EXTERNAL GUIDE

GUIDE TO THE TAX COMPLIANCE STATUS FUNCTIONALITY ON EFILING
## TABLE OF CONTENTS

1. **PURPOSE**  
2. **INTRODUCTION**  
3. **EFILING HOME PAGE**  
4. **ACTIVATE TAX COMPLIANCE STATUS RIGHTS**  
5. **ACTIVATION OF TAX COMPLIANCE STATUS SYSTEM**  
5.1 **TAX COMPLIANCE STATUS ACTIVATION**  
6. **ENTITY REGISTRATION NUMBER CONFIRMATION PROCESS**  
7. **MY COMPLIANCE PROFILE**  
8. **HOW TO REMEDY NON-COMPLIANCE**  
9. **CHALLENGE STATUS**  
10. **MY ACCOUNT ENQUIRIES**  
11. **TAX COMPLIANCE STATUS REQUEST**  
12. **SUBMISSION OF SUPPORTING DOCUMENTS**  
13. **WHO VIEWED MY STATUS**  
14. **TAX COMPLIANCE STATUS VERIFICATION**  
14.1 **TAX COMPLIANCE STATUS VERIFICATION ACTIVATION**  
14.2 **NEW VERIFICATION REQUEST**  
14.3 **STATUS VERIFICATION HISTORY**  
15. **APPENDIX A – SUPPORTING DOCUMENTS FOR FOREIGN INVESTMENT ALLOWANCE**  
15.1 **THE SPECIFIC DOCUMENTS REQUIRED FOR THE FOREIGN INVESTMENT ALLOWANCE APPLICATIONS TO DEMONSTRATE THE SOURCE OF CAPITAL**  
16. **APPENDIX B - SUPPORTING DOCUMENTS FOR EMIGRATION**  
16.1 **THE SPECIFIC DOCUMENTS REQUIRED FOR EMIGRATION APPLICATIONS TO DEMONSTRATE THE SOURCE OF CAPITAL**  
17. **CROSS REFERENCES**  
18. **DEFINITIONS AND ACRONYMS**
1 PURPOSE

- This guide is designed to assist taxpayers on how to utilise the tax compliance status functionality on eFiling to obtain a security PIN. In addition the guide explains the functionality available to the third party to verify the tax compliance status of a taxpayer from whom it received the PIN.

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.

2 INTRODUCTION

- The South African Revenue Service (SARS) is using modernisation as a strategic initiative to ensure that technology is used effectively and efficiently. As part of enhancing the quality of our taxpayer experience, the Tax Clearance Certificate (TCC) application process have been modernised over a period of time.

- The aim of this project was to align the taxpayer compliance status process to the SARS modernisation vision through transforming the previous tax clearance process from a predominantly manual process to a taxpayer driven, self-help, and electronic process.

- Previously all channels for taxpayers led into a SARS branch to obtain printed TCCs for good standing, tenders, emigration and foreign investment allowance. This places a strain on branch resources and does not effectively and efficiently utilise the resources due to mundane, repetitive work. One of the focus areas of this project was to reduce the number of visitors to a SARS branch with regards to Tax Compliance Status applications and empower taxpayers to help themselves by means of an electronic service.

- The Modernised Tax Compliance Status process has been implemented in the following three phases:
  - Phase 1 – Pilot implementation – only selected taxpayers had been invited to gain access to the Tax Compliance Status (TCS) and the TCS Verification functionality;
  - Phase 2 – My Compliance Profile (MCP) – ALL taxpayers gained access to the functionality up to and including the MCP. The MCP affords taxpayers the opportunity to view their tax compliance status as determined by SARS in order to remedy any non-compliance identified.
  - Phase 3 – Full TCS Solution – All taxpayers will gain access to all the TCS functionalities and the old TCC system will be discontinued.

- For Phase 1, selected taxpayers had the ability to utilise the new Tax Compliance Status functionality in respect of Tenders, Good Standing, Foreign Investment Allowance and/or Emigration.

- As of 18 April 2016, the full TCS enhancements have been available and included the following:
  - My Compliance Profile (MCP), whereby taxpayers can view and manage their compliance status for the tax types registered
The ability for taxpayers to submit a request to SARS to either fix their account or make a payment arrangement

Challenge the compliance status reflected on the MCP

Request a Tax Compliance Status in respect of Tender, Good Standing, Foreign Investment allowance and Emigration purposes

Receive and manage a PIN that can be shared with third parties to enable third parties to verify/confirm the tax compliance status of the taxpayer to whom the PIN belongs

Track all requests via the Tax Compliance Status dashboard

The ability to verify/confirm the tax compliance status of the taxpayer by utilising the access PIN details received.

The ability to submit supporting documents to SARS, if required, to support the request for TGS.

3 EFILING HOME PAGE

- Go to www.sarsefiling.co.za. Click on “LOGIN” if you are a registered eFiler (Individual/Organisation). If you are not registered for eFiling, click on “Register Now” and follow the quick steps to register for eFiling.

- For further assistance with eFiling registration or profile management, refer to the “How to register, manage users and change user password on eFiling” available on the SARS website www.sars.gov.za.

4 ACTIVATE TAX COMPLIANCE STATUS RIGHTS

- eFiling administrators for tax practitioner and organisation profiles must ensure that the correct rights are allocated to users for tax compliance status access in order for the functionality to be available.

- Ensure that the correct taxpayer is selected from the “Taxpayer list”.

- Click “Organisation”, “Rights Group” and then “Manage Groups”.

- The ability to verify/confirm the tax compliance status of the taxpayer by utilising the access PIN details received.

- The ability to submit supporting documents to SARS, if required, to support the request for TGS.
The “Group Details” page will be displayed, click the “Open” hyperlink.

Select the “Tax Compliance Status” option and click “Update” to activate the tax compliance status functionality.

To set the applicable rights in order to gain access to the TCS/ TCC verification functionality, select the option “Tax Compliance Status Verification” to enable you to verify the tax compliance status of taxpayers by using the PIN or the TCC details.
5 ACTIVATION OF TAX COMPLIANCE STATUS SYSTEM

5.1 TAX COMPLIANCE STATUS ACTIVATION

- Activation of the Tax Compliance status enables the eFiler to view the My Compliance Dashboard. The MCP displays all tax types that the taxpayer is registered for, irrespective if the tax types are active on eFiling. Note – it is critical that taxpayers with multiple tax types complete the “Merge Entities” function to ensure a complete compliance profile that is reflective of all the taxes that the taxpayer is registered for at SARS.

