2021 assessment should have been used.
3. SARS tends to do their uploads 60 days prior or even earlier and the wrong figure may be used or out of sync with the basic amount definition.

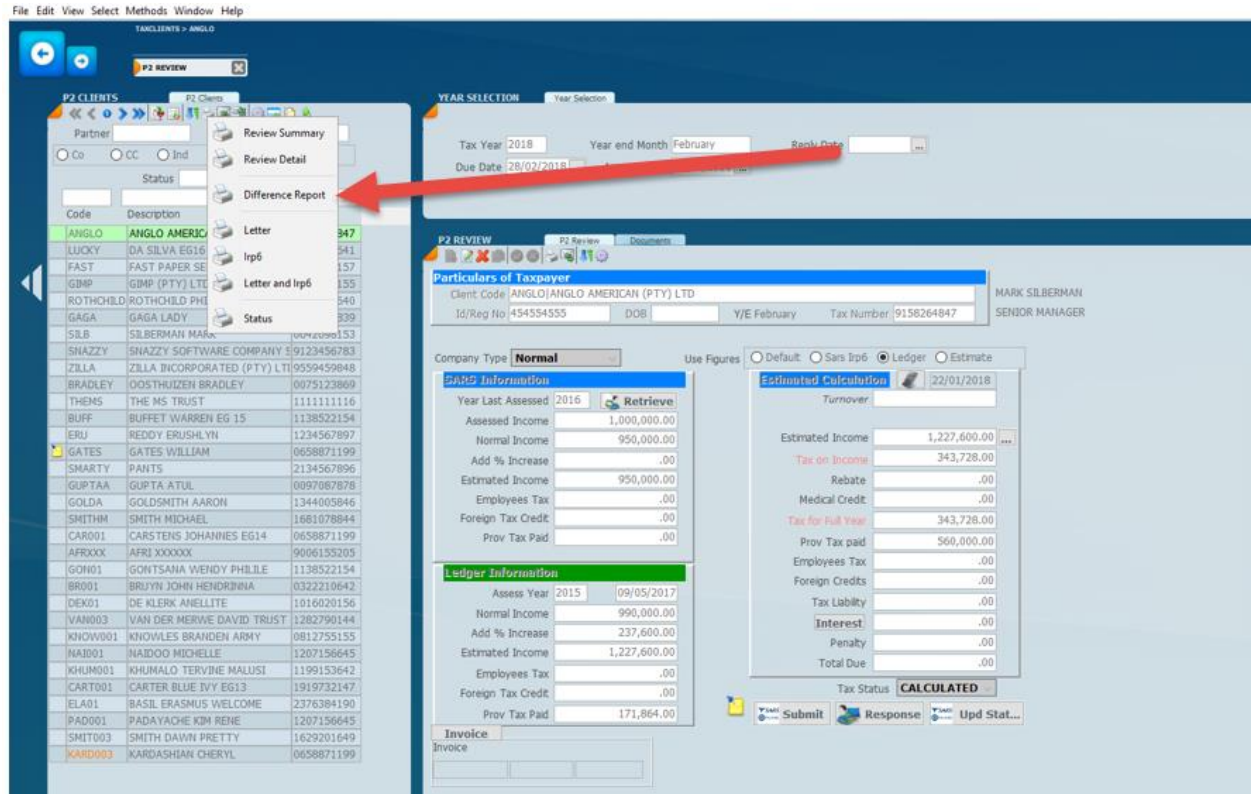
Clearly, we have no control over these discrepancies in the data. It's best that where the SARS data is wrong that users revert their provisional tax calculations to their own ledger data or to estimates obtained from their clients, i.e. the last assessment that was downloaded into Sky Tax as this is the safest procedure to follow.

You can globally change the whole system to use the last assessment!

Please see the notes on differences below.

DIFFERENCE REPORT

You need to set the **difference filter** on the review screen which will show all the differences on the review screen or print out the **difference report** by selecting the printer report below.



The report looks as follows which will allow you to work through each item and tick off each taxpayer by changing the status and then using filter to communicate with your clients and then once you have the confirmation to e-file provisional tax.

