

TAX TIP: SUSPENSION OF PAYMENT REQUEST FOLLOWING DISALLOWANCE OF AN OBJECTION

28 APRIL 2023

It has been noted that where a suspension of payment or related request is in place – for example, on lodging an objection – as soon as the objection is disallowed, the SARS system immediately revokes the suspension of payment.

In terms of section 164(4) of the Tax Administration Act, 2011, where an objection is disallowed SARS may only revoke the related suspension of payment if the time period to lodge an appeal has lapsed and no appeal has been lodged.

SAICA has escalated this to SARS noting that the system needs to be aligned to the law as the current situation is prejudicing taxpayers.

SARS debt management has investigated and confirmed this issue and agrees that the system needs to be corrected to align to the law. Until the system has been updated, tax practitioners and/or taxpayers must please take steps to ensure that the suspension of payment remains in place to avoid SARS taking debt collection steps.

Call the SARS Contact Centre for assistance or try the steps below, as shared with SAICA by a tax practitioner member.

1. Select the option to request to file a new dispute and click 'Ok'

REQUEST TO FILE DISPUTE

Important Notice

Dispute more than 3 years after Assessment or decision not allowed.

Ok

2. The Suspension of Payment option should appear where one can then request a new suspension of payment. If you experience difficulties, please contact SARS before escalating.

Suspension Of Payment

NOTE: When multiple tax periods were selected, only the tax period(s) for which suspension of payment(s) is available, will be displayed.

Select	Reason	Apply Across
<input checked="" type="checkbox"/> 2021		<input type="checkbox"/> All Periods

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