



GUIDE TO UNMERGE ENTITY RECORDS

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1 SUMMARY

- a) The purpose of this document is to assist Taxpayers, Registered Representatives and Tax Practitioners with:
 - i) The Unmerge of Entity Records on eFiling.
- b) The intention of this process is to provide Taxpayers, Tax Practitioners, and Registered Representatives who have incorrectly merged the taxpayer's entity records into a single profile the capability to undo the merge.
- c) The Unmerge Functionality can be performed by the taxpayer in his individual capacity, Registered Representatives in respect of Companies, Trusts, Government Institutions and Public Entities and registered Tax Practitioners on eFiling, where the Income Tax record is included in their Tax Practitioner Profile.
- d) Where an Unmerge request is initiated via eFiling, the eFiler must complete a declaration and reason for the unmerge.
- e) Merges and unmerges are performed on entity level and not a tax product level.
- f) In instances where the Unmerge request exceeds more than 255 records, kindly make an eBooking appointment.

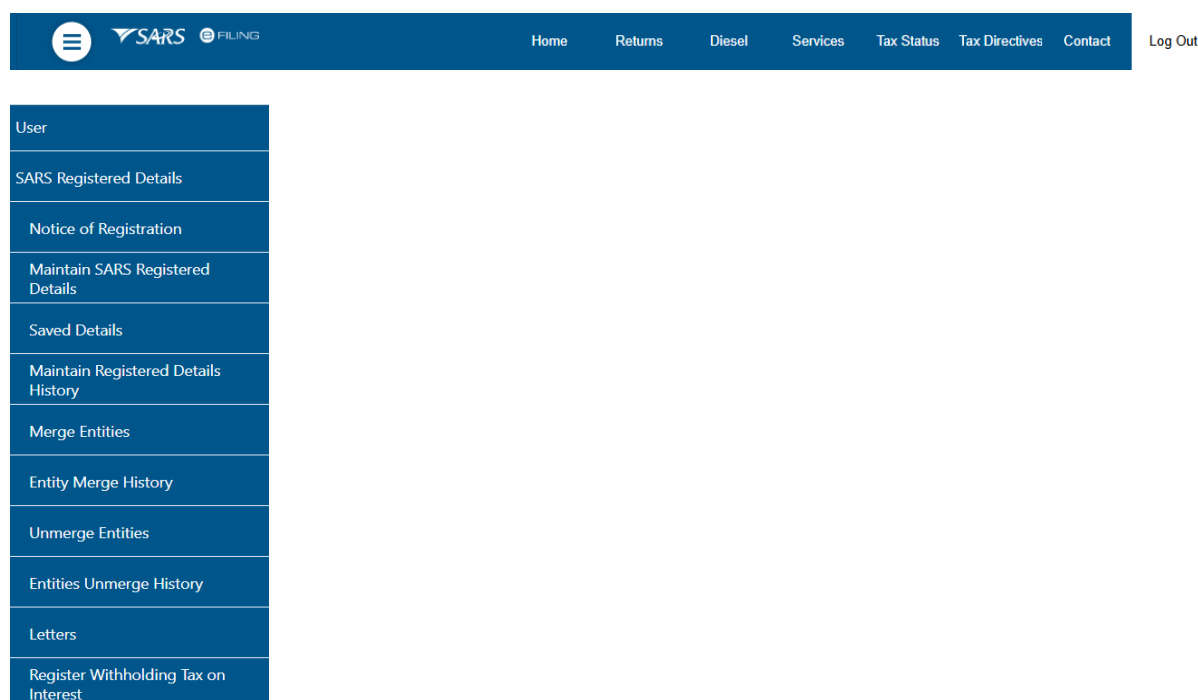
2 THE UNMERGE PROCESS

2.1 Log in to eFiling

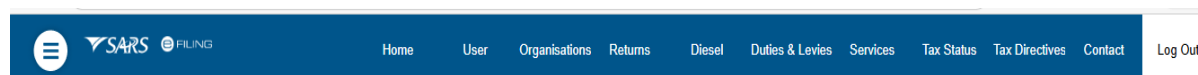
- Navigate to www.sars.gov.za and click “Login”.
- Enter your username and click “Next”.
- Enter your password and click “Login”.
- Enter your One-Time Pin and “Submit”.
- Select “SARS Registered Details”, to proceed.

