



EI APPLICATION FORM (RAVTEI) COMPLETION GUIDE

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1 PURPOSE

- a) This document 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 conflict with the applicable legislation, the legislation will take precedence.
- b) The purpose of the external guide is to provide guidelines regarding the completion of the Exempt Institute (EI) Application via the eFiling channel. It is structured such that you should be able to log in to eFiling, complete the EI Application and submit for consideration.

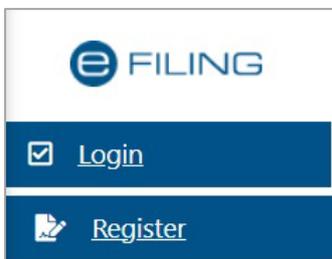
2 STEP BY STEP DEMONSTRATION ON USING EFILING TO COMPLETE THE APPLICATION FOR EXEMPTION

2.1 OVERVIEW

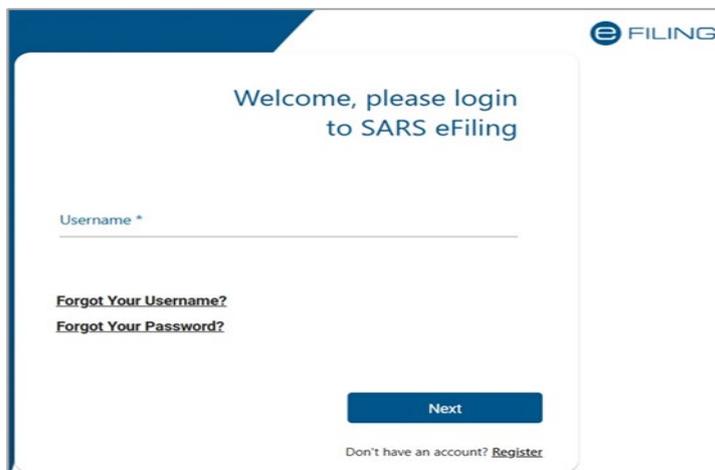
- a) A Registered Representative or Tax Practitioner or Trustee / Legal Representative with an active profile can access eFiling for the completion of the EI application on behalf of the Exempt Institution.
- b) The applying EI must be registered for Income Tax. If the EI is not registered; the Tax Practitioners or Registered Representatives may register for Income Tax via eFiling and SARS Office and link their profile to the EI. Refer to the external guideline on “How to Complete Registration Amendments and Verification Form (RAV01)” available on the SARS website (www.sars.gov.za)

2.2 ACCESS eFILING PROFILE

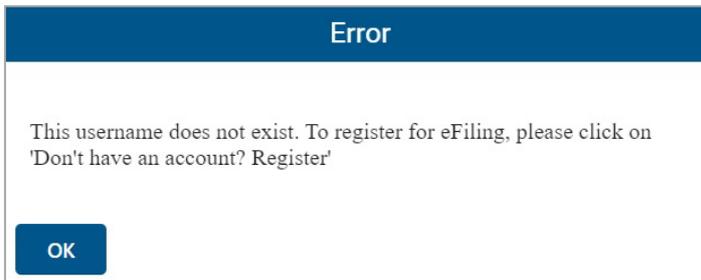
- a) If you are not registered for eFiling, register your profile using your Tax Reference Number.
- b) Once registered, navigate to the SARS website www.sars.gov.za and click “Login”.



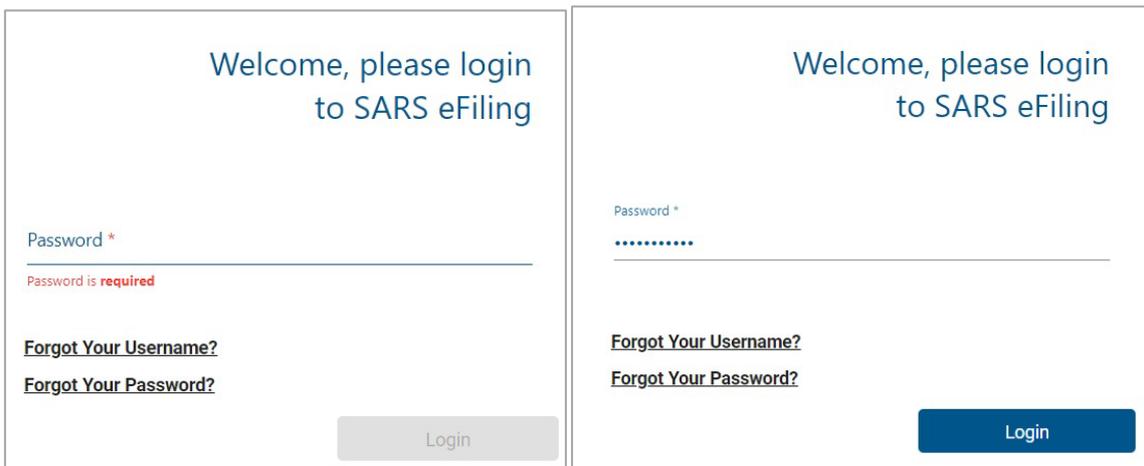
- c) Enter your “Username” and click “Next” to continue.

A screenshot of the SARS eFiling login page. The page has a blue header with the 'e FILING' logo. The main content area is white and contains the text 'Welcome, please login to SARS eFiling'. Below this text is a 'Username *' input field. Underneath the input field are two links: 'Forgot Your Username?' and 'Forgot Your Password?'. At the bottom of the form is a blue 'Next' button. Below the button is a link: 'Don't have an account? Register'.

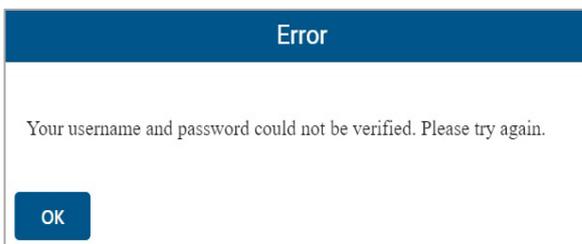
- d) If the username entered is incorrect, the following error message will be displayed.



