

# Request for Correction

## What is a Request for Correction (RFC)

When you realise that you have made an error when completing your return, the Request for Correction process allows you to correct a previously submitted return/declaration.

## How can I Request a Correction (RFC)?

The RFC is available through:

- [eFiling](#) – this channel can be used by eFilers to request, complete and submit the correction.
  - Logon to eFiling
  - Select
    - Returns
    - Returns History
    - The applicable type of tax (e.g. Income Tax, VAT, etc.)
    - The applicable return/declaration.
  - Click Open on the far right.

Once you are on the workpage, select Request Correction:

### Top Tips:

- If the Request Correction button is not available (e.g. greyed out), this means that you are not able to submit a request. You will need to [lodge an objection](#).
- Make sure you submit a complete revised return/declaration, and not just the differences.

Important information for taxpayers when completing a RFC:

- You will only be allowed to adjust the last version of each declaration, therefore ensure the correct version is always adjusted.
- You will not be allowed to increase the input tax when doing a revision on a past tax period. If you wish to deduct input tax available to a past tax period, a deduction can be made in the next tax period or any future tax period. This can only be done if the deduction is made within five years from the date of the first claim for the input tax.

**Top Tip:** After correcting a VAT201 for the second time onwards (e.g. version 3), relevant material (supporting documents) must be sent with the submission to support the change(s) made.

## When will the RFC not be available?

A RFC will not be allowed in the following circumstances:

- Where an audit or verification case was completed or a revised declaration was done by a SARS user.
  
- You will need to wait for the outcome where:
  - The one RFC which is allowed during the verification process was submitted
  - There is an on-going audit, or
  - The relevant material (supporting documents) has already been submitted.
  
- Where the assessment has prescribed as per the below, the taxpayer will not be allowed to lodge an objection
  - For Income Tax (Personal, Corporate or Trusts) three years after the assessment or where the decision wasn't allowed.
  - For any VAT tax period more than five years after the assessment and for Diesel any tax period more than two years.