- For tax practitioner and organisation profiles, ensure that the correct taxpayer is selected from the taxpayer list before proceeding with the Tax Status functionality.

- The steps to activate the tax compliance status are the same for Individual, Organisation and Tax Practitioner eFiling profiles.

- Select “Tax Status” tab from the main menu items at the top of the eFiling page.

- A “Tax Compliance Status” introductory message will be displayed with hyperlinks to the TCS application and verification functionalities.

TAX COMPLIANCE STATUS
SARS has introduced a new Tax Compliance Status (TCS) system which replaces the old Tax Clearance Certificate (TCC) system.

- For more information on the TCS application functionality, available to the taxpayer [click here].
- For more information on the TCS verification functionality, available to any 3rd party authorised by the taxpayer [click here].

- Select “Activation” to activate the tax compliance status system.

- The “Tax Compliance Status Service Activation” work page will be displayed and the tax reference number will be pre-populated on the screen.
Select the "Tax Compliance Status" check box. Read and accept the "Disclaimer" check box and click the "Activate" button to proceed with the activation.

In order to activate the Tax Compliance Status functionality, the chosen taxpayer must be registered and active for at least one of the following types of tax on their eFiling profile, Income Tax (IT), Pay As You Earn (PAYE) or Value Added Tax (VAT).

A message will be displayed to indicate that the initial activation of the service has been successful and all functionality will be listed under the tax compliance status menu. To finalise the activation process, the taxpayer will be prompted to first complete the registration verification.
If you click the “Continue” button, the “Entity Reference Number Confirmation” process page will be displayed. Refer to step 6 below for more details regarding this process.

Once the eFiler’s registration verification is successfully completed, a “Successfully Activated” status will be displayed.
If you wish to deactivate the tax compliance status system on your eFiling profile, select the "Tax Compliance Status" tick box and click the "De-activate" button.

The status of the TCS service will be updated to "Deactivated".
6 ENTITY REGISTRATION NUMBER CONFIRMATION PROCESS

- SARS requires the entity to ensure that all its registered tax types are included in the tax compliance profile. If this is not done, the process to request a tax compliance status and receive a PIN may be delayed.

- It is therefore imperative that entities that are registered and active for more than one tax type ensure they have performed the “Merge Entities” process on eFiling or at a SARS branch which will afford the entity the opportunity to “link/merge” all the registered taxes of the entity under the one single legal entity.

- Taxpayers who have not completed the “Merge” process or fail to do so when accessing the TCS functionality must declare that the numbers pre-populated on the ERC01 form is that of the taxpayer or entity displayed on the form. This process will repeat until such time as the entity has completed the “Merge” process.

- The activation of the “My Compliance Profile” is a once off process for merged entities. Ensure that you do merge all your registered reference numbers.

- When the eFiler selects “My Compliance Profile” from the menu, a service message will be displayed to indicate that SARS needs to confirm the tax reference number.

- Depending on your registered profile, you will receive one of two messages. Follow the instructions on the message being displayed to you. If you have already merged your reference numbers, you will not receive the messages.
If you select the “Cancel” button, you will be directed back to the “Tax Compliance Status” landing page.

If you select the “Update Profile” button, you will be directed to the “Merge Entities” functionality under the SARS Registered Details menu as indicated below. For more detailed information on the Entity Merge functionality, refer to the following external guide on the SARS website: A Step by Step guide to the Entity Merge Functionality on eFiling - External Guide.
Click the “Continue” button to proceed to the Entity Reference Number Confirmation process.

The Entity Reference Number Confirmation (ERC01) form will be displayed to the eFiler to verify the entity details and tax reference numbers and submit.

Note: You will not be allowed to make any changes to details on the ERC01 form. Any changes must be made using the “Maintain Registered Details” or the “Merge Entities” functions under the SARS Registered Details functionality or you may visit a SARS branch should it be required.

Entity Details: This container consists of the following fields that are pre-populated:
- Surname/Registered Name
- Company/CC/Trust Reg No
- ID No
- Passport No.

- **Matched Tax Reference Number(s), Customs Code(s) and Excise Code(s):** This container consists of the following fields:
  - Reference Number – this field will be pre-populated
  - Only reference numbers that you are registered for and have not been deregistered will be populated.

- **Declaration:** This container consists of the following declaration by the individual or representative taxpayer:
  ‘I, as the taxpayer/trader / duly authorised representative of the taxpayer / trader, hereby confirm that the tax reference number(s) and/or customs code(s) displayed on this form are true and correct in every respect and is a true reflection of the complete registered profile of the taxpayer / trader at the date and time of the submission of this form.

- Ensure that all the registered reference numbers of the taxpayer/entity are displayed. If all the reference numbers do not display, complete the “Merge Entities” process under the “SARS Registered Details” functionality on eFiling before continuing with the submission of the ERC01 form.

- Ensure that you do accept the declaration before submitting the ERC01 form to SARS.

- The following error message will be displayed if you have not accepted the declaration on the ERC01 form.

- Select the **Submit Form** button to submit the ERC01 to SARS.

- A message will be displayed to indicate that the request has been successfully submitted to SARS.
Click “Continue” to proceed and the “My Compliance Profile” page will be displayed.

7 MY COMPLIANCE PROFILE

The modernised tax compliance status system will afford eFilers the opportunity to view their administrative tax compliance status electronically, on the “My Compliance Profile” (MCP) for the tax reference numbers registered for.

Select “My Compliance Profile” under the “Tax Compliance Status” menu.

If there is data available for the eFiler, a similar screen as indicated below will be displayed that indicate the different tax products as well as the status indicators.

The following compliance requirements will be displayed on the MCP dashboard:
- **Registration status** – you have to be registered and active for the tax products that you are liable for
- **Submission of Return** – make sure that no returns that you are liable for are outstanding after the stipulated filing due dates
- **Debt** - make sure that you do not have any outstanding tax debt with SARS for which payment arrangements have not been made
- **Relevant Supporting Documents** – make sure that you do not fail to submit information requested from you by SARS.
The status indicator and description reflect the summary status with respect to each compliance requirement.

