

Registration for the Tax Practitioner Readiness Programme

- Q: 1.** If I have a tax practitioner number that needs to be reactivated, do I still need to do this course?
- 2.** I am already a tax practitioner. Do I need to do this course?
- 3.** Does SARS administer the assessment or does RCBs do this?

SARS Response:

The SARS Tax Practitioner Readiness Programme is an educational product that provides important information on the obligations and responsibilities of tax practitioners, as well as the use of SARS systems and processes that tax practitioners need to follow to provide a high quality professional and ethical service to clients. Per the amended recognition criteria for RCBs and tax practitioners, this training is compulsory for individuals who want to register as tax practitioners from 1 July 2022.

An individual whose tax practitioner registration number is inactive on 1 July 2022 is treated as a new registration, therefore, that individual is required to successfully complete the programme before their tax practitioner registration number will be reactivated. The assessment can be done via the RCB with whom the individual is registered. However, if the RCB does not have the means to conduct the assessment, SARS has a platform to administer the assessment.

While the focus of the programme is on individuals who want to register as tax practitioners, the modules can equally be used by existing tax practitioners to refresh their knowledge on the tax environment within which they operate.

See also: [SARS Tax Practitioner Readiness Programme | South African Revenue Service](#)

Q: Unregistered Individuals

What is SARS doing to contest people who submit tax returns on behalf of clients but are not registered with a controlling body? They generally register on their client's profile and do not complete the tax practitioner details but charge the client.

SARS Response:

As reported in the 2021 August issue of Tax Practitioners' Connect, there are a number of unregistered individuals performing the tasks of tax practitioners. It is illegal to do so where a fee is being charged. Some taxpayers are not aware of the risks of using such individuals. A recent media article published in IOL on 25 January 2022, noted some of the dangers as a taxpayer incurred a tax debt of about R70 million due to an unregistered individual who failed to perform the duties entrusted to him by the taxpayer. This taxpayer would have had recourse to SARS and the RCB if she/he had utilised the services of a registered tax practitioner.

As noted in section 234(c) of the Tax Administration Act, "A person who wilfully and without just cause, fails or neglects to register as a tax practitioner under section 240 is guilty of an offence and, upon conviction, is subject to a fine or to imprisonment for a period not exceeding two years."

These unregistered individuals practicing as tax practitioners are not only illegal, but they also bring the profession into disrepute. SARS encourages tax practitioners to report such individuals via ReportingUnprofessionalConduct@sars.gov.za.

See also: [Tax Practitioners' Connect Issue 29 \(February 2022\) | South African Revenue Service \(sars.gov.za\)](#)

Q: SARS logo

Is there a tax practitioner logo that we as tax practitioners can use to advertise that we are tax practitioners?

SARS Response:

There is no logo to this effect. Regarding using the SARS logo and trademarks, please note the following:

SARS' registered logo and trademarks (e.g., "SARS", the SARS, the SARS triangle logo, eFiling and eFiling logo, easy@File and e@syFile logo) are registered trademarks in the name of SARS. Consequently, any unauthorised use thereof constitutes a trademark infringement in terms of the Trademarks Act, 1993. These trademarks were registered to prevent unauthorised use thereof which would be detrimental to the national interests of South Africa. In addition, SARS is the owner of the copyright subsisting in the SARS triangle logo; thus, the logo is protected as an original artistic work in terms of the Copyright Act, 1978.

Additionally, no persons may use any of SARS' logos and trademarks, as the use of such could be interpreted by other parties as implying a special connection with SARS. Section 30 of the South Africa Revenue Service Act, 1997 (Act No. 34 of 1997) (SARS Act) prohibits any person from claiming an association or representing a connection with SARS. A contravention of this section of the SARS Act could lead to a fine, or imprisonment not exceeding 10 years, or both. Prohibited use of SARS' logos and trademarks includes, but is not limited to, the use of the SARS' logo on business or personal correspondence, e-mail signatures, business signage and websites.