JasperViewer

IRP6 DIFFERENCE REPORT

Client	Tax No.	Last Asses. Year	Last Assess. Income.	Basic Amount Incl. Cap Gain & Perc. inc.	Full Year Tax	Rebate	Employees Tax Incl. SITE	Provisic Tax
AFRXXX AFRI XXXXXX	9006155205							
Period:				0.00		0.00		0.00
ANGLO ANGLO AMERICAN (PTY) LTD	9158264847	2016	990,000.00	950,000.00 1,306,800.00	0.00	0.00		0.00 0.00
Period:								
ELA01 BASIL ERASMUS	2376384190							

You may also use the **filter options** to only display the differences selected on the screen – see below. There are various other filters that can also be selected that will help in the determination of selecting clients in different circumstances as indicated on the menu options below. When the filter is selected only taxpayers that meet those circumstances will display in the list panel. Once you have checked the difference records you may change the status to the effect that it has been checked.

The screenshot shows the 'P2 REVIEW' interface. On the left, a list of clients is displayed with columns for Code, Descr, Estimated Inc, Total Due, and Calc Status. A filter menu is open over the list, with a red arrow pointing to the 'Sars Irp6 Different' option. The right side of the interface shows the 'YEAR SELECTION' panel with fields for Tax Year (2021), Year end Month (February), Due Date (26/02/2021), and Assess Cutoff (11/02/2021). Below that is the 'P2 REVIEW' panel showing 'Particulars of Taxpayer' for client GAGA/GAGA LADY, with fields for Id/Reg No (5301035126082) and DOB (03-01-1953). The 'SARS Information' panel shows 'Year Last Assessed' as 2017 and 'Assessed Income' as 2,002,000.00. The 'Ledger Information' panel shows 'Assess Year' as 2017 and 'Normal Income' as 2,002,000.00.

LUMP SUMS AND CAPITAL GAINS

Make sure that you have taken out lump sums in the last assessment and capital gains included in the basic amount in previous years that were included in the downloads from SARS. If assessments have been entered properly this separation will be done automatically by Sky Tax as the system will separate the lump sums from assessments. This normally takes place automatically in the automatic downloads of assessments.

PAYE

Make sure you have the correct PAYE figures which you must obtain from your client. SARS downloads the PAYE from the previous assessment which may or may not be accurate for this purpose. If PAYE is a material factor then you should obtain the amount of PAYE from the taxpayer.

MEDICAL TAX CREDITS

Make sure you have the correct medical credits. You can pull the 6A from the last ITR12 tax calculation automatically i.e. that's if you have used the Sky Tax calculation facility. Sky Tax calculates the 6A rebate based on the current years rates.

The 6B details are to be obtained from the client as this unfortunately is based on the circumstances of the taxpayer for the current year. The updates option below shows a global function for all taxpayers listed in the review list panel. There is a field for medical credits which is shown on the screen below. In this instance you can pull the details from the last tax calculation and the system adjusts automatically to the current rates.

By clicking on the appropriate options the system will update the provisional tax ledger with the medical credits (only the first part s6A) as well as **Turnover** for companies. If you wish to add the actual expenses then please obtain the figures from your clients or build it in your letter.

Some rules;

Make sure you have a backup before you run this process – **only if you are on your own server**. Sky Cloud is automatically backed up by us daily

Make sure the tax year is set to 2023

Make sure you have the correct year end month i.e. Feb

Make sure you are in the right payment period

Recalculate the ledgers

Decide if you wish to increase the turnover. SARS now forces input of the turnover on companies. It is always a good idea to use an accurate turnover figure.

By running this process, the system will automatically calculate the medical credits and populate the turnover figures for companies

The screenshot displays the ACCFIN software interface for a P2 REVIEW. On the left, a list of clients is shown, with 'GAGA LADY' (ID: 0841057839) highlighted. The central menu includes options such as 'Clear Calculation', 'Global Calculation', 'Retrieve IRP6 from SARS', 'Update', 'Submit IRP6 to SARS', 'Generate Fees', and 'Update SkySign Status'. The 'Update' option is selected, and a sub-menu is visible with 'P1 from Ledger', 'Medical Credits from IT12', and 'Turnover from IT14'. The 'Turnover from IT14' option is highlighted with a blue arrow. The right-hand panel shows 'SARS Information' and 'Estimated Calculation' sections. The 'Estimated Calculation' table includes fields for 'Estimated Income', 'Normal Income', 'Add % Increase', 'Estimated Income', 'Employees Tax', 'Foreign Tax Credit', 'Prov Tax Paid', 'Medical Credit', 'Tax for Full Year', 'Prov Tax paid', 'Employees Tax', 'Foreign Credits', 'Tax Liability', 'Interest', 'Penalty', and 'Total Due'. A red arrow points to the 'Medical Credit' field. The 'Tax Status' is set to 'Sars Irp6', and the 'Use Figures' section is set to 'Ledger'.