- Status indicators will be displayed using the following colours:
  - Green - shows that the taxpayer is tax compliant
  - Red – shows that the taxpayer is tax non-compliant

- By selecting the expand buttons on the left hand side of Registration, Returns Submission, Debt and Relevant Supporting Documents, more information regarding the compliance status will be displayed for the eFiler.
By selecting the down arrow you will be able to view detail regarding the actual outstanding return or amount per period, where available.
The period level breakdown, where available, can be accessed by selecting the down arrow indicator as indicated in the above screen and it will expand to period level information as indicated below.

If there are any unallocated amounts in a period, the unallocated amount will be displayed on the MCP screen.
On the MCP, the following status indicator might be visible in certain instances. If this indicator is displayed, there are non-compliance items on a detail level that may not impact the overall compliance at this stage, but must be resolved.

- In the below example of the MCP screen, there is an outstanding amount on the PAYE account whilst the Income Tax and VAT accounts are in order.
• If you hover over the little plus circle, you will see instruction as to how to proceed to view the non-compliance items on the detail level.

• If you need more information on what the My Compliance Profile is and how it should be used, click on "Further Information" at bottom of "My Compliance Profile".
8 HOW TO REMEDY NON-COMPLIANCE

- In order to assist taxpayers with managing their compliance, the My Compliance Profile functionality will provide methods to assist with rectifying your compliance status with SARS, where applicable.

- For the initial phase, only limited options will be available and it is SARS intention to add additional remedies in the future as online functionalities becomes available.

- Taxpayers can utilise any of the existing channels and processes outside of the TCS functionality to rectify its non-compliance.

- Click “My Compliance Profile” to access your MCP.

- Hover over the non-compliant indicator and message will be displayed informing the taxpayer what to do next in order to address the specific non-compliance.
• A list of SARS recommendations will be available to remedy the non-compliance. Select the applicable recommendation and click the “Continue” button.

• For **Registrations**, the following options will be listed:
  - Update registered particulars
  - When “Update registered particulars” is selected and “Continue”, the following message will be displayed to the eFiler:
    - At this stage no functionality exists on eFiling to update your registration status. Visit your nearest SARS branch to update your details.

• For **Submission of Returns**, there is only one option available, as displayed in the screen below:
  - Capture and submit the outstanding return
When the option is selected and “Continue” clicked, then the returns search page is displayed for the eFiler to select the applicable return to complete and submit to SARS.

The relevant Work Page will then be displayed for completion of the return. Complete the return as usual and submit to SARS.

At this stage the Debt remedy option will only have functionality available for Income Tax, VAT and PAYE.

For Admin Penalty, STC, Diesel, Dividends Tax and Provisional Tax, taxpayers must utilise existing processes and channels to remedy outstanding debt for these taxes.

The following options will be displayed where the functionality exists:
- Make Payment
- Request Payment Arrangement
- Fix my Account.
If the “Make Payment” option is selected, eFiling will automatically open the “Additional Payments” functionality in order for the payment to be processed. Complete all the required fields and make the payment to SARS.

If the “Request Payment Arrangement” is selected, a remedy management screen will be displayed. Complete all relevant fields select “Submit” to send the request to SARS.
• The following message will be displayed, select “OK” to continue to submit the request to SARS.

• A message will be displayed to indicate that the request has been submitted to SARS.

• On the selection of “Fix My Account” option, eFiling will present available functionality for VAT and PAYE.
For Income Tax, eFiling will present the user with functionality to submit a request to SARS.
For **Relevant Supporting Documents**, there is only one option available, as displayed in the screen below:
- Submit supporting documents

When the option is selected and “**Continue**” clicked and there is no work page for the case number, the following message will be displayed to advise you to submit the relevant material at your nearest SARS branch.

If there is a work page for the case number, the work page will be displayed and you will be able to submit supporting documents via eFiling to SARS.
9  CHALLENGE STATUS

- “Challenge Status”, enables taxpayers who are non-compliant to request SARS to rectify their status. This can be done when you do not agree with the status displayed on the MCP and cannot remedy the non-compliance yourself, and need SARS to assist with resolution and/or re-evaluation of your status. This will trigger a case to the applicable division to review the taxpayer’s status.

- The “Challenge Status” button will only be active if there is non-compliance against your compliance profile. If you click on the “Challenge Status” button, the following message will be displayed.

- If you select “Challenge Status” and you have a request that is in progress, you will receive the above message that indicates that you will not be able to submit a challenge status request until the existing request is finalised.

- In the event that SARS is in agreement with your request, a limited time ‘override’ may be applied to your compliance profile. A message will be displayed on your profile indicating that an override has been applied and that the override will impact all existing TCS requests as well as future requests as long as the taxpayer remains compliant.

- Select “Submit” to continue.
- If you click "OK" on the below screen, you can submit a request to SARS to re-evaluate your status.

- Successful submission message will be displayed after you have submitted the request to SARS.
• If you select the “How to address non-compliance” button, the following message will be displayed:

```
To amend the status of a compliance item, hover over the “non-compliant” status indicator to see what actions can be taken for that compliance item.
```

10 MY ACCOUNT ENQUIRIES

• The “My Account Enquiries” functionality allows the eFiler to view historical account enquiries and “Challenge status” submissions as well as those that are still in progress.

• Select the “My Account Enquiries” function under the “Tax Compliance Status” menu to view queries submitted.

```
Tax Compliance Status

Activation

My Compliance Profile

Tax Compliance Status Request

My Account Enquiries

Who viewed my status
```

• The Taxpayer may track case progress on the new “My Account Enquiries” menu item under Tax Compliance Status for requests that are still in progress.

• The grid will display all the completed requests as well as requests that are still in progress.
By selecting the “View” hyperlink, the Account Enquiries Work Page will be displayed as below:

- Select the View hyperlink and the Case work Page will be displayed with the following information:
  - Taxpayer Name
  - Tax Reference Number
  - Registration number / ID number
  - EFiling Status
    - Case requested – indicates when a case request is sent
    - Case created – indicate when a response is received
    - Case in Progress
    - Case completed – indicated when an outcome letter has been received.
  - Case number
  - Case Type
  - Case Requested Date
On the Registration Work Page, you will receive notifications regarding the case and if supporting documents must be submitted, you will be able to submit it via this work page.

