



HOW RCBs CAN MANAGE TAX PRACTITIONER MEMBERS ON EFILING

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1 INTRODUCTION

- a) Recognised Controlling Bodies (RCBs) are responsible for maintaining the details and registration status of their Tax Practitioner members under the Tax Administration Act.
- b) This guide explains how an RCB can use eFiling to:
 - i) Activate RCB functionality.
 - ii) Add and manage users on the RCB eFiling profile.
 - iii) Register Tax Practitioner members.
 - iv) Maintain Tax Practitioner member details and relationship statuses.

1.1 Role of a Recognised Controlling Body in Tax Practitioner Registration

- a) Recognised Controlling Bodies play a defined role in the Tax Practitioner registration process. This guide focuses on actions that an RCB performs on eFiling.
- b) It is important to distinguish between:
 - i) Actions performed by the RCB on its organisational eFiling profile; and
 - ii) Actions that the Tax Practitioner member must complete on their **individual** eFiling profile.
- c) The registration process consists of three steps:
 - i) **Step 1 – RCB initiation:**
 - A) The RCB captures and submits the Tax Practitioner member's details and relationship status on eFiling.
 - ii) **Step 2 – Tax Practitioner member updates registration details:**
 - A) The Tax Practitioner member logs in using their individual eFiling profile and completes or updates their registration information in the RAV01.
 - iii) **Step 3 – Tax Practitioner member confirms RCB relationship:**
 - A) The Tax Practitioner confirms the Recognised Controlling Body relationship and submits the application for registration with SARS.
- d) After the RCB submits Step 1, the application status reflects as **awaiting action by the Tax Practitioner member**. The RCB must inform the member that Steps 2 and 3 must be completed on eFiling to finalise the registration.

Note:

- SARS validates and updates registration outcomes based on compliance and governance results. eFiling displays the current status held in SARS systems and is not the system of record for enforcement decisions.
- If SARS deregisters a Tax Practitioner, the RCB cannot override the registration outcome on eFiling. The RCB may only manage the RCB–member relationship options available to it.

2 HOW RCBS REGISTER ON EFILING

- a) Once SARS recognises a Controlling Body, it must register as an organisation on eFiling to access RCB functionality.

Before using eFiling, ensure that:

- The RCB is registered as an organisation on eFiling.
- The registered representative is activated on the organisation's eFiling profile.
- Where applicable, a Tax Practitioner is correctly linked as the registered representative.

b) For detailed registration steps, refer to the eFiling registration guide on the SARS website.

3 ACTIVATE RCB FUNCTIONALITY ON EFILING

a) SARS notifies the Controlling Body once recognition is complete and enables RCB functionality on its systems.

b) After SARS updates its systems, the registered representative must activate RCB functionality on eFiling.

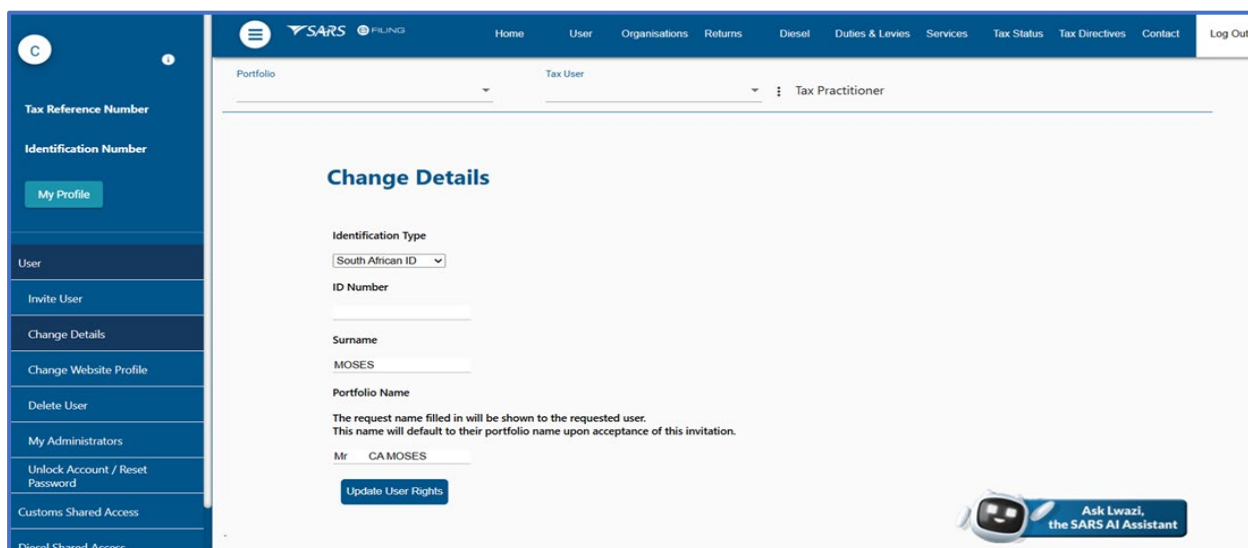
Note:

- An RCB may request confirmation that SARS has enabled its RCB status by emailing:
 - **ReportingUnprofessionalConduct@sars.gov.za.**

c) To activate the RCB functionality on eFiling, the registered representative of the RCB must proceed as follows:

- i) Log on to eFiling.
- ii) On the landing page:
 - A) Select **User** from the main menu.
 - B) Select **User** from the left-hand menu.
 - C) Select **Change Details**.

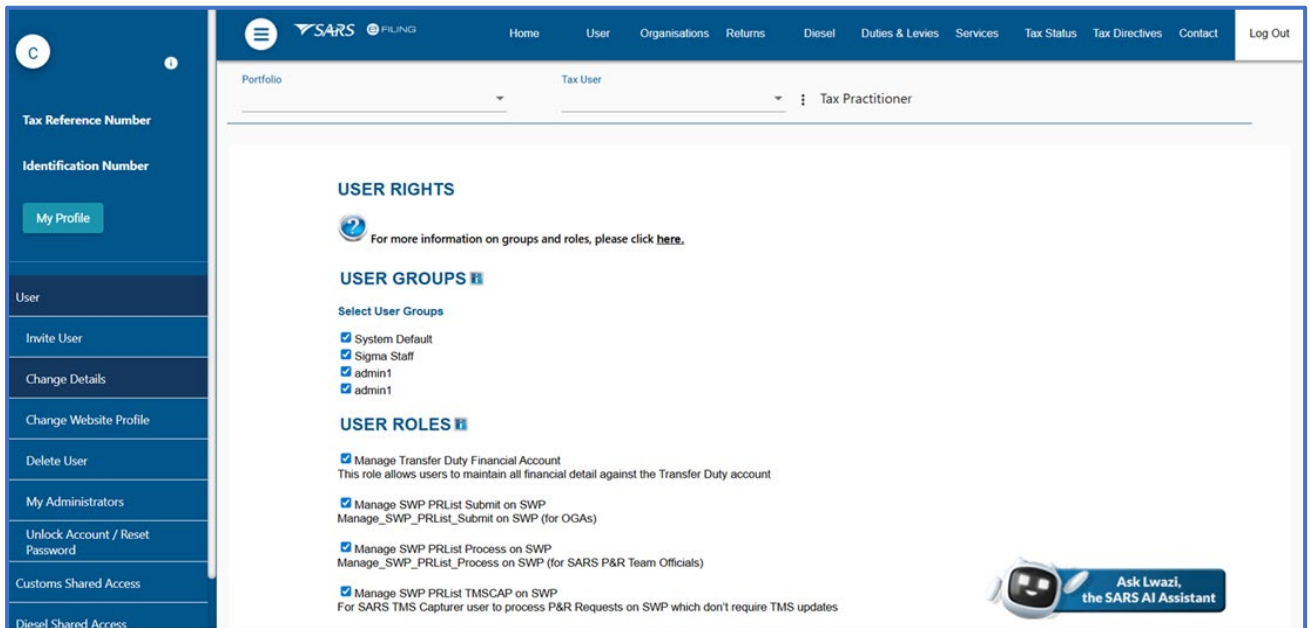
d) eFiling displays the **Change Details** page.



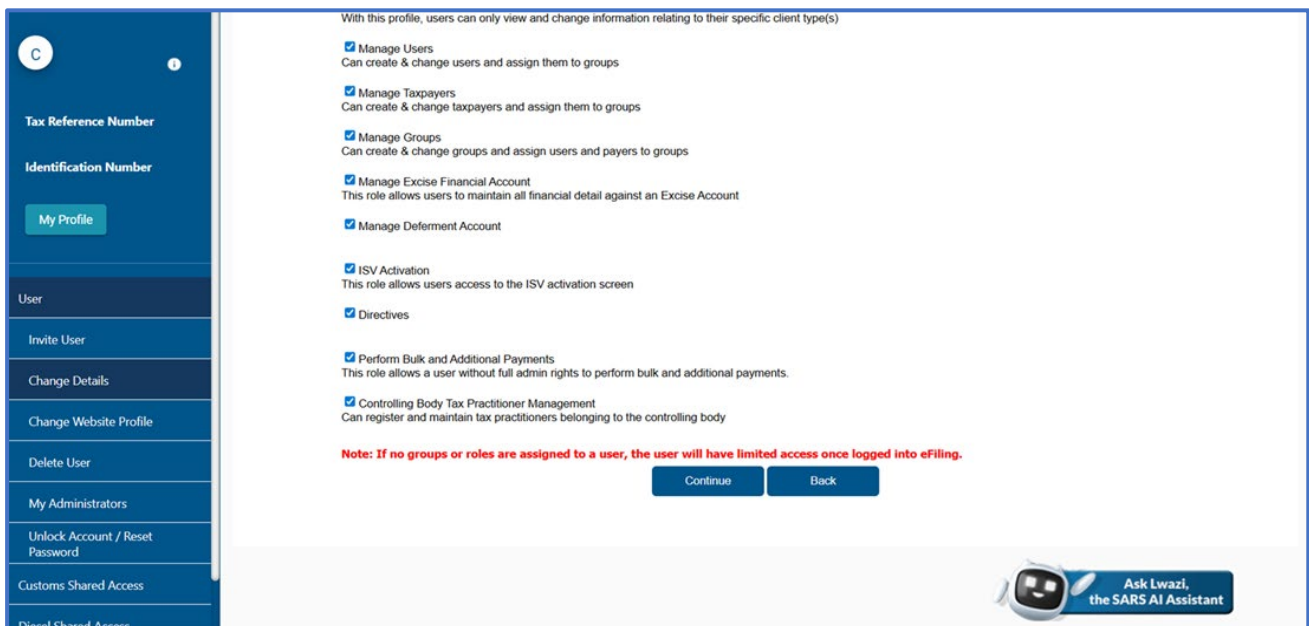
e) On the **Change Details** page, complete the Registered Representative's details:

- i) Select the applicable **Identification Type** from the drop-down menu.
- ii) Capture the **ID Number**.
- iii) Capture the **Surname**.