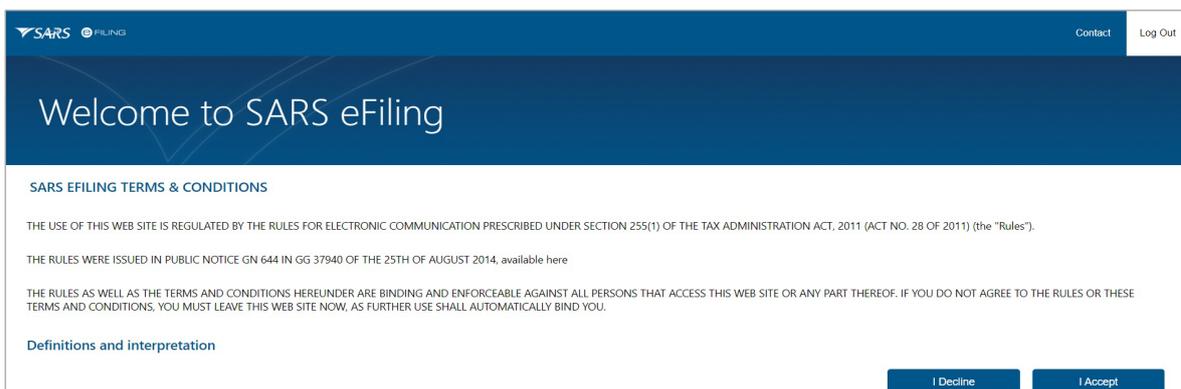
- e) Before you enter your Password, the Login button will be greyed out. Once you enter your “Password”, the “Login” button will be active to click.



- f) If the username and password details are incorrect, an error message below will be displayed on the screen.



- g) If you are a newly registered eFiling user, after the first successful login to eFiling, the Terms and Conditions screen will be displayed. You are required to read the Terms and Conditions carefully and scroll to the bottom to select “I Accept” to proceed



- h) Each eFiler must confirm or update his/her eFiling Security Contact Details of either cell number or email address, which will be used to authenticate the eFiling user.
- i) Update the cell number or email address (if the information presented differs) and click the 'Continue' button to proceed with the Login process.

- j) A One Time Pin (OTP) will be sent to the indicated Preferred Method of communication of the eFiling user. Only one preferred method of communication is allowed, where the OTP will be sent. Enter the last 6-digits of the OTP and click the 'Submit' button.

2.3 APPLICATION FOR INCOME TAX EXEMPTION

- a) Upon successful login, the following eFiling Dashboard will be displayed, select "Organisation" on the top and left menu.

- b) Select “Income Tax Exemption” and “Application for Income Tax Exemption” on the left menu, thereafter click on “Continue”.

- c) The “Maintain SARS Registered Details” screen will be displayed.
- i) Select the applicable radio button to confirm if you have the authority to Maintain SARS Registered Details for the company or individual:
 - A) “I agree”, or
 - B) “I do not agree”
 - ii) Once the applicable button has been made, select “Continue” to proceed.

- d) Select “SARS Registered Details” and “Maintain SARS Registered Details” on the left menu. Under the navigation menu tool bar “My Menu”, select “My registered particulars”. To enable a successful submission of the EI application, Bank Details must first be maintained and verified.

The screenshot displays the SARS eFiling interface. On the left, a navigation menu includes 'SARS Registered Details' and 'Maintain SARS Registered Details'. The 'My Menu' dropdown is open, showing 'My registered particulars' as the selected option. The main content area is titled 'My Registration Details' and contains a form for 'Registration Amendments And Verification form'. The form includes fields for 'Nature of Entity' (set to INTER-VIVOS TRUST), 'Company / CC / Trust Reg No.', and 'Main Industry Classification Code'. A red box highlights the 'Main Industry Classification Code' field, with a note below it stating 'Main Industry Classification Code is a mandatory field'.

- e) To access the Application for Exemption from Income Tax and Section 18A approval (EI1) RAVTEI form.
- i) Under the navigation menu tool bar “My Menu”, select “My Tax Products” arrow to proceed to the “Tax Exempt Institutions” and click on “Add New EI”.
 - ii) Select the applicable Nature of Entity from the Exempt Institutions displayed below:
 - A) Public Benefit Organisation
 - B) Small Business Funding Entity
 - C) Institution, Board or Body Established by Law (Public Institution)
 - D) Company Owned by Institution/Board/Body established by Law
 - E) Industry/Professional Body
 - F) Levy Membership Association
 - G) United Nations Entity
 - H) Government
 - I) Other Membership Association
 - J) Recreational club
- f) The applicable section of the Act will be pre-populated for all the EI types and they cannot be changed.
- g) To request retrospective approval for Public Benefit Organisation or Recreational Club EI type, select the applicable radio button “Y” or “N” on the form.

The screenshot shows the SARS eFiling interface for the 'Tax Exempt Institutions' form. The 'My Menu' dropdown is open, with 'My Tax Products' selected. The 'Tax Exempt Institutions' form is displayed, showing a 'Please Select' dialog box with two options: 'Public Benefit Organisation' and 'Small Business Funding Entity'. The 'Add New EI' button is highlighted in the top right corner. The form also includes a table with columns for 'Reference No.', 'Physical Address Details', 'Section Applied for', 'EI Status', 'S18 Status', and 'Status Management'.

- h) Should you wish to apply for Section 18A, please indicate the relevant sections per EI type:
- i) **Public Benefit Organisation -**
 - A) Section 18A(1)(a)(i) - Public Benefit Organisation approved under section 30 carrying on one or more public benefit activity listed in Part II of the Ninth Schedule.
 - B) Section 18A(1)(b) - Public Benefit Organisation approved under section 30 providing funds or assets to any public benefit organisation approved under section 18A(1)(a)(i) or any department in the Republic in the national, provincial or local sphere approved under section 18A(1)(c).
 - ii) **Institution, Board or Body Established by Law -**
 - A) Section 18A(1)(a)(ii) - Institution, board or body contemplated in section 10(1)(cA)(i) carrying on one or more public benefit activity listed in Part II of the Ninth Schedule
 - iii) **United Nations Entity and Government -** the following sections will be prepopulated:
 - A) Section 18A(1)(bA) - United Nation Entity carrying on in South Africa any public benefit activity listed in Part II of the Ninth Schedule
 - B) Section 18A(1)(c) - Any department of government of the Republic in the national, provincial or local sphere contemplated in section 10(1)(a) which will use donations for purpose of any public benefit activity listed in Part II of the Ninth Schedule

- i) The details of the entity applying for exemption will be prepopulated. Under “Applicant Details – Company /Trust/Partnership and Other Entities”
- i) Nature Of Entity
 - ii) Company/CC/Trust Reg No.
 - iii) Main Industry Classification Code
 - iv) Registration Date (CCYY/MM/DD)
 - v) Financial Year End (MM)
 - vi) Master’s Office of Trust Registration
 - vii) Trading Name

- j) Complete the “NPO Number” if you are registered with the NPO Directorate of the Department of Social Development.