In order to view the letter, click on the “View” link in the Letter description section.

An example of the letter is below.
11 TAX COMPLIANCE STATUS REQUEST

The “Tax Compliance Status Request” dashboard contains the request functionality to request an overall Tax Compliance Status in respect of Tender, Good Standing, Foreign Investment Allowance and/or Emigration in order to obtain a PIN with which to share your status to a 3rd Party.

The following tax compliance status types may be applied for:

- **Tender**: This compliance status is issued to support an application for a tender or bid that has been advertised.
- **Good Standing**: This compliance status is issued when a taxpayer want to confirm that his/her tax affairs are in order with SARS.
- **Foreign Investment Allowance**: This compliance status is issued when a taxpayer will be investing funds outside of South Africa. Foreign Investment Allowance applications are only available to individuals older than 18 years of age.
- **Emigration**: This compliance status is required when a taxpayer will be permanently leaving South Africa to reside in another country and can only be selected if the eFiler is registered for Income Tax and an individual.

An eFiler must ensure that the type of TCS request is correct.

An eFiler will be able to submit multiple requests for each type.
• You must submit supporting documents for TCS requests in respect of Foreign Investment Allowance and Emigration. Refer to section 11 below for the procedure on how to submit supporting documents.

• The user can either select the “Tax Compliance Status Request” tab on the “Tax Compliance Status” work page or from the “Tax Compliance Status” menu.

• The tax compliance status page will be displayed.

• Select the “Type” drop-down arrow and the list of TCS request types will be displayed. Individual will have the Tender, Good Standing, Foreign Investment Allowance and Emigration options to select; Organisations will only have Tender and Good Standing options to select.
• Select the TCS request type and when the “Request” button is selected, the Tax Compliance Status Request (TCR01) form will be displayed to complete. All mandatory fields will be highlighted in Red. The following containers will be displayed in the TCR01 form.

• **Taxpayer Details** – this container will always be displayed for all TCS types and pre-populated with the following information, where applicable.
  - Request Reference No (this is a unique number for each request submitted)
  - Surname/Registered Name
  - Trading Name – where multiple trading names have been registered for the taxpayer, you will be able to select the applicable one for the specific request. The trading name selected will be visible to the 3rd party when the tax status is verified.
  - Tax Reference numbers – these fields will be pre-populated and locked except where the taxpayer has more than one number, e.g. where VAT and/or PAYE branches exist. You will be able to select the applicable number pertaining to the specific request and these numbers will be visible to the 3rd party when the tax status is verified by it.
    - Income Tax Ref No
    - PAYE Ref No
    - VAT Ref No
    - Customs Code - this field will only be available in the future and will be locked and blank
  - ID No
  - Passport No
  - Passport Country (e.g. South Africa = ZAF)
  - Company/CC/Trust Reg No
  - Tax Compliance Type (Tender, Good Standing, Foreign Investment Allowance or Emigration) – this field will be pre-populated based on the type selected in the Tax Compliance Status Request section.
  - Home Tel No
  - Bus Tel No
  - The following contact details are extremely important as correspondence will be issued to these contact details. The PIN will be issued to the cell number once the request is submitted and approved.
    - Cell No
    - Email
• Is the request completed by an authorised representative on behalf of the taxpayer? (Yes/No) – The answer is mandatory.
  ○ If “Yes”, the “Representative Authorised to request the tax clearance on behalf of the taxpayer” container will be displayed for completion.

• Representative authorised to request the tax clearance on behalf of the taxpayer – This container will be displayed if the answer to the question is “Yes”. If the answer is “No”, the container will be hidden. The following fields will be displayed:
  ○ Representative Type (Tax Practitioner, Representative taxpayer, Other)
    ○ If ‘Other’ is selected, please provide details
  ○ Surname
  ○ First Two Names
  ○ Initials
  ○ ID No
  ○ Passport No
  ○ Passport Country (e.g. South Africa = ZAF)
  ○ Date of Birth (CCYMMDD)
  ○ Home Tel No, Bus Tel No, Fax No – only one field may be completed.
  ○ Tax Practitioner Registration No – only mandatory if the representative type is Tax Practitioner
  ○ The following contact details are very important as correspondence will be issued to these contact details. The PIN will be issued to the cell number once the request is submitted and approved.
    ○ Cell No
    ○ Contact email

• Is the request in respect of a Partnership/Joint Venture? (Yes/No) – The answer is mandatory.
  ○ If “Yes”, the “Partnership/Joint Venture Details” container will be displayed for completion.

• Partnership/Joint Venture details – This container will be displayed if the answer to the question is ‘Yes’. If the “No”, the container will be hidden. The following fields will be displayed to be completed:
  ○ Partnership Name – mandatory field
  ○ PAYE Ref No – optional field
- **VAT Ref No** – optional field

- **Foreign Investment Details** – This container will be displayed when the tax compliance type selected is Foreign Investment Allowance.
  - Total amount to be invested off-shore
  - Expected annual income from this investment
  - Planned Investment Date (CCYYMMDD)
  - Type of Investment
    - Cash
    - Listed Equities
    - Listed Bonds
    - Unit Trust
    - Exchange Traded Funds
    - Property
    - Insurance Products
    - Other
  - If “Other” please provide details
  - Country where majority investment will be made – when this field is selected, a pop-up block will be displayed to select the relevant country.

- Source of capital to be invested – refer to Appendix A for a list of supporting documents to be submitted depending on the Source of Capital selected.
  - Loan
  - Donation
  - Inheritance
  - Shares
  - Sale of Property
  - Savings/Cash
  - Emigrant’s Remaining Assets (Formerly known as “Blocked Funds”) – Non-residents that require clearance for funds still in South Africa and that should be transferred out of the country.
  - Other
  - If “Other” please provide details
• **Emigration Details:** This container will be displayed when the tax compliance type selected is Emigration. Refer to Appendix B for a list of supporting documents to be submitted.
  - Will you remain a tax resident in SA on emigration? (Y/N)
  - Do you anticipate being a tax resident in SA within 5 years of emigration? (Y/N)
  - Is this request on behalf of you and your spouse? (Y/N)
    - Ensure that you indicate “Y” in the case where the family unit is emigrating
    - If “Y” is selected:
      - Complete the Spouse Details container; and
      - Ensure that assets and liabilities of both spouses are listed.
  - Where will you be a tax resident? – This question is only mandatory if you have answered “N” to the question if you will remain a tax resident in SA.
  - Total amount you wish to Transfer:
    - This amount must be the actual amount you wish to expatriate
    - This amount cannot exceed the asset value, e.g. you cannot expatriate an amount of R34 million if your assets are only worth R33 million.
    - This amount only includes cash balances and listed/unlisted investments if it is transferred in lieu of cash
    - This amount cannot include:
      - The value of fixed property
      - Insurance amount(s)
      - Debtors
      - Interest in Trusts

