

June 2015



# Individual

Taxpayer

[www.sars.gov.za](http://www.sars.gov.za)  
0800 00 7277

 **SARS**  
At Your Service

## Are you registering for the first time?

The South African Revenue Service (SARS) made changes to the way taxpayers register and/or amend their details. This is aimed at making registering easier for taxpayers, improving the reliability and security of data and ultimately giving taxpayers and traders a single view of all their tax portfolio.

### When do you need to register for Income Tax?

If you are in receipt of remuneration which is above the tax threshold, you must register as a taxpayer with SARS. Visit the SARS website on [www.sars.gov.za](http://www.sars.gov.za) to view the latest threshold.

Where taxpayers receive remuneration which is less than R250 000, they may elect not to submit an income tax return, provided the following criteria are met:

- Their remuneration is from a single employer;
- Their remuneration is for a full year of assessment (1 March – 28/29 February);
- No allowance was paid, from which employees' tax was not fully deducted;
- No further deductions need to be claimed or income declared.

### How do you register?

Firstly, many big companies have a system of automatically registering their new employees for Income Tax (by using software called e@syFile™ Employer ITReg). If they have used this system and you are successfully registered, you will receive an email or sms from SARS, giving you your tax registration number. If you have not been registered by your company, you need to urge your employer to do so – it will save you the time and effort of having to come into a SARS branch! And it's easy for them to do once they download our e@syFile™ Employer software from eFiling.

If you have not been registered through your company, you will need to come into a SARS branch to register for the first time. You will need to complete an IT77 registration form which can be obtained from the SARS website ([www.sars.gov.za](http://www.sars.gov.za)).

gov.za), at any SARS branch or by phoning the SARS Contact Centre (0800 00 7277).

When you come into a SARS branch, you will also need to bring in supporting documents (i.e. ID/Passport/Driving Licence). If bank details have been completed on your registration application form, you will also need a recent bank statement with original bank stamp and proof of residential address.

The SARS agent will then capture your details on the system and the application will be processed in real-time (i.e. you should get a result via sms while still at the branch).

At this stage, individual taxpayers cannot register with SARS for the first time via eFiling as we need to visibly check that you are who you say you are when you come into a SARS branch. However, if you are an existing eFiler, you can register for other tax products electronically (eg. PAYE or VAT) via eFiling. And you can also change your registration details on eFiling (apart from your identity details and registration number).

**Please note:** We will be cross-checking your identity details against Home Affairs data and if there is any discrepancy, we will use the Home Affairs data. At this stage, we will be able to correct your information in the SARS office, but ultimately you will have to ensure that your information is correct with Home Affairs.

### What if you want to register for another tax product?

Once registered for Income Tax, if you wish to register for another product e.g. if you have just started a small business and you want to register for VAT as well, you don't need to go through a lengthy registration process again. Once registered for a tax product with SARS, you can apply for Income Tax, PAYE or VAT via eFiling. Or else you can come into a branch and bring in the form normally used to register for that particular tax product (along with the required supporting documents).

Registration for Income Tax, PAYE and VAT will be real-time, with VAT possibly requiring an additional review/ inspection. Registration for Customs and Excise products will follow the same process as it always has, i.e. the relevant application

forms and annexures need to be brought into a Customs/ Excise branch and they will be sent away to a Customs Hub for processing.

### **More information**

For more information, call the SARS Contact Centre on 0800 00 SARS (7277) or visit the SARS website on [www.sars.gov.za](http://www.sars.gov.za)

### **DISCLAIMER**

The information contained in this leaflet is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the leaflet should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information you may –

- Visit the SARS website [www.sars.gov.za](http://www.sars.gov.za);
- Visit your nearest SARS branch;
- Contact your registered tax practitioner;
- Contact the SARS National Contact Centre –
  - o If calling locally, on 0800 00 SARS (7277); or
  - o If calling from abroad, on +27 11 602 2093 (only between 8am and 4pm South African time).