TAXPAYER SERVICE

SARS External Guide

SARS ONLINE QUERY SYSTEM

TABLE OF CONTENTS

1   SUMMARY

a)   This guide will assist taxpayers to understand how to raise queries with SARS on the SARS Online Query System (SOQS) so that they do not have to go to a branch.

b)   To initiate a query, taxpayers simply need to complete the online form by selecting a Query Type; complete a set of required information fields; attach supporting documentation where necessary and submit the data to SARS for processing and review.

c)   The SOQS currently allows capturing of the following Query Types:

   i)   Supporting document upload.
   ii)   Account query related to a payment allocation.
   iii)   What is my tax reference number query?
   iv)   Request to be updated as the registered representative.
   v)   Report new estate case.
   vi)   Request tax compliance status.
   vii)   Verify tax compliance status.
   viii)   Trust registration.
   ix)   Request SARS historic notices (notice of assessments, statement of accounts and notice of registration).
   x)   Request tax return status dashboard.
   xi)   Register for food manufacturing (FM) diesel refund.
   xii)   Report digital fraud.
   xiii)   Search for my auto assessments status.
   xiv)   Submit a large business and international (LBI) query.

2   GUIDANCE ON SUBMISSION OF THE QUERIES

a)   There are now three options to access the queries online.

b)   Option 1 to access SOQS visit the SARS website www.sars.gov.za on the Home Page click on > SARS Online Query System. The following screen will be displayed: All options will be displayed under "Use our Digital Channels".

c) On the SARS website www.sars.gov.za click on > Contact Us at the top of your screen. The following screen will be displayed:

Contact Us

d) Option 2: All the available options within SOQS are displayed under the heading "Send Us a Query".

   i) Click on the query topic and follow the prompts/steps which will be displayed on your screen.

e) Option 3 Click on "Send us a Query" link in the grey list.

   i) The following screen will be displayed:

Send us a Query

No need to go to a branch to do any of the following:
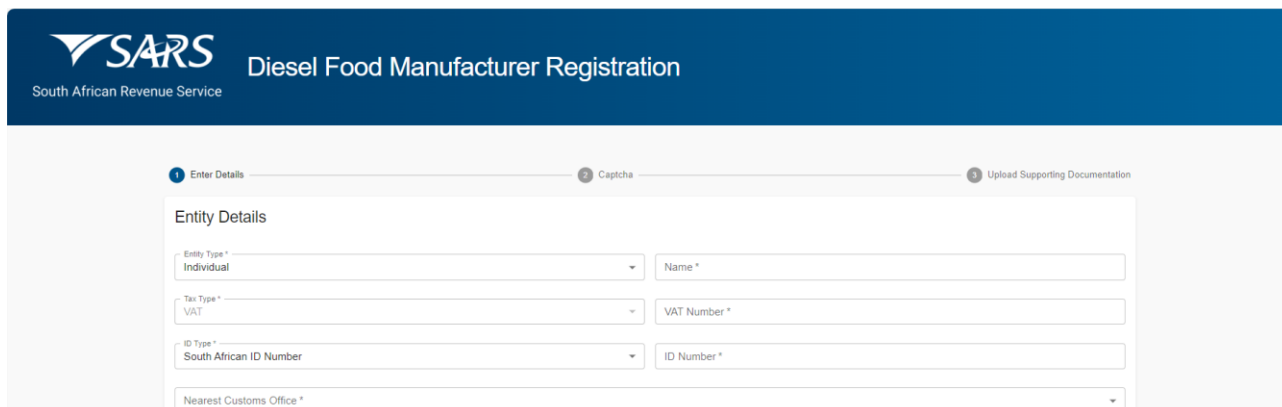
- Digital fraud reporting is now online if you suspect your tax profile was compromised.
- Large Business & International (LBI) queries can be directed through the LBI Online Query System.
- Food manufacturers can now register online for the Excise Diesel Refund for Food manufacturers Scheme (DRFMS).
- Request your Tax Return Status Dashboard here to follow up on progress after Personal Income Tax Return submission.
- You can request a Notice of Assessment and Statement of Accounts via the SARS Online Query System.
- Request the registration of a new Trust for the purposes of Income Tax. Click here to submit your trusts request. Before you click on the link, see which trust supporting documents will be required to register a Trust.
- Verify a Tax Compliance Status here. This query allows institutions permitted by the taxpayer to verify the taxpayer's TCS. For the third party to be able to verify, he/she must have the taxpayer's reference number and the TCS Pin.
- Request your Tax Compliance Status (TCS). Click here to submit your TCS request.
- Submit supporting documents. Click here to submit your supporting documents.
- Submit a payment allocation. Click here to submit your payment allocation.
- Request your Tax Reference Number if you have forgotten it. Click here to request your Tax Reference Number.
- Report new Estate Case. See the supporting documents required to report a new estate case. Click here to report a new Estate Case.
- Conveyancers can submit required supporting documents for Transfer Duty bank detail changes. Click here to submit supporting documents for Transfer Duty bank detail changes.
- Updating of the registered representative of a taxpayer for Income Tax, PAYE and VAT. Use the option "Request to be updated as the Registered Representative". The request must be completed by the registered representative. Click here to update the registered representative.

ii) Take note of the following on the Send us a Query screen:

A) A list of all query types will be displayed with a link next to each query.
B) The taxpayer must click on the link next to the relevant query type to process the request.

3 AVAILABLE QUERY SERVICES FOR EXCISE

3.1 REGISTER FOR FM DIESEL REFUND

a) This query must be used to submit request for registration in respect of Diesel Refunds for food manufacturing Scheme (DRFMS) Excise product.

b) The client must capture all the mandatory fields to be able to attach the supporting documents and submit the registration request.

c) Once the query is submitted, a case will be created for SARS to review the request.

d) Select the "Entity Type" from the dropdown list. The following can be selected:

i) Individual; or
ii) Company; or
iii) Trust.

e) Capture the "Name" or "Registered Name" depending on the type of entity selected.

f) The "Tax Type" will default to VAT.

g) Capture the VAT Number for the Food Manufacturing Client.

h) Select the "ID Type" from the drop down list. Depending on the entity type selected, the drop down will be adjusted accordingly:

i) For Individual entity type, the following will be on the dropdown list:
A) South African ID Number – If the Client is an individual and a South African resident, only a valid ID number will be accepted.
B) Passport Number – If the Client is an individual and a foreigner, a valid passport number must be used.
ii) For Company entity type, the Company Registration Number will be on the dropdown list. Only a valid Company Registration number will be accepted.
iii) For Trust entity type the Trust Number will be on the dropdown. Only a valid Master of the High Court Trust registration number will be accepted.

i) Depending on the "ID Type" selected, capture the relevant number.

j) Select the "Nearest Customs Office" from the dropdown list.

Diesel Food Manufacturer Registration

Requestor Details

Capacity *

Title *   Initials *

Name *   Surname *

Email *

Mobile Number *   Telephone Number

Requestor Additional Details

Tax Type *
Income Tax   Income Tax Number *

ID Type *
South African ID Number   ID Number *

RESET FORM   CONTINUE TO UPLOAD

k)   Capture Requestor Details (these are the details of the person that is submitting this query to SARS) as follows:

   i)   Select the Capacity from the dropdown list as follows:
         A)   Tax Practitioner
         B)   Main Trustee
         C)   Administrator (Estates)
         D)   Executor
         E)   Liquidator
         F)   Curator
         G)   Once-off Mandate
         H)   Public Officer
         I)   Accounting Officer
         J)   Employee with Mandate
         K)   Third Party with Mandate

   ii)   Select the Title from the dropdown list. The following can be selected:
         A)   Ms for women irrespective of the marital status.
         B)   Mr for men.
         C)   Mrs for married women.
         D)   Rev for Reverend.
         E)   Prof for Professor.
         F)   Dr for Doctor.
         G)   Adv for Advocate.
         H)   Hon for Honourable.
   iii) Capture the "Initials" in the Initials field.
   iv)   Capture the "Name" in the Name field.
   v)   Capture the "Surname" in the Surname field.
   vi)   Capture the "Email" address in the Email address field.
   vii) Capture the "Mobile" number in the Mobile field.
   viii) Capture "Telephone" number in the Telephone number field. This field is optional.

l)   Capture **Requestor Additional Details** as follows:

   i)   Select the Tax Type from the dropdown list. The tax type will default to Income Tax.
   ii)   Capture the "Income Tax Number" for the requestor. This field will be mandatory.
   iii) The system will validate that the ID Number and Income tax reference number of the requestor belong to the same person where the information has been completed. If not, an error message will be displayed on submission.
   iv)   Select the ID Type from the dropdown list:

A) South African ID Number – If the requestor is an individual and is a South African resident, only a valid ID number will be accepted.

B) Passport Number – If the requestor is an individual and is a foreigner, a valid passport number must be used.

v) Capture the "ID No" depending on the ID Type selected.

m) Once all the mandatory information has been captured, click on "Continue to Upload" to go to the next page.

i) If the information captured does not match the SARS records the following message will be displayed:

Thank You for Your Query

Unfortunately, the information that you captured could not be matched to our records and we are unable to process your Query on behalf of ▮▮▮▮▮with VAT Number ▮▮▮▮▮▮▮▮Please visit www.sars.gov.za and use our online services to confirm your details, or make an appointment to visit your nearest SARS Branch for additional assistance.

CLOSE

n) If the information captured matches the SARS records the following CAPTCHA screen will be displayed:

o) Complete the onscreen CAPTCHA field.

i) Click on Submit to continue to the Upload Supporting Documentation screen.

p) If the completed information is correct, the following Upload Supporting Documentation screen will be displayed:

Diesel Food Manufacturer Registration

✓ Enter Details — ✓ Captcha — ③ Upload Supporting Documentation

ⓘ Please note that all documents listed below must be supplied in order to continue!

DA185 Form
Completed DA185 form.

Status	File Name	UPLOAD

DA185.4A3 form/(s)
Completed DA185.4A3 form/(s)

Status	File Name	UPLOAD

Diesel Food Manufacturer Registration

Confirmation of Bank Details
Confirmation of Bank Details

Status	File Name	UPLOAD

Proof of Identification of the Applicant
Proof of Identification of the applicant

Status	File Name	UPLOAD

Proof of Address of the entity
Proof of Address of the entity (Company/Individual residential address)

Status	File Name	UPLOAD

Proof of Address of the Manufacturing Premises
Proof of Address of the Manufacturing Premises

Status	File Name	UPLOAD

Copy of Agency Contract
A certified copy of the agency contract

Status	File Name	UPLOAD

Diesel Food Manufacturer Registration

Copy of a trading permit
Copy of trading permit

| Status | File Name | UPLOAD |

Constitution and Founding Statement
A copy of the Constitution and Founding Statement

| Status | File Name | UPLOAD |

Power of Attorney / Letter of Appointment of the Delegated Representative
Power of Attorney / Letter of Appointment of the Delegated Representative

| Status | File Name | UPLOAD |

Other evidentiary Documents
Other evidentiary Documents

| Status | File Name | UPLOAD |

CANCEL   UPLOAD DOCUMENTS

q)   There will be an upload button next to each supporting document required as per the screen above.

r)   Upload only the specific document and/or item indicated per upload section.

   i)   Where the required document is not applicable to the Client, a letter explaining the reasons why the document is not applicable must be uploaded next to the required document.
   ii)   Ensure that you upload the correct documents as uploading incorrect documents may lead to delays in processing your application.

s)   Once all the supporting documents have been uploaded click on Upload Documents button to submit the request. The following message will be displayed:

Diesel Food Manufacturer Registration

✓ Enter Details   ✓ Captcha   ✓ Upload Supporting Documentation

Query Successfully Submitted

Your query on behalf of ▓▓▓▓▓ with VAT Number ▓▓▓▓▓ has been successfully submitted. Additional correspondence in this regard will be sent to the email address and mobile number captured. Case number 186007546

4   AVAILABLE QUERY SERVICES FOR OTHER TAXES

4.1   REPORT DIGITAL FRAUD

a)   This query can be used to report digital fraud where the taxpayer's profile has been compromised.

b)   Either the taxpayer or the Tax Practitioner or Registered Representative can report fraud.

c)   The reporter must have all the required supporting documents to be able to submit the Digital Fraud query.

d) Once all the mandatory information has been captured and the required supporting documents attached, submit the query to SARS. A case will be created for SARS to investigate possible fraud.

e) If Report Digital Fraud query has been selected the "Report Digital Fraud" screen above will be displayed.

f) Click on the relevant radio button next to "I would like to Report Digital Fraud for:"

    i) Click on the radio button next to "Myself" if the person reporting digital fraud is the taxpayer requesting for himself/herself.