<table>
<thead>
<tr>
<th>Date of Departure (CCYYMMDD)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

• **South African Assets (as reflected on your MP336)**
  - Fixed Property Assets
    - Total Cost Price
    - Total Current Market Value
  - Investment Assets
    - Listed Investments
    - Unlisted Investments
  - Other Assets
    - Insurance Policies
    - Cash Balances
    - Debtors
    - Interest in Trusts
    - Other Assets

**NOTE:** Where amounts are included under listed and unlisted investments as well as other assets (e.g. Kruger coins), provide the capital gains tax calculation on the deemed disposal of assets on the day before you cease to be a resident.

- Total Assets – this field will auto-calculate
- Total Liabilities
- Net Worth – this field will auto-calculate.
1. **Source of Income**
   - Will any income accrue to you from a SA source or a source deemed to be a South African source after you have emigrated? (Y/N) – If you select “Y” to this question, you will be able to add more Source of Income fields.
   - Source of Income
   - Amount Per Annum

2. **Spouse Details** – this container will be displayed if the you have indicated that the emigration application is on behalf of both spouses:
   - Marital Status
     - Married in Community of Property
     - Married out of Community of Property
   - Surname
   - First Name
   - Initials
   - Income Tax Reference No
   - Date of Birth
   - ID No
   - Passport No
   - Passport Country
   - Passport Issue Date
   - Occupation

3. **Expiry Details** – This container consist of details for the security pin that will be issued when the request is approved.
   - Confirm the number of months after which the pin must expire – mandatory field. Two digits are required in the field, e.g. 05 or 12 etc.

4. **Declaration Container** – will always be displayed on the form.
• Depending on the questions that are answered on the first page and the tax compliance type the request is for, the TCR01 form can either be one page or two pages.

• You have the option to select the “Save Form” button to save the form and not submit. The following message will be displayed if you have saved the form.

• The status on the Tax Compliance screen will be indicated as “Saved” for the application.
A new column has been added on the Tax Compliance Status Request screen for the “Trading Name”. The trading name will populate from the TCS application, where applicable.

Complete all the required fields on the TCR01 form and select the “Submit” button to submit the request to SARS.

If you have not completed an email address on the TCR01 form, SARS will not be able to alert you if your compliance status has changed. The following message will be displayed.

If you select “OK”, the TCR01 form will be submitted. If you click “Cancel”, you will be able to enter an email address before submitting the TCR01 form.

After the TCR01 form has been submitted, a result will be displayed that indicate the “Request Ref No” and that the application has been successfully submitted. Select the “Continue” button to proceed.
The Tax Compliance Status page will be displayed as below:

If you expand the “Tender” option, a summary will be displayed of the TCS requests submitted.

The TCS dashboard will display 10 transactions per request type. In the case where there are more than 10 requests, additional pages will be displayed. You may select each page on the bottom of the screen to view the requests as indicated in the below screen.
• Select the expand button \( \square \) of the Request Reference number link, the PIN details will be displayed.

• Select the “Request Reference No” hyperlink and the Tax Compliance Status Work Page will be displayed.
Each tax compliance status request will display the following information:

- Request Reference No
- Date Requested
- Request Status
  - Pending
  - Awaiting Relevant Material
  - Review in progress
  - Approved
  - Declined – Audit investigation required
  - Expired
- Request Expiry Date
- Case Number – this status is only applicable when the request has been selected for review.
- Compliance Indicator
- Pin Number
- Pin Issue Date
- Pin Expiry Date
- Pin Status
  - Active
  - Inactive
  - Cancelled

The following Action buttons will be displayed for the eFiler:

- **SMS PIN**
  - SMS PIN – Tick the “Select” tick box of the submitted requests before this button is selected.
  - The “PIN Management” screen will be displayed with the details of the request.
Enter Cellphone Number and select the “SMS PIN” button. The message that the taxpayer will receive is “Dear Taxpayer, the tax compliance status request for <Tender/Good Standing/Foreign Investment Allowance/Emigration> for tax ref no <0000000000> is issued and the corresponding PIN is <1234567890>”.

A message will be displayed to ensure that the eFiler want to send the pin. Select “OK” to send the pin or “Cancel” to cancel the request to send the PIN.

When the PIN request has been sent a message will be displayed to indicate that the request was submitted successfully. Click the “Close” button to close the PIN Management screen.

**CANCEL PIN**
- You are allowed to cancel the PIN at any time as long as the request status is “Approved”.
- Click the “Cancel PIN” button and the Pin management screen will be displayed.
Select the “Cancel PIN” button and “OK” on the below message to continue.

Request cancellation message is displayed. Select “Close” to close the PIN Management screen.

The PIN status on the MCP dashboard is updated to “CANCELLED”.

If you select the same request and “SMS PIN”, the following screen will be displayed to the eFiler that indicates that the PIN is currently cancelled.
• **NEW PIN**
  - A new PIN may be requested at any time as long as the request status is “Approved” by selecting the applicable request and click the “New PIN” button. The PIN Management screen will be displayed.
  - Click the “PIN Valid for” dropdown arrow, select the specific period required and click “New PIN”.

  - A message will be displayed to verify that you want to request a new PIN. Select “OK” to continue or “Cancel” to cancel the request.

  - A message will be displayed to indicate that the new PIN request was successful.
The PIN Status on the MCP dashboard will be updated to "ACTIVE".

- **PRINT PIN**
  - Click the "Print PIN" button to print the bin.

  Once the letter is generated for the PIN, the TCS Work Page will be updated with the letter and it may be accessed by selecting the "View" hyperlink as indicated in the below screen.