CAPITAL GAIN

If a capital gain is included for the current year make sure it is correct. If a capital gain event occurs in the current tax year then provisional tax must be paid. The screen below shows you how to do this. To change the figures, make sure the screen below is in edit and estimate mode. Once you have changed the capital gain figure or the income figure click on the save and then the calculate button.

YEAR SELECTION Year Selection

Tax Year Year end Month Reply Date

Due Date Assess Cutoff

P2 REVIEW P2 Review Documents

Particulars of Taxpayer

Client Code SAM VAN DER ME
 Id/Reg No DOB Y/E February Y/E Number SENIOR MANAGER

Use Figures Default Sars Irp6 Ledger Estimate

SARS Information

Year Last Assessed

Assessed Income	2,000,000.00
Normal Income	.00
Add % Increase	2,000,000.00
Estimated Income	2,000,000.00
Employees Tax	50,000.00
Foreign Tax Credit	.00
Prov Tax Paid	200,000.00

Estimated Calculation 17/12/2018

Estimated Income	4,322,320.00
Tax on Income	1,802,085.00
Rebate	14,067.00
Medical Credit	.00
Tax for Full Year	1,788,018.00
Prov Tax paid	370,937.00

Ledger Inform TmProvP2Inc

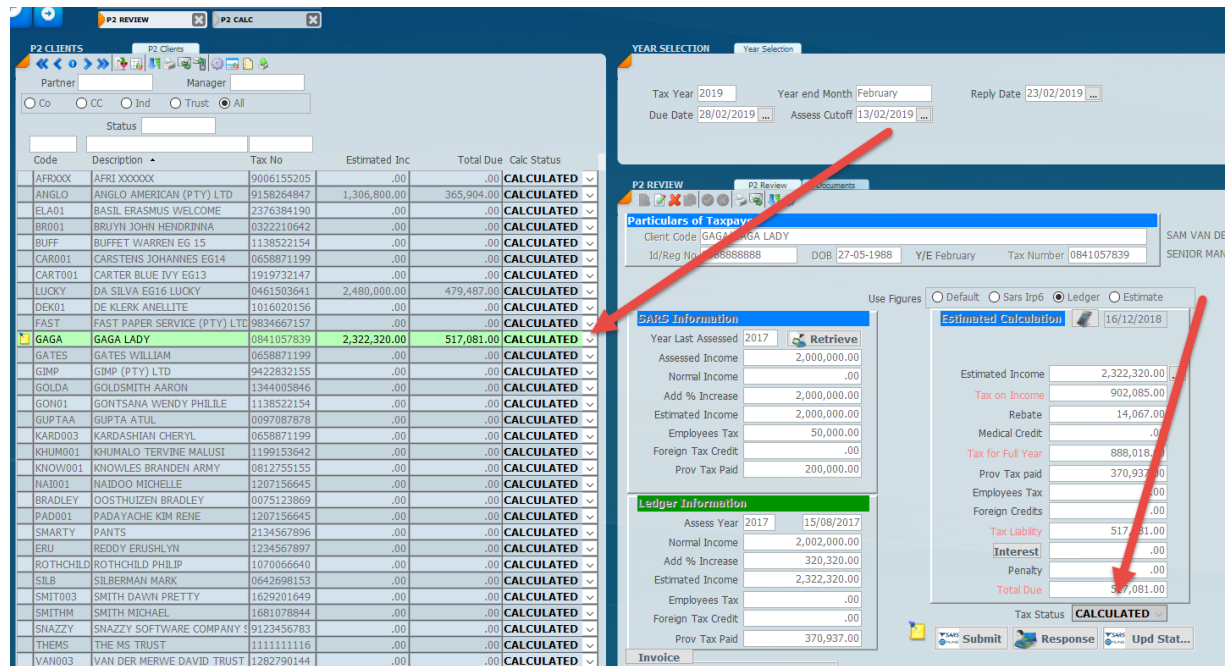
Capital Gain	2,000,000.00
Lump Sum	.00
Normal Income	2,322,320.00
Estimated Income	4,322,320.00

Invoice

STATUS

Make sure you review the figures you are using and this you can do by making use of status. Status can be used for filtering data by selecting the status tag as

well as to select the e-filing group that you want. Status words are user definable and have strong filter capabilities.