3 SARS REGISTERED DETAILS

- The SARS Registered Details functionality allows the user to view, edit and maintain demographic information on eFiling. This functionality will be under different menu tabs for each eFiling profile.
- On the **Individual** profile on eFiling, the SARS Registered Details functionality is under the Home tab and has Notice of Registration, Maintain SARS Registered Details, Saved Details, Maintain Registered Details History, Merge Entities, Entity Merge History, Unmerge Entities, Entities Unmerge History, Letters and Register Withholding Tax on Interest menu items.



- On the **Tax Practitioner** and **Organisation** eFiling profiles, the SARS Registered Details functionality is under the Organisations tab and has Notice of Registration, Registration Maintenance, Activate Registered Representative, Maintain Registered Users, Maintain SARS Registered Details, Saved Details, Maintain Registered Details History, Merge Entities, Entity Merge History, Unmerge Entities, Entities Unmerge History, Letters, and Register Withholding Tax on Interest.



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

- d) Ensure that at least one of the Entity Tax Reference Numbers is registered / activated on eFiling, if you want to use the SARS Registered Details functionality.

3.1 Unmerge Entities

- a) The Unmerge Entities functionality will allow the Taxpayer, Registered Representative or Tax Practitioner to undo an incorrectly merged case via eFiling. This applies where the entity has more than one tax or customs registration and a case was incorrectly merged to the Legal Entity Profile.
- b) Select “**Unmerge Entities**” under SARS Registered Details:

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

- c) Upon the selection of the “**Unmerge Entities**” menu option under the Tax Practitioner and Organisation profiles, eFiling will determine if the user has been activated as the Tax Practitioner or Registered Representative of the entity.
- d) If the user is not activated as the Registered Representative or Tax Practitioner of the entity, a message will be displayed and you will have to activate yourself as the registered user before you will be able to access the unmerge entities functionality. Refer to the External Guide, GEN-ELEC-15-G01 – Guide to the Entity Merge Functionality on eFiling to activate yourself as the Registered Representative or Tax Practitioner.
- e) Where the user reflects as the Registered Representative or a confirmed Tax Practitioner, an information page will be displayed with details pertaining to the functionality. Select “**Continue**” to proceed to the Unmerge functionality.

Unmerge Entities

The eFiling Unmerge service allows you as the Taxpayer/ Registered Representative the ability to request an unmerge for your previously Merged or Auto Merge Tax , Customs and/or excise records. SARS would have previously auto merged you if your various tax records have the same or similar identity and/or registered particulars (Company name, Company registration number or Trust name and registration number) with the Auto Merge process, you would have been informed prior to the intended Auto Merge and you would have given the opportunity to object to the intended merge if you considered it as incorrect.

An unmerge can only be requested when:

- SARS have incorrectly Auto Merged or Merged your Tax Customs and/or excise records.
- You have Merged your own records incorrectly and you now have additional tax records within your Tax profile that does not belong to you or your business.

It should be noted that you cannot.

- Unmerge your deregistered tax records from your Tax profile. Your deregistered records will not be re-instated and will remain deregistered.
- You cannot selectively choose records to be unmerged. An Unmerge will therefore only revert, delink your tax records to its previous state and not partly or selectively.

Where your tax records have been merged or auto merged more than once your Unmerge request will be referred for manual verification. Only once the verification is completed the Unmerge will be processed. It is recommended that you verify all your Tax record registered particulars after the Unmerge Request was processed. You can verify the information using the Registration , Amendment and Verification Form.

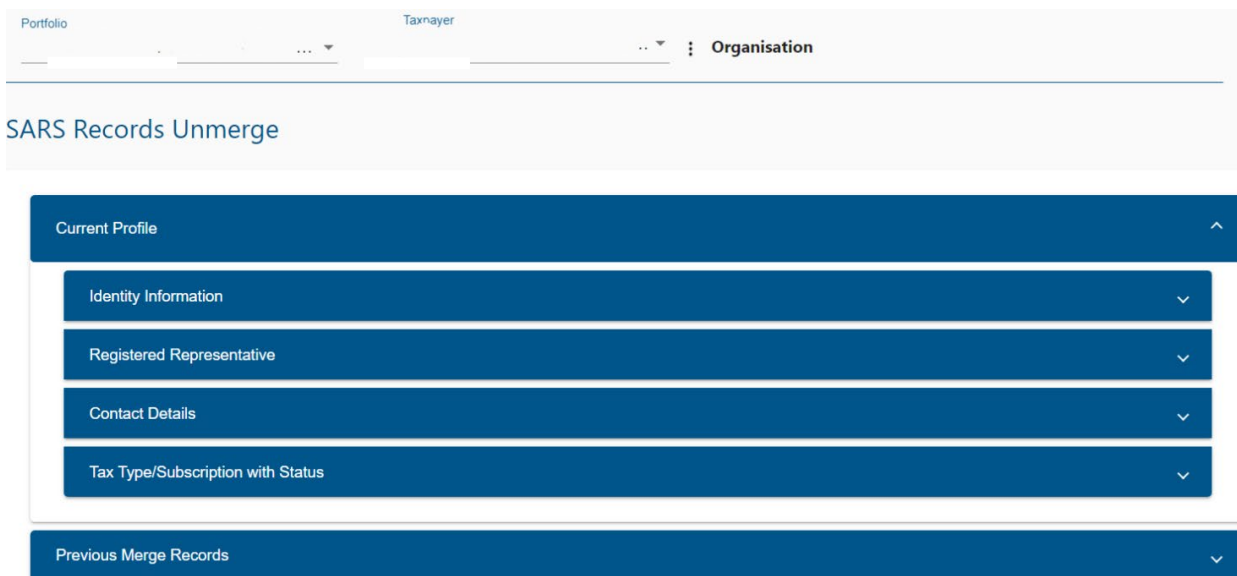
Kindly refer to the confirmation or rejection letter posted to your eFiling correspondence page after your submission.