    ii) Click on the radio button next to "Someone else in my capacity as their Tax Practitioner" if the person reporting digital fraud is the Tax Practitioner representing a taxpayer.

    iii) Click on the radio button next to "Someone else in my capacity as their Registered Representative" if the person reporting digital fraud is the Registered Representative representing a taxpayer.

g) If "Myself" is selected the following screen will be displayed:

h) For **Taxpayer Details** capture the following:

    i) Capture the "First Name" in the first name field.
    ii) Capture "Surname" in the surname field.
    iii) Capture "Mobile Number" in the mobile number field.

      iv)   Capture "Email" in the email address field.

i)   Select the "Entity Type" from the dropdown list. The following can be selected:

      i)   Individual if the entity is an individual.
          A)   The "ID Type" will default to South African ID Number.
          B)   Select the "ID Type" from the dropdown list.
              I)   South African ID Number – If the taxpayer is an individual and a South African resident, only a valid ID number will be accepted.
              II)   Passport Number – If the taxpayer is an individual and a foreigner, a valid passport number must be used.
          C)   The "Tax Type" will default to Income Tax.
          D)   Capture the "Income Tax Number" of the individual.
      ii)   Company if the entity is a company.
          A)   Capture the Company Name.
          B)   The "ID Type" will default to the Company Registration Number.
          C)   Capture the Company Registration Number.
          D)   The "Tax Type" will default to Income Tax.
          E)   Capture the "Income Tax Number" of the company.
      iii)   Trust if the entity is a trust.
          A)   Capture the Trust Name.
          B)   The "ID Type" will default to the Trust Number.
          C)   Capture the Trust Number.
          D)   The "Tax Type" will default to Income Tax.
          E)   Capture the "Income Tax Number" of the trust.
      iv)   Other if the entity is none of the above.
          A)   Capture Entity Name.
          B)   Capture Registration Number.
          C)   Select the "Tax Type" from the dropdown list. The following can be selected:
              I)   Income Tax, capture Income Tax Number.
              II)   PAYE, capture the PAYE Number
              III)   VAT, capture the VAT Number.

j)   If "Someone else in my capacity as their Tax Practitioner" is selected the following screen will be displayed:

k) Complete **Details of Person Reporting the fraud** as follows:

    i) Capture the "PR Number" of the Tax Practitioner.
    ii) Capture "First Name" of the Tax Practitioner.
    iii) Capture "Surname" of the Tax Practitioner.
    iv) Capture "Mobile Number" of the Tax Practitioner.
    v) Capture "Email" address of the Tax Practitioner.
    vi) Select the "ID Type" from the dropdown list.
        A) Select South African ID Number if the Tax Practitioner is a South African Resident and capture a valid ID Number.
        B) Select Passport Number if the Tax Practitioner is a Foreigner and capture a valid Passport number.

l) Capture **Taxpayer Details** as per paragraph (h) and (i) above.

m) If "Someone else in my capacity as their Registered Representative" is selected, the following screen will be displayed:

n) Complete **Details of Person reporting the fraud** as follows:

   i) Capture "First Name" of the Registered Representative.
   ii) Capture "Surname" of the Registered Representative.
   iii) Capture "Mobile Number" of the Registered Representative.
   iv) Capture "Email" address of the Registered Representative.
   v) Select the "ID Type" from the dropdown list.
      A) Select South African ID Number if the Registered Representative is a South African Resident and capture a valid ID Number.
      B) Select Passport Number if the Registered Representative is a Foreigner and capture a valid Passport number.

o) Capture **Taxpayer Details** as per paragraph (h) and (i) above.

p) Click on "Next" the Digital Fraud Information screen will be displayed:

q) Select the relevant check box next to the digital channel(s) involved. The following can be selected:

   i)   eFiling if the fraud happened on eFiling.
   ii) MobiApp if the fraud happened on MobiApp.
   iii) e@syFile if the fraud happened on e@syFile.

r) Capture the "Username" for the selected channel.

s) Select the Date when fraud was identified from the date picker.

t) Capture Security Contact mobile.

u) Capture Security Contact Email.

v) Capture Alternative Security Contact mobile if the Security Contact mobile is compromised.

w) Capture Alternative Security Contact Email address if the Security Contact Email address is compromised.

x) Capture Details of suspected fraudster if available.

   i)   The following information should be captured e.g., names, surname, contact details, address etc.

y) Describe the nature of fraudulent activity, please add as much details as possible to enable the SARS user to understand the type of fraud that took place.

z) Answer the following questions:

   i)   Were your Security Contact Details compromised? The following can be selected:
        A) Yes, if the reporter is aware that the security contact details have been compromised.
        B) No, If the reporter knows that the security contact details are not compromised.

     C)   Unsure, if the reporter is not sure if the security contact details were compromised.
ii)   Were you registered for eFiling without your consent?
     A)   Yes, if the taxpayer was registered on eFiling without consent.
     B)   No, if the taxpayer was not registered on eFiling without consent.
     C)   Unsure, if the taxpayer is not sure.
iii)   Were your bank details changed?
     A)   Yes, if the reporter is aware that the bank details were changed.
     B)   No, If the reporter knows that the bank details were not changed.
     C)   Unsure, if the reporter is not sure if the bank details were changed or not.
iv)   Was a refund paid into incorrect bank account?
     A)   Yes, if the reporter is aware that the refund was paid into incorrect account.
     B)   No, If the reporter knows that the refund was not paid into incorrect account.
     C)   Unsure, if the reporter is not sure if the refund was paid into incorrect account or not.
v)   Was your tax type moved from a Tax Practitioner without your consent?
     A)   Yes, if the reporter is aware that the tax type was moved from Tax Practitioner.
     B)   No, If the reporter knows that the tax type was not moved from Tax Practitioner.
     C)   Unsure, if the reporter is not sure if the tax type was moved from Tax Practitioner or not.
vi)   Was a return fraudulently filed?
     A)   Yes, if the reporter is aware that a return was filed fraudulently. The system will give an option to "ADD RETURN DETAILS".
           I)   Click on "ADD RETURN DETAILS".
           II)   Select the Tax Type from the dropdown list.
           III)   Select Tax Return Type from the dropdown list.
           IV)   Select the Tax Year/Tax Period from the date picker.
           V)

aa)   Click "NEXT" the following CAPTCHA screen will be displayed:

i)   Complete the information in the CAPTCHA field.
ii)   Click on Submit to go to the Upload Supporting Documents screen.

bb)   The Upload Supporting Documents screen will be displayed.

cc) There will be an upload button next to each supporting document required as per the screen above.

dd) Upload only the specific document and/or item indicated per upload section.

ee) Once all the supporting documents have been uploaded the system will enable the "UPLOAD DOCUMENTS" button.

ff) Click on Upload Documents button to submit the request. The following message will be displayed:

4.2 SUBMIT A PAYMENT ALLOCATION QUERY
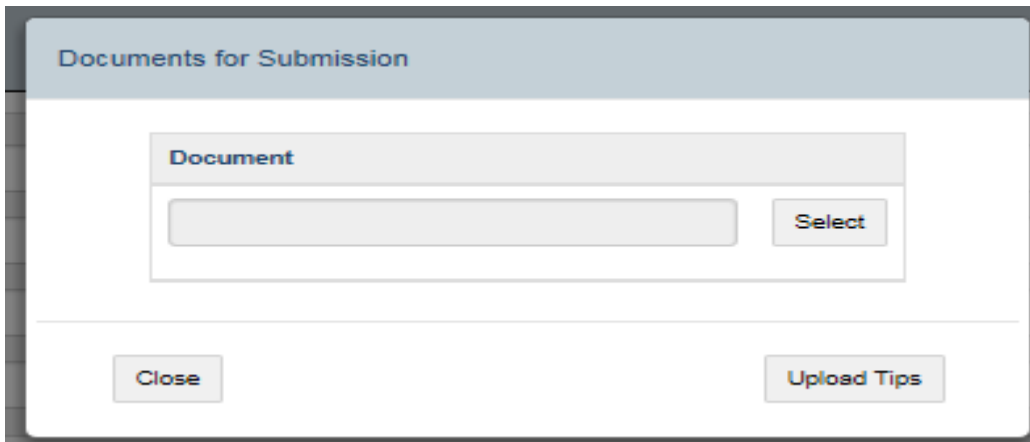
a) Queries relating to SARS allocation of payments in respect of Income Tax, PAYE, and VAT can be submitted using query type "Account Query" and the Category field will default to Payment Allocation.

b)   Capture the required mandatory information and you will thereafter be able to attach and submit supporting documents.

c)   If "Submit a Payment Allocation" query was selected, the Query Type will default to "Account Query". The Category will default to "Payment Allocation".

d)   Select the Title from the dropdown list. The following can be selected:

   i)   Ms for women irrespective of the marital status.
   ii)   Mr for men.
   iii)   Mrs for married women.
   iv)   Rev for Reverend.
   v)   Prof for Professor.
   vi)   Dr for Doctor.
   vii) Adv for Advocate.
   viii) Hon for Honourable.

e)   Capture the "Initials" in the Initials field.

f)   Enter the "Name" in the Name field.

g)   Enter the "Surname" in the Surname field.

h)   Enter the "Trading Name" if it is a business. This field is optional.

i)   Enter the "Email" address in the Email address field.

j)   Enter the "Mobile" number in the Mobile field.

k)   Enter "Telephone" number in the Telephone number field. This field is optional.

l)   Select the ID Type from the dropdown list:

   i)   South African ID Number – If the taxpayer is an individual and a South African resident, only a valid ID number will be accepted.
   ii)   Passport Number – If the taxpayer is an individual and a foreigner, a valid passport number must be used.
   iii)   Company Registration Number – If the taxpayer is a Company. Only a valid Company Registration number will be accepted.
   iv)   Trust Number – If the taxpayer is a Trust. Only a valid Master of the High Court Trust registration number will be accepted.

m) Capture the "ID No" depending on the ID Type selected.

n) Select the Tax Type from the dropdown list:

    i) Income Tax.
    ii) PAYE.
    iii) VAT.

o) Enter the "Tax No "relating to the Tax Type selected.

p) Add notes in the "Notes" field to explain how the payments must be allocated. Make sure the notes are clear and understandable.

q) At any point, the taxpayer can click on the "Reset" button to clear all the captured information on the screen, this would also remove all the attached supporting documents, allowing taxpayer to start the process again.

    i) Note that the "Reset" button should only be used if all the information on the screen is incorrect.

r) Click on the "Documents" button to add supporting documents. The screen for "Documents for Submission" will be displayed as follows:

s) Click on "Upload Tips" button to view the following tips for downloading supporting documents, the following message will be displayed:
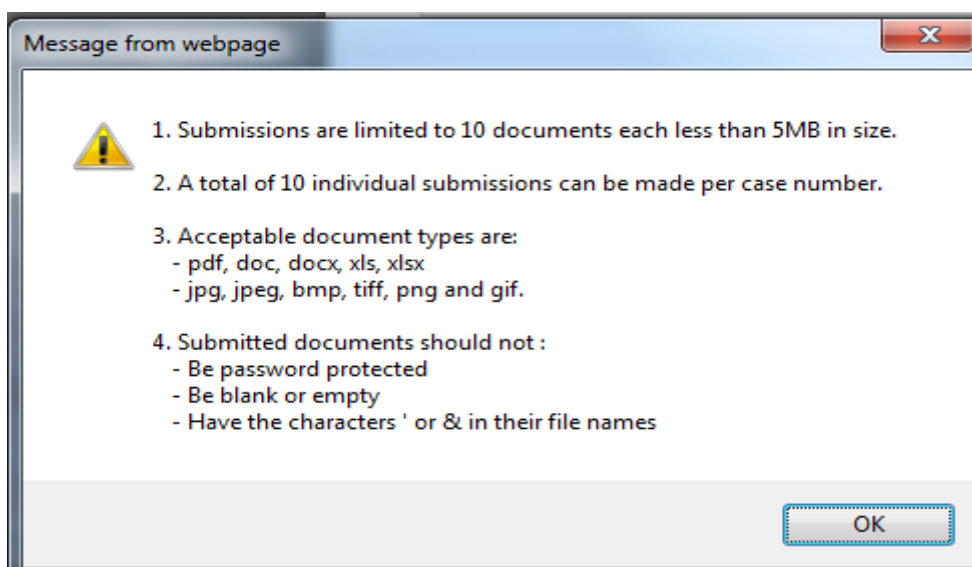
t) Click on "OK" button to close the message.

u) Click on "Select" button to browse your PC and locate the supporting documents to be uploaded.

v) Once the supporting document is attached, a "Delete" button is enabled next to the attached supporting document.

i) View the list of attached documents to ensure that all the relevant supporting documents have been attached.
ii) Count the documents to ensure that the correct number of documents have been attached as indicated on the tips above.
iii) Where the taxpayer has attached an incorrect document click on the "Delete" button next to the specific document and delete it.

w) Click the "Close" button to go back to the detail screen once the documents have been downloaded and attached.

x) Once complete, click the "Submit" button to send the captured details and attached documents to SARS.

y) Complete the onscreen CAPTCHA field for the submission to be processed. Refer to paragraph 4 below for more details on the Captcha screen.

z) Click the "Validate" button to validate the captured information. Once the CAPTCHA is completed correctly, the submission will be accepted and uploaded for processing.

aa) The message: "Thank you for your submission. Correspondence will be issued shortly." will be displayed.