  Below is an example of the TCS Pin issued letter.
12 SUBMISSION OF SUPPORTING DOCUMENTS

- In the instances where SARS require supporting documents to be submitted, a Supporting documents link would be available on the Tax Compliance Status Work Page in order to upload and submit documents.

- The “Upload Supporting Documents” screen will be displayed.

<table>
<thead>
<tr>
<th>SUPPORTING DOCUMENTS</th>
<th>STATUS</th>
<th>TYPE</th>
<th>DATE</th>
<th>SIZE [Kb]</th>
<th>NO. OF DOCS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment arrangements documents</td>
<td>Waiting for Documentation to be Uploaded</td>
<td></td>
<td>2015/11/11</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
Click on the “Browse” button and select the files to upload. After selecting the relevant file, click the “Open” button to continue.

Select the “Upload” button to add the document(s) and it will be listed under the “Uploaded Documents” heading. If you wish to remove the document that you have uploaded, click the document and select the “Remove” button.
When you have uploaded all the documents, select the “Submit to SARS” button to continue. If you have submitted the relevant material to your nearest SARS branch, click on “Manually Submitted” to indicate on eFiling that the documents have been submitted.

Confirm that you want to submit all the documents by clicking in the “OK” button on the below message.

The status on the supporting documents section will be updated to “Submitted” on the relevant Work Page.
• In the instances where SARS require additional supporting documents to be uploaded, a letter will be sent to the taxpayer and this will open a new supporting documents link to upload the additional supporting documents.

13 WHO VIEWED MY STATUS

• This function provide taxpayers with an audit trail to check who verified their tax compliance status, when the verification occurred and what the status was at the time of the verification.

• Select the “Who viewed my status” option.

• The “Who viewed my status” screen will be displayed.

• The “Client Details” section displays information about the individual or organisation.

• The following Search Criteria fields may be completed depending on the information available to the taxpayer and the specific need:
  o From Date
  o To Date
• Select the “Request” button to continue.

• The name of the third party that verified the Tax Compliance status will be listed as indicated below.

The verification information at the date the third party performed the verification will be indicated under the “Who viewed my status” section. This indicates to the taxpayer who verified their information and what the third party saw when the verification was performed. The channel indicates how the verification was done, either by eFiling or at the SARS branch.

14 TAX COMPLIANCE STATUS VERIFICATION

• This functionality will be used by institutions who receives a PIN from a taxpayer who has applied for tax compliance status in order to verify/ check the taxpayer’s tax compliance status. Institutions must ensure that the correct rights are activated on eFiling in order to use the Tax Compliance Status Verification.

14.1 TAX COMPLIANCE STATUS VERIFICATION ACTIVATION
• Activation of the Tax Compliance Status Verification enables the third party to verify a taxpayer’s tax compliance status via the PIN.

• Ensure that the Tax Compliance Status Verification rights have been selected prior to continuing to activate this functionality.

• Click the “Activation” option under “Tax Compliance Status Verification”

```
<table>
<thead>
<tr>
<th>Tax Compliance Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Compliance Status Verification</td>
</tr>
<tr>
<td>Activation</td>
</tr>
<tr>
<td>Special Links</td>
</tr>
</tbody>
</table>
```

• The Tax Compliance Status Service Activation screen will be displayed. Select the “Tax Compliance Status Verification” box and click the “Activate” button to activate the verification function.

```
TAX COMPLIANCE STATUS SERVICE ACTIVATION

Taxpayer Name
Trading As Name
Registration No / ID No

SERVICES

- Tax Compliance Status Verification
  (Grant access to verify a taxpayer’s tax compliance status and report the details of a tender awarded)
  Tax Reference Number

Activate
```

• When the verification has been successfully activated, the Tax compliance status service activation page will be displayed and the status will be indicated as “Successfully Activated”.

• The menu options will all be active once the activation is completed.

14.2 NEW VERIFICATION REQUEST

• Select “New Verification Request” from the “Tax Compliance Status Verifications” menu.
• The details of the entity performing the verification will be pre-populated on the Tax Compliance Status Verification screen.

• Only the PIN number may be used to verify the entity.
  - If you have received a PIN from a taxpayer, complete only the “tax reference number” and “Security PIN” of the taxpayer and verify the “Security Code”. Click the “Continue” button; or

TAX COMPLIANCE STATUS VERIFICATION

VERIFYING ENTITY
Tax Payer Name:
Trading Name:
Tax Reference Number:

QUERYED ENTITY
Tax Reference Number:
Security PIN:
Security Code:
Verify Security Code:

• For tender and good standing verifications, a confirmation screen will display the details of the taxpayer associated to the tax number you entered. Confirm that the details correspond to the taxpayer whose tax status you intended to verify. Read the confirmation message and if in agreement, click the “Continue” button to proceed.

TAX COMPLIANCE STATUS VERIFICATION

You may only proceed to view the compliance status of the taxpayer mentioned below if you have been authorised by the taxpayer to view the status

DETAILS OF TAXPAYER
Registered Name: JOHAN
Reg/CC/Trust No:

• An SMS will be sent to the taxpayer for all types of TCS verifications once the verification has been confirmed by the third party.

• If a PIN number was used, the result is indicating the current compliance status of the associated taxpayer.
• A result summary will be displayed that indicates who the taxpayer is, the applicable trading name and reference numbers associated to the PIN number.

• If the tender has been awarded to the specific taxpayer being verified, select the “Supply Tender Details” button.

• Complete the Tender Details and click the “Submit” button.

• The successful submission of the tender information will be indicated on the screen.

14.3 STATUS VERIFICATION HISTORY
• If you select the “Status Verification History” menu, the following screen will be displayed that will indicate the verification(s) that was conducted.
• The following Search fields will be displayed:
  - Certificate Type
    - Tender
    - Good Standing
    - Foreign Investment Allowance
    - Emigration
  - Registered Name
  - Tax Number
  - Pin
  - Verification From Date
  - Verification To Date

• Once you have completed your search criteria and selected the “Search” button, the results will be displayed.

• **Note** – the results may also contain those verifications where the PIN and tax number did not match as well as where the PIN was no longer an active PIN (in these scenarios minimal information may be displayed in the grid).

• Select the “Open” hyperlink to view more information on the verification and the results summary screen will be displayed.

