



# **GUIDE TO THE TAX COMPLIANCE STATUS FUNCTIONALITY ON EFILING**

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## 1 SUMMARY

- a) 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.
- b) The South African Revenue Service (SARS) utilises 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 has been modernised over a period.
- c) Enhancements to the current Tax Compliance Status (TCS) system due to new opportunities and legislative changes includes, but are not limited to:
  - i) Enhancements to the definition of what it means to be tax compliant, the business process and usability of the existing TCS system to drive continuous compliance, strengthen the compliance result and provide a superior customer experience.
  - ii) Strengthen legislative alignment with the SARB exchange control changes as it pertains to Emigration, with the introduction of a new dynamic application called “Approval International Transfer (AIT)”, to replace the existing “Emigration” and “Foreign Investment Allowance (FIA)” application types.

## 2 HOW TO ACCESS EFILING

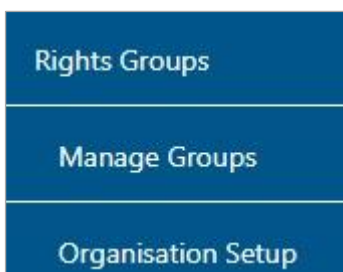
- a) In order to access SARS eFiling, navigate to [www.sars.gov.za](http://www.sars.gov.za) . Click on “**Login**” if you are a registered eFiler (Individual/Organisation). If you are not registered for eFiling, click on “**Register**” and follow the quick steps to register for eFiling.



- b) For further assistance with eFiling registration or portfolio management, refer to the “*How to register, manage users and change user password on eFiling*” available on the SARS website [www.sars.gov.za](http://www.sars.gov.za)

### 2.1 Activate Tax Compliance Status Rights

- a) eFiling administrators for tax practitioner and organisation portfolios must ensure that the correct rights are allocated to users for tax compliance status access for the functionality to be available.
- b) Ensure that the correct taxpayer is selected from the “**Taxpayer list**”.
- c) Click “**Organisation**”, “**Rights Group**” and then “**Manage Groups**”.



- d) The “**Group Details**” page will be displayed, click the “**Open**” hyperlink.

Group Details			
Group Name	Authorisation Level	Access to Payments	Open
System Default	Submissions	Yes	<a href="#">Open</a>

- e) To set the applicable rights to gain access to the TCS and TCS verification functionality, select the option **“Tax Compliance Status”** and/or **“Tax Compliance Status Verification”** to enable you to access the TCS functionality or to verify the tax compliance status of taxpayers by using the PIN. Select the **“Update”** button to proceed.

**UPDATE GROUP DETAILS**

Group Name: System Default

Authorisation Level: Submissions

Access To Payments:

Tax Types:

- Provisional Tax (IRP6)
- VAT201
- Organisation Income Tax (ITR14/IT12E/ITR12T)
- Individual Income Tax (ITR12)
- Employee's Tax (EMP201)
- IT56 - Secondary Tax On Companies (STC)
- EMP501 - Submission
- Customs Agent
- Excise Agent
- VAT Admin Penalty
- PAYE Admin Penalty
- IT Admin Penalty
- Transfer Duty
- AA88 Agent Appointment – Banks
- Dividends Withholding Tax (DWT)
- AA88 Agent Appointment – Employers
- AA88 Agent Appointment - Other
- Tax Compliance Status
- Tax Compliance Status Verification
- I13
- Medical Scheme Contribution
- Insurance Payment
- Withholding Tax on Interest(WTI)
- Foreign Tax Information (FTI)

Do you want to import taxpayers from an existing group?  
 Yes  No

Update Delete Group Back Check All Uncheck All

### 3 ACTIVATION OF TAX COMPLIANCE STATUS FUNCTIONALITY

- a) 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 tax types that the taxpayer is registered for at SARS.
- b) For Tax Practitioner and Organisation portfolios, ensure that the correct taxpayer is selected from the taxpayer list before proceeding with the Tax Status functionality.

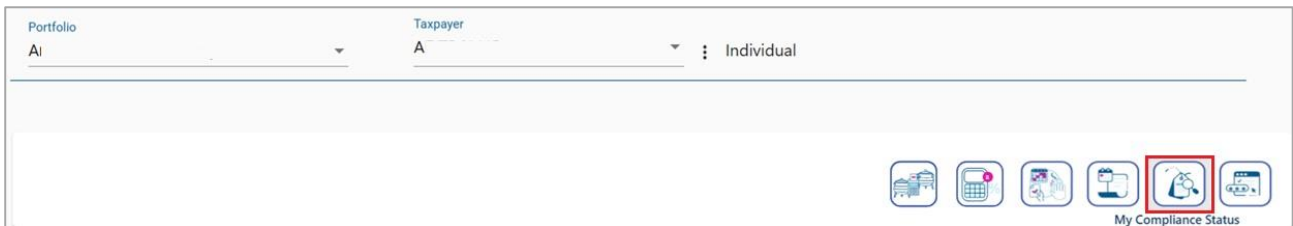
Portfolio E	Taxpayer Q	⋮ Tax Practitioner
Portfolio C	Taxpayer P	⋮ Organisation

- c) The steps to activate the Tax Compliance Status are the same for Individual, Organisation and Tax Practitioner eFiling portfolios.
- d) Select **“Tax Status”** tab from the main menu items at the top of the eFiling page.

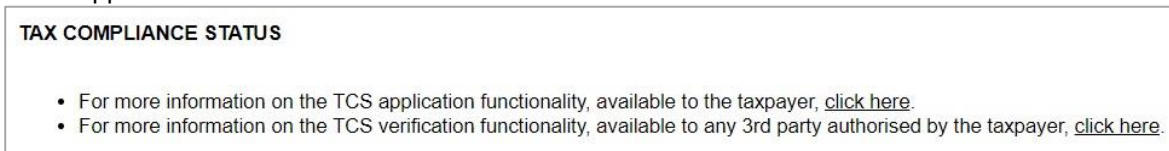




- e) Alternatively, by selecting **“My Compliance Status”** icon on the eFiling Dashboard landing page you will be able to access the TCS function.



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



- g) Select **“Activation”** to activate the tax compliance status functionality.



- h) The **“Tax Compliance Status Service Activation”** work page will be displayed and the tax reference number will be pre-populated on the screen.

The screenshot shows the 'TAX COMPLIANCE STATUS SERVICE ACTIVATION' form. It includes input fields for 'Taxpayer Name', 'Trading As Name', and 'Registration No / ID No'. Under the 'SERVICES' section, the 'Tax Compliance Status' checkbox is checked, with the subtext '(Grant access to My Compliance Profile)'. A 'Tax Reference Number' field is present and pre-populated with the number '1'. A 'Disclaimer' checkbox is also checked, with the text: 'The Tax Compliance status system display tax information for all the registered tax types of the taxpayer. By activating the TCS services for this entity you declare that you are duly authorised to view tax information for all registered tax types of the taxpayer.' An 'Activate' button is located at the bottom right of the form.

- i) Select the **“Tax Compliance Status”** check box. Read and accept the **“Disclaimer”** check box and click the **“Activate”** button to proceed with the activation.
- j) In order to activate the Tax Compliance Status functionality, the chosen taxpayer must be registered and active for at least one of the following tax types on their eFiling portfolio, Income Tax (IT), Pay As You Earn (PAYE) or Value Added Tax (VAT).

**TAX COMPLIANCE STATUS SERVICE ACTIVATION**

**TAX COMPLIANCE STATUS SERVICE ACTIVATION**

This service will work when you have successfully registered on eFiling for any of the following taxes: Income Tax (IT) Value Added Tax (VAT) or Pay As You Earn (PAYE).

- k) A message will be displayed to indicate that the initial activation of the service has been successful, and all functionalities 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.

**TAX COMPLIANCE STATUS SERVICE ACTIVATION**

**Taxes have been successfully updated.**

**Taxpayer Name**

**Trading As Name**

**Registration No / ID No**

**SERVICES**

**Tax Compliance Status**  
(Grant access to My Compliance Profile)

Tax Reference Number

**Status:**  
**Awaiting Registration Verification**

**Disclaimer** – The Tax Compliance status system display tax information for all the registered tax types of the taxpayer. By activating the TCS services for this entity you declare that you are duly authorised to view tax information for all registered tax types of the taxpayer.

- l) If you click the “Continue” button, the “Entity Reference Number Confirmation” process page will be displayed. Refer to step 4 below for more details regarding this process.

**TAX COMPLIANCE STATUS SERVICE**

**Tax Compliance Status Service**

SARS records show that your registered profile has not been confirmed and you will not be able to access the TCS system. If you have confirmed or updated your registered profile in the last 48 hours, the process may still be underway.

You can confirm your profile via eFiling:

- Select “Continue” to complete the “Entity Reference Number Confirmation” process
- Select “Cancel” if you do not wish to continue with the process

- m) Once the TCS verification registration is successfully completed, a “Successfully Activated” status will be displayed.

**TAX COMPLIANCE STATUS SERVICE ACTIVATION**

**Taxpayer Name**

**Trading As Name**

**Registration No / ID No**

**SERVICES**

**Tax Compliance Status**  
(Grant access to My Compliance Profile)

Tax Reference Number

**Status:**  
**Successfully Activated**

**Disclaimer** – The Tax Compliance status system display tax information for all the registered tax types of the taxpayer. By activating the TCS services for this entity you declare that you are duly authorised to view tax information for all registered tax types of the taxpayer.

- n) If you wish to deactivate the tax compliance status system on your eFiling portfolio, select the “**Tax Compliance Status**” tick box and click the “**De-activate**” button.

**TAX COMPLIANCE STATUS SERVICE ACTIVATION**

**Taxpayer Name**

**Trading As Name**

**Registration No / ID No**

**SERVICES**

**Tax Compliance Status**  
(Grant access to My Compliance Profile)

Tax Reference Number

**Status:**  
**Successfully Activated**

**Disclaimer** – The Tax Compliance status system display tax information for all the registered tax types of the taxpayer. By activating the TCS services for this entity you declare that you are duly authorised to view tax information for all registered tax types of the taxpayer.

- o) The status on the Tax Compliance Status Activation page will be updated to “**Deactivated**”.

**TAX COMPLIANCE STATUS SERVICE ACTIVATION**

**Taxes have been successfully updated.**

**Taxpayer Name**

**Trading As Name**

**Registration No / ID No**

**SERVICES**

**Tax Compliance Status**  
(Grant access to My Compliance Profile)

Tax Reference Number

**Status:**  
Deactivated

#### 4 ENTITY REGISTRATION CONFIRMATION PROCESS

- a) 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.
- b) 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, which will afford the entity the opportunity to “link/merge” all the registered taxes of the entity under the one single legal entity.
- c) 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.
- d) The activation of the **“My Compliance Profile”** is a once-off process for merged entities. Ensure that you do merge all your registered tax reference numbers.
- e) 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.
- f) Depending on your registered portfolio, 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.

Tax Compliance Status
Activation
My Compliance Profile
Tax Compliance Status Request
My Account Enquiries
Who viewed my status

**TAX COMPLIANCE STATUS SERVICE**

Tax Compliance Status Service

SARS records show that your registered profile has not been confirmed and you will not be able to access the TCS system. If you have confirmed or updated your registered profile in the last 48 hours, the process may still be underway.

You can confirm your registered profile via eFiling by selecting the once-off “Merge Entities” option:

- Select “Update Profile”

If you are unable to complete the “Merge Entities” process:

- Select “Continue” to complete the “Entity Reference Number Confirmation” process
- Select “Cancel” if you do not wish to continue with the process

- g) If you select the “**Cancel**” button, you will be directed back to the “**Tax Compliance Status**” landing page.
- h) 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: *GEN-ELEC-15-G01 - A Step by Step guide to the Entity Merge Functionality on eFiling - External Guide*.

SARS Registered Details
Notice of Registration
Maintain SARS Registered Details
Saved Details
Maintain Registered Details History
Merge Entities
Entity Merge History
Letters



## Entity Merge

In an attempt to provide you with a full and consolidated view of an Entity's profile, SARS requires your assistance to ensure that all the relevant tax and customs registrations are linked correctly.

In the context of the Single Registration solution, SARS uses the term 'entity' to refer to as a person, a Company, or a Trust that has been registered at a registration authority such as the Department of Home Affairs (Individuals), CIPC (Companies) or the Master of High Court (Trusts), or any another type of enterprise (e.g. political party, partnership, etc.) that is not registered with a registration authority, but exists or operates as a unique concern. Unique entities are most reliably identified by their unique ID or registration number, although entities without registration numbers may be identified by a combination of their name and other criteria such as registered address or contact details.

SARS uses the term 'merge' to describe the process of combining duplicated registration records into a single entity with all the associated tax and customs registrations linked to the single entity. The fundamental principle is that duplicated records of the same entity should be merged, which also implies that different types of entities, and entities with different registration numbers that are not the same entity, should not be merged. In exceptional circumstances where registration numbers of the same entity were captured differently (incorrectly) in the different CTS systems, these instances would require merging of records with different registration numbers because they are actually the same entity.

The merge functionality will therefore allow you to view, verify or add all the tax and customs registrations that exist in relation to an entity's portfolio at SARS so that you are thereafter presented with a single view of the entity either via eFiling or within a SARS Branch Office.

**Note:**

Entities that are incorporated separately e.g. companies with different registration numbers, cannot be merged, and Tax and customs registrations that belong to different entities cannot be linked to the same entity.

**Valid Merge Scenarios:**

- Same ID/registration number and name
- No registration number exists for the entity, but name, address and contact details are similar
- Registration numbers are different, but could be ascribed to capture errors or company conversions at CIPC

**Merge scenarios not allowed:**

- Entity types are different e.g. company and trust
- Registration numbers are different and different registrations exist at the registration authorities
- Trust numbers and name are the same but the Masters Office of trust registration are different
- Owner/Trustee wants to merge entities because he owns/represents both entities and wants to see all tax and customs registrations in one profile, but they are registered as separate entities at a registration authority
- The entities are husband and wife.

Continue

- 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.

Back
Submit form
100

### Entity Reference Number Confirmation

**Entity Details**

Surname / Registered Name * J	ID No.
Passport No.	Company / CC / Trust Reg No.

If any of the entity details reflected above requires an update, the taxpayer / representative taxpayer should either utilise the entity details amendment function on eFiling or visit a SARS branch.

