Registration

SARS External Guide

HOW TO COMPLETE THE REGISTRATION, AMENDMENTS AND VERIFICATION FORM (RAV01)

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1 SUMMARY

a) The Registration, Amendments and Verification (RAV01) form enables Individuals, Tax Practitioners and Registered Representatives to view and maintain legal entity registration (demographic and specific tax type) details on eFiling.

b) The Registered Representative or Tax Practitioner or Trustee / Administrator must first activate his/her profile before updating the taxpayer's registered particulars via the RAV01.

2 INDIVIDUAL

a) An individual is a natural person that is registered on eFiling with his or her own eFiling profile. This person can be classified as a foreign individual as well.

b) On eFiling Individual profile, using the RAV01 form, you will be able to maintain the following:
   i) Selected identity information
   ii) Bank Account details
   iii) Address details
   iv) Contact details
   v) Add trading names
   vi) Add a new tax product subscription
   vii) Non-representative relationships

3 REGISTERED REPRESENTATIVE

a) A Registered Representative is a person who is appointed with full rights to act on behalf of the Legal Entity (e.g. Companies, Trusts, etc.). A Legal Entity can only have one Registered Representative.

   Note: An Accountant or Tax Practitioner cannot be appointed as a Registered Representative unless they are an employee of the legal entity.

b) The following capacities are regarded as authorised representatives:
   i) Public Officer,
   ii) Accounting Officers;
   iii) Main Partner,
   iv) Main Trustee,
   v) Treasurer,
   vi) Administrator, and
   vii) Executor / Curator

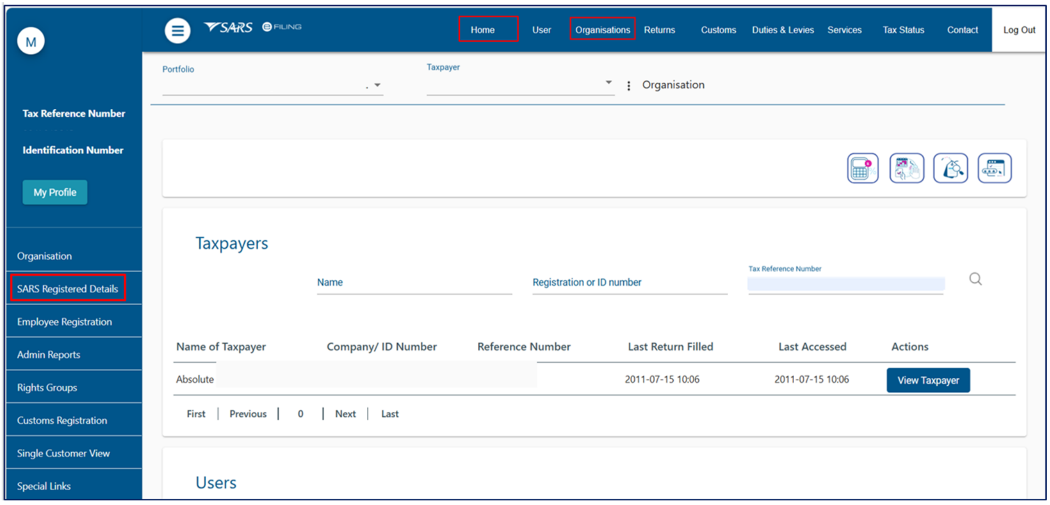
4 TAX PRACTITIONER

a) A natural person is regarded as a tax practitioner if they submit returns on behalf of other individuals or businesses and are currently registered with a recognised controlling body.

b) On the eFiling Tax Practitioner profile using the RAV01 form, the tax practitioner will be able to maintain the following:
   i) Selected Identity Information
   ii) Bank Account details (excluding 3rd party bank detail changes)
   iii) Address details
   iv) Contact details
   v) Indicate the non-representative relationships or updating representative detail
   vi) Add a new tax product subscription if delegated by the representative.

5 SARS REGISTERED DETAILS

a) The SARS Registered Details functionality allows a registered eFiler to view, edit and maintain demographic information on eFiling. This functionality will be accessed through different menu tabs depending on the eFiling profile:
   i) Individual eFiling profile:
      A) Navigate to the top menu and select “Home”.
   ii) Tax Practitioner and Organisation eFiling profile:
      A) Navigate to the top menu and select “Organisations”.

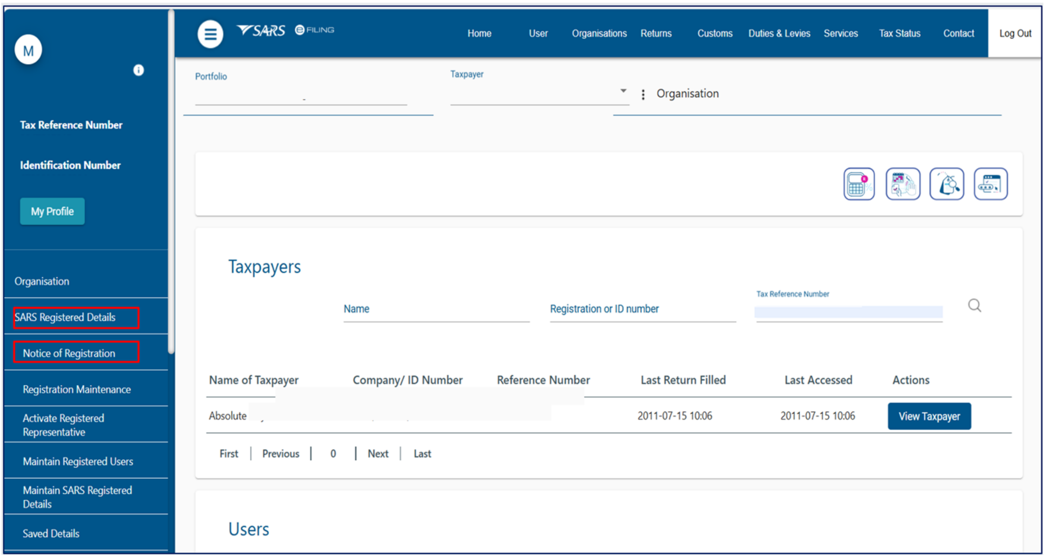


b) Ensure that one of the legal entity tax reference numbers is registered / activated on eFiling.Refer to the external guide ‘How to Register for eFiling and Manage Your User Profile’

5.1 Notice Of Registration

a) The Notice of registration functionality is available on the Tax Practitioners; Organisations and Individual eFiling Profiles for Personal Income Tax. Follow the steps below to access your notice of registration:

   i) Select “**SARS Registered Details**” from the menu on the left.
   ii) Select “**Notice of Registration**”



b) On the Notice of registration screen, the system will display the notice of registration for each registered tax product.

c) If there are previous requested notices, the user will have the option to “Request New” or to “View”.

Note: The latest notice as well as the "Date of issue" will be displayed.

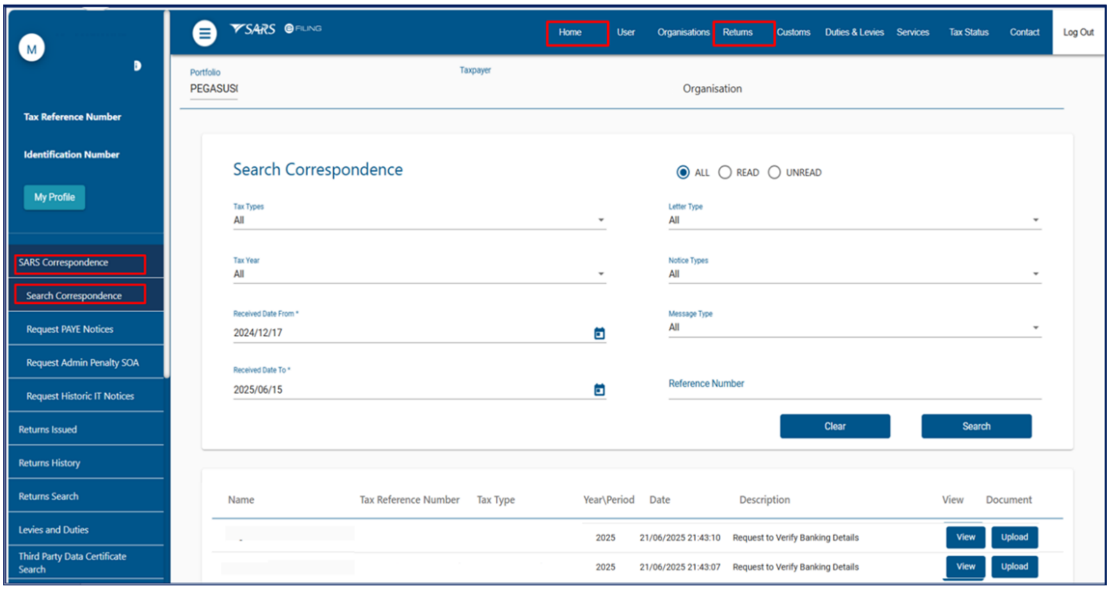
i) The user should be able to view, print and / or save the notice on the desktop. Notices can also be viewed on eFiling under SARS Correspondence.

5.2 Sars Correspondence

a) SARS may require that you upload and submit supporting documents. For your convenience all letters, notices and messages issued by SARS is available in one place under 'SARS Correspondence'.

b) SARS allows the applicant 21 business days from the application date to submit the requested supporting documents. Failure to do so will result in an application being cancelled and the applicant would be required to re –apply.

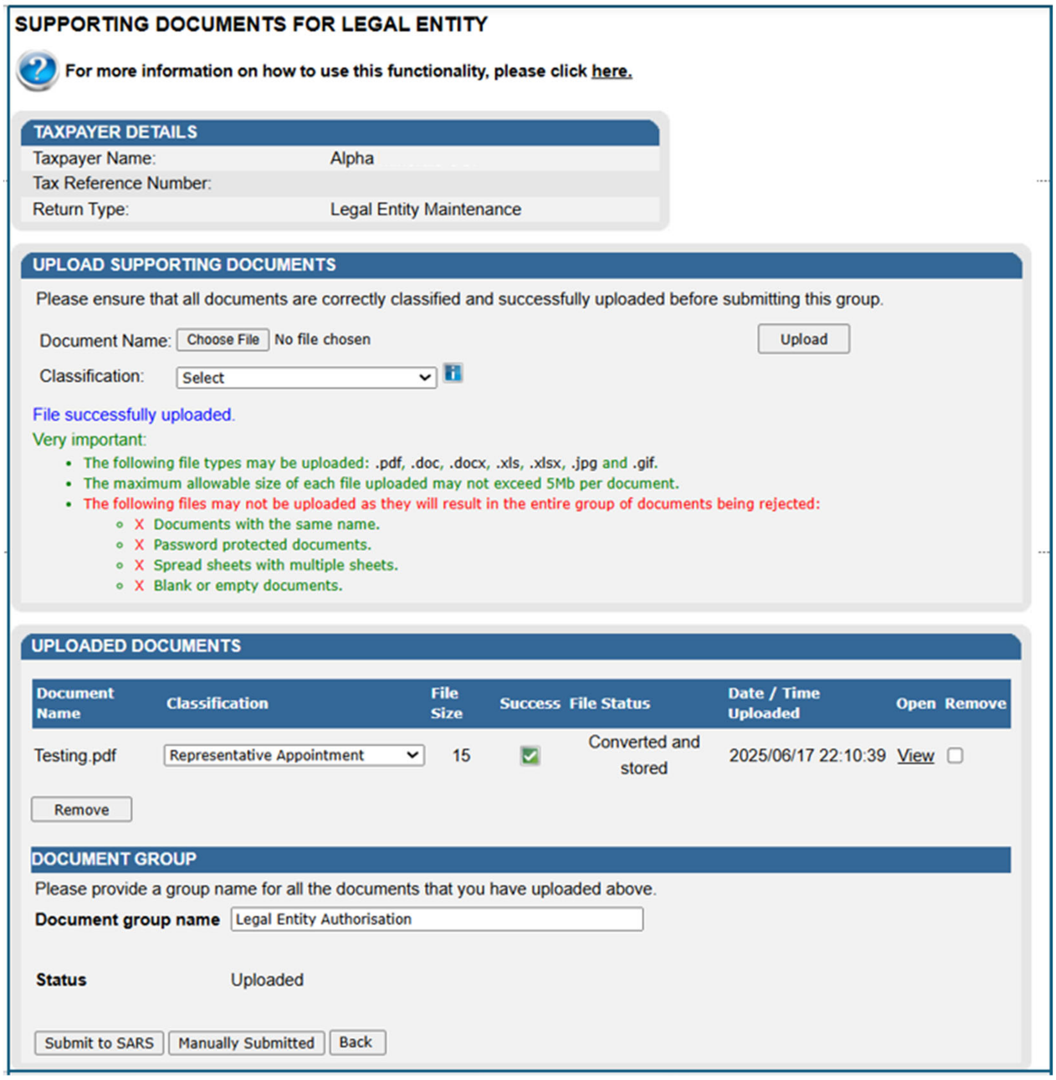
c) To search for correspondence:
   i) Log on to eFiling and select "**SARS Correspondence**" from the menu on the left.
   ii) Click on "**Search Correspondence**", the search correspondence grid will display.
   iii) You can use one or more of the following filters to search for correspondence:
      A) Tax type
      B) Tax year
      C) Received Date From (i.e. start date)
         D) Received Date To (i.e. end date)
         E) Correspondence Type (such as Letters, Notices and Text Messages issued by SARS)



Please Note:

If you navigate to other eFiling pages after logging on, you will no longer see <**SARS Correspondence**> on the menu on the left. To navigate back to "**SARS Correspondence**" select "**Returns**" from the menu on the top.

d) To upload supporting document:
   i) Click 'View' to access the correspondence and determine the type of document that must be submitted."
   ii) Click 'upload', the following screen will display:



SUPPORTING DOCUMENTS FOR LEGAL ENTITY

For more information on how to use this functionality, please click here.

TAXPAYER DETAILS

Taxpayer Name:	Alpha
Tax Reference Number:	
Return Type:	Legal Entity Maintenance

UPLOAD SUPPORTING DOCUMENTS

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

Document Name: Choose File No file chosen Upload

Classification: Select

File successfully uploaded.

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
  - X Documents with the same name.
  - X Password protected documents.
  - X Spread sheets with multiple sheets.
  - X Blank or empty documents.

UPLOADED DOCUMENTS

Document Name	Classification	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Testing.pdf	Representative Appointment	15	☑	Converted and stored	2025/06/17 22:10:39	View	☐

Remove

DOCUMENT GROUP

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

Document group name Legal Entity Authorisation

Status Uploaded

Submit to SARS | Manually Submitted | Back

iii) Click on "Choose File" button and select the files to upload, then click "**Open**" button to continue.

iv) Ensure that you select the relevant classification per file to upload.

v) Select the "**Upload**" button to add the document(s), listing under the heading "**Uploaded Documents**".

vi) If you wish to remove the document that you have uploaded, click the document and select the "**Remove**" button.

vii) When you have uploaded all the documents, select the "**Submit to SARS**" button to continue. If you have submitted the relevant material at your nearest SARS branch, click on "**Manually Submitted**" to indicate it. Click on the "**Back**" button to return to the Income Tax Work Page.

viii) Confirm that you want to submit all the documents by clicking the "**OK**" button on the below message.

ix) The status on the supporting documents section will be updated to "**Submitted**

5.3 Activate Registered Representative

a) If you are the appointed registered representative for an entity, you must activate the status on eFiling to transact on behalf of your client. The **Activate Registered Representative** functionality allows the representative to be set and / or activated as the assigned Representative for the Legal Entity.

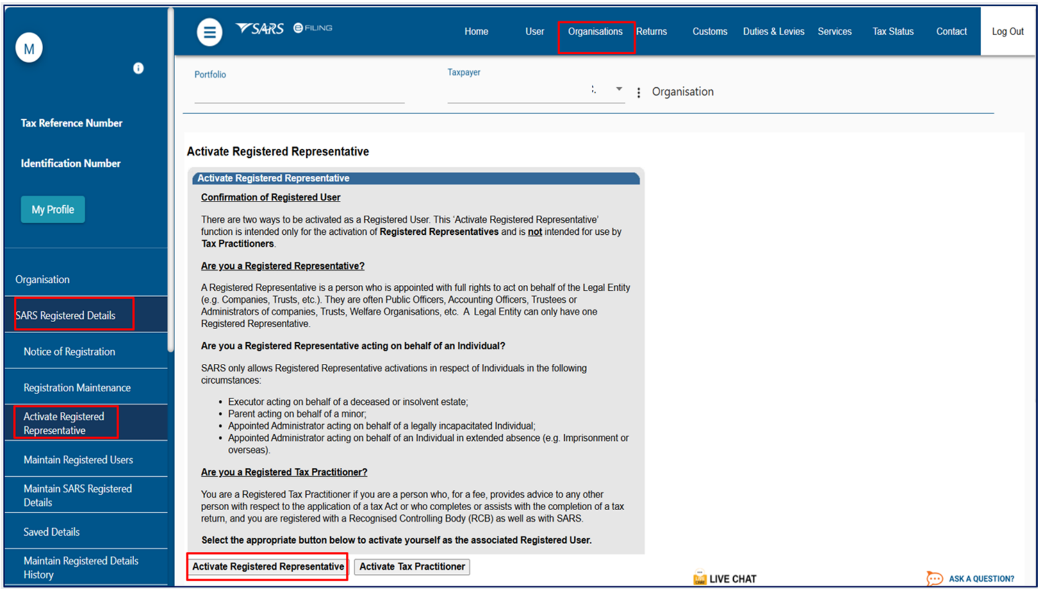
b) If you are not a Registered Representative recorded on SARS records at the time you request activation, SARS will create a case and request relevant supporting documents to verify that you should be updated as the new Registered Representative of the taxpayer.

c) The **Activate Registered Representative** functionality is only available on the **Tax Practitioner** and **Organisation** eFiling portfolios.

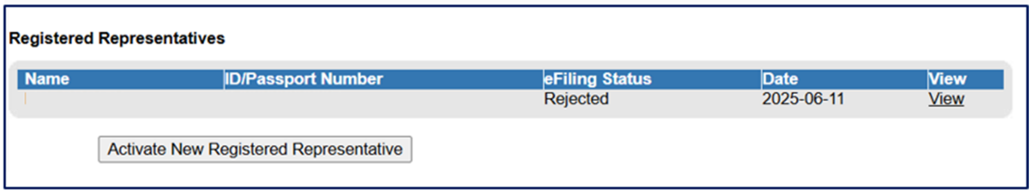
i) Select “**Organisations”** from the menu on the top.
ii) Select **“SARS Registered Details”** from the menu on the left.
iii) Select **“Activate Registered Representative”**
iv) Select the applicable option (i.e. Registered Representative or Tax Practitioner)

5.3.1 Activate Registered Representative

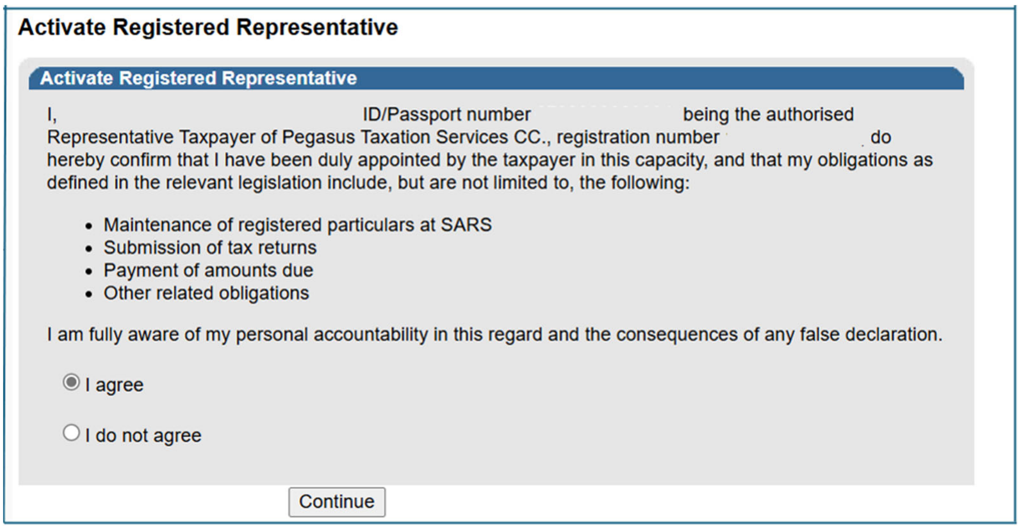
a) Select “Active New Registered Representative”



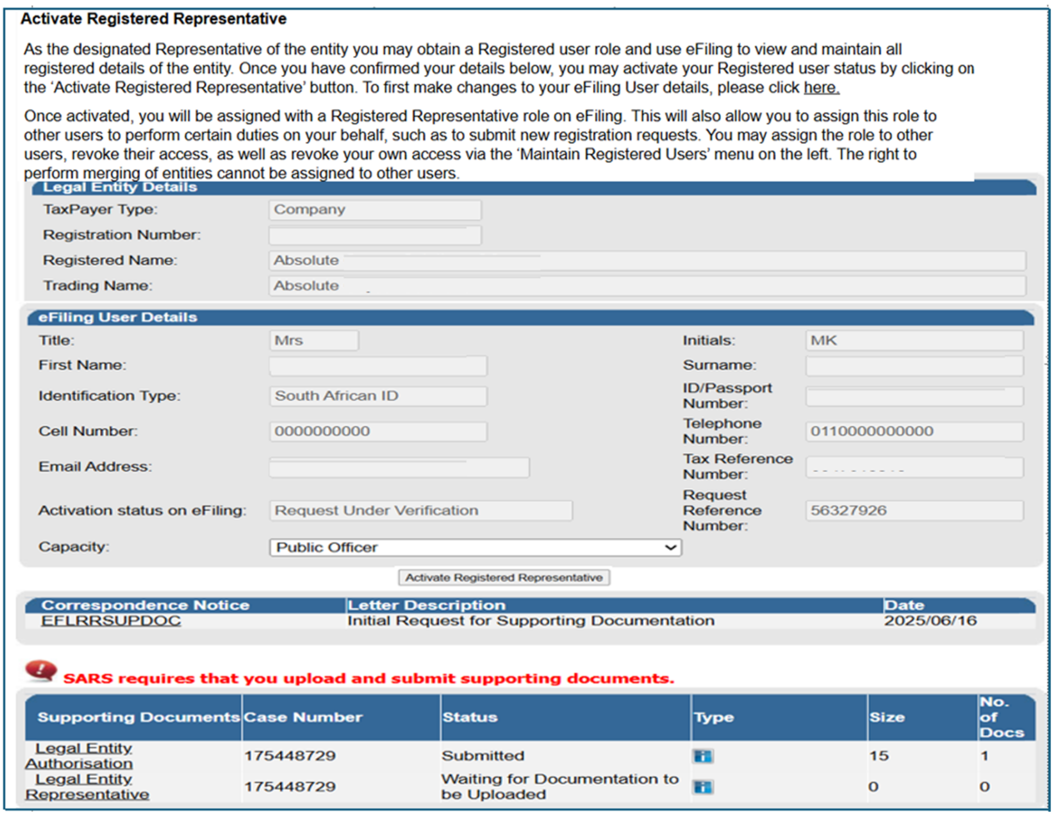
b) Select “Activate New Registered Representative”



c) Agree to the declaration confirming that you are the authorised representative for the taxpayer and click on “Continue”.



d) Complete the applicable fields and select the representative capacity (e.g. accounting officer, curator, public officer, parent guardian, etc.)



Activate Registered Representative

As the designated Representative of the entity you may obtain a Registered user role and use eFiling to view and maintain all registered details of the entity. Once you have confirmed your details below, you may activate your Registered user status by clicking on the 'Activate Registered Representative' button. To first make changes to your eFiling User details, please click here.

Once activated, you will be assigned with a Registered Representative role on eFiling. This will also allow you to assign this role to other users to perform certain duties on your behalf, such as to submit new registration requests. You may assign the role to other users, revoke their access, as well as revoke your own access via the 'Maintain Registered Users' menu on the left. The right to perform merging of entities cannot be assigned to other users.

Legal Entity Details

TaxPayer Type:	Company
Registration Number:	
Registered Name:	Absolute
Trading Name:	Absolute

eFiling User Details

Title:	Mrs	Initials:	MK
First Name:		Surname:	
Identification Type:	South African ID	ID/Passport Number:	
Cell Number:	0000000000	Telephone Number:	0110000000000
Email Address:		Tax Reference Number:	
Activation status on eFiling:	Request Under Verification	Request Reference Number:	56327926
Capacity:	Public Officer		

Activate Registered Representative

Correspondence Notice	Letter Description	Date
EFLRRSUPDOC	Initial Request for Supporting Documentation	2025/06/16

SARS requires that you upload and submit supporting documents.

Supporting Documents	Case Number	Status	Type	Size	No. of Docs
Legal Entity Authorisation	175448729	Submitted		15	1
Legal Entity Representative	175448729	Waiting for Documentation to be Uploaded		0	0

e) Click on the "Activate New Registered Representative" button at the bottom of the screen.

f) One of the following statuses will be indicated next to the "**Activation Status on eFiling**" field in the Activate Registered User screen:

i) **Unconfirmed** – the representative has not been confirmed as the registered user or tax practitioner with SARS and the representative might be required to submit relevant material to confirm the representative relationship to the represented entity (Taxpayer). This status will also be applicable for setting of a new Representative prior to SARS approval. Continue to request activation and SARS will request you to submit the relevant supporting documents to verify your details and appointment as a representative taxpayer.

ii) **Request under Verification** – the representative must submit relevant material, and the case will be reviewed by SARS.