4.3 REQUEST YOUR TAX REFERENCE NUMBER

a) Taxpayers who are registered for Income Tax but do not know their tax reference number, can request it via the SOQS system using the "What's My Tax Number" query type.

b) No supporting documents or tax reference details are required for this query type.

c) If the "Request your Tax Number" query was selected, the query type will default to "What's My Tax Number?"

d) Select the preferred channel to receive the tax number from the "Send By" dropdown list:

   i) Email – if the taxpayer wants to receive the tax reference number via email.
   ii) SMS – if the taxpayer wants to receive the tax reference number via SMS.

   Note: Please note that the information will be sent to the email address or cell phone number of the taxpayer that exist on SARS system. If any of the above contact details changed, the taxpayer must first update the contact details either on eFiling or by making an appointment to visit the SARS Branch before requesting the tax reference number.

e) Select the Title from the dropdown list. The following can be selected:

   i) Ms for women irrespective of the marital status.
   ii) Mr for men.
   iii) Mrs for married women.
   iv) Rev for Reverend.
   v) Prof for Professor.
   vi) Dr for Doctor.
   vii) Adv for Advocate.
   viii) Hon for Honourable.

f) Capture the "Initials" in the Initials field.

g) Enter the "Name" in the Name field.

h) Enter the "Surname" in the Surname field.

i) Enter the "Trading Name" if it is a business. This field is optional.

j) Enter the "Email" address in the Email address field.

k) Enter the "Mobile" number in the Mobile field.

l) Enter "Telephone" number in the Telephone number field. This field is optional.

m) Select the ID Type from the dropdown list:

   i) South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
   ii) Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.

    iii)   Company Registration Number – If the taxpayer is a Company. Only a valid Company Registration number will be accepted.

    iv)   Trust Number – If the taxpayer is a Trust. Only a valid Trust number will be accepted.

n)   Capture the "ID No" depending on the ID type selected.

o)   The taxpayer can click on the "Reset" button at any point to clear all the captured information on the screen to start the process again.

    i)   Please note that the "Reset" button must only be used if all the information on the screen is incorrect.

p)   Once complete, press the Submit button to send the captured details to SARS.

q)   Complete an onscreen CAPTCHA field before the submission is processed. Refer to paragraph 4 below Complete the onscreen CAPTCHA field in order for the submission to be processed. Refer to paragraph 4 below for more details on the Captcha screen.

r)   Click the "Validate" button to validate the captured information. Once the CAPTCHA is completed correctly, the submission will be accepted and uploaded for processing.

s)   If a successful match is made, the taxpayer will be presented with the message "Thank you for your query. Your Tax Reference Number will be issued shortly".

t)   If there is no match, the taxpayer will be presented with the message "Thank you for your query. Unfortunately, a tax reference number could not be found for the details that you supplied".

4.4 TAX RETURN STATUS DASHBOARD

a)   This query type can be used to request your tax return status via SOQS system (this is only available for Personal Income Tax)

b)   The tax return status dashboard is per tax year, currently limited to two years (current and previous financial years).

c)   For the taxpayer to request a tax return status, the Tax Return Status Dashboard query type must be used.

d)   If the Request for Tax Return Status Dashboard query has been selected the "Tax Return Status Dashboard" screen above will be displayed.

e)   Click on the relevant radio button next to "I'd like to see the Tax Return Status Dashboard for:"

i) Click on the radio button next to "Myself" if the person requesting the tax return status dashboard is the taxpayer requesting for himself/herself.

ii) Click on the radio button next to "Someone else in my capacity as their Tax Practitioner" if the person requesting the tax return status dashboard is the Tax Practitioner representing a taxpayer.

iii) Click on the radio button next to "Someone else in my capacity as their Registered Representative" if the person requesting the tax return status dashboard is the Registered Representative of a taxpayer.

f) If "Myself" is selected, select the preferred "Tax Year" from the dropdown list and click "NEXT", the following screen will be displayed:

i) Enter the "Name".
ii) Enter the "Surname".
iii) Select the ID Type from the dropdown list:
   A) South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
   B) Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
iv) Capture the "ID No" depending on the ID Type selected.
v) The "Tax Type" will default to Income Tax.
vi) Enter the "Income Tax Number".

g) If "Someone else in my capacity as their Tax Practitioner" is selected, select the preferred "Tax Year" from the dropdown list and click "NEXT" the following screen will be displayed:

    i)   Complete details of the taxpayer you are representing as follows:

        A)   Enter the "Name".
        B)   Enter the "Surname".
        C)   Select the "ID Type" from the dropdown list.
            I)   South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
            II)   Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
        D)   Capture the "ID No" depending on the ID Type selected.
        E)   The "Tax Type" will default to Income Tax.
        F)   Enter the "Income Tax Number".
        G)   Capture the "Email".
        H)   Capture the "Mobile Number".

    ii)   Complete your **Tax Practitioner Details** as follows:
        A)   Enter the "Name".
        B)   Enter the "Surname".
        C)   Select the "ID Type" from the dropdown list.
            I)   South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
            II)   Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
        D)   Capture the "ID No" depending on the ID Type selected.
        E)   Enter the "PR Number".

h)   If "Someone else in my capacity as their Registered Representative" is selected, select the preferred "Tax Year" from the dropdown list and click "NEXT" the following screen will be displayed:

    i)   Complete the details of the taxpayer you are representing as follows:
        A)   Enter the "Name".
        B)   Enter the "Surname".
        C)   Select the "ID Type" from the dropdown list.
            I)   South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
            II)   Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
        D)   Capture the "ID Number" depending on the ID Type selected.
        E)   The "Tax Type" will default to Income Tax.
        F)   Enter the "Income Tax Number".

    ii)   Complete your **Registered Representative Details** as follows:
        A)   Enter the "Name".
        B)   Enter the "Surname".

C) Select the "ID Type" from the dropdown list.
   I) South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
   II) Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
D) Capture the "ID Number" depending on the ID Type selected.

i) Click on "RESTART" button if you wish to clear the captured information and restart the service request. The following message will be displayed:

i) Click on "RESTART" to clear the form and start the process again.
ii) Click on "CANCEL" to continue with the captured information.

j) Click on "VERIFY ME" the following screen will be displayed if the user type selected as Myself or Registered Representative:

i) Select an OTP Verification Method. The following methods can be selected:
   A) SMS where the OTP will be sent to the SMS using the mobile number.
   B) Email where the OTP will be sent to the email address.
ii) Click on the preferred method. The following screen will be displayed with a timer of 3 minutes:

iii) Capture the OTP number received via the preferred method.

iv)   Click on "SUBMIT" button to view the Tax Return Status Dashboard:
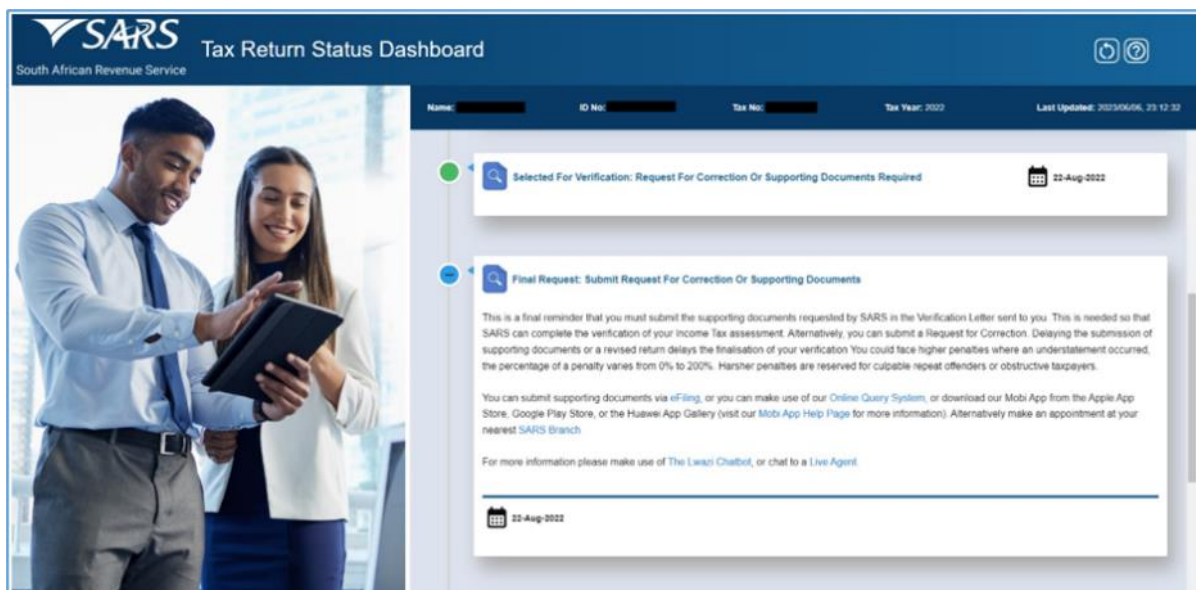
v)   The tax return status dashboard displays the past, current and possible future Income Tax return status data in the form of a timeline.

vi)   The information bar shows the name, ID Number, Tax number and Tax Year used to create tax return status dashboard.

vii)   The following icons on the screen header are for:

A)   Restart button for allowing the user to restart the process.

B)   Legend which allows the user to view the tax return dashboard legend.

C)   Click on Legend, the following timeline legend explanation will be displayed:
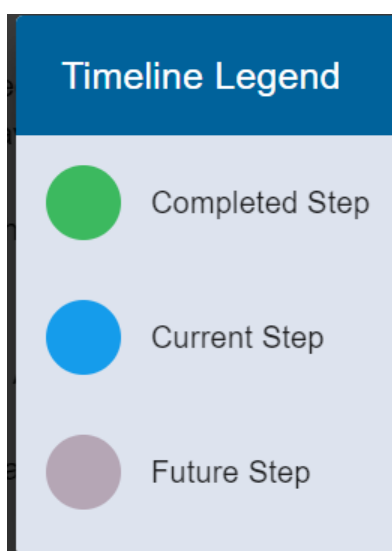
I)   Green circular icon represents a completed step. The calendar icon indicates the date on which the previous step was concluded (where applicable).
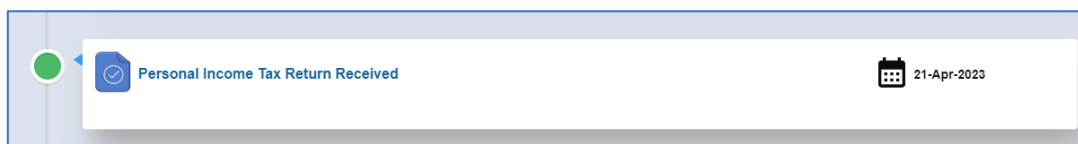
II) Blue circular icon represents the current step in the process with a detailed description of the step. The calendar icon indicates the date on which the step occurred (where applicable). The Clock icon represents the remaining time within which SARS endeavours to finalise the process.
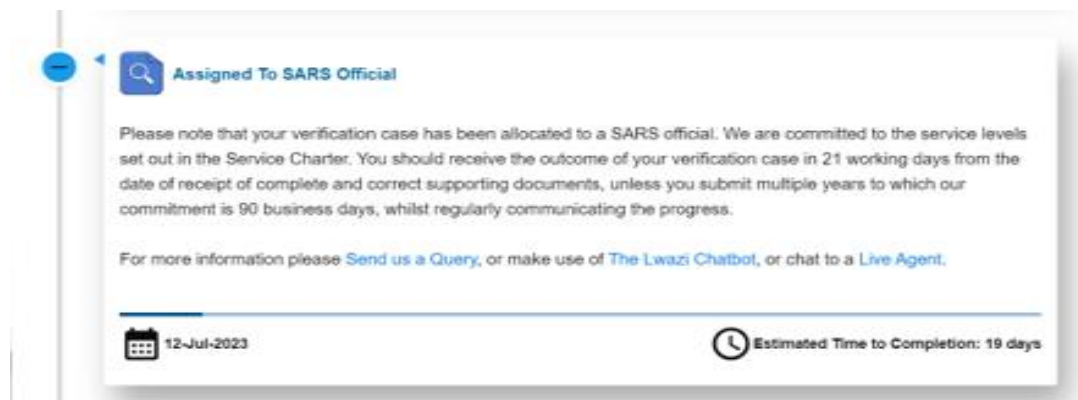
III) Grey circular icon represents the next steps in the process till conclusion of the process.
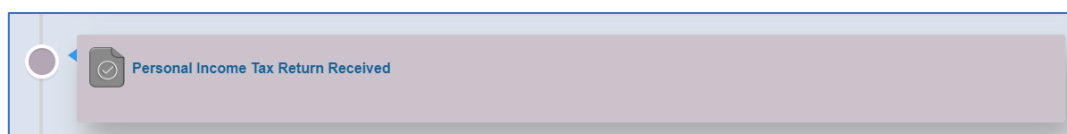
4.5 SUBMIT SUPPORTING DOCUMENTS

a) Where the taxpayer received a letter from SARS requesting supporting documents, the taxpayer can upload the requested supporting documents using this functionality for the following tax products:

i)   Income Tax.
ii) PAYE.
iii) VAT.
iv) Transfer Duty.