**Matched Tax Reference Number(s), Customs Code(s) and/or Excise Code(s)**

If one or more of the pre-populated reference numbers in this section do not belong to the taxpayer reflected on this form or if one or more reference numbers that belong to the taxpayer reflected on this form are missing from the list, the taxpayer / representative taxpayer should update the registered profile on eFiling. Alternatively visit a SARS branch and bring along all relevant supporting documents to motivate the changes required.

**Taxes On Income (incl. Assessed, Provisional, Dividends, STC, Turnover tax)**

Reference Number 1
-----------------------

**Employment Taxes (incl. PAYE / SDL / UIF)**

PAYE Reference Number 7	SDL Reference Number L	UIF Reference Number U
----------------------------	---------------------------	---------------------------

Value Added Tax

Excise

Customs

VAT Ref Number 4	Excise Code	Customs Code
---------------------	-------------	--------------

**Declaration**

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.

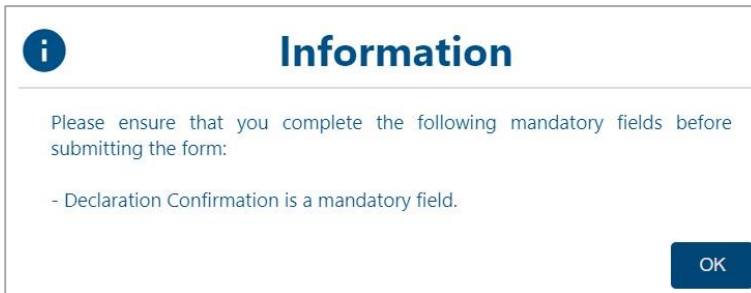
Y  N

Date(CCYMMDD)  
 2023 / /

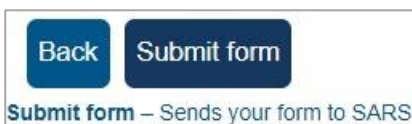
For enquiries go to [www.sars.gov.za](http://www.sars.gov.za) or call 0800 00 7277

- k) **Note:** You will not be allowed to make any changes to the details on the ERC01 form. Any changes must be made using the **“Maintain SARS Registered Details”** or the **“Merge Entities”** functions under the **SARS Registered Details** functionality.
- l) **Entity Details:** This container consists of the following fields that are pre-populated:
- i) Surname/Registered Name
  - ii) Company/CC/Trust Reg No
  - iii) ID No
  - iv) Passport No.
- m) **Matched Tax Reference Number(s), Customs Code(s) and Excise Code(s):** This container consists of the following fields:
- i) Reference Number – this field will be pre-populated
  - ii) Only reference numbers that you are registered for and have not been deregistered will be populated.

- n) **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.”*
- o) 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.
- p) 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.



- q) Select the “**Submit Form**” button to submit the ERC01 to SARS.



- r) A message will be displayed to indicate that the request has been successfully submitted to SARS.



- s) Click “**Continue**” to proceed and the “**My Compliance Profile**” page will be displayed.

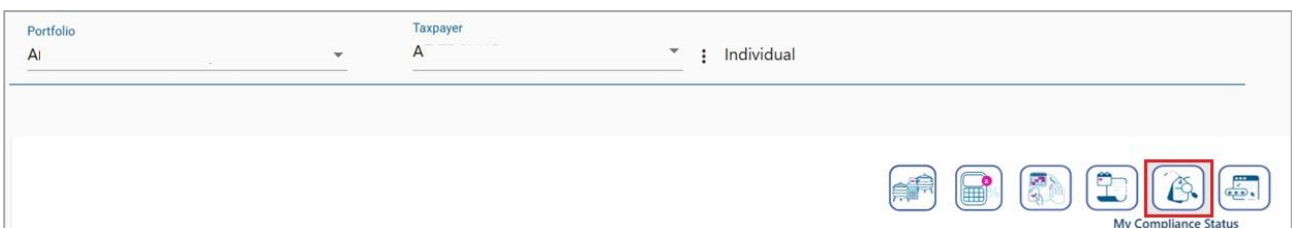
## **5 MY COMPLIANCE PROFILE**

- a) The tax compliance status system assists eFilers to view their tax compliance status electronically, on the “**My Compliance Profile**” (MCP) for the tax reference numbers registered for.
- b) Select “**My Compliance Profile**” under the “**Tax Compliance Status**” menu.

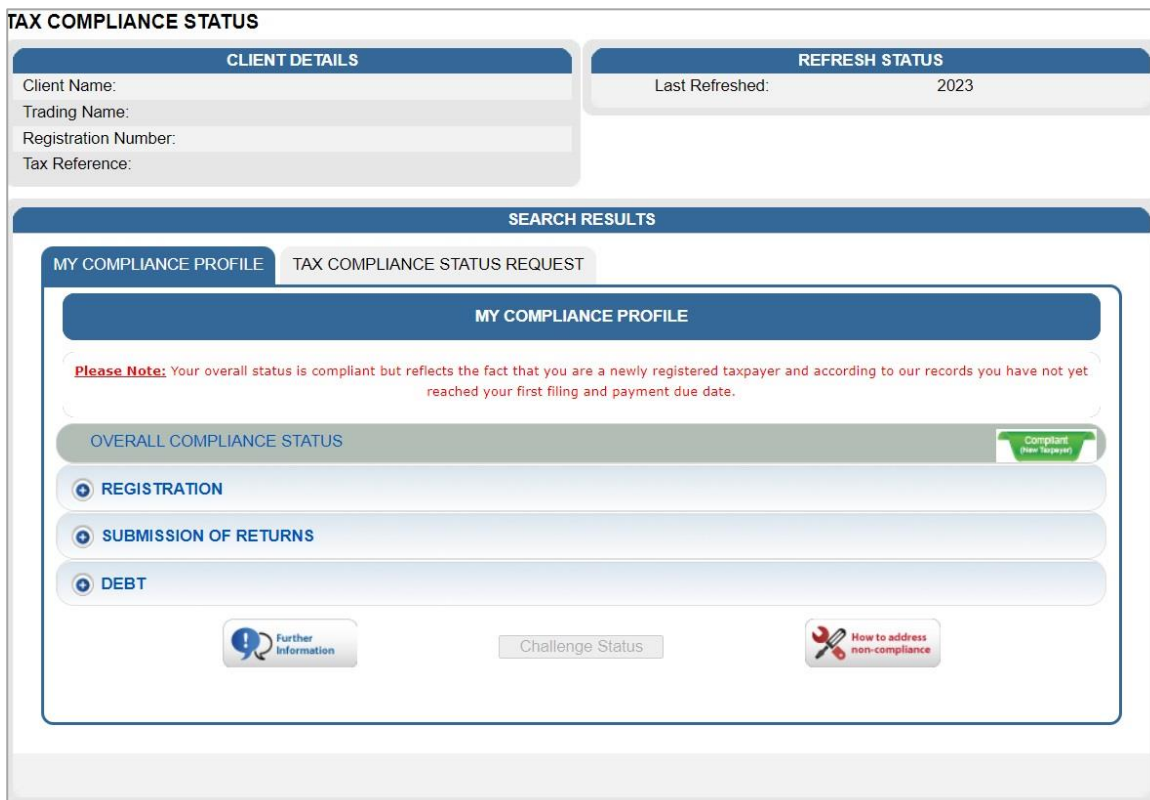




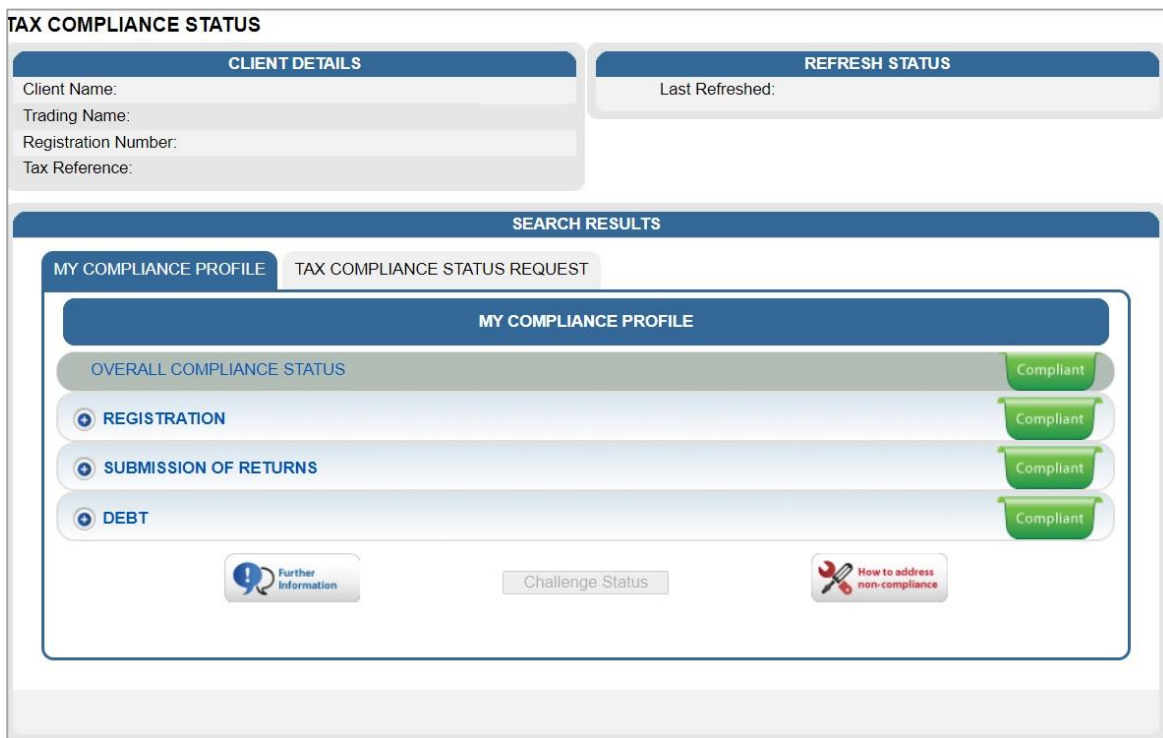
- c) Alternatively by selecting “**My Compliance Status**” icon on the eFiling landing page to access your tax compliance status.




- d) If the taxpayer is newly registered, the overall status on the MCP will display an indicator namely “**Compliant (New Taxpayer)**”. Below is an example of the MCP.
- e) A note will be displayed on the MCP stating the following regarding the newly registered taxpayer: “**Please note: Your overall status is compliant but reflects the fact that you are a newly registered taxpayer and according to our records you have not yet reached your first filing and payment due date.**”



- f) 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.
- g) The following compliance requirements will be displayed on the MCP dashboard:
  - i) **Overall Compliance Status** – summary of the compliance status of the taxpayer as a whole.
  - ii) **Registration status** – you must be registered and active for the tax products that you are liable for
  - iii) **Submission of Return** – make sure that no returns that you are liable for are outstanding after the stipulated filing due dates
  - iv) **Debt** - make sure that you do not have any outstanding tax debt with SARS for which payment arrangements have not been made
- h) The status indicator and description reflect the summary status with respect to each compliance requirement.



- i) Status indicators will be displayed using the following colours:
  - i) **Green** - shows that the taxpayer is tax compliant
  - ii) **Red** – shows that the taxpayer is tax non-compliant
- j) By selecting the expand buttons  on the left-hand side of Registration, Returns Submission and Debt, more information regarding the compliance status will be displayed for the eFiler.

**SEARCH RESULTS**

MY COMPLIANCE PROFILE | TAX COMPLIANCE STATUS REQUEST

**MY COMPLIANCE PROFILE**

OVERALL COMPLIANCE STATUS Non Compliant

REGISTRATION Compliant

SUBMISSION OF RETURNS Non Compliant

INCOME TAX Non Compliant

IT Return Non Compliant

Period	Compliance Description	Status
2020 to Date	According to SARS records there are one or more returns outstanding.	Non Compliant


DEBT Non Compliant

[Further Information](#) | [Challenge Status](#) | [How to address non-compliance](#)

- k) By selecting the down arrow you will be able to view detail regarding the actual outstanding return or amount per period, where available.

IT Return Non Compliant

Period	Compliance Description	Status
2020 to Date	According to SARS records there are one or more returns outstanding.	Non Compliant
2021	Capture and submit the outstanding returns.	Non Compliant
2020	Capture and submit the outstanding returns.	Non Compliant

- l) 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.


Period	Compliance balance	Remedy	Status
199901 to Date	R 82,100.87	Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.	Non Compliant
201402	R 8,077.64	Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.	Non Compliant
201404	R 72,308.07	Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.	Non Compliant
201406	R 1,715.16	Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.	Non Compliant

- m) If there are any unallocated amounts in a period, the unallocated amount will be displayed on the MCP screen.

Period	Compliance balance	Remedy	Status
199901 to Date	R - 33,483.44	Re-allocate any excess credits.	Compliant
Unallocated amount	R - 34,402.41	Allocate the amount available to the correct periods either via eFiling or you can visit a SARS branch for assistance.	Compliant
200803	R - 1.34	Re-allocate any excess credits.	Compliant
201204	R 920.31	Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.	Non Compliant

- n) On the MCP, PAYE have been split between PAYE, SDL and UIF. The compliance status of each tax type will be indicated as below example of the screen.

Category	Status
NET COMPLIANCE BALANCE ACROSS ALL TAX TYPES	R 542.91 Compliant
INCOME TAX	Compliant
PROVISIONAL TAX	Compliant
DIVIDENDS TAX	Compliant
STC	Compliant
PAYE	Compliant
SDL	Compliant
UIF	Non Compliant
VAT	Compliant

- o) 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.

**TAX COMPLIANCE STATUS**

**CLIENT DETAILS**  
Client Name:  
Trading Name:  
Registration Number:  
Tax Reference:

**REFRESH STATUS**  
Last Refreshed: 2023/04/05 08:10:42

**SEARCH RESULTS**

**MY COMPLIANCE PROFILE**

**OVERALL COMPLIANCE STATUS** Non Compliant

**REGISTRATION** Compliant

**SUBMISSION OF RETURNS** Non Compliant

**DEBT** Compliant

Further Information | Challenge Status | How to address non-compliance

- p) In the below example of the MCP screen, there is an outstanding amount on the Income Tax and Admin Penalty whilst the Provisional Tax account are in order.