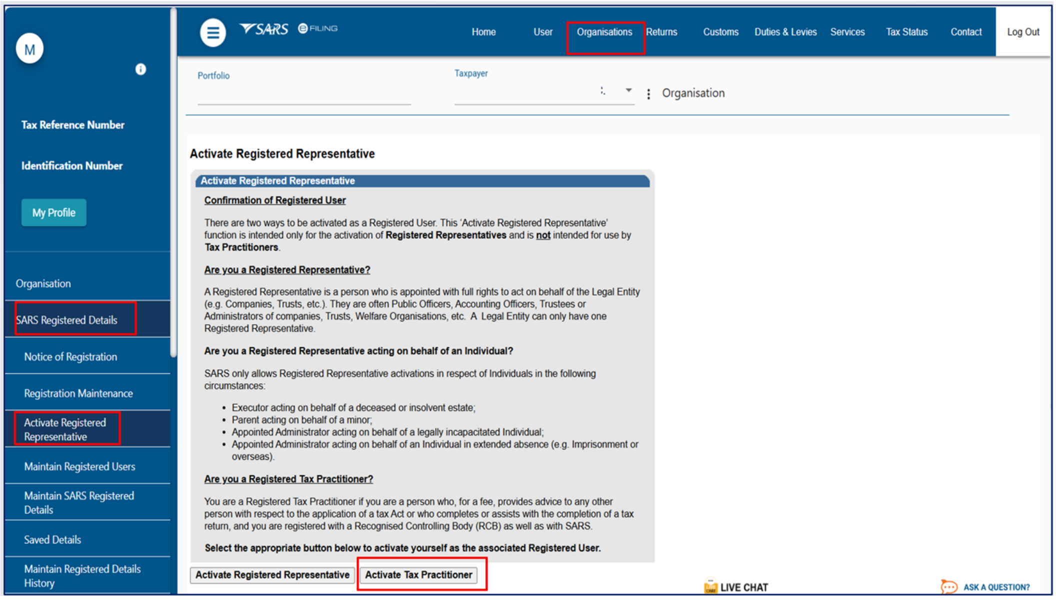
iii) **Rejected** – The tax reference number or the Tax Practitioner number captured is invalid or the case is rejected.

iv) **Active** – the activation request is successful; the requestor has been confirmed as the registered representative.

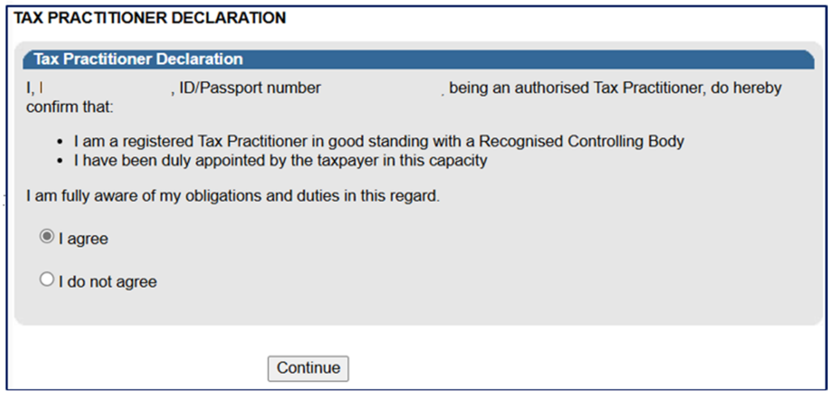
Note: The executor of the deceased estate must activate the representative status to be able to request second registration of the deceased estate.

5.3.2 Activate Tax Practitioner

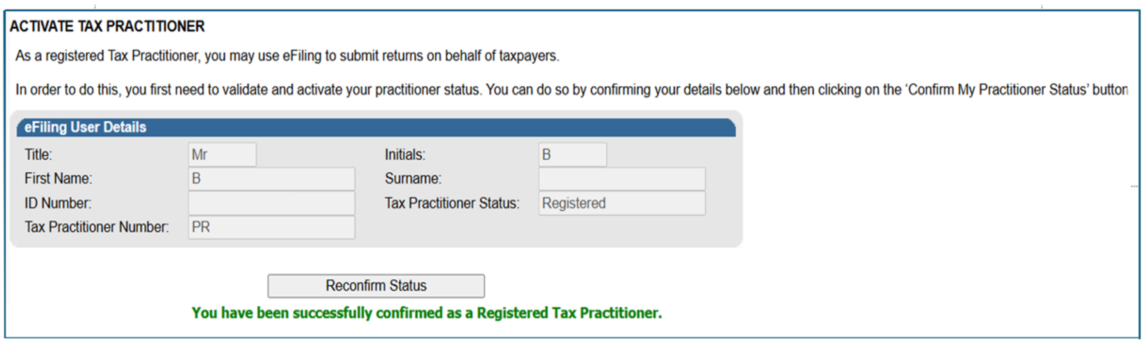
a) Select “Activate Tax Practitioner”



b) Agree to the declaration confirming that you are the authorised Tax Practitioner for the taxpayer and click on “Continue”.

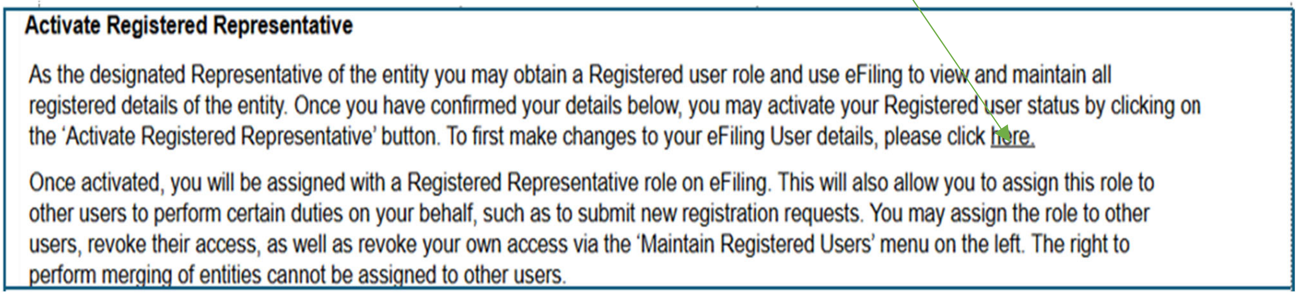


c) Complete the applicable fields and select Reconfirm Status. A confirmation message will be displayed.



5.3.3 Change of eFiling User details

a) If you want to make changes to your personal details, click on the "**here**" hyperlink.

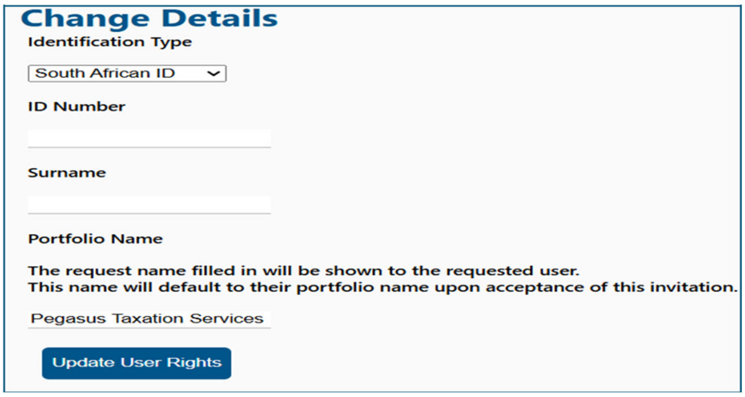


Activate Registered Representative

As the designated Representative of the entity you may obtain a Registered user role and use eFiling to view and maintain all registered details of the entity. Once you have confirmed your details below, you may activate your Registered user status by clicking on the 'Activate Registered Representative' button. To first make changes to your eFiling User details, please click here.

Once activated, you will be assigned with a Registered Representative role on eFiling. This will also allow you to assign this role to other users to perform certain duties on your behalf, such as to submit new registration requests. You may assign the role to other users, revoke their access, as well as revoke your own access via the 'Maintain Registered Users' menu on the left. The right to perform merging of entities cannot be assigned to other users.

b) The "**Change Details**" screen will display to update your personal details on eFiling. After you have made the changes, click the "**Update Details**" button to continue. After updating your details, you will be able to see the changes made on the "Activate Registered User" screen.
Note that the eFiling registration details are used for verification purposes and it should be aligned with your identity document or passport.



Change Details

Identification Type

South African ID

ID Number

Surname

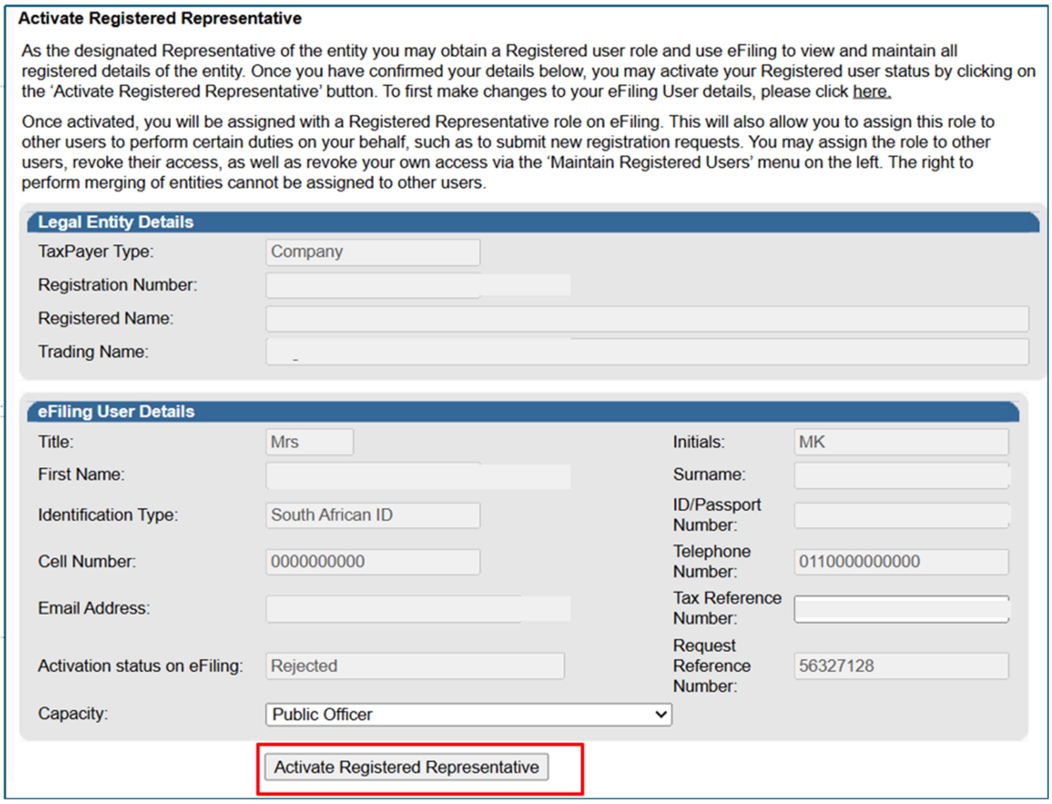
Portfolio Name

The request name filled in will be shown to the requested user.
This name will default to their portfolio name upon acceptance of this invitation.

Pegasus Taxation Services

Update User Rights

c) If the Legal Entity information and the eFiling User Details are all correct, select the "**Activate Registered Representative**" button to continue.



Activate Registered Representative

As the designated Representative of the entity you may obtain a Registered user role and use eFiling to view and maintain all registered details of the entity. Once you have confirmed your details below, you may activate your Registered user status by clicking on the 'Activate Registered Representative' button. To first make changes to your eFiling User details, please click here.

Once activated, you will be assigned with a Registered Representative role on eFiling. This will also allow you to assign this role to other users to perform certain duties on your behalf, such as to submit new registration requests. You may assign the role to other users, revoke their access, as well as revoke your own access via the 'Maintain Registered Users' menu on the left. The right to perform merging of entities cannot be assigned to other users.

Legal Entity Details

TaxPayer Type:	Company
Registration Number:	
Registered Name:	
Trading Name:	-

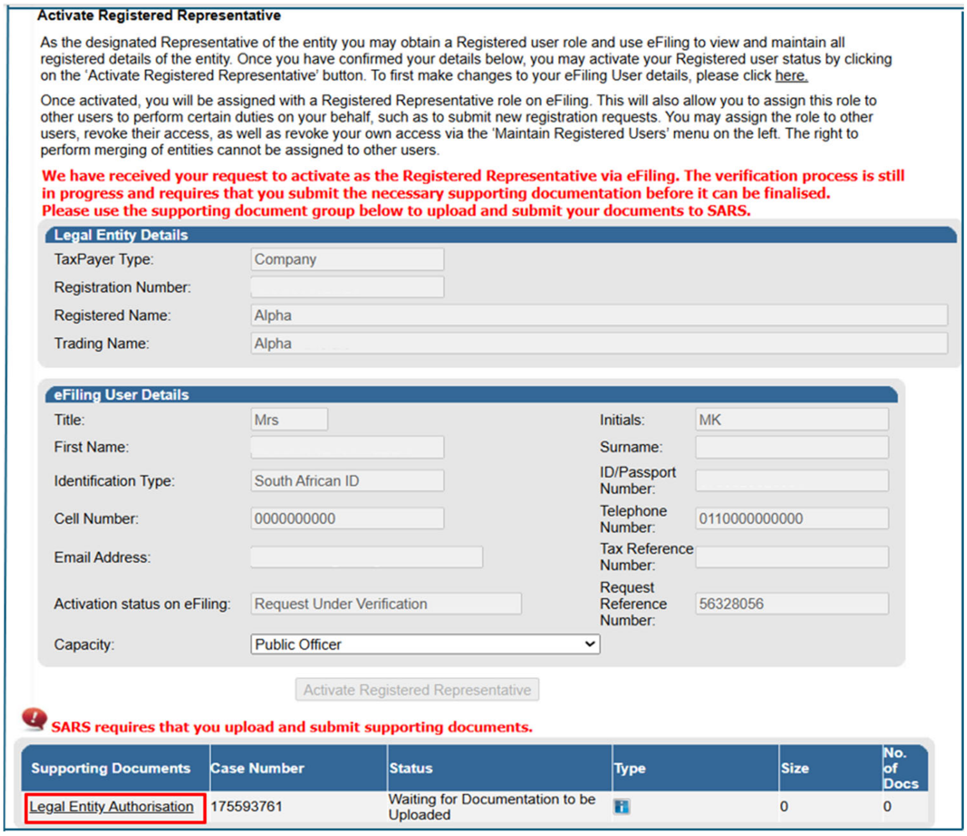
eFiling User Details

Title:	Mrs	Initials:	MK
First Name:		Surname:	
Identification Type:	South African ID	ID/Passport Number:	
Cell Number:	0000000000	Telephone Number:	0110000000000
Email Address:		Tax Reference Number:	
Activation status on eFiling:	Rejected	Request Reference Number:	56327128
Capacity:	Public Officer		

Activate Registered Representative

i) Complete your tax reference number or practitioner number in the case of a tax practitioner.

ii) If you are a Registered Representative of the entity according to the SARS records, upon the selection of the "**Activate Registered Representative**" button, you will be activated immediately.



Activate Registered Representative

As the designated Representative of the entity you may obtain a Registered user role and use eFiling to view and maintain all registered details of the entity. Once you have confirmed your details below, you may activate your Registered user status by clicking on the 'Activate Registered Representative' button. To first make changes to your eFiling User details, please click here.

Once activated, you will be assigned with a Registered Representative role on eFiling. This will also allow you to assign this role to other users to perform certain duties on your behalf, such as to submit new registration requests. You may assign the role to other users, revoke their access, as well as revoke your own access via the 'Maintain Registered Users' menu on the left. The right to perform merging of entities cannot be assigned to other users.

We have received your request to activate as the Registered Representative via eFiling. The verification process is still in progress and requires that you submit the necessary supporting documentation before it can be finalised.
Please use the supporting document group below to upload and submit your documents to SARS.

Legal Entity Details

TaxPayer Type: Company
Registration Number:
Registered Name: Alpha
Trading Name: Alpha

eFiling User Details

Title: Mrs
Initials: MK
First Name:
Surname:
Identification Type: South African ID
ID/Passport Number:
Cell Number: 0000000000
Telephone Number: 0110000000000
Email Address:
Tax Reference Number:
Activation status on eFiling: Request Under Verification
Request Reference Number: 56328056
Capacity: Public Officer

Activate Registered Representative

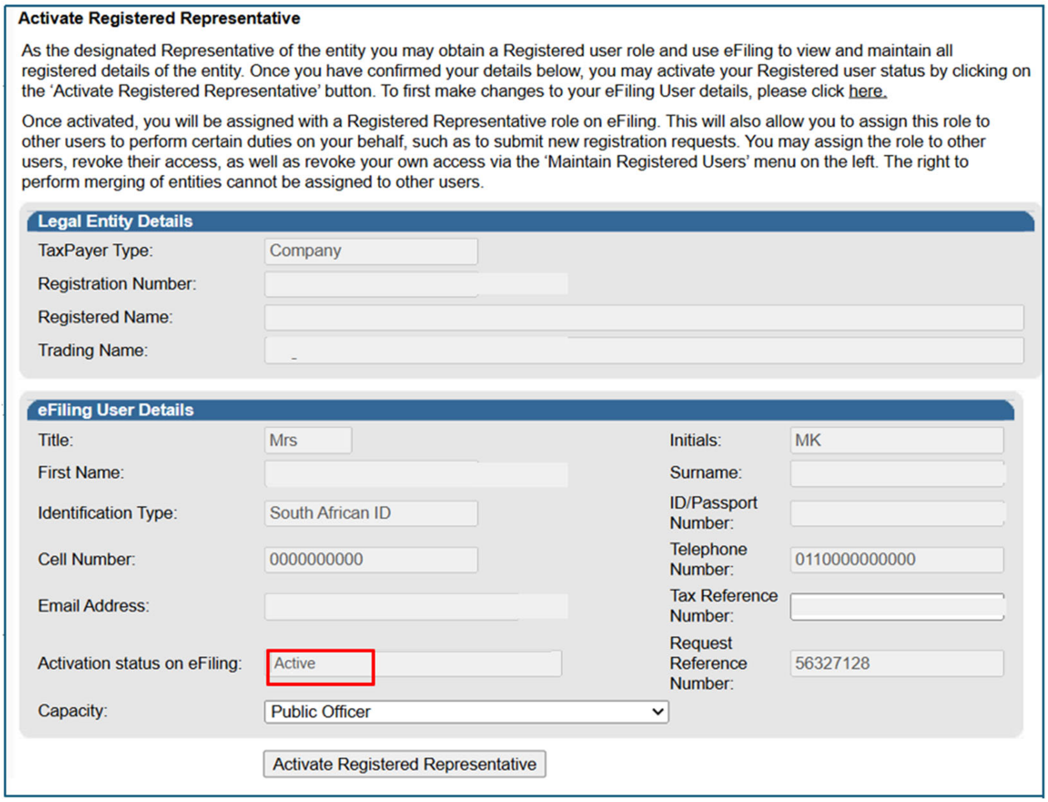
SARS requires that you upload and submit supporting documents.

Supporting Documents	Case Number	Status	Type	Size	No. of Docs
Legal Entity Authorisation	175593761	Waiting for Documentation to be Uploaded		0	0

iii) If you are **not** a Registered Representative of the entity according to SARS records, upon the selection of the "**Activate Registered Representative**" button, you will be required to upload and submit relevant supporting documents for SARS to verify your personal details and confirm your appointment as a representative taxpayer.

iv) Click the "**Legal Entity Authorisation**" link and the "**Upload Supporting Documents**". Refer to section 5.2 (**SARS CORRESPONDENCE)** on how upload and submit supporting documents.

v) On successful activation of the registered representative on eFiling, the status field will indicate "**Active**".



Activate Registered Representative

As the designated Representative of the entity you may obtain a Registered user role and use eFiling to view and maintain all registered details of the entity. Once you have confirmed your details below, you may activate your Registered user status by clicking on the 'Activate Registered Representative' button. To first make changes to your eFiling User details, please click here.

Once activated, you will be assigned with a Registered Representative role on eFiling. This will also allow you to assign this role to other users to perform certain duties on your behalf, such as to submit new registration requests. You may assign the role to other users, revoke their access, as well as revoke your own access via the 'Maintain Registered Users' menu on the left. The right to perform merging of entities cannot be assigned to other users.

Legal Entity Details

TaxPayer Type:	Company
Registration Number:	
Registered Name:	
Trading Name:	

eFiling User Details

Title:	Mrs	Initials:	MK
First Name:		Surname:	
Identification Type:	South African ID	ID/Passport Number:	
Cell Number:	0000000000	Telephone Number:	0110000000000
Email Address:		Tax Reference Number:	
Activation status on eFiling:	Active	Request Reference Number:	56327128
Capacity:	Public Officer		

Activate Registered Representative

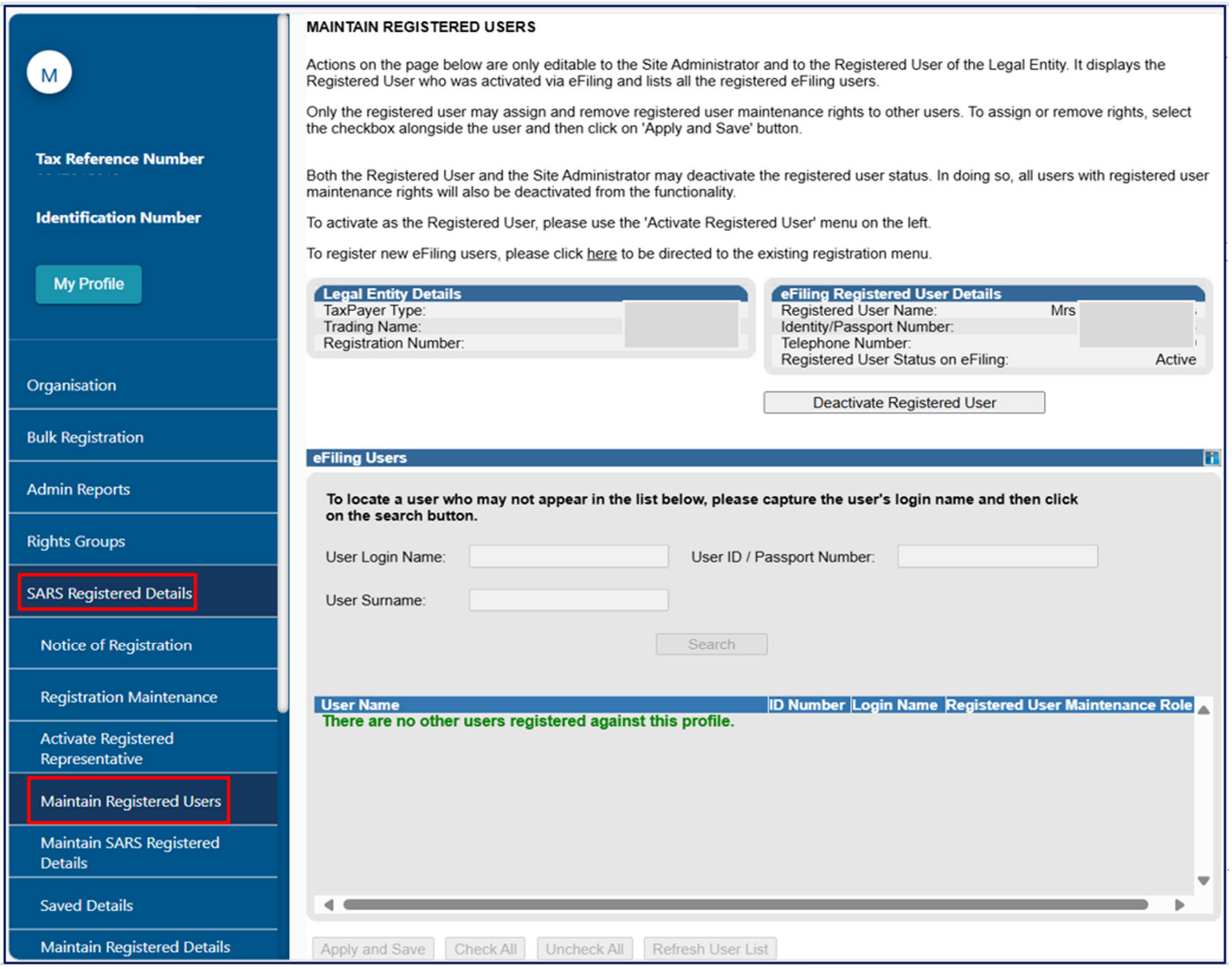
vi) The status of the registered representative will indicate "**Rejected**" where the tax reference number captured is incorrect or the practitioner number is invalid, in the case of a tax practitioner.

6 MAINTAIN REGISTERED USERS

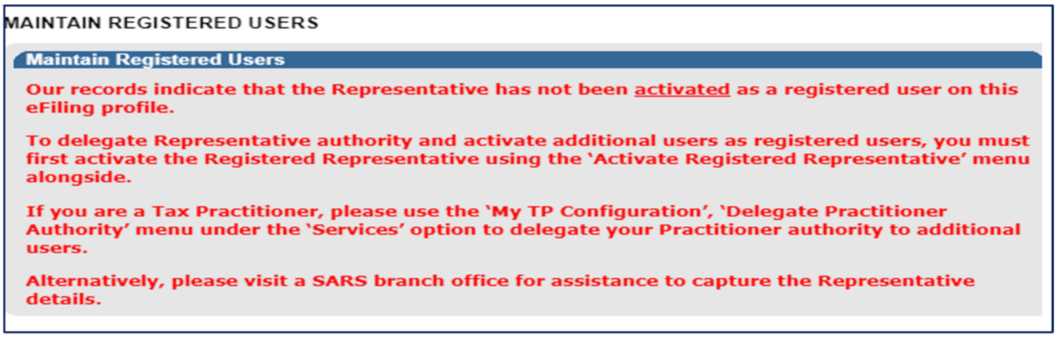
a) This is available on the Tax Practitioner and Organisation eFiling portfolios.

b) In the "**Maintain Registered Users**" functionality, the registered representative user or tax practitioner may assign and remove other eFiling users to have the same representative rights as the registered representative user. Once the users are assigned, they can perform the same functions as the representative on eFiling.

c) This screen is accessed by the following Navigation Menu path:
i) SARS Registered Details > Maintain Registered Users.



d) The following message will display when you are not registered as the representative or the registered tax practitioner of the legal entity that you have selected from the taxpayer list.