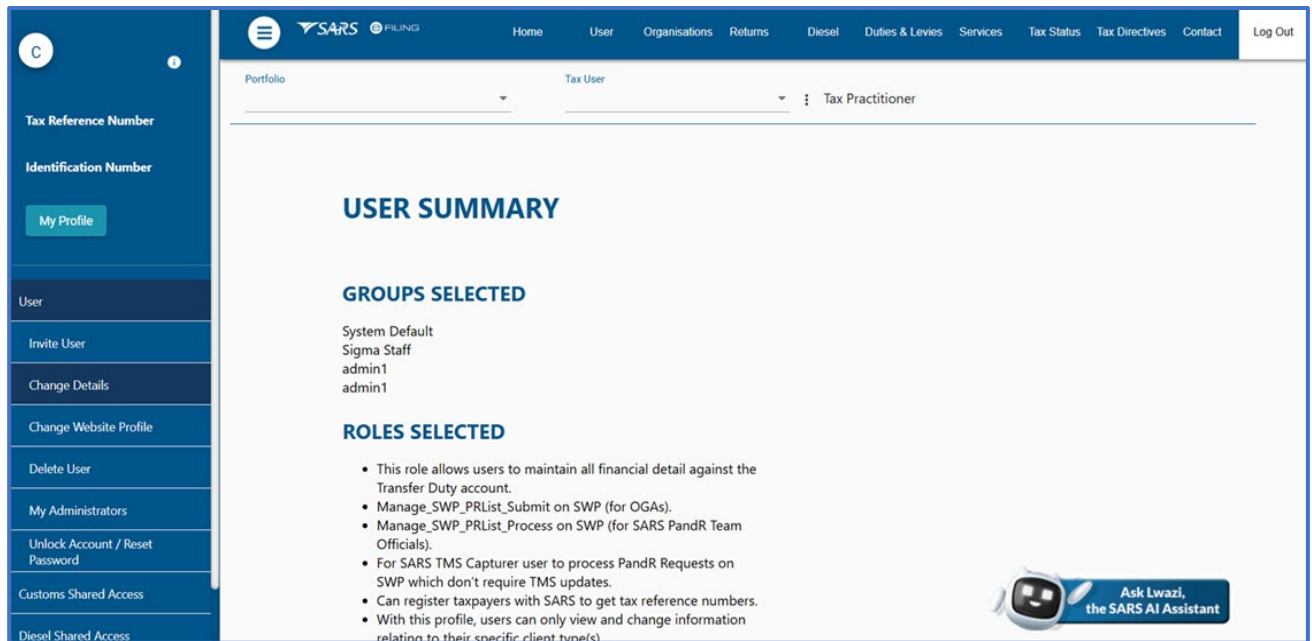
- iv) Click on **Update User Rights**.
- f) eFiling displays the **User Roles** page.



- g) Scroll down and select **Controlling Body Tax Practitioner Management**.



- h) Click **Continue**.
- i) eFiling displays the **User Summary** page.



j) Review the descriptions of the selected user roles.

Note:

- The listed user roles correspond with the functions that the Controlling Body may perform on eFiling.
- SARS enables these roles.
- If the Controlling Body is not recognised as an RCB, the option **Controlling Body Tax Practitioner Management** will not be available.

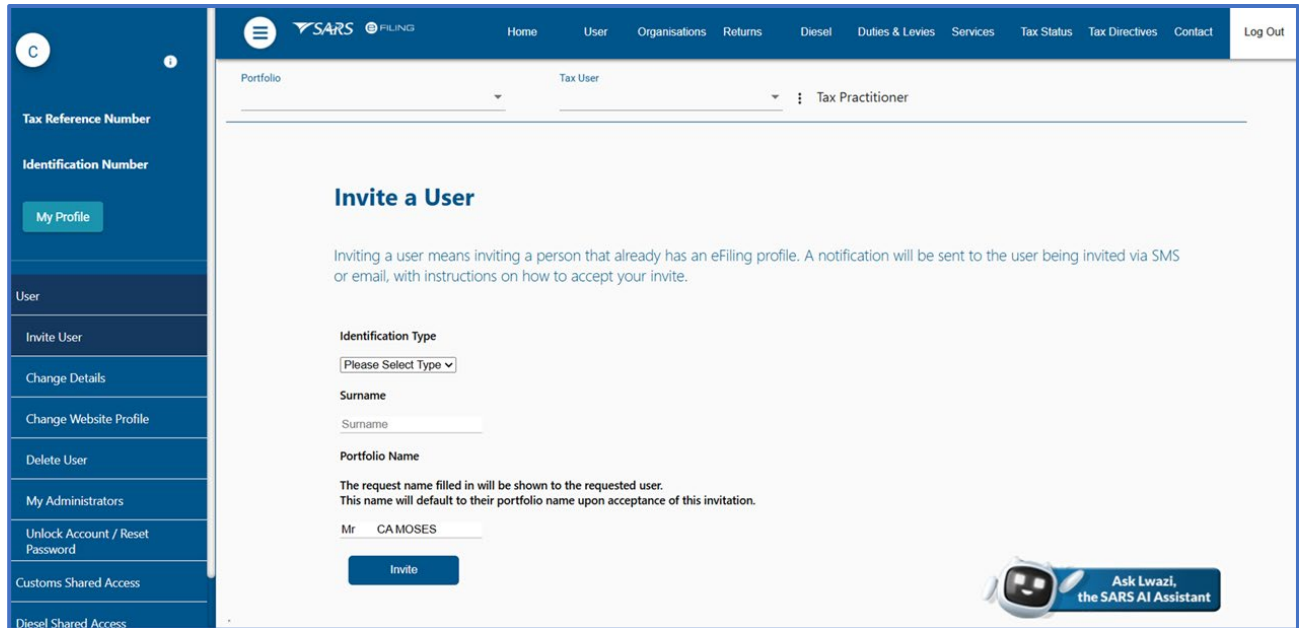
4 ADD USERS TO THE RCB EFILING PROFILE

a) Only the registered representative or registered Tax Practitioner may add users to the RCB eFiling profile. The user must already have an active eFiling profile.

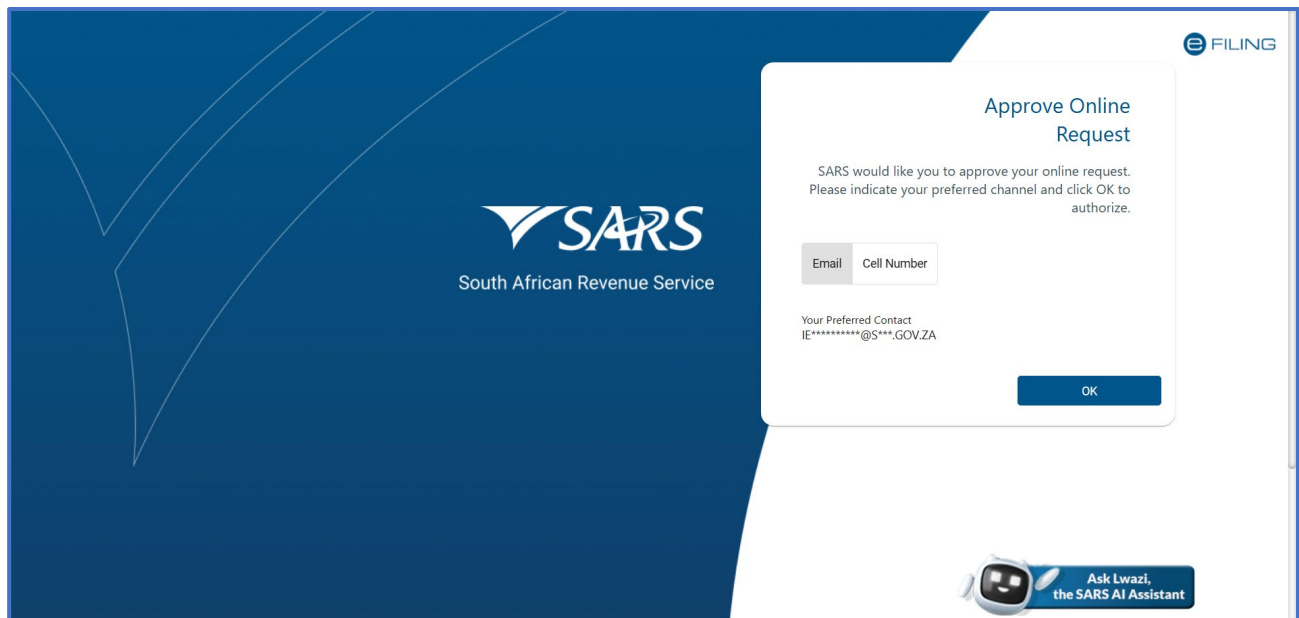
4.1 Add a User

a) Log in to eFiling:

- i) On the landing page:
 - A) Select **User** from the main menu.
 - B) Select **User** from the left-hand menu.
 - C) Select **Invite User**.



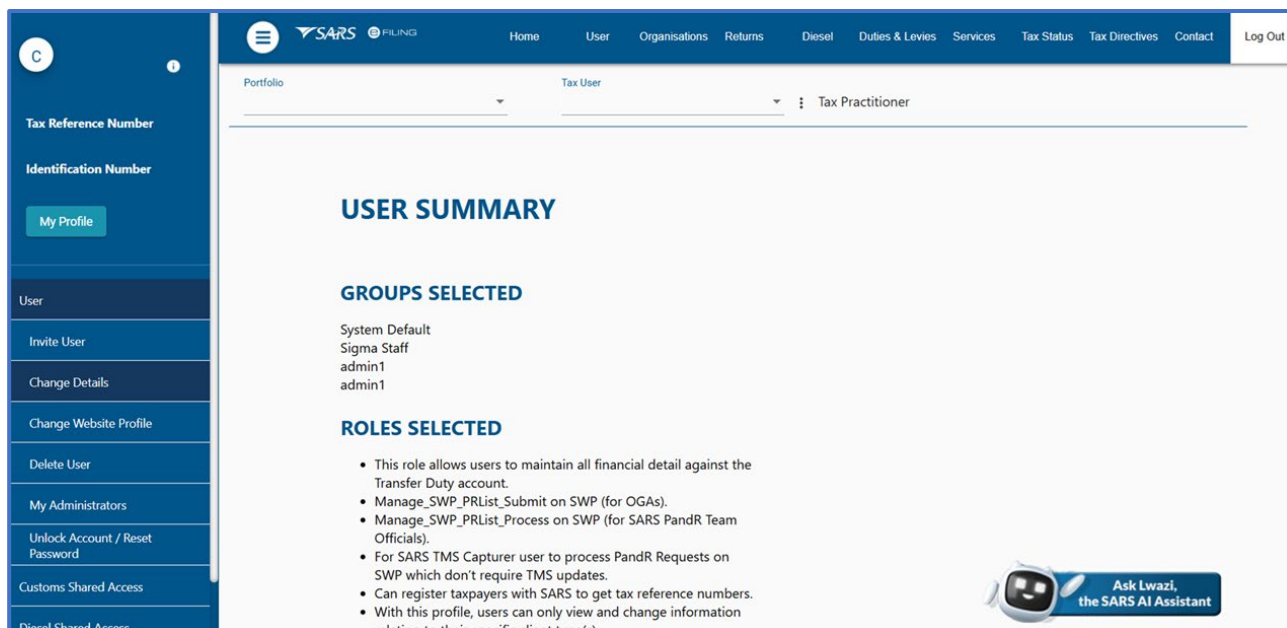
- b) eFiling displays the **Invite User** page.
- c) On the **Invite User** page, complete the user's details:
 - i) Select the applicable **Identification Type**.
 - ii) Capture the **ID Number / Passport Number**.
 - iii) Capture the **Surname**.
 - iv) Click **Invite**.