- k) Under “Applicable section of the Income Tax Act” the “EI status”, “New Registration” is prepopulated.

- l) The applicable section of the Act will be pre-populated for all the EI types and they cannot be changed.
- i) Section 10(1)(cA)(i) – Institution, board or body established by or under any law and complete the “Act Name”.
 - ii) Section 10(1)(cA)(ii) - Companies Wholly Owned by Institution, board or body established by or under any law.
 - A) Select the “Number of institutions, boards or bodies holding shares in the company (ranges between 1 and 10).
 - B) Complete “Name of the institution, board or body holding shares”
 - C) Enter the “Exemption reference number”
 - D) Provide the “Percentage of shares held”. If the total percentage is not 100, the following pop-up message will be displayed: “The total percentage of shares cannot be less than 100, please rectify”. The total percentage for all shareholders must equal to 100.
 - iii) Section 10(1)(cN) - Public benefit organisation approved under section 30 carrying on one or more public benefit activities listed in Part I of the Ninth Schedule
 - C) Indicate if the “Request for retrospective approval “Y” or “N” is required by selecting the applicable option.
 - D) If “Y” has been selected, complete the “Date from which approval is requested (CCYYMMDD)” subject to the limitations as per Act.
 - iv) Section 10(1)(cQ) - Small business funding entity approved under section 30C providing funding for small, medium and micro-sized enterprises
 - v) Section 10(1)(d)(iii) - Associations approved under section 30B and for this section, select the applicable entity from the dropdown list:
 - A) Mutual Loan Association
 - B) Fidelity or Indemnity Fund

- C) Trade Union
- D) Chamber of Commerce or Industries (or an association of such chambers)
- E) Local Publicity Association
- vi) Section 10(1)(d)(iv)(bb) - Company, society or other association of persons approved under section 30B established to promote the common interests of their members carrying on a particular kind of business, profession or occupation
- vii) Section 10(1)(e)(i)(cc) - Association of persons formed solely for managing the collective interests common to all its members in respect of common immovable property
- viii) Section 18A(1)(a)(i) - Public benefit organisation approved under section 30 carrying on one or more public benefit activity listed in Part II of the Ninth Schedule
- ix) Section 18A(1)(a)(ii) - Institution, board or body contemplated in section 10(1)(cA)(i) carrying on one or more public benefit activity listed in Part II of the Ninth Schedule
- x) Section 18A(1)(b) - Public benefit organisation approved under section 30 providing funds or assets to any public benefit organisation approved under section 18A(1)(a)(i), or any department of government in the Republic in the national, provincial or local sphere approved under section 18A(1)(c).
- xi) Section 18A(1)(bA) - United Nation Entity Foreign Governmental Institution carrying on in South Africa any public benefit activity listed in Part II of the Ninth Schedule.
- xii) Section 18A(1)(c) - Any department of government of the Republic in the national, provincial or local sphere contemplated in section 10(1)(a) which will use donations for the purpose of any public benefit activity listed in Part II of the Ninth Schedule.

- m) Select the appropriate radio button “Y” or “N” in response to “Is your organisation familiar with the FATF recommendations on Money Laundering and Terror Financing i.e. FATF Recommendation 8 and Immediate Outcome 10 on NPOs and Money Laundering/Terror Financing? question. If "N" has been selected the “Please click on this link for more information - <https://www.sars.gov.za/business-and-employers/tax-exempt-institutions/fatf-recommendations-on-npo-sector/>” pop-up message will be displayed.

The image displays two screenshots of the SARS Tax Exempt Institutions application form. The top screenshot shows the 'General Information' section with a red box highlighting the question: "Is your organisation familiar with the FATF recommendations on Money Laundering and Terror Financing i.e. FATF Recommendation 8 and Immediate Outcome 10 on NPOs and Money Laundering/Terror Financing? *". Below this are three questions about operating outside South Africa's borders, each with 'Y' and 'N' radio buttons. The bottom screenshot shows a 'Warning' dialog box with a yellow triangle icon and the text: "Please click on this link for more information - <https://www.sars.gov.za/business-and-employers/tax-exempt-institutions/fatf-recommendations-on-npo-sector/>".

- n) Select the applicable radio button “Y” or “N” in response to the following questions.
- i) “Does your organisation operate outside of South Africa’s borders?”. If “Y” is selected, complete the required information on the list of the A-Z countries. Multiple countries can be selected.
 - ii) “Does the organisation receive funding from outside of South Africa’s borders? If “Y” is selected, complete the required information on the list of the A-Z countries.
 - iii) “Does the organisation send funding outside of South Africa’s borders?”. If “Y” is selected, complete the required information on the list of the A-Z countries

- o) Select the applicable radio button “Y” or “N” in response to the following question concerning the Non-profit Organisation Registration.
- i) “Are you a non-profit organisation registered with the NPO Directorate of the Department of Social Development?”.
 - ii) If “Y” has been selected, complete the “NPO Number” and where “N” has been selected, proceed to complete the below questions:
 - A) Select the applicable radio button (Y or N) to the following questions:
 - I) “Does your organisation operate outside of South Africa’s borders?”. If “Y” is selected, complete the required information on the list of the A-Z countries.
 - II) “Does the organisation receive funding from outside of South Africa’s borders? If “Y” is selected, complete the required information on the list of the A-Z countries.
 - III) “Does the organisation send funding outside of South Africa’s borders?”. If “Y” is selected, complete the required information on the list of the A-Z countries.
 - iii) A pop-up message stating “According to the answers provided, please note that your organisation is required by South African laws to register with the NPO Directorate of the Department of Social Development. Please follow this link for more information and to register, while SARS is considering your application: <https://www.npo.gov.za>” will be displayed based on the selection made to the questions.