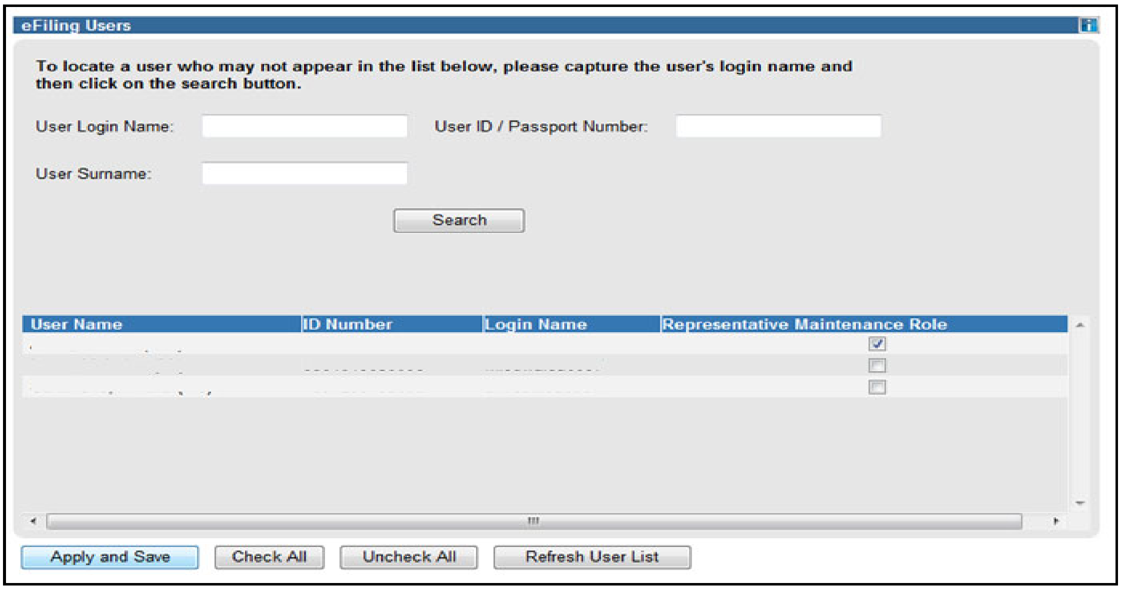


e) The registered representative user or tax practitioner will accept all the responsibility for any maintenance performed by the users assigned against the Legal Entity. Click the "**Deactivate Registered Representative**" button if you wish to deactivate the registered representative.

i) To confirm the deactivation request, click "**OK**" button to continue.

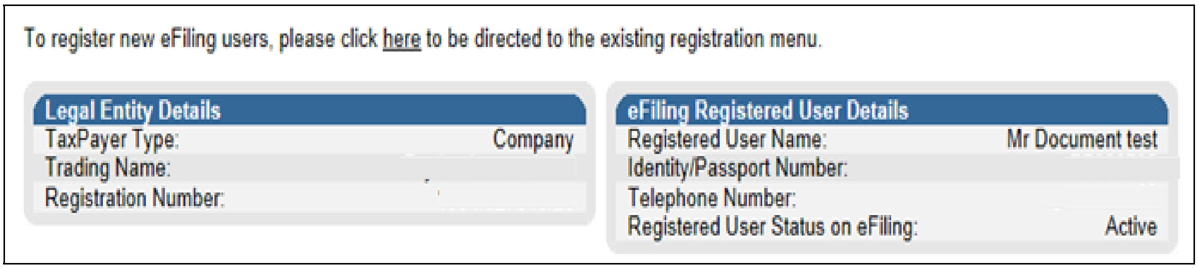
f) To activate your status as registered representative again, follow Activate Registered User steps.

g) To activate a Registered Representative User that is already listed, select the tick box in the "**Representative Maintenance Role**" column and click "**Apply and Save**".



i) Click "**OK**" button to continue with activation of the registered representative user.

h) To add a new eFiling user for this legal entity, click on the "**here**" hyperlink and you will be directed to the "**Register New User"** page.



i) Complete all required details and click "**Register**" to continue.

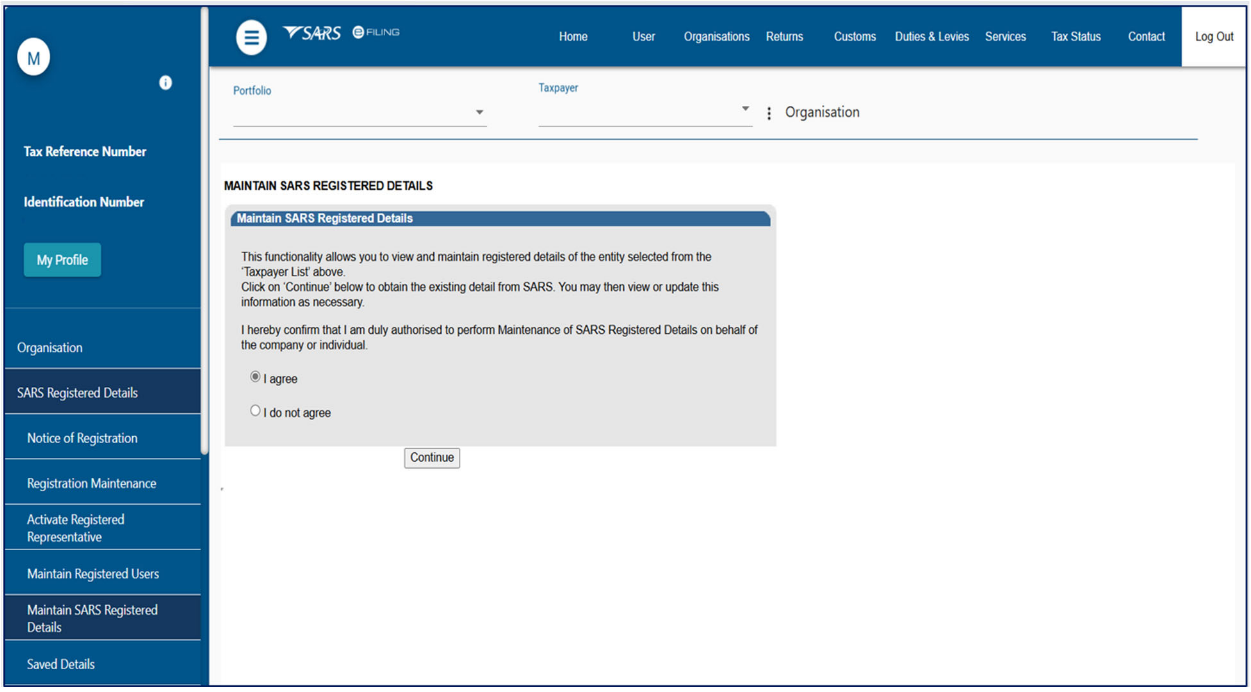
i) If you select the **Registered Representative User** menu item again, the new user added will be listed

7 MAINTAIN SARS REGISTERED DETAILS

a) The "**Maintain SARS Registered Details**" functionality on eFiling is available for Individual, Tax Practitioner and Organisation profiles. All eFiling users activated as an Individual Taxpayer or a confirmed Registered Representative (RR) may access this functionality to view or edit specific information of the legal entity.

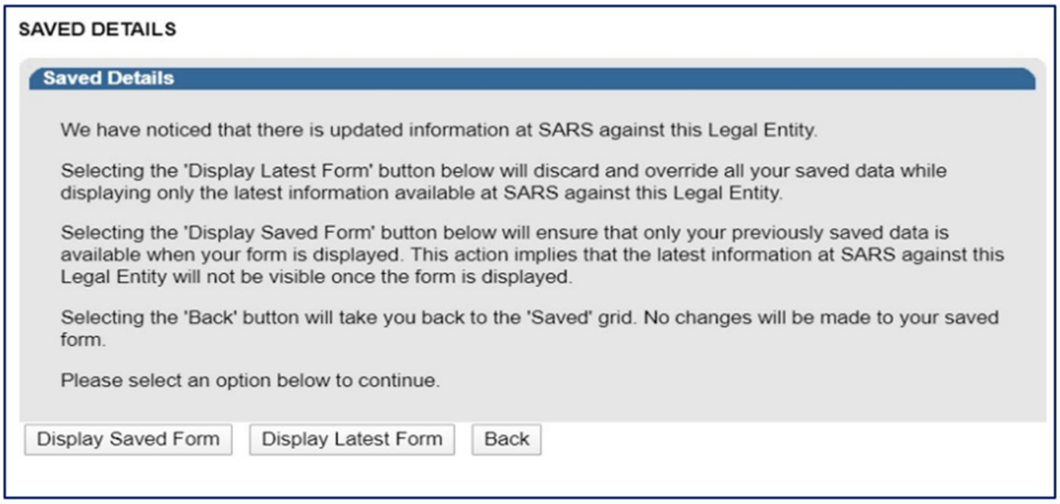
b) To Access the 'SARS Registered Details' icon as a Registered Representative or as an Individual Taxpayer:
  - i) Select taxpayer details as a Registered Representative or select Home' top menu as Individual Taxpayer.
  - ii) Select 'Organisations' top menu (applicable for RR).
  - iii) Select 'SARS Registered Details' sub-menu.
  - iv) Select 'Maintain SARS Registered Details' sub-menu.
  - i) Confirm that you are authorised to perform maintenance functions of the registered details of the company or individual:
    - A) If you select the "**I agree**" option, the continue button will be available for selection.
    - B) If you select the "**I do not agree**" button, the continue button will be greyed out and you will not be able to continue.

c) The **Maintain SARS Registered Details** screen will display as below:



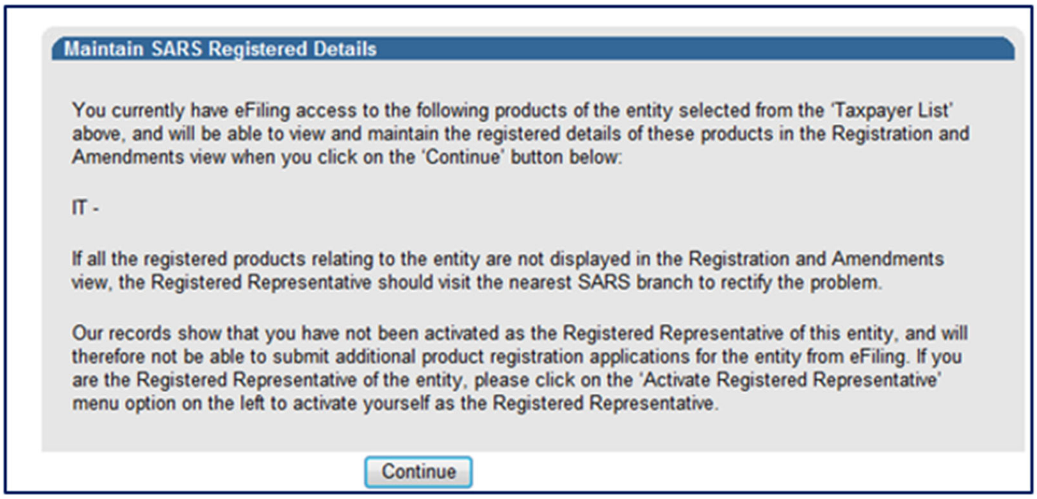
d) The “**Saved Details**” message will display if SARS has received updated information for the legal entity.

e) If **“Display Saved Form”** button is selected, you will view previously saved information and not the latest information at SARS.



f) If you select the “**Display Latest Form**” button, you will view the latest information at SARS and all previously saved data will be discarded.

g) If the registered representative for the legal entity is activated, the following message will display.



h) Select the "**Continue**" button and the the Wrapper Application will display.

8 INTRODUCTION TO THE WRAPPER APPLICATION

a) The wrapper application is a navigation tool that allows the user to interact with RAV01.

b) There are two types of screens that the application wrapper may display. i.e. form screens and wrapper screen.

c) Wrapper screens display information related to the various sections of the legal entity profile. The user may freely move between wrapper screens by way of the navigation menu. Actions are initiated from Wrapper screens e.g. addition of a new tax registration.

d) Form screens are used to complete the actions initiated from the wrapper screen e.g. addition of a new tax registration. Form screens always display containers from the RAV01 form.

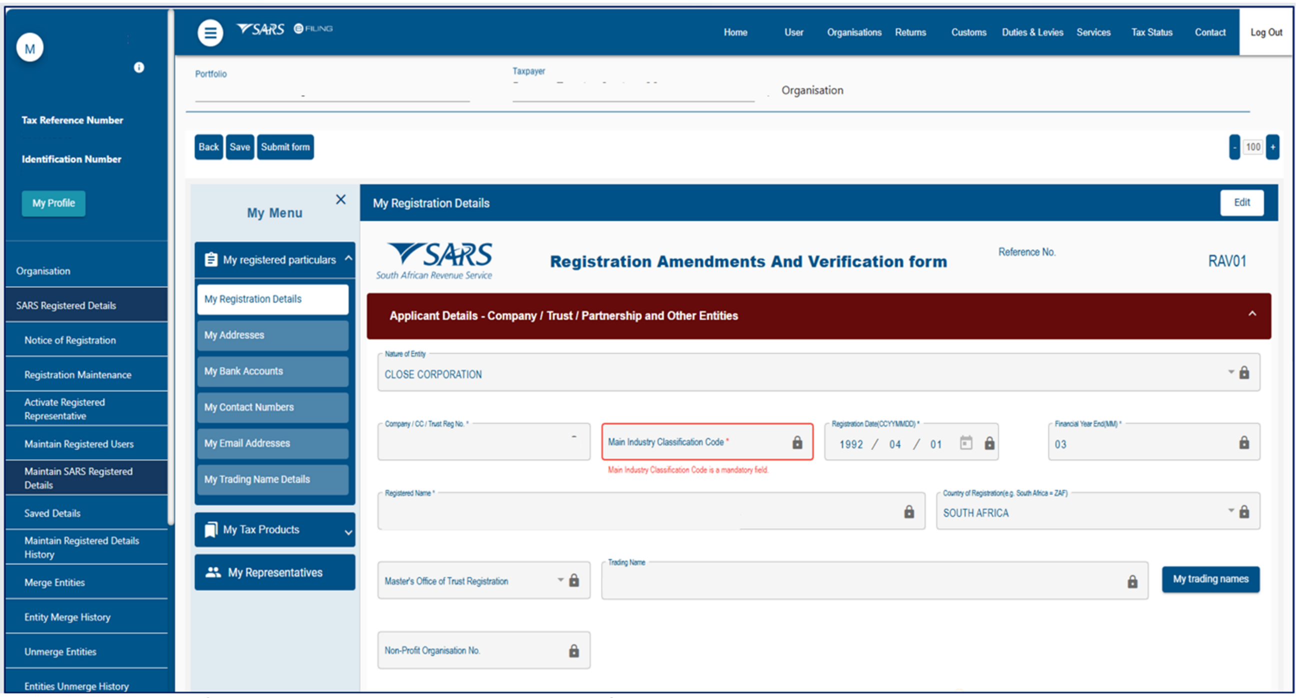


Figure 1: Example of the Wrapper screen with RAV01 Form Containers

9 MY REGISTERED PARTICULARS

9.1 My Registration Details

a) This navigation menu is used to maintain registered details, including viewing and editing the legal entity's information.

b) **My Registered Particulars** – consists of the demographic details of the entity and has the following sub-categories:
   i) My Registration details>My Addresses>My bank accounts>My Contact Numbers>My Email Addresses>My Trading Name Details

c) **My Tax Products** – The WRAV01 allows users to manage all tax products that are linked to the entity. Click "+" sign to view the following tax products:
   i) Revenue>Income Tax >MPRR Taxes>Payroll Taxes >VAT>Customs>Excise>APT

d) **My Representatives** – allows the user to create and maintain a list of non-representative entities, which are connected to the legal entity. Non-representative relationship refers to an entity that is associated with the company, trust or individual, e.g. a Parent or Guardian of a registered minor child. New representatives may not be added on eFiling but the existing one may be deleted.
   i) **Who I Represent** – allows the user to view list of parties that are represented by legal entity.
   ii) **My Tax Practitioner Details** – allows the user to maintain tax practitioner and controlling body details that relate to their professional registration with SARS as a tax practitioner.

e) **Taskbar** – contains action buttons that may be activated by the user. Depending on the selection in the navigation menu, different buttons will display on the task bar.
   i) Back – allows the user to go to the previous page.
   ii) Save – save all changes made to the RAV01.
   iii) Submit form – submit the changes to SARS.
   iv) Edit – print the form.

f) Once the "Edit" button has been selected, you will be allowed to proceed with the relevant changes and the form will be available.

g) If the user clicks any menu item on the navigation menu and no mandatory demographic information is completed, an error message will display.

10 VIEWING AND EDITING OF THE RAV01 FORM

a) The Registration, Amendments and Verification (RAV01) form enables Individuals, Registered Representatives or Registered Practitioners users to maintain the legal entity demographic information of the legal entity. Complete the RAV01 when there is a need to update the legal entity information.

b) This form enables the individual or representative maintenance of the registered details (viewing/editing) the following information on eFiling or at a SARS branch:
   i) My Registered Particulars
   ii) My Tax Products
   iii) My Representatives.

c) Supporting documents may be required to change some of the above information on the RAV01.

d) All the information on the RAV01 will pre-populate with the legal entity data that is available at SARS.

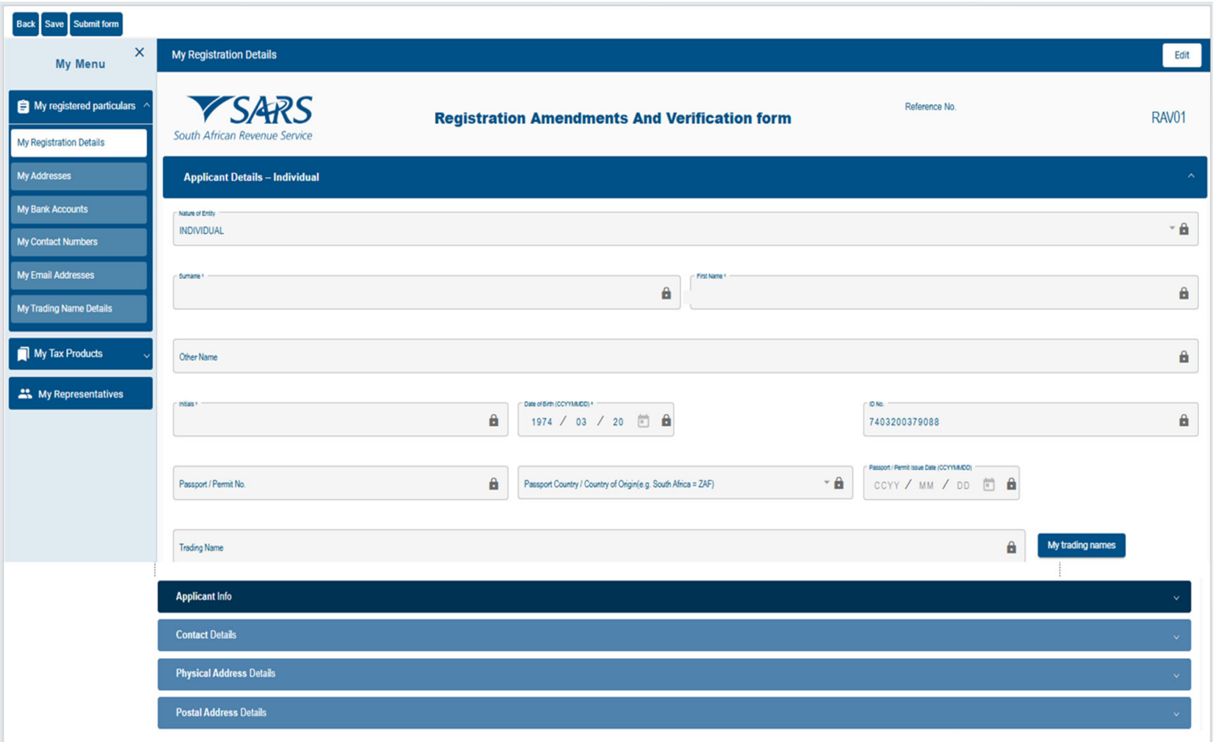
e) The "**Reference No"** field will pre-populate with the Income Tax Reference number if the entity has an income tax registration number. In cases where there is no income tax registration, the entity (taxpayer) active Tax type reference number will be pre-populated and locked.

10.1 Applicant Details – Individual

a) This container is used to capture the demographic details of the applicant, where the applicant is a natural person i.e. not an enterprise.

b) The display of the ‘Applicant Details – Individual’ container is an indication that the Applicant is an Individual

c) A view of the registered details is provided on the screen shown below. This screen is accessed by the following Navigation Menu path:
   i) My registered particulars > My registration details



10.1.1 Editing legal entity registered details

a) Follow this process to edit the legal entity registered details:
   i) Click on the Edit button and the following containers will be displayed:
      A) Applicant Details for Individuals>Applicant Info<Contact Details<Physical Address<Postal Address

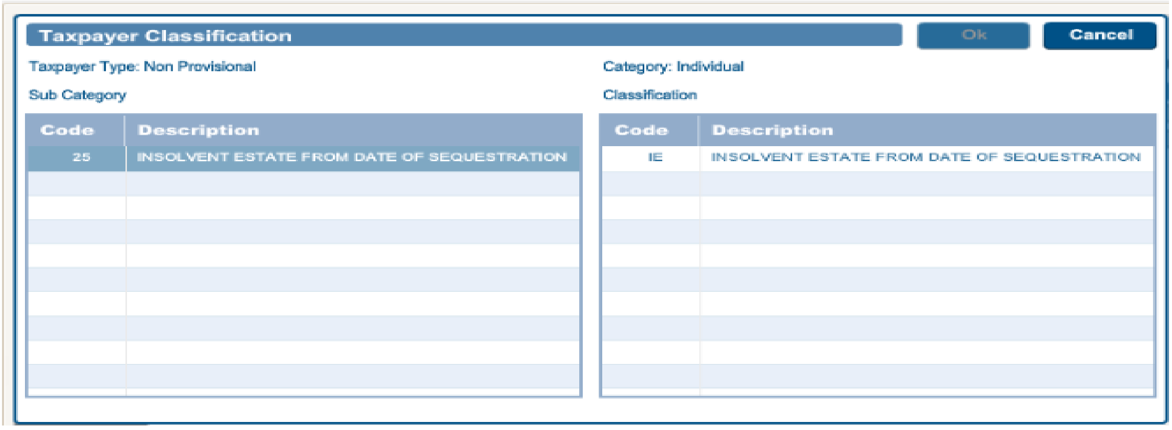
b) In the “**Applicant Details**” section, the fields will be editable with the exception of the ID No.

c) Make the necessary amendments and click Done to save changes. The changes will reflect on the form containers.

d) The executor or a representative of a deceased estate must register the deceased estate for the second tax reference number once the first tax reference number has been coded as “Deceased”. The executor must confirm the tax status of the reference number by clicking on “Income tax” under “My tax products”.

e) To register the deceased estate for the second tax reference number:
   i) Open Income Tax container and select Normal as subcategory and “Post Death Income” as Classification.
   ii) Confirm that the “Date of Liability” is set as **2017 or the tax year in which the Taxpayer received the post date of death income**.
   iii) Once the second registration is processed and the entity has an existing “To-Date of Death” Estate record, the second registration will automatically be set with a status of “Deceased Estate”.

f) To register an Insolvent estate for the second tax reference number:
   i) Open Income Tax container and select "Insolvent estate from date of sequestration" as Sub Category and Classification.



g) If the first tax reference number is **not coded** as an Insolvent Person yet and the status is "Active", use the **SARS Online Query System (SOQS)** or make an appointment visit the nearest SARS branch to request the coding of the first tax reference number.

h) Ensure that all the supporting documents required for change of the representative and banking details are submitted at the branch.

i) In the case of an insolvent taxpayer, the appointed administrator or trustee must register the insolvent estate (second tax reference number) and if the entity has an existing "To-Date of Insolvency" Estate record, the second registration will automatically be set with a status of "Insolvent Estate‘'.

j) For insolvent estate, a second tax reference becomes applicable on income received in the insolvent estate or disposing the assets. This tax reference number should only be registered if the requestor / registered representative can proof taxable income from the insolvent estate.

k) The third tax reference number is enforced to ensure that the taxpayer meet his / her filing obligation for salary income after the date of sequestration. The third tax reference number is enforced in the RAV01 the moment the first registration is coded as an Insolvent Person.

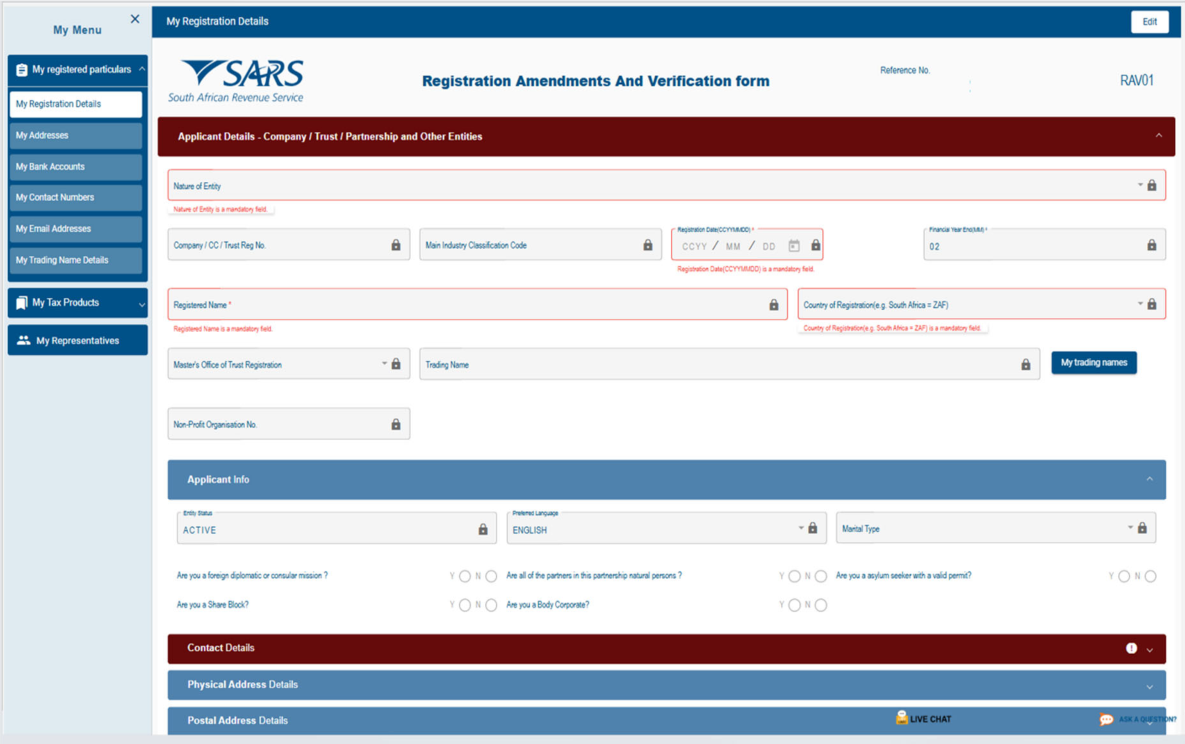
10.2 Applicant Details –Enterprise

a) This container is used to capture the demographic details of the applicant, where the applicant is an enterprise.

b) The display of the 'Applicant Details – Company / Trust / Partnership and Other Entities' container is an indication that the Applicant is an Enterprise.