Period	Compliance balance	Remedy	Status
1999 to Date	R 250.00	Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.	Non Compliant

- q) If you hover over the plus circle, you will see instruction as to how to proceed to view the non-compliance items on the detail level.

- r) If you need more information on what the My Compliance Profile is and how it should be used, click on **“Further Information”** at the bottom of **“My Compliance Profile”**.

**Further Information** ✕

**“My Compliance Profile”** shows your tax compliance status for the day the information was generated.

- It is not static
- It may change and if for example you're late paying a tax or filing a return it will then say you are non-compliant and the status indicator will turn red.
- Keep on top of your status with regular checks of this page and avoid any surprises.
- Returns submitted or payments made may take up to 48 hours to reflect.
- SARS regards a taxpayer as a "New Taxpayer", when a taxpayer is recently registered and has not reached a filing and/or payment due date. The taxpayer is regarded as compliant, but SARS will share with authorised 3rd Parties the additional information that the entity is a "New Taxpayer".

## 6 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.

Tax Compliance Status
Activation
My Compliance Profile
Tax Compliance Status Request
My Account Enquiries
Who viewed my status

- e) Hover over the non-compliant indicator and a message will be displayed informing the taxpayer what to do next to address the specific non-compliance.

The screenshot displays the 'DEBT' section of the SARS Tax Compliance Status interface. It shows a summary of compliance balances across all tax types, with a total of R 1,192.98. Below this, there are sections for 'PROVISIONAL TAX' (Compliant), 'INCOME TAX' (Non Compliant), and 'ADMIN PENALTY' (Non Compliant). A detailed view of the 'ADMIN PENALTY' section shows a net compliance balance of R 250.00. A tooltip is displayed over the 'Non Compliant' indicator, providing a remedy: 'Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.' The tooltip also includes a call to action: 'If you would like to fix this now, click here'.

Period	Compliance balance	Remedy	Status
1999 to Date	R 250.00	Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.	Non Compliant

- f) A list of SARS recommendations will be available to remedy the non-compliance. Select the applicable recommendation and click the “**Continue**” button.
- g) For **Registrations**, the following options will be listed:
- i) Update registered particulars
  - ii) When “**Update registered particulars**” is selected and “**Continue**”, the following message will be displayed to the eFiler:
    - A) At this stage no functionality exists on eFiling to update your registration status. Visit your nearest SARS branch to update your details.

**ADDRESS NON-COMPLIANCE**

**Remedy Description:**  
In the event that this is an incorrect reflection of the status, visit a SARS branch to update your registration status.

**SARS Recommendation:**  
At this stage no functionality exists on eFiling to update your registration status. Visit your nearest SARS branch to update your details.

- h) For **Submission of Returns**, there is only one option available, as displayed in the screen below:
- i) Capture and submit the outstanding return.

**ADDRESS NON-COMPLIANCE**

**Remedy Description:**  
Capture and submit the outstanding returns.

**SARS Recommendation:**

Capture and submit the outstanding return.

- ii) When the option is selected and “**Continue**” button clicked, the Income Tax Work Page of the relevant return is displayed for the eFiler to complete and submit to SARS.

**INCOME TAX WORK PAGE**

**Taxpayer Name**  
**Tax Period** 2021  
**Tax Reference**  
**Return Type** ITR12

**eFiling Status** Saved

**SARS Penalties**  
**Notice of Penalty Assessment ( AP34 )**

RETURN TYPE	STATUS	DATE	LAST UPDATED BY	VERSION	CALCULATION RESULTS	MESSAGE
My Tax Return (ITR12)	Saved	2021/06/10		1	Not Requested	

Maintain Legal Entity Details  
Request Historic Documents Refresh Data Refund Status

- i) For **outstanding Debt**, the remedy option will only have functionality available for Income Tax, VAT and PAYE.
- j) For Admin Penalty, STC, Diesel, Dividends Tax and Provisional Tax, taxpayers must utilise existing processes and channels to remedy outstanding debt for these taxes.
- k) The following options will be displayed where the functionality exists:
- Make Payment
  - Request Payment Arrangement
  - Fix my Account.

**ADDRESS NON-COMPLIANCE**

**Remedy Description:**  
Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.

**SARS Recommendation:**

Make Payment  
 Request Payment Arrangement  
 Fix My Account

- iv) If the “**Make Payment**” option is selected, eFiling will automatically open the “**Additional Payments**” functionality for the payment to be processed. Complete all the required fields and make the payment to SARS.



**Additional Payments to SARS**

**This page allows you to capture additional tax payment details to SARS**

- **Tip:** You can save payments to pay at a later date. You can also save payments in order to pay multiple payments at once.
- The additional payment mechanism does not entitle the user to benefit from the VAT extension date provided by SARS to all eFilers. The incentive is only for payments of VAT returns via eFiling and as result the deadline of the 25th of the month (or last business day prior) is applicable as the due date. Any payment made after this date will be liable for penalties and interest.
- **Mineral Petroleum Resource and Royalties(MPRR) payments:** option is only available to taxpayers registered/activated for MPRR tax type on eFiling.
- Standard bank Mybill clients, payments created on eFiling are linked to ID / Company number of the eFiling profile; this must correspond with the same details of the Mybills profile at Standard Bank.

Tax Type

Taxpayer Name

Type of Payment

Tax Reference Number

Tax Period

Payment Reference Number

Amount

- v) If the **“Request Payment Arrangement”** is selected, a Tax Type screen will be displayed to select the relevant tax type to request payment arrangements for. Select the relevant tax type.

**Tax Types**

PIT Assessed Tax

PIT Admin Penalties

- A) If there are outstanding returns due to SARS, the following message will be displayed and no payment arrangements can be made, until the returns are submitted.

**Error**

Your request cannot be submitted due to outstanding returns/declaration. Please submit all outstanding returns/declaration before submitting your Payment Arrangement request. Please contact the SARS Contact Centre on 080000 SARS (7277) for more information.

- B) If there is only debt outstanding on the account, a simulated Payment arrangement plan page will be displayed. Complete all relevant fields select **“Submit”** to send the request to SARS.

- l) A message will be displayed to indicate that the request has been submitted to SARS.

**ADDRESS NON-COMPLIANCE**

Request Payment Arrangement

Please note that you can track your Payment Arrangement request progress on My Account Enquiries.

Payment Arrangement request submitted successfully

- m) On the selection of “**Fix My Account**” option, eFiling will present available functionality for VAT and PAYE.

**PAYE ACCOUNT SEARCH**

Client Details

Client Name:   
 Trading As:   
 Registration Number:   
 Tax Reference:

Please select your desired search option below

Payments Search

I would like to Allocate all UNALLOCATED payments  
 I would like to Reallocate payments  
 I would like to view ALL payments

Debits Search

I would like to view all debit balances  
 I would like to view debit balances for EMP201 PRN  
 I would like to view all debit balances between:

PRN:   
 Please capture the last 9 digits of your PRN above.  
 Select Year first:    
 From:  To:

Once you have completed your selection, please click on the button below.

**VAT ACCOUNT SEARCH**

Client Details

Client Name:   
 Trading As:   
 Registration Number:   
 Tax Reference:

Please select your desired search option below

Payments Search

I would like to Allocate all UNALLOCATED payments  
 I would like to Reallocate payments  
 I would like to view ALL payments

Debits Search

I would like to view all debit balances  
 I would like to view debit balances for VAT201 PRN  
 I would like to view all debit balances between:

PRN:   
 Please capture the last 9 digits of your PRN above.  
 Select Year first:    
 From:  To:

Once you have completed your selection, please click on the button below.

- n) For Income Tax, eFiling will present the user with functionality to submit a request to SARS.

**ADDRESS NON-COMPLIANCE**

Fix My Account

Surname:

First Name:

Cell No:

Business No:

Tel No:

Email:

Reasons:

## 7 CHALLENGE STATUS

- a) **“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.
- b) 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.

Note – if you have a Challenge status request that is still in progress, then you will not be able to submit any subsequent request until the existing request is finalised.

- c) 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.
- d) If SARS agrees 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.
- e) Select **“Submit”** to continue.

Request SARS to re-evaluate my status

**Category Status:**  
**Non-Compliant categories:**  
 None

**Compliant categories:**  
 Registration; Submission of Returns; Debt; Relevant Supporting Documents

*Please give a clear and concise reason why we should re-evaluate your overall compliance status*

Contact person details

*Capture the contact details of the person that must be contacted when SARS needs to correspond with you on this case*

Surname: <input style="width: 90%;" type="text" value="B"/>	Cell No: <input style="width: 90%;" type="text" value="08"/>
First Name: <input style="width: 90%;" type="text" value="L"/>	Business No: <input style="width: 90%;" type="text" value="0000000000"/>
Email: <input style="width: 90%;" type="text"/>	Tel No: <input style="width: 90%;" type="text" value="0000000000"/>

f) If you click “OK” on the below screen, you can submit a request to SARS to re-evaluate your status.

Are you sure you want to submit this request to SARS?

g) Successful submission message will be displayed after you have submitted the request to SARS.

Request SARS to re-evaluate my status

Re-evaluation request submitted successfully

h) If you select the “How to address your non-compliance” button, the following message will be displayed:

How to address your non-compliance ✕

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.

## 8 MY ACCOUNT ENQUIRIES

- a) This functionality allows the eFiler to view historical account enquiries and challenge status submissions as well as those that are still in progress.
- b) Select the “My Account Enquiries” tab 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

- c) 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.

My Account Enquiries				
Date	Remedy Type	Status	Amount	Open
2023/04/05	Challenge Status	Case created	Not Available	<a href="#">View</a>
1				

- d) By selecting the **“View”** hyperlink, the **Account Enquiries Work Page** will be displayed as below:

**ACCOUNT ENQUIRIES WORK PAGE** ?

**Taxpayer Name**

---

**Tax Reference No**

---

**Request Type**

Challenge Status

**eFiling Status**

Case created

CASE NUMBER	DESCRIPTION	CASE REQUESTED DATE	STATUS	OPEN
150827155	Challenge Status	2023/04/05	Case created	<a href="#">View</a>

[Back](#)

---

**ADDRESS NON-COMPLIANCE ENQUIRY**

Surname:

First Name:

Email:

Request description:  
Testing

Cell No:

Business No:

Tel No:

- e) The **Account Enquiries work page** will be displayed as indicated above.
- f) If you select the **“Open”** hyperlink, the Registration Work Page will be displayed with the following information:
- i) Taxpayer Name
  - ii) Tax Reference Number

- iii) Registration number / ID number
- iv) eFiling Status
  - A) Case requested – indicates when a case request is sent
  - B) Case created – indicate when a response is received
  - C) Case in Progress
  - D) Case completed – indicated when an outcome letter has been received.
- v) Case number
- vi) Case Type
- vii) Case Requested Date

**REGISTRATION WORK PAGE**

<b>Taxpayer Name</b>	<b>eFiling Status</b> Case in progress
<b>Tax Reference</b>	
<b>Registration Number/ID Number</b>	

CASE NUMBER	CASE TYPE	CASE REQUESTED DATE
150827155	Challenge Status	2023/04/05

Query Status

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
TCR01 documents	Waiting for Documentation to be Uploaded		2023/04/05	0	0

LETTER DESCRIPTION	LETTER DATE	OPEN
Challenge Status - Request	2023/04/05	<a href="#">View</a>

- g) 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.
- h) To view the letter, click on the **“View”** link in the Letter description section.

LETTER DESCRIPTION	LETTER DATE	OPEN
Challenge Status - Request	2023/04/05	<a href="#">View</a>

## 9 TAX COMPLIANCE STATUS REQUEST

- a) The **“Tax Compliance Status Request”** dashboard contains the request functionality to request an overall Tax Compliance Status in respect of Good Standing and Approval International Transfer (AIT) (previously known as Foreign Investment Allowance and/or Emigration) to obtain a PIN with which to share your status to a 3rd Party.
- b) The following tax compliance status types may be applied for:
  - i) **Good Standing** - This compliance status is issued when a taxpayer want to confirm that his/her tax affairs are in order with SARS.
  - ii) **Approval International Transfer** – this functionality allows a taxpayer to apply to transfer funds internationally.
- c) An eFiler must ensure that the type of TCS request is correct.
- d) An eFiler will be able to submit multiple requests for each type.
- e) You must submit supporting documents for TCS requests in respect of Approval International Transfers. Refer to section 14 below for the procedure on how to submit supporting documents.
- f) Existing historic applications in respect of Tender, Foreign Investment Allowance (FIA) and Emigration will be visible on the TCS Dashboard.



- g) 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.



- h) The tax compliance status page will be displayed.

**TAX COMPLIANCE STATUS**

CLIENT DETAILS	REFRESH STATUS
Client Name: Trading Name: Registration Number: Tax Reference:	Last Refreshed: 2023

**SEARCH RESULTS**

MY COMPLIANCE PROFILE | **TAX COMPLIANCE STATUS REQUEST**

**TAX COMPLIANCE STATUS**

New Compliance Request      Type:      

You have not yet requested a Tax Compliance Status.

- i) Select the “Type” drop-down arrow and the list of TCS request types will be displayed. Individuals will have the Good Standing and Approval International Transfers options to select; Organisations will only have Good Standing option to select.

**SEARCH RESULTS**

MY COMPLIANCE PROFILE | **TAX COMPLIANCE STATUS REQUEST**

**TAX COMPLIANCE STATUS**

New Compliance Request      Type:      

You have not yet requested a Tax Compliance Status.

- j) Select the TCS request type and when the “Request” button is selected, the Tax Compliance Status Request (TCR01) form will be displayed to complete. The following containers will be displayed in the form.

