



GUIDE TO THE AUTO MERGE FUNCTION ON EFILING

Effective Date: 17 April 2025

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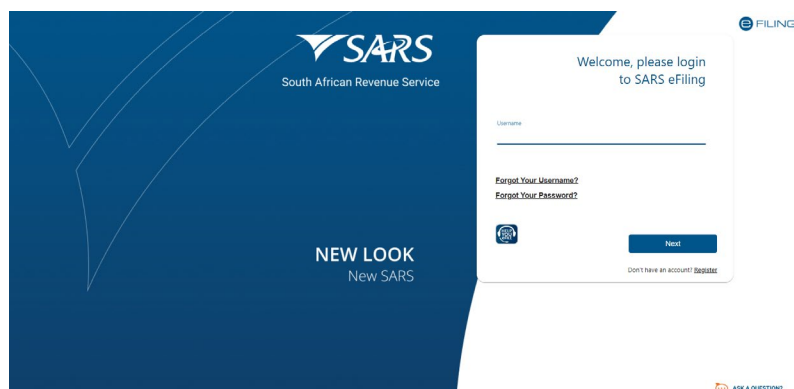
1 SUMMARY

- a) The purpose of this document is to assist users with:
 - i) The auto merge functionality on eFiling to ensure that one single view exists for an entity with all its associated tax types which includes Income Tax (CIT/PIT/Trust), VAT, Employment Tax, MPRR , Customs and Excise.
- b) An “Update to Your Tax Profile” letter will be issued to taxpayers to inform them of the proposed merge. If for any reason you do not agree with the proposed merge, you will have 21 days from the date of issue of the “Update to Your Tax Profile” letter to request a correction of the proposed merge.
- c) A written correction request stating the reasons why you do not agree with the merge, together with the “Update to Your Tax Profile” letter should be submitted either via eFiling as supporting documents, at the SARS Office or via the SARS Online Query System (SOQS).
- d) If the correction request has not reached SARS within the 21 day period, SARS will regard the profile as confirmed and will include the records as listed in the “Update to Your Tax Profile” letter when updating your current Tax Profile.
- e) If an invalid reason is provided, SARS will inform you of the outcome through a rejection letter sent to your eFiling correspondence, letters page or via email.
- f) If you have provided valid reasons SARS will issue you with a confirmation letter that your records will not be auto merged.
- g) If you have outdated/incorrect registered particulars; SARS cannot accept or perform any updates to current registered particulars as part of the auto merge process. Any outdated information must be updated by you, using the existing eFiling Registration, Amendment and Verification (RAV01) form or the Customs and Excise - RLA function or by visiting the SARS Office.
- h) Your current eFiling access and permission rights will not be impacted unless the Company you are representing has multiple Registered Representatives listed in our various Tax Records. During the auto merge process, a number of rules will be applied in order to match and select the most recent recorded representative as the Main Representative. All other Representatives will still have the ability to submit returns and make payments on eFiling if they are currently activated for these services on eFiling. The impacted representatives will however not be able to request sensitive detail changes such as new Tax Product registrations, additional merges or Tax Clearance Certificates. Where a Taxpayer Trader Representative was activated for purposes of using the eFiling RLA Functions , they will not lose their access.
- i) SARS will be unable to partially exclude records from your profile , where there is only certain selected Tax records you want to include in your Tax Profile , kindly perform a merge using the Merge Functionality available on eFiling prior to SARS intended Auto Merge.

2 THE AUTO MERGE PROCESS

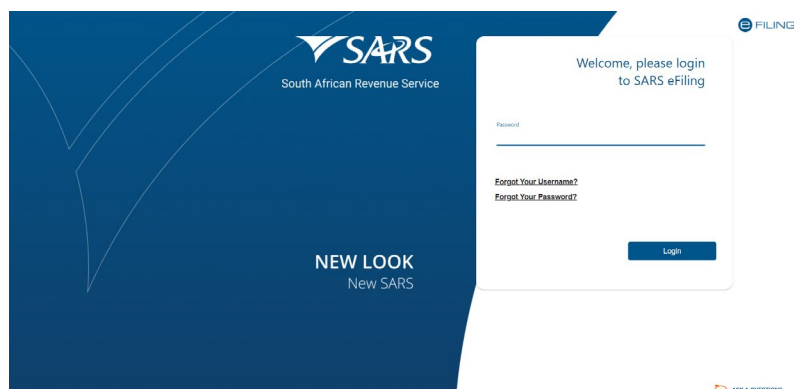
2.1 Log in to eFiling

- a) Navigate to www.sars.gov.za and click “Login”.
- b) Enter your username and click “Next”.