10.2.1 Editing legal entity registered details

a) Click on the Edit button and the following screen will be displayed with these fields under "**Applicant Details":**
   i) Nature of Entity
   ii) Company/CC/Trust Reg. No:
   iii) Main Industry Classification Code
   iv) Registration Date
   v) Financial Year End
   vi) Trading Name
   vii) Country of Registration



i) **Nature of Entity –** The Nature of Entity field in the "**Applicant Details"** container cannot be edited except if the value for the Nature of entity is Partnership / Body of Persons. Click on dropdown list, a popup will be displayed which contains the following list of valid Nature of Entity:

A) Association Not For Gain
B) Close Corporation
C) Clubs
D) Company Limited by Guarantee
E) Company Registered Under Transvaal Law External Company
F) Foreign Company
G) Foreign eCommerce Company – email address mandatory for this option
H) Foreign Governmental Institution
I) Foreign Trust
J) Inter-vivos Trust
K) Government/Public/State Owned Institution
L) Non-Profit Company (NPC)
M) Non Profit External Company
N) Other Trusts
O) Partnerships
P) Body of Persons
Q) Personal Liability Company (Inc.)
R) Primary Cooperative
S) Private Company (Pty)
T) Public Company (Ltd)
U) Secondary Cooperative
V) State Owned Company (SOC Ltd)
W) Statutory Body
X) Tertiary Cooperative
Y) Testamentary Trust
Z) Unlimited Company
AA) Welfare Organisation
BB) Funds
CC) Collective Investment Schemes in Securities
DD) Collective Investment Schemes in Properties.

ii) **Company/CC/Trust Reg. No –** The field Company / CC/ Trust Reg No.is mandatory except if the Nature of Entity in the Applicant Details – Company container is any of the following list,then the field must be unlocked and optional:

A) Clubs

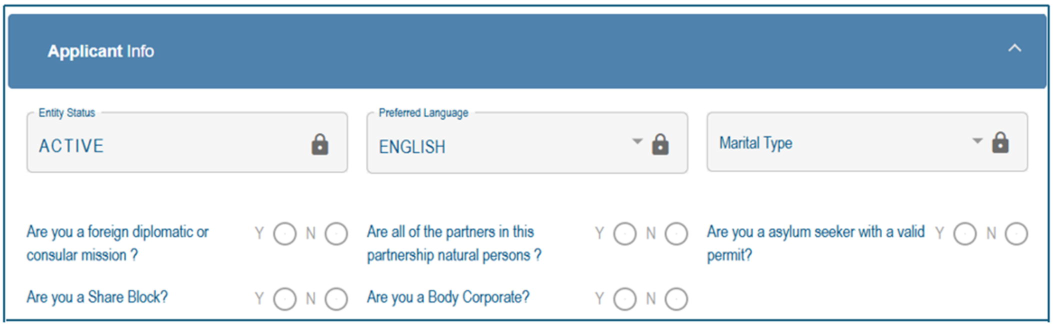
B) Foreign Governmental Institution
C) Government/Public/State Institution
D) Association Not For Gain
E) Welfare Organisation
F) Foreign Company
G) Foreign Trust
H) Foreign eCommerce Company
I) Fund
J) Collective Investment Schemes in Securities
K) Collective Investment Schemes in Properties/Outside SA
L) Body of Persons
M) Estate CGT Trusts

iii) **Main Industry Classification Code –** select from the dropdown list.
iv) **Registration Date –**This change can only be performed at the SARS Branch.
v) **Financial Year End –** This field will not be updated directly as it requires manual intervention and approval by SARS. The representative will be notified if the financial year end change was approved.
vi) **Country of Registration –**This field must be locked and populated with the value ZAF if the Nature of Business is a CIPC type or a Local Governmental Institution.
vii) **Master's Office of Trust Registration –**This field will be editable and mandatory if the nature of business is one of the following:
A) Inter-vivos Trust
B) Testamentary Trust
C) Other Trust.
viii) **The Nature of Entity field describes the following for Trusts Types and cannot be changed from eFiling:**
A) Collective Investment Schemes in Securities;
B) Estate Capital Gains Tax (CGT);
C) Special Trust Type B;
D) Testamentary Trust;
E) Inter-vivos Trust.

Note that you cannot maintain the Nature of entity field via eFiling but can be changed at a SARS branch. The attached annexure to this guide provides more information on the above trusts and possible trust type changes, kindly consult the guide prior to a SARS branch visit.

10.3 Applicant Info

a) This container is used to capture the status information of the Applicant and fields will be editable.



i) Entity Status – This field will pre-populate with the status of the applicant at SARS.
ii) Preferred Language – This field will default to English and upon selection of the relevant option, the field will have the preferred language. The preferred language selection does not change the display language of the RAV01 form.
iii) Marital Status – The fields must all be cleared and locked if the applicant is an Enterprise. For an individual, the following fields will be editable and mandatory:
A) Not Married
B) Married in Community of Property
C) Married out of Community of Property.

iv) Are you a foreign diplomatic or consular mission? – This field is editable and mandatory if nature of business is Foreign Governmental Institution.

v) Are all of the partners in this partnership of natural persons? – This field is editable and mandatory if nature of business is Partnerships.

vi) Are you an asylum seeker with a valid permit? – Field is editable and mandatory if nature of entity is Foreign Individual.

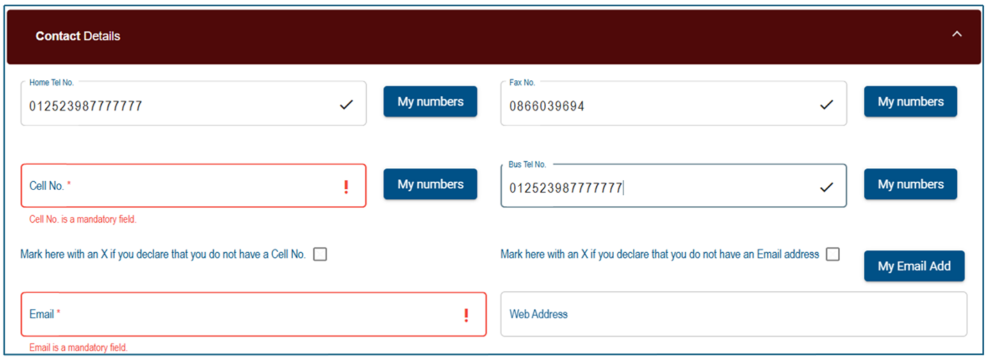
vii) Are you a Share Block Company? – Field is editable and mandatory if nature of entity is Public Company.

viii) Are you a Body Corporate? – Field is editable and mandatory if nature of entity is CIPC type or Body of Persons.

b) For a Company/Trust/Partnership or Other Entities, the Applicant Info container will display with no option opened to edit other than the preferred language option:

10.4 Contact Details

a) This container is used to capture the contact details of both Individuals and Enterprise entities.



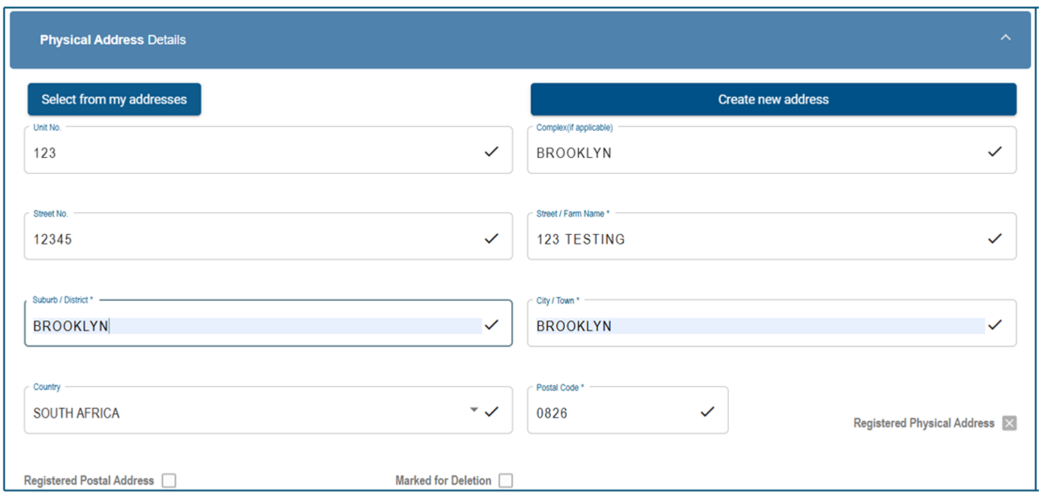
b) Mandatory fields which are not completed will be indicated in red.

c) The My numbers button contains the list of numbers stored in the contact number library (My Contact Details). The user may then type a number into the text box or select a number from the list.

Important: SARS uses the eFiling Security Details that we have on record to issue you with a One-Time PIN (OTP) and to authenticate you. To update this information, go to "eFiling Security Details Do not use the Contact Details container to update Security Details. This will NOT update your "eFiling Security Details".

10.5 Physical Address Details

a) This container is used to capture and display structured physical address information of individuals and enterprises.



i) “Select from my addresses” button – indicates a list of addresses stored.
ii) “Create new address” button – enter new unlisted physical address details.

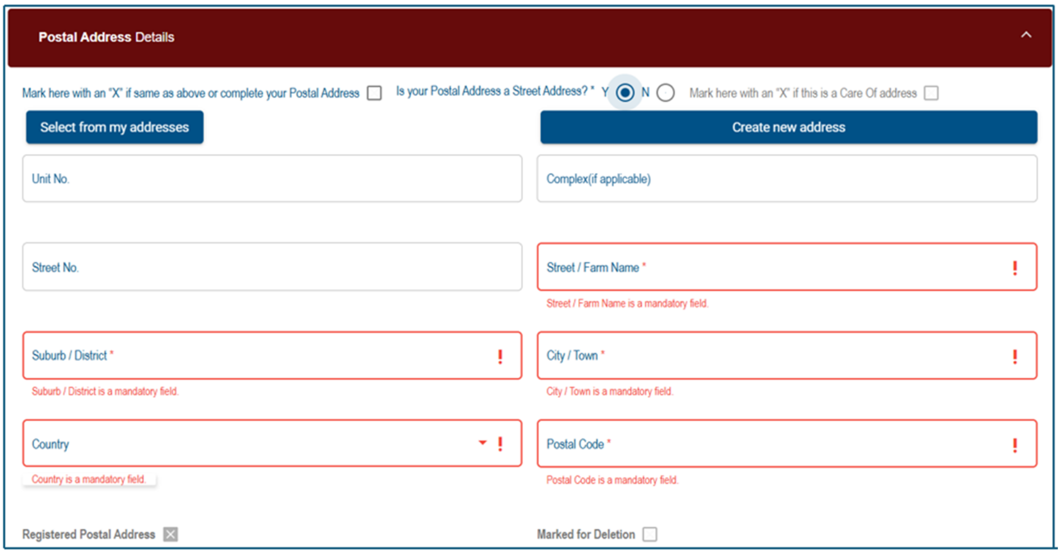
b) All mandatory fields will be highlighted in red to complete.

10.6 Postal Address Details

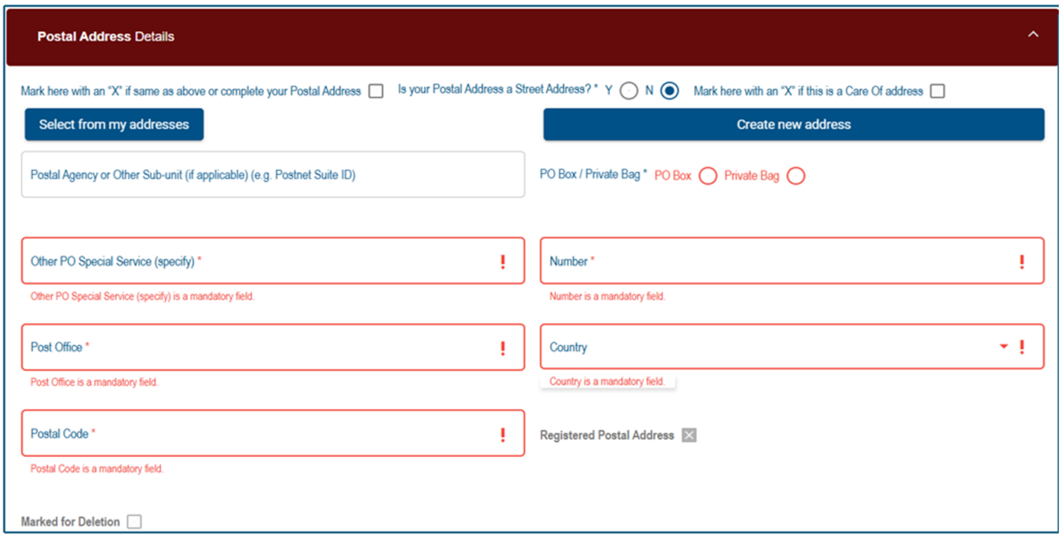
a) This container is used to capture and display structured Postal address information of individuals and enterprises.

b) Complete either of the following two fields: **Mark here with an “X” if same as above or complete your Postal Address. Is your Postal Address a Street Address? (Y/N)**
   i) If the **field Mark here with an “X” if same as above or complete your Postal Address** is completed the **field Is your Postal Address a Street Address**? **(Y/N)** must be cleared and locked.

   ii) The following fields must display If the field **Is your Postal Address a Street Address? (Y/N)** is completed the field **Mark here with an “X” if same as above or complete your Postal Address** must be cleared and **editable**:
      A) Select from my addresses button or create new address.



   iii) The following fields must display if the question **Is your Postal Address a Street Address? (Y/N)** is answered with a No and the field Care of Address must be unlocked

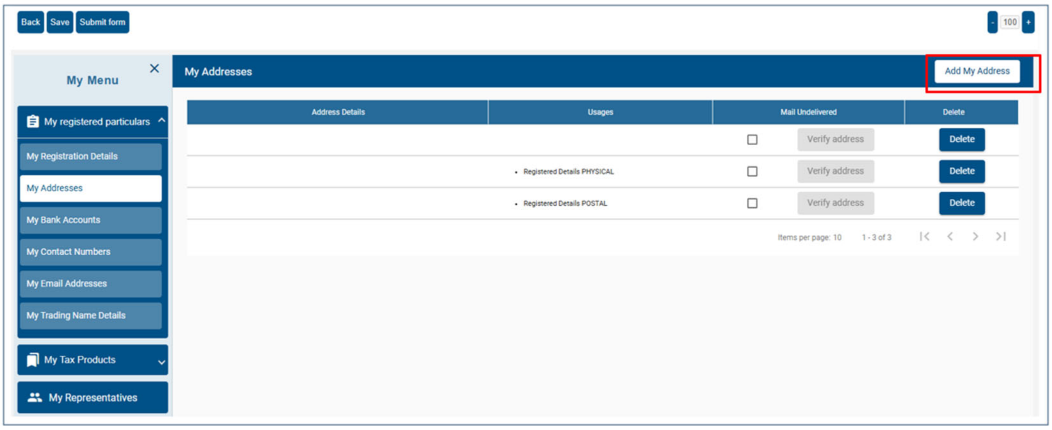


11 MY ADDRESS

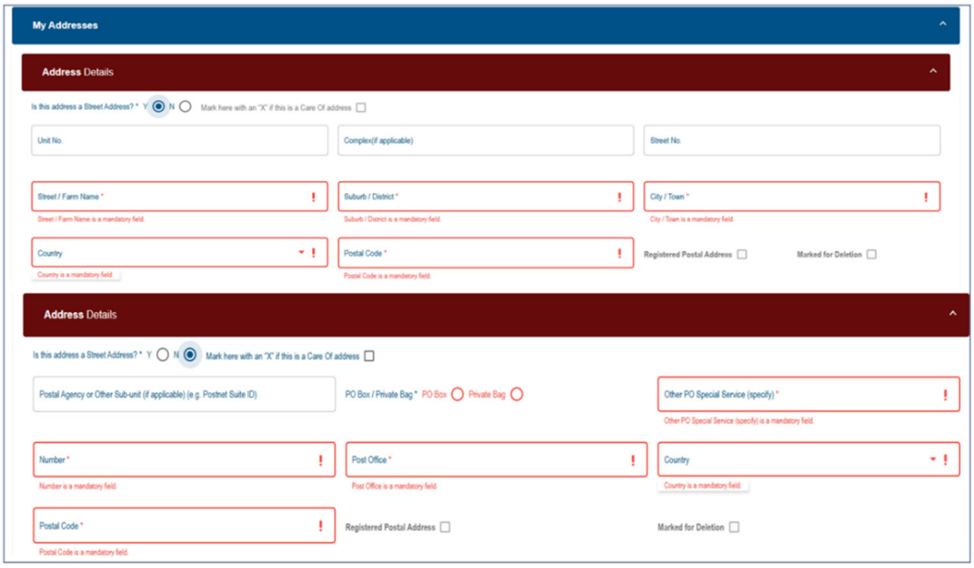
a) This container is used to capture new additions to the list of My addresses. It is also used to maintain existing items from the list of My addresses. The functionality consists of two sets of fields:

i) The first set is used for PO Box/Private Bag type addresses.

ii) The second set is used for Street Addresses.



b) When the user clicks 'Add new address' from the My addresses screen, the following screen will be displayed. Select Yes or No to this question "Is your address a street address" and capture all mandatory fields.

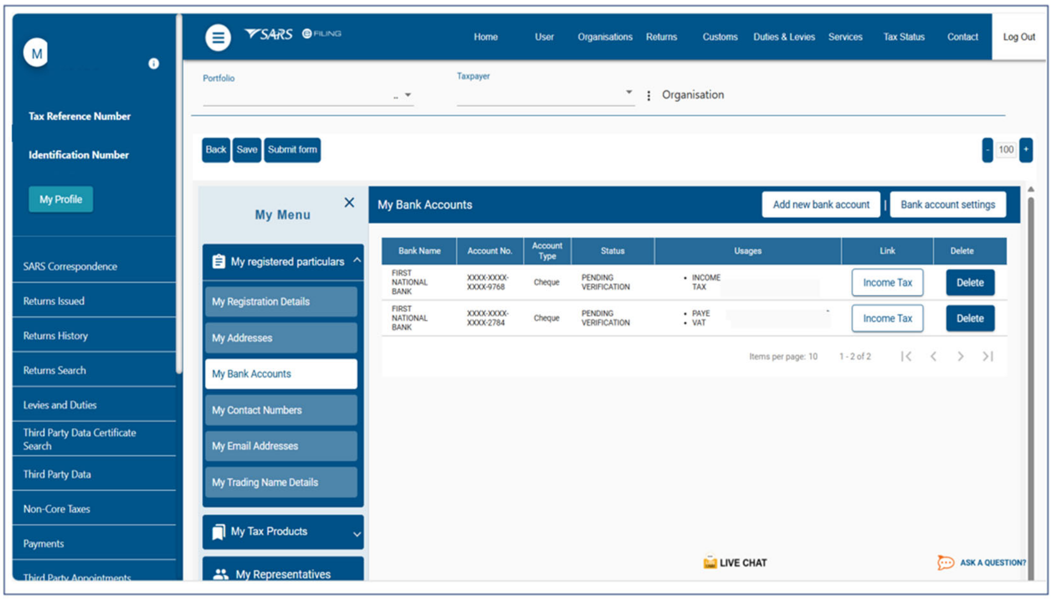


12 MY BANK ACCOUNTS

a) My Bank Accounts functionality on the WRAV01 form provides functionality that allows users to create and manage bank accounts associated to the legal entity profile within the account library. These bank accounts can be reused across various tax products without the need to recapture the same details multiple times. The following functions are available for managing the bank account within the account library on the WRAV01 form:
   i) View bank account
   ii) Edit a bank account
   iii) Delete a bank account
   iv) Add a new bank account
   v) Bank account settings

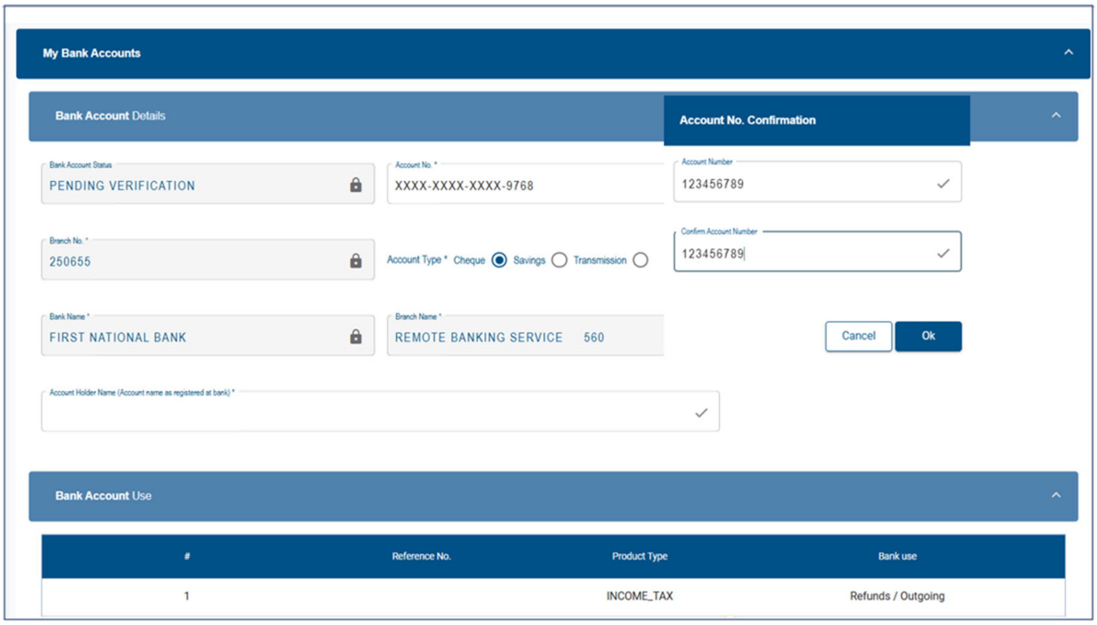
12.1 Viewing Bank Account

a) Users can access and view all bank accounts currently saved to their profile.
   i) Select “My registered particulars”.
   ii) Select “My Bank Accounts” then the “My Bank Accounts” container inside the WRAV01 form will display. As a security enhancement, the bank account number displayed on the W**RAV01 form** is masked. Only the last four digits of the bank account number will be visible.

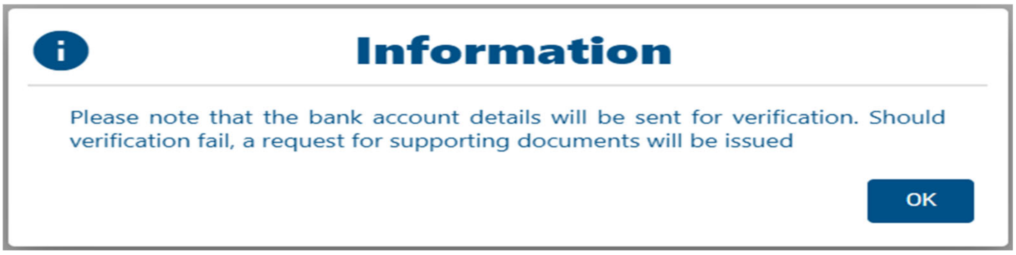


12.2 Editing Bank Account

a) Users can update editable fields (e.g., account number, account type, branch name / bank name and account holder name)
   i) Click on the specific bank account from the Bank Account Table, the RAV01 Bank Account Details container will display, pre-populated with the selected account's information.
   ii) Update the bank account field.
   iii) Click on the OK button.
   iv) Click the **"Done"** button to save your changes and return to the bank account table.

