

June 2015



Representatives

Of Taxpayers

www.sars.gov.za
0800 00 7277

 **SARS**
At Your Service

Background

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 giving taxpayers a single view of all their tax and customs products – which will all take place over several phases.

One of the changes introduced in this initial phase is that SARS now officially recognises people representing registered SARS clients. SARS will now be recording the details of these Representatives on our system to make the process of representing someone in their dealings with SARS easier for all parties in the future.

Who is considered a representative person?

Every company carrying on business or having an office in the Republic must at all times be represented by an individual residing in the Republic. The company has to nominate one official “representative person” with SARS. If that person isn’t already registered with SARS, he/she must come into a SARS branch to register as a legal entity. If he/she is already registered with SARS but hasn’t recorded his/her relationship with their client (company), he/she also needs to come into a SARS branch.

Once registered as a legal entity and recorded as the company’s Representative on the SARS system, the representative person can activate the registration and amendment service on SARS eFiling. That representative can also allocate the rights to use the service on SARS eFiling to additional people who can perform the same functions (including tax practitioners who are acting on behalf of a company).

The following individuals will be allowed to act as “representative persons” for these legal entities:

Legal Entity Type	Nature of Entity	Representative Capacity
Individual	Individual	Parent/Guardian, Curator, Executor, Administrator
	Sole Proprietor	Curator, Executor, Administrator, Owner
Companies and Intellectual Properties Commission (CIPC) Registered Companies	State Owned Company (SOC)	Public Officer, Liquidator, Administrator
	Private company (Pty) Ltd	
	Public company (Ltd)	
	Personal Liability Company (Inc)	
	Non Profit Company (NPC)	
	Company Limited by Guarantee	
	External Company	
	Non Profit External Company	
	Company Registered Under Transvaal Law	
	Close Corporation	
	Unlimited Company	
	Primary Co-Operative	
	Secondary Co-Operative	
	Tertiary Co-Operative	
	Statutory Body	

Non CIPC Registered Entities	Partnerships/Body of persons	Main Partner, Public Officer (of the main partner where the main partner is a juristic person)
	Clubs	Treasurer, Liquidator, Administrator
	Association not for Gain	Accounting Officer, Liquidator, Administrator
	Welfare Organisation	Accounting Officer, Liquidator, Administrator
	Foreign Governmental Institution	Accounting Officer, Liquidator, Administrator
Trust	Testamentary trust Other trusts	Main Trustee, Liquidator, Executor, Administrator

Who is not considered a representative person?

People who interact on behalf of another entity and who have **not** been officially appointed under the listed representative capacities described above are not regarded as Representatives. People who represent another entity in **exceptional circumstances** e.g. incapacitated clients, are regarded as "Once off Mandates"; for example, a spouse acting on behalf of her or his husband or wife. In these cases, they will still require a power of attorney to request a service on behalf of the husband or wife.

"Once-off mandates" will only be allowed under the following exceptional circumstances:

1. Estates
2. Incapacitated/terminally ill client
3. Non-resident
4. Imprisonment
5. If a taxpayer lives more than 200km from nearest SARS branch.

For the exceptional circumstances listed above, those performing “once-off mandates” can undertake any registration or amendment function at a SARS branch. However, for clients who do not fall under the above exceptional circumstances, other parties will not be permitted to make changes to their registered details or activate a representative on eFiling.

These representative persons will be required to provide their ID book, proof of address and banking details in order to act on behalf of another entity.

What representatives need to bring to a SARS branch

1. As a Representative, you first need to be **registered** with SARS.
If you are not registered, you will need to bring in your ID book/Passport/Drivers licence, proof of address and bank details.
2. You will need appropriate representative documents such as an **appointment letter/Power of Attorney/Board resolution** which will be captured on the SARS system.
3. Once registered and linked on the SARS system to the entity you represent, you will only need to bring your **ID document** for validation purposes in the future.

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

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;
- 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).