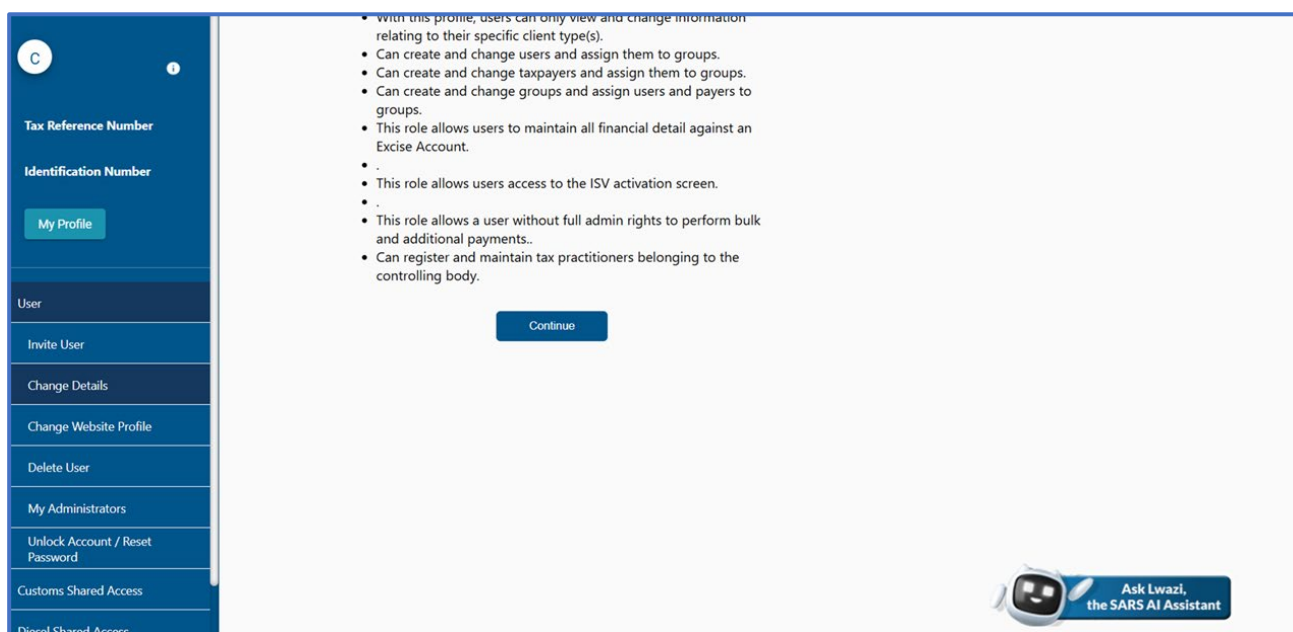
- d) Approve the request:
 - i) Select the preferred **Mode of Communication**.
 - ii) Capture the One-Time Pin (OTP) you receive.
- e) After verification, eFiling displays the **User Rights / User Groups** page.

- f) Select the applicable **User Rights**:
 - i) Select **Controlling Body Tax Practitioner Management**.

- ii) Click **Continue**.
- g) eFiling displays the **User Summary** page.



h) Review the **User Details** and selected roles and click **Continue**.



i) eFiling sends an invitation notification to the user.

Note:

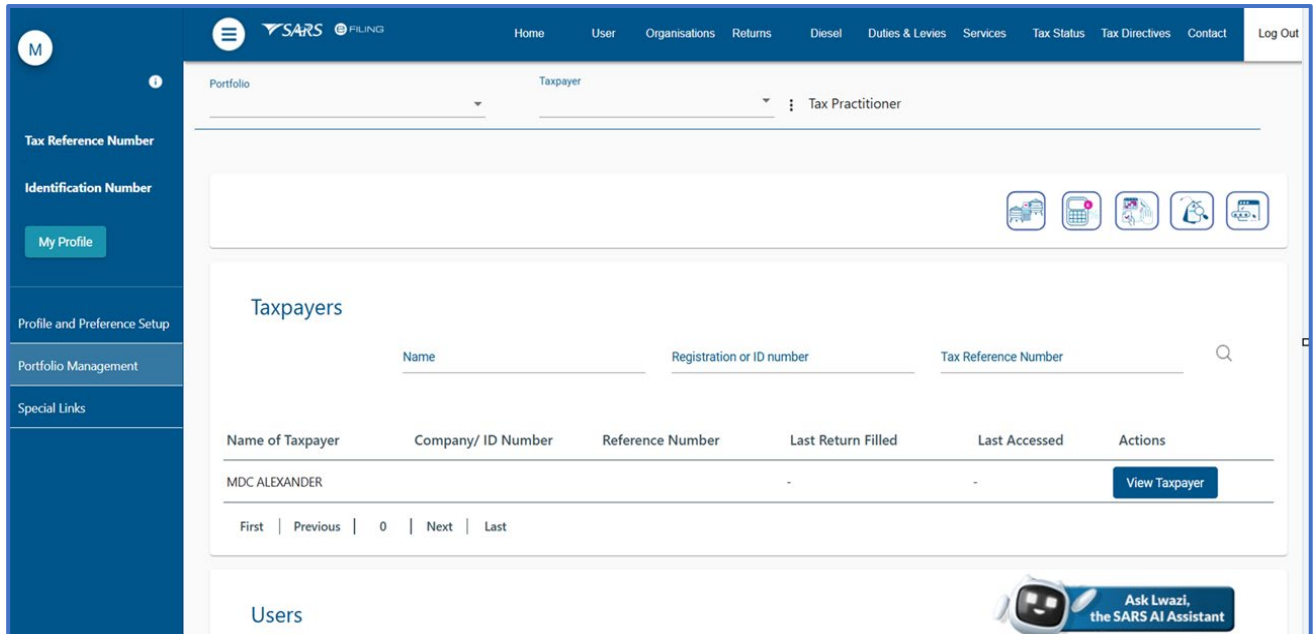
- eFiling sends an email and an SMS to the invited user confirming that access has been granted to the RCB eFiling profile.

4.2 Accept an Invitation

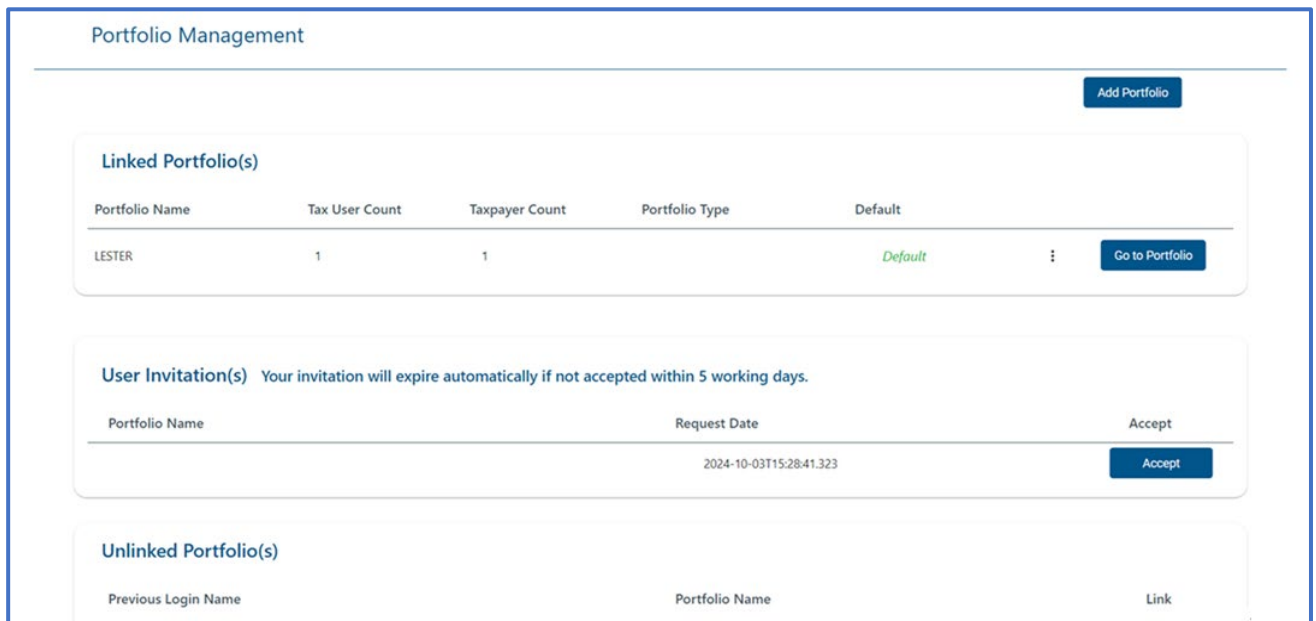
a) To accept an invitation to the RCB eFiling profile, the user must do the following:

- i) Log on to eFiling using your eFiling **profile** login details.
- ii) On the landing page:

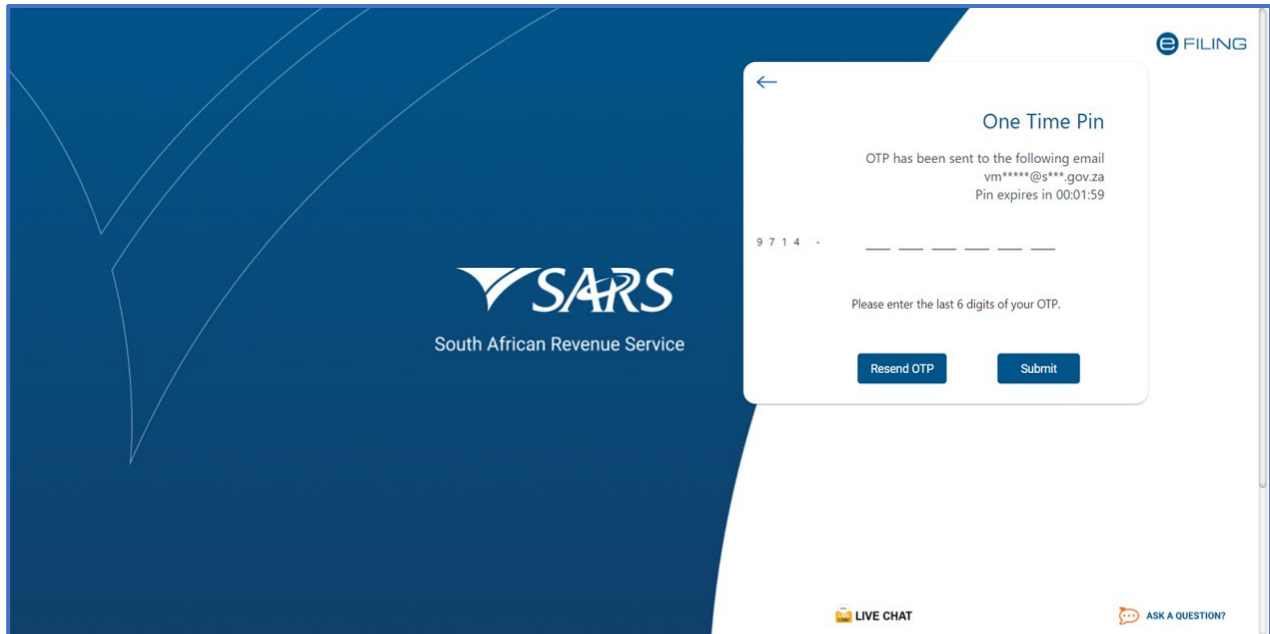
- A) Select **My Profile**.
- B) Select **Portfolio Management**.



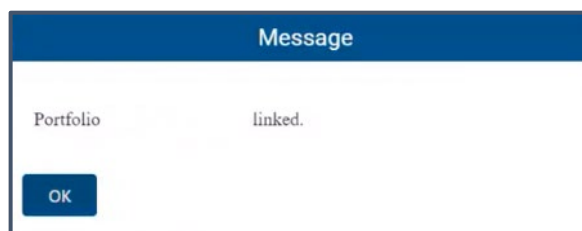
- C) Scroll down to **User Invitation(s)**.



- D) Locate the applicable **Portfolio Name** and click **Accept**.
- iii) eFiling sends an **OTP** to the user.



- iv) To complete the verification:
 - A) Capture the OTP received.
 - B) Click **Submit**.
- v) eFiling displays a confirmation message.



- vi) The message confirms that you have successfully linked to the RCB eFiling portfolio.

Note:

- eFiling sends an email and an SMS after you issue an invitation.
- If the invited user does not accept the invitation within five working days, eFiling cancels the invitation automatically.

4.3 View Users

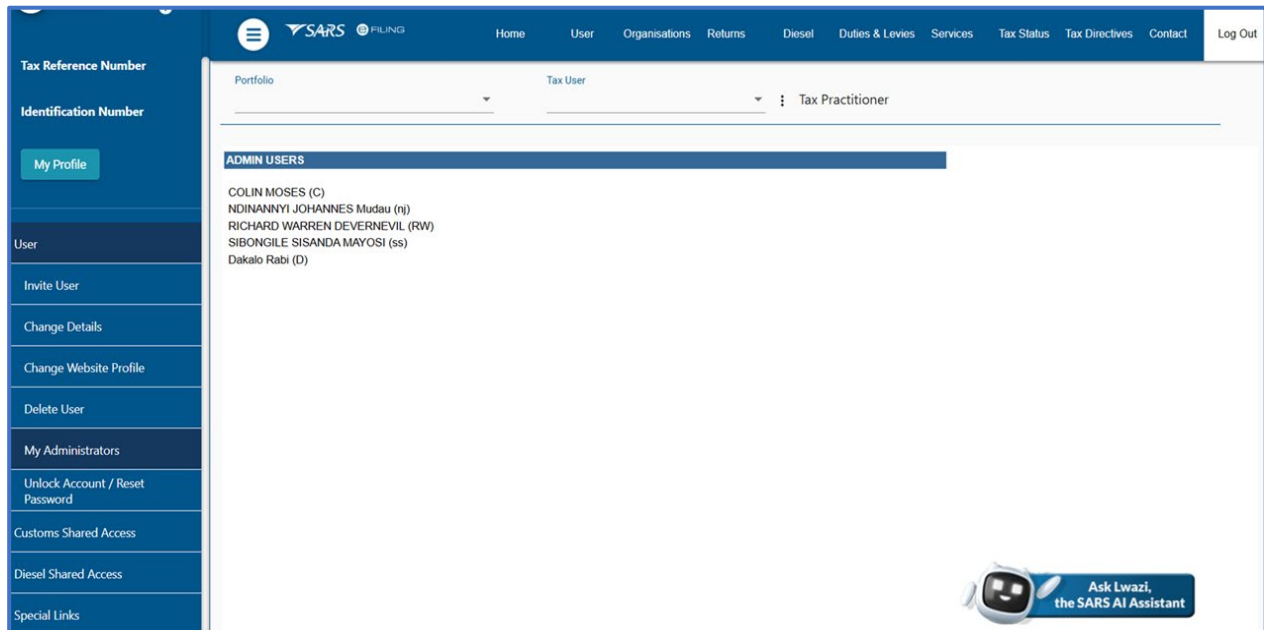
Note:

- Only the registered representative or a registered Tax Practitioner may view users linked to the RCB eFiling profile.

- a) To view all users, do the following:
 - i) On the landing page:
 - A) Select **User** from the main menu.
 - B) Select **User** from the left-hand menu.

C) Select **My Administrators**.

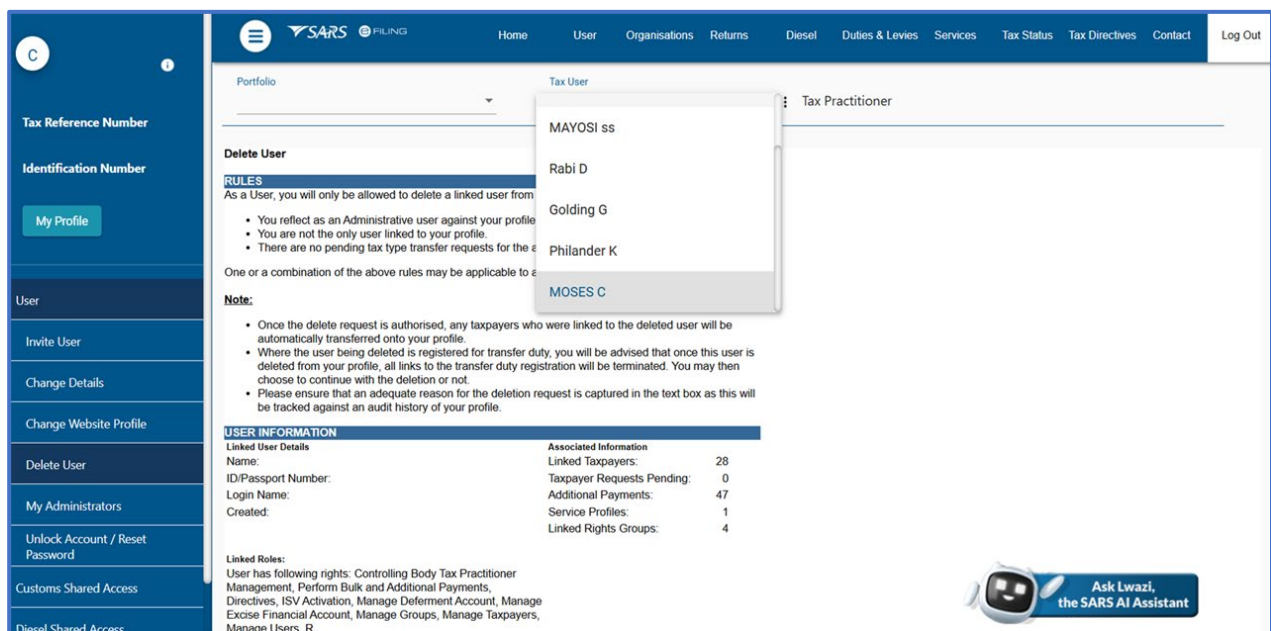
b) eFiling displays the **Admin Users** page and lists all users linked to the RCB eFiling profile.



4.4 Delete a User

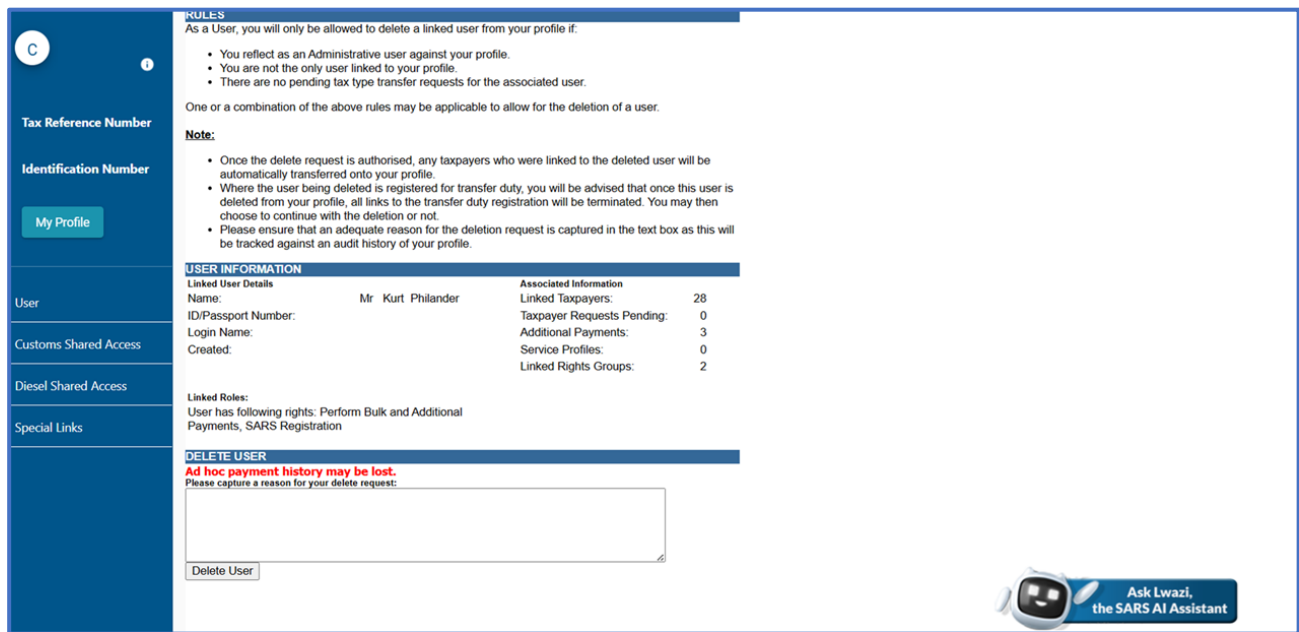
a) To delete a user linked to the RCB eFiling profile, do the following:

- i) On the landing page:
 - A) Select **User** from the main menu.
 - B) Select **User** from the left-hand menu.