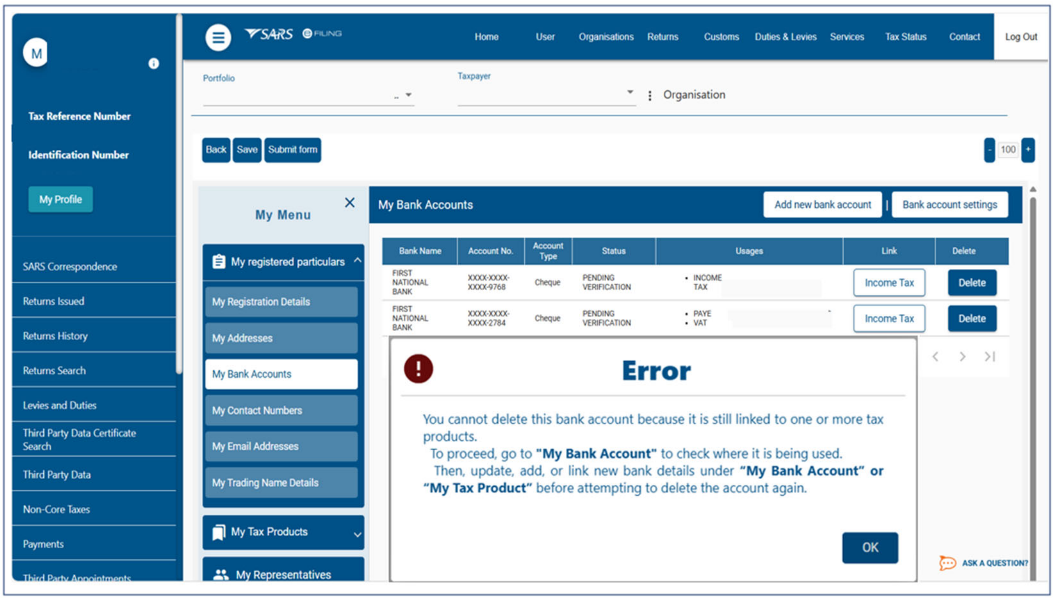


   v) If there are no errors after clicking the Done button the following popup message must display: Please note that this message will only display if amendments were made in the 'Bank account Details':



12.3 Deleting Bank Account

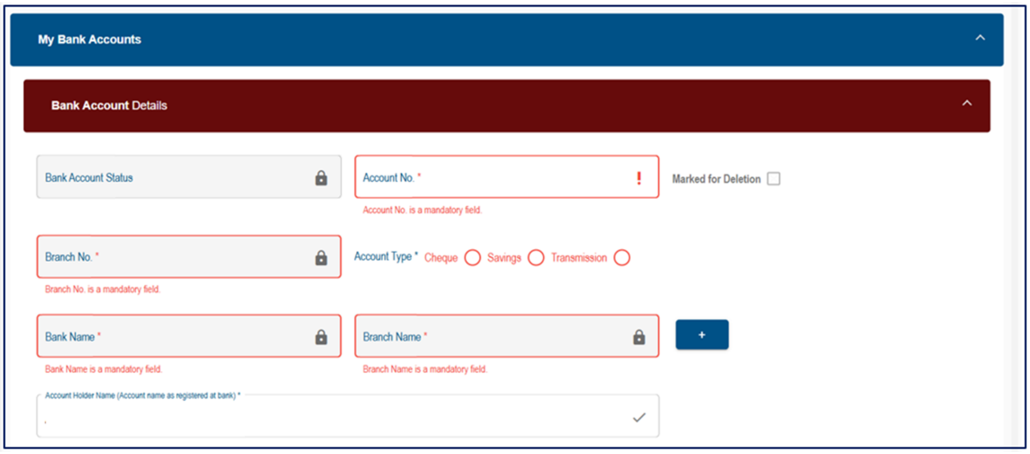
a) Users will not be able to delete a bank account that is in use (i.e., linked to one or more tax products), the following error message will be displayed when attempting to delete a bank account:



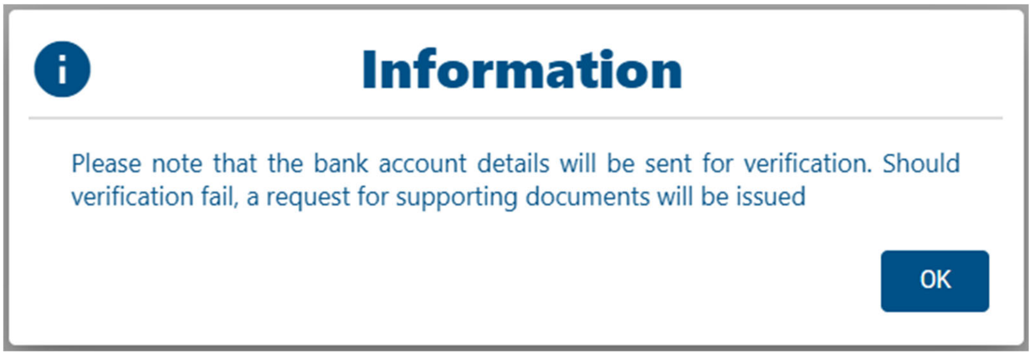
b) To delete a bank account linked to one or more tax products:
   i) Navigate to the relevant tax product(s) under field “My Tax Products”.
   ii) Update or reassign the associated bank account.
   iii) Select “My Bank Accounts” to return to the bank account library.
   iv) Select the bank account to be deleted.
   v) Click the delete button on the applicable line item from the bank account table.

12.4 Adding A New Bank Account

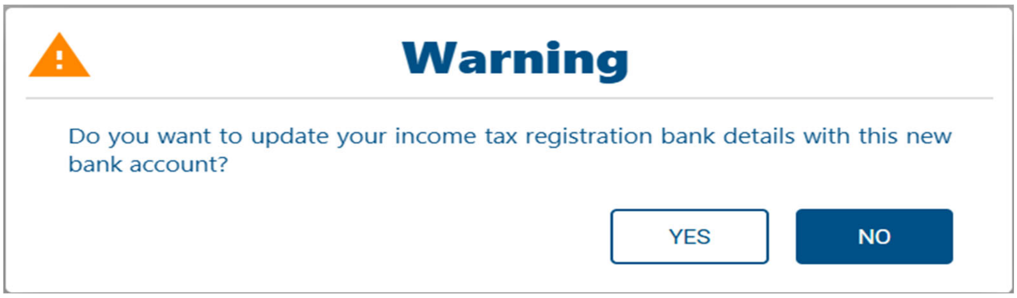
a) Users can capture new bank account details to be added to the library, once added, the account becomes available for selection across all relevant tax products.
   i) Click the Add new bank account button from the taskbar.
   ii) Expand the “Bank Account” container.
   iii) Expand the “Bank Account Details” sub- container details.
   iv) Capture banking details.
   v) Click Done.



b) If no error is found after clicking the Done button the following pop-up message must display: This pop-up message will display when adding a new bank account or updating the existing bank account:



c) Click on the OK button, this popup message will display:



d) Click 'YES' to link the new bank account to the existing income tax registration or click 'NO' if no linking is required.

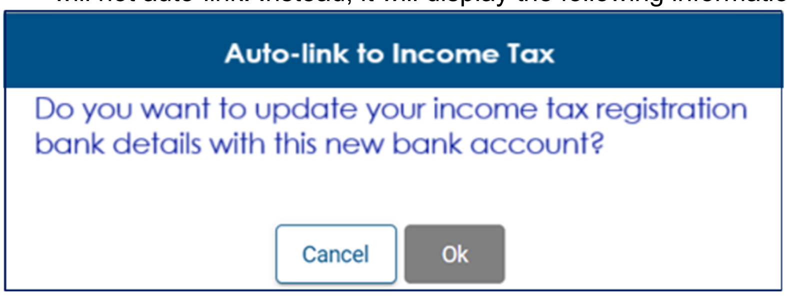
12.5 Auto-Linking Bank Account To An Income Tax Registration

a) The WRAV01 includes the functionality to automatically link a bank account to an Income Tax product. This auto-linking removes the need to manually link a bank account to an Income Tax product. The auto linking will happen under the following specific conditions:

i) Bank account exists in the library, Income Tax product added later:
   A) When there is an existing bank account in the library and later adds a new Income Tax product, the system will automatically link the existing bank account to the new tax product on condition that there is only one bank account that that exists in the library and one Income Tax product exists.

ii) Income Tax product exists, Bank account captured later:
   A) Where an income tax product has already been registered but initially did not have a local bank account (e.g., declared "no local bank account" at the time of registration) and later a new local bank account is captured via the My Bank Accounts menu, the system will automatically link that bank account to the existing income tax product on condition that there is a single active bank account and a single income tax registration.

iii) A new bank account is captured while one is already linked:
   A) Where a bank account is already linked to an Income Tax product, but another new bank account is added, after capturing the new bank account and selecting "Done", the system will not auto-link. Instead, it will display the following information message:

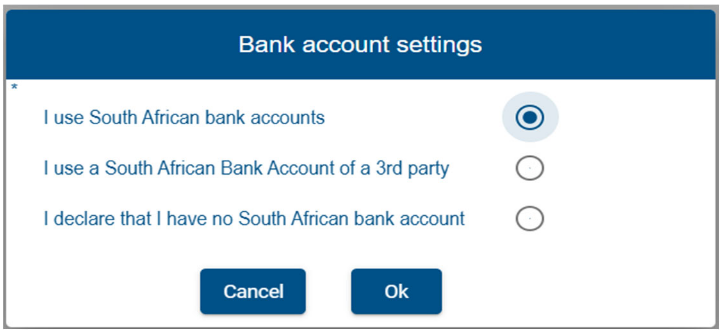


   B) Clicking the "Cancel" button closes the pop-up without making any changes.
   C) Clicking the "Ok" button links the new bank account to the existing Income Tax registration and closes the pop-up message.

iv) Linking a bank account when multiple Income Tax registrations exist:
  A) When a taxpayer has multiple active or new income tax registrations, and a new or existing bank account needs to be linked, the system requires the user to manually select the appropriate income tax reference number.

12.6 Bank Account Settings

a) The bank account settings functionality enables the user to define and modify bank account settings. If the user does not have defined bank account settings, the bank account settings pop up will display.
  i) Click the bank account settings button from the taskbar.
  ii) The bank account settings pop up will display as follows:



  iii) Select one of the above options.
  iv) If the 3rd party or No bank accounts options are selected, select a reason from the dropdown list provided.
  v) Reasons for No Local / 3rd Party Bank account for Individual:
    A) Non-resident without a local bank account
    B) Insolvency / Curatorship
    C) Deceased Estate
    D) Shared Account
    E) Income below tax threshold / Impractical
    F) Statutory restrictions
    G) Minor child.

  vi) Reasons for No Local / 3rd Party Bank account for Company / Trust / CC/ Partnership/ Government / Foreign Entity / Other Exempt Institutions etc.:
    A) Non-resident without a local bank account
    B) Liquidation
    C) Company Deregistration
    D) Group Company Account
    E) Dormant
    F) Trust Administrator Account

13 BANK ACCOUNT DETAILS

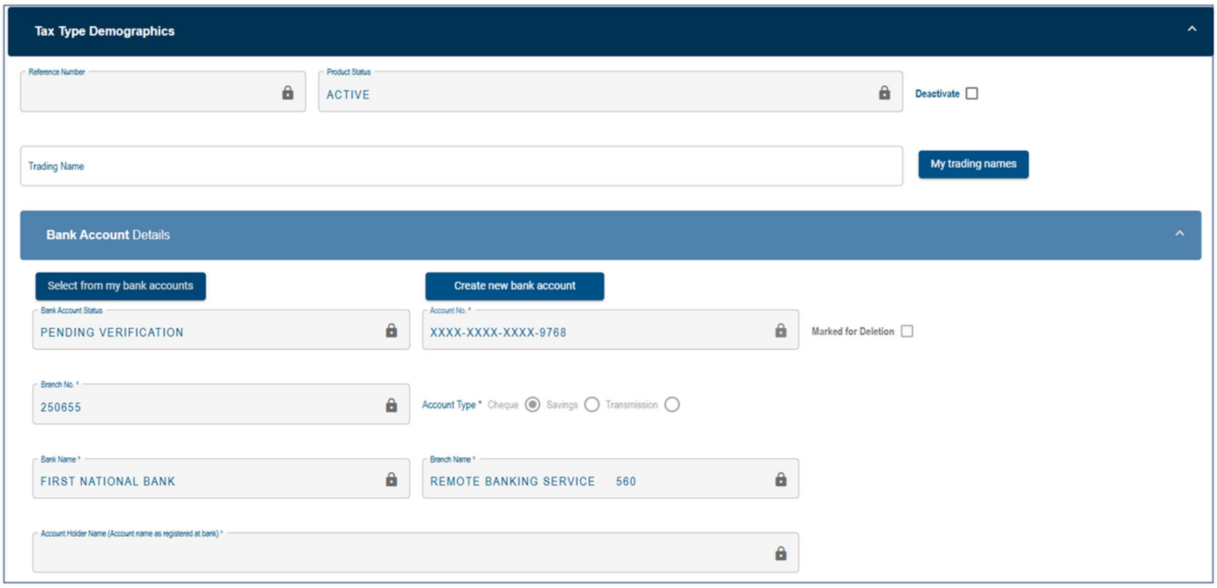
a) The 'Bank Account Details' container provides the user with the option to select a different bank account for usage / linkage to a tax product and create new bank account.

13.1 Selecting A Bank Account From The List

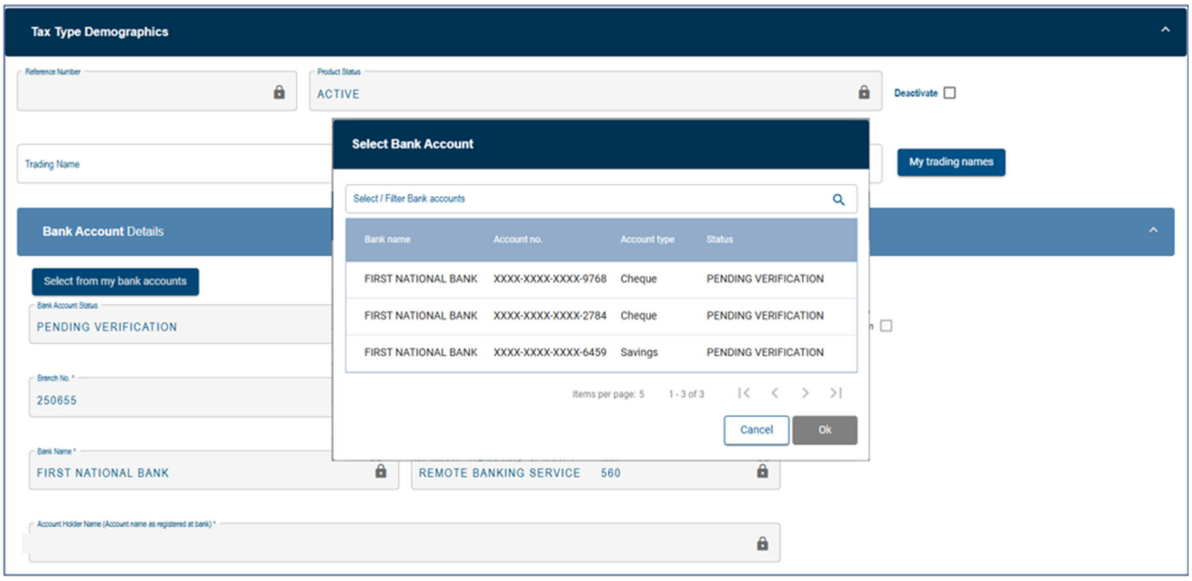
a) Selection of bank accounts from the list may be done if there is existing bank detail(s) set-up, the bank account details container will be prepopulated with the current registered income tax registration bank details and the bank account number will be masked except the last four digits. In the case where there are no income tax registration bank details, the fields in the container will remain blank and the user must capture the necessary fields or select a bank account from the bank account library using the "Select from my bank accounts" button.

  i) Navigate to the Bank Account Details container under the "**My Tax Products**" menu.

ii) Select tax product.
iii) Expand the “Tax Type Demographic” container.
iv) Expand the “Bank Account Details” container, the bank account details will be displayed with the account number masked, only the last four digits of an account number will be displayed.



v) Click on “Select from my bank accounts” button.
vi) Select a bank from the list of presented bank accounts and click OK.



vii) Select the “**Done”** button after selection of the bank account and then “Submit Form”.

13.2 Create New Bank Account

a) If “**Create new bank account**” is selected, all the fields will be unlocked, and you may enter new bank details.

b) The new added bank details are subject to verification and will validate against a bank verification system. Added details will only be marked as confirmed once successfully verified.
  i) Bank Account Status
    A) Pending – implies the bank details are awaiting verification
    B) Unverified – implies the bank details are not yet sent for verification
    C) Valid – implies the bank details have been verified and are valid

D) Invalid – implies the bank details are invalid and the entity needs to either correct the incorrect details on the form or at the bank.

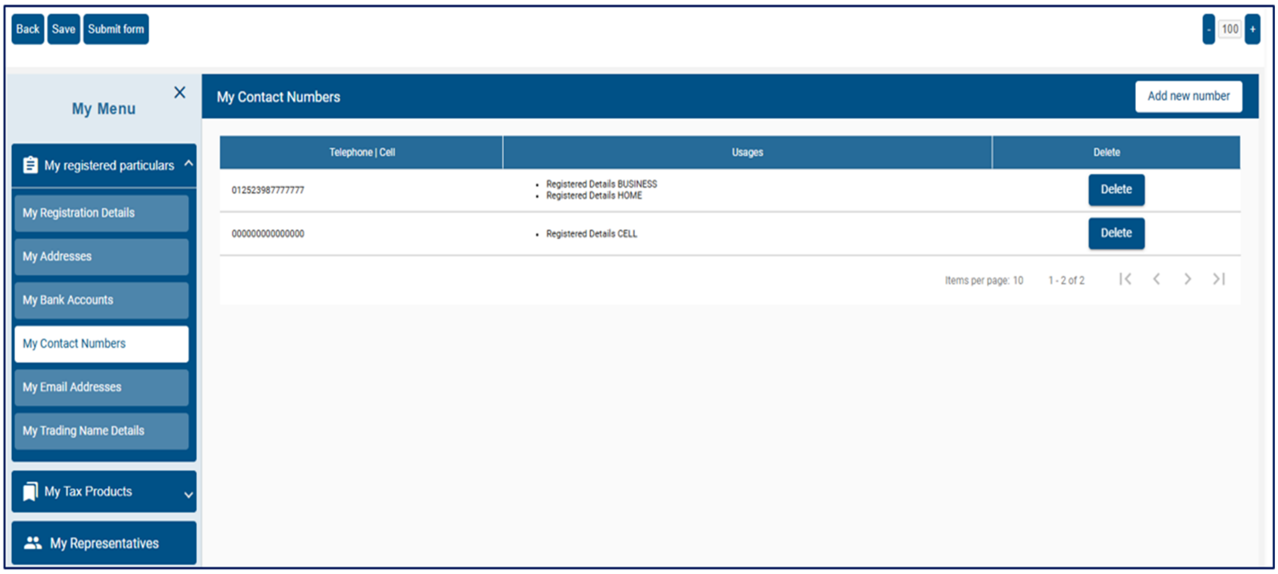
ii) Account Number
iii) Account Type – Select Cheque, Savings or Transmission
iv) Account Holder Name (Account name as registered at bank) – This field will be pre-populated.

c) Complete the following fields after the selection of the Bank Name.
  i) Branch No: If the "Bank Name" has a universal bank code, this field will be locked and default to the universal branch code, or else this field will be editable and must be completed.
  ii) Branch Name: If the "Bank Name" has a universal bank code, this field will be locked and default to "Universal branch", or else this field will be editable and must be completed.

d) Select the "**Done"** button after you have completed the relevant bank details and then "Submit Form" to proceed. The new bank details added will be displayed under "My bank accounts".

14 MY CONTACT NUMBERS

a) This container is used to maintain existing items from the list of My contact numbers and also allows users to perform the following functions:
  i) Viewing / Editing a contact number from the library
  ii) Deleting a contact number from the library
  iii) Adding a contact number to the library



14.1 Viewing / Editing A Contact Number From The Library

a) Click the contact number to be viewed / edited from the contact number table.

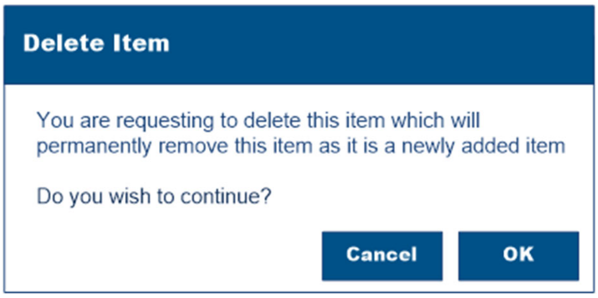
b) Make the necessary amendments.

c) Click Done to save changes

14.2 Deleting A Contact Number From The Library

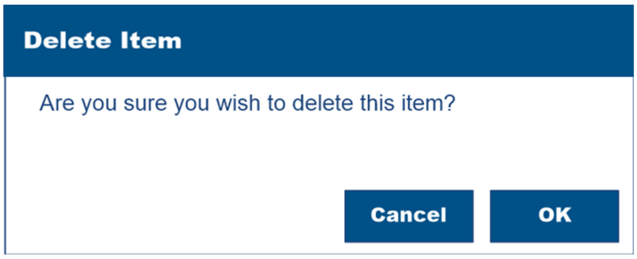
a) Select the contact number to be deleted by clicking the delete button on the applicable line item from the contact number table. If the contact number is being used, an error message will be displayed:
  i) This contact number is currently in use elsewhere in your profile and cannot be deleted.

b) The following pop-up will be displayed if a contact number to be deleted is a newly added item:



i) Clicks ‘Ok’ to complete or click ‘Cancel’ the pop up will close and no further action will take place.

c) The following pop-up will be displayed if a contact is an existing item:



i) Click ‘Ok’ to complete or click ‘Cancel’ the pop up will close and no further action will take place

14.3 Adding A Contact Number To The Library

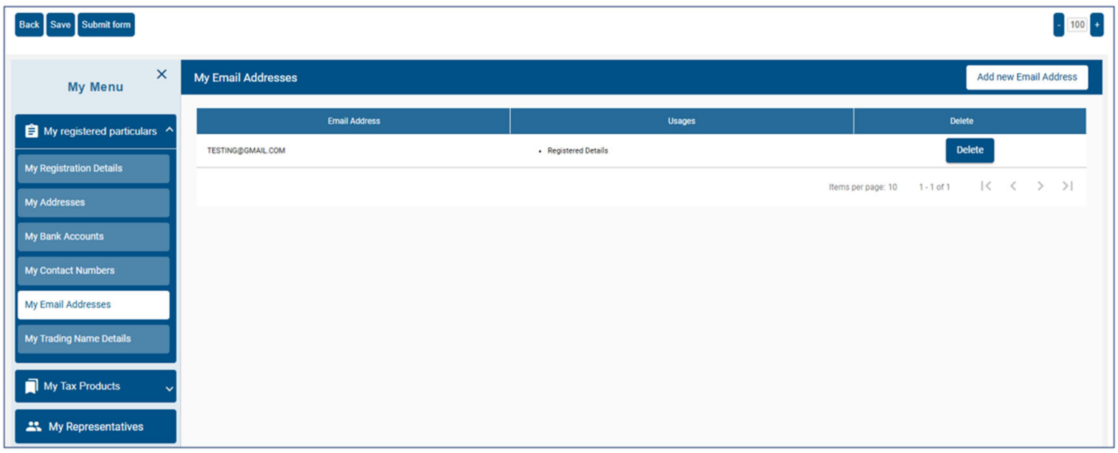
a) Add new contact number button from the taskbar.

b) Capture the new contact number.

c) Click Done to complete.

15 MY EMAIL ADDRESS

a) This container allows users to create and maintain a list of email addresses and also allows users to perform the following functions:
   i) Viewing / Editing an email address from the library
   ii) Deleting an email address from the library
   iii) Adding an email address to the library



15.1 Viewing / Editing Email Address From The Library

a) Hover your cursor over to a specific line item in the table.

b) Click on a line item will open the item for viewing / editing.

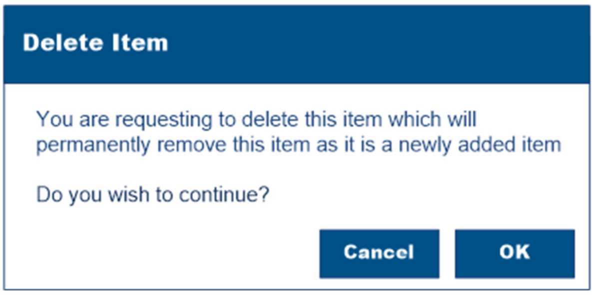
c) Make the necessary amendments.

d) Click Done to save changes

15.2 Deleting Email Address From The Library

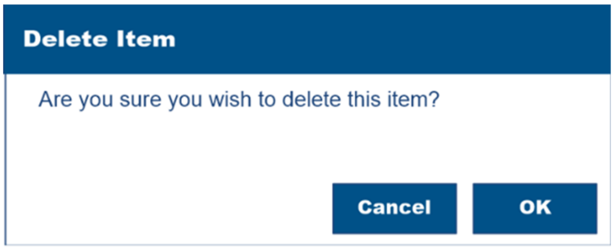
a) Select the email address to be deleted by clicking the delete button on the applicable line item from the email details table. If the email address is being used, an error message will be displayed:
   i) This email address is currently in use elsewhere in your profile and cannot be deleted.

b) The following pop-up will be displayed if the email address to be deleted is a newly added item:



   i) Click ‘Ok’ to complete or click ‘Cancel’ the pop up will close and no further action will take place.

c) The following pop-up will be displayed if the email address is an existing item:



   i) Click ‘Ok’ to complete or click ‘Cancel’ the pop up will close and no further action will take place.

15.3 Adding Email Address To The Library

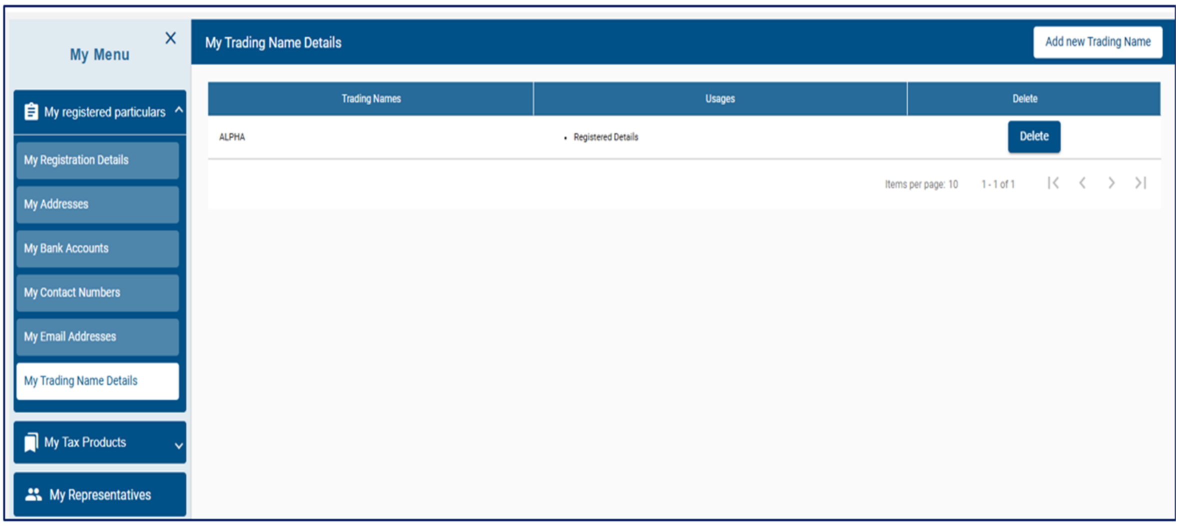
a) Click the Add new email address button from the taskbar.

b) Capture the email address.

c) Click Done to complete the process.