• Click the “View” hyperlink and the tax compliance status verification letter for the third party verification will be displayed.
Dear

TAX COMPLIANCE STATUS VERIFICATION

With reference to your tax compliance status (TCS) verification request, the South African Revenue Service (SARS) confirms the following:

<table>
<thead>
<tr>
<th>TCS Verification</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer Name</td>
<td></td>
</tr>
<tr>
<td>Trading Name</td>
<td></td>
</tr>
<tr>
<td>Tax Reference Number(s)</td>
<td>CAGCF37129</td>
</tr>
<tr>
<td>PIN</td>
<td></td>
</tr>
<tr>
<td>Date of Verification</td>
<td>2017/05/17</td>
</tr>
<tr>
<td>Tax Compliance Status Type</td>
<td>Tender</td>
</tr>
<tr>
<td>Tax Compliance Status</td>
<td>Compliant</td>
</tr>
<tr>
<td>Tax Compliance Status Description</td>
<td>The taxpayer is registered for tax and is currently compliant in respect of filing and payment responsibilities.</td>
</tr>
</tbody>
</table>

Should you have any queries please call the SARS Contact Centre on 0800 00 SARS (7277). Remember to have your taxpayer reference number at hand when you call to enable us to assist you promptly.

Sincerely
15 APPENDIX A – SUPPORTING DOCUMENTS FOR FOREIGN INVESTMENT ALLOWANCE

When you apply for a Tax Compliance Status (TCS) in respect of foreign investment allowance for individuals, you are required to submit the following supporting documents:

- Specific documents that demonstrate source of the capital to be invested. For detailed information on the specific documents refer to paragraph 15.1 below.
- Statement of assets and liabilities for the previous three tax years (this should include disclosure of all investments, loan accounts and distributions from local and foreign companies, trusts, etc.)
- Applicable Power of Attorney where the TCS application is submitted by a person other than the taxpayer.

15.1 THE SPECIFIC DOCUMENTS REQUIRED FOR THE FOREIGN INVESTMENT ALLOWANCE APPLICATIONS TO DEMONSTRATE THE SOURCE OF CAPITAL

- Loan:
  - Where the parent lends money to the child to invest offshore:
    o Loan agreement; and
    o Bank statement of parent, not older than 3 months.
  - The trust lends money to the trustee or beneficiary to invest offshore:
    o Loan agreement; and
    o Bank statement of trustee or beneficiary, not older than 3 months;
    o Latest Trust Financials;
    o Bank statement of trust, not older than 3 months; or
    o Trust’s latest share portfolio statement (not older than 3 months). This statement will also include the amount of shares and current market value.
  - The company lends money to a director of the company to invest offshore:
    o Loan agreement between the company and the director;
    o Bank statement of the director, not older than 3 months; and
    o Company’s latest annual financial statements.

- Donation
  - If the donation is between spouses:
    o A declaration (IT144); and
    o Bank statement of donee, not older than 3 months
  - If the donation is not between spouses:
    o A declaration (IT144)
    o Proof (Copy of the receipt) of donations tax paid; and
    o Bank statement of donor and donee, not older than 3 months.

- Inheritance:
  - Letter from the executor of the estate;
  - A copy of the Liquidation & Distribution account; and
  - Bank statement, not older than 3 months.

- Savings / Cash / Bank Account / Fixed Deposits:
  - Bank statement, not older than 3 months; and
  - Proof of source (i.e. where and how the money was obtained).

- Shares:
  - Portfolio statement not older than 3 months. This statement will also include the amount of shares and current market value.

- Sale of property:
  - A copy of the transfer duty.
• Original letter of the Conveyancer to confirm the transfer of the property and that the money will be transferred from his/her trust account; or
• Proof of receipt of the proceeds together with applicant’s bank statement not older than 3 months.

• Royalty Income
  • Source of royalty income; and
  • Proof of royalty payment.

• Earnings:
  • Where a recurring foreign investment does not exceed R30 000 per annum a copy of a salary slip is needed once a year;
  • The policy number; and
  • It must be noted that the institution (e.g. Sanlam / Old Mutual) will apply on your behalf.

• Distributions from a trust
  • Resolutions from the Trust making the distributions;
  • Details of the source from the Trust making the distribution;
  • Bank statement of trust, not older than 3 months; or
  • Trust’s latest share portfolio statement (not older than 3 months); This statement will also include the amount of shares and current market value.

  • Copy of trust deed; and
  • Trust’s Annual Financial Statements.

• Other:
  • Documentary proof and explanation.

16 APPENDIX B - SUPPORTING DOCUMENTS FOR EMIGRATION

• For a new Tax Compliance Status (TCS) application:
  
  • Where the TCS application is for a first time emigrant:
    
  • Statement of assets and liabilities for the previous three tax years (this should include disclosure of all investments, loan accounts and distributions from local and foreign companies, trusts, etc.)
  • A certified copy of the final application form ‘Request for settling in allowance’(MP336(b)) submitted to a foreign exchange dealer; or
  • Where the authorised dealer (e.g. bank) informed you not to complete the MP336(b), the authorised dealer must provide a letter stating the reason(s) why the MP336(b) should not be completed.
  • In case where you emigrated without formalising your emigration with South African Reserve Bank (SARB) or have emigrated a very long time ago and as such have no assets and liabilities in South Africa (Nil assets and liabilities declared on the MP336(b), a Nil Statement of assets and liabilities for the previous three tax years must be submitted.
  • Applicable Power of Attorney where the TCS application is submitted by a person other than the taxpayer.
  • Capital Gains Tax calculation on the deemed disposal of assets on the day before the taxpayer cease to be a resident.
    o This is applicable where amounts are included under listed and unlisted investments as well as other assets (e.g. Kruger Coins)

  • Where the applicant is a member of a pension, provident or retirement annuity fund, the following particulars in respect of each fund must be submitted on a separate sheet:
    
  • Name of fund;
  • Expected lump sum amount to be paid out; and
- Date of expected payment.

- Where the applicant is a member of a pension, provident or retirement annuity fund, the following particulars in respect of each fund must be submitted on a separate sheet:
  - Name of fund;
  - Expected lump sum amount to be paid out; and
  - Date of expected payment.

- Where the applicant has a South African insurance policy, the following particulars in respect of each South African insurance policy the taxpayer own must be submitted on a separate sheet:
  - Name of insurance company;
  - Address of insurance company;
  - Policy number;
  - Date on which any benefits from the policy are expected; and
  - Particulars of expected future benefits from such policy.