- C) Select the applicable **Tax User** to delete from the drop-down list next to **Organisation**.
- D) Select **Delete User**.

b) eFiling displays the **Delete User** page.



RULES
As a User, you will only be allowed to delete a linked user from your profile if:

- You reflect as an Administrative user against your profile.
- You are not the only user linked to your profile.
- There are no pending tax type transfer requests for the associated user.

One or a combination of the above rules may be applicable to allow for the deletion of a user.

Note:

- Once the delete request is authorised, any taxpayers who were linked to the deleted user will be automatically transferred onto your profile.
- Where the user being deleted is registered for transfer duty, you will be advised that once this user is deleted from your profile, all links to the transfer duty registration will be terminated. You may then choose to continue with the deletion or not.
- Please ensure that an adequate reason for the deletion request is captured in the text box as this will be tracked against an audit history of your profile.

USER INFORMATION

Linked User Details		Associated Information	
Name:	Mr Kurt Philander	Linked Taxpayers:	28
ID/Passport Number:		Taxpayer Requests Pending:	0
Login Name:		Additional Payments:	3
Created:		Service Profiles:	0
		Linked Rights Groups:	2

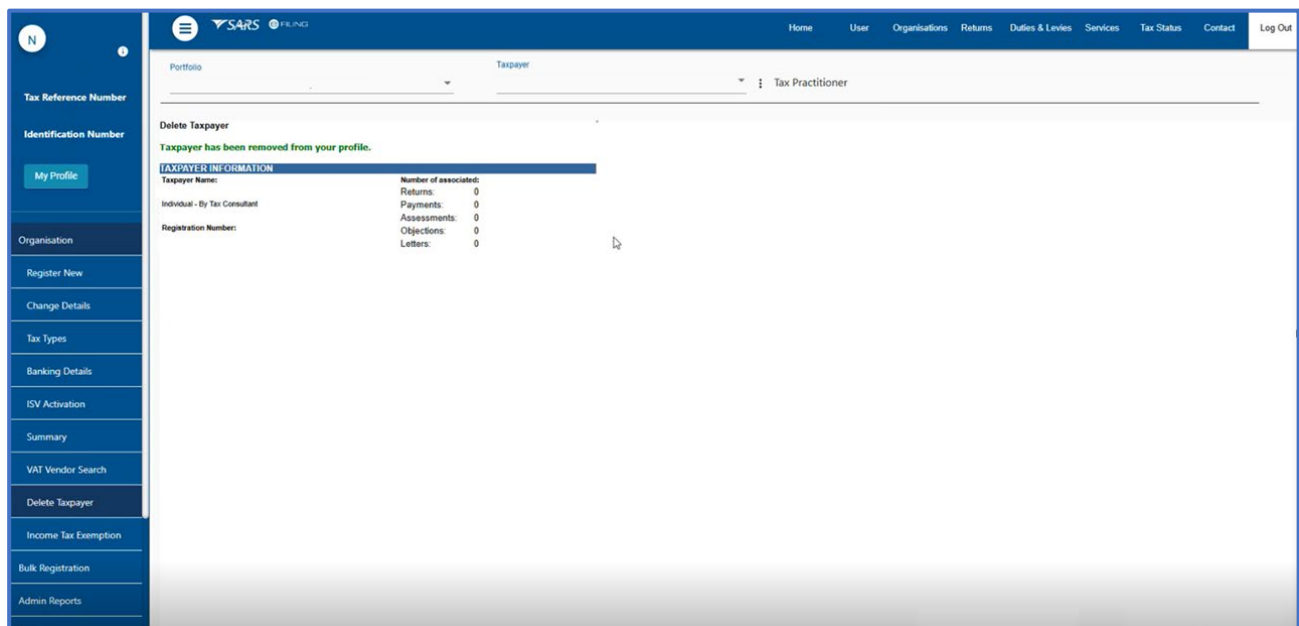
Linked Roles:
User has following rights: Perform Bulk and Additional Payments, SARS Registration

DELETE USER
Ad hoc payment history may be lost.
Please capture a reason for your delete request:

Delete User

Ask Lwazi, the SARS AI Assistant

c) Scroll down and click **Delete User** to confirm the deletion.



Portfolio: Taxpayer | Tax Practitioner

Delete Taxpayer

Taxpayer has been removed from your profile.

TAXPAYER INFORMATION

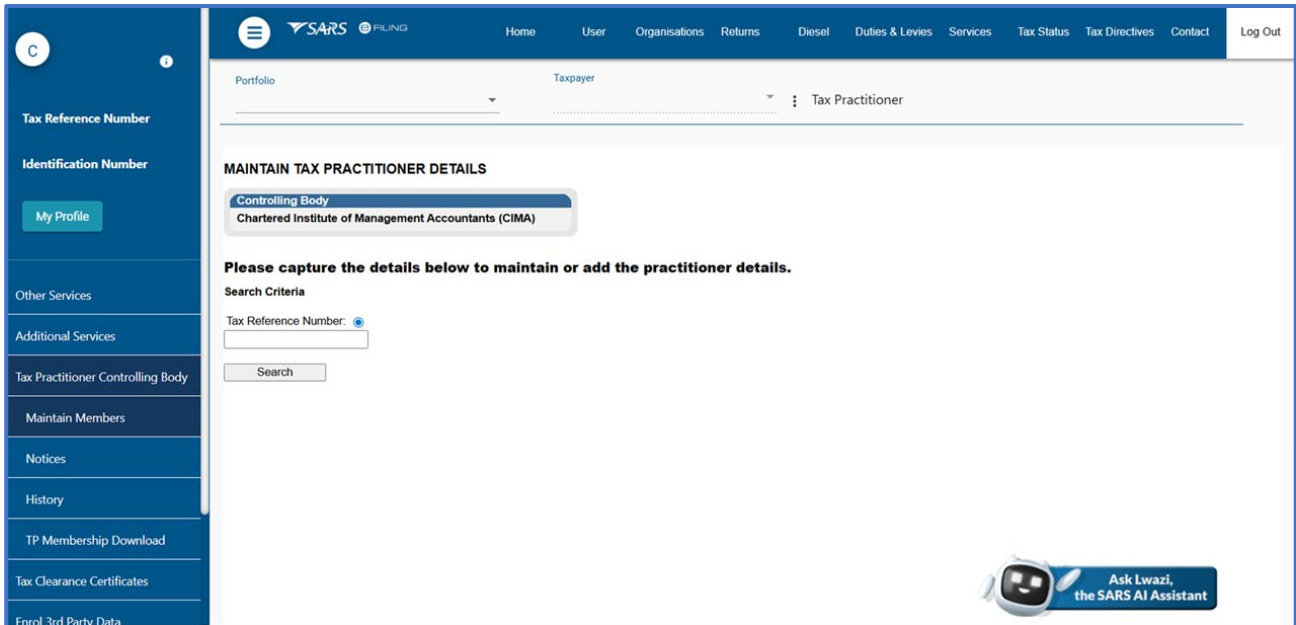
Taxpayer Name:	Number of associated:
Individual - By Tax Consultant	Returns: 0
	Payments: 0
	Assessments: 0
	Objections: 0
	Letters: 0

Registration Number:

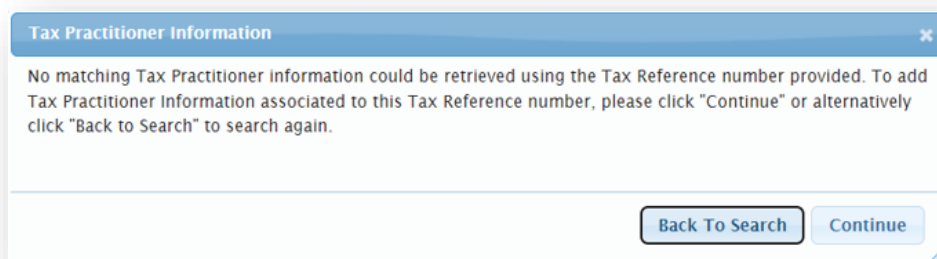
5 REGISTER TAX PRACTITIONER MEMBERS (STEP 1: INITIATION)

- To register a Tax Practitioner member, the registered representative must log on to eFiling using the Recognised Controlling Body (RCB) eFiling profile and select Maintain Members.
- Do the following:
 - Log on to eFiling using the **RCB eFiling profile**.
 - On the landing page:
 - Select **Services**.
 - Select **Tax Practitioner Controlling Body**.
 - Select **Maintain Members**.

- iii) eFiling displays the **Maintain Tax Practitioner Details** page.



- iv) Search for the Tax Practitioner member:
 A) Capture the **Tax Reference Number**.
 B) Click **Search**.
- v) If eFiling shows that no link exists with the RCB, it displays a message indicating that it could not retrieve information for the Tax Reference Number.



- A) Click **Continue**
- vi) eFiling displays the **Maintain Members** page
- vii) Capture the required Tax Practitioner details, which includes:
 A) Personal information.
 B) Tax reference number.
 C) Compliance declarations.

viii) Select the applicable **Tax Practitioner Compliance Status**.

A) If the Tax Practitioner member meets all requirements, set **Relationship Status** to **Active**.

ix) Click **Submit**.

Note:

- Bulk registrations are not permitted. The RCB must register each Tax Practitioner member individually.

c) After submission, eFiling records the application and updates the Tax Practitioner member's record to await action by the practitioner.

- d) The RCB must notify the Tax Practitioner member to complete the registration on eFiling using their individual profile.

The **Maintain Members** function allows the RCB to:

- Track Tax Practitioner registrations.
- Update Tax Practitioner statuses.
 - Activate, Suspend, or Deregister Tax Practitioners, where applicable.