For example you can use words like **ready for filing**

CLIENT APPROVAL

Client approval is an important risk aversion procedure. Obtain client approval and have it on file. You can save it against each record. Once you have this submit the form to SARS. Do not leave submissions for the last day or payment date as SARS processes submissions overnight. This you will do by sending your client written confirmation well before the time 30 days before the payment date making use of email and digital signatures.

FILING

You can file each taxpayer individually by clicking on the **Submit** button of the review ledger. The SARS status of the taxpayer will change to **Queued** and eventually **Success** when it gets through to SARS the next day after you update status.

P2 REVIEW | P2 Review | Est. Calc | Documents

Particulars of Taxpayer

Client: GAGA|GAGA LADY | 1st Year of Liability
 Id/Reg No: 12345678901 | DOB: 25-11-1974 | Y/E February | Tax Number: 0841057839 | SAM VAN DER MERW
 SENIOR MANAGER

Use Figures: Default Sars Irp6 Ledger Estimate

SARS Information

Year Last Assessed		Retrieve
Assessed Income		
Normal Income		
Add % Increase		
Estimated Income		
Employees Tax		
Foreign Tax Credit		
Prov Tax Paid		

Ledger Information

Last Submit Year	2021	07/05/2022
Last Assess Year	2017	15/08/2017
Turnover		0.00
Normal Income		2,002,000.00
Add % Increase		1,121,120.00
Estimated Income		3,123,120.00
Employees Tax		0.00
Foreign Tax Credit		0.00
P1 Calculated		0.00
Prov P1 Rec		

Estimated Calculation | 02/01/2024

Gross Income	
Estimated Income	3,123,120.00
Tax on Income	1,232,243.00
Rebate	17,235.00
Medical Credit	0.00
Tax for Full Year	1,215,008.00
Prov Tax paid	0.00
Employees Tax	0.00
Foreign Credits	0.00
Tax Liability	1,215,008.00
Interest	0.00
Penalty	0.00
Total Due	1,215,008.00

Calc Status: **CALCULATED**

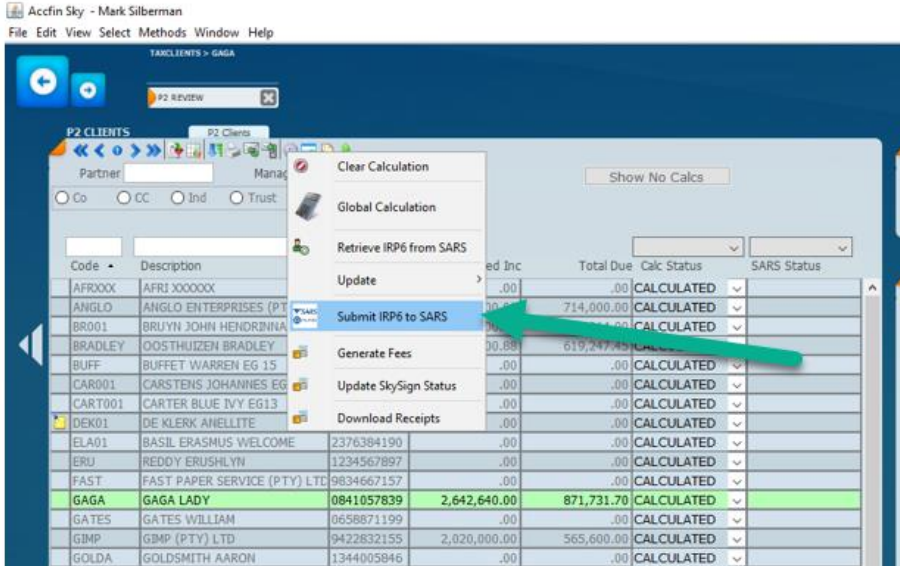
Submit | Response | Upd Status

Emailed

Invoice		
Total Receipts		Outstanding
SOA		1,215,008.00

You can file in bulk by displaying the records you want to display on the review screen by using filters and then selecting the menu option below to file.

The SOA will pull down the Statement of Account and the ... will open the SARS ledger page.



