

eFiling

The Account Management Guide  
- How to revise your Monthly Employer Declaration (EMP201)



[www.sars.gov.za](http://www.sars.gov.za)

## Introduction

This section details how you can go about revising a previously submitted Monthly Employer Declaration (EMP201) on **your eFiling profile**.

- To enable the greyed-out Request for Correction option, select the applicable return in the EMP201 Work Page. The Request for Correction option will then be highlighted

The screenshot shows the SARS eFiling interface for the EMP201 Work Page. The 'Request For Correction' button is highlighted in orange, indicating it is the selected option. The page displays tax details for 'THE GAP' for the period 2010/6, with a total amount of R 30000.00. The table below shows the breakdown of payments:

SELECT	PAYMENT REFERENCE NUMBER	SUBMITTED DATE	PAYE	SDL	UIF	PENALTY	INTEREST	TOTAL	VIEW
<input checked="" type="radio"/>	7530764846LE0000220	26/10/2010	R 10000.00	R 10000.00	R 10000.00	R 0.00	R 0.00	R 30000.00	<a href="#">Open</a>
<b>Nett Amounts:</b>			<b>R 10000.00</b>	<b>R 10000.00</b>	<b>R 10000.00</b>	<b>R 0.00</b>	<b>R 0.00</b>	<b>R 30000.00</b>	

Buttons at the bottom include: Request For Correction (highlighted), Back To Search, Query SARS Status, and Request Statement of Account.

- Once clicked, the Request for Correction option gives you access to an editable section
- You must then declare the correct amount under each of the tax types (PAYE, SDL and UIF) where required.

**Note: If the new amount contains cents, you must enter it using a dot as the system will NOT automatically insert a dot. For example, if the new amount is R1250.25, enter the dot (.) before entering the cents.**

The screenshot shows the SARS eFiling interface for the EMP201 Work Page, now in the 'Request for Correction' section. The 'Request For Correction' button is highlighted in orange. The page displays the same tax details as the previous screenshot. Below the table, there is a section for entering new declaration amounts:

	PAYE	SDL	UIF	PENALTY	INTEREST	TOTAL
Submitted Declaration amount:	R 10000.00	R 10000.00	R 10000.00	R 0.00	R 0.00	R 30000.00
Please enter correct amounts for new declaration:	<input type="text"/>					

Buttons at the bottom include: Calculate and Back.

### Step 1

Once you have entered the **new amounts** and the total amount is equal to the amount of your original declaration, the revised declaration will be available under Preview Declaration, and you can immediately file your revised EMP201.

**EMP201 WORK PAGE**

**Taxpayer Details**  
 Taxpayer Name: THE GAP  
 Tax Period: 2010/6

**Status Information**  
 SARS Status:  
 Status Date:

	PAYE	SDL	UIF	PENALTY	INTEREST	TOTAL
Submitted Declaration amount:	R 10000.00	R 10000.00	R 10000.00	R 0.00	R 0.00	R 30000.00
Please enter correct amounts for new declaration:	<input type="text" value="12500.00"/>	<input type="text" value="7500.00"/>	<input type="text" value="9000.00"/>	<input type="text" value="500.00"/>	<input type="text" value="500.00"/>	R 30000.00
No difference occurs so the amounts will be redistributed.	R 2500.00	R -2500.00	R -1000.00	R 500.00	R 500.00	R 0.00

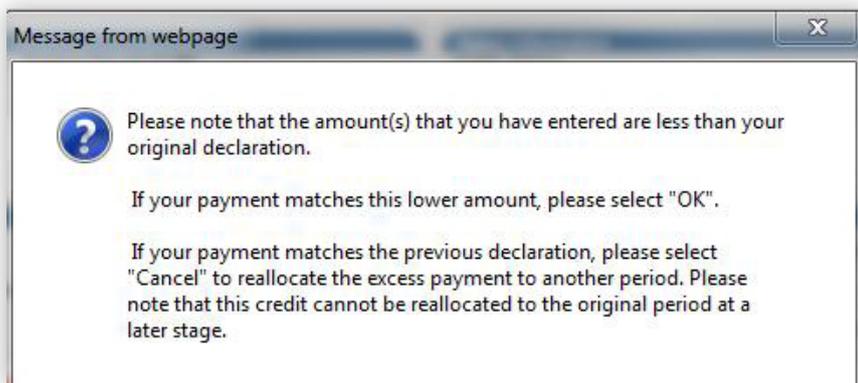
**Please ensure that you enter the cents amounts where applicable when capturing the new figures**

