

**Office of the Head of
Stakeholder
Engagements**

Enquiries

SARS Stakeholder
Management

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South African Revenue Service

Lehae la SARS
299 Bronkhorst Street,
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Private Bag X923,
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Dear Stakeholder,

DOUBTFUL DEBT ALLOWANCE - ERROR IN ITR14

SARS is aware of the issue with regard to claiming the doubtful debt allowance in terms of section 11(j)(i) or (ii) in the ITR14. We are in the process of correcting this aspect and envisage such to be corrected by the end of the year.

Your options are therefore to:

- 1) Wait for the ITR14 to be corrected and then complete and submit your return, or
- 2) If you want to proceed with the submission of the ITR14, you should select "Y" to the question "Is the company carrying on banking, financial services or insurance" this would enable you to select the allowance in terms of section 11(j)(i) or (ii).

Please note that if you opt for the latter, it will be understood that this is not a misrepresentation but an interim work around measure aimed at circumventing the issue in the SARS tax return.

Yours Sincerely,

SARS

20/10/2020