The screenshot shows the SARS eFiling login interface. On the left, a blue banner features the SARS logo and the text 'NEW LOOK New SARS'. On the right, a white login box contains the heading 'Welcome, please login to SARS eFiling'. Below the heading is a 'Username' input field. Underneath the input field are two links: 'Forgot Your Username?' and 'Forgot Your Password?'. At the bottom of the login box is a blue 'Next' button. To the right of the login box, the 'eFILING' logo is visible. At the bottom right of the page, there is a small icon and the text 'ASK A QUESTION?'. A link 'Don't have an account? Register' is located at the bottom of the login box.

- c) Enter your password and click “Login”.



This screenshot shows the same SARS eFiling login interface as the previous one, but with the 'Password' input field highlighted. The 'Next' button has been replaced by a blue 'Login' button. All other elements, including the SARS banner, login box text, and eFILING logo, remain the same.

- d) Associated Auto Merge Letters issued to the Representative or Taxpayer can be accessed from two different Menus in their current eFiling Profile.

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3 SARS REGISTERED DETAILS

- a) The SARS Registered Details functionality contains a **“Letters”** menu option which will allow the user to view the pre-merge letter and upload any supporting documents, where the user is not in agreement with the proposed merge.
- b) On the **Individual**, and **Organisation** profiles on eFiling, the **“Letters”** option is displayed under the SARS Registered Details functionality.
- c) Select the **“Letters”** option under SARS Registered Details.

Organisation
SARS Registered Details
Notice of Registration
Activate Registered Representative
Maintain Registered Users
Maintain SARS Registered Details
Saved Details
Maintain Registered Details History
Merge Entities
Entity Merge History
Letters
Register Withholding Tax on Interest

OR

- d) Option 2: Select **“SARS Correspondence”** on the landing page.

SARS Correspondence
Returns Issued
Returns History
Returns Search
Levies and Duties
Third Party Data
Non-Core Taxes
Payments

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- e) Select “**Search Correspondence**”.

SARS Correspondence
Search Correspondence
Request PAYE Notices
Request Admin Penalty SOA
Request Historic IT Notices
Returns Issued
Returns History
Returns Search

- f) Enter relevant criteria and select “**Search**”.

Search Correspondence

☒ ALL
 ☐ READ
 ☐ UNREAD

Tax Types

All

Letter Type

All

Tax Year

All

Notice Types

All

Received Date From

2019/05/08

Message Type

All

Received Date To

2019/11/04

Reference Number

Clear

Search

- g) The following screen will be displayed:

Taxpayer Name	Reference Num	Date	Open Letter	Documents
Mr		2016/05/18	View	Waiting for Documentation to be Uploaded

- h) Click “**View**” to open the selected letter. Once viewed close the applicable letter.
- i) If the user wants to object or request a correction of the proposed merge request, they can select “**Waiting for Documents to be Uploaded**”, under Documents.
- j) You will not be required to indicate that you are in agreement with the proposed merge, you should only upload a written correction if you are NOT in agreement with the proposed merge. Your written request must please specify why you are not in agreement with SARS consolidating your Tax and/or Customs and/or Excise records, if all your records have exactly the same identity information. Once you have written and scanned your request proceed by selecting the “**Waiting for Documentation to be uploaded**” option.

Taxpayer Name	Reference Num	Date	Open Letter	Documents
Mr		2016/05/18	View	Waiting for Documentation to be Uploaded

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- k) The following screen will be displayed:

UPLOAD SUPPORTING DOCUMENTS

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

Document Name:

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.

- l) Select the “**Browse**” option to select the relevant document, then “**Upload**” to attach your document.
- m) When the document has been uploaded it will be displayed under “**Uploaded Documents**” as indicated in the following screen. If you wish to remove the document that you have uploaded, click the document and select the “**Remove**” button.

UPLOADED DOCUMENTS

Document Name	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Chrysanthemum.pdf	859	<input checked="" type="checkbox"/>	Converted and stored	5/18/2016 8:42:26 AM	View	<input type="checkbox"/>

DOCUMENT GROUP

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

Document group name

Status **Uploaded**

- n) Select the “**Submit to SARS**” button to continue.
- o) The following screen will indicate the user’s document has been successfully submitted to SARS.

Taxpayer Name	Reference Num	Date	Open Letter	Documents
Mr		2016/05/18	View	Submitted

Note: After 21 days SARS will proceed with the merge if no correction request have been attached or if SARS has rejected your request. In cases where your correction request was rejected SARS will notify you by posting the response on your eFiling “Correspondence “ page.

If SARS has successfully merged your records into a consolidated tax profile, you will be issued with a “**Confirmation of Your Tax Profile**” letter which will also be posted to your eFiling “Correspondence “ page.

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4 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

- a) The definitions, acronyms and abbreviations can be accessed via the following link: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](#)

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

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

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