	PAYE	SDL	UIF	PENALTY	INTEREST	TOTAL	VIEW
Preview New Declaration:	R 12500.00	R 7500.00	R 9000.00	R 500.00	R 500.00	R 30000.00	<a href="#">Open</a>

[File](#) [Back](#)

### Step 2

Alternatively, once you have entered the **new amounts** that are higher or lower than the original total declaration amount, click the **Calculate** option. The following pop-up screen will appear:



### Step 3

If the actual payment you made in respect of the originally submitted declaration is less than the amount stated on the new declaration, click **OK**. There will not be any unallocated money remaining.

### Step 4

If the actual payment you made in respect of the originally submitted declaration matches the amount stated on the new declaration, click **Cancel**. If there is any unallocated money in this scenario, the unallocated money can be reallocated at a later stage.

## 1. Increasing a previous declaration

### Step 1

If the new amount entered exceeds the amount previously declared, you must make an additional payment.

### Step 2

A summary of the new amounts you have declared, and the amount owed, will be displayed.

### Step 3

You can view the new declaration by clicking **Open** alongside Preview New Declaration.

The screenshot shows the SARS eFiling interface for 'EMP201 WORK PAGE'. The page includes a navigation menu on the left with options like 'Returns Issued', 'Returns History', and 'Payments'. The main content area displays 'Taxpayer Details' (Taxpayer Name: THE GAP, Tax Period: 2010/6) and 'Status Information' (SARS Status, Status Date). Below this is a table with columns: PAYE, SDL, UIF, PENALTY, INTEREST, TOTAL. The table shows a 'Submitted Declaration amount' of R 30000.00 and a 'Please enter correct amounts for new declaration' section with input fields for PAYE (15000.00), SDL (10500.00), UIF (12000.00), PENALTY (500.00), and INTEREST (250.00), resulting in a total of R 38250.00. A 'Preview New Declaration' row shows the new totals: PAYE R 5000.00, SDL R 500.00, UIF R 2000.00, PENALTY R 500.00, INTEREST R 250.00, and TOTAL R 8250.00. An 'Open' button is visible next to the preview row.

	PAYE	SDL	UIF	PENALTY	INTEREST	TOTAL	
Submitted Declaration amount:	R 10000.00	R 10000.00	R 10000.00	R 0.00	R 0.00	R 30000.00	
Please enter correct amounts for new declaration:	<input type="text" value="15000.00"/>	<input type="text" value="10500.00"/>	<input type="text" value="12000.00"/>	<input type="text" value="500.00"/>	<input type="text" value="250.00"/>	R 38250.00	
Amount to be paid in:	R 5000.00	R 500.00	R 2000.00	R 500.00	R 250.00	R 8250.00	
Preview New Declaration:	R 5000.00	R 500.00	R 2000.00	R 500.00	R 250.00	R 8250.00	<a href="#">Open</a>

### Step 4

Click **File** to submit the additional return to SARS. The Return Details screen will be displayed with the following options:

- The Back to EMP201 Landing option allows you to go back to the Returns Search screen
- The Make Payment option takes you to the Payment Details screen to make the required additional payment.

This screenshot is identical to the previous one, showing the 'EMP201 WORK PAGE' with the 'Preview New Declaration' row and the 'Open' button. The 'File' and 'Back' buttons are visible at the bottom left of the table area.

## 2. Decreasing a previous declaration

### Step 1

If the amount entered is less than the amount previously declared, a credit is made available.

### Step 2

You can either allocate this credit to other periods, or leave the credit unallocated by selecting **0 periods** (this is the default option). If you use the default option, you may reallocate the credit at any stage.