See also: [Tax Practitioner Connect Issue 32 \(May 2022\) | South African Revenue Service \(sars.gov.za\)](#)

Q: Extension to submit returns

Where can I find a procedure if I, as a tax practitioner, want to ask for extension for submitting a tax return on behalf of my client – without penalties. It often happens in practice that taxpayers have difficulty to get everything ready before the due date for submissions.

SARS Response

No extension is given for the submission of returns. At the start of the filing season, SARS sets out in detail the deadlines for submission of returns, and practitioners should ensure that their clients are aware of the timelines.

See the SARS webpage for Filing Season dates.

[Tax Season | South African Revenue Service \(sars.gov.za\)](#)

Q: Contingency Fees

What about the hours we spend on the phone with SARS that we cannot get back? I do not think SARS can tell us what to charge.

SARS Response

SARS does not attempt to propose what tax practitioners should charge. The only requirement is that fees charged, must be based on the complexity and the amount of work done, and not on a percentage of a refund generated from the return submission.

Q: Tax Practitioner Number

1. Where do I get the new numeric number if I know of the alpha-numeric PR number?

SARS Response

The PR number can be found on the RAV01. The alpha numeric number is no longer valid.

2. How do I deal with a duplicate PR Number? I registered some time ago and then registered again recently. My old PR number still appears.

SARS Response

The only active number is the one that appears on the RAV01.

3. Is there an option on eFiling where I, as tax practitioner, can see who is using my tax practitioner number? I need a list from SARS please. I want to see the taxpayers who are using my tax practitioner number.

SARS Response

The PR number is linked to your ID number, therefore the only person who should be able to make use of it would be that specific tax practitioner. Unfortunately, SARS cannot provide a list of who is using the PR number, as it should only be the tax practitioner.

If you suspect that someone is using the PR number without authorisation, this should be reported to the RCB and SARS.

4. Please provide an option on the SARS official website to view Registered Tax Practitioners and their Registration Status.

SARS Response

Please see the link. [Tax Practitioner Registration Status \(sarsefiling.co.za\)](https://sarsefiling.co.za)

Q: Power of Attorney (POA)

If I am the current representative of the taxpayer, can I complete the TPPOA on behalf of the taxpayer or is it best that the taxpayer sign the TPPOA instead, now that I have moved from representative to tax practitioner?

SARS Response

The POA must be signed or electronically signed by the registered taxpayer or registered representative. In normal circumstances, a tax practitioner should not be the registered representative of their client.

Q: Contact Centre Processes

Where one requests a call-back in the afternoon and you are no. 1000, obviously the SARS office will close while waiting for the call back. How will this matter be handled?

SARS Response

All call backs carried over from the previous day are dealt with at the commencement of the new business day.

Q: Completion of Returns

Why can SARS not populate my details on the EMP201 if it is only me that can log in submit the EMP 201?

SARS Response:

On the tax return, the registered particulars of the taxpayer are prepopulated. SARS will prepopulate depending on the data available at that time. SARS also requires details of who completed the return. This information is required in the event SARS needs to contact that person to raise questions. This cannot be prepopulated as this information is not fixed and it is important that the person completing that return, fill in their contact details.

Q: VAT Registration

I've been struggling to get a VAT number since November 2021. SARS' escalation time has transpired, and still no VAT number. What are the next steps?

SARS Response

In terms of VAT registrations, the process will only be finalised when SARS is in possession of all the required documents, and it has passed verification. In the event that there are any outstanding documents, the 21 working days to process the application will start from the date that all the documentation is received. It is therefore advisable to determine if there are outstanding queries.

Q: SARS Processes

1. For VAT Applications, why does SARS reject the application if there are any missing documents, as opposed to requesting additional info which can be submitted online?

SARS Response

The details of what is required for a valid VAT Registration is provided at [Register for VAT | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za/register-for-vat).

In addition, an extensive list of supporting documents is provided on the SARS website that will guide registration. [Supporting Docs - Registration | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za/supporting-docs-registration)

Tax practitioners are encouraged to read this to ensure that VAT registrations are processed efficiently. Please also see section 23 of the VAT Act.

2. Regarding disputes, officials just say it is invalid or rejected. Why do they not give reasons?

SARS Response

On the correspondence issued by SARS, a reason is given. This is done to guide the next process (i.e., either resubmit / follow some other step).