## 9.1 Taxpayer Details

- a) This container will always be displayed for all TCS types and pre-populated with the following information, where applicable.
- i) Request Reference No (this is a unique number for each request submitted)
  - ii) Surname/Registered Name
  - iii) Trading Name – where multiple trading names have been registered for the taxpayer, you will be able to capture the applicable one for the specific request. The trading name captured will be visible to the 3rd party when the tax status is verified.
  - iv) 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 capture 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.
    - A) Income Tax Ref No
    - B) PAYE Ref No
    - C) VAT Ref No
    - D) Customs Code - this field will only be available in the future and will be locked and blank.
  - v) ID No – in the case of an individual, the ID number will be pre-populated.
  - vi) Passport No
  - vii) Passport Country (e.g. South Africa = ZAF)
  - viii) Company/CC/Trust Reg No
  - ix) Tax Compliance Type (Good Standing or Approval International Transfers) – this field will be pre-populated based on the type selected in the Tax Compliance Status Request section.
  - x) Home Tel No
  - xi) Bus Tel No
  - xii) 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.
    - A) Cell No
    - B) Email

The screenshot shows the SARS Tax Compliance Status Request Additional Information form. The 'Taxpayer Details' section is highlighted in dark red. The form contains the following fields and values:

- Request Ref No.: 0000000063GS1608211408292
- TCR01
- Surname / Registered Name: (locked)
- Trading Name: (locked)
- Income Tax Ref No.: 000
- PAYE Ref No.: (locked)
- VAT Ref No.: (locked)
- Customs Code: (locked)
- ID No.: (locked)
- Passport No.: (locked)
- Passport Country (e.g. South Africa = ZAF): (locked)
- Company / CC / Trust Reg No.: (locked)
- Tax Compliance Type: GOOD STANDING
- Home Tel No.: (mandatory field, highlighted in red)
- Bus Tel No.: (mandatory field, highlighted in red)
- Cell No.: (mandatory field, highlighted in red)
- Email: (empty)

NOTE: You have not yet captured an email address. SARS may not be able to "Alert" you when your overall compliance status change, if you do not provide an email address on this form.

Is this request completed by an authorised representative on behalf of the taxpayer? \*  Y  N  O

Is this request in respect of a Partnership / Joint Venture? \*  Y  N  O

- b) Below is an example of the Taxpayer Details screen of the Approved International Transfers section.



Back Save Submit form Print

Request Ref No. \* 0049952489AS0404231547311 TCR01

**SARS**  
South African Revenue Service

**Tax Compliance Status Request Additional Information**

**Taxpayer Details**

Surname / Registered Name \* A Trading Name Income Tax Ref No.

PAYE Ref No. VAT Ref No. Customs Code

ID No. 7 Passport No. Passport Country (e.g. South Africa = ZAF)

Passport Issue Date CCYY / MM / DD Company / CC / Trust Reg No. Tax Compliance Type \* APPROVAL INTERNATIONAL TRANSFER

Home Tel No. Bus Tel No. Cell No. \*  
Cell No. is a mandatory field.

Email \*  
Email is a mandatory field.

**NOTE:** You have not yet captured an email address. SARS may not be able to "Alert" you when your overall compliance status change, if you do not provide an email address on this form.

Is this request completed by an authorised representative on behalf of the taxpayer? \*  Y  N  N  N Is this request in respect of a Partnership / Joint Venture?  Y  N  N

- c) Is the request completed by an authorised representative on behalf of the taxpayer? (Yes/No) – The answer is mandatory.
- i) If “Yes”, the “**Representative Authorised to request the tax clearance on behalf of the taxpayer**” container will be displayed for completion.
- d) 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:
- i) Representative Type (Tax Practitioner, Representative taxpayer, Other)
    - A) If ‘Other’ is selected, please provide details
  - ii) Surname
  - iii) First Two Names
  - iv) Initials
  - v) ID No
  - vi) Passport No
  - vii) Passport Country (e.g. South Africa = ZAF)
  - viii) Passport Issue Date (CCYYMMDD)
  - ix) Home Tel No, Bus Tel No, Cell No – only one field may be completed.
  - x) Tax Practitioner Registration No – only mandatory if the representative type is Tax Practitioner
  - xi) 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.
  - xii) Cell No
  - xiii) Contact email

**Representative Authorised to request the tax compliance status on behalf of the taxpayer**

Representative Type: \*  Tax Practitioner  Representative Taxpayer  Other  If "Other" please provide details

Surname \*  First Two Names \*  Initials \*

ID No. \*  Passport No. \*  Passport Country (e.g. South Africa = ZAF)

Passport Issue Date  Home Tel No. \*  Bus Tel No. \*

Cell No. \*  Tax Practitioner Registration No.

Email \*

**NOTE:** You have not yet captured an email address. SARS may not be able to "Alert" you when your overall compliance status change, if you do not provide an email address on this form.

- e) 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.
  - Note:** For Approved International Transfer applications, this question will be pre-populated as **“No”**.
- f) **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

**Partnership / Joint Venture Details**

Partnership Name \*  PAYE Ref No.  VAT Ref No.

Partnership Name is a mandatory field.

## 9.2 International Transfer Details

- a) International Transfer Details

**International Transfer Details**

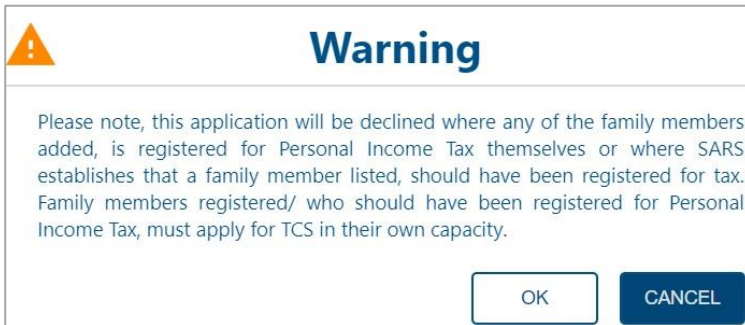
Indicate your Tax Residency Status under which the transfer is made: \*  SA Tax Resident  Non-Resident for Tax Purposes

Date you ceased to be a SA tax resident:  Where will you be a tax resident? \*  R Total value of your International Transfer (must be ... !)  Is this request in respect of a family unit? Y  N

Are you a beneficiary of a Trust (Local or Foreign)? \* Y  N  Do you have Shareholding Directly / Indirectly in any Legal Entity (Local or Foreign) of 20% or more? \* Y  N  Do you have any existing loan(s) to a Trust (Local or Foreign)? \* Y  N

- b) **Indicate your Tax Residency Status under which the transfer is made?**
- SA Tax Resident
    - If SA Tax Resident is selected, the **“International Investment Type Details”** container will be displayed. Refer to section 9.4 below to complete the International Investment Type Details container.
  - Non-Resident for Tax Purposes
    - If this is selected, indicate the Date you ceased to be a SA tax resident (CCYYMMDD)

- I) **Note:** If the date you ceased to be a SA tax resident is greater than 5 years, the Foreign Assets and Liabilities Details container will be optional for completion.
  - B) Where will you be a tax resident?
    - I) Select the relevant country.
  - iii) Total value of your International transfer (must be Liquid and/or Transferable Source Type)
    - A) Once a value is entered here, one or both notes will be displayed in the container:
      - I) **NOTE:** The sum of all sources selected must equal the Total value of your international transfer.
      - II) **NOTE:** The sum of all investments selected must equal the Total value of your international transfer.
- c) **Is the request in respect of a family unit?** Indicate “Yes” or “No”
- A) If “Yes”, the following message will be displayed:



- d) If you click “OK”, the Family Member details container will be displayed.

**Family Member Details**

1) Family Member Details

Surname \* [!] Surname is a mandatory field.

First Two Names \* [!] First Two Names is a mandatory field.

ID No. \* [!] ID No. is a mandatory field.

Passport No. \* [!] Passport No. is a mandatory field.

Passport Country [v]

Passport Issue Date CCYY / MM / DD [calendar icon]

Relationship to Applicant \* [v] [!] Relationship to Applicant is a mandatory field.

Delete Add

- e) Complete the following fields in the Family Member Details container:
  - i) Surname
  - ii) First Two Names
  - iii) ID No
  - iv) Passport No
  - v) Passport Country
  - vi) Passport Issue Date
  - vii) Relationship to Applicant – Indicate Spouse or Child.
- f) Click the “Add” button to add more family members. The second family member details container will be presented. Complete all the relevant fields.

2) Family Member Details
^

Surname \* !  
Surname is a mandatory field.

First Two Names \* !  
First Two Names is a mandatory field.

ID No. \* !  
ID No. is a mandatory field.

Passport No. \* !  
Passport No. is a mandatory field.

Passport Country ▼

Passport Issue Date  
CCYY / MM / DD 📅

Relationship to Applicant \* ▼ !  
Relationship to Applicant is a mandatory field.

Delete
Add

- g) If you wish to delete the additional family member details container, click the “Delete” button. A warning message will be displayed. Select “Yes” or “No” to proceed.

⚠

## Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

YES
NO

A) **Note: The above steps to add and delete will be the same for all containers.**

- i) Upon submission of the AIT application to SARS, and more than one family member are registered for Tax, an error message will be displayed to indicate that each family member registered for tax must submit an application to SARS.
- h) **Are you a beneficiary of a Trust(s)?** Indicate Yes or No.
- i) If “Yes”, complete the Local and Foreign Trust Details sub-container in the Interest in Trust(s) Details container.

1) Local and Foreign Trust Details
^

\* Local Trust  Foreign Trust

Registered Name of the Trust \* !  
Registered Name of the Trust is a mandatory field.

Trust No.

Income Tax Ref No.

ID No. of Main Trustee/Representative Taxpayer of the Trust

Passport No. of Main Trustee/Representative Taxpayer of t...

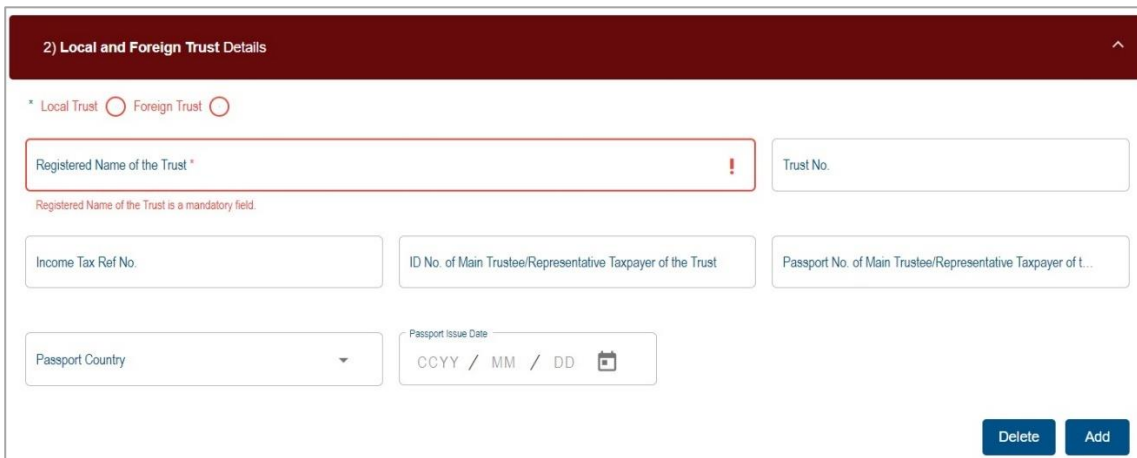
Passport Country ▼

Passport Issue Date  
CCYY / MM / DD 📅

Delete
Add

- ii) Indicate if it is a Local or Foreign Trust
- B) Complete the following fields:
- I) Registered Name of the Trust
  - II) Trust No
  - III) For a local trust, the Income Tax Ref No and ID No of the Main Trustee/Representative Taxpayer of the Trust fields is mandatory to complete.
  - IV) Passport No of the Main Trustee/Representative Taxpayer of the Trust fields.

- Once this field is completed, enter the Passport Country and Passport Issue date fields.
- V) For a Foreign Trust, the Trust No. and Passport No. fields will be optional to complete.
- C) Select the “**Add**” button to include additional Trust details.



- D) If you wish to delete the additional Local and Foreign Trust details container, click the “**Delete**” button. A warning message will be displayed. Select “**Yes**” or “**No**” to continue.



- i) **Do you have Shareholding Directly / Indirectly in any Legal Entity (Local or Foreign) of 20% or more?** – Indicate Yes or No
  - i) If Yes, complete the Local and Foreign Shareholding Details sub-container in the Legal Entity Shareholding Details container.
    - A) Complete the following fields:
      - I) Indicate Local or Foreign Entity
      - II) Registered Name of the Entity
      - III) Trading Name of the Entity
      - IV) If Local Entity is selected, the Registration No and Income Tax Ref No fields are mandatory to complete.
      - V) Estimated value of current Shareholding
      - VI) Percentage Shareholding (%)

Legal Entity Shareholding Details
^

1) Local and Foreign Shareholding Details
^

\* Local Entity  Foreign Entity

Registered Name of the Entity is a mandatory field.

Trading Name of the Entity is a mandatory field.

Estimated Value of current Shareholding is a mandatory field.

Percentage Shareholding (%) is a mandatory field.

Delete
Add

ii) Select the **“Add”** button to include additional Legal Entity Shareholding Details.

2) Local and Foreign Shareholding Details
^

\* Local Entity  Foreign Entity

Registered Name of the Entity is a mandatory field.

Trading Name of the Entity is a mandatory field.

Estimated Value of current Shareholding is a mandatory field.

Percentage Shareholding (%) is a mandatory field.

Delete
Add

iii) If you wish to delete the additional Local and Foreign Shareholding details container, click the **“Delete”** button. A warning message will be displayed. Select **“Yes”** or **“No”** to proceed.

## Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

YES
NO

j) **Do you have any existing loan(s) to a Trust (Local or Foreign)?**

i) Complete the following fields:

- A) Indicate Local or Foreign Trust.
- B) Registered Name of the Trust
- C) Trust No
- D) Income Tax Ref No – mandatory if Local Trust is selected.
- E) ID No of Main Trustee/Representative Taxpayer of the Trust
- F) Passport No of Main Trustee / Representative Taxpayer of the Trust
- G) Passport Country
- H) Passport Issue Date
- I) Current Loan Amount
- J) Interest Rate %



- i) For a Foreign Trust, the Trust No. and Passport No. fields will be optional to complete.

Loan to a Trust(s) Details
^

1) Local and Foreign Loan to a Trust Details
^

\* Local Trust  Foreign Trust

Registered Name of the Trust is a mandatory field.

Trust No.

Income Tax Ref No.

ID No. of Main Trustee/Representative Taxpayer of the Trust

Passport No. of Main Trustee/Representative Taxpayer of t...

Passport Country

Passport Issue Date  
 CCYY / MM / DD

R Current Loan Amount \*
 

Current Loan Amount is a mandatory field.

Interest Rate % \*

Interest Rate % is a mandatory field.

Delete
Add

- ii) Select the “Add” button to include additional Loan to a Trust(s) Details.

2) Local and Foreign Loan to a Trust Details
^

\* Local Trust  Foreign Trust

Registered Name of the Trust \*

Registered Name of the Trust is a mandatory field.

