

June 2015



Tax Practitioner

Check if your Tax
Practitioner is registered

www.sars.gov.za
0800 00 7277

 **SARS**
At Your Service

The difference between a registered tax practitioner and a tax preparer

All tax practitioners are now required to be registered with a Recognised Controlling Body (RCB) as well as with SARS. This is to ensure that your practitioner is qualified, meets RCB and SARS standards and is a reputable tax practitioner. If your tax practitioner is not registered with SARS and an RCB, they will not have access to specific services which are available to registered tax practitioners.

A person who is not registered with an RCB and who prepares tax returns on your behalf will now be a "tax preparer." You can ask your tax practitioner for his/her tax practitioner registration number to make sure that your tax practitioners is indeed registered with SARS. This you can do via the eFiling website (www.sarsefiling.co.za) or the SARS website (www.sars.gov.za).

Taxpayer accountability

Although a registered tax practitioner may complete and submit your Income Tax Return on your behalf, you are ultimately accountable and you need to ensure that your return is completed honestly and accurately. If any administrative penalties are levied against you because you have outstanding returns from previous years or for any other non-compliance, it will be you, as the individual, who will be held liable and not the practitioner who was responsible for completing and submitting the return.

Verifying a tax practitioner's status on SARS eFiling

You can easily check online if your tax practitioner is registered by following these easy steps:

- ✓ Ask your tax practitioner for his/her registration number
- ✓ Go to www.sarsefiling.co.za



- ✓ Click "Quick Links"
- ✓ Click "Confirm Practitioner Registration Status"



- The “TAX PRACTITIONER REGISTRATION STATUS” page will open

- Type in the new tax practitioner registration (PR) number (only the TPRN numbers with numeric format can be used)
- Enter the security PIN in the “Verify Security PIN” field
- Click “Search”

If a practitioner is not registered, it will be indicated that “No registered tax practitioner can be found for this number.”

If the practitioner is registered, the practitioner’s name, surname, practitioner number and registration status (indicated as “REGISTERED”) will appear. The tax practitioner must be an individual and his/ her name must be reflected on the eFiling Taxpayer list.

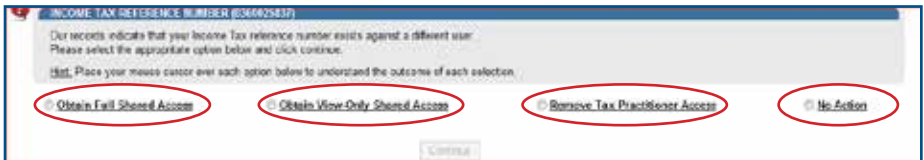
Services that may be rendered by a tax practitioner vs a tax preparer

 REGISTERED Tax Practitioner	 NOT REGISTERED
<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Registered with SARS and a recognised controlling body <input checked="" type="checkbox"/> May prepare tax return on your behalf <input checked="" type="checkbox"/> May submit tax return on your behalf <input checked="" type="checkbox"/> May charge you a fee 	<ul style="list-style-type: none"> <input type="checkbox"/> Not registered with SARS and a recognised controlling body <input checked="" type="checkbox"/> May prepare tax return on your behalf <input type="checkbox"/> May not submit tax return on your behalf <input type="checkbox"/> May not charge you a fee

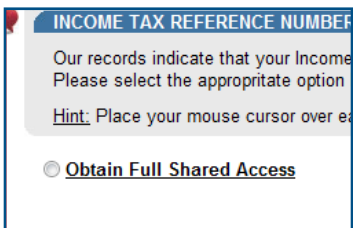
Submitting your return when you are making use of a registered tax practitioner

You can choose the level of access that you prefer to grant your registered tax practitioner by registering on eFiling:

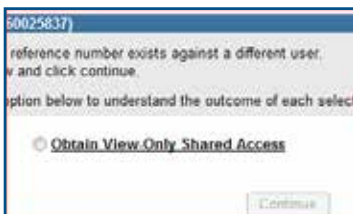
- Obtain Full Shared Access
- Obtain View-Only shared Access
- Remove Tax Practitioner Access
- Remove Tax Practitioner Access



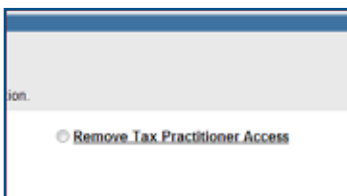
- "Obtain Full Shared Access" – both you and your tax practitioner will have full access to all your details and returns for a particular tax type.



- "Obtain View-Only Shared access" – you will be able to view all information relating to a particular tax type(s), while ensuring that you are unable to edit tax related data e.g. complete and submit your tax return(s). Full access will remain with your tax practitioner.