- p) Indicate the total number of persons acting in a fiduciary capacity from the drop-down list “How many fiduciary responsible persons i.e. Office Bearers (other than the representative taxpayer / public officer) does your organisation have?”. A minimum number of persons acting in a fiduciary capacity is indicated and it cannot be reduced but it can be increased to a minimum number of people.
- i) Select the applicable radio button (Y or N) to the below questions to indicate “Has any fiduciary responsible person or representative taxpayer / public officer of your organisation been disqualified on any grounds, including but not limited to, insolvency, delinquency, misconduct involving dishonesty, theft, fraud, forgery, perjury or any other offence, and the disqualification has not ended as per the provisions of the following legislation?”
 - A) Section 6 of the Trust Property Control Act;
 - B) Section 25A of the NPO Act; or
 - C) Section 69 of the Companies Act
 - ii) If you select "Y" the following pop-up message will be displayed: “Please note that no person may act in a fiduciary capacity, if that person is disqualified in terms of section 6 of the Trust Property Control Act, 1988 (Act No. 57 of 1988), section 25A of the Nonprofit Organisations Act, 1997 (Act No. 71 of 1997), or section 69 of the Companies Act”. The EI application will not be successfully submitted until a suitable Fiduciary Officer who meets the legal requirements has been appointed.

Persons Acting in a Fiduciary Capacity ^

How many fiduciary responsible persons i.e. Office Bearers (other than the representative taxpayer / public officer) does your organisation have? *

How many fiduciary responsible persons i.e. Office Bearers (other !

How many fiduciary responsible persons i.e. Office Bearers (other than the representative taxpayer / public officer) does your organisation have? is a mandatory field.

Has any fiduciary responsible person or representative taxpayer / public officer of your organisation been disqualified on any grounds, including but not limited to, insolvency, delinquency, misconduct involving dishonesty, theft, fraud, forgery, perjury or any other offence, and the disqualification has not ended as per the provisions of the following legislation?

Section 6 of the Trust Property Control Act, * Y N

Section 25A of the NPO Act, or * Y N

Section 69 of the Companies Act. * Y N

Persons Acting in a Fiduciary Capacity ^

How many fiduciary responsible persons i.e. Office Bearers (other than the representative taxpayer / public officer) does your organisation have? *

3 ✓

Has any fiduciary responsible person or representative taxpayer / public officer of your organisation been disqualified on any grounds, including but not limited to, insolvency, delinquency, misconduct involving dishonesty, theft, fraud, forgery, perjury or any other offence, and the disqualification has not ended as per the provisions of the following legislation?

Section 6 of the Trust Property Control Act, * Y N

Section 25A of the NPO Act, or * Y N

Section 69 of the Companies Act. * Y N

Please note that no person may act in a fiduciary capacity, if that person is disqualified in terms of section 6 of the Trust Property Control Act, 1988 (Act No. 57 of 1988), section 25A of the Nonprofit Organisations Act, 1997 (Act No. 71 of 1997), or section 69 of the Companies Act.

q) Complete the following “Particulars of Unconnected Persons Accepting Fiduciary Responsibility”, and the number of containers will depend on the selection that has been made above.

- i) Surname;
- ii) First Two Names;
- iii) Initials;
- iv) ID Number;
- v) Date of Birth (CCYY/MM/DD)
- vi) Passport/Permit Number;
- vii) Passport Country e.g. South Africa = ZA
- viii) Tax Reference Number;
- ix) Contact details:
 - A) Home telephone number;
 - B) Business telephone number;
 - C) Fax number;
 - D) Cell number;
 - E) E-mail address
- x) Position held within organisation;

Particulars of unconnected persons accepting fiduciary responsibility ^

Unconnected person ! ↓

Unconnected person ! ↓

Unconnected person ! ↓

- r) Complete the following “Physical Address Details”
- A) Unit No
 - B) Complex (if applicable)
 - C) Street No
 - D) Street/Farm Name
 - E) Suburb/District
 - F) City Town
 - G) Select “Country Code (e.g. South Africa = ZA)” from the drop-down list
 - H) Postal Code

- xi) Complete the following “Postal Address Details”
- A) Mark here with an “X” if same as above or complete your Postal Address
 - B) Select “Y/N” to the “Is your Postal Address a Street Address?” question.
 - C) Mark here with and “X” to indicate if this is a Care of Address.
 - D) PO Box
 - E) Private Bag
 - F) Other PO Special Service (Specify)
 - G) Number
 - H) Post Office
 - I) Select “Country Code (e.g. South Africa = ZA)” from the drop-down list
 - J) Postal Code

Postal Address Details

Mark here with an X if same as above or complete your Postal Address * Is your Postal Address a Street Address? * Y N
Is your Postal Address a Street Address? is a mandatory field

Mark here with an "X" if this is a Care Of address

Postal Address Details

Mark here with an X if same as above or complete your Postal Address * Is your Postal Address a Street Address? * Y N

Mark here with an "X" if this is a Care Of address

Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)

* PO Box Private Bag Other PO Special Service (specify) * Number
Other PO Special Service (specify) is a mandatory field

Post Office Country Code (e.g. South Africa = ...) Postal Code *
Country Code (e.g. South Africa = ZA) is a mandatory field Postal Code is a mandatory field

- s) Indicate the applicable Public Benefit Activity(ties) for purposes of section 30 listed in Part I of the Ninth Schedule and section 18A listed in Part II of the Ninth Schedule of the Income Tax Act.
- i) Select the applicable "Primary Public Benefit Activity"
 - ii) Select the additional "Public Benefit Activity/Activities"

Organisation

- Register New
- Change Details
- Tax Types
- Banking Details
- ISV Activation
- Summary
- VAT Vendor Search
- Delete Taxpayer
- Income Tax Exemption
- Application for Income Tax Exemption
- Bulk Registration
- Admin Reports

Tax Exempt Institutions Cancel Done

Public benefit activities for purposes of section 30 listed in Part I of the Ninth Schedule to the Act

Please select your Primary Public Benefit Activity from this list
Please select your Primary Public Benefit Activity from this list is a mandatory field

Please select your Additional Public Benefit Activity / Activities from this list
 Select options...

Select one or more of the following public benefit activities which are the sole or principal object of the organisation

Activities and Operations

Group Registration

Is this application in respect of a group registration? * Yes No

W Version - 5.3.0 S Version - 9.2.0 Form Version - 2025.01.36 Schema Version - 4.0

- t) The selected public benefit activities for the purposes of section 18A application will be prepopulated as based on the selection, confirm if the correct activities have been selected. If any public benefit activities were omitted, please return to the Public Benefit Activities page and include the missing activities as Additional Public Benefit Activities.