Trust No.

Income Tax Ref No.

ID No. of Main Trustee/Representative Taxpayer of the Trust

Passport No. of Main Trustee/Representative Taxpayer of t...

Passport Country

Passport Issue Date  
 CCYY / MM / DD

R Current Loan Amount \*
 

Current Loan Amount is a mandatory field.

Interest Rate % \*

Interest Rate % is a mandatory field.

Delete
Add

- iii) If you wish to delete the additional Local and Foreign Loan to a Trust details container, click the “Delete” button. A warning message will be displayed. Click “Yes” or “No” to proceed.

## Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

YES
NO

### 9.3 Source(s) where the value to be transferred arose from Details

- a) Select one or more of the following Source Type(s):
  - i) Cash/ Savings
  - ii) Distribution from Trusts as a beneficiary
  - iii) Donation
  - iv) Dividends distribution from a Company
  - v) Inheritance
  - vi) Loan
  - vii) Sale of Property
  - viii) Sale of shares and other securities
  - ix) Sale of Crypto Assets
  - x) Transfer of Listed Securities
  - xi) Other
  
- b) The “**Proportional value of the total amount to be transferred attributed to the selected source**” field will be auto calculated from the details captured for each source added. The sum of all sources captured **must** equal the **Total value of your International Transfer** amount captured in the **International Transfer Details** container.
  
- c) Multiple sources can be added if the source is from different entities or accounts. Click the “**Add**” button.

- i) If you wish to delete the additional Source row, click the “**Delete**” button. A warning message will be displayed. Click “Yes” or “No” to proceed.





## Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

- d) If **Cash / Savings** is selected as the source, the Cash/Savings container will be displayed and complete the following fields:
- i) Financial Institution:
    - A) ABSA Bank
    - B) African Bank
    - C) Bidvest Bank
    - D) Capitec Bank
    - E) Discovery Bank
    - F) FirstRand Bank
    - G) GroBank
    - H) Investec Bank
    - I) Nedbank
    - J) Standard Bank of South Africa
    - K) Tyme Bank
    - L) Other
  - ii) Account No
  - iii) Type of Account
    - A) Current
    - B) Savings
    - C) Credit Card
    - D) Personal Loan
    - E) Home Loan
    - F) Other
  - iv) Value (Proportional value of the total transfer attributed to this account)

Cash / Savings Details
^

1) Cash / Savings Additional Details
^

<input style="width: 95%; border: 1px solid #ccc;" type="text" value="Financial Institution *"/> <div style="font-size: 8px; color: #e74c3c; margin-top: 2px;">Financial Institution is a mandatory field.</div>	<input style="width: 95%; border: 1px solid #ccc;" type="text" value="Account No. *"/> <div style="font-size: 8px; color: #e74c3c; margin-top: 2px;">Account No. is a mandatory field.</div>
<input style="width: 95%; border: 1px solid #ccc;" type="text" value="Type of Account *"/> <div style="font-size: 8px; color: #e74c3c; margin-top: 2px;">Type of Account is a mandatory field.</div>	<input style="width: 95%; border: 1px solid #ccc;" type="text" value="R Value (Proportional value of the total transfer attribute... *"/> <div style="font-size: 8px; color: #e74c3c; margin-top: 2px;">Value (Proportional value of the total transfer attributed to this account) is ...</div>

- v) Select the **“Add”** button to include additional Cash/Savings source(s).

2) Cash / Savings Additional Details
⌵

Financial Institution \* !  
Financial Institution is a mandatory field.

Account No. \* !  
Account No. is a mandatory field.

Type of Account \* !  
Type of Account is a mandatory field.

R Value (Proportional value of the total transfer attribute... !  
Value (Proportional value of the total transfer attributed to this account) is ...

Delete
Add

- vi) If you wish to delete the additional Cash/Savings details container, click the “Delete” button. A warning message will be displayed. Click “Yes” or “No” to proceed.

⚠

## Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

YES
NO

- e) If **Distribution from Trusts as a beneficiary** is selected as the source, complete the following fields in the Distribution from Trust Additional Details:
- i) Registered Name of the Trust
  - ii) Trust No
  - iii) Income Tax Ref No
  - iv) Value (Proportional value of the total transfer attributed to this Trust)

1) Distribution from Trust Additional Details
⌵

\* Local Trust  Foreign Trust

Registered Name of the Trust \* !  
Registered Name of the Trust is a mandatory field.

Trust No.

Income Tax Ref No.

R Value (Proportional value of the total transfer attribute... !  
Value (Proportional value of the total transfer attributed to this Trust) is a m...

Delete
Add

- v) Select the “Add” button to include an additional Distribution from Trust Details container.

2) Distribution from Trust Additional Details
⌵

\* Local Trust  Foreign Trust

Registered Name of the Trust \* !  
Registered Name of the Trust is a mandatory field.

Trust No.

Income Tax Ref No.

R Value (Proportional value of the total transfer attribute... !  
Value (Proportional value of the total transfer attributed to this Trust) is a m...

Delete
Add

- vi) If you wish to delete the additional Distribution from Trust details container, click the **“Delete”** button. A warning message will be displayed. Click **“Yes”** or **“No”** to proceed.

⚠

## Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

YES
NO

- f) If **Donation** is selected as source, complete the following fields in the Donations container
- i) Indicate Local or Foreign Entity
  - ii) Entity from whom the Donation was received (Donor)?
    - A) Individual
    - B) Company
    - C) Trust
    - D) Other

**Donations Details** ^

**1) Donation Additional Details** ^

\* Local Entity  Foreign Entity

Entity from whom the donation was received (Donor) \* !

Was Donation Tax Paid? \*  Y  N

R Amount of Tax Paid 🔒

Entity from whom the donation was received (Donor) is a mandatory field.

R Value (Proportional value of the total transfer attribute... !

Value (Proportional value of the total transfer attributed to this Donation) l...

Delete
Add

- iii) If individual is selected, complete the following fields in the Donor Details (Individual) sub-container:
- A) Surname
  - B) First Two Name(s)
  - C) ID No – only mandatory if Local Entity is selected
  - D) Passport No
  - E) Passport Country of Issue
  - F) Passport Issue Date (CCYYMMDD)
  - G) Income Tax Ref No
  - H) Is Donation between spouses? Indicate **“Yes”** or **“No”**.

**Donor Details (Individual)** ^

Surname \* !  
Surname is a mandatory field.

First Two Name(s) \* !  
First Two Name(s) is a mandatory field.

ID No.

Passport No.

Passport Country of Issue v

Passport Issue Date  
CCYY / MM / DD 📅

Income Tax Ref No.

Is this Donation between spouses? \*  Y  N

Delete
Add

- iv) If Company / Trust / Other is selected, complete the Donor Details (Company / Trust / Other) information:
- A) Registered Name
  - B) Trading Name
  - C) Registration No
  - D) Income Tax Ref No

**Donor Details (Company / Trust / Other)** ^

Registered Name \* !  
Registered Name is a mandatory field.

Trading Name \* !  
Trading Name is a mandatory field.

Registration No.

Income Tax Ref No.

Delete
Add

- v) Select the “Add” button to include an additional Donation Details container.

**2) Donation Additional Details** ^

\* Local Entity  Foreign Entity

Entity from whom the donation was received (Donor) \* !  
Entity from whom the donation was received (Donor) is a mandatory field.


Was Donation Tax Paid? \*  Y  N

R Amount of Tax Paid 🔒

R Value (Proportional value of the total transfer attribute... !  
Value (Proportional value of the total transfer attributed to this Donation) i...

Delete
Add

- vi) If you wish to delete the additional Donation details container, click the “Delete” button. A warning message will be displayed. Click “Yes” or “No” to proceed.



## Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

YES
NO

- g) If **Dividends distribution from a Company** is selected as the source, complete the following fields in the Dividends contribution from a Company Additional Details sub-container
- i) Indicate Local or Foreign Company
  - ii) Registered Name of the Company
  - iii) Trading Name of the Company
  - iv) Registration No
  - v) Income Tax Ref No
  - vi) Value (Proportional value of the total transfer attributed to this Company)

Dividends Distribution from a Company Details
^

1) Dividends Distribution from a Company Additional Details
^

\* Local Company  Foreign Company

Registered Name of the Company \* !

Registered Name of the Company is a mandatory field.

Trading Name of Company \* !

Trading Name of Company is a mandatory field.

Registration No.

Income Tax Ref No.

R Value (Proportional value of the total transfer attribute... !)

Value (Proportional value of the total transfer attributed to this Company) i...

Delete
Add

- vii) Select the **“Add”** button to include an additional Dividends Distribution from a Company Details container.

2) Dividends Distribution from a Company Additional Details
^

\* Local Company  Foreign Company

Registered Name of the Company \* !

Registered Name of the Company is a mandatory field.

Trading Name of Company \* !

Trading Name of Company is a mandatory field.

Registration No.

Income Tax Ref No.

R Value (Proportional value of the total transfer attribute... !)

Value (Proportional value of the total transfer attributed to this Company) i...

Delete
Add

- viii) If you wish to delete the additional Dividends Distribution from a Company details container, click the **“Delete”** button. A warning message will be displayed. Click **“Yes”** or **“No”** to proceed.

⚠

## Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

YES
NO

- h) If **Inheritance** is selected, complete the following fields in the Dividends contribution from a Company Additional Details sub-container
- i) Indicate Local or Foreign Individual
  - ii) Surname
  - iii) First Two Name(s)
  - iv) ID No of the Deceased – mandatory if Local Individual is selected.
  - v) Passport No of the Deceased
  - vi) Passport Country of Issue
  - vii) Passport Issue Date (CCYYMMDD)
  - viii) Income Tax Ref No – mandatory if Local Individual is selected
  - ix) Value (Proportional value of the total transfer attributed to this Estate)

**Inheritance Details**
⬆

**1) Inheritance Additional Details**
⬆

\* Local Individual  Foreign Individual

Surname is a mandatory field.

First Two Name(s) is a mandatory field.

Passport No. of the Deceased is a mandatory field.

Passport Issue Date

Value (Proportional value of the total transfer attributed to this Estate) is a ...

Delete
Add

- x) Select the **“Add”** button to include an additional Inheritance Details container.

**2) Inheritance Additional Details**
⬆

\* Local Individual  Foreign Individual

Surname is a mandatory field.

First Two Name(s) is a mandatory field.

Passport No. of the Deceased is a mandatory field.

Passport Issue Date

Value (Proportional value of the total transfer attributed to this Estate) is a ...

Delete
Add

- xi) If you wish to delete the additional Inheritance details container, click the **“Delete”** button. A warning message will be displayed. Click **“Yes”** or **“No”** to proceed.



## Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

YES
NO

- i) If **Loan Details** is selected as the source, complete the Loan Additional Details container
- i) Indicate Local or Foreign Entity
  - ii) Entity from whom the loan was received?
    - A) Individual
    - B) Company
    - C) Trust
    - D) Other

Loan Details
^

1) Loan Additional Details
^

\* Local Entity  Foreign Entity

Entity from whom the loan was received? \* !

R Value (Proportional value of the total transfer attributed to this Loan) \* !

Entity from whom the loan was received? is a mandatory field. Value (Proportional value of the total transfer attributed to this Loan) is a mandatory field.

Delete
Add

- iii) If individual is selected, complete the following fields in the Loan Additional Details (Individual) sub-container:
  - A) Surname
  - B) First Two Name(s)
  - C) ID No – only mandatory if Local Entity is selected
  - D) Passport No
  - E) Passport Country of Issue
  - F) Passport Issue Date (CCYYMMDD)
  - G) Income Tax Ref No

Loan Additional Details (Individual)
^

Surname \* !

First Two Name(s) \* !

ID No. \* !

Surname is a mandatory field. First Two Name(s) is a mandatory field. ID No. is a mandatory field.

Passport No.

Passport Country of Issue

Passport Issue Date  
 CCYY / MM / DD 📅

Income Tax Ref No. \* !

Income Tax Ref No. is a mandatory field.

Delete
Add

- iv) If Company / Trust / Other is selected, complete the Loan Additional Details (Company / Trust / Other) information:
  - A) Registered Name
  - B) Trading Name
  - C) Registration No

D) Income Tax Ref No

Loan Additional Details (Company / Trust / Other)
^

Registered Name \* !

Registered Name is a mandatory field.

Trading Name \* !

Trading Name is a mandatory field.

Registration No.

Income Tax Ref No.

Delete
Add

v) Select the **“Add”** button to include an additional Loan Details container.

2) Loan Additional Details
^

\* Local Entity  Foreign Entity

Entity from whom the loan was received? \* !

R Value (Proportional value of the total transfer attributed to this Loan) \* !

Entity from whom the loan was received? is a mandatory field. Value (Proportional value of the total transfer attributed to this Loan) is a mandatory field.

Delete
Add

vi) If you wish to delete the additional Loan details container, click the **“Delete”** button. A warning message will be displayed. Click **“Yes”** or **“No”** to proceed.

!
Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

YES
NO

- j) If **Sale of Property** is selected, complete the Sale of Property Additional Details sub-container.
- i) Is this your Primary Residence? – Indicate Yes or No
  - ii) Purchase Price
  - iii) Sale Price
  - iv) Capital Gains Tax amount applicable to the sale of the property
  - v) Date sold
  - vi) Value (Proportional value of the transfer attributed to this Property)

vii) Select the **“Add”** button to include an additional Sale of Property Details container.

viii) If you wish to delete the additional Sale of Property details container, click the **“Delete”** button. A warning message will be displayed. Click **“Yes”** or **“No”** to proceed.

- k) If **Sale of shares and other securities** is selected, complete the following fields:
- i) Select Listed or Unlisted Shares
  - ii) If Listed Shares is selected - Complete the following fields:
    - A) Value (Proportional value of the transfer attributed to the sale of this share/security)
    - B) Listed Securities Additional Details sub-container: Indicate the relevant exchange marked from the dropdown options:
      - I) JSE Limited
      - II) A2X Markets
      - III) ZAR X
      - IV) Equity Express Securities Exchange
      - V) Cape Town Stock Exchange
      - VI) Other - provide more details in the field provided.
    - C) Capital Gains tax Amount applicable to this transaction

Sale of Shares and Other Securities Details

1) Sale of Shares and Other Securities Additional Details

\* Listed Shares  Unlisted Shares

R Value (Proportional value of the total transfer attribute... !)