The following applies to the Tax Practitioner registration process:

- If you capture an incorrect Tax Reference Number, eFiling displays an error message.
- If the Tax Reference Number exists on the SARS database but is not linked to the RCB, eFiling may display a blank page. In that case, capture the Tax Practitioner's details as a new entry.

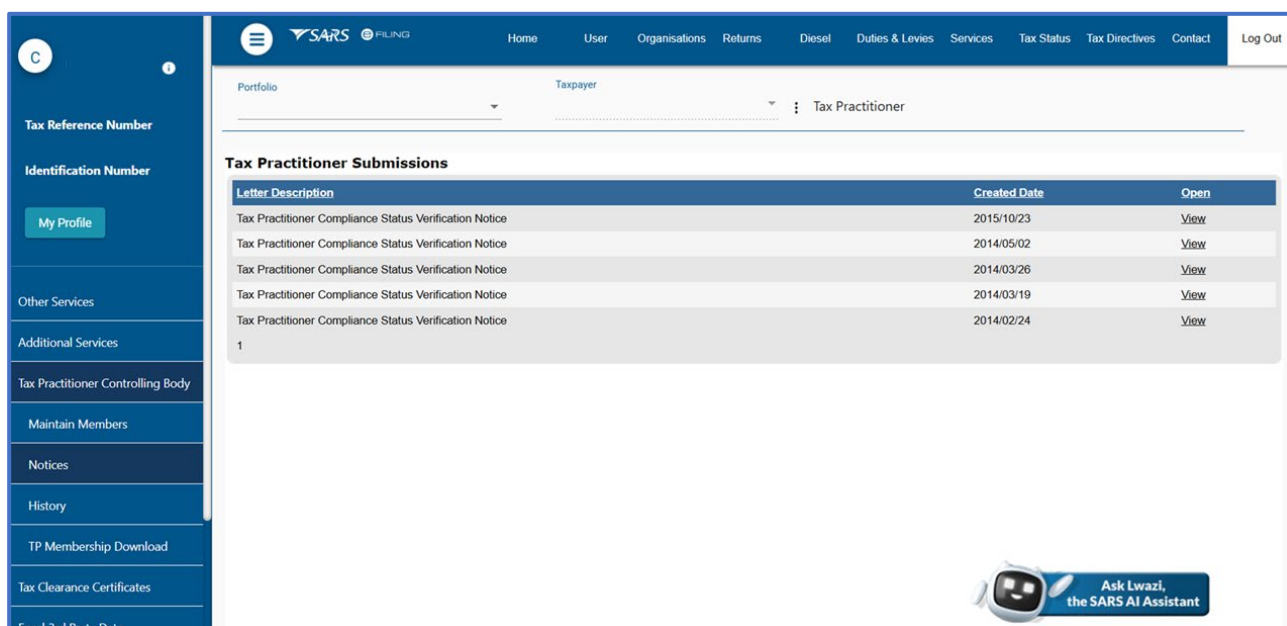
- Complete all mandatory fields.
- SARS conducts validations to confirm the Tax Practitioner member's tax compliance status.

If a Tax Practitioner was previously registered and later deactivated (for example, due to non-compliance or leaving the profession), the RCB must initiate registration again. The Tax Practitioner member must then complete their details on eFiling (including the RAV01) and confirm the new RCB relationship to submit the application for registration with SARS.

6 MANAGE TAX PRACTITIONER MEMBERS

6.1 View Tax Practitioner Notices

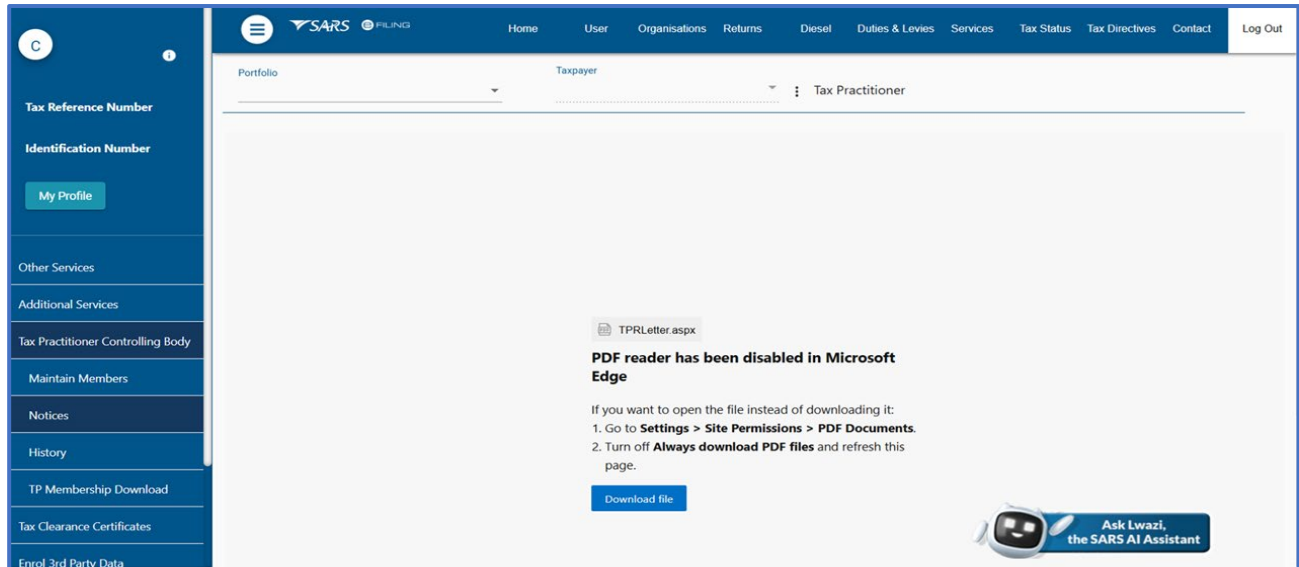
- SARS may issue notices relating to the ongoing non-compliance of individual Tax Practitioner members of a Recognised Controlling Body (RCB). These notices are available under the **Notices** sub-menu.
- To view notices, do the following:
 - On the landing page:
 - Select **Services**.
 - Select **Tax Practitioner Controlling Body**.
 - Select **Notices**.



Letter Description	Created Date	Open
Tax Practitioner Compliance Status Verification Notice	2015/10/23	View
Tax Practitioner Compliance Status Verification Notice	2014/05/02	View
Tax Practitioner Compliance Status Verification Notice	2014/03/26	View
Tax Practitioner Compliance Status Verification Notice	2014/03/19	View
Tax Practitioner Compliance Status Verification Notice	2014/02/24	View

- eFiling displays the **Tax Practitioner Notices** page.
- The page includes:
 - Letter Description** – the name of the notice.
 - Creation Date** – the date eFiling received the notice.
 - Open** – the option to open the notice.
- To view a notice:

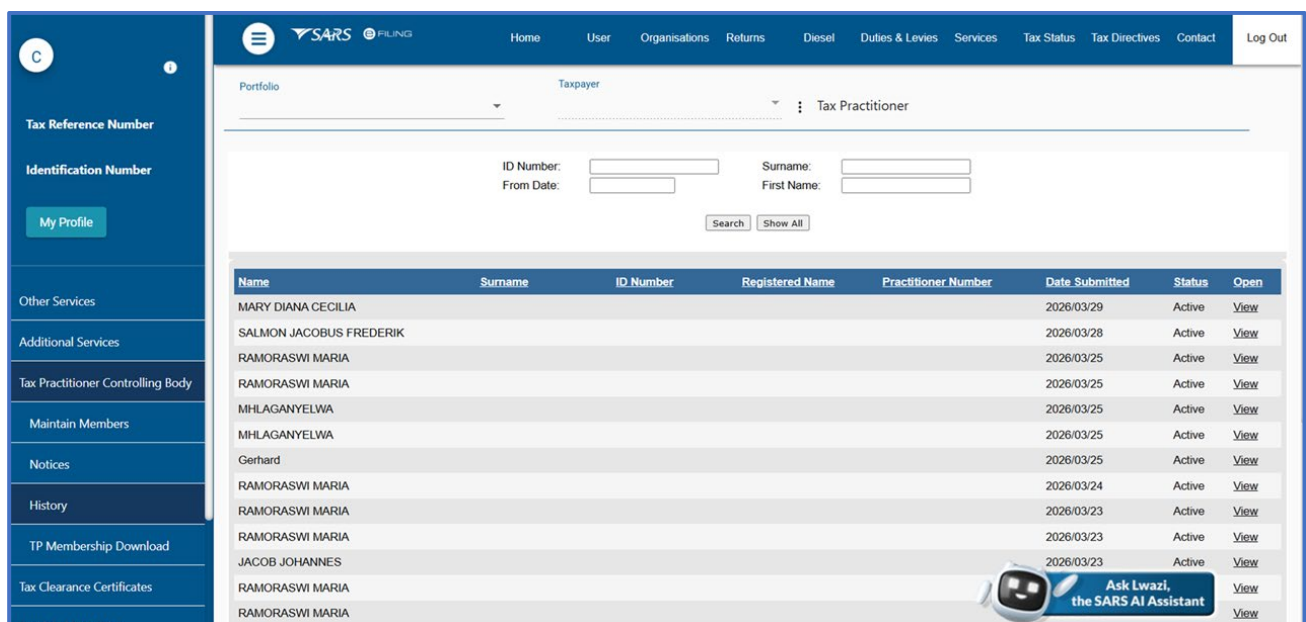
- i) Select the applicable **Letter Description**.
- ii) Click the **View** hyperlink.