16 MY TRADING NAME DETAILS

a) This container is used for viewing or editing existing trading names, deleting trading names, and adding new trading names to the library.



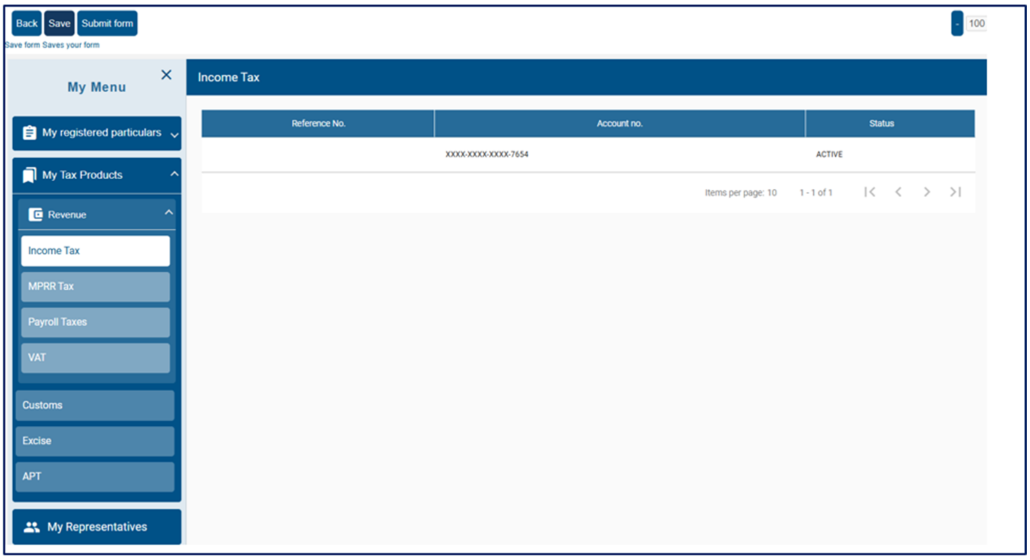
b) Viewing or editing existing trading names:
   i) Click the contact number to be viewed / edited from the trading name table. The Trading Name details container will display with the trading name populated.
   ii) Make the necessary amendments.
   iii) Click Done to save changes.

c) Deleting a trading name from the library:
   i) Select the trading name to be deleted by clicking delete button on the applicable line item. If the trading name is being used, an error message will be displayed:
      A) This trading name is currently in use elsewhere in your profile and cannot be deleted.

d) Adding a trading name to the library:
   i) Click Add new trading name button and the Trading Names container will display.
   ii) Capture the trading name.
   iii) Click Done to save changes.

17 MY TAX PRODUCTS

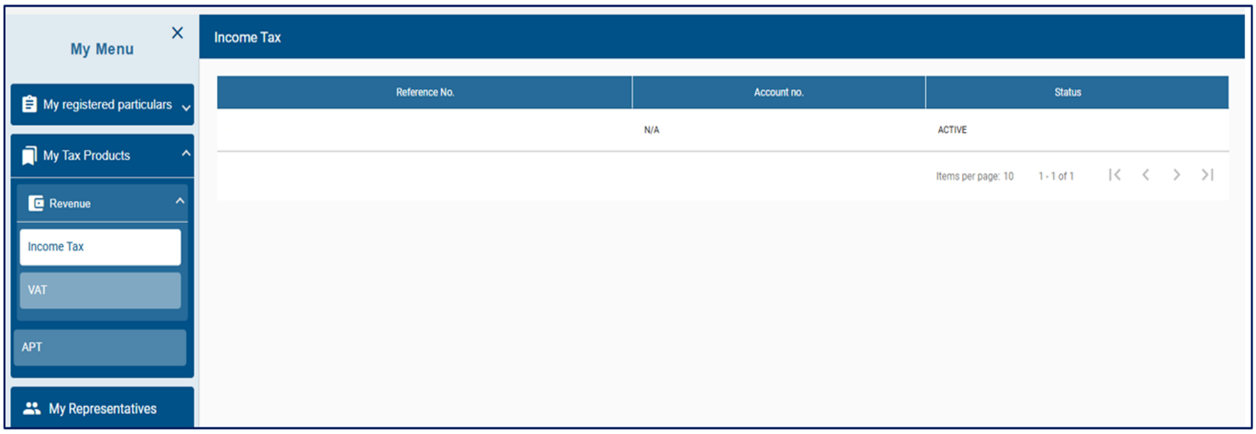
a) This container enables users to manage all tax subscriptions linked to their profile, including the ability to deactivate existing tax registrations and add new tax registrations.



17.1 Income Tax

a) This container enables the user to maintain Income Tax registration This screen is accessed by the following Navigation Menu path:

i) My Tax Products > Revenue > Income tax

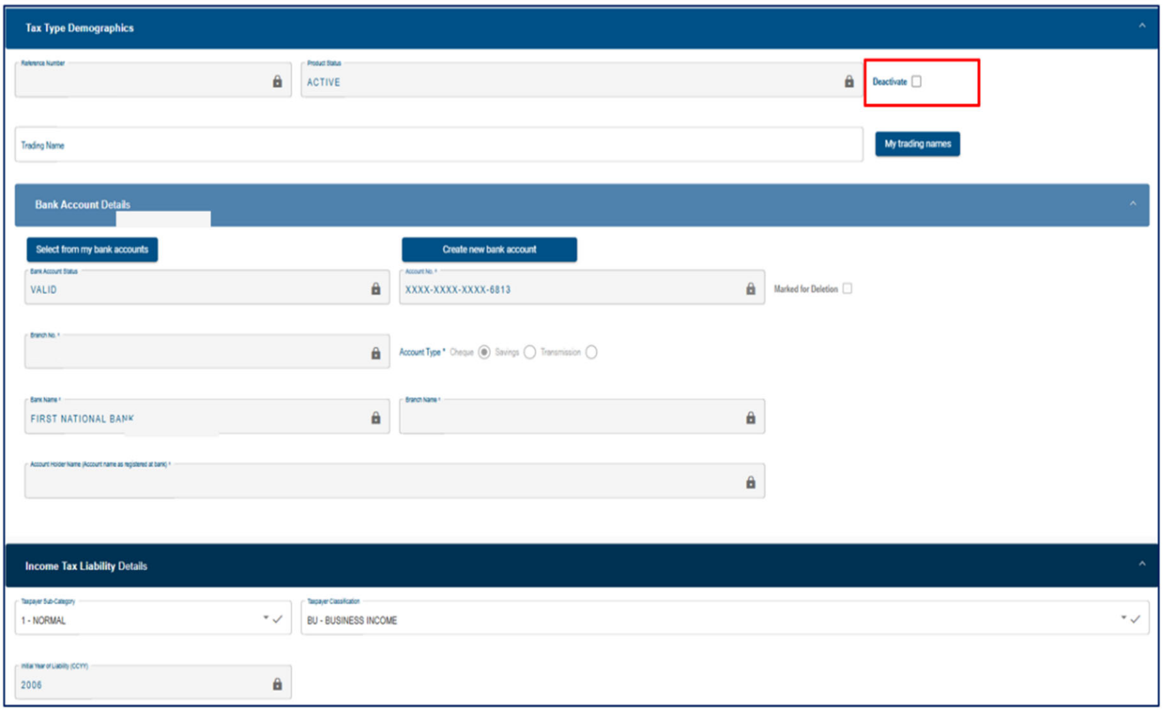


17.1.1 Deactivating an Income tax registration:

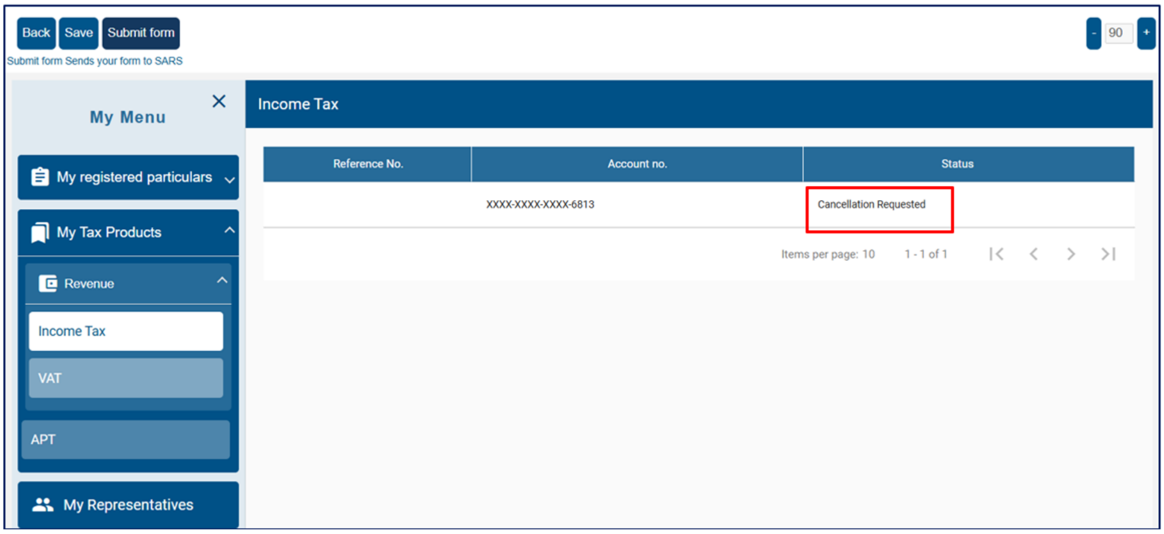
a) Select the Income tax registration to be to be deactivated from the table of Income tax registrations. The following containers will display with the registration data populated.

i) Tax Type Demographics>Bank Account details>Income tax liability details

b) Click the deactivate button on the applicable line item from the table of Income tax registrations.



i) Click Done, the status will change from Active to Cancellation Requested.



17.1.2 Adding a new Income tax registration

a) Registration of new Income Tax is allowed even if there is an existing Active Income tax registration already on the taxpayer profile, on condition that the existing registrations contain.
   i) Estate reason code is 03 - "Deceased Estate" and the Date of death is 01 March 2016 and onward.
   ii) Estate Reason code is 09 - Insolvency/Sequestration unless there is no existing registration classifieds as "Insolvent Person to date of sequestration".
   iii) Taxpayer Classification is an "Insolvent Person to date of sequestration" unless there is more than one existing Active Income tax registration.

b) Registration of a third new Income Tax registration is allowed if:
   i) The existing registration is coded as "Insolvent Person to date of sequestration" and the other is coded as Insolvent Estate to date of sequestration; a taxpayer is then allowed to register as normal taxpayer
   ii) The existing registration is coded as "Insolvent Person to date of sequestration" and the other is registered as normal taxpayer; a taxpayer is then allowed to register as Insolvent Estate to date of sequestration.

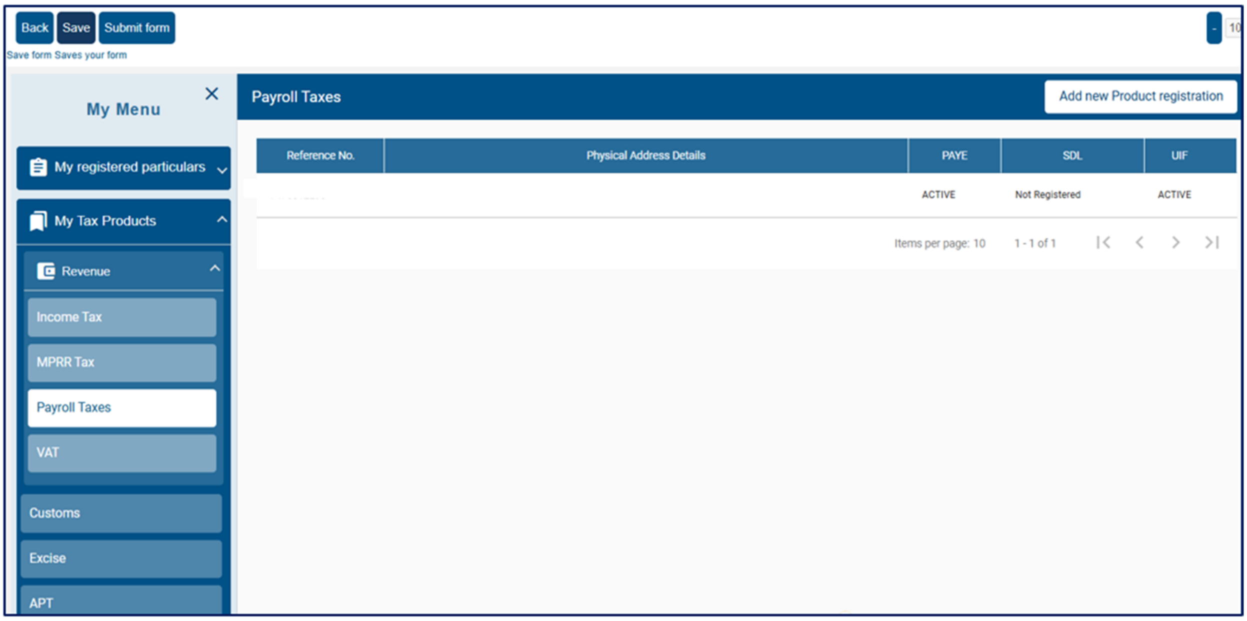
c) Registration of new Income Tax is allowed even if there is an existing Inactive Income tax registration already on the taxpayer profile, on condition that the existing registrations contain:
   i) Estate reason code is 03 - "Deceased Estate" and the Date of death is 01 March 2016 and onward
   ii) The Deactivation reason code is 05 (Insolvent / Liquidation – Insufficient assets) (confirmed)
   iii) The Deactivation reason code is 04 (Insolvent / Liquidation Final Dividend paid)
   iv) Deactivation reason 13 (Estate) and the Estate Reason Code is 09 (Insolvency/Sequestration)
   v) Taxpayer Classification is an "Insolvent Person to date of sequestration" unless there is more than one existing Active Income tax registration.

d) Follow the steps below to add a new Income tax registration:

   i) Click the Add new Income tax registration button from the taskbar.
   ii) Capture all necessary fields.
   iii) Click Done to complete the registration process. The new Income tax registration will then display on the Table of Income tax registrations with a status of 'New registration'
   iv) Click Submit form button, then you be requested to approve your registration request online.
   v) Select the preferred method of contact and enter the OTP number to authorise your request.

17.2 Payroll Tax Registration

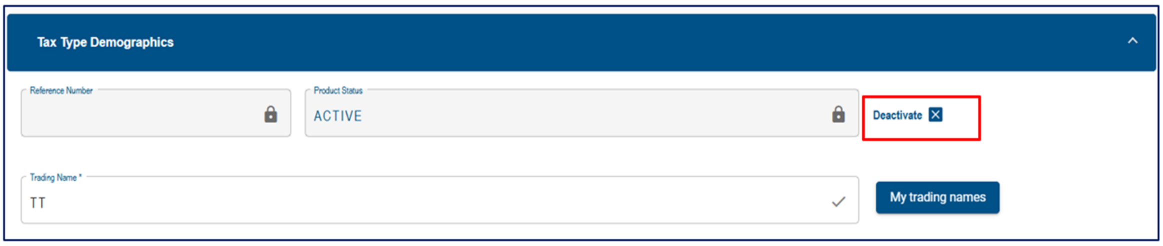
a) This container enables users to manage PAYE registrations linked to their profile. This screen is accessed by the following Navigation Menu path:
   i) My Tax Products > Revenue > Payroll Taxes



17.2.1 Deactivating a Payroll Tax registration

a) Select the Payroll Tax registration to be deactivated on the applicable line item from the table of Payroll Tax registrations. The following containers will display with the registration data populated:
   i) Applicant Details>Payroll Taxes registration options >Tax Type Demographics>Contact Details >Physical Address Details> Postal Address Details

b) Click the deactivate button on the applicable line item from the table of Tax Type Demographics.



c) Click Done, the status will change from Active to Cancellation Requested.

d) Click Submit button.

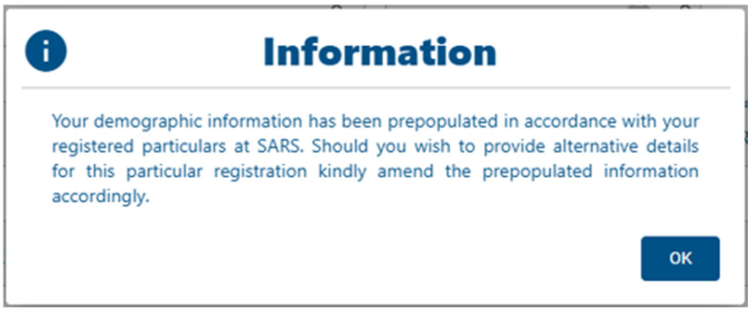
e) Click Submit form button, then you be requested to approve your registration request online.

f) Select the preferred method of contact and enter the OTP number to authorise your request.

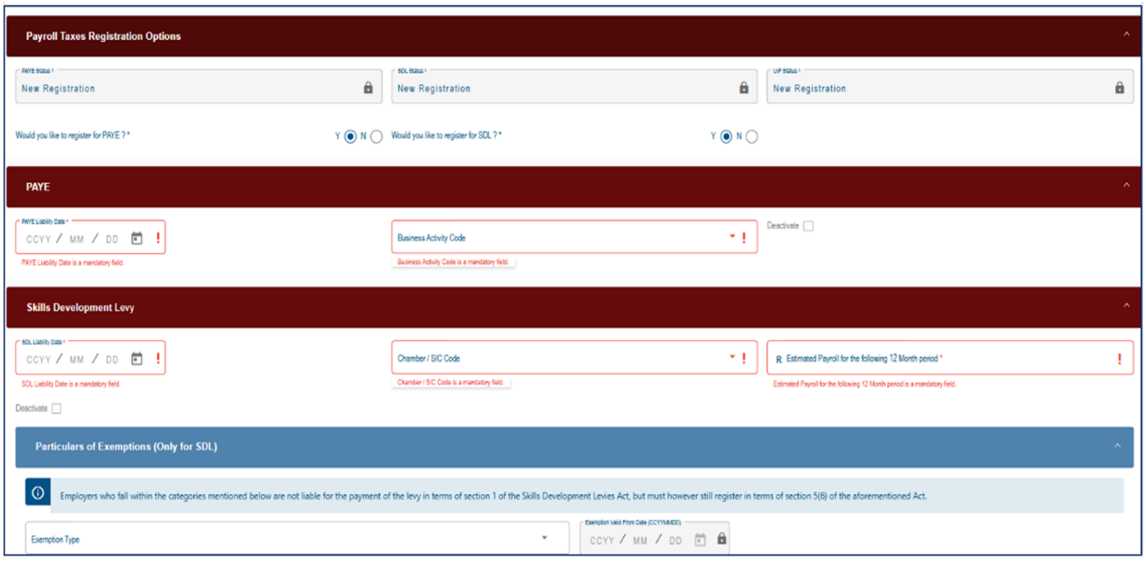
17.2.2 Adding a new Payroll Tax registration

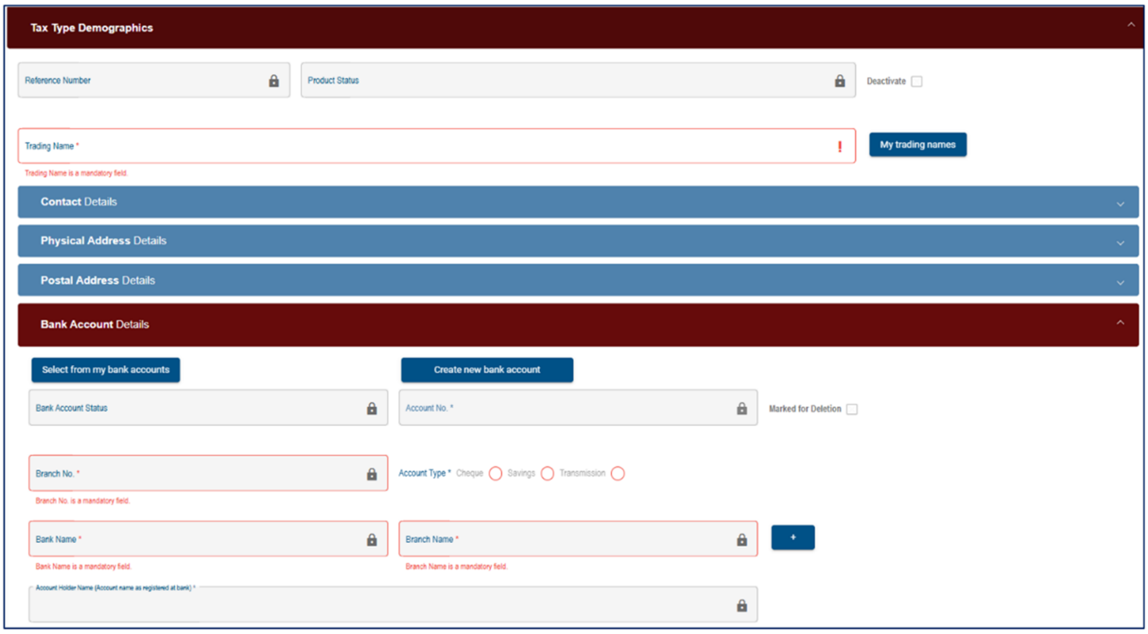
a) A taxpayer cannot register for a new Payroll Tax if one of the following exist:
   i) When there is an existing registration with “New Registration” status
   ii) When Payroll has a status of “New Registration and SDL and VAT have a status other than “New Registration”

b) Click the Add new Product registration button on the taskbar. A pop-up message will appear.



c) Click 'OK' to proceed, the following containers will be displayed:





d) Complete all required fields displayed in this container.

e) Click ‘Done’ to complete the registration process.

f) Click Submit form button, then you be requested to approve your registration request online.

g) Select the preferred method of contact and enter the OTP number to authorise your request.

17.2.3 Rules for PAYE and SDL Registration on e-Filing

a) **PAYE and SDL liability date:**
   i) The liability date captured must not be backdated for more than six months from today’s date.
   ii) Due to the nature of employment taxes, the transaction year must be determined, and registration must be allowed from 1 March of the 6-month period. For an example: Today’s date is 15 December 2021. Current month minus 6 months is June 2021 which falls within the 2022 transaction year and therefore, allow backdating to the start of the 2022 transaction year which is 1 March 2021.
   iii) Should the liability date exceed the six months, you will be required to book an appointment to visit the SARS branch with supporting documents (Financial statements **or** signed employment contracts) to request a further backdating.
   iv) A warning message will appear on the screen as follows: “The <field name> provided exceeds the period allowed on eFiling. Please visit a SARS branch with your supporting documents to request the required backdating”.
      A) Click “OK” button on the error message and the date will default to today’s date.
      B) Then edit the date.
   v) For existing registrations, no backdating of the PAYE and SDL liability date will be allowed via eFiling channel. You are required to book an appointment to visit the SARS branch with the necessary supporting documents to request an amendment to the PAYE liability date.

b) **Deactivate** – this tick box will be disabled and the representative of the entity or the entity themselves, in the case of an individual, will be required to visit a SARS branch to initiate a request for deactivation.

c) **Estimated Payroll for the following 12 Month period** –You may only register for SDL if your Estimated Payroll is at least R 500 000.
   i) If an Estimated Payroll value is less than R500 000, a warning message will appear on the screen as follows: “The <fieldname> is less than R 500 000. You may only register for SDL if your <fieldname> is at least R 500 000”.

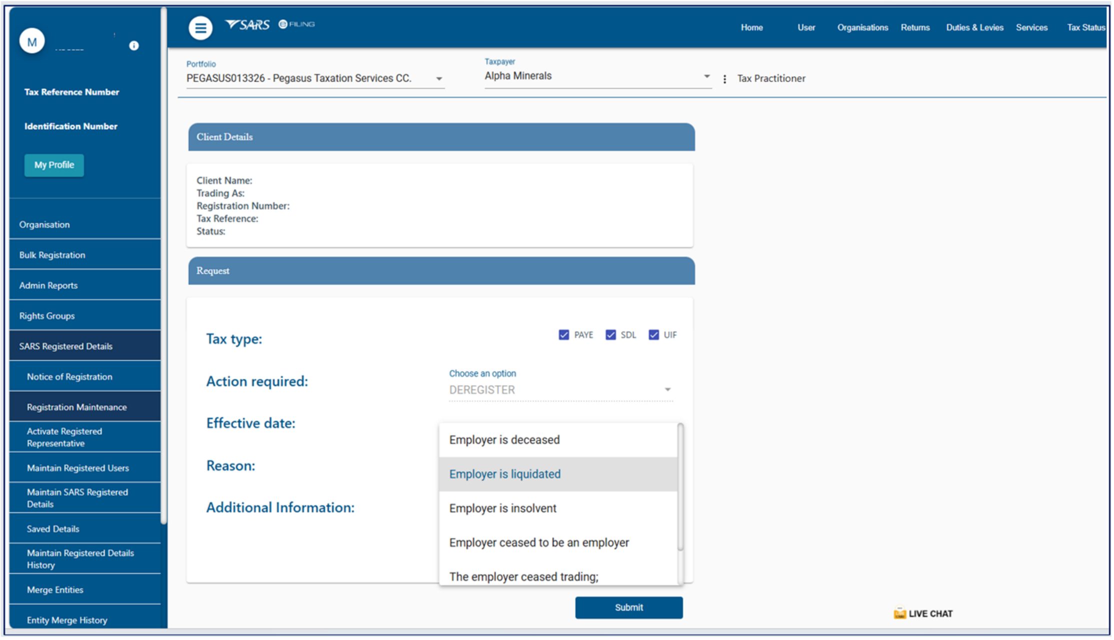
d) **Particulars of Exemptions (Only for SDL)**
   i) Employers who fall within the categories mentioned below are not liable for the payment of the levy in terms of section 1 of the Skills Development Levies Act, but must however still register in terms of section 5(6) of the aforementioned Act:
      A) Public Benefit Organisations
      B) Municipalities to whom a certificate of exemption has been granted
      C) Any National / Provincial Public Service Employer
      D) National / Provincial Public Entity, if more than 80% of your expenditure is defrayed from funds voted by Parliament

e) **Exemption Valid from Date** – May not be prior to the SDL Liability Date and cannot be a date in the future.

f) **UIF Status**
   i) The UIF Status is a prepopulated field that the users will be unable to edit if it is a first time UIF Registration, then the status will be New Registration once a number is allocated, the status will change to Active

17.1 De-registration for Payroll Taxes

a) Select “SARS registered details” side menu and “Registration Maintenance” sub-menu items.



b) Select the tax type to be de-registered i.e. PAYE, SDL or UIF.

c) Complete the effective date. The effective date cannot be greater than the date of request (current date).

d) Capture the reason for de-registration by selecting one of the reasons from the dropdown list e.g. The employer ceased trading, the employer is insolvent, other, etc.