Should you require assistance with the unmerge, the Unmerge user guide can be found on SARS Website - www.sars.gov.za

Continue

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- f) The “**SARS Records Unmerge**” screen will be displayed.



- g) The following headings will be displayed under “**Current Profile**”:
- i) Identity Information;
 - ii) Registered Representative;
 - iii) Contact Details; and
 - iv) Tax Type / Subscription with Status.
- h) The following demographic information will be displayed when selecting the drop-down next to each heading:
- i) Identity Information Individual:
 - A) Nature of Entity
 - B) Legal Status
 - C) First Name
 - D) Surname
 - E) Identity Number
 - F) Date of Birth
 - ii) Identity Information Company:
 - A) Nature of Entity
 - B) Legal Status
 - C) Registered Name
 - D) Trading As
 - E) Registration Number
 - F) Registration Date
 - iii) Identity Information Trust:
 - A) Nature of Entity
 - B) Legal Status
 - C) Registered Name
 - D) Master Office
 - E) Registration Number
 - F) Registration Date
 - iv) Registered Representative:
 - A) First Name
 - B) Surname
 - C) ID/Passport Number
 - D) Date of Appointment

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- v) Contact Details:
 - A) Cell Number
 - B) eMail Address
- vi) Tax Type / Subscription with Status:
 - A) Tax Type
 - B) Tax Reference
 - C) Status

- i) **“Previous Merge Records”**, will display details relating to a previous merge. On expanding of the **“Merge Details”** eFiling will display details of the Target Party and Other Party which was included in the original merge. Details can be viewed in order to decide which records must be included in the **“Unmerge”**.

Previous Merge Records

Please select a merge point from the records below. All merges done after the selected date will be included in the unmerge operation.

☐ Merge Date
 2024-03-27 08:49
 Merge Type
 PARTY MERGED

Merge Details

Target Party

Other Party

☐ Merge Date
 2024-03-27 08:58
 Merge Type
 PARTY MERGED

Merge Details

Target Party

Other Party

Please select a merge point above to continue with the Records Unmerge

- j) Alternatively, any records previously merged can be viewed by selecting the **“Entity Merge History”** option under SARS Registered Details.

SARS Registered Details
Notice of Registration
Registration Maintenance
Activate Registered Representative
Maintain Registered Users
Maintain SARS Registered Details
Saved Details
Maintain Registered Details History
Merge Entities
Entity Merge History

- k) To proceed with the unmerge request, select the record/s to be unmerged, then select the **“Continue Unmerge Simulation”** button to view the unmerge simulation result.

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Previous Merge Records

Please select a merge point from the records below. All merges done after the selected date will be included in the unmerge operation.

☒ Merge Date	2016-05-24 18:13	Merge Type	AUTO MERGED	☒ Included in unmerge
Merge Details				
Target Party				
Other Party				
☐ Merge Date	2024-02-07 09:57	Merge Type	PARTY MERGED	☒ Included in unmerge
Merge Details				
☐ Merge Date	2024-04-27 16:19	Merge Type	PARTY MERGED	☒ Included in unmerge
Merge Details				
☐ Merge Date	2024-04-27 16:27	Merge Type	PARTY MERGED	☒ Included in unmerge
Merge Details				

Continue Unmerge Simulation

- l) The “**Unmerge Simulation**” screen will be displayed and you will be able to view the results of the simulation, before filing the unmerge request to SARS. Information relating to the Target Party and Other Party will be displayed.

Unmerge simulation

Previous Merge:

Target Party

Other Party

- m) When you select the drop-down next to “**Target Party**” or “**Other Party**”, you would be able to view the following demographic information:

- i) Identity Information Individual:

- A) Nature of Entity
- B) Legal Status
- C) First Name
- D) Surname
- E) Identity Number
- F) Date of Birth

Identity Information

Nature of Entity	Legal Status
	Active
First Name	Surname
Identity Number	Date of Birth
XXXXXXXX	

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ii) Identity Information Company:

- A) Nature of Entity
- B) Legal Status
- C) Registered Name
- D) Trading As
- E) Registration Number
- F) Registration Date

Identity Information	
Nature of Entity	Legal Status
	Active
Registered Name	Trading As
Registration Number	Registration Date

iii) Identity Information Trust:

- A) Nature of Entity
- B) Legal Status
- C) Registered Name
- D) Master Office
- E) Registration Number
- F) Registration Date

Identity Information	
Nature of Entity	Legal Status
Registered Name	Master's Office
Registration Number	Registration Date

iv) Registered Representative:

- A) First Name
- B) Surname
- C) ID/Passport Number
- D) Date of Appointment

Registered Representative	
First Name	Surname
ID/Passport Number	Date of Appointment
XXXXXX	

v) Contact Details:

- A) Cell Number
- B) Email Address

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Contact Details

Cell Number

Email Address

vi) Tax Type / Subscription with Status:

- A) Tax Type
- B) Tax Reference
- C) Status

Tax Type/Subscription with Status

Please click on the Tax Type below to view Physical/Business Address and Banking Details

Tax Type	Tax Reference	Status
Income Tax		ACTIVE
Pay As You Earn		ACTIVE
Value Added Tax		ACTIVE

vii) When selecting the Tax Type (for example Income Tax), more information regarding the Physical/Business Address and Banking Details will be displayed.

Value Added Tax		ACTIVE
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Physical/Business Address

Street

Suburb

City

Country Code

ZA

Postal Code

Banking Details

Bank Name

Account Holder

Account Number

Branch Code

Account Type

- n) If you are satisfied with the unmerge result, select the unmerge reason and tick the declaration checkbox.

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Reason for Unmerge

Select Reason for Unmerge *
Other

Other reason *
Other reason is required

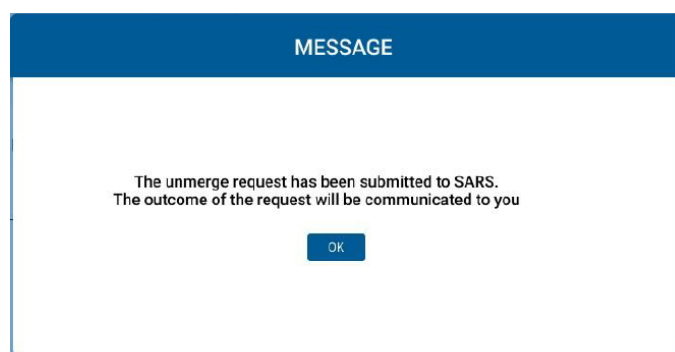
☐ By submitting the unmerge request I declare that lawfully the records selected do not belong to me or previously belonged to me

Cancel

File

Back

- o) You can select one of the following reasons from the drop-down list:
 - i) ID/Passport or Registration Number
 - ii) Tax Product Registration Unknown
 - iii) Other
- p) Where the reason “**Other**” is selected from the drop-down list, you have to enter a reason.
- q) Should you not be happy with the unmerge result, you can select the “**Back**” button to return to the previous screen and change your unmerge selection.
- r) The “**Cancel**” button will be used to cancel the unmerge request.
- s) The “**File**” button will be used to submit the unmerge request to SARS.
- t) You will receive a confirmation message indicating the request has been submitted to SARS. Any notices will be posted to the “**Correspondence**” page on eFiling.



4 ENTITY UNMERGE HISTORY

- a) All the entity unmerge requests submitted to SARS will be listed on the “**Entity Unmerge History**” page.

Entity Unmerge History					
Case Number	By User	Unmerge Status	Unmerge Status Date	Submission Date	Open
207270157		In Progress	2026-07-17 14:57	2026-07-17 14:57	View Details

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- b) Select “**View Details**” to display a detailed page of the unmerge case details.
- c) If you are not activated as the Tax Practitioner or Registered Representative of the Entity, an error message will be displayed and you will have to activate yourself as the registered user before you will be able to access the “**Entity Unmerge History**” screen.

5 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).