The screenshot shows the SARS eFiling interface for an EMP201 return. The 'EMP201 WORK PAGE' displays tax details for 'THE GAP' for the period '2010/6'. A table below shows the 'Submitted Declaration amount' and 'Please enter correct amounts for new declaration' for various categories: PAYE, SDL, UIF, PENALTY, INTEREST, and TOTAL. The 'Amount to be allocated' is shown as R -2500.00 for PAYE, R -2500.00 for SDL, R -3000.00 for PENALTY, and R 250.00 for INTEREST, totaling R -7250.00. A dropdown menu is open for 'How many periods would you like to allocate to?', with '0' selected.

	PAYE	SDL	UIF	PENALTY	INTEREST	TOTAL
Submitted Declaration amount:	R 10000.00	R 10000.00	R 10000.00	R 0.00	R 0.00	R 30000.00
Please enter correct amounts for new declaration:	7500.00	7500.00	7000.00	500.00	250.00	R 22750.00
Amount to be allocated:	R -2500.00	R -2500.00	R -3000.00	R 500.00	R 250.00	R -7250.00

### Step 3

Select the **number of periods** to which you would like to reallocate the credit, and click **Allocate**.

### Step 4

Additional fields will be displayed, allowing you to reallocate the available credit to different periods and tax types.

**Note: You will not be able to reallocate a credit to the same period as that of the originally submitted declaration. Credit reallocations may be made for periods extending one month into the future, or back until the 1999 tax year.**

The screenshot shows the same SARS eFiling interface, but now with a section for 'Please capture period allocation below'. This section contains a table with columns for PERIOD, PAYE, SDL, UIF, PENALTY, INTEREST, and TOTAL. Each row has a dropdown menu for 'Please select a period' and empty input fields for the other categories. The 'Submit' and 'Back' buttons are visible at the bottom.

PERIOD	PAYE	SDL	UIF	PENALTY	INTEREST	TOTAL
Please select a period						
Please select a period						
Please select a period						

**Note: If you select more than one period, you will only be able to enter the same period once under *Please select period*.**

### Step 5

Once you have completed the relevant periods with the allocations, click **Submit**.

### Step 6

The declarations completed will be displayed in the SUMMARY table of the EMP201 Work Page.

**EMP201 WORK PAGE**

**TaxPayer Details**  
 Taxpayer Name: THE GAP  
 Tax Period: 2010/06

**Status Information**  
 SARS Status:  
 Status Date:

	PAYE	SDL	UIF	PENALTY	INTEREST	TOTAL
Submitted Declaration amount:	R 10000.00		R 10000.00	R 10000.00	R 0.00	R 30000.00
Please enter correct amounts for new declaration:	<input type="text" value="7500.00"/>	<input type="text" value="7500.00"/>	<input type="text" value="7000.00"/>	<input type="text" value="500.00"/>	<input type="text" value="250.00"/>	R 22750.00
Amount to be allocated:	R -2500.00	R -2500.00	R -3000.00	R 500.00	R 250.00	R -7250.00

**Please ensure that you enter the cents amounts where applicable when capturing the new figures**

**Please capture period allocation below**

PERIOD	PAYE	SDL	UIF	PENALTY	INTEREST	TOTAL
2009-05	1000.00	500.00	500.00	250.00	250.00	
2010-01	1250.00	500.00	250.00	250.00	250.00	
2010-09	1500.00	250.00	250.00	250.00	0.00	

Submit Back

### Step 7

Click **File** to submit your adjusted and additional returns.

### Step 8

The Return Details screen will be displayed with the following options:

- The Back to EMP201 Landing option allows you to go back to the Returns Search screen
- The Make Payment option takes you to the Payment Details screen to make the required additional payment.

**Return Details**

Your tax return has been successfully submitted for period 2009/10

Back To EMP201 Landing Make Payment

If the value of the Monthly Employer Declaration (EMP201) is increased, SARS will create an additional EMP201 with a new payment reference number (PRN). At this point, SARS will ask you to settle this debt using this new PRN. Filing an increased EMP201 will therefore not use any overpaid monies available, since the PRN would not be the same as the original EMP201 PRN.



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