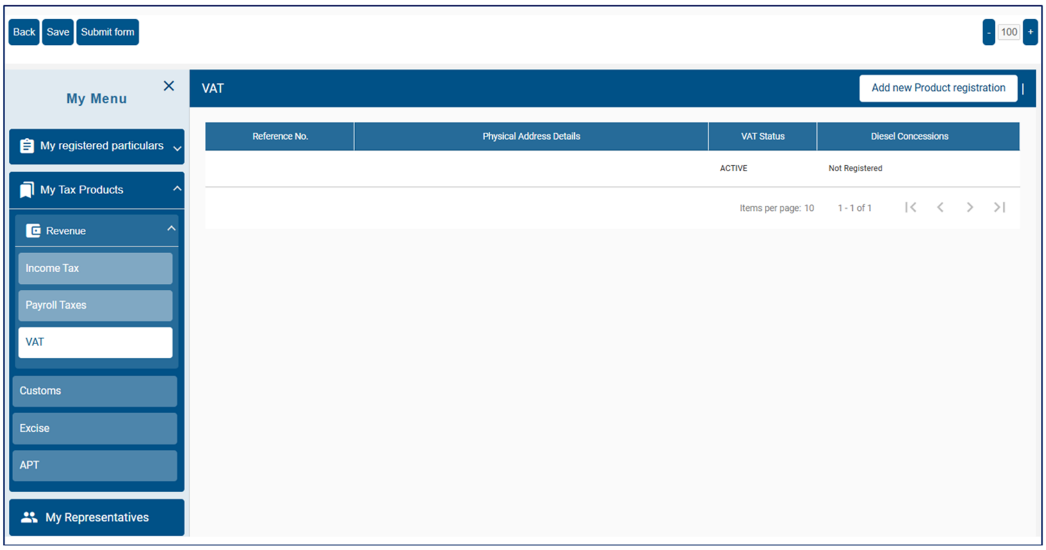
   i) Option “Other” has been added as one of the reasons from the dropdown list.
   ii) “Additional Information” field has been added and this field is mandatory if the reason “other” is selected. However, this field can be completed where any other reason is selected.

e) Click “Submit” button to submit the request.

17.2 VAT Registration

a) This container enables users to manage VAT registrations linked to their profile, including the ability to deactivate VAT registration and add new VAT registration.

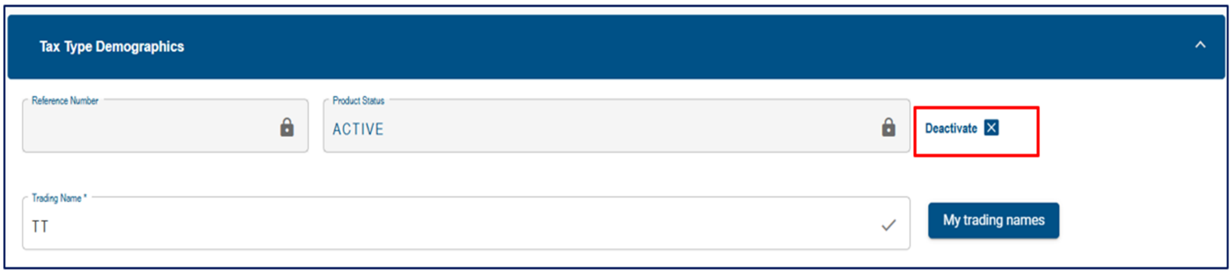
b) This screen is accessed by the following Navigation Menu path:
   i) My Tax Products > Revenue > VAT



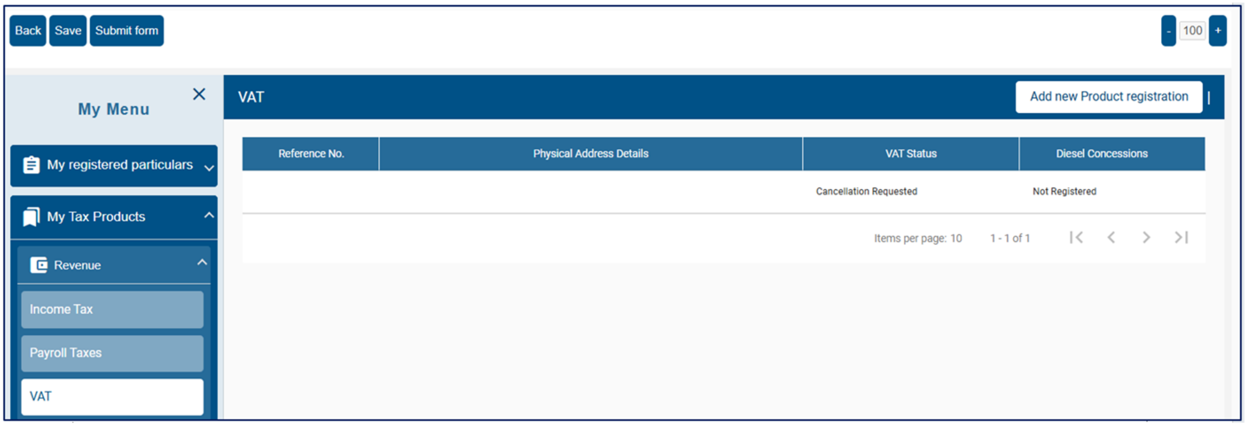
17.2.1 Deactivate VAT registration

a) Select the VAT registration to be deactivated on the applicable line item from the table VAT registrations.

b) Click the deactivate button on the applicable line item from the table of Tax Type Demographics.



c) Click Done, the status will change from Active to Cancellation Requested.



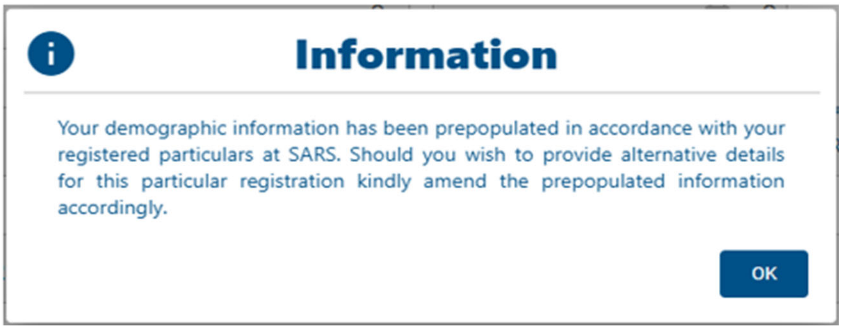
d) Click Submit form button, then you be requested to approve your registration request online.

e) Select the preferred method of contact and enter the OTP number to authorise your request.

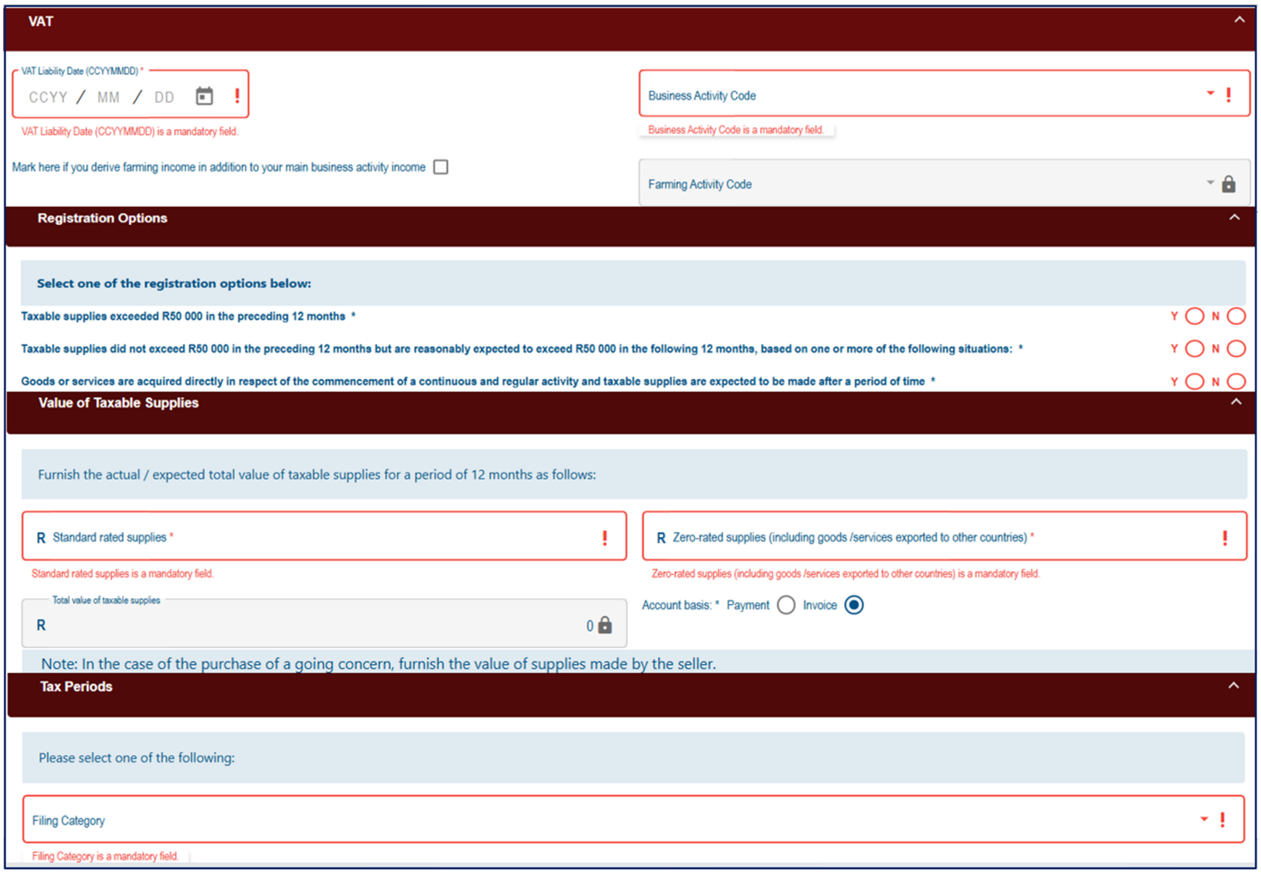
17.2.2 Adding new VAT registration

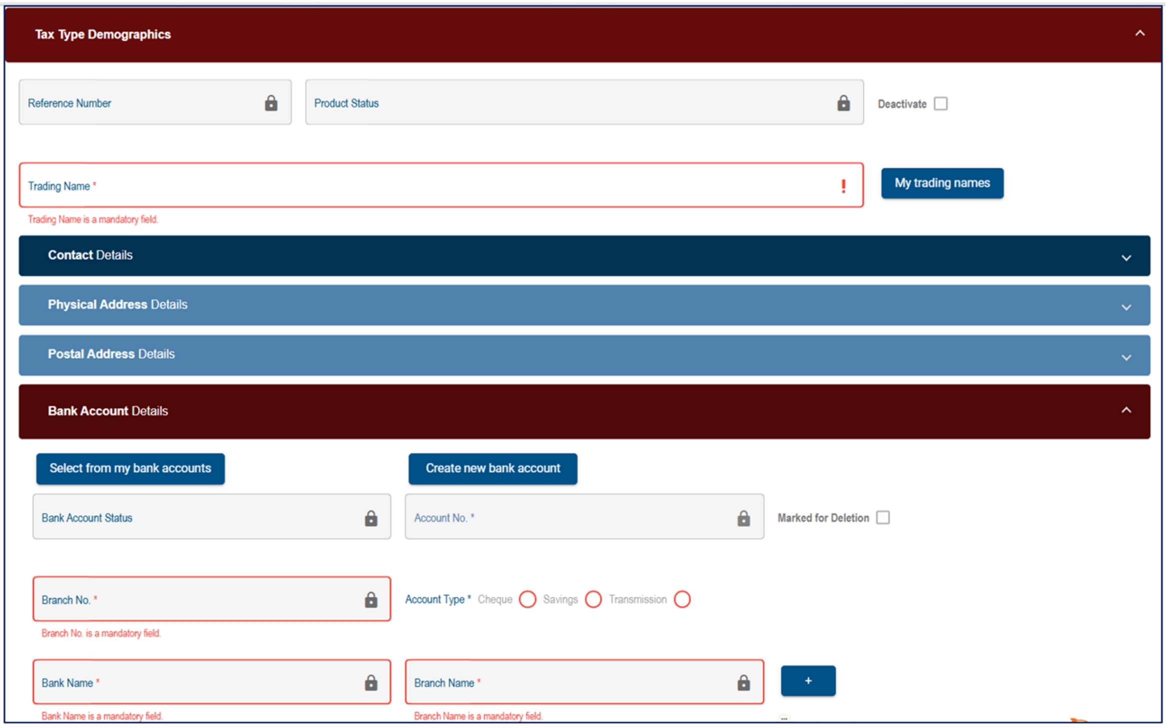
a) A taxpayer cannot register for a new VAT product if one of the following exist:
   i) When there is an existing registration with “New Registration” status
   ii) When Diesel has a status of “New Registration and VAT has a status other than “New Registration”

b) Click the Add new product registration button on the taskbar. A pop-up message will appear.



c) Click 'OK' to proceed, the following containers will be displayed:

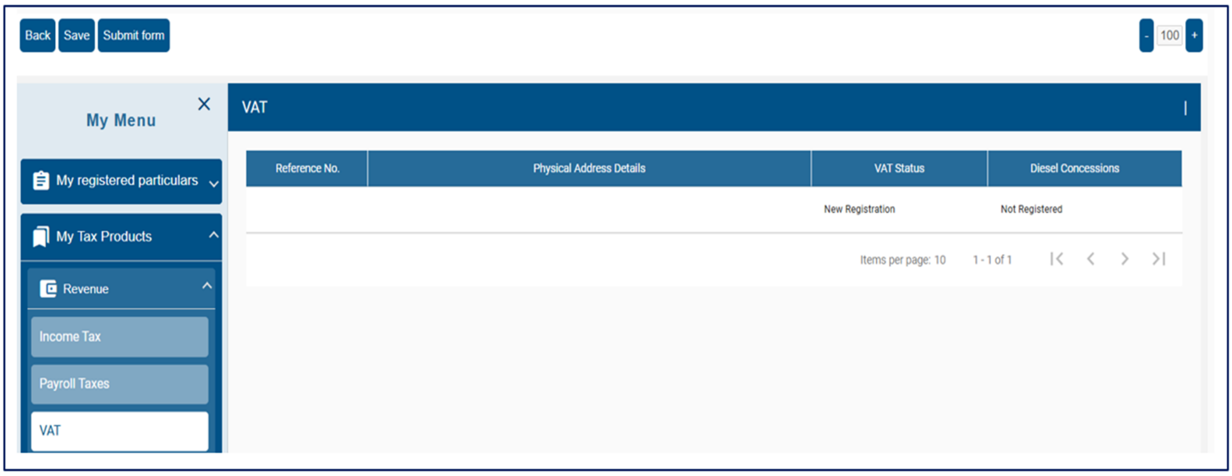




d) Capture all necessary fields:

- i) VAT Liability Date – Refer to rules as shown in section 17.2.3
- ii) Business Activity Code – select a code from the list of Business Activity Codes displayed.
- iii) The field Mark here if you derive farming income in addition to your main business activity income will only be available for section if the Business Activity Code selected is not a farming activity code.
- iv) Farming Activity Code – this field is mandatory if the field Mark here if you derive farming income in addition to your main business activity income is checked.
- v) Select one of the registration options below – select Yes for one of the questions.
- vi) Standard Rated Supplies –Enter the values
- vii) Zero Rated Supplies – Enter the values
- viii) Total Value of Taxable Supplies – this field is auto calculated as follows: **Standard Rated Supplies+ Plus Zero-Rated Supplies.**
- ix) Tax Periods – Select the Filing Category from the dropdown list. Only one option can be selected at any time.
  - A) Monthly tax periods
  - B) Tax periods of two months
  - C) Tax periods of 6 months (Farming – only if taxable supplies for 12 months do not exceed R1.5 million)
  - D) Tax periods of 12 months ending on financial year end
- x) Trading Name – Capture or Select the trading name from the list.
- xi) The following containers will be prepopulated:
  - A) Contact Details
  - B) Physical Address Details
  - C) Postal Address Details
- xii) Bank Account details:
  - A) The bank account details container will be prepopulated with the current registered income tax registration bank details.
  - B) In the event that there are no income tax registration bank details, the fields in the container will remain blank and the user must capture the necessary fields or select a bank account from the bank account library using the “Select from my bank accounts” button

e) Click Done to complete the registration process, the following screen will display:



f) Click Submit form button, then you be requested to approve your registration request online.

g) Select the preferred method of contact and enter OTP number to approve your request.

17.2.3 Rules for New VAT Registration on e-Filing

a) VAT Liability Date – Compulsory Registration:
   i) If the value for "Total Value of Taxable Supplies" is equal to or greater than 1 million (Compulsory Registration), the VAT Liability Date:
      A) Cannot be more than 3 months in future
      B) Must be prior to any Liability Date's in the VAT – Diesel Refund section.
      C) May not be backdated to more than 6 months prior to the current date
   ii) If the user enters a VAT Liability date that is more than 6 months prior to the current date, then this error message will display:" The VAT Liability Date provided exceeds the period allowed on eFiling. Please visit a SARS branch with your supporting documents to request the required backdating".
      A) The VAT Liability date must default to the current system date and must be locked.

b) VAT Liability Date – Voluntary Registration:
   i) If the value for "Total Value of Taxable Supplies" is less than 1 million (Voluntary Registration), the VAT Liability Date:
      A) Cannot be more than 3 months in future
      B) Must be prior to any Liability Date's in the VAT – Diesel Refund section.
      C) May not be backdated
   ii) If the user enters a VAT Liability date prior to the current date, then then this error message will display: "No backdating in terms of voluntary registrations is allowed unless you have charged VAT prior to this application. Please visit a SARS branch with your sales invoices or signed contracts to request the required backdating"
      A) The VAT Liability date must default to the system current date and must be locked.

c) VAT Liability Date – Existing Registrations (Voluntary Registration)
   i) If the value for "Total Value of Taxable Supplies" is less than 1 million (Voluntary Registration), the VAT Liability Date:
      A) May not be backdated and may not be editable.

17.3 VAT - Diesel Refund Concession Options

a) This container will be used to maintain VAT subscription of diesel details for individuals and enterprises. This container will only be displayed if the business activity you have selected is applicable to diesel concession.

b) This container will display three Diesel Refund Concession Options:
   i) Concession Type - On Land > Concession Type - Offshore & Electricity Generating Plant > Concession Type -Rail & Harbour Services

c) If Yes is selected to the questions displayed on Diesel Refund Concession Options (Figure 1), then the Concession Type sub – containers (Figure 2, Figure 2 and Figure 4) will be displayed with following applicable fields to be completed:

- i) **Liability Date:**
  - A) May not be less than 2001/07/04
  - B) May not be earlier than VAT liability date
  - C) Cannot be more than 3 months into the future
  - D) May not be backdated prior to 2007/1/01 if activity code = 1905 (e.g., On Land)
  - E) May not be backdated prior to 2016/04/01 if the diesel activity code = 1920((e.g., Rail & Harbour)
- ii) **Estimated Turnover for Current Financial Year** – Enter the expected total revenue for the current financial year (in ZAR)
- iii) **Estimated Diesel Purchases (litres p/a)** – Provide the estimated number of diesel litres to be purchased annually.
- iv) **Major Division –**Select the primary business activity sector.
- v) **Trading Name –** Capture or Select the trading name from the list**.**
- xiii) The following containers will be prepopulated:
  - A) Contact Details
  - B) Physical Address Details
  - C) Postal Address Details
- xiv) Bank Account details:
  - A) The bank account details container will be prepopulated with the current registered income tax registration bank details.
  - B) In the event that there are no income tax registration bank details, the fields in the container will remain blank and the user must capture the necessary fields or select a bank account from the bank account library using the “Select from my bank accounts” button.

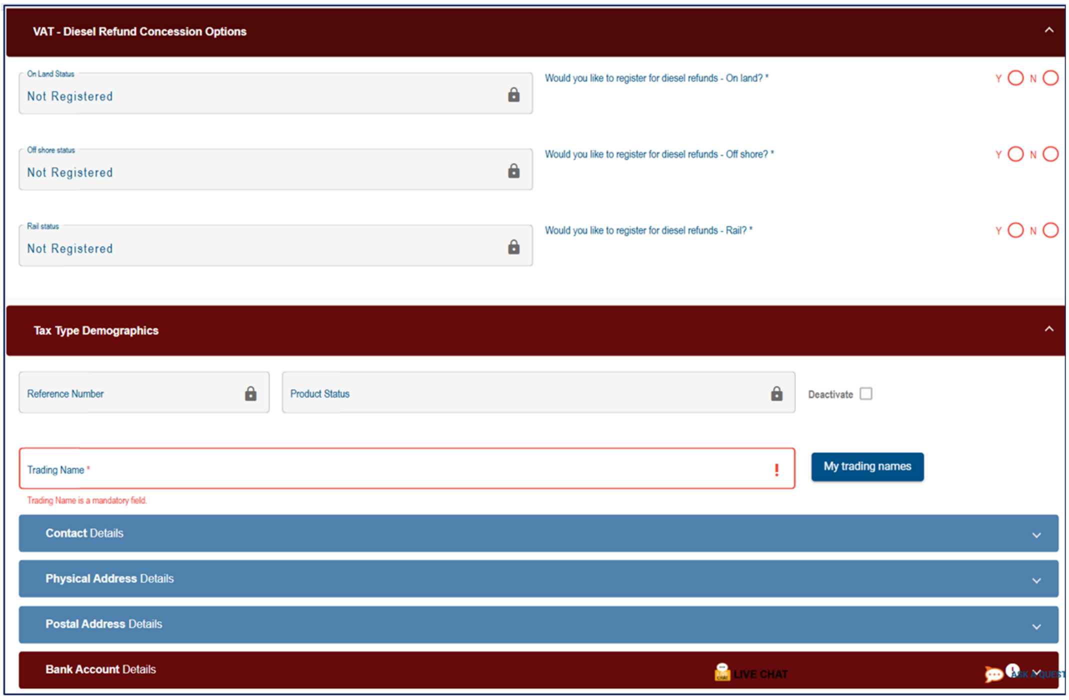


Figure 1: Example of the Diesel Refund Concession Options

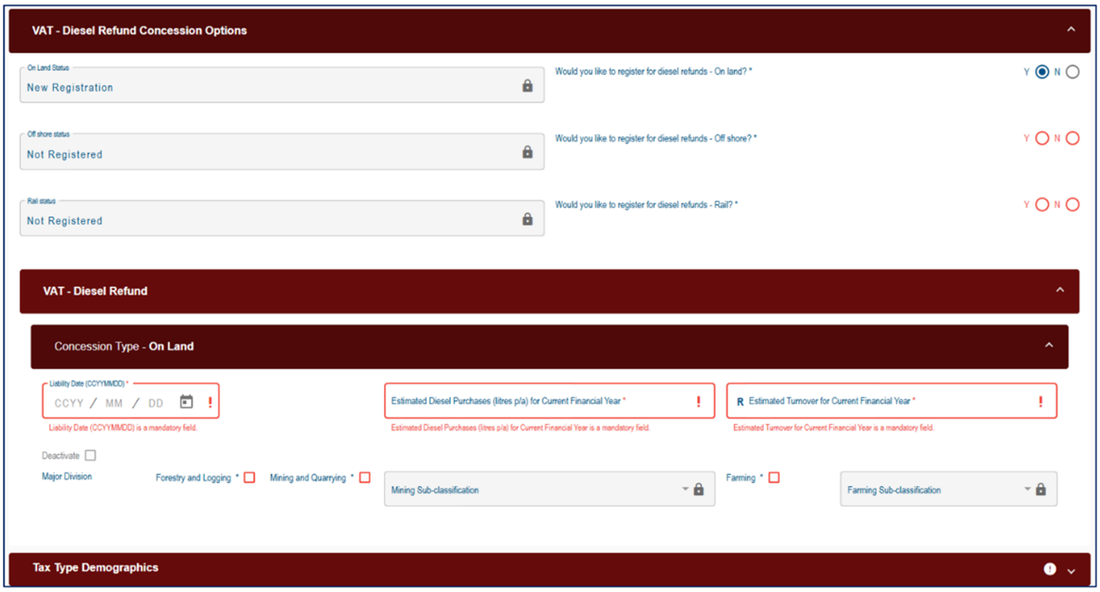


Figure 2: Example of the Diesel Refund Concession Type - On Land

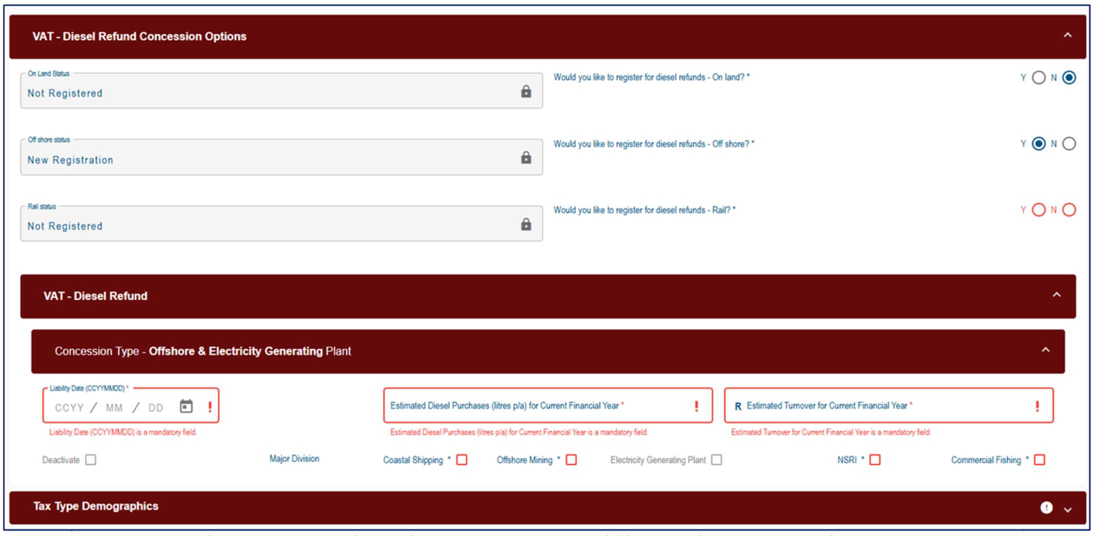


Figure 3: Example of the Diesel Refund Concession Type - Offshore & Electricity Generating Plant