3. Only the income source codes amounts are stated on the RFR (request for remission). My issue is that I want to dispute against the PAYE as SARS disallowed this amount.

SARS Response

The RFR is not the correct way to dispute the lack of PAYE being granted. If SARS disallowed PAYE amounts, you need to lodge an objection and provide supporting documents. See the SARS dispute guide to access all the codes/changes that SARS has made on an assessment ([GEN-PEN-05-G02](https://www.sars.gov.za/gen-pen-05-g02)).

Q: Removing clients from the profile

1. How does one remove clients from the tax practitioner profile?

SARS Response

Refer to the guide. [How to Register for eFiling and Manage Your User Profile - External-Guide | South African Revenue Service \(sars.gov.za\)](#) .

If you do not wish to retain this taxpayer as a client, you need to engage with the taxpayer to get the tax type transferred.

Q: Debt Management

1. I have a taxpayer who is owing SARS more than half a million rand caused by a failure to submit supporting documents related to PAYE and this is out of the dispute period of 3 years.

SARS Response

In terms of sec104(5)(b) of the TA Act, the objection will not be entertained if the assessment is prescribed. PAYE is a self-assessment tax and only prescribes after 5 years.

2. Does the compromise request apply to a request for a reduction of an assessed tax and admin penalty if the taxpayer was unemployed and only recently was employed?

SARS Response

A compromise is based on affordability for the taxpayer and what will be in the best interest of the good management of the tax system and administrative efficiency irrespective of whether the taxpayer is or was unemployed. A taxpayer might be unemployed, but still have the funds to pay his debt, or be employed and cannot afford to pay the debt. A compromise is considered when the taxpayer agrees with the debt but cannot afford to pay the full outstanding amount – not even through deferments. A full financial analysis is done to ensure that SARS collects the highest amount at the time.

For the definition of Compromise, please refer to sec192 of the TA Act.

3. I have tried to log a new debt payment arrangement with regard to VAT and payroll taxes as the client could not adhere to the payment schedule due to work contracts lost. How do I go about arranging a new debt payment arrangement?

SARS Response

The system will not allow you to log a new debt payment arrangement request if you have defaulted. The collector assigned to the case will have to assist. A request can be sent to contactus@sars.gov.za.

4. Where do I send the request for another deferral of payment as the online platform on eFiling does not allow for another request?

SARS Response

Visit SARS website: [Owing SARS Money | South African Revenue Service](#)

The system will not allow you to request an update on an existing arrangement. Only after the last instalment was made, can such a request be done. Seven days grace should be given in order for the first deferment case to close and then the system will allow another request.

Q: eFiling

1. Can I change from e@syFile to eFiling to submit the EMP501 as there has been a drop in the number of employees?

SARS Response

This can be done, however, please remember that easy@File does not backup to eFiling, meaning that, any information captured on easy@File will only be available on this platform. If you change from easy@File to eFiling or vice versa you would need to manually capture the details already captured on e@syFile or eFiling.

2. When you save the EMP201 return, the information disappears and has to be recaptured.

SARS Response

For issues like this, a call should be logged with the SARS Contact Centre.

3. How do I allocate user right per taxpayers not per functions?

SARS Response

See the SARS Guide. [GEN-ELEC-18-G01](#).

4. How do I allow my client access to his company tax profile? Can we link our staff to shared access?

SARS Response

See the page on the SARS Website.

[Shared Access | South African Revenue Service \(sars.gov.za\)](#)

5. How do I register a separate profile for myself as an individual so other employees don't have access to my personal tax when logging into my tax practitioner profile?

SARS Response

The central issue here is that of user rights and what rights are given to users.

6. How can we change our RCB on eFiling?

SARS Response

The RCB needs to be informed first of your intention. The new RCB should submit the information to SARS and then the practitioner needs to update it on the RAV01.

7. Am I correct in assuming that if one has chosen individual as a portfolio taxpayer cannot change this if an error was made in selection?

SARS Response

See [GEN-ELEC-018-G01](#).