Value (Proportional value of the total transfer attributed to the sale of this s...

Listed Securities Additional Details

Exchange \*

Exchange is a mandatory field.

R Capital Gains Tax Amount applicable to this transact... !

Capital Gains Tax Amount applicable to this transaction is a mandatory f...

Delete
Add

- iii) If **Unlisted Shares** is selected, indicate if Local or Foreign Entity
- A) Value (Proportional value of the transfer attributed to the sale of this share/security)
  - B) Complete the following fields:
    - I) Registered Name
    - II) Trading Name
    - III) Registration No – mandatory field if Local Entity is selected.
    - IV) Income Tax Ref No – mandatory field if Local Entity is selected.
    - V) Number of shares sold
    - VI) Capital Gains tax Amount applicable to this transaction

Sale of Shares and Other Securities Details

1) Sale of Shares and Other Securities Additional Details

\* Listed Shares  Unlisted Shares

R Value (Proportional value of the total transfer attribute... !)

Value (Proportional value of the total transfer attributed to the sale of this s...

Unlisted Securities Additional Details

\* Local Entity  Foreign Entity

Registered Name \*

Registered Name is a mandatory field.

Trading Name \*

Trading Name is a mandatory field.

Registration No.

Income Tax Ref No.

Number of shares \*

Number of shares is a mandatory field.

R Capital Gains Tax Amount applicable to this transact... !

Capital Gains Tax Amount applicable to this transaction is a mandatory f...

Delete
Add

- iv) Select the **“Add”** button to include an additional Sale of Shares and Other Securities Details container.

- v) If you wish to delete the additional Sale of Shares and Other Securities details container, click the “Delete” button. A warning message will be displayed. Click “Yes” or “No” to proceed.

- l) If **Sale of Crypto Assets** is selected, complete the relevant fields:
- i) Select the Crypto Exchange Used:
    - A) Luna
    - B) Ice3X
    - C) Altcoin Trader
    - D) Ovex
    - E) Other – if “Other” is selected, complete details in the field provided.
  - ii) Was the sale in respect of Arbitrage Trading? – select Yes or No.
  - iii) Value (Proportional value of the transfer attributed to the sale of this crypto assets transaction)

- iv) Select the “Add” button to include an additional Sale of Crypto Assets Details container.

- v) If you wish to delete the additional Sale of Crypto Assets details container, click the “Delete” button. A warning message will be displayed. Click “Yes” or “No” to proceed.

⚠

## Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

YES
NO

- m) If **Transfer of Listed Securities** is selected, complete the fields in the Transfer of Listed Securities Additional Details sub-container:
- i) SA Exchange
    - A) JSE Limited
    - B) A2X Markets
    - C) ZAR X
    - D) Equity Express Securities Exchange
    - E) Cape Town Stock Exchange
    - F) Other – if selected, provide details in the field provided.
  - ii) Share code
  - iii) Total Number of shares
  - iv) Number of Shares to be transferred
  - v) Country where shares will be transferred to
  - vi) Foreign Exchange where shares will be transferred to
  - vii) Capital Gains Tax Amount applicable to this transfer
  - viii) Value (Proportional value of the transfer attributed to the sale of this Listed Security)

**Transfer of Listed Securities Details**
⌵

**1) Transfer of Listed Securities Additional Details**
⌵

SA Exchange is a mandatory field.

Share code is a mandatory field.

Total Number of shares is a mandatory field.

Number of Shares to be transferred is a mandatory field.

Country where shares will be transferred to is a mandatory field.

Foreign Exchange where shares will be transferred to is a mandatory field.

Capital Gains Tax Amount applicable to this transfer is a mandatory field.

Value (Proportional value of the total transfer attributed to this Listed Sec...

Delete
Add

- ix) Select the **“Add”** button to include an additional Transfer of Listed Securities Details container.

**2) Transfer of Listed Securities Additional Details**
⌵

SA Exchange is a mandatory field.

Share code is a mandatory field.

Total Number of shares is a mandatory field.

Number of Shares to be transferred is a mandatory field.

Country where shares will be transferred to is a mandatory field.

Foreign Exchange where shares will be transferred to is a mandatory field.


Capital Gains Tax Amount applicable to this transfer is a mandatory field.

Value (Proportional value of the total transfer attributed to this Listed Sec...

Delete
Add



- iv) If you wish to delete the additional Transfer of Listed Securities details container, click the **“Delete”** button. A warning message will be displayed. Click **“Yes”** or **“No”** to proceed.



## Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

- n) If **Other** is selected as a source, complete the fields in the Other Additional Details sub-container.
  - i) If **Other**, provide details of the source where the value was derived from
  - ii) Value (Proportional value of the transfer attributed to this source)

Other Details
^

1) Other Additional Details
^

If "Other" please provide details of the source where the value was derived from \*
!

If "Other" please provide details of the source where the value was derived from is a mandatory field.

R Value (Proportional value of the total transfer attribute... !)

Value (Proportional value of the total transfer attributed to this source) is a...

- iii) Select the **“Add”** button to include an additional Other Details container.

2) Other Additional Details
^


If "Other" please provide details of the source where the value was derived from \*
!

If "Other" please provide details of the source where the value was derived from is a mandatory field.

R Value (Proportional value of the total transfer attribute... !)

Value (Proportional value of the total transfer attributed to this source) is a...

- iv) If you wish to delete the Other Additional Details container, click the **“Delete”** button. A warning message will be displayed. Click **“Yes”** or **“No”** to proceed.



## Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

## 9.4 International Investment Type Details

- a) If SA Tax Residency was selected as the Tax Residency Status under which the transfer is made, the International Investment Type Details container will be displayed.

- b) If the “Add” button is selected, additional Investment Type fields will be presented for completion.

- c) Select the “Delete” button to remove Investment Type fields added. A warning message will be displayed, as indicated below. Click the “YES” button to proceed with the deletion or “NO” to close the warning message and complete the fields.

- d) Select the Investment Type from the dropdown options as one or more of the following:
- i) Cash
  - ii) Crypto Assets
  - iii) Exchange Traded Funds
  - iv) Insurance Products
  - v) Listed Equities
  - vi) Listed Bonds

- vii) Property
- viii) Unit Trust
- ix) Other

- e) If **“Cash”** is selected as the Investment Type, the relevant fields to be completed will be displayed as follows:
- i) Value (Proportional value of the total transfer attributed to this investment)
  - ii) Indicate the “Country where majority investment will be made” from the dropdown.

- iii) Click the **“Add”** button to include another Investment Type.

- iv) Select the **“Delete”** button to remove Investment Type fields added. A warning message will be displayed, as indicated below. Click the **“YES”** button to proceed with the deletion or **“NO”** to close the warning message and complete the fields.

- f) If **Crypto Assets** is selected, the Crypto Assets Details container will be displayed.
- i) Select the Crypto Exchange Used:
    - A) Luna

- B) Ice3X
  - C) Altcoin Trader
  - D) Ovex
  - E) Other – if “Other” is selected, complete details in the field provided.
- ii) Is the Investment for Purpose of Arbitrage Trading? – select Yes or No.
- iii) Value (Proportional value of the total transfer attributed to this crypto investment)
- A) The amount completed in this field will be auto-populated in the Value (Proportional value of the total transfer attributed to this investment field) next to the Investment Type field.

- iv) Click the “**Add**” button to include an additional Crypto Asset Details container.

- v) Select the “**Delete**” button to remove Crypto Assets Additional Details container added. A warning message will be displayed, as indicated below. Click the “**YES**” button to proceed with the deletion or “**NO**” to close the warning message and complete the fields.

- g) If “**Exchange Traded Funds**” is selected as the Investment Type, the relevant fields to be completed will be displayed as follows:

- i) Complete the **Value (Proportional value of the total transfer attributed to this investment)** field.
- ii) Indicate the **“Country where majority investment will be made”** from the dropdown.

- iii) Click the **“Add”** button to include an additional Investment Type field.

- iv) Select the **“Delete”** button to remove the additional investment type field added. A warning message will be displayed, as indicated below. Click the **“YES”** button to proceed with the deletion or **“NO”** to close the warning message and complete the fields.

- h) If **“Insurance Products”** is selected as the Investment Type, the relevant fields to be completed will be displayed as follows:
  - i) Complete the **Value (Proportional value of the total transfer attributed to this investment)** field.
  - ii) Indicate the **“Country where majority investment will be made”** from the dropdown.

- iii) Click the **“Add”** button to include an additional Investment Type field.



- iv) Select the **“Delete”** button to remove the additional investment type field added. A warning message will be displayed, as indicated below. Click the **“YES”** button to proceed with the deletion or **“NO”** to close the warning message and complete the fields.

- i) If **“Listed Equities”** is selected as the Investment Type, the relevant fields to be completed will be displayed as follows:
  - i) Complete the **Value (Proportional value of the total transfer attributed to this investment)** field.
  - ii) Indicate the **“Country where majority investment will be made”** from the dropdown.

- iii) Click the **“Add”** button to include an additional Investment Type field.

- iv) Select the **“Delete”** button to remove the additional investment type field added. A warning message will be displayed, as indicated below. Click the **“YES”** button to proceed with the deletion or **“NO”** to close the warning message and complete the fields.



## Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

- j) If **“Listed Bonds”** is selected as the Investment Type, the relevant fields to be completed will be displayed as follows:
- i) Value (Proportional value of the total transfer attributed to this investment)
  - ii) Indicate the **“Country where majority investment will be made”** from the dropdown.

International Investment Type Details
^

Country where majority investment will be made is a mandatory field.

- iii) Click the **“Add”** button to include an additional Investment Type field.

International Investment Type Details
^

Country where majority investment will be made is a mandatory field.

Investment Type is a mandatory field.
Value (Proportional value of the total transfer attributed to this investment) is a...
Country where majority investment will be made is a mandatory field.

- iv) Select the **“Delete”** button to remove the additional investment type field added. A warning message will be displayed, as indicated below. Click the **“YES”** button to proceed with the deletion or **“NO”** to close the warning message and complete the fields.

## Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

- k) If **“Property”** is selected as the Investment Type, the relevant fields to be completed will be displayed as follows:
- i) Complete the **Value (Proportional value of the total transfer attributed to this investment)** field.
  - ii) Indicate the **“Country where majority investment will be made”** from the dropdown.

- iii) Click the **“Add”** button to include an additional Investment Type field.

- iv) Select the **“Delete”** button to remove the additional investment type field added. A warning message will be displayed, as indicated below. Click the **“YES”** button to proceed with the deletion or **“NO”** to close the warning message and complete the fields.

- i) If **“Unit Trust”** is selected as the Investment Type, the relevant fields to be completed will be displayed as follows:
- i) Complete the **Value (Proportional value of the total transfer attributed to this investment)** field.
  - ii) Indicate the **“Country where majority investment will be made”** from the dropdown.

- iii) Click the **“Add”** button to include an additional Investment Type field.

- iv) Select the **“Delete”** button to remove the additional investment type field added. A warning message will be displayed, as indicated below. Click the **“YES”** button to proceed with the deletion or **“NO”** to close the warning message and complete the fields.

- m) If **“Other”** is selected as the Investment Type the **“Other”** container will be displayed for completion.

- n) Complete the following fields in the **“Other Details”** container:
- i) If **“Other”**, please provide the details of the international investment.
  - ii) Value (Proportional value of the total transfer attributed to this investment)

- iii) Click the **“Add”** button to include an additional Investment Type field.

2) Other Additional Details
↑

If "Other", please provide details of the international investment \*

If "Other", please provide details of the international investment is a mandatory field.

R Value (Proportional value of the total transfer attributed to this investment) \*

Value (Proportional value of the total transfer attributed to this investment) is a mandatory field.

Delete
Add

- iv) Select the **"Delete"** button to remove the additional investment type field added. A warning message will be displayed, as indicated below. Click the **"YES"** button to proceed with the deletion or **"NO"** to close the warning message and complete the fields.

⚠

## Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

YES
NO

## 9.5 Asset and Liabilities Details

- a) Complete the Asset and Liabilities Details Container.

Assets and Liabilities Details
↑

Net amount (At cost)

R

0
🔒

South African Assets and Liabilities Details
⚠ ↓

Foreign Assets and Liabilities Details
⚠ ↓

- b) Complete the **South African Assets and Liabilities Details** fields, where applicable:
- i) **Local Assets:**
    - A) Fixed Properties and all Improvements to Properties
    - B) Shares in Private Company or Member's Interest in Close Corporation
    - C) Loan Accounts
    - D) Financial Instruments Listed (shares, unit trusts, etc.) – excluding crypto asset(s)
    - E) Financial Instruments – crypto asset(s)
    - F) Net Capital of Business, Trade, Profession or Farming
    - G) Equipment, Machinery, Implements
    - H) Motor Vehicles, Caravans, Boats
    - I) Debtors
    - J) Stock
    - K) Livestock - elected value(s)
    - L) Cash on Hand, in Bank and Other Similar Institutions
    - M) Personal Effects (jewellery, paintings, furniture, etc.)
    - N) Other Assets
    - O) Total Assets – this field is auto calculated
  - ii) **Local Liabilities:**
    - A) Mortgage Bonds

- B) Loan Accounts
- C) Creditors
- D) Bank Overdraft
- E) Other Liabilities
- F) Total Liabilities – this field is auto calculated

c) Complete the **Foreign Assets and Liabilities Details** fields, where applicable:

i) **Foreign Assets**

- A) Fixed Properties and all Improvements to Properties
- B) Shares in Private Company or Member’s Interest in Close Corporation
- C) Loan Accounts
- D) Financial Instruments Listed (shares, unit trusts, etc.) – excluding crypto asset(s)
- E) Financial Instruments – crypto asset(s)
- F) Net Capital of Business, Trade, Profession or Farming
- G) Equipment, Machinery, Implements
- H) Motor Vehicles, Caravans, Boats
- I) Debtors
- J) Stock
- K) Livestock - elected value(s)
- L) Cash on Hand, in Bank and Other Similar Institutions
- M) Personal Effects (jewellery, paintings, furniture, etc.)
- N) Other Assets
- O) Total Foreign Assets – this field is auto calculated

ii) **Foreign Liabilities**

- A) Mortgage Bonds
- B) Loan Accounts
- C) Creditors
- D) Bank Overdraft
- E) Other Liabilities
- F) Total Foreign Liabilities – this field is auto calculated

## 9.6 Expiry Details and Declaration

- a) This container consist of details for the security pin that will be issued when the request is approved.
- b) 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.

