SARS
South African Revenue Service

CORPORATE INCOME TAX

Verification of Income Tax Return

Enquiries should be addressed to SARS

Contact Detail

SARS Official

Name:	Contact Detail
Address:	SARS Alberton 1528
Telephone:	Contact Centre Tel: 0800 00 SARS (7277)
Email:	Enquiries should be addressed to SARS:
Website:	SARS online: www.sars.gov.za

[redacted]
2008

Details

Taxpayer Reference No: [redacted]

Always quote this reference number when contacting SARS

Dear Taxpayer

VERIFICATION OF INCOME TAX RETURN

The South African Revenue Service (SARS) thanks you for submitting your Income Tax Return (ITR14) for the 2025 tax period.

The above Income Tax Return has been identified for verification in terms of the Tax Administration Act No. 28 of 2011 (TA Act). Please note that this verification may be extended to include your corresponding Value-Added Tax (VAT) and/or Employees' Tax (PAYE) Returns where applicable.

The Notice of Assessment (ITA34C) reflects all the information which SARS obtained from your return. Please review this information against your relevant material including the related VAT and/or PAYE returns where applicable. If you find any errors, correct these by submitting a revised income tax return. If you do not detect any errors, you are required to submit the following relevant material(s):

- Signed annual financial statements, as well as a detailed Tax Computation and the underlying supporting documentation/schedules (e.g. Taxpack).
    Note: If all of the above was submitted (accurately and completely) with the submission of the Company's income tax return, this request can be ignored unless specifically requested below.

- Provide the following in terms of possible recoupments:
- A detailed Asset register.
- A historical schedule reflecting the depreciation as well as wear and tear for the asset sold (since acquisition to date of disposal) to prove that no allowances were claimed in prior years.
- NOTE: Where it is not possible to upload the asset register or the historical schedule breaking down the depreciation and wear and tear due to size limitations, please provide (in writing), an alternative arrangement for the obtaining of the asset register.
- Please provide a reason as to why recoupment was not calculated on the asset
- Provide a calculation (if applicable)

- Submit the following in terms of your claim for wear and tear:
- A detailed Asset Register.
- NOTE: Where it is not possible to upload the asset register please provide (in writing), an alternative arrangement for the obtaining of the asset register.
- Detailed calculation of the amount claimed for wear and tear.

When submitting the relevant material, enclose this original letter as it contains a unique bar-coded reference which links it to your income tax account with SARS. A photocopy of this letter will not be accepted by SARS. You may however make a copy of this letter for your records.

SARS only accepts relevant documents in A4 format and will not accept any other format.

You may submit the relevant material through the following channels:

- eFiling - A web-based service that offers a host of features through which virtually all your service requirements can be done. The channel requires you to register before being able to access the services. You can visit us at www.sarsefiling.co.za to get started.
- SOQS - The SARS Online Query System is a web-based service through which you can request certain types of services and upload supporting documents. You can visit us at www.sars.gov.za to get started.
- Branch Appointment - Should none of the SARS channels be accessible to you, you may make an appointment through our eBooking facility to visit a SARS Branch near you.

More details regarding our channels, office hours, services, as well as a comprehensive FAQ repository is available on the SARS website: www.sars.gov.za.

Note that you have until 2026-03-31 to comply in order to enable SARS to finalise the verification.

Should you have any queries, please call the SARS Contact Centre on 0800 00 SARS (7277). Remember to have your ID number and the taxpayer reference number at hand when you call to enable us to assist you promptly.

Sincerely

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

ANNEXURE A

Summary of adjustment(s) made:

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