The image displays two screenshots of the SARS Tax Exempt Institutions application form. The top screenshot shows the 'Section of the Act' selection screen. It features a date picker (CCYY / MM / DD) and a table with two columns: 'Section of the Act' and 'Description'. Three options are listed: Section 10(1)(n), Section 18A(1)(a)(i) (which is selected with a checked box), and Section 18A(1)(b). Below the table is a button labeled 'Entities Applying for Exemption from Income Tax'. The bottom screenshot shows the 'Public benefit activities for purposes of section 18A listed in Part II of the Ninth Schedule to the Act' screen. It features a section header '1. Welfare and Humanitarian' and a list of activities (a) through (k) with checkboxes. Activities (a) and (b) are selected. The bottom of the screenshot shows version information: 'W Version - 0.3.0 | S Version - 0.2.0 | Form Version - 2025.01.30 | Schema Version - 4.8'.

- u) Provide “Activities and Operations” of the detailed narrative description of all the activities of the organisation. Detailed description of the day-to-day activities, how each activity furthers the sole or principal object of the organisation, who will benefit from the activities, when was or will the activity be initiated, and where and by whom the activity will be conducted. If you require more space click on the “+” icon to insert extra field. Do not use special characters when completing detailed description of activities in free the text field.

- v) Group registration is only applicable to the organisation applying for approval as a PBO (Public Benefit Organisation) under Section 30.
- i) If “Y” has been selected for “Is this application in respect of a group registration” question, a warning message “Please note that your Group Registration application may be unsuccessful if this requirement is not met” will be displayed.

- ii) Indicate by selecting “Y/N” on the following questions:
- Is this application in respect of a group registration?
 - Are the individual organisations within the group supervised by a regulating or co-ordinating body that takes responsibility for group of organisations?
 - Do all individual organisations in the group share a common purpose?
 - Do all the individual organisations within the group conduct the same approved PBA listed in the Ninth Schedule?
 - Are consolidated annual financial statements prepared for the group of organisations?
“Y/N”

Tax Exempt Institutions [Cancel] [Done]

Group Registration

Is this application in respect of a group registration? * Yes No

Are the individual organisations within the group supervised by a regulating or co-ordinating body that takes responsibility for group of organisations? Yes No

Do all the individual organisations within the group conduct the same approved PBA listed in the Ninth Schedule? Yes No

Do all the individual organisations within the group share a common purpose? Yes No

Are consolidated annual financial statements prepared for the group of organisations? Yes No

Declaration by Organisation

Public Benefit Organisation (Approved under Section 30 carrying on one or more Public Benefit Activities Listed in Part I of the Ninth Schedule)

W Version - 0.3.0 | S Version - 0.2.0 | Form Version - 2025.01.36 | Schema Version - 4.9

- w) The entity is required to familiarise itself with the requirements of the Exempt Institution status requested and provide Declaration to the Commissioner of the South African Revenue Service (the Commissioner). The Registered Representative should select the tick box to declare 'I acknowledge that I have read and understood the requirements stated above.'

Declaration by Organisation

I acknowledge that I have read and understood the requirements stated above

- x) Declaration: I declare that to the best of my knowledge the information in this form is true and correct and meets the requirements of any legislation as administered by SARS.
i) Complete the date: Year, Month, Day (YYYY/MM/DD)

Declaration

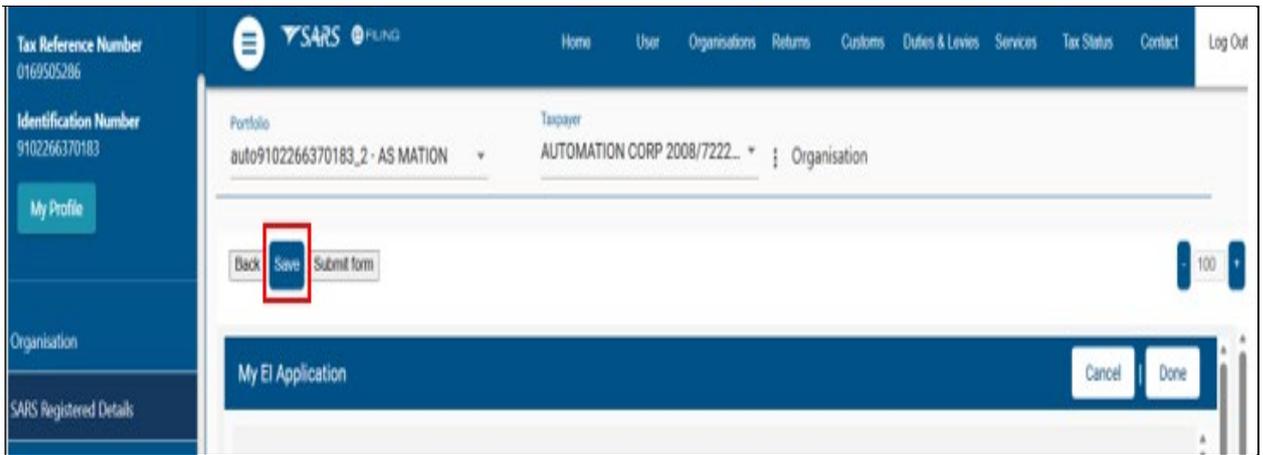
I declare that to the best of my knowledge the information in this form is true and correct and meets the requirements of any legislation as administered by SARS.

Date *
2025 / 11 / 06

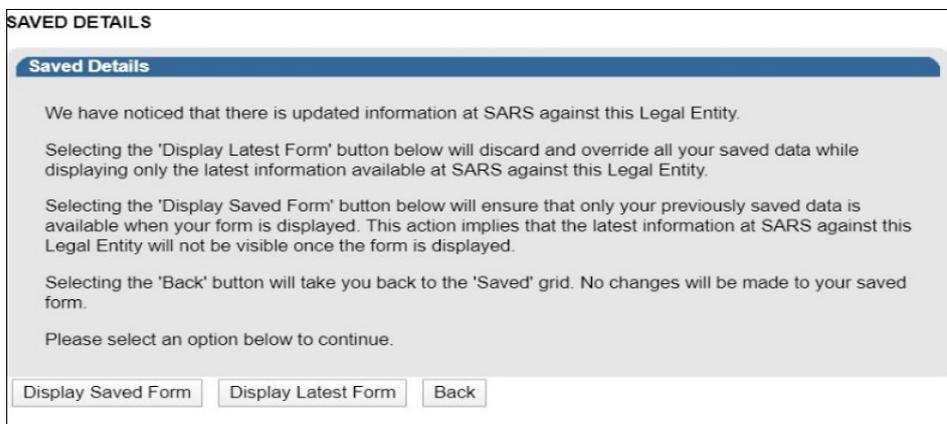
XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX
Please ensure you sign over the 2 lines of 'X's above

For enquiries go to www.sars.gov.za or call 0800 00 7277

- y) Version of the form is saved if the user elected to “Save” changes for later submission. “Save” implies that changes were provisionally made to the registered details but not submitted on eFiling.