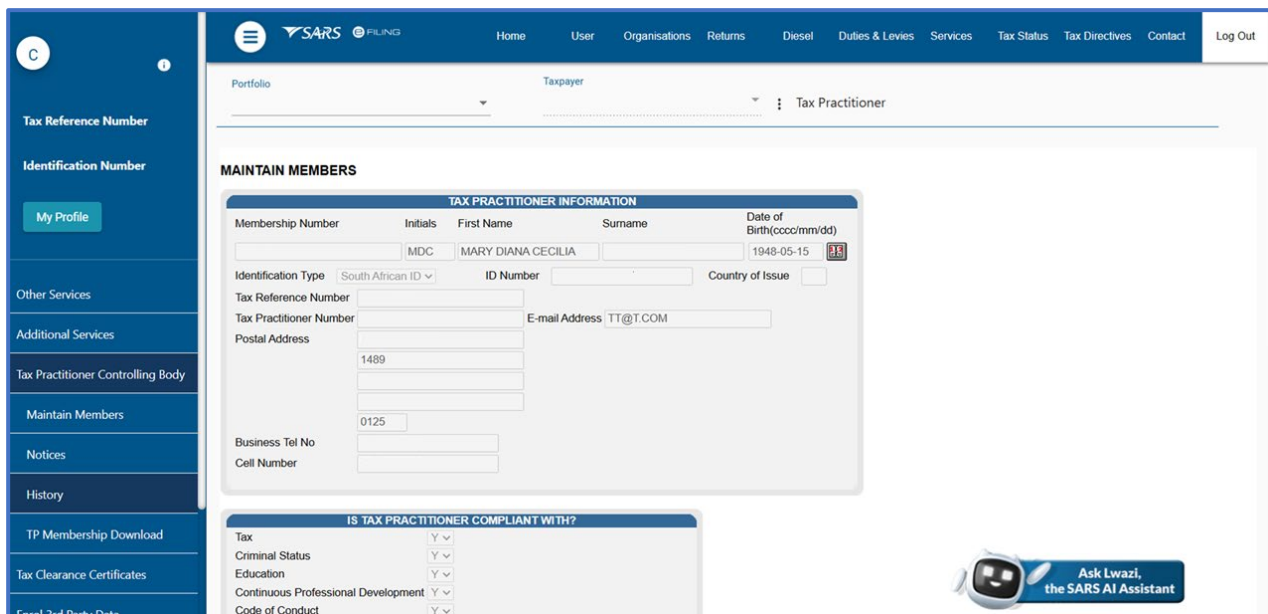
- iii) Click **Download File** and open the downloaded PDF document to view the notice.

6.2 View a Tax Practitioner’s History

- a) This functionality allows the RCB to view historical information submitted for individual Tax Practitioners.
- b) To view history, do the following:
 - i) On the landing page:
 - A) Select **Services**.
 - B) Select **Tax Practitioner Controlling Body**.
 - C) Select **History**.
- c) eFiling displays the **History** page.



- d) The page displays:
- i) **Name** – the name of the Tax Practitioner.
 - ii) **ID Number** – the Tax Practitioner’s identification number.
 - iii) **Registered Name** – the registered name of the practice, where applicable.
 - iv) **Practitioner Number** – the practitioner number SARS allocated.
 - v) **Date Submitted** – the submission date.
 - vi) **Status** – the Tax Practitioner registration status.
 - vii) **Open** – the option to open the submitted data.
- e) To search for a Tax Practitioner:
- i) Capture the applicable search criteria.
 - ii) Click **Search** or select **Show All** to display all Tax Practitioner members.

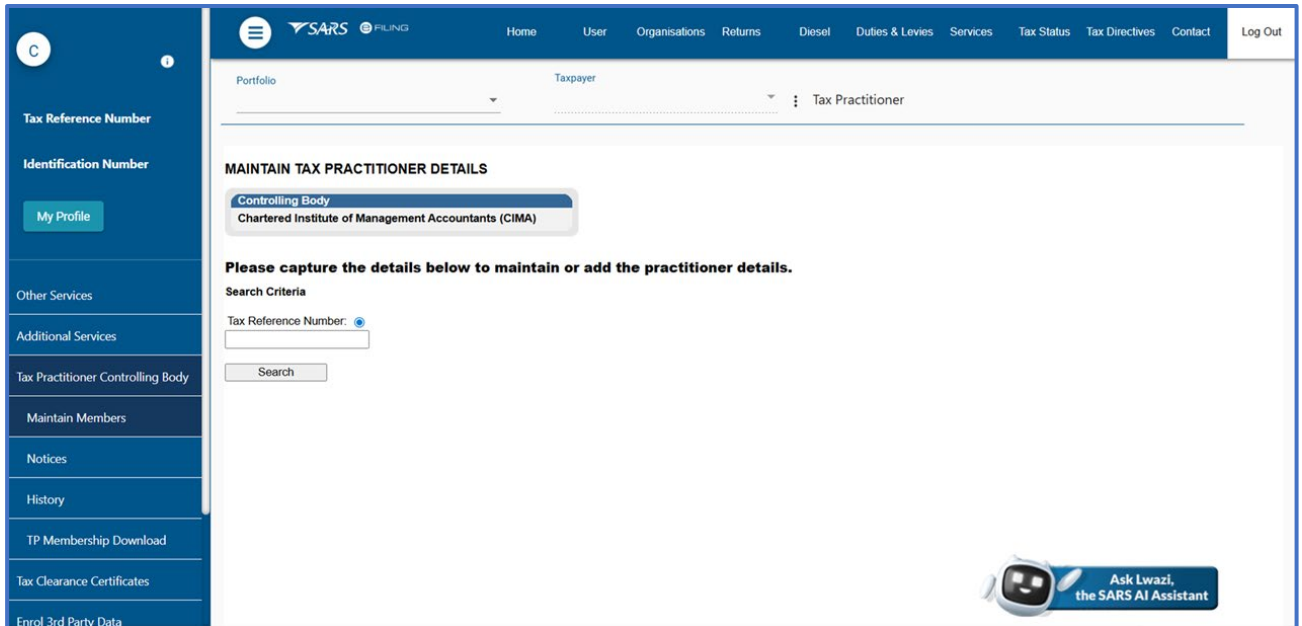


The screenshot shows the SARS eFiling interface. The top navigation bar includes 'Home', 'User', 'Organisations', 'Returns', 'Diesel', 'Duties & Levies', 'Services', 'Tax Status', 'Tax Directives', 'Contact', and 'Log Out'. The main content area is titled 'MAINTAIN MEMBERS' and displays 'TAX PRACTITIONER INFORMATION' for a member named MARY DIANA CECILIA. The form includes fields for Membership Number, Initials (MDC), First Name (MARY DIANA CECILIA), Surname, Date of Birth (1948-05-15), Identification Type (South African ID), ID Number, Country of Issue, Tax Reference Number, Tax Practitioner Number, E-mail Address (TT@T.COM), Postal Address (1489), Business Tel No (0125), and Cell Number. Below this is a section 'IS TAX PRACTITIONER COMPLIANT WITH?' with dropdown menus for Tax, Criminal Status, Education, Continuous Professional Development, and Code of Conduct. A 'My Profile' button is visible in the left sidebar, and an 'Ask Lwazi, the SARS AI Assistant' button is in the bottom right corner.

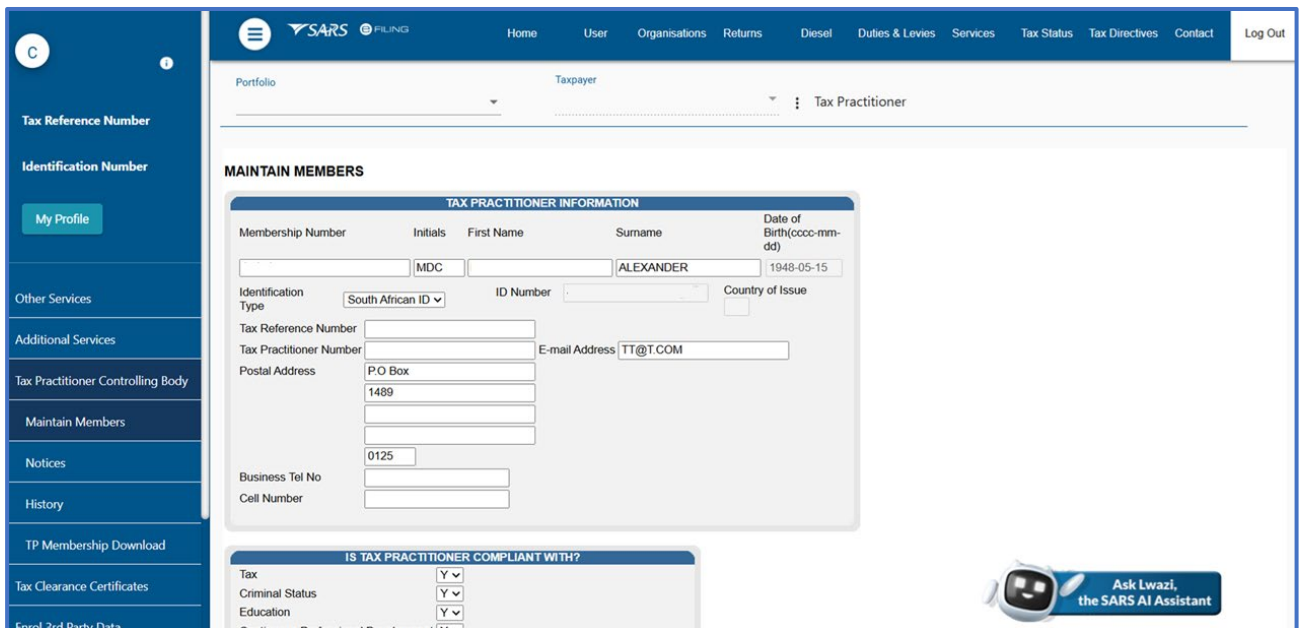
- f) To view details:
- i) Click the **View** hyperlink next to the applicable Tax Practitioner.
 - ii) eFiling displays the Tax Practitioner details.

6.3 View or Update Tax Practitioner Details

- a) To view or update Tax Practitioner details, do the following:
- i) On the landing page:
 - A) Select **Services**.
 - B) Select **Tax Practitioner Controlling Body**.
 - C) Select **Maintain Members**.



- b) eFiling displays the **Maintain Tax Practitioner Details** page.
- c) Capture the **Tax Reference Number**, then click **Search**.
- d) Update the applicable information on the **Maintain Members** page.



- e) Click **Submit** to submit the updated details.