Expiry Details - required for the initial pin issued on approval of this tax compliance request

Indicate the number of months that the pin must be active for \*

✓

Declaration

I, as the taxpayer / in my capacity as duly authorised representative of the taxpayer, hereby confirm that:

- The content of this document is true and correct;
- The taxpayer consents that SARS may disclose to the taxpayer's duly authorised representative all information of the taxpayer in the records of SARS to the extent that it relates to the processing of the tax compliance status request; and
- SARS may lawfully confirm the taxpayer's tax compliance status to any person whom has been provided with the pin code issued by SARS

Date \*

2023 / /
📅
✓

XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX

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

For enquiries go to [www.sars.gov.za](http://www.sars.gov.za) or call 0800 00 7277

## 10 SUBMISSION OF TAX COMPLIANCE STATUS REQUEST

- a) Complete all the required fields on the TCR01 form and select the **“Submit form”** button to submit the request to SARS. Click the **“Save”** button to save the request or **“Back”** to be directed to the My Compliance Request landing page.



b) If you Save the request, the following message will be displayed. Click “Continue” to proceed.

DETAILS	
Request Ref No:	0049952489AS0404231940074
RESULT	
<p>Your request has been successfully saved on the eFiling system.</p> <p>Please note that you may click on the Submit button when you have completed all the outstanding information on your application, and this will submit it to SARS for assessment.</p>	
<input type="button" value="Continue"/>	

c) The Tax Compliance Work Page will be displayed that will indicate that the request has been saved.

TAX COMPLIANCE STATUS WORK PAGE				
<b>Taxpayer Name</b> 		<b>eFiling Status</b> Saved		
<b>Trading Name</b> N/A		<b>SARS Notifications</b> Number of letters: 0		
<b>Tax Reference No</b> 				
<b>Request Ref No</b> 0049952489AS0404231940074				
<b>Request Type</b> APPROVAL INTERNATIONAL TRANSFER				
REQUEST TYPE	STATUS	COMPLIANCE DESCRIPTION	DATE REQUESTED	INDICATOR
APPROVAL INTERNATIONAL TRANSFER	Saved		2023/04/04	
<input type="button" value="Back"/>				

d) If you have not completed the mandatory information on the TCS Request form, a message will be displayed to provide all details to SARS. Click “OK” to proceed.

Information	
Please ensure that you complete the following mandatory fields before submitting the form:	
<ul style="list-style-type: none"> <li>- Home Tel No. is a mandatory field.</li> <li>- Bus Tel No. is a mandatory field.</li> <li>- Cell No. is a mandatory field.</li> <li>- Is this request completed by an authorised representative on behalf of the taxpayer? is a mandatory field.</li> <li>- Is this request in respect of a Partnership / Joint Venture? is a mandatory field..</li> </ul>	
<input type="button" value="OK"/>	


e) After the TCR01 form has been submitted, the following screen will be displayed to indicate that the request has been submitted. Continue to the Tax Compliance Work Page to view the request(s).

TCR01 FORM
<p>Your request has been successfully submitted. Please note that you may follow up on the progress of your request on the Tax Compliance Work Page.</p>



f) The Tax Compliance Status page will be displayed as below:

The screenshot shows the 'TAX COMPLIANCE STATUS' page. At the top, there are tabs for 'MY COMPLIANCE PROFILE' and 'TAX COMPLIANCE STATUS REQUEST'. Below this is a header 'TAX COMPLIANCE STATUS'. A form for 'New Compliance Request' is visible, with 'Type' set to 'Good Standing' and a 'Request' button. Below the form is a section titled 'STATUS OF EXISTING REQUESTS' with two expandable options: 'GOOD STANDING' and 'APPROVAL INTERNATIONAL TRANSFER'. At the bottom of this section are buttons for 'Cancel PIN', 'New PIN', 'SMS PIN', and 'Print PIN'.


g) If you expand the “**Good standing**” option, a summary will be displayed of the TCS requests submitted. Select the expand button  of the Request Reference number link, the PIN details will be displayed.

The screenshot shows the 'TAX COMPLIANCE STATUS' page with the 'GOOD STANDING' section expanded. It displays a table of requests. The table has the following columns: Request Reference No, Trading Name, Date Requested, Request Status, Request Expiry Date, Case Number, Compliance Indicator, and Select. The first row of data is as follows:


Request Reference No	Trading Name	Date Requested	Request Status	Request Expiry Date	Case Number	Compliance Indicator	Select
<a href="#">0049952489GS2403231050287</a>	Not Applicable	2023/03/24	Approved	2024/03/24		Compliant (New Taxpayer)	<input type="checkbox"/>

Below the table are buttons for 'Cancel PIN', 'New PIN', 'SMS PIN', and 'Print PIN'.

- h) If the taxpayer is a new registrant, the Compliance Indicator will indicate “**Compliant (New Taxpayer)**” as indicated in the above screen.
- i) 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.
- j) Select the “**Request Reference No**” hyperlink and the Tax Compliance Status Work Page will be displayed.


**TAX COMPLIANCE STATUS WORK PAGE** 

<b>Taxpayer Name</b>	<b>eFiling Status</b>
<b>Trading Name</b>	Approved
<b>Tax Reference No</b>	<b>SARS Notifications</b>
N/A	Number of letters: 1
<b>Request Ref No</b>	
0049952489GS2403231050287	
<b>Request Type</b>	
Good Standing	

REQUEST TYPE	STATUS	COMPLIANCE DESCRIPTION	DATE REQUESTED	INDICATOR
<u>Good Standing</u>	Approved	The overall status is compliant but reflects the fact that the Taxpayer is a newly registered taxpayer with limited compliance history	2023/03/24	

SMS PIN   Cancel PIN   New PIN   Print PIN   Back

- k) Each tax compliance status request will display the following information:
- i) Request Reference No
  - ii) Date Requested
  - iii) Request Status
    - A) Pending
    - B) Awaiting Relevant Material
    - C) Review in progress
    - D) Approved
    - E) Declined – Audit investigation required
    - F) Expired
  - iv) Request Expiry Date
  - v) Case Number – this status is only applicable when the request has been selected for review.
  - vi) Compliance Indicator
  - vii) Pin Number
  - viii) Pin Issue Date
  - ix) Pin Expiry Date
  - x) Pin Status
    - A) Active
    - B) Inactive
    - C) Cancelled
- l) For a new registrant, the indicator will show “Compliant (New Registrant)”

REQUEST TYPE	STATUS	COMPLIANCE DESCRIPTION	DATE REQUESTED	INDICATOR
<u>Good Standing</u>	Approved	The overall status is compliant but reflects the fact that the Taxpayer is a newly registered taxpayer with limited compliance history	2023/03/24	

SMS PIN   Cancel PIN   New PIN   Print PIN   Back

- m) The following Action buttons will be displayed for the eFiler:

SMS PIN   Cancel PIN   New PIN   Print PIN   Back

- i) **SMS PIN**
  - A) SMS PIN – Tick the “Select” tick box of the submitted requests before this button is selected.
  - B) The “PIN Management” screen will be displayed with the details of the request.

**PIN MANAGEMENT**

**SMS PIN**

Request Ref No:	0049952489GS2403231050287
PIN Status:	ACTIVE
PIN Issued Date:	2023/03/24
PIN Number:	13446ED236
PIN Expiry:	2024/03/24
Cellphone Number:	<input type="text"/>

- C) 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 <Good Standing/Approved International Transfer> for tax ref no <0000000000> is issued and the corresponding PIN is <1234567890>**”.
- D) 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.

Are you sure you want to SMS PIN?

- E) 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.

**PIN MANAGEMENT**

**SMS PIN**

Request Ref No:	0005771515GS0504232325520
PIN Status:	ACTIVE
PIN Issued Date:	2023/04/05
PIN Number:	437611C964
PIN Expiry:	2023/10/05
Cellphone Number:	<input type="text"/>

**SMS successfully sent**

- ii) **CANCEL PIN**
  - A) You are allowed to cancel the PIN at any time as long as the request status is “**Approved**”.
  - B) Click the “**Cancel PIN**” button and the Pin management screen will be displayed.

**PIN MANAGEMENT**

**Cancel PIN**

Request Ref No:	0005771515GS0504232325520
PIN Status:	ACTIVE
PIN Issued Date:	2023/04/05
PIN Number:	437611C964
PIN Expiry:	2023/10/05

- C) Select the “**Cancel PIN**” button and “**OK**” on the below message to continue.

Are you sure you want to Cancel this PIN?

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

**PIN MANAGEMENT**

**Cancel PIN**

Request Ref No: 0005771515GS0504232325520  
 PIN Status: Cancelled  
 PIN Issued Date: 2023/04/05  
 PIN Number: 437611C964  
 PIN Expiry: 2023/10/05

**PIN was successfully cancelled**

- E) The PIN status on the MCP dashboard is updated to “CANCELLED”.
- F) If the TCS is cancelled, the 3rd party that will verify the TCS will not be able to verify the status.

**GOOD STANDING**

Request Reference No	Trading Name	Date Requested	Request Status	Request Expiry Date	Case Number	Compliance Indicator	Select
0005771515GS0504232325520	Not Applicable	2023/04/05	Approved	2024/04/05		Non Compliant	<input type="checkbox"/>

PIN Number	PIN Issue Date	PIN Expiry Date	PIN Status
437611C964	2023/04/05	2023/10/05	CANCELLED

- G) 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.

**PIN MANAGEMENT**

**SMS PIN**

Request Ref No: 0005771515GS0504232325520  
 PIN Status: CANCELLED  
 PIN Issued Date: 2023/04/05  
 PIN Number: 437611C964  
 PIN Expiry: 2023/10/05

**The PIN for this item is currently Cancelled.**

iii) **NEW PIN**

- A) 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.
- B) Click the “**PIN Valid for**” dropdown arrow, select the specific period required and click “**New PIN**”.

**PIN MANAGEMENT**

**Re-Issue PIN**

Request Ref No: 0005771515GS0504232325520  
 PIN Status: CANCELLED  
 PIN Issued Date: 2023/04/05  
 PIN Number: 437611C964  
 PIN Valid for:

- C) 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.

You are about to request a new PIN for this compliance status request. The existing active PIN will be cancelled and a new PIN will be issued for this request

OK
Cancel

- D) A message will be displayed to indicate that the new PIN request was successful.

**PIN MANAGEMENT**

Re-Issue PIN

Request Ref No:	0005771515GS0504232325520
PIN Status:	Active
PIN Issued Date:	2023/04/05
PIN Number:	615662D96S
PIN Valid for:	1 Month <span style="font-size: small;">▼</span>

New PIN request successfully processed

New PIN

- E) The PIN Status on the MCP dashboard will be updated to “ACTIVE”.

PIN Number	PIN Issue Date	PIN Expiry Date	PIN Status
615662D96S	2023/04/05	2023/05/05	ACTIVE

iv) **PRINT PIN**

- A) Click the “Print PIN” button to print the bin.

REQUEST TYPE	STATUS	COMPLIANCE DESCRIPTION	DATE REQUESTED	INDICATOR
Good Standing	Approved	The overall status is compliant but reflects the fact that the Taxpayer is a newly registered taxpayer with limited compliance history	2023/03/24	<span style="background-color: #0070c0; color: white; border-radius: 5px; padding: 2px 5px; font-size: small;">Compliant (New Taxpayer)</span>
<div style="display: flex; justify-content: space-between; align-items: center;"> <span>SMS PIN</span> <span>Cancel PIN</span> <span>New PIN</span> <span style="border: 2px solid red; padding: 2px 5px;">Print PIN</span> <span>Back</span> </div>				

- 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.

LETTER DESCRIPTION	LETTER DATE	OPEN
Tax Compliance Request Processed	2023/03/24	<a href="#" style="color: #0070c0; text-decoration: underline;">View</a>


- Below is an example of the TCS Pin issued letter.







**SUPPORTING DOCUMENTS FOR REGISTRATION OF TAX TYPES**

 For more information on how to use this functionality, please click [here](#).

**TAXPAYER DETAILS**

Taxpayer Name:

Tax Reference Number:

Return Type:  Tax Compliance Status:

**UPLOAD SUPPORTING DOCUMENTS**

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:
  - X Documents with the same name.
  - X Password protected documents.
  - X Spread sheets with multiple sheets.
  - X Blank or empty documents.

**UPLOADED DOCUMENTS**

No documents have been uploaded.

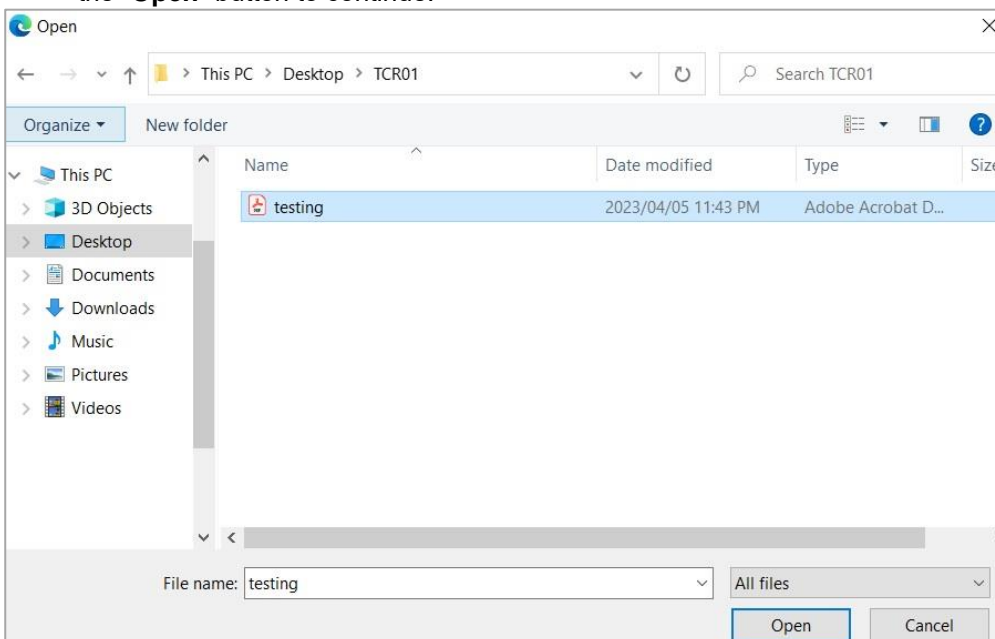
**DOCUMENT GROUP**

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

**Document group name**

**Status** Waiting for Documentation to be Uploaded

c) Click on the “**Choose File**” button and select the files to upload. After selecting the relevant file, click the “**Open**” button to continue.



d) 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.