You can also **file in bulk** by selecting the **function wheel** menu. Make sure that you only see the clients that you wish to file in the left hand panel as the system will file everything that's listed. Make use of filters to select the group that you want to file.

Ensure that client pays on time by following up and downloading the receipts.

THE SITUATION WITH A COMPANY

YEAR SELECTION Year Selection

Tax Year Year end Month Reply Date

Due Date Assess Cutoff

P2 REVIEW P2 Review Documents

Particulars of Taxpayer

Client Code MARK SILBERMAN
Id/Reg No DOB Y/E February Tax Number SENIOR MANAGER

Company Type Use Figures Default Sars Irp6 Ledger Estimate

SARS Information	
Year Last Assessed	<input type="text" value="2015"/> <input type="button" value="Retrieve"/>
Assessed Income	<input type="text" value="990,000.00"/>
Normal Income	<input type="text" value=".00"/>
Add % Increase	<input type="text" value="1,306,800.00"/>
Estimated Income	<input type="text" value="1,306,800.00"/>
Employees Tax	<input type="text" value=".00"/>
Foreign Tax Credit	<input type="text" value=".00"/>
Prov Tax Paid	<input type="text" value=".00"/>

Estimated Calculation	
Turnover	<input type="text" value="150,000,000.00"/>
Estimated Income	<input type="text" value="1,306,800.00"/>
Tax on Income	<input type="text" value="365,904.00"/>
Rebate	<input type="text" value=".00"/>
Medical Credit	<input type="text" value=".00"/>
Tax for Full Year	<input type="text" value="365,904.00"/>
Prov Tax paid	<input type="text" value="182,952.00"/>
Employees Tax	<input type="text" value=".00"/>
Foreign Credits	<input type="text" value=".00"/>
Tax Liability	<input type="text" value="182,952.00"/>
Interest	<input type="text" value=".00"/>
Penalty	<input type="text" value=".00"/>
Total Due	<input type="text" value="182,952.00"/>

Ledger Information	
Assess Year	<input type="text" value="2015"/> <input type="text" value="09/05/2017"/>
Normal Income	<input type="text" value="990,000.00"/>
Add % Increase	<input type="text" value="316,800.00"/>
Estimated Income	<input type="text" value="1,306,800.00"/>
Employees Tax	<input type="text" value=".00"/>
Foreign Tax Credit	<input type="text" value=".00"/>
Prov Tax Paid	<input type="text" value="182,952.00"/>

Tax Status

After the IRP6 data has been retrieved and we expected accurate information the system defaults to the SARS figures on the top left-hand side and the provisional tax ledger will look as is above. In the above screen the IRP6 data does not have the 8%, yet on calculation of the assessment 8% X 4 was added. Please note the 8% will always calculate automatically for both individuals and companies.

To change the figure to the ledger figure, click on edit mode (edit mode will always show in yellow) and then click on the **ledger radio button** and the system will choose the ledger details.

To change the figure to the actual figure, click on edit and change the income in the screen below.

P2 REVIEW | P2 Review | Documents

Particulars of Taxpayer
 Client Code: ANGLO|ANGLO AMERICAN (PTY) LTD | MARK SILBERMAN
 Id/Reg No: 454554555 | DOB: | Y/E February | Tax Number: 9158264847 | SENIOR MANAGER

Company Type: **Normal** | Use Figures: Default Sars Irp6 Ledger Estimate

SARS Information
 Year Last Assessed: 2015 | Retrieve
 Assessed Income: 990,000.00
 Normal Income: .00
 Add % Increase:
 Estimated Income:
 Employees Tax:
 Foreign Tax Credit:
 Prov Tax Paid:

Estimated Calculation | 27/12/2018
 Turnover: 150,000,000.00
 Estimated Income: 1,500,000.00

Ledger Information
 Assess Year: 2015
 Normal Income:
 Add % Increase:
 Estimated Income:
 Employees Tax:
 Foreign Tax Credit:
 Prov Tax Paid:

TmProvP2Inc
 Capital Gain: .00 | Tax on Lump Sum
 Lump Sum: .00
 Normal Income: 1,500,000.00
 Estimated Income: 1,500,000.00

Invoice
 Invoice

Close the above screen and click on the green tick to save the record.

Please make sure you have selected the correct company type **small business** etc. if this is necessary otherwise the system will default to normal.