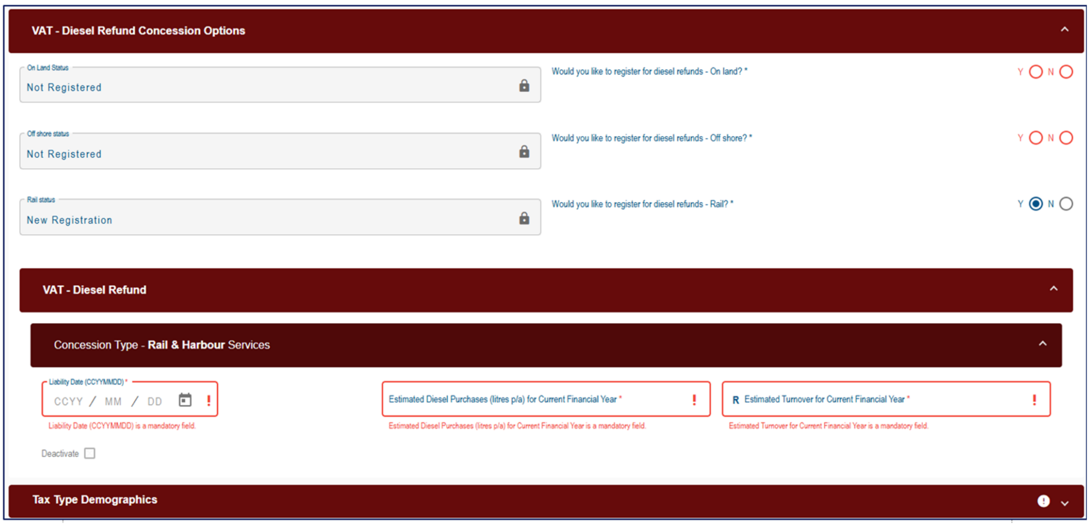


Figure 4: Example of the Diesel Refund Concession Type - Rail & Harbour Services

18 MPRR TAX

a) An entity is allowed to have only one MPRR tax reference number, however where an entity was coded as insolvent, an entity is allowed to have two tax reference numbers.

b) To register for Mineral and Petroleum Resource Royalty tax, click on “MPRR tax”

Note: Where an entity has multiple entity profiles and have not yet been merged, the MPRR registration will not be allowed.

c) Select “**Add new product registration**” to register for MPRR.

d) Under “Status Management” select “Deactivate “. The status of the tax product must be “Active” to deactivate.

e) To re-activate for a product, select “reactivate” under “Status Management”. The status of the tax product must be “Inactive” to deactivate.

f) Complete tax type demographics

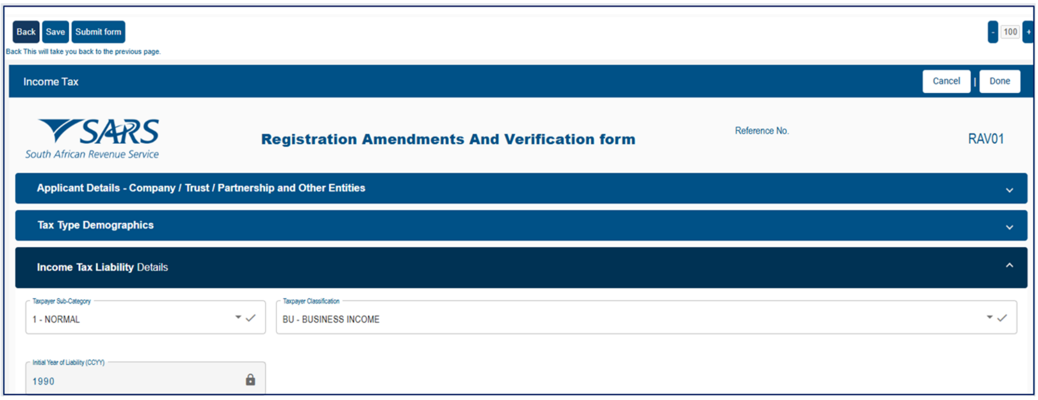
g) Complete bank account details or select existing bank details:

19 INCOME TAX LIABILITY DETAILS

a) This Container is used to maintain Income Tax subscription details for Individuals and enterprises.

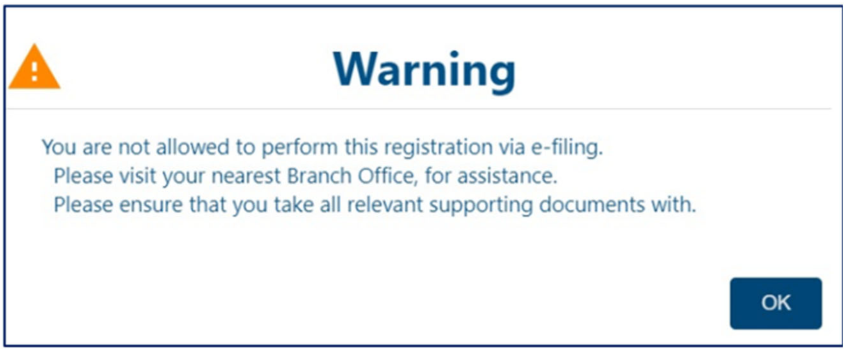
b) This screen is accessed by the following Navigation Menu path:
   i) My Tax Products > Revenue > Income Tax > Income Tax Liability Details.

c) The following fields will be displayed:
   i) Taxpayer Sub-Category > Initial Year of Liability >Taxpayer Classification.



d) **Taxpayer Sub-Category:**
   i) Click on this field, a popup will be displayed with the following options:
      A) Taxpayer type - Provisional or Non Provisional.
      B) Taxpayer Category – Individual, Company or Trust.
   ii) The pop up will also display two columns containing the list of taxpayer sub-category and classification codes.
      A) Select a sub category and classification from the list box on the popup and click ‘OK’
   iii) In the case of a second income tax registration for the deceased estate, select “Non Provisional” and “Normal” as Sub-category.

iv) If you select “Insolvent to date of Sequestration” and the first tax number is not coded as an Insolvent Person, the following warning message will appear:

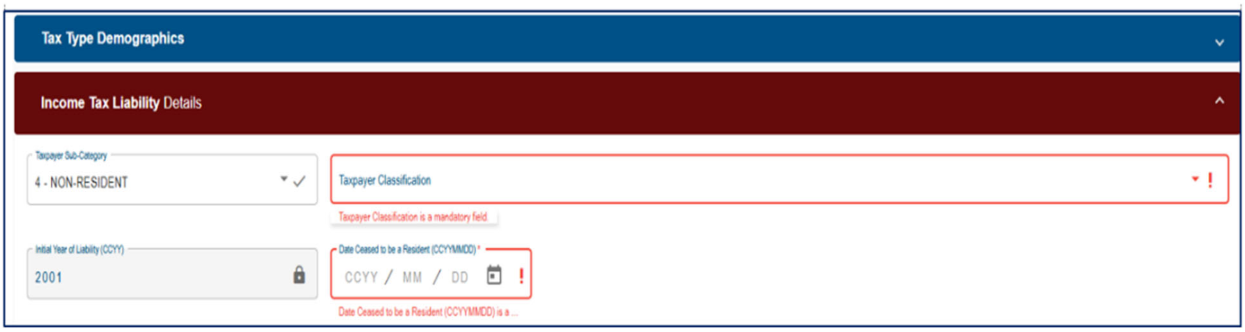


v) Select “**Ok**” when you have made your selections to continue.

e) **Initial Year of Liability:**
   i) Initial Year of Liability – must not be prior to 1963 and not 2 years later than current date. Field will be active on a new registration application and disabled for maintain details.
   ii) **Note:** In the case of a second income tax registration for the deceased estate, the liability date must always be set as 2017 or the tax year in which the Taxpayer received the post date of death income.

19.1 Ceased To Be RSA Tax Resident

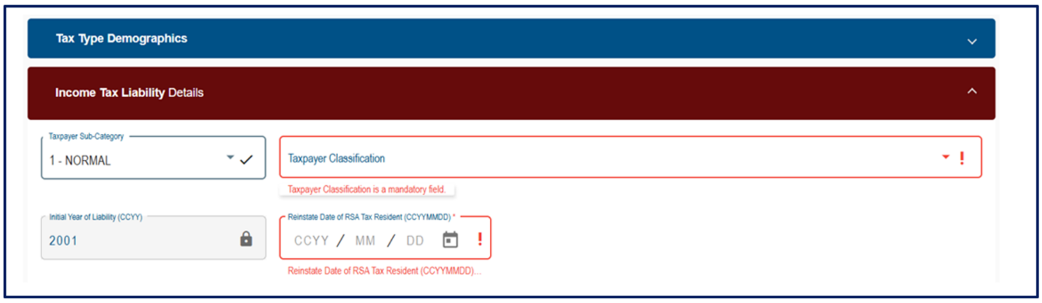
a) Where the taxpayer is leaving the country and immigrate to another country:
   i) Select “Code 4, Non-resident” under Taxpayer subcategory to change the Income Tax registration status.
   ii) Complete Date Ceased to be a Resident and Taxpayer classification.
   iii) Click Done to save changes.
   iv) Click submit form. A case will be created revzjxysl for relevant supporting documents to be submitted.
   v) Submit the relevant supporting documents. Refer to section 5.2 (**SARS CORRESPONDENCE)** on how upload and submit supporting documents.



19.2 Reinstatement Of RSA Tax Residency

a) As a taxpayer who previously ceased being an RSA tax resident, you may request reinstatement of your RSA tax residency status. This process applies **only to individuals**, not to companies or trusts.

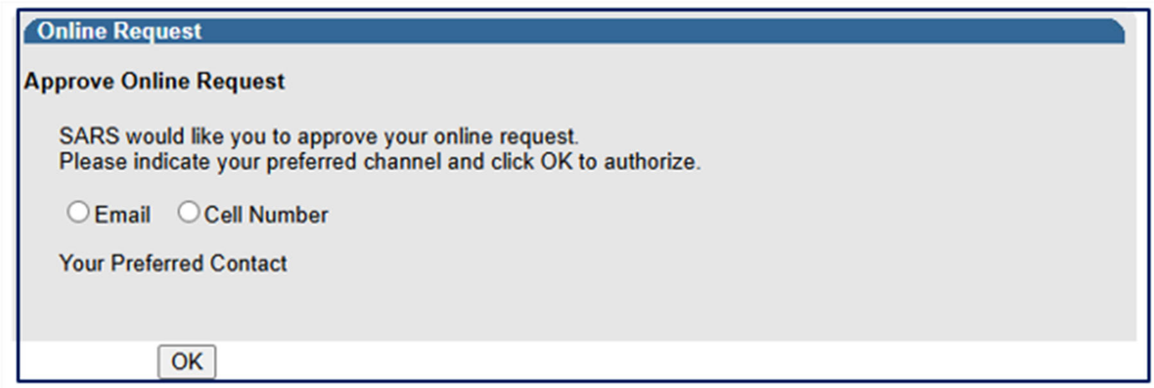
b) This screen is accessed by the following Navigation Menu path:
   i) My Tax Products > Revenue > Income Tax> Income Tax Liability Details



c) To reinstate your RSA tax residency:
   i) Change the "Sub-category" from "Non-Resident" to another applicable status.
   ii) Complete the “Reinstatement Date of RSA Tax Residency” field.
   iii) Click Done
   iv) Click submit form.

20 SUBMISSION OF THE RAV01

a) Click Submit form button, then you be requested to approve your registration request online.



b) Select the preferred method of contact and enter the OTP number to authorise your request.

c) eFiling will display a message to indicate that the RAV01 has been successfully submitted.
   i) For an enterprise, the registration number will display and for an individual, the ID number will display:

DETAILS

Registration Number

RESULT

Thank you for submitting your registered details to SARS.

The data submitted within this form is currently being assessed. To view your captured form and the results of your submission, you may select the 'Continue' button below to be directed to the 'History' grid.

Continue

d) Click “**Continue**” button to return to the History page.

21 SAVED DETAILS

a) A version of the form is saved if the user elected to “Save” changes for later submission during the maintenance or capturing of the RAV01 form. “Save” implies that changes were provisionally made to the registered details but not submitted to SARS. All issued and saved forms are displayed for the user.

b) If there is no saved information, nothing will display.

SAVED DETAILS

The grid below consists of all your issued and saved forms ordered against the last saved or issued one. To locate a specific one, you may make use of the search functionality below:

Legal Entity Name: ID / Registration Number:

From Date: To Date:

Search

Legal Entity Name	ID/Registration Number	Saved Date	Open
No Records available for your selection.			

c) After you have saved the RAV01, a list of saved RAV01 forms will display.

SAVED DETAILS

The grid below consists of all your issued and saved forms ordered against the last saved or issued one. To locate a specific one, you may make use of the search functionality below:

Legal Entity Name: ID / Registration Number:

From Date: To Date:

Search

Legal Entity Name	ID/Registration Number	Saved Date	Open
SA	81	2021	Open
1			

d) If you select the “**Open**” hyperlink, the Registration Work Page will display. You can select the legal name hyperlink to open the RAV01 form.

REGISTRATION WORK PAGE

Legal Entity Details	
Taxpayer Type:	SA-ID
Trading Name:	SA
Registration Number:	81
Tax Reference Number:	2

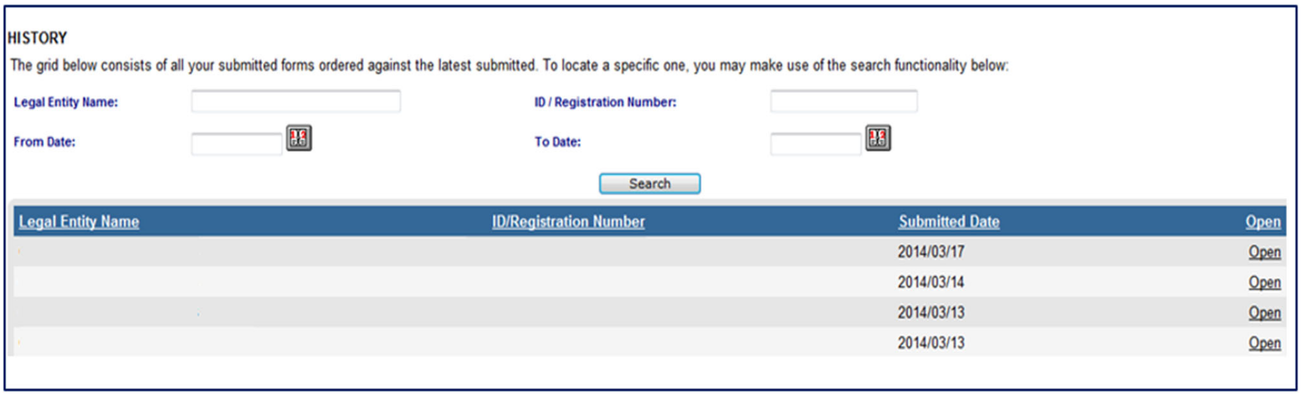
Legal Entity Name	ID / Registration Number	Status	Print Form
SA	81	Saved	Print

22 MAINTAIN REGISTERED DETAILS HISTORY

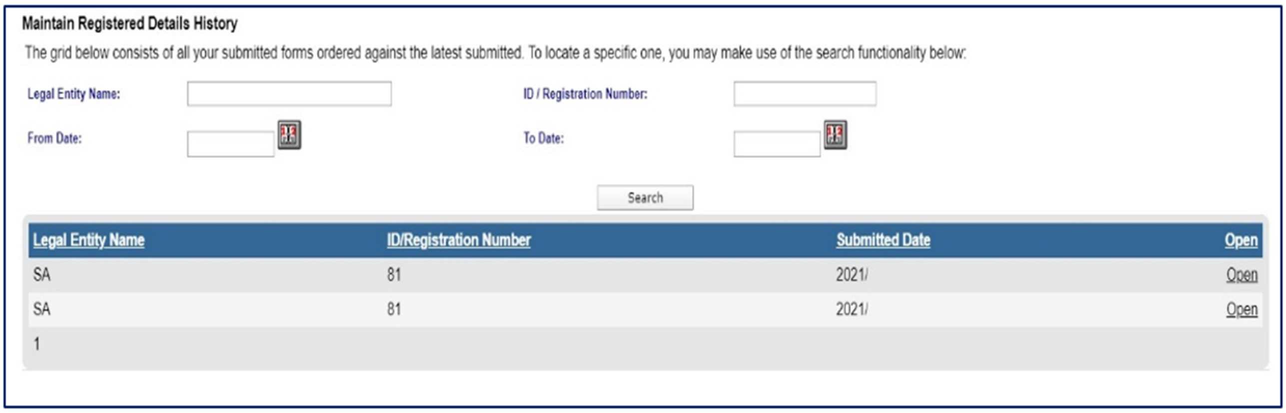
a) The "**Maintain Registered Details History**" menu item will display a history of all submissions of the RAV01 to SARS

b) If there is no submitted information, nothing will display.

c) If there is a RAV01 submitted already, an entry will display as below.



d) Click the "**Open**" hyperlink and the Registration Work Page will display.



23 REGISTER WITHHOLDING TAX ON INTEREST

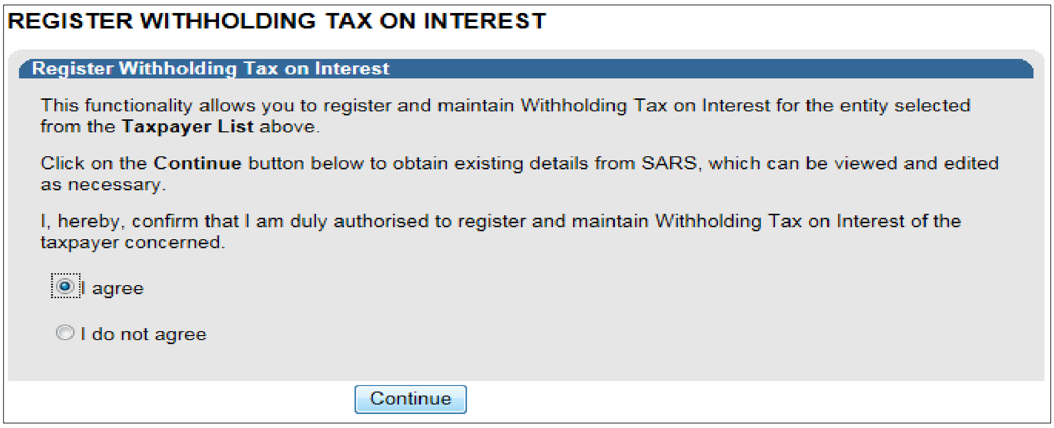
a) Withholding Tax on Interest (WTI) is a fixed percentage of interest amount paid to a foreign entity and is payable to SARS. The interest amount is derived when interest is paid by a South African resident to a non-resident and a portion of interest amount is withheld by the resident.

b) The aim of the WTI process via eFiling is to provide the functionality for residents to self-declare the amount on the interest paid to foreign entities. Registration for WTI, submission and payment will only be available via eFiling.

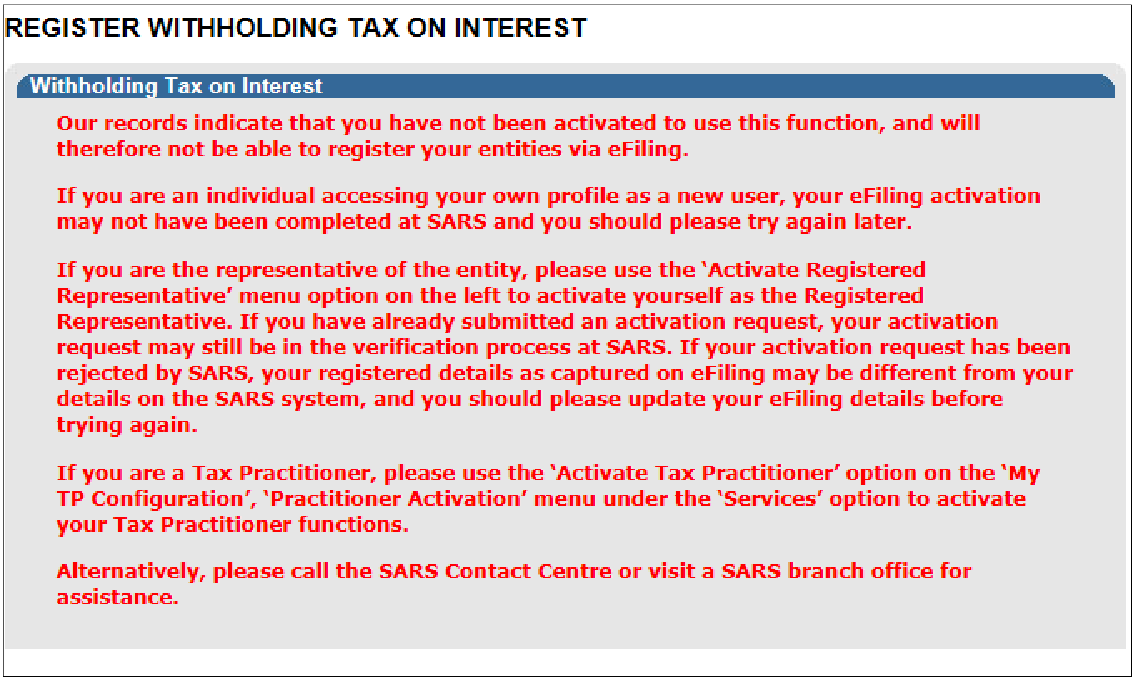
c) Before you can continue with the registration of WTI on eFiling, ensure that you are registered as an eFiling user and that your status is active.

d) The "**Register Withholding Tax on Interest**" functionality is hosted within the "**SARS Registered Details**" option on eFiling.

e) Upon selecting "Register Withholding Tax on Interest, the disclaimer will display. Click "**I agree**" to accept the disclaimer and click "**Continue**" button to proceed.



f) In the case where representative is not active on eFiling, the practitioner access is not active or where individual with a new eFiling profile is not active, the following message will display. Ensure that all activations are completed prior to registering for Withholding Tax on Interest.



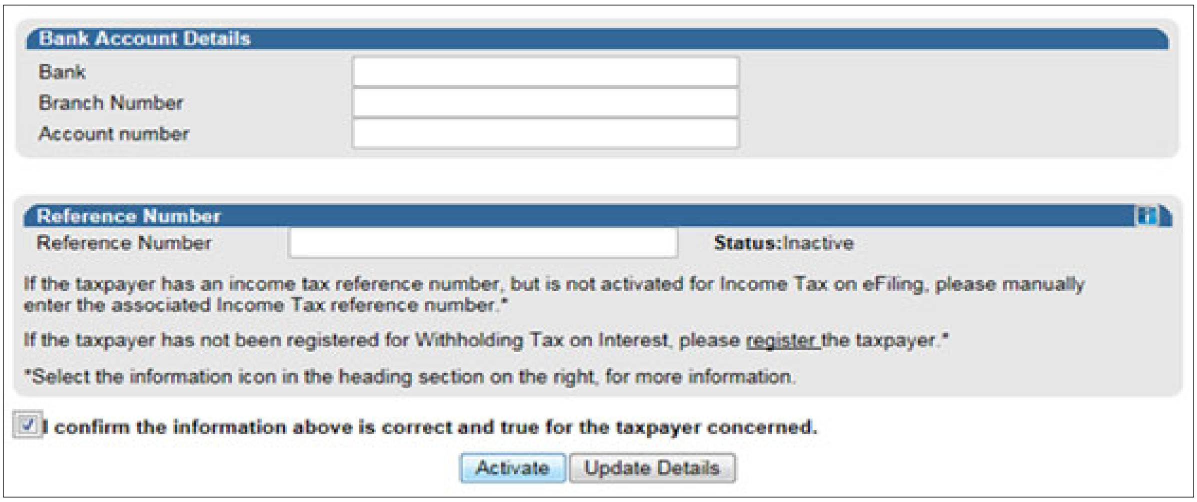
g) If all activations are correct, the Register Withholding Tax on Interest page will display. Select "**Date of Liability**" and click "**Register**" to continue. If there is no Income Tax Reference number pre-populated, complete the Income Tax Reference number before you proceed.

Note: The date of liability may only start from 1 March 2015 and may not be future dated.

h) The following message will display if the registration was successful. Click "**Continue**" to proceed.