**UPLOAD SUPPORTING DOCUMENTS**

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

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:
  - X Documents with the same name.
  - X Password protected documents.
  - X Spread sheets with multiple sheets.
  - X Blank or empty documents.

---

**UPLOADED DOCUMENTS**

Document Name	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
testing.pdf	209	<input checked="" type="checkbox"/>	Converted and stored	2023/04/05	<a href="#">View</a>	<input type="checkbox"/>

**DOCUMENT GROUP**

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

**Document group name**

**Status** Uploaded

- e) 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.

**DOCUMENT GROUP**

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

**Document group name**

**Status** Uploaded

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

Are you sure that these are all the documents which you require to submit?

- g) The status on the supporting documents section will be updated to **“Submitted”** on the relevant Work Page.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">TCR01 documents</a>	Submitted		2023/04/05	209	1

- h) 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.

## 12 WHO VIEWED MY STATUS

- a) 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.
- b) Select the “Who viewed my status” tab and the search screen will be displayed.

- c) The “**Client Details**” section displays information about the individual or organisation.
- d) The following Search Criteria fields may be completed depending on the information available to the taxpayer and the specific need:
  - i) From Date
  - ii) To Date
  - iii) PIN Number
  - iv) Registered Name
  - v) Trading Name

- e) Select the “**Request**” button to continue.

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

Who viewed my status						
Pin No	Third Party Name	Date	Tax Compliance Status	Type	Channel	
C3	TEST	2023-03-08 14:15:19		APPROVAL_INTERNATIONAL_TRANSFER	EFL	

- g) 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.

### 13 TAX COMPLIANCE STATUS VERIFICATION

- a) This functionality will be used by institutions who receives a PIN from a taxpayer who has applied for tax compliance status to verify / check the taxpayer’s tax compliance status. Institutions must ensure that the correct rights are activated on eFiling to use the Tax Compliance Status Verification.
- b) TCS verifications will still be performed on active Tender, Foreign Investment Allowance (FIA) and Emigration applications that have not yet expired.

#### 13.1 Tax Compliance Status Verification Activation

- a) Activation of the Tax Compliance Status Verification enables the third party to verify a taxpayer’s tax compliance status via the PIN.
- b) Ensure that the Tax Compliance Status Verification rights have been selected prior to continuing to activate this functionality.
- c) Click the “**Activation**” option under “**Tax Compliance Status Verification**” menu.



- d) 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/or report the details of an awarded tender)

Tax Reference Number

- e) 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**”.

**TAX COMPLIANCE STATUS SERVICE ACTIVATION**

**Taxes have been successfully updated.**

**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/or report the details of an awarded tender)

Tax Reference Number

**Status:**  
**Successfully Activated**

- f) The menu options will all be active once the activation is completed.

Tax Compliance Status Verification

Activation

New Verification Request

Status Verification History

### 13.2 New Verification Request

- a) Select “**New Verification Request**” from the “**Tax Compliance Status Verifications**” menu.

Tax Compliance Status Verification

Activation

**New Verification Request**

Status Verification History

- b) The details of the entity performing the verification will be pre-populated on the Tax Compliance Status Verification screen.
- c) Only the PIN number may be used to verify the entity.



- i) 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 to proceed.

### TAX COMPLIANCE STATUS VERIFICATION

**VERIFYING ENTITY**

Tax Payer Name:  
Trading Name:  
Tax Reference Number:

**QUERIED ENTITY**

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

- d) For goodstanding 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:

- e) A SMS will be sent to the taxpayer for all types of TCS verifications once the verification has been confirmed by the third party.
- f) 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.

**Result Summary**

**Entity Details**

Registered Name: \_\_\_\_\_  
PIN: \_\_\_\_\_ 13446ED236

The response represents the taxpayer's compliance status at the date and time of this response. It is important to note that the overall compliance status is not static and will change as the compliance status changes.

Indicator	Description	Purpose	Refresh	Open
	The overall status is compliant but reflects the fact that the Taxpayer is a newly registered taxpayer with limited compliance history. Note - Additional due diligence in respect of this Taxpayer may be required by the 3rd party performing the Tax Co	Good Standing	<a href="#">Refresh</a>	<a href="#">View</a>



### 13.3 Status Verification History

- a) If you select the “**Status Verification History**” menu, the following screen will be displayed that will indicate the verification(s) that was conducted.



TAX COMPLIANCE STATUS VERIFICATION

Certificate Type:

Tax Number:

Verification From Date:

Registered Name:

Pin:

Verification To Date:

PIN No	Reference No	Type	Status Indicator	Registered Name	Verification Date	Expiry Date	Open	Refresh
No Records available for your selection.								

- b) The following Search fields will be displayed:
- i) Certificate Type
    - A) Good Standing
    - B) Approved International Transfer
  - ii) Registered Name
  - iii) Tax Number
  - iv) Pin
  - v) Verification From Date
  - vi) Verification To Date
- c) Once you have completed your search criteria and selected the “**Search**” button, the results will be displayed.
- d) **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).

TAX COMPLIANCE STATUS VERIFICATION

Certificate Type:

Tax Number:

Verification From Date:

Registered Name:

Pin:

Verification To Date:

PIN No	Reference No	Type	Status Indicator	Registered Name	Verification Date	Expiry Date	Open	Refresh
13446ED236		GOOD STANDING	Not Available	TEST	2023/04/04	2024/03/24	<a href="#">Open</a>	<a href="#">Refresh</a>


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

**Result Summary**


**Entity Details**

Registered Name: \_\_\_\_\_  
 PIN: 13446ED236

The response represents the taxpayer's compliance status at the date and time of this response. It is important to note that the overall compliance status is not static and will change as the compliance status changes.

Indicator	Description	Purpose	Refresh	Open
	The overall status is compliant but reflects the fact that the Taxpayer is a newly registered taxpayer with limited compliance history. Note - Additional due diligence in respect of this Taxpayer may be required by the 3rd party performing the Tax Co	Good Standing	<a href="#">Refresh</a>	

- f) Click the “**View**” hyperlink and the tax compliance status verification letter for the third party verification will be displayed.



**TAX COMPLIANCE STATUS**

**Verification**

TEST

**Enquiries should be addressed to SARS:**

**Contact Details**

SARS Alberton 1528      Contact Centre Tel: 0800 00 7277  
 SARS website: [www.sars.gov.za](http://www.sars.gov.za)

**Details**

Taxpayer Reference Number: 0 Always quote this reference number when contacting SARS

Issue Date: 2023/04/04

Dear Kerry Lee Laing

**TAX COMPLIANCE STATUS VERIFICATION**

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

TCS Verification	
Taxpayer Name	Test
Trading Name	Not applicable
Tax Reference Number(s)	
PIN	13446ED236
Date of Verification	2023/04/04
Tax Compliance Status Type	Good Standing
Tax Compliance Status	Compliant (New Taxpayer)
Tax Compliance Status Description	The overall status is compliant but reflects the fact that the Taxpayer is a newly registered Taxpayer with limited compliance history. <b>Note</b> - Additional due diligence in respect of this Taxpayer may be required by the 3rd party performing the Tax Compliance Status verification.

More details regarding our channels, office hours, services, tailored information regarding tax as well as a comprehensive FAQ repository are available on the SARS website: [www.sars.gov.za](http://www.sars.gov.za).

We value your support and contribution to our country's economy and prosperity, and we strive to ensure that you clearly understand what is expected from you, as well as what your rights as a taxpayer are.

Sincerely

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

## 14 SUBMISSION OF SUPPORTING DOCUMENTS TO SARS

- a) Supporting documents must be submitted through the following channels:

- i) eFiling;
  - ii) SARS Online Query System (SOQS) at [www.sars.gov.za](http://www.sars.gov.za); and
  - iii) At your nearest SARS branch, by making an appointment on the SARS website [www.sars.gov.za](http://www.sars.gov.za)
- b) When submitting your supporting documents at a branch, please ensure that you enclose this original letter as it contains a unique bar-coded reference which links it to your application. SARS only accepts relevant material in A4 format.

## 15 SUPPORTING DOCUMENTS FOR APPROVAL INTERNATIONAL TRANSFERS

- a) When you apply for a Tax Compliance Status (TCS) in respect of approval international transfers for individuals, you are required to submit the following supporting documents:
- i) Specific documents that demonstrate source of the capital to be invested. For detailed information on the specific documents refer to paragraph 15.1 below.
  - ii) Statement of assets and liabilities (local and foreign) for the previous three tax years (this should include disclosure of all investments, loan accounts and distributions from local and foreign companies, trusts, etc.)
  - iii) If the taxpayer is a 'non-resident for tax purposes' in South Africa (SA), relevant proof that the taxpayer have ceased to be a resident for tax purposes in South Africa, including the date on which the Taxpayer ceased to be a resident.
  - iv) Details of any locally listed securities that you will be transferring to an exchange that is outside South Africa (applicable where '**Transfer of Listed Securities**' is selected).
  - v) Applicable Power of Attorney where the TCS application is submitted by a person other than the taxpayer.

### 15.1 The specific documents required to demonstrate the source(s) of total value of International Transfer

In addition to the general supporting documentation listed above the following specific documents that prove source(s) of the Total Value of an International Transfer must be submitted and attached to the case:

- a) **Savings / Cash / Bank Account / Fixed Deposits:**
- i) Bank statements issued no longer than 14 days before the date that the AIT application is submitted reflecting the cash/ savings value.
  - ii) Supporting documents that prove where the cash/ savings originated from.
- b) **Distributions from a trust**
- i) Copy of Trust deed / instrument.
  - ii) Copy of the latest Letters of Authority (LoA) - As issued by the Master of the High Court.
  - iii) Resolutions by the trustees of the resident Trust making the distributions.
  - iv) Details of the source(s) of funds distributed by the Trust.
  - v) Bank statements of the applicant, relating to the AIT application (issued no longer than 14 days before the date that the AIT application is submitted).
  - vi) The most recent share portfolio statement of the Trust (not older than 3 months); This statement must include a description, the number of and current market value of the shares.
  - vii) Most recent Financial Statements / Annual Financial Statements of the Trust.
- c) **Donation**
- i) A declaration of the donation (IT144).
  - ii) Bank statement of the donor, issued no longer than 14 days before the date that the AIT application is submitted reflecting the donation paid.
  - iii) Bank statement of the donee, issued no longer than 14 days before the date that the AIT application is submitted, reflecting the donation received.
  - iv) Proof (copy of the receipt) of donations tax paid (not applicable to donations between spouses or where other exemptions apply).
- d) **Inheritance:**
- i) A copy of the Final Liquidation & Distribution account stamped and signed by the Master of the High Court.
  - ii) Bank statement, issued no longer than 14 days before the date that the AIT application is submitted, reflecting the inheritance received.
- e) **Loan:**

- i) **Between individuals:**
  - A) The signed loan agreement.
  - B) Bank statement, issued no longer than 14 days before the date that the AIT application is submitted reflecting the loan amount.
  - C) Details of the source of capital of the lender.
  - D) Bank statements of the borrower, issued no longer than 14 days before the date that the AIT application is submitted, showing the loan amount.
- ii) **Between Trust and trustee or beneficiary:**
  - A) The completed and signed Loan agreement.
  - B) Copy of the Trust resolution signed by the trustees of the Trust.
  - C) Bank statement of trustee or beneficiary, issued no longer than 14 days before the date that the AIT application is submitted, showing the loan amount.
  - D) Most recent Financial Statements / Annual Financial Statements of the Trust.
- iii) The most recent share portfolio statement of the Trust, not older than a month before the date that the AIT application is submitted. This statement must include a description, the number of and current market value of the shares.
- iv) **Between company and director or employee:**
  - A) The signed Loan agreement.
  - B) Bank statement of the borrower, issued no longer than 14 days before the date that the AIT application is submitted, showing the loan amount.
  - C) Company's latest annual financial statements.
- f) **Sale of property:**
  - i) Original letter of the Conveyancer to confirm the transfer of the property and that the funds will be transferred from the conveyancer's trust account.
  - ii) Proof of receipt of the proceeds in the applicant's bank statement, issued no longer than 14 days before the date that the AIT application is submitted.
  - iii) Where the property was jointly owned, the proceeds of the sale to be clearly divided as per source document(s).
  - iv) Capital Gains calculation on the sale of property.
- g) **Sale of Shares and Other Securities:**
  - i) Capital Gains calculation for the disposal if the shares/securities have been disposed by the date of the application.
  - ii) Portfolio statement reflecting the value of shares, (share portfolio) not older than a month, if the shares has not been disposed of by the date of the application. This statement must include a description, the number of and current market value of the shares.
  - iii) Documentary proof of the transaction(s) if the shares were disposed of by the date of the AIT application.
- h) **Sale of crypto assets**
  - i) Trading account statement reflecting the trade of the crypto asset.
  - ii) Bank statement, issued no longer than 14 days before the date that the AIT application is submitted, reflecting the amount available for transfer.
- i) **Transfer of Listed Securities**
  - i) Details of the locally listed securities that the Taxpayer will be transferring to an exchange that is outside South Africa.
  - ii) Copies of relevant supporting documents relating to the transfer.
- j) **Investment income – Local and foreign**
  - i) Schedules of the interest / dividends received indicating the source and amount of interest/dividends.
- k) **Royalty Income**
  - i) Source of royalty income.
  - ii) Proof of royalty payment.
- l) **Earnings:**
  - i) Details of the earnings and documentary proof of earnings
  - ii) The policy number noting that the institutional insurer will apply on behalf of the taxpayer.

- m) **Income from any entity, local or foreign, in which the taxpayer holds a direct or indirect beneficial interest**
- i) The nature of relationship with the entity.
  - ii) Proof of amounts/distribution received from such entities.
  - iii) For an owner of any businesses, the company group structure, profile and other group investments.
  - iv) If a director of company is a shareholder or member of a Close Corporation, a shareholder's agreement and share incentive scheme agreement.
- n) **Other:**
- i) Documentary proof and explanation.

## 16 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

Link for centralised definitions, acronyms, and abbreviations: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za/glossary)

### 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](http://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).