THE SITUATION WITH AN INDIVIDUAL

PROV P2 Prov P1 Prov P2 Top Up Tax Return Payments

Use Figures Default Sars Irp6 Ledger Estimate

SARS Information	
Year Last Assessed	2015 <input type="button" value="Retrieve"/>
Assessed Income	1,709,438.00
Normal Income	1,709,438.00
Add % Increase	.00
Estimated Income	1,709,438.00
Employees Tax	584,506.40
Foreign Tax Credit	.00
Prov Tax Paid	.00

Ledger Information	
Assess Year	2016 30/12/2016
Normal Income	1,555,762.00
Add % Increase	.00
Estimated Income	1,555,762.00
Employees Tax	538,891.55
Foreign Tax Credit	.00
Prov Tax Paid	53,108.55

Estimated Calculation 24/01/2017	
Estimated Income	1,555,762.00
Tax on Income	557,293.42
Rebate	13,500.00
Medical Credit	6,480.00
Tax for Full Year	537,313.42
Prov Tax paid	53,108.55
Employees Tax	538,891.55
Foreign Credits	.00
Tax Liability	.00
Interest	.00
Penalty	.00
Total Due	.00

Calc Status: RECEIVED

Remember the PAYE displayed in the bottom hand side is a guide only. This relates to the assessment year in question and may be out of date. The PAYE figure should always be the actual figure or as close as is possible to the actual and this is changed in the yellow cell marked employee's tax on the bottom right hand side. Obtain the correct figure from your client. The same applies to foreign tax credits.

USING FILTERS

In order to see the difference between the ledger and what is downloaded set the filter as indicated in the screen below.

Please note that before you start using the filters on differences etc. you may set partner filters or entity type filters as all the filters are **successive** and you can build a filter on top of a filter.

The screenshot displays the Accfin Sky - Servoy Client software interface. The main window is titled 'P2 REVIEW' and shows a client list on the left and a detailed view of a client's tax information on the right. A red arrow points to the 'SARS Irp6 Different' filter in the client list.

Client List (Left Panel):

Code	Descr	Filter
ABCO0	ABC O	Sars Irp6 Downloaded/Exists
ANGLO	ANGLO	Last Assessed Year
ARABELLA	ARABE	Reduced Income
CLEVER	CLEVE	Clients with email
COHE001	COHEN	Sars Irp6 Different
COHENJ	COHEN	Clients without email
DEBEERD1	DEBEE	Calculation Missing
DUPHA	DUPHA PAULOS	Sars Irp6 missing
FAST	FAST PAPER SERVICE PTY LTD	Estimated Income
GOLD	GOLD HENRY	Uncleared Notes
JONES	JONES GILLY	
MNIU	MANUFACTURING JEWELLERS P	
ROSSM	ROSS MAUREEN	
SILB01	SILBERMAN MM	
SILB02	SILBERMAN FAMILY TRUST	
SIMPLE	SIMPLE TAX PTY LTD	
SMITH	SMITH CECIL	
SHAZZY	SHAZZY SOFTWARE PTY LTD	
TESTCO	TESTCO PTY LTD	
VAND	VAN DER MERWE JOHAN	
WOOD001	WOODMEAD TRUST	

YEAR SELECTION (Top Right):

Tax Year: 2017, Year end Month: February, Reply Date: 23/02/2017
 Due Date: 28/02/2017, Assess Cutoff: 13/02/2017

Particulars of Taxpayer (Middle Right):

Client Code: COHE001 | COHEN QIAH
 Id/Reg No: 4801045067086, DOB: 12-09-1992, Y/E: February, Tax Number: 0546009846

SARS Information (Bottom Left):

Year Last Assessed	2016	Retrieve
Assessed Income	3,900,000.00	
Normal Income	.00	
Add % Increase	1,900,000.00	
Estimated Income	1,900,000.00	
Employees Tax	.00	
Foreign Tax Credit	.00	
Prov Tax Paid	.00	

Ledger Information (Bottom Middle):

Assess Year	2016	15/12/2016
Normal Income	2,000,000.00	
Add % Increase	.00	
Estimated Income	2,000,000.00	
Employees Tax	.00	
Foreign Tax Credit	.00	
Prov Tax Paid	362,965.50	

Estimated Calculation (Bottom Right):

Item	Value
Estimated Income	2,000,000.00
Tax on Income	739,431.00
Rebate	13,500.00
Medical Credit	.00
Tax for Full Year	725,931.00
Prov Tax paid	362,965.50
Employees Tax	.00
Foreign Credits	.00
Tax Liability	362,965.50
Interest	.00
Penalty	.00
Total Due	362,965.50

And the following screen will display only with those records that have differences only.