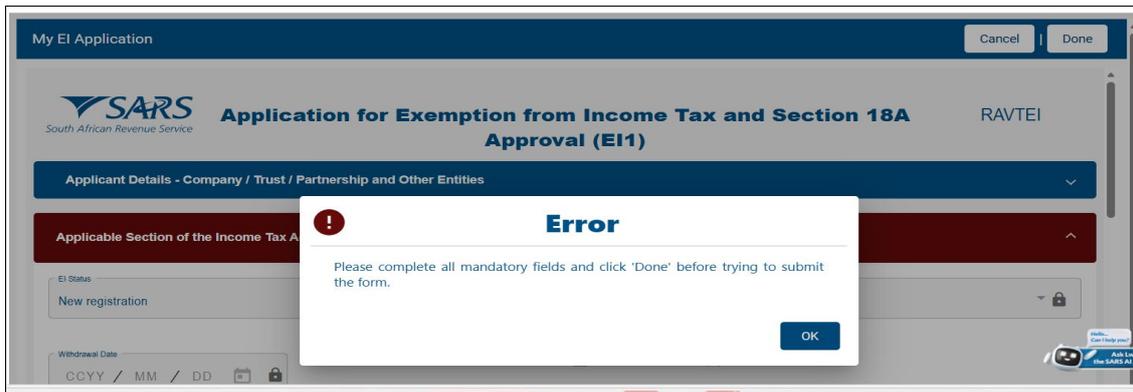


- i) The “Saved Details” screen will be displayed, select the applicable option to open the RAVTEI form.



- ii) The following message will appear if all mandatory details are not completed.

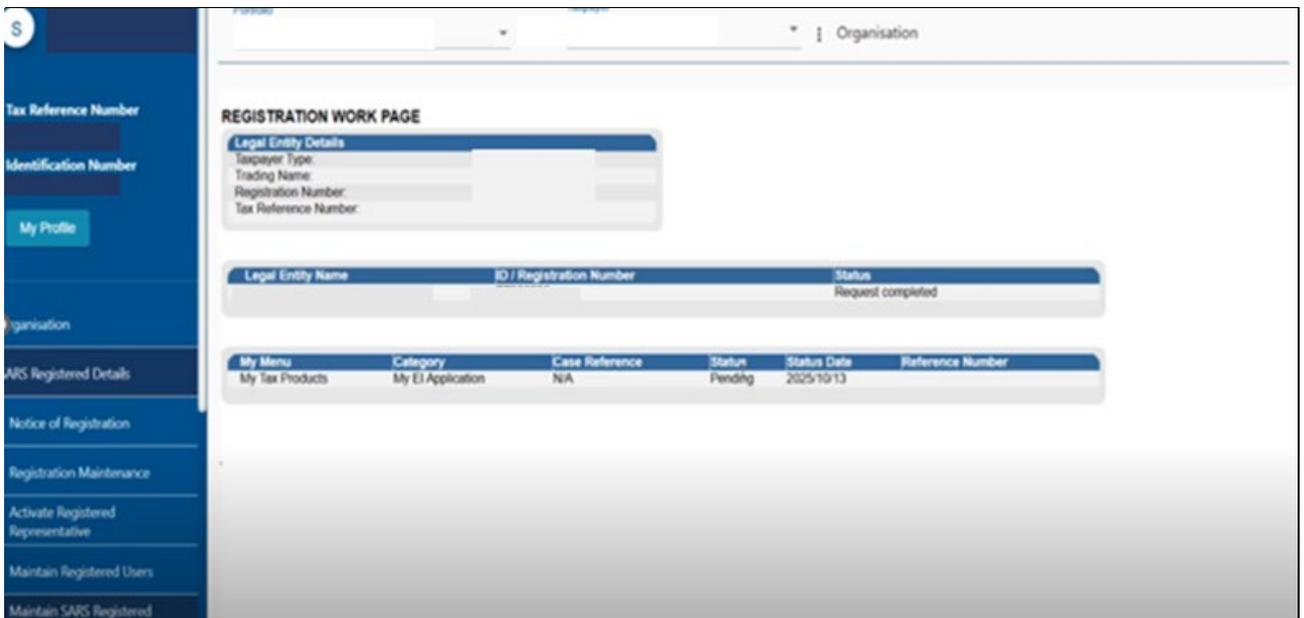




- z) Click “Done” and then “Submit form” to submit the RAVTEI form to SARS.



- i) Once you have successfully submitted the RAVTEI via eFiling, a confirmation message will appear on the screen. To check the status of your EI application, navigate to the “SARS Registered Details” section, select “Maintain SARS Registered Details”, and your application status will be shown on the “REGISTRATION WORK PAGE”.



2.4 SUPPORTING DOCUMENTS

- a) Once SARS has assessed your RAVTEI application, you will be notified via eFiling with a letter detailing any supporting documents that must be submitted.
- b) To view the letter from SARS regarding your RAVTEI application, select "SRS Correspondence" followed by "Search Correspondence." Once the correspondence list appears, scroll to the bottom of the page and click on “View” to open the letter and review the details for additional supporting documents.

Name	Tax Reference Number	Tax Type	Year/Period	Date	Description	View	Document
		Legal Entity Maintenance	2025		Request for Supporting Documents	View	Documents

ii) The letter requesting additional supporting documents will be displayed on eFiling.

TAX EXEMPT INSTITUTIONS
Request for Supporting Documents

Enquiries should be addressed to SARS:
Contact Detail
Contact Centre Tel: 0800 00 7277
SARS website: www.sars.gov.za

Details
Taxpayer Reference No.:
Case Number:
Date: 06/11/2025

Dear Taxpayer

REQUEST FOR SUPPORTING DOCUMENTS

The South African Revenue Service (SARS) has received your application for Income Tax Exemption and Section 18A.