- Where the applicant, wife or minor children are beneficiary of a trust, the following particulars must be submitted on a separate sheet:
  - Name of the trust;
  - Income tax reference number of the trust;
  - Name(s) of the trustee(s);
  - Postal address of the trust;
  - Business address of the trust;
  - Nature of income received from the trust and the annual amount thereof;
  - Date on which you first received income from the trust;
  - Monthly or yearly amount received from the trust.

- Where the applicant, spouse or minor children are the shareholder(s) of a private company or member(s) of a close corporation, the following particulars must be submitted on a separate sheet:
  - Name the private company/close corporation;
  - Income tax reference number of private company/close corporation;
  - Number of shares/percentage of interest;
  - Postal address of private company/close corporation; and
  - Business address of private company/close corporation.

- In case of a family unit, if the spouse wishes to be issued with a separate TCS in order to formalise his/her emigration, then the spouse must do the following:
  i) Complete a separate TCR01 - Tax Compliance Request form
  ii) Submit a certified copy of the final application form ‘Request for settling in allowance MP336(b) submitted to a foreign exchange dealer (NOT a copy of the MP336(b) submitted by the husband/life partner); and
  iii) Submit the supporting documents in support of her application.

**Note:** The above will not apply where the family unit is emigrating together and the details of the spouse are captured in the TCR01. In this event, the TCC for the applicant will include the details of the spouse (that is, names and tax reference number (if applicable)).
16.1 THE SPECIFIC DOCUMENTS REQUIRED FOR EMIGRATION APPLICATIONS TO DEMONSTRATE THE SOURCE OF CAPITAL

- **Loan:**
  - Where the parent lends money to the child to invest offshore:
    - Loan agreement; and
    - Bank statement of parent, not older than 3 months.
  - The trust lends money to the trustee or beneficiary to invest offshore:
    - Loan agreement; and
    - Bank statement of trustee or beneficiary, not older than 3 months;
    - Latest Trust Financials;
    - Bank statement of trust, not older than 3 months; or
    - Trust’s latest share portfolio statement (not older than 3 months). This statement will also include the amount of shares and current market value.
  - The company lends money to a director of the company to invest offshore:
    - Loan agreement between the company and the director;
    - Bank statement of the director, not older than 3 months; and
    - Company’s latest annual financial statements.

- **Donation**
  - If the donation is between spouses:
    - A declaration (IT144); and
    - Bank statement of donee, not older than 3 months
  - If the donation is not between spouses:
    - A declaration (IT144)
    - Proof (Copy of the receipt) of donations tax paid; and
    - Bank statement of donor and donee, not older than 3 months.

- **Inheritance:**
  - Letter from the executor of the estate;
  - A copy of the Liquidation & Distribution account; and
  - Bank statement, not older than 3 months.

- **Savings / Cash / Bank Account / Fixed Deposits:**
  - Bank statement, not older than 3 months; and
  - Proof of source (i.e. where and how the money was obtained).

- **Shares:**
  - Portfolio statement not older than 3 months. This statement will also include the amount of shares and current market value.

- **Sale of property:**
  - A copy of the transfer duty.
  - Original letter of the Conveyancer to confirm the transfer of the property and that the money will be transferred from his/her trust account; or
  - Proof of receipt of the proceeds together with applicant’s bank statement not older than 3 months.

- **Royalty Income**
  - Source of royalty income; and
  - Proof of royalty payment.

- **Earnings:**
  - Where a recurring foreign investment does not exceed R30 000 per annum a copy of a salary slip is needed once a year;
  - The policy number; and
  - It must be noted that the institution (e.g. Sanlam / Old Mutual) will apply on your behalf.

- **Distributions from a trust**
  - Resolutions from the Trust making the distributions;
  - Details of the source from the Trust making the distribution;
  - Bank statement of trust, not older than 3 months; or
• Trust’s latest share portfolio statement (not older than 3 months); this statement will also include the amount of shares and current market value.

• Copy of trust deed; and
• Trust’s Annual Financial Statements.

• **Other:**
  • Documentary proof and explanation.

• Where the TCS application is for Emigrant’s remaining Assets (formerly known as “Blocked Funds”):
  • A copy of the Tax Clearance Certificate - Emigrant that was previously issued by SARS.
  • A copy of the MP336(b) application previously submitted;
  • Addendum stating the intended amount to be transferred; and
  • A Duly completed Power of Attorney by the taxpayer (only if the application is submitted by the taxpayer’s representative).
17 CROSS REFERENCES

<table>
<thead>
<tr>
<th>DOCUMENT #</th>
<th>DOCUMENT TITLE</th>
<th>APPLICABILITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>GEN-ELEC-09-G01</td>
<td>How to complete the Registration Amendments and Verification Form RAV01 – External Guide</td>
<td>All</td>
</tr>
<tr>
<td>GEN-ELEC-15-G01</td>
<td>A Step by Step guide to the Entity Merge functionality on eFiling – External Guide</td>
<td>All</td>
</tr>
</tbody>
</table>

18 DEFINITIONS AND ACRONYMS

<table>
<thead>
<tr>
<th>DOCUMENT #</th>
<th>DOCUMENT TITLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>ERC01</td>
<td>Entity Reference Number Confirmation form</td>
</tr>
<tr>
<td>IT</td>
<td>Income Tax</td>
</tr>
<tr>
<td>MCP</td>
<td>My Compliance Profile</td>
</tr>
<tr>
<td>PAYE</td>
<td>Pay-As-You-Earn</td>
</tr>
<tr>
<td>RFQ</td>
<td>Request for Quotation</td>
</tr>
<tr>
<td>SARS</td>
<td>South African Revenue Service</td>
</tr>
<tr>
<td>STC</td>
<td>Secondary Tax on Companies</td>
</tr>
<tr>
<td>TCC</td>
<td>Tax Clearance Certificate</td>
</tr>
<tr>
<td>TCR01</td>
<td>Tax Compliance Status Request form</td>
</tr>
<tr>
<td>TCS</td>
<td>Tax Compliance Status</td>
</tr>
<tr>
<td>VAT</td>
<td>Value Added Tax</td>
</tr>
</tbody>
</table>

DISCLAIMER

The information contained in this guide 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 guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 7277
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).