P2 CLIENTS
Partner: [] Manager: []
Co CC Ind Trust All
Status: []
Code Description Tax No
COHE001 COHEN CHAIM 0546009846

YEAR SELECTION
Tax Year: 2017 Year end Month: February Reply Date: 23/02/2017
Due Date: 28/02/2017 Assess Cutoff: 13/02/2017

P2 REVIEW
Particulars of Taxpayer
Client Code: COHE001 | COHEN CHAIM
Id/Reg No: 4801045067086 DOB: 12-09-1992 Y/E: February Tax Number: 0546009846
ABE CLEVER BOY JUNIOR CLERK

SARS Information
Year Last Assessed: 2016 Retrieve
Assessed Income: 3,900,000.00
Normal Income: .00
Add % Increase: 1,900,000.00
Estimated Income: 1,900,000.00
Employees Tax: .00
Foreign Tax Credit: .00
Prov Tax Paid: .00

Ledger Information
Assess Year: 2016 15/12/2016
Normal Income: 2,000,000.00
Add % Increase: .00
Estimated Income: 2,000,000.00
Employees Tax: .00
Foreign Tax Credit: .00
Prov Tax Paid: 362,965.50

Estimated Calculation 22/12/2016
Use Figures: Default Sars Irp6 Ledger Estimate
Estimated Income: 2,000,000.00
Tax on Income: 739,431.00
Rebate: 13,500.00
Medical Credit: .00
Tax for Full Year: 725,931.00
Prov Tax paid: 362,965.50
Employees Tax: .00
Foreign Credits: .00
Tax Liability: 362,965.50
Interest: .00
Penalty: .00
Total Due: 362,965.50
Calc Status: []
Submit Response

In order to **produce a report**, click on the reports icon and print a report of the differences.

ADDING ADDITIONAL INCOME TO THE BASIC AMOUNTS

Where the income is less than R1m and you the lower P2 estimate, the pressure is on to get the income as accurate as possible. In this situation you have to be within 90% accuracy on assessment. If you are convinced that the income on final assessment will be lower than R1 million then it will always be safer not to lower the P2 estimate but to use the figure defined as basic amount.

Despite what you do if the final income assessed comes in at over R1 million then P1+P2 has to be within 80% of the assessed income. Even if you think it is below R1million and the assessment comes in at over a million this rule applies. The 2nd payment (total payments) must be within 80% of the assessment.

This is a contentious risk area and you need to make sure that your client understands the consequences of understating the P2 provisional tax estimate.

Whenever the income is over R1m you have to be within 80% accuracy on assessment irrespective of whatever you do, even if you thought the income would be lower than R1 million, if not understatement penalties will apply.

We have added a facility to adjust the income for capital gains OR to add additional income or change the income where you need to. Make sure you are in **Estimate** mode.

Click on the 3 dots and the following screen will display.

The screenshot displays the 'Particulars of Taxpayer' window with the following details:

- Tax Year: 2019
- Year end Month: February
- Due Date: 28/02/2019
- Assess Cutoff: 13/02/2019
- Client Code: GAGA|GAGA LADY
- Id/Reg No: 8988888888
- DOB: 27-05-1988
- Y/E: February
- Tax Number: 0841057839

The 'mProvP2Inc' calculation window shows the following breakdown:

Capital Gain	2,000,000.00	Tax on Lump Sum	.00
Lump Sum	.00		
Normal Income	2,322,320.00		
Estimated Income	4,322,320.00		

The calculation window also includes a summary table:

Normal Income	2,002,000.00
Add % Increase	320,320.00
Estimated Income	2,322,320.00
Employees Tax	.00
Foreign Tax Credit	.00
Prov Tax Paid	370,937.00

The calculation window also shows a list of items with values:

- Income: 4,322,320.00
- Income: 1,802,085.00
- Rebate: 14,067.00
- Credit: .00
- Full Year: 1,788,018.00
- Tax paid: 370,937.00
- Interest: .00
- Penalty: .00
- Total Due: 1,417,081.00

The Tax Status is set to **CALCULATED**.