- "Remove Tax Practitioners Access" – a tax practitioner will not be able to access any of your information pertaining to your returns.

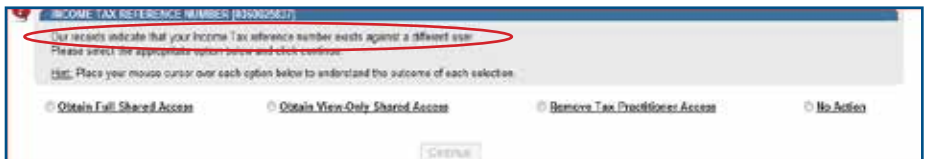


- “No Action” – you will not be able to manage or view your tax returns and full access will remain with your tax practitioner. This option can only be accessed when using the quick registration process. Should you, during the quick registration, select this option and thereafter have a change of heart, you can login and change the functionality setup.

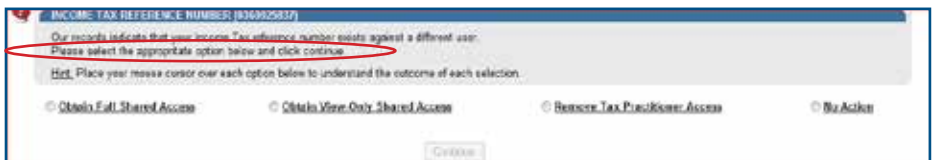
The “Shared Access” options are currently available for the following taxes:

- Income Tax (ITR12)
- Provisional Tax (IRP6)
- Income Tax Administrative Penalties
- Voluntary Disclosure Programme (VDP).

If you register on eFiling for the first time and your tax reference number is linked to a registered tax practitioner, a message “Our records indicate that your Income Tax Reference number exists against a different user” will appear:



You will be asked to “Please select the appropriate option below and click continue” to choose the level of access you prefer to grant your registered tax practitioner. Then click “Continue” to submit your preference.



Submitting your return if you are making use of a tax preparer

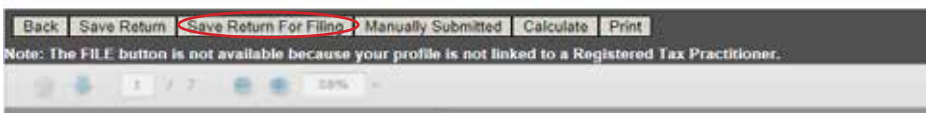
- **Registered eFilers:** You need to activate shared access with submit rights for yourself on eFiling. If you and your tax preparer have shared access rights on eFiling, this will enable your tax preparer to complete your return (but not submit it). You can access your return on your eFiling profile and after checking the correctness of the return, click the “Submit Return to SARS” button.



Please note: A tax preparer will not have the FILE button because it is only available to registered Tax Practitioners.



A tax preparer can click “Save Return For Filing” to save the completed return on eFiling for the taxpayer to access at a later stage on eFiling or at a branch to submit.

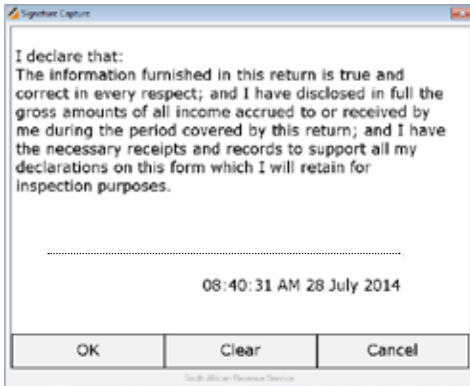


The taxpayer has the option to submit the return on eFiling while the tax preparer can only complete but not submit the return.

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS
My Tax Return (ITR12)	Prepared For Filing	2014/08/29		1	Not Requested

[Maintain Legal Entity Details](#)
[Refresh Data](#) [Manually Submitted](#) [Request Historic Documents](#)

- Not registered as an eFiler:** A “tax preparer” can prepare your Income Tax Return on eFiling and then either print it out or save it. You then need to go into any SARS branch with your tax reference number and ID document, inform the SARS agent that your return has been prepared and the SARS agent will then call up your saved return on the system or capture your printed return. You will then need to sign a declaration on an electronic signature pad after which the SARS agent will submit your declaration electronically on your behalf. We recommend that you take all supporting documents with you so that you can present them at the branch in the event of your return being selected for audit. This will possibly save you a second visit to the branch.



More information

For more information, please visit the SARS website www.sars.gov.za or call the SARS Contact Centre on 0800 00 7277.

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).