For SARS to proceed with the application, you are requested to submit the supporting documents listed below, within 21 business days.

- Proof of shareholding in the entity (Shareholders Certificate)
- ID Verification of Public Officer / Office Bearers

SARS encourages the use of electronic channels to submit supporting documents. Please use case number 198065367 to submit the supporting document(s) through one of the following channels:

- eFiling.
- SARS online query system on the SARS website at sars.gov.za
- By booking an appointment with SARS. To book an appointment visit the SARS website.

Please ensure that online submissions are in PDF format. For branch submissions, retain original documents and ensure that supporting documents are in A4 format. Please take this notice with you when visiting a SARS branch as it contains a case number that is linked to the exemption application.

Failure to submit the requested documents will result in your application being cancelled.

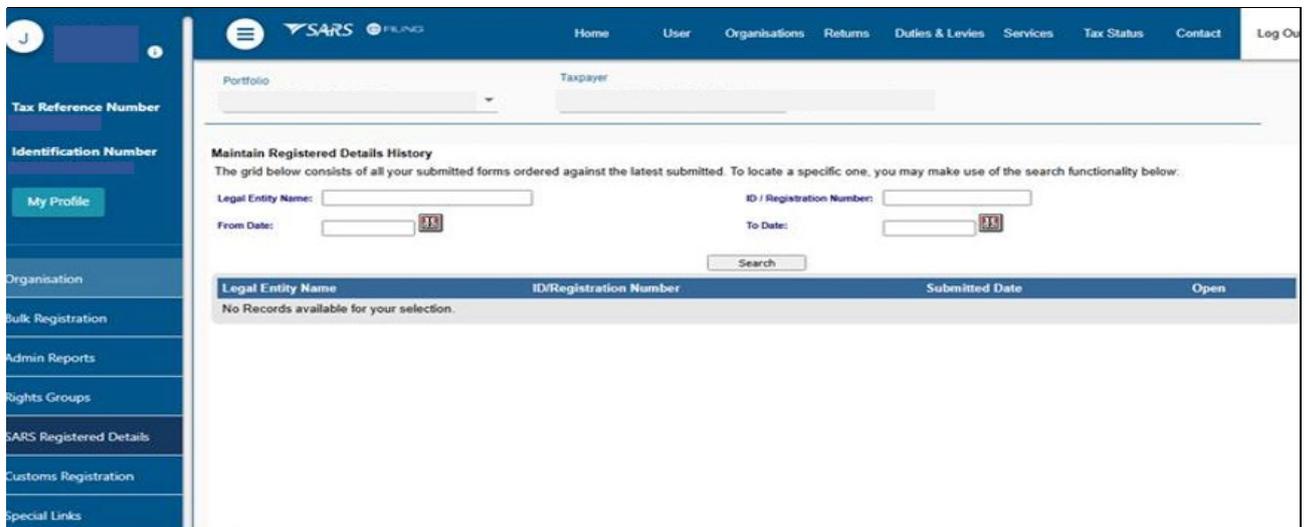
SARS reserves the right to request additional supporting documents during the review process. The review process may also include a virtual engagement and/or a request to visit a SARS branch in person. If SARS is unable to contact you, your application will be cancelled.

Should you have any queries please contact SARS via one of our service channels. Remember to always use your case number when you contact SARS to enable us to assist you promptly.

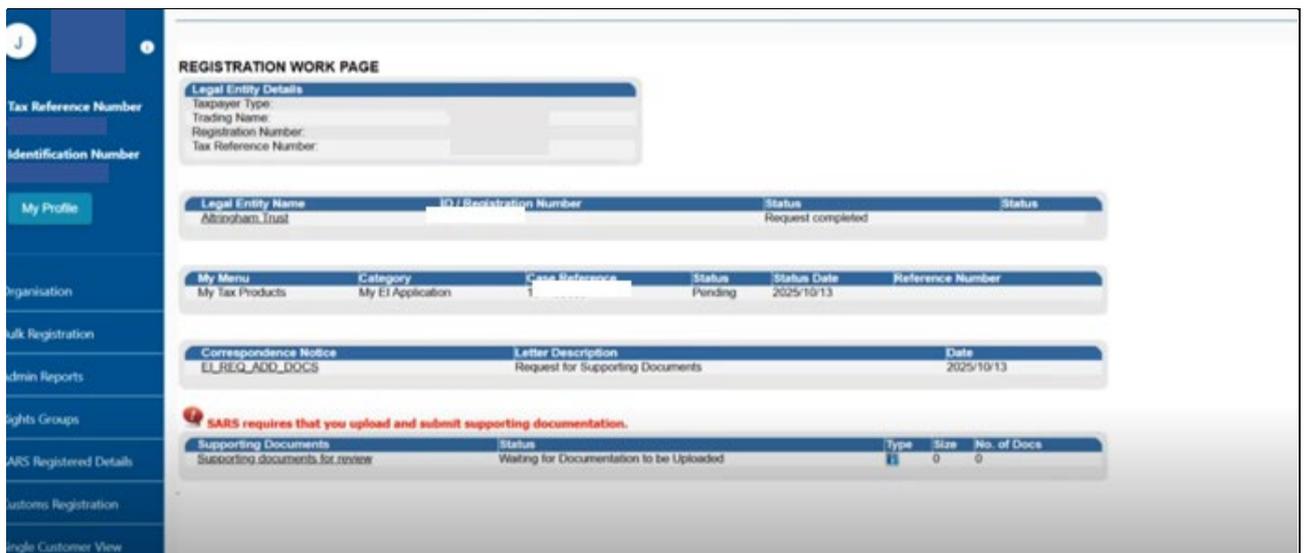
For more information regarding our service offerings, channels and office hours, visit the SARS website.

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

- c) Select “Organisation”, then “SARS Registered Details” and Maintain Registered Details History” from the left navigation menu to access the “Maintain Registered Details History” Work Page to upload your supporting documents. Do not upload supporting documents until this correspondence has been issued via eFiling. Ensure the case number is used on all correspondence with SARS.



- d) The status of the request for additional supporting documents will be displayed as “Waiting for Documentation to be Uploaded” on the Registration Work Page.



- e) To upload the supporting documents, select “Choose File” to find the relevant document on the computer. After selecting the file, click “Upload” to upload on eFiling. When all the required supporting documents have been uploaded, click “Submit to SARS” to send them through to eFiling.

Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.

Document Name: No file chosen

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - Documents with the same name.
 - Password protected documents.
 - Spread sheets with multiple sheets.
 - Blank or empty documents.

UPLOADED DOCUMENTS
No documents have been uploaded.

DOCUMENT GROUP
Please provide a group name for all the documents that you have uploaded above.

Document group name:

Status: Waiting for Documentation to be Uploaded

- f) Once the supporting documents are uploaded, the status will indicate that the “File successfully uploaded”. The “Remove” option is used to remove or delete incorrectly uploaded supporting documents. A document in Word format may be uploaded, the system will automatically convert to PDF format, and the “file status” will indicate “converted and stored”.

Document Name: No file chosen

File successfully uploaded.

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - Documents with the same name.
 - Password protected documents.
 - Spread sheets with multiple sheets.
 - Blank or empty documents.

UPLOADED DOCUMENTS

Document Name	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
pdf	140	<input checked="" type="checkbox"/>	Converted and stored	26/11/2025 07:20:53	View	<input type="checkbox"/>

DOCUMENT GROUP
Please provide a group name for all the documents that you have uploaded above.

Document group name:

Status: Uploaded

- g) Once the required supporting documents are submitted on eFiling, the application status changes to “Submitted”.

Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.

Document Name: No file chosen

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - Documents with the same name.
 - Password protected documents.
 - Spread sheets with multiple sheets.
 - Blank or empty documents.

UPLOADED DOCUMENTS

Document Name	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
pdf	140	<input checked="" type="checkbox"/>	Converted and stored	26/11/2025 07:20:53	View	<input type="checkbox"/>

DOCUMENT GROUP

Please provide a group name for all the documents that you have uploaded above.

Document group name

Status Submitted

- h) The status of the requests for additional supporting documents, will be displayed as “Submitted” on the Registration Work Page.

Organisation: Taxpayer Tax Practitioner

REGISTRATION WORK PAGE

Legal Entity Details

Taxpayer Type:

Trading Name:

Registration Number:

Tax Reference Number:

Legal Entity Name	ID / Registration Number	Status	Status
		Request completed	

My Menu	Category	Case Reference	Status	Status Date	Reference Number
My Tax Products	My EI Application		Pending	2025/10/13	

Correspondence Notice	Letter Description	Date
EL_REQ_ADD_DOCS	Request for Supporting Documents	2025/10/13

SARS requires that you upload and submit supporting documentation.

Supporting Documents	Status	Type	Size	No. of Docs
Supporting documents for review	Submitted	1	998	1

- i) Once SARS has reviewed the supporting documents for your EI application, an outcome letter stating whether your application has been approved, declined, or if further documents are required will be issued on eFiling. To access the outcome letters “Search for Correspondence” from “SARS Correspondence” scroll to the bottom of the page and click on “View”.



TAX EXEMPT INSTITUTIONS
Application for Section 18A Approved

Enquiries should be addressed to SARS:
Contact Details

Contact Centre Tel: 0800 00 7277
 SARS website: www.sars.gov.za

Details

Taxpayer Reference No.: _____
 Case Number: _____
 Date: _____

Always quote this reference number when contacting SARS

Dear Taxpayer

APPLICATION FOR SECTION 18A APPROVED

The South African Revenue Service (SARS) would like to confirm your approval as follows:

Name:

Exemption Reference Number:

Applicable Sections of the Income Tax Act:

- Section 10(1)(cN)
- Section 18A(1)(a)(i)

Exempt Institution Type:

- A Public Benefit Organisation (PBO) contemplated in section 30 of the Act

Approval / Taxation Rules:
 Partial Exemption - all receipts and accruals from trading or business activities which fall outside the exemption criteria will be subject to tax

Effective Date of Approval:
 Section 18A: 2025/11/23

Public Benefit Activities (PBAs):

- **PBA Main**
 - The care or counseling of, or the provision of education programmes relating to, abandoned, abused, neglected, orphaned or homeless children.
 - The care or counseling of poor and needy persons where more than 90 per cent of those persons to whom the care or counseling are provided are over the age of 60.
- **Section 18A Activities**
 - The care or counseling of, or the provision of education programmes relating to, abandoned, abused, neglected, orphaned or homeless children.
 - The care or counseling of poor and needy persons where more than 90 per cent of those persons to whom the care or counseling are provided are over the age of 60.

Exemptions from other Taxes and Duties:

- Donations made or received are exempt from Donations Tax.
- Bequests received or accrued are excluded from Estate Duty.

Compliance

This approval is subject to continued compliance with the relevant provisions of the Tax Acts which include the timely submission of annual returns, third party returns and payment of any monies due to SARS.

Please ensure that any changes to the details of the organisation, fiduciary responsible persons, and founding documents are submitted to SARS within 21 business days.

It is the responsibility of the representative taxpayer and all fiduciary responsible persons to ensure continued compliance with all the legislative requirements relating to approvals that are contained in this letter.

Should you require any further assistance, please address your enquiries to SARS Contact Centre.

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE


South African Revenue Service

TAX EXEMPT INSTITUTIONS
Application for Income Tax Exemption Declined

Enquiries should be addressed to SARS:

Contact Details

Contact Centre Tel: 0800 00 7277
SARS website: www.sars.gov.za

Details

Taxpayer Reference No.: Always quote this reference number when contacting SARS

Case Number:

Date:

Dear Taxpayer

APPLICATION FOR INCOME TAX EXEMPTION DECLINED

The South African Revenue Service (SARS) has considered your application for Income Tax Exemption and after careful consideration it has been established that:

- The entity has knowingly participated in, or has knowingly allowed itself to be involved in, any transaction, operation, or scheme where the primary or sole objective is, or was, to reduce, defer, or avoid liability for any tax, duty, or levy that would otherwise have been payable by any person under this Act or any other legislation administered by SARS.

Therefore, your application for exemption has been declined.

Should you disagree with this decision, you are advised to lodge an objection within 80 business days, as per the Dispute Resolution Rules promulgated under section 104 of the Tax Administration Act No. 28 of 2011.

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

3 DEFINITIONS AND ACRONYMS

[Glossary A-M | South African Revenue Service \(sars.gov.za\)](#)

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;
- Make a booking to visit the nearest SARS branch;
- Contact your own tax advisor / tax practitioner;
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).