Enter the capital gain amount to be taxed and the estimated income will be updated accordingly.

Please ignore the lump sum as it's not necessary to complete anymore.

Enter the increased amount for a capital gain. I.e. this must be the taxable portion of the capital gain that needs to be addressed in this year.

When the above window is closed the ledger is updated with the new figure.

Continue with the calculation in the normal way.

QUICK REVIEW OF EACH TAXPAYER

You may use the screen below to change the view and to set filters. Use the **Calc Status** to track the review through each taxpayer and the filter. This allows you to quickly step through each record very quickly to change any figures by editing and setting sticky notes if necessary.

The screenshot displays the ACCFIN software interface. On the left, a table lists various taxpayers with columns for Code, Description, Tax No, Estimated Inc, Total Due, and Calc Status. A red arrow points to the 'Manager' field in the top navigation bar. On the right, the 'P2 REVIEW' window is open for 'Particulars of Taxpayer' Bradley Oosthuizen. It shows 'SARS Information' and 'Ledger Information' sections, along with an 'Estimated Calculation' table. The 'Estimated Calculation' table includes fields for Estimated Income, Tax on Income, Rebate, Medical Credit, Tax for Full Year, Prov Tax paid, Employees Tax, Foreign Tax Credit, Foreign Credits, Tax Liability, Interest, Penalty, and Total Due. The 'Tax Status' is shown as 'CALCULATED'.

Code	Description	Tax No	Estimated Inc	Total Due	Calc Status
AFROXX	AFRI XXXXXX	9006155205	.00	.00	CALCULATED
ANGLO	ANGLO AMERICAN (PTY) LTD	9158264847	1,234,800.00	182,952.00	RECEIVED
ELA01	BASIL ERASMUS WELCOME	2376384190	.00	.00	CALCULATED
BR001	BRUYN JOHN HENDRIINA	032210642	.00	.00	QUERY
BUFF	BUFFET WARREN EG 15	1138522154	.00	.00	CALCULATED
CAR001	CARSTENS JOHANNES EG14	0658871199	.00	.00	CALCULATED
CART001	CARTER BLUE IVY EG13	1919732147	.00	.00	CALCULATED
LUCKY	DA SILVA EG16 LUCKY	0461503641	500,000.00	.00	PREPARED
DEK01	DE KLERK ANELLITE	1016020156	.00	.00	CALCULATED
FAST	FAST PAPER SERVICE (PTY) LTD	9834667157	.00	.00	QUERY
GAGA	GAGA LADY	0841057839	2,000,000.00	492,974.00	QUERY
GATES	GATES WILLIAM	0658871199	.00	.00	CALCULATED
GIMP	GIMP (PTY) LTD	9422832155	100,000.00	1,529.50	CALCULATED
GOLDA	GOLDSMITH AARON	1344005846	.00	.00	CALCULATED
GOND1	GONTSANA WENDY PHILILE	1138522154	.00	.00	CALCULATED
GUPTAA	GUPTA ATUL	00997087878	.00	.00	QUERY
KARD003	KARDASHIAN CHERYL	0658871199	.00	.00	CALCULATED
KHUM001	KHUMALO TERVINE MALLUSI	1199153642	.00	.00	CALCULATED
KHONW001	KNOWLES BRANDEN ARMY	0812755155	.00	.00	CALCULATED
NAB01	NABOO MICHELLE	1207156645	.00	.00	CALCULATED
BRADLEY	OOSTHUIZEN BRADLEY	0075123869	.00	.00	CALCULATED
PAD001	PADAYACHE KIM REINE	1207156645	.00	.00	CALCULATED
SHARTY	PAINTS	2134567896	.00	.00	CALCULATED
ERU	REDDY ERUSHLYN	1234567897	.00	.00	CALCULATED
ROTHCHILD	ROTHCHILD PHILIP	1070066640	.00	.00	CALCULATED
SILB	SILBERMAN MARK	0642698153	.00	.00	CALCULATED
SMIT003	SMITH DAVNI PRETTY	1629201649	.00	.00	CALCULATED
SMITHM	SMITH MICHAEL	1681078844	.00	.00	CALCULATED
SHAZZY	SHAZZY SOFTWARE COMPANY	9123456783	.00	.00	CALCULATED

CONCLUSION

By going through the above document the processing of provisional tax will become much easier. In the event that you have any kind of issue please call our support line or send us an email.