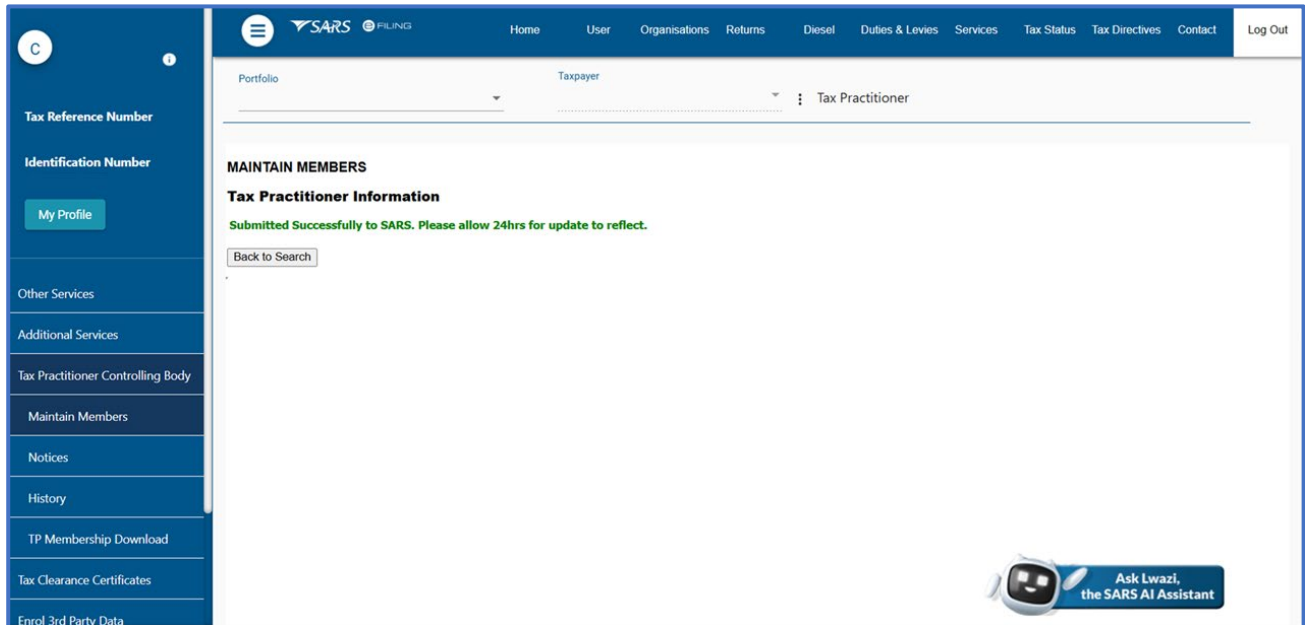
6.4 Deregister a Tax Practitioner

- a) To deregister a Tax Practitioner member, do the following:
 - i) On the landing page:
 - A) Select **Services**.
 - B) Select **Tax Practitioner Controlling Body**.

- C) Select **Maintain Members**.
- ii) Capture the **Tax Reference Number** then click **Search**.

- b) Complete the required Tax Practitioner compliance details.
- c) Select **Deregistered** from the **Relationship Status** drop-down list.

- d) Click **Submit**.
- e) Select **Ok** on the pop-up message.
- f) eFiling displays a confirmation message.



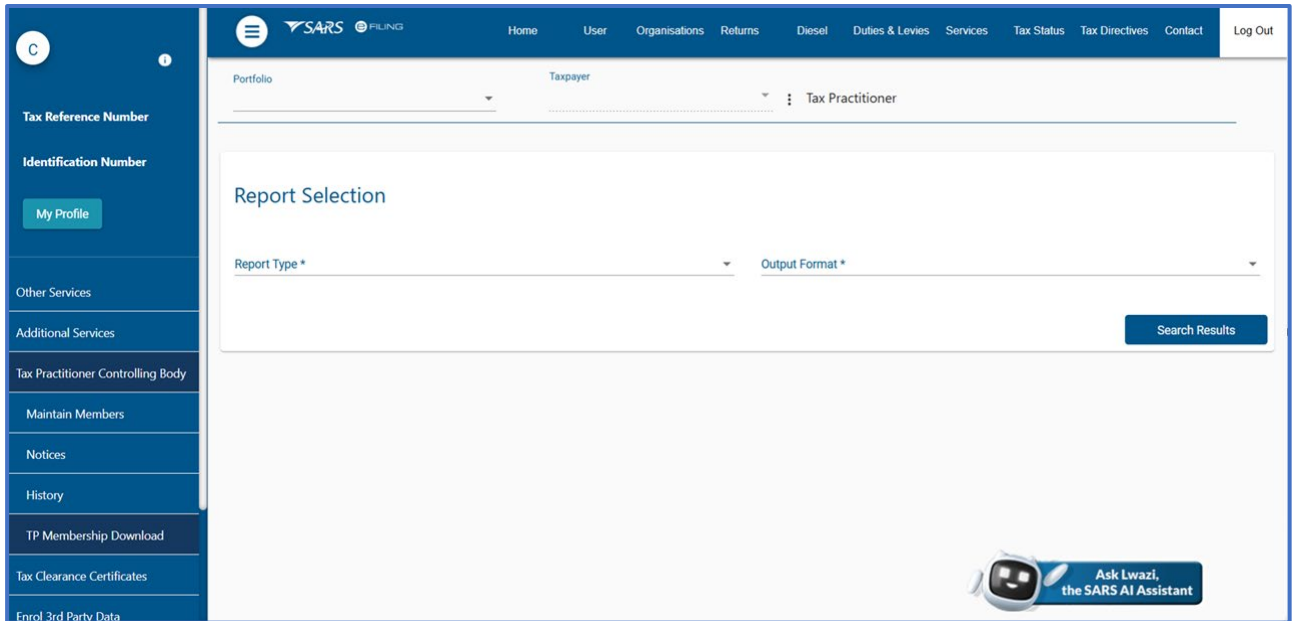
- g) SARS updates the Tax Practitioner profile accordingly.

Note:

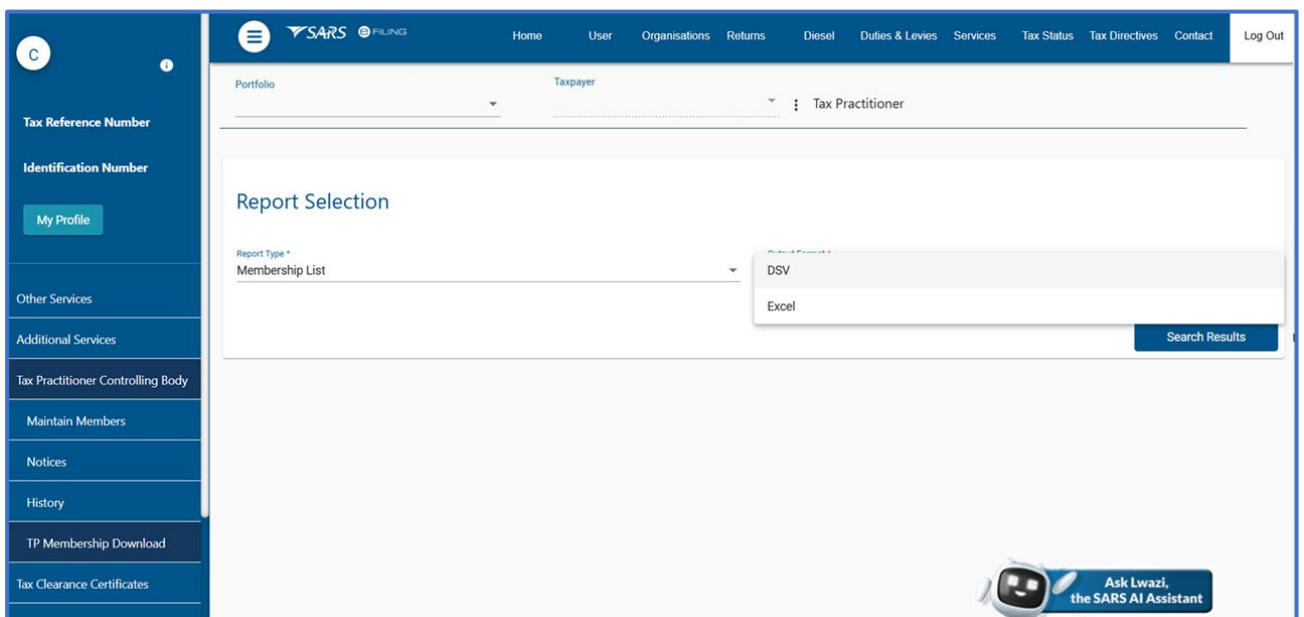
- If you only want to update Tax Practitioner information, keep Relationship Status as Active.
- If you select Suspend or Deregistered, eFiling records the Tax Practitioner as Unregistered.

6.5 Generate a List of All Tax Practitioner Members

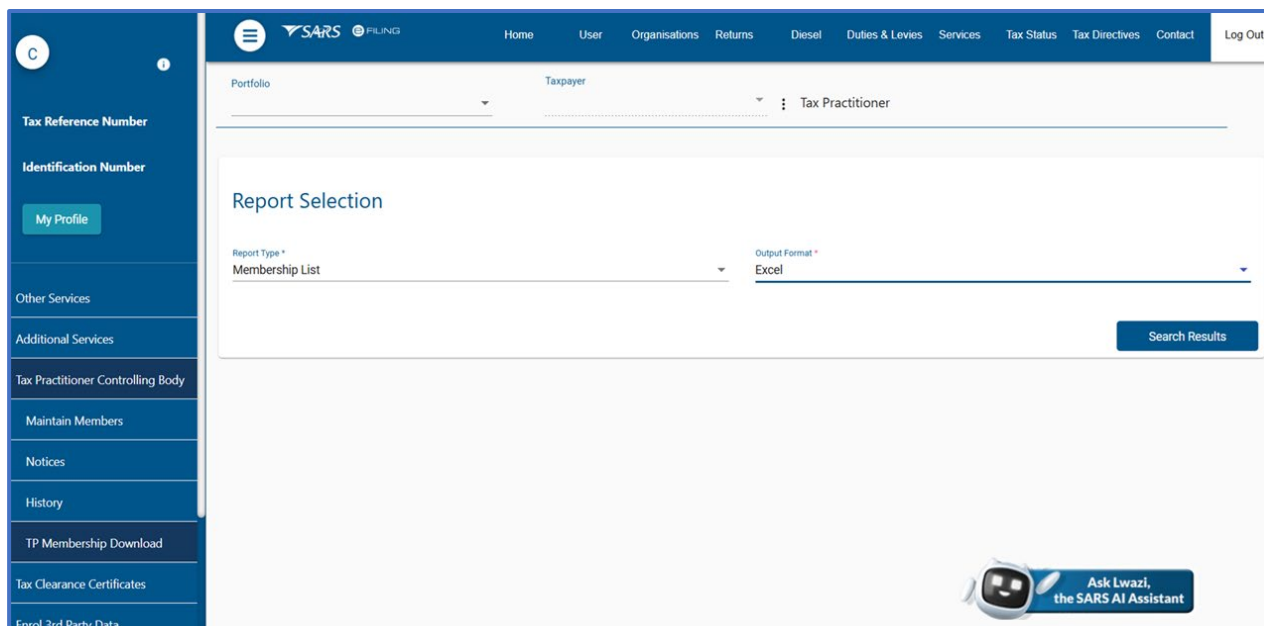
- a) To generate a list of all Tax Practitioner members linked to the RCB, do the follows:
 - i) On the landing page:
 - A) Select **Services**.
 - B) Select **Tax Practitioner Controlling Body**.
 - C) Select **TP Membership Download**.
- b) eFiling displays the **Report Selection** page.



- c) Select the applicable **report type** and **output format** from the drop-down lists.
- d) Click **Search Results**.



- e) Download the Excel or DSV file that lists the RCB's Tax Practitioner members.



7 DEFINITIONS AND ACRONYMS

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

DISCLAIMER

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

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

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