b) To submit supporting documents to SARS, the taxpayer must use the Submit Supporting Document Query to upload them along with a set of mandatory data.

c) If the "Submit Supporting Documents" query was selected, the "Supporting Documents" screen will be displayed.

d) Select the Title from the dropdown list. The following can be selected:

   i)   Ms for women irrespective of the marital status.
   ii)   Mr for men.
   iii)   Mrs for married women.
   iv)   Rev for Reverend.
   v)   Prof for Professor.
   vi)   Dr for Doctor.
   vii)   Adv for Advocate.
   viii) Hon for Honourable.

e) Capture the "Initials" in the Initials field.

f) Enter the "Name" in the Name field.

g) Enter the "Surname" in the Surname field.

h) Enter the "Trading Name" if it is a business. This field is optional.

i) Enter the "Email" address in the email address field.

j) Enter the "Mobile" number in the mobile number field.

k) Enter "Telephone" number in the telephone number field. This field is optional.

l) Select the ID Type from the dropdown list:

   v)   South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
   vi)   Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
   vii)   Company Registration Number – If the taxpayer is a Company. Only a valid Company Registration number will be accepted.
   viii) Trust Number – If the taxpayer is a Trust. Only a valid Trust number will be accepted.

m) Capture the "ID Number" depending on the ID Type selected.

n) Select the Tax Type from the dropdown list:

i) Income Tax.
ii) PAYE.
iii) VAT.
iv) Transfer Duty.

o) Enter the Tax Number applicable to the Tax Type selected.

p) Add notes in the "Notes" field to explain the reason for submitting the supporting documents. Make sure that the notes are clear and understandable.

q) Click on "Next" button once all the mandatory fields have been completed. The Captcha screen will be displayed.

r) Complete the onscreen CAPTCHA field and click on "SUBMIT" button. The Case Details screen will be displayed. Where there are multiple active case numbers, they will be displayed.

s) Select the case number relating to the supporting documents that must be attached. The upload supporting documents screen will be displayed.

t)   View the upload tips and ensure adherence to the rules.

u)   Click on "Upload" button to browse your PC and locate the supporting documents to be uploaded.

v)   Once the supporting document is attached, a "Delete" Icon is enabled next to the attached supporting document.

i)   View the list of attached documents to ensure that all the relevant supporting documents have been attached.

ii)   Count the documents to ensure that the correct number of documents have been attached as indicated on the tips above.

iii) Where the taxpayer has attached an incorrect document click on the "Delete" Icon next to the specific document and delete it.

w)   Once complete, click the "SUBMIT TO SARS" button to send the captured details and attached documents to SARS. The following "Query Successfully Submitted" confirmation message will be displayed.

x)   SARS will send an email with a message to notify whether the documents have been successfully received or that there is an error. The emails will provide specific messages relating to the error and the action that is required by the taxpayer.

4.6   REPORT NEW ESTATE CASE

a)   Queries relating to reporting a taxpayer as an estate in respect of Income Tax, PAYE, and VAT, can be submitted using query type Report New Estate Case.

b)   Capture the required mandatory information and you will be able to attach the supporting documents required for this query.

c)   Once the query is submitted, the system will determine if there is an existing estate coding case.

    i)   If there is an existing case, SARS will inform the taxpayer of the existing case, and the supporting documents submitted will be attached to the existing case.
    ii)   If there is no case, a new estate coding case will be created, and the supporting documents submitted will be attached to the case.

d)   If "Report New Estates Case" query was selected" the Query Type will default to "Report New Estate Case".

e)   Select the Category from the dropdown list as follows:

    i)   Deceased – If the individual is deceased.

ii) Liquidation – If the company is liquidated.

iii) Sequestration – If the taxpayer is sequestrated. This option is for all the types of taxpayers Individual, Company, Trust or Other.

iv) Insolvency – If the taxpayer is insolvent. This option is for all the types of taxpayers Individual, Company, Trust or Other.

f) Capture **Taxpayer (Estate) Details** as follows:

i) Capture the Name of the estate taxpayer.

ii) Select the "Entity Type" from the dropdown list. The list will be limited as per the Category selected above:
   A) If "Deceased" is selected above, the Entity Type will be limited to an Individual.
   B) If "Liquidation" is selected above, the Entity Type will be limited to a Company.
   C) If "Insolvency/Sequestration" is selected above, all the Entity Types will be available.

iii) Select the "Tax Type" from the dropdown list. This list will be limited as per the Entity Type selected above:
   A) If "Individual" is selected, the Tax Type will default to Income Tax.
   B) If "Company" is selected, the Tax Type will default to Income Tax.
   C) If "Trust" is selected the Tax Type will default to Income Tax.
   D) If "Other" is selected the following Tax Types will be available for selection:
      I) Income Tax.
      II) PAYE.
      III) VAT.

iv) Capture the Tax Number depending on the Tax Type selected.

v) Select the ID Type from the dropdown list. The list will be limited to the Entity Type selected above.
   A) If an Individual was selected as Entity Type, the list will consist of a South African ID Number and Passport Number only.
      I) South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
      II) Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
   B) If a Company was selected as a Type of taxpayer, the list will consist of Company Registration Number only.
   C) If a Trust was selected as a Type of taxpayer, the list will consist of a Trust Number only.
   D) If "Other" was selected as a Type of taxpayer, the ID type, and ID Number. will be disabled and cannot be completed.

vi) Capture the "ID Number" depending on the ID Type selected.

vii) The system will validate that the tax reference number and the ID number of the estate taxpayer belong to the same entity. If not, an error message will be displayed upon submission.

viii) Select a nearest masters office from the dropdown list.

g) Capture **Appointed Representative Details** (these are the details of the person that is submitting this query to SARS) as follows:

i) Select the Capacity from the dropdown list. The following can be selected:
   A) Delegated Representative.
   B) Tax Practitioner.
   C) Administrator (Estate).
   D) Executor.

E) Liquidator.
F) Curator.

ii) Enter the PR No: in the PR number field. This field will be displayed if the Capacity is Tax Practitioner. The PR Number and the ID Number of the Appointed Representative will be validated to ensure that they belong to the same entity. If not, an error message will be displayed on submission

iii) Select the Title from the dropdown list. The following can be selected:
   A) Ms for women irrespective of the marital status.
   B) Mr for men.
   C) Mrs for married women.
   D) Rev for Reverend.
   E) Prof for Professor.
   F) Dr for Doctor.
   G) Adv for Advocate.
   H) Hon for Honourable.

iv) Capture the "Initials" in the Initials field.
v) Enter the "Name" in the Name field.
vi) Enter the "Surname" in the Surname field.
vii) Enter the "Mobile" number in the Mobile Number field.
viii) Enter "Telephone" number in the Telephone number field. This field is optional.
ix) Enter the "Email" address in the Email address field.

Appointed Representative Additional Details

Tax Type *
Income Tax

Income Tax Number

ID Type *
South African ID Number

ID Number *

Notes

Comment

RESET FORM   CONTINUE TO UPLOAD

---

h) Capture **Appointed Representative Additional Details** as follows:

   i) Select the Tax Type from the dropdown list.
      A) The drop down will only have Income Tax as an option.
   ii) Enter the "Income Tax Number" for the Appointed Representative. This field will be mandatory if the Capacity selected is Tax Practitioner.
   iii) Select the ID Type from the dropdown list:
      A) South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
      B) Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
   iv) Capture the "ID Number" depending on the ID Type selected.
   v) The system will validate that the ID number and Income tax reference number of the Appointed Representative belong to the same entity where the information has been completed. If not, an error message will be displayed on submission.
   vi) Capture additional information in the Notes field about the estate that will be useful in coding the estate.

i) Click on "CONTINUE TO UPLOAD" button once all the mandatory fields have been completed. The Captcha screen will be displayed.

j)   Complete the onscreen CAPTCHA field and click on "SUBMIT" button. The upload supporting documents screen will be displayed.

k)   Read the upload tips and ensure adherence to the rules.

l)   Click on "Upload" button next to each required supporting documents to browse your PC and locate the supporting documents to be uploaded.

    i)   Once the supporting document is attached, a "Delete" Icon is enabled next to the attached supporting document.

Copy of ID for the Representative
Copy of ID for the Representative

Status	File Name	UPLOAD

Proof of Address of the Registered Representative
Proof of Residential Address of the Representative Taxpayer

Status	File Name	UPLOAD

Copy of Death Certificate
Copy of Death Certificate

Status	File Name	UPLOAD

Copy of Acceptance of Trust as Executor
Copy of Acceptance of Trust as Executor (J190 Form) or Copy of the Letter of Executorship (J238 Form)

Status	File Name	UPLOAD

Copy of Acceptance of Trust as Executor
Copy of Acceptance of Trust as Executor (J190 Form) or Copy of the Letter of Executorship (J238 Form)

Status	File Name	UPLOAD

A Copy of the Inventory
A copy of the Inventory (J243 Form)

Status	File Name	UPLOAD

Copy of ID for Deceased
Copy of ID for Deceased

Status	File Name	UPLOAD

Letter of Authority
A copy of the Letter of Authority to the Trustee(s), issued by the Master of the High Court

Status	File Name	UPLOAD
Queued for Submission	SOQS Testing Supporting docs 1.pdf	👁 🗑

The Estate Duty Return
The Estate Duty Return (REV267 form)

Status	File Name	UPLOAD
Queued for Submission	SOQS Testing Supporting docs 1.pdf	👁 🗑

Additional Relevant Documents
Additional Relevant Documents

Status	File Name	UPLOAD
Queued for Submission	SOQS Testing Supporting docs 1.pdf	👁 🗑

CANCEL   SUBMIT TO SARS

ii)   View the list of attached documents to ensure that all the relevant supporting documents have been attached.

iii)   Count the documents to ensure that the correct number of documents have been attached as indicated on the tips above.

iv)   Where the taxpayer has attached an incorrect document click on the "Delete" Icon next to the specific document and delete it.

m)   Once complete, click the "SUBMIT TO SARS" button to send the captured details and attached documents to SARS. The following "Case Successfully Submitted" confirmation message will be displayed.

n)   No existing estate coding case - SARS will send an email with a message to notify the requestor that the request to report new estate case has been successfully received with the new case number.

o)   Existing estate coding case - SARS will send an email with a message to notify the requestor that the request to report new estate case has been successfully received with an existing case number.

4.7   UPDATING OF REGISTERED REPRESENTATIVE

a)   Queries relating to updating of registered representative of a taxpayer in respect of Income Tax, PAYE and VAT can be submitted using query type "Request to be updated as the Registered Representative".

b)   This request must be completed by the registered representative.

c)   The requestor captures the required mandatory information and attaches the supporting documents required for this query.

d)   Once the query is submitted a case will be created for a SARS official to resolve.

e)   If "Register a Representative" query was selected" the Query Type will default to "Request to be set as the Registered Representative".

f)   Select the Capacity from the dropdown list as follows:

i)   Treasurer – If you are a treasurer for the entity.
ii)   Curator – If you have been appointed as the Curator for the taxpayer.
iii)   Liquidator/ Executor/ Administrator (Estates).
iv)   Main Partner – If you are the main partner in a partnership.
v)   Main Trustee – If you are the main trustee of the trust.
vi)   Public Officer – If you a public officer of the company.
vii)   Main Member – If you are the main member of the Close Corporation.
viii) Parent/Guardian – If you are a parent / guardian of a child; or

ix)   Accounting Officer – If you are an accounting officer of the entity.

g) Capture **Entity Details** (these are the details of the taxpayer who will be represented) as follows:

    i)   Capture the Entity Name.
    ii)   Select the "Type" of taxpayer from the dropdown list. The following can be selected:
            A)   Individual.
            B)   Company.
            C)   Trust; or
            D)   Other.
    iii)   Select the "Tax Type" from the dropdown list. This list will be limited as per the Type of taxpayer selected above:
            A)   If Individual is selected, the Tax Type will default to Income Tax.
            B)   If Company is selected, the Tax Type will default to Income Tax.
            C)   If Trust is selected the Tax Type will default to Income Tax.
            D)   If Other is selected the following Tax Types will be available for selection:
                    I)   Income Tax.
                    II)   PAYE.
                    III)   VAT.
    iv)   Capture the Tax No depending on the Type of taxpayer selected above.
    v)   Select the ID Type from the dropdown list, the list will be limited to the Type of taxpayer selected above.
            A)   If an Individual was selected as Type of taxpayer, the list will consist of a South African ID Number and Passport Number only.
                    I)   South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
                    II)   Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
            B)   If a Company was selected as a Type of taxpayer, the list will consist of Company Registration Number only.
            C)   If a Trust was selected as a Type of taxpayer, the list will consist of a Trust Number only.
            D)   If "Other" was selected as a Type of taxpayer, the ID type and ID number are not required.
    vi)   Capture the ID No/ Reg No depending on the ID Type selected above.

Representative Contact Details :			
Title: *	Ms	Initials:*	
Name: *		Surname: *	
EMail: *			
Mobile: *		Telephone:	

h) Capture **Representative Contact Details** (these are the details of the person that must be recorded as the Registered Representative of the taxpayer in the selected Capacity) details as follows:

    i)   Select the Title from the dropdown list. The following can be selected:
            A)   Ms for women irrespective of the marital status.
            B)   Mr for men.
            C)   Mrs for married women.
            D)   Rev for Reverend.
            E)   Prof for Professor.
            F)   Dr for Doctor.
            G)   Adv for Advocate.
            H)   Hon for Honourable.
    ii)   Capture the "Initials" in the Initials field'
    iii)   Enter the "Name" in the Name field.
    iv)   Enter the "Surname" in the Surname field.
    v)   Enter the "Surname" in the Surname field.
   vi)   Enter the "Mobile" number in the Mobile field.

vii)   Enter "Telephone" number in the Telephone number field. This field is optional.

i)   Capture **Representative Additional Details** as follows.

   i)   Select the ID Type from the dropdown list:
      A)   South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
      B)   Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
   ii)   Capture the ID No depending on the ID Type selected.
   iii)   Select the Tax Type from the dropdown list:
      A)   Income Tax.
   iv)   Enter the Tax Number applicable to the Tax Type selected.

j)   Click on the "Documents" button to add the supporting documents. The screen for "Documents for Submission" will display:

k)   Click on "Document Requirements" button to view the list of supporting documents required. The following message will be displayed:
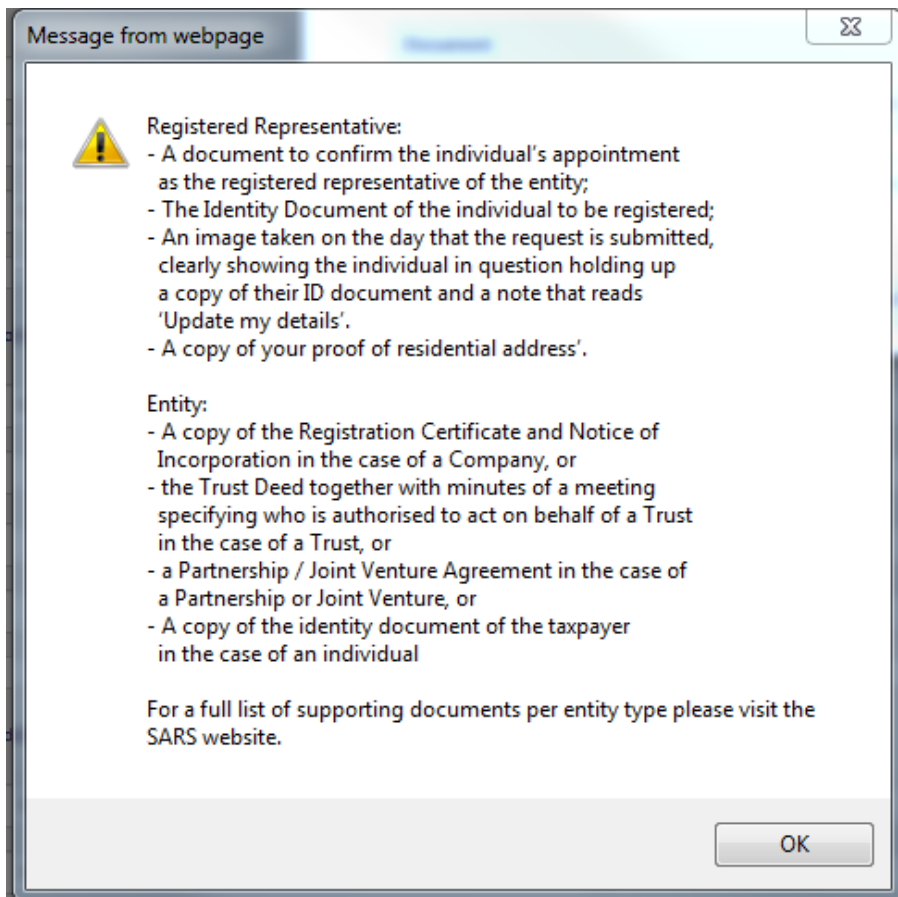
l)   Click on the "Upload Tips" button to view the following tips for downloading supporting documents. The following message will be displayed:
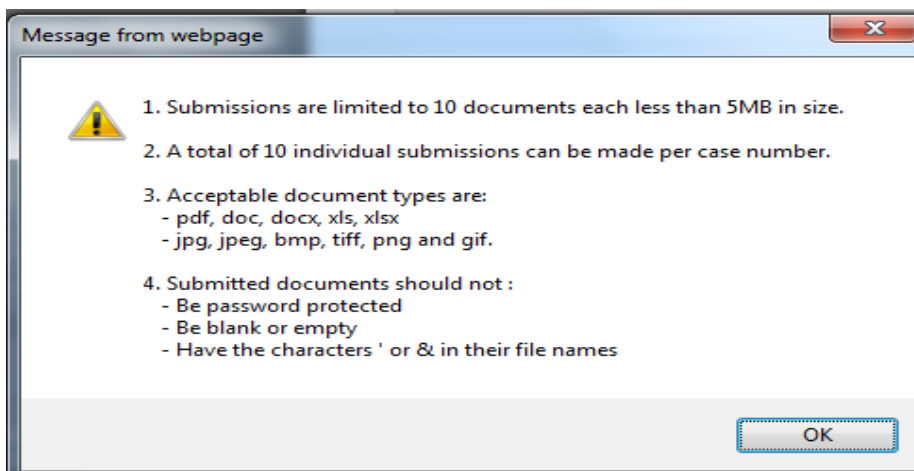
m)   Click on the "OK" button to close the message.

n)   Click on the "Select" button to browse your PC and locate the supporting documents to be uploaded.

o) Once the supporting document is attached, a "Delete" button is enabled next to the attached supporting document.

i)   View the list of attached documents to ensure that all the relevant supporting documents have been attached.
ii) Count the documents to ensure that the correct number of documents have been attached as indicated on the tips above.
iii) Where an incorrect document has been attached, click on the "Delete" button next to the specific document and delete it.

p) Click the "Close" button to go back to the detail screen once the documents have been downloaded and attached.

q) Once complete, press the "Submit" button to send the captured details and attached documents to SARS.

r) Complete the onscreen CAPTCHA field before the submission is processed. Refer to paragraph 4 below for more details on Captcha screen.

s) Click on "Validate" button to validate the captured information. Once the CAPTCHA is completed correctly, the submission is accepted and uploaded for processing.

t) The message: "Thank you for your submission. Correspondence will be issued shortly" will display.

u) SARS will send an email with a message to notify the requestor that the request to be updated as the registered representative has been received successfully with the allocated case number.

4.8 REQUEST TRUST REGISTRATION FOR INCOME TAX

a) This query type will enable a Trust representative to apply for Income Tax registration via SOQS.

b) The requestor captures the required mandatory information on the screen and uploads the supporting documents required for this query.

c) Once the query is submitted a case will be created for a SARS official to resolve.

d) If a "Trust Registration" query was selected, the Trust Registration screen above will be displayed.

    i) The mandatory fields will have an asterisk (*) next to them.

e) For the **Trust Details** Section – All the fields in this part are mandatory.

f) Capture the Registered Name of the Trust.

g) Select the Trust Type from the dropdown list. The following Trust types can be selected:

    i) Inter-vivos Trust - This is a Trust which is created during the lifetime of a person by way of an agreement (contract) between the founder and the trustee(s).
    ii) Testamentary Trust – This trust is set up in terms of the will of a person and comes into effect after their death.
    iii) Foreign Trust (Non-Resident Trust) – is a trust that is not a resident in the Republic.
    iv) Collective Investment Schemes in Securities.
    v) Special Trust Type A – Inter-vivos Trust created solely for the benefit of a person with a mental or physical disability as defined in section 6B (1) of the Income Tax Act during the lifetime of a person.
    vi) Special Trust Type A - Testamentary Trust created solely for the benefit of a person with a mental or physical disability as defined in section 6B (1) of the Income Tax Act set up in terms of the will of a person.
    vii) Special Trust Type B – Testamentary Trust created solely for the benefit of a person(s) who is a relative of a person who died and who are alive on the date of death of that deceased person (including those conceived but not yet born), and the youngest of the beneficiaries is younger than 18 years on the last day of the year of assessment.

h) Capture the Trust Number – This is the number obtained from the master's office on registration. The number will be on the Letter of Authority. (Please note: This is not the Unique Reference Number (URN)).

i) Select the relevant master's office from the dropdown list.

j) If the requestor completed the incorrect information, click on "RESET FORM" to clear all the completed information.

    i) A confirmation message "Are you sure you want to clear the form?" will be displayed.
    ii) Click on "CLEAR" to continue clearing the form.
    iii) A blank form will be displayed. Complete the blank form with the correct details.

k) Click on "NEXT" once all the mandatory fields have been completed to go to the next screen. The Beneficial Owner for Individuals screen will be displayed.

l) The following types of beneficial owners may be found in the Trust environment:

i) Founder – The person who creates the Trust and defines the terms of the Trust.
ii) Trustee – The person(s) that are appointed to manage the affairs and the assets of the Trust.
iii) Beneficiary – Any person who has a vested or contingent interest in all or a part of the receipts, accruals, or assets of a Trust. Beneficiaries will be identifiable when interpreting the Trust instrument.
iv) Donor – A person who donates assets, income or any other property to the Trust through a deed of donation or by any other means.
v) Protector – A person who is appointed by the Founder to exercise control over all or certain assets or income in the Trust; usually after the Founder has become incapacitated or has died.

Note: Please note that the ultimate beneficial owner will always be a natural person where the type of beneficial owner is identified as a legal entity, legal arrangement or other (e.g., partnership), sufficient detail should be provided to clearly identify the ultimate natural person that will benefit from the assets or income of a Trust.

m) Determine if the Trust has beneficial owners that are individuals (natural persons) or legal entities/legal arrangements/other or both.

i) If a Trust has individuals (natural persons) as beneficial owners, complete Individual Details.
ii) If a Trust has legal entities/legal arrangements/other as beneficial owners, complete the Entity Details.
iii) If a Trust has both, complete both the Individual and Entity Details.

n) Click on "ADD INDIVIDUAL" button to capture the beneficial owner details. Please note that a maximum of 10 individuals (across all types of beneficial owners) per Trust can be captured.

i) Should the Trust have more than 10 individuals (natural persons) as beneficial owners, please upload an organogram indicating the other natural beneficial owners and the type of beneficial ownership.

o) The system will populate the information where possible. If the information is populated, review the information for completeness. If not populated, complete the following information:

i) Select Ownership Type from the dropdown list. The following can be selected:
   A) Founder (Settlor or Donor)
   B) Trustee
   C) Beneficiary
   D) Donor (in relation to a donation made to the Trust – not the Founder)
   E) Protector
ii) Capture Name of the beneficial owner.
iii) Capture Surname of the beneficial owner.
iv) Select Place of Birth from the dropdown list.
v) Select Country of Residence from the dropdown list.
vi) Select ID Type from the dropdown list.
   A) If the South African ID number was selected, capture the ID number.
   B) If the Passport number was selected, capture the passport number.
vii) Select the Tax Type from the dropdown list. The following can be selected:
   A) Income Tax – If the beneficial owner is registered for Income Tax.
   B) Not Registered – If the beneficial owner is not registered.
viii) If Income Tax was selected, capture the Income Tax Number.
ix) Select the Tax Jurisdiction from the dropdown list.
x) Select the Mobile Code from the dropdown list.
xi) Capture the Mobile Number of the beneficial owner.
xii) Capture the Email address of the beneficial owner.
xiii) Capture the Residential address of the beneficial owner.
xiv) Click on "Remove Individual" button to remove an individual who is no longer a beneficial owner.

xv)   Click on "NEXT" to go to the next screen.

p)   Click on "ADD ENTITY" button to capture the beneficial owner details.

i)   Please note that a maximum of 3 entities per Trust can be captured. If there are more than 3 entities for the specific Trust, an organogram indicating the detail and type of beneficial owner should be provided. This diagram should include the relevant additional beneficial ownership detail of the additional entity(s).

ii)   If an entity (legal entity, legal arrangement or other) is selected, upload an organogram that provides detail on the beneficial ownership of the entity.

q)   The system will automatically populate the information where possible. If the information is populated review the information for completeness. If not populated complete the following information:

i)   Select Ownership Type from the dropdown list. The following can be selected:
A)   Founder (Settlor or Donor)
B)   Trustee
C)   Beneficiary
D)   Donor (in relation to a donation made to the Trust – not the Founder)
E)   Protector

ii)   Select Entity Type from the dropdown list. The following can be selected:
A)   Company
B)   Trust
C)   Other

iii)   Capture the Registered Name of the entity.
iv)   Capture the Registration Number of the entity.

v) Select the Tax Type from the dropdown list. The following can be selected:
   A) Income Tax – If the beneficial owner is registered for Income Tax.
   B) PAYE – If the beneficial owner is registered for PAYE.
   C) VAT – If the beneficial owner is registered for VAT.
vi) Depending on the Tax Type selected, capture the relevant Number.
vii) Click on "Remove Entity" button to remove an entity which is no longer a beneficial owner.
viii) Click on "ADD REPRESENTATIVE" to capture the representative details. Please note that a maximum of 3 Individual Representatives can be captured per Entity.

ix) The system will populate the information where possible. If the information is populated review the information for completeness. If not populated complete the following information:
   A) Capture Name of the entity's representative.
   B) Capture the Surname of the entity's representative.
   C) Select Place of Birth from the dropdown list.
   D) Select Country of Residence from the dropdown list.
   E) Select ID Type from the dropdown list.
      I) If the South African ID number was selected, capture the ID number.
      II) If the Passport number was selected, capture the passport number.
   F) Select the Tax Type from the dropdown list. The following can be selected:
      I) Income Tax – If the beneficial owner is registered for Income Tax.
      II) Not Registered – If the beneficial owner is not registered.
   G) If Income Tax was selected, capture the Income Tax Number.
   H) Select the Tax Jurisdiction from the dropdown list.
   I) Select the Mobile Code from the dropdown list.
   J) Capture the Mobile Number of the entity's representative.
   K) Capture Email address of the entity's representative.
   L) Capture the residential address of the entity's representative.
x) Click on "Remove Representative" button to remove the representative.
xi) Click on "NEXT" to go to the next screen.

r)   The Requestor (person applying for the registration of Trust with SARS) Details screen will be displayed:

i)   Select the Title from the dropdown list. The following can be selected:
  A)   Ms for women irrespective of the marital status.
  B)   Mr for men.
  C)   Mrs for married women.
  D)   Rev for Reverend.
  E)   Prof for Professor.
  F)   Dr for Doctor.
  G)   Adv for Advocate.
  H)   Hon for Honourable.

ii)   Capture the Requestor's Name.
iii) The Initials will be pre-populated from the Name field, but the requestor can amend the initials.
iv)   Capture the Requestor's Surname.
v)   Select the Capacity from the dropdown list. The following can be selected:
  A)   Tax Practitioner – If Tax practitioner has been selected the PR Number must be captured.
  B)   Main Trustee.
  C)   Administrator (Estates).
  D)   Executor.
  E)   Liquidator.
  F)   Curator.
  G)   Once-off Mandate –The mandate is only for a specific transaction e.g., Trust registration, and then it expires.
vi)   Capture the email address of the requestor.
vii) Capture the mobile number.
viii) Capture the telephone number.
ix)   The Tax Type will default to Income Tax.
x)   Capture the Requestor's Income Tax Number. The Income Tax number is mandatory, but under the following circumstances is optional:
  A)   Trust type is a Foreign Trust type.
  B)   Requestor's capacity is a "Once off Mandate".
  C)   Requestor's ID Type is Passport.
xi)   Select the ID Type from the dropdown list. The following can be selected:
  A)   South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
  B)   Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
xii) Capture the ID No depending on the ID Type selected.
xiii) If any of the mandatory fields are not completed, when you click "NEXT" the system will display a message with all the errors.

xiv) Click on "NEXT" button once all the mandatory fields have been completed to go to the screen where supporting documents can be uploaded.

s) The "Captcha" screen below will be displayed.

t) Complete the onscreen CAPTCHA field and click on "SUBMIT" to proceed to the next page which will allow for the upload of supporting documents.

u) The supporting documents screen will be displayed.

i) Only the supporting documents relating to the Trust type and the requestor capacity selected will be displayed on the screen.
ii) There will be an upload button next to each supporting document required as per the screen below.
iii) Upload only the specific document and / or item indicated per upload section.

Note: You must upload a document for each upload section.

Example of Supporting documents screen for Testamentary Trust:

Trust Resolution Appointing the Representative Taxpayer

A copy of the Trust resolution stipulating/ confirming the appointment of the "Representative Taxpayer (e.g. Main Trustee)" of the Trust

Status	File Name	UPLOAD

Proof of Address of the Registered Representative

Proof of residential address of the Representative Taxpayer

Status	File Name	UPLOAD

Proof of Address of the Trust

Proof of Physical Address of the Trust

Status	File Name	UPLOAD

Letter of Authority

A copy of the Letter of Authority to the Trustee(s), issued by the Master of the High Court

Status	File Name	UPLOAD

Final Will / Testament

A copy of the Final Will / Testament

Status	File Name	UPLOAD

Final Liquidation and Distribution Account

A document detailing the Final Liquidation and Distribution Account of the Trust

Status	File Name	UPLOAD

Beneficial Ownership - Entity Organograms

A document showing an Organogram for Entity Trust

Status	File Name	UPLOAD

Beneficial Ownership - Entity Organograms

A document showing an Organogram for Entity PAYE

Status	File Name	UPLOAD

CANCEL   UPLOAD DOCUMENTS

v) Click on "CANCEL" button if you want to go back to the previous page.

   i) A confirmation message "Are you sure you want to cancel upload and return to previous page?" will be displayed.

   ii) Click on "CANCEL UPLOADING" to go back to the previous page.

w) Click on "UPLOAD" button next to each supporting document to locate the relevant supporting document on your PC and upload it.

x) Perform the same steps for all the supporting documents, and once all the supporting documents have been attached the "UPLOAD DOCUMENTS" button will be enabled to allow the requestor to finalise the registration request and to submit data to SARS.

y) Once the application is submitted a message will be displayed for the Requestor that: "Registration Request Successfully Submitted. Your request to register XXXX Trust with Number 0000000 for Trust Income Tax has been successfully submitted. Additional correspondence in this regard will be sent to the email address and mobile number captured".

4.9 REQUEST SARS NOTICES

a)   This query type is used to request either a Notice of Assessment ITA34 or Statement of Account (SOA) for Income Tax (for individuals).

b)   The Notice of Assessment is printed per tax year.

c)   The SOA can be printed for a period of 6 months or for a date range period.

d)   Capture all the mandatory fields on the screen to be able to submit the request.

e)   If the "SARS Notices" query type has been selected the "Request Documents" screen above will be displayed.

    i)   The mandatory fields will have an asterisk (*) next to them.

f)   Select the Title from the dropdown list. The following can be selected:

    i)   Ms for women irrespective of the marital status.
    ii)   Mr for men.
    iii)   Mrs for married women.
    iv)   Rev for Reverend.
    v)   Prof for Professor.
    vi)   Dr for Doctor.
    vii)   Adv for Advocate.
    viii)   Hon for Honourable.

g)   Enter the "Name" in the Name field.

h)   The "Initials" will default as per the "Name captured". Capture the "Initials" in the Initials field.

i)   Enter the "Surname" in the Surname field.

j)   The "ID type" will default to South African ID number. Select the ID type from the dropdown list:

    i)   South African ID number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
    ii)   Passport number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.

k)   Capture the "ID No" depending on the ID type selected.

l)   The Tax Type will default to Income Tax.

m)   Capture the Income Tax number.

n)   Select the type of notice required:

    i)   If "Notice of Assessment" is required click on "Notice of Assessment", then the tax year will be mandatory.
       A)   Select the relevant Tax Year from the list.
    ii)   If "Statement of Account" is required, choose the option of 6 months or date range.
       A)   If the "Statement of Account 6 months" option is selected the "From Date" and "To Date" will be defaulted by the system.
       B)   If the "Statement of Account Date Range" is selected, select the "From" date using the calendar and the system will default the "To" date to today's date.

o)   Once the correct option has been selected click on the "VERIFY ME" button.

p)   The system will validate the captured information and the following message will be displayed if the information captured does not match the information on the SARS system:

    i)   "Thank you for your Query. Unfortunately, we were not able to process your request to view a SARS Notice. Please retry your selection and if you are still not successful, visit www.sars.gov.za and use our online services to confirm your details or make an appointment to visit your nearest SARS Branch for additional assistance."
    ii)   The taxpayer can also call the Contact Centre to obtain the ITA34 and SOA.

q)   If the information captured matched SARS information the following screen will be displayed prompting the taxpayer to select the OTP verification method:

    Note 1: For additional security, the system will send the OTP to the taxpayer to confirm taxpayer's identity before displaying sensitive information.

r)   The screen will display the masked version of the email address and mobile phone number that is on SARS records.

s)   Verify that the information displayed on the screen is the correct information.

t)   Select an OTP verification method by clicking on the relevant method preferred by the taxpayer to receive the OTP.

u)   An OTP number will be sent to the taxpayer via the preferred method and the following OTP verification screen will be displayed:

    Note 2: The taxpayer will be given a total of 3 minutes to have their OTP successfully validated.

v)   Capture the OTP number received on the above screen and click "Submit".

w)   If an invalid OTP number was captured the following message will be displayed:

SARS Notices OTP Invalid

Your submission cannot be processed because you have captured an invalid OTP: Retry 1 of 5

CLOSE

x)   If the OTP has expired the following message will be displayed:

OTP Expired

Your OTP has expired, please try again

CLOSE

y)   If the correct OTP number was captured within the prescribed time and was successful, the View Notice screen below will be displayed.

Request Assessments and Statements

Enter your details   OTP Verification   View Notice

Select a notice to display

| ORIGINAL ASSESSMENT | VERSION NUMBER: 1 | ISSUE DATE: 20181031 |

z)   Select the notice and click on view to display the notice.

4.10 REQUEST YOUR TAX COMPLIANCE STATUS (TCS)

a)   Taxpayers can use this query to request their TCS. Any of the following TCS types can be requested:

   i)   Good Standing.
   ii)   Approval International Transfer.

b)   Capture all the mandatory fields to be able to submit the TCS request.

Tax Compliance System

Request Details

TCS Type
Good Standing

Entity Type
Individual

Identity Type
South African ID Number

ID Number *

Tax Type
Income Tax

Tax Ref No *

Generate Form   Reset

c)   If "Tax Compliance Status Request" was selected the "Request Details" for TCS screen will be displayed.

d)   Note the following fields from the above screen:

i)   The TCS Type will default to Good Standing.
ii)   Entity Type will default to Individual.
iii) Identity Type will default to South African ID Number.
iv)   The Tax Type will default to Income Tax.
v)   The mandatory fields will have a red asterisk (*) next to them.

e)   Select the TCS Type from the dropdown list. The following types can be selected:

i)   Good Standing.
ii)   Approval International Transfer.

f)   Select the "Entity Type" from the dropdown list. The following can be selected:

i)   Individual.
ii)   Company.
iii) Trust,
iv)   Other.

Note: For Approval International Transfer the Entity Type defaults to "Individual" as only individuals can apply for this type of TCS.

g)   Select the Identity Type from the dropdown list. The list will be limited to the Type of entity selected above.

i)   If an Individual was selected as the Entity Type, the list will consist of a South African ID number and Passport Number only.
       A)   South African ID number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
       B)   Passport Number – If the taxpayer is an individual and is a foreigner, a valid Passport Number must be used.
ii)   If a Company was selected as the Entity Type, the list will consist of Company Registration Number only.
iii) If a Trust was selected as the Entity Type, the list will consist of a Trust Number only.
iv)   If "Other" was selected as the Entity Type, the Identity Type and ID Number are not required.

h)   Capture the ID Number/ Reg Number depending on the Identity Type selected above.

i)   Select the "Tax Type" from the dropdown list. This list will be limited as per the Type of entity selected above:

i)   If Individual is selected, the Tax Type will default to Income Tax.
ii)   If Company is selected, the Tax Type will default to Income Tax
iii) If Trust is selected, the Tax Type will default to Income Tax.
iv)   If Other is selected, the following Tax Types will be available for selection:
       A)   Income Tax.
       B)   PAYE.
       C)   VAT.

j)   Capture the Tax Number depending on the Type of taxpayer selected above.

k)   Click on the "Generate Form" button to display the next screen.

i)   If the information completed is incorrect click on "Reset" button to clear the completed information.

l)   The CAPTCHA screen will display:

m)   Complete the onscreen CAPTCHA field and click on "Validate" to proceed to the next screen.

n)   The following screen will be displayed:

o)   The system will populate the following taxpayer information on the screen using the information captured on the first screen:

   i)   Surname/Registered Name.
   ii)   Trading Name.
   iii)   Income Tax Number
   iv)   PAYE Number (if available)
   v)   VAT Number (if available)
   vi)   Customs Code (if available)
   vii)   ID Number (If captured on first screen).
   viii) Passport Number (if it was captured on first screen)
   ix)   Passport Country

x) Passport Issue Date
xi) Company/CC/Trust Reg No if the entity type was either Company or Trust.
xii) Home Tel No if available
xiii) Bus Tel No if available
xiv) Cell No; and;
xv) Email Address.

p) Review the pre-populated information to ensure that it is correct.

q) Click on the radio button "Y" next to the question "Is the request completed by an authorised representative on behalf of the taxpayer" if this request is being completed by an authorised representative.

r) The following screen will be displayed:

s) The mandatory fields will have a red asterisk (*) next to them.

t) "Representative Type" click on the radio button next to the correct representative type. The following can be selected.

A) Tax Practitioner.
B) Taxpayer Representative; or
C) Other.

u) Select the relevant Representative Type that is completing the form.

i) If "Other" is selected as the representative type, capture the description for Other.

v) Capture the Initials of the authorised representative.

w) Capture the First two names of the authorised representative.

x) Capture the Surname of the authorised representative.

y) Capture the Date of Birth of the authorised representative.

z) Capture the ID Number of the authorised representative if the taxpayer is an individual and is a South African resident. Only a valid ID number will be accepted.

aa) Capture the Passport Number if the taxpayer is an individual and is a foreigner. A valid passport number must be used.

bb) Select the Country from the dropdown list.

cc) Capture any of the following contact numbers:

   i) Home Telephone Number.
   ii) Business Telephone Number; and/or
   iii) Cell Number.

dd) Capture the Tax Practitioner Registration Number if the Tax practitioner was selected as the representative type.

ee) Capture the Contact Email Address of the authorised representative.

ff) Click on the radio button Y next to the question "Is this request in respect of a Partnership/Joint Venture?" if this request is for either a Partnership or a Joint Venture.

gg) The following Partnership/Joint Venture Details screen will be displayed.

hh) The mandatory fields will have a red asterisk (*) next to them.

ii) Capture the Partnership/Joint Venture Name on the screen.

jj) Capture the PAYE Reference Number if applicable.

kk) Capture the VAT Reference Number if applicable.

ll) If this application is being completed by the taxpayer and is not in respect of Partnership or Joint Venture, click on the radio button N next to all the questions and sign the declaration.

mm) Click on the "Expiry Details – required for the initial pin issued on approval of this tax compliance request" ribbon/heading.

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 *

12 ✓

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 *

2024 / 02 / 02 📅 ✓

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

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

W Version - 0.2.42 | S Version - 0.1.56 | Form Version - 2022.00.40 | Schema Version - 3.7

Submit   Reset

nn)   The number of months that the pin must be active for is default to 12. If a lesser period is required, change the 12 months to the required number of months the TCS pin to be active. The taxpayer can enter any number between 1 and 12 as this is in months. For example, if a taxpayer enters 6 months in this field, the TCS pin will be active only for 6 months.

oo)   Click on "Submit" button to submit the request. An email will be generated for the requestor.

pp) For Approval International Transfer (AIT) TCS Type, the following Request Details screen will be displayed:

i) Only individuals can apply for AIT TCS.
ii) The mandatory fields will have a red asterisk (*) next to them.

iii) Click on the relevant radio button next to "Indicate your Tax Residency Status under which the transfer is made".
    A) Click the radio button next to "SA Resident" if you are still SA resident.
    B) Click the radio button next to "Non-Resident for Tax Purposes" if you are a non-resident for tax purposes. This means that you ceased to be SA Resident and you have the relevant documents from SARS that you ceased to be SA Resident.

iv)   If SA Resident is selected complete the following information:

A)   Complete the Total value of your International Transfers that the Taxpayer wishes to transfer internationally. This must be liquid and/or transferrable Source Types: Please note that the individual amounts captured under the Source Details and Investment Details (only applicable to SA Tax Residents) must equal the "Total value of your International Transfer".

Example Taxpayer A SA Resident received donation of R1M, Inherited R4M and has investment of R1M and the taxpayer wants to transfer all these money internationally. The amount that must be completed in this field is R6M.

B)   Select Y or N radio button next to the question Are you a beneficiary of a Trust (Local or Foreign)? The Interest in Trust(s) Details container will be added to the form:

I)   If Y is selected the "Interest in Trust Details" will be displayed:
II)   Click on radio button for Local or Foreign trust.
III)   Complete Registered Name of the Trust.
IV)   Complete Trust No
V)   Complete Income Tax Number only applicable to Local Trust.
VI)   Complete ID No of Main Trustee/ Representative Taxpayer only applicable to Local
VII)   Capture Passport No of Main Trustee/ Representative Taxpayer only applicable to Foreign
VIII)   Select Passport Country form the dropdown list.
IX)   Select Passport Issue Date on the calendar.

C) Select Y or N next to the question "Do you have Shareholding Directly/ Indirectly in any Legal Entity (Local or Foreign) of 20% or more?"

I) If Y is selected the "Legal Entity Shareholding details" container will be displayed.
II) Click on radio button for Local Entity or Foreign Entity.
III) For Local Entity, all fields are mandatory
IV) Complete Registered Name of the Entity
V) Complete Trading Name of the Entity
VI) Complete Registration No applicable to Local Entity
VII) Complete Income Tax Ref No applicable to Local Entity
VIII) Complete Estimated Value of current Shareholding
IX) Complete Percentage Shareholding (%)

D) Select Y or N next to the question "Do you have any existing loan(s) to a Trust (Local or Foreign)

I) If Y is selected the "Loans to a Trust(s) Details" container will be displayed.
II) Click on radio button for Local or Foreign trust.
III) Complete Registered Name of the Trust
IV) Complete Trust No, this is optional for Foreign Trust.
V) Complete Income Tax Number only applicable to Local Trust.
VI) Complete ID No of Main Trustee/ Representative Taxpayer only applicable to Local
VII) Capture Passport No of Main Trustee/ Representative Taxpayer only applicable to Foreign,

VIII)   Select Passport Country form the dropdown list.
IX)   Select Passport Issue Date on the calendar.
X)   Complete Current Loan Amount
XI)   Complete Interest Rate %

v)   If Non-Resident for Tax Purposes is selected complete the following information in addition to the above:

A)   Select the Date you ceased to be a SA tax resident on the calendar.
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)   Select the country where will you be a tax resident from the dropdown list.
C)   Select Y or N next to the question "Is the request in respect of a family unit?" a warning message will be displayed:

D)   Click "OK" on the warning message to continue after reading the message. The Family Member Details will be displayed.

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

Passport Issue Date

CCYY / MM / DD

Relationship to Applicant *

Relationship to Applicant is a mandatory field.

Delete   Add

I)   The mandatory fields will have a red asterisk (*) next to them.
II)   Capture the Surname
III)   Capture the First Two Names
IV)   Capture either ID No or Passport No. If Passport No was completed, select the Passport Country from the dropdown list and select the Passport Issue Date on the calendar.
V)   Select the Relationship to Applicant from the dropdown list.
VI)   If more than one family member must be added, click on "Add" to add more family members.

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

VII)   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

VIII)   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.

vi) Click on Source(s) where the value to be transferred arose from Details. The following screen will be displayed:

A) Select the Source Type from the dropdown list. The following can be selected:
   I) Cash/Savings - If the money is from the savings or cash was received.
   II) Inheritance – If the money was inherited from the deceased person.
   III) Distribution from Trust as a beneficiary – If the source is the distribution received from a trust.
   IV) Donations – If the money was donated.
   V) Dividends distribution from a Company – If the source was the dividends distribution from a company because you are a shareholder.
   VI) Loan – If the money was lent either from a bank or company.
   VII) Sale of Property – If the money was generated through the selling of the property.
   VIII) Sale of Shares and other securities – If the money was generated by selling shares and other securities.
   IX) Sale of Crypto Asset - If the money was generated by selling crypto asset.
   X) Transfer of Listed Securities
   XI) Other – If the source is not on the list, select other and type the description.
B) Depending on the Source Type selected the details screen per source type will be displayed. Below are few examples on how to complete Source Details.
C) The taxpayer can select more than one source type by selecting "Add" button.

D) 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.

E) If **Cash / Savings** is selected as the source, the Cash/Savings container will be displayed and complete the following fields:

      I) Select the Financial Institution from the dropdown list.
      II) Capture the Account No
      III) Select the Type of Account from the dropdown list.
      IV) Capture the Value (Proportional value of the total transfer attributed to this account)

F) 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)

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)

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)

vii) 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.

International Investment Type Details

Investment Type * ▼ !	R Value (Proportional value of the total transfer attrib... !	Country where majority investment will be made * ▼ !
Investment Type is a mandatory field.	Value (Proportional value of the total transfer attributed to this investm...	Country where majority investment will be made is a mandatory field.

Delete   Add

A) Select the Investment Type from the dropdown list.
B) Capture the proportional value of the total transfer.
C) Select Country where majority investment will be made from the dropdown list.
D) Click on "Add" button to add more internal investment type where the taxpayer has more than one type of international investment. Below are few examples on how to complete International Investment Type Details.

viii) If the "**Add**" button is selected, additional Investment Type fields will be presented for completion.

International Investment Type Details

Investment Type * ▼ !	R Value (Proportional value of the total transfer attributed to... !	Country where majority investment will be made * ▼ !
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.

Delete

Investment Type * ▼ !	R Value (Proportional value of the total transfer attributed to... !	Country where majority investment will be made * ▼ !
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.

Delete   Add

ix) 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.

⚠️ **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) If "**Cash**" is selected as the Investment Type, the relevant fields to be completed will be displayed as follows:

International Investment Type Details

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

Delete   Add

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.

B)   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.

C)   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.

x)   Click on Assets and Liabilities Details the following screen will be displayed:

A)   Capture South African Assets and Liabilities details.
B)   Capture Foreign Assets and Liabilities Details
C)   Capture all mandatory fields.

xi)   Expiry Details will always default to 12 months.

A)   This container consists 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.
xii) Sign the declaration.
xiii) Click on "Submit" button to submit the request, the submission is accepted and uploaded for processing.
xiv) The message: "Thank you for your submission. Correspondence will be issued shortly" will display.
xv) SARS will send an email with a message to notify the requestor that the request for TCS has been received successfully with the allocated case number.

4.11 VERIFY TAX COMPLIANCE STATUS

a) This query type allows institutions permitted by the taxpayer to verify the taxpayer's TCS. For the third party to be able to verify, he/she must have the taxpayer's reference number and the TCS Pin.

b) The third party must capture all the mandatory fields to be able to verify the TCS.

Requestor Details

Entity Type	Identity Type	
Individual ⌄	South African ID Number ⌄	ID Number *
Tax Type		
Income Tax ⌄	Tax Ref No *	

Generate Form

c) If "Tax Compliance Status Verification" query type was selected the "Request Details" for TCS screen will be displayed.

d) Note the following fields from the above screen:

i) Entity Type will default to Individual.
ii) Identity Type will default to South African ID Number
iii) The Tax Type will default to Income Tax.
iv) The mandatory fields will have a red asterisk (*) next to them.

e) Select the "Entity Type" from the dropdown list. The following can be selected:

i) Individual.
ii) Company.
iii) Trust.
iv) Other.

f) Select the ID Type from the dropdown list. The list of ID types available will be prepopulated depending on the Type of entity selected above.

i) If an Individual is selected as the Type of taxpayer, the ID type list will consist of a South African ID number and Passport Number only.
A) South African ID number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
B) Passport Number – If the taxpayer is an individual and is a foreigner, a valid Passport Number must be used.
ii) If a Company is selected as the Type of taxpayer, the list will consist of Company Registration Number only.
iii) If a Trust is selected as the Type of taxpayer, the list will consist of a Trust Number only.
iv) If "Other" is selected as the Type of taxpayer, the ID type and ID number are not required.

g) Capture the ID number/ Reg. Number depending on the ID Type selected above.

h) Select the "Tax Type" from the dropdown list. This list will be limited as per the Type of entity selected above:

      i)   If Individual is selected, the Tax Type will default to Income Tax.
      ii)   If Company is selected, the Tax Type will default to Income Tax.
      iii)   If Trust is selected, the Tax Type will default to Income Tax.
      iv)   If Other is selected, the following Tax Types will be available for selection:
            A)   Income Tax.
            B)   PAYE.
            C)   VAT

i)   Capture the "Tax Ref" Number depending on the Type of taxpayer selected above.

j)   Click on the "Generate form" button to display the next screen.

k)   The CAPTCHA screen will be displayed.

l)   Complete an onscreen CAPTCHA field before the information is validated. Refer to paragraph 4 below for more details on Captcha screen.

m)   Click on "Validate" button to validate the captured information. Once the CAPTCHA is completed correctly, the system will validate the captured information against the information on SARS system.

n)   If the information captured is incorrect the system will display the error message.

o)   If the information captured is correct the following screen will be displayed:

p)   The TCS Verification Information screen will be displayed.

q)   Entity Type will default to Individual.

r)   Select the "Entity Type" from the dropdown list. The following can be selected:

      i)   Individual.
      ii)   Company.
      iii)   Trust.
      iv)   Other.

s)   Capture the Tax Ref Number depending on the type of entity selected above.

t)   Capture the TCS PIN linked to the tax reference number captured and click on "Submit" to process the request.

      i)   If the information completed is incorrect click on "Reset" to clear the completed information.

u) The system will validate the captured information against the information on the SARS system.

v) If the captured information fails, the validation the system will display one of the following messages:

   i) In the instance where the tax reference number and the PIN number do not match to an existing TCS Request the following error message will be displayed "SARS cannot match the information captured against any existing Tax Compliance request. Please enter the correct information and try again."

   ii) If the PIN number is not a valid PIN number "The PIN you have captured is invalid and the verification could not be processed. Please capture the correct PIN to proceed."

   iii) Where the tax reference number and the PIN number matches, but the PIN is no longer "Active" "The PIN you have entered is no longer active and your request cannot be processed".

w) Once the captured information passes the validation the submission is accepted and uploaded for processing.

x) The message: "Thank you for your submission. Correspondence will be issued shortly." will be displayed.

y) The TCS verification outcome letter will be issued to the requestor using the email that is displayed in the "Requestor Details" section.

z) An SMS will be issued to inform the taxpayer that a third party has verified their TCS status.

4.12 REQUEST YOUR AUTO ASSESSMENT STATUS

a) This query enables the taxpayers to query whether they are part of the SARS Auto Assessment population or not.

b) All mandatory fields indicated with asterisk (*) must be completed.

c) If "My Auto Assessment Status" query was selected, the Auto Assessment Lookup screen will be displayed.

d) Select the Title from the dropdown list. The following can be selected:

   i) Ms for women irrespective of the marital status.
   ii) Mr for men.
   iii) Mrs for married women.
   iv) Rev for Reverend.
   v) Prof for Professor.
   vi) Dr for Doctor.
   vii) Adv for Advocate.
   viii) Hon for Honourable.

e) Enter the "Name" in the Name field.

f) Capture the "Initials" in the Initials field.

g) Enter the "Surname" in the Surname field.

h) Select the ID Type from the dropdown list:

 i) South African ID Number – If the taxpayer is an individual and a South African resident, only a valid ID number will be accepted.

 ii) Passport Number – If the taxpayer is an individual and a foreigner, a valid passport number must be used.

i) Capture the "ID No" depending on the ID Type selected.

j) The "Tax Type" field default to Income Tax.

k) Enter the "Income Tax Number" in the Income Tax Number field.

l) Click on "Continue" button once all the mandatory fields have been completed. The Captcha screen will be displayed.

m) Complete the onscreen CAPTCHA field and click on "SUBMIT" button. Once data has been successfully validated, the taxpayer is shown one of the following four messages to indicate their Auto Assessment Lookup status:

 i) Where the taxpayer is part of the Auto Assessment Population: "You have been selected for Auto Assessment for the 2023 tax year and you will receive communication from SARS in this regard. If you do not receive the auto assessment related communication within 21 days, you can log onto eFiling or MobiApp to view the auto assessment".

 ii) Where the taxpayer is not part of the Auto Assessment population and one or more of their IRP5's has not been received: "You have not been selected for Auto Assessment for the 2023 tax year as we do not have your IRP5s for this tax year on record or your IRP5 was submitted with incomplete information. Please ask your employer to submit the correct and complete EMP501 reconciliation with the related IRP5's".

 iii) Where the taxpayer is not part of the Auto Assessment population and all IRP5s have been submitted for the taxpayer:

iv)   Where the taxpayer is not found within the table of taxpayers on the SOQS database:

n)   The taxpayer is then able to request to have the Auto Assessment Lookup results sent to the email address or mobile number that SARS has on record. Once the preferred option is selected, the Auto Assessment Lookup results will be sent and the "Query Successful" confirmation message will be displayed:

4.13 SUBMIT LARGE BUSINESS & INTERNATIONAL (LBI) QUERY

a)   This query type can be used to direct queries to LBI.

b)   The taxpayer must capture all the mandatory fields to be able to attach the supporting documents and submit an LBI query.

c)   Once all the mandatory information has been captured and the required supporting documents attached, submit the query to SARS. A case will be created for LBI to process the query.

d)   If the "Submit an LBI Query" is selected, the "Large Business and International screen below will be displayed.

e)   Click on the relevant radio button below "I would like to submit a Query on behalf of:

i)   Click on the radio button next to "Individual in my own capacity" if the taxpayer submitting a query is submitting for himself/herself.

ii)   Click on the radio button next to "Individual or an Entity in my capacity as their Registered Representative" if the person submitting a query is the Registered Representative of a taxpayer.

f)   Complete taxpayer details as follows:

i)   Select the Entity type from the dropdown list.
        A)   If "Individual in my own capacity" is selected, the "High Net Worth Individual" will be the only entity type from the dropdown list.
                I)   Capture the name in the "Name" field.
                II)   Capture surname in the "Surname" field.
                III)   The "Tax Type" will default to Income Tax.
                IV)   Capture the income tax number in the "Income Tax Number" field.
                V)   Select the "ID Type" from the dropdown list.
                        •   South African ID Number – If the taxpayer is an individual and a South African resident, only a valid ID number will be accepted.
                        •   Passport Number – If the taxpayer is an individual and a foreigner, a valid passport number must be used.
                VI)   Capture the "ID Number" depending on the ID Type selected.
                VII)   Capture mobile number in the "Mobile Number" field.
                VIII)   Capture telephone number in the "Telephone Number" field (optional).
                IX)   Capture email in the "Email" field.
                X)   Capture the details of your query in the "Type your query here" field.
        B)   If Individual or an Entity in my capacity as their Registered Representative" is selected, the "High Net Worth Individual" and the "Large Business Centre" will be available for selection. If "Large Business Centre" is selected as the Entity Type, the following screen will be displayed:

I) Capture the Company Registered Name.
II) Select the Tax Type from the dropdown list:
   • Income Tax
   • PAYE
   • VAT
   • Mineral and Petroleum Resource Royalty
   • Securities Transfer Tax
III) Capture the Tax Number applicable to the Tax Type selected.
IV) Select the ID Type from the dropdown list:
   • Company Registration Number
   • Trust Number
   • Funds
   • Other
V) Capture the Registration Number depending on the ID Type selected.
VI) Capture the mobile number in the "Mobile Number" field.
VII) Capture telephone number in the "Telephone Number" field (optional).
VIII) Capture the email in the "Email" field.
IX) Capture the details of your query in the "Type your query here" field.

g) If Individual or an Entity in my capacity as their Registered Representative" is selected, complete the Representative Details:

i) Select the Representative "Capacity" from the dropdown.
   A) Tax Practitioner
   B) Main Trustee
   C) Administrator (Estate)
   D) Executor

E) Liquidator
F) Curator
G) Once-off Mandate
H) Public Officer
I) Employee With Mandate
J) Third Party With Mandate
ii) Select the Tax Type
A) Income Tax
B) VAT
iii) Capture the Income Tax Number or VAT Number depending on the Tax Type selected
iv) Select the "ID Type" from the dropdown list.
A) South African ID Number – If the taxpayer is an individual and a South African resident, only a valid ID number will be accepted.
B) Passport Number – If the taxpayer is an individual and a foreigner, a valid passport number must be used.
v) Capture the "ID Number" depending on the ID Type selected.
vi) Capture the name in the "Name" field.
vii) Capture the surname in the "Surname" field.
viii) Capture the mobile number in the "Mobile Number" field.
ix) Capture the email in the "Email" field.

h) Click on "CONTINUE TO UPLOAD" button once all the mandatory fields have been completed. The Captcha screen will be displayed.

i) Complete the onscreen CAPTCHA field and click on "SUBMIT" button. The upload supporting documents screen will be displayed.

j) Click on "Upload" button next to "Power of Attorney / Letter of Appointment of the Delegated Representative" to browse your PC and locate the supporting documents to be uploaded.

   i) If there is an additional supporting document to be uploaded, Click on "Upload" button next to "Other Documents" to browse your PC and locate the supporting documents to be uploaded.
   ii) Once the supporting document is attached, a "Delete" Icon is enabled next to the attached supporting document.

k) Once complete, click the "UPLOAD DOCUMENTS" button to send the LBI query and attached documents to SARS. The "Query Successfully Submitted" confirmation message will be displayed:

5   CAPTCHA SCREEN FOR ALL QUERY TYPES

a)   To ensure that individuals with malicious intent do not flood the SOQS with documents, the taxpayer will be required to complete the onscreen CAPTCHA field for all the query types before the submission will be processed.

b)   This screen will always display after the "Submit" button is clicked on all the query types.

c)   Complete the onscreen CAPTCHA field before the submission is processed.

d)   Click on "Validate" button to validate the captured information.

    i)   If the Captcha information was captured incorrectly, the following error message will be displayed: "It was not possible to verify the source of the submission as the Captcha was not completed correctly. Please try again."

    ii)   Click on Captcha button to get a new Captcha and then capture the information.

e)   Click on "Refresh" button to clear all the information on the screen, the typed information and the Captcha information will be refreshed. A new Captcha will be displayed on the screen.

f)   Click on "Cancel" button to close the Captcha screen and go back to the query screen.

6   DEFINITIONS, ACRONYMS AND ABBREVIATIONS

The definitions, acronyms and abbreviations can be accessed via the following link: Glossary webpage

7   REVISION HISTORY TABLE

Date	Version	Description
12-08-2020	0	The SARS Online Query System (SOQS) is to assist taxpayers who wish to raise queries with SARS without the need to go into a SARS branch.
12-10-2020	1	Updated the guide with a new query Report new estate case query; this query must be used to report the taxpayer as an estate to SARS.
14-12-2020	2	Updated the guide with Request to be updated as the Registered Representative query.
31-03-2021	3	Updated the guide with the Request your Tax Compliance Status (TCS) query.
14-06-2021	4	Update the guide with a new query TCS Verification.
28-03-2022	5	Updated the guide with trust registration query and to align screens with the website
17-08-2022	6	Updated the guide with Request for Notices Query
15-02-2023	7	Updated Trust registration with Beneficial Owner Details.
24-04-2023	8	Update the guide with Tax Compliance Status System changes
06-10-2023	9	Update with the Register for FM Diesel Refund Query
30-10-2023	10	Update with Report Digital Fraud Query
02 -02-2024	11	Updated with a new LBI Query as well as the Estate and submit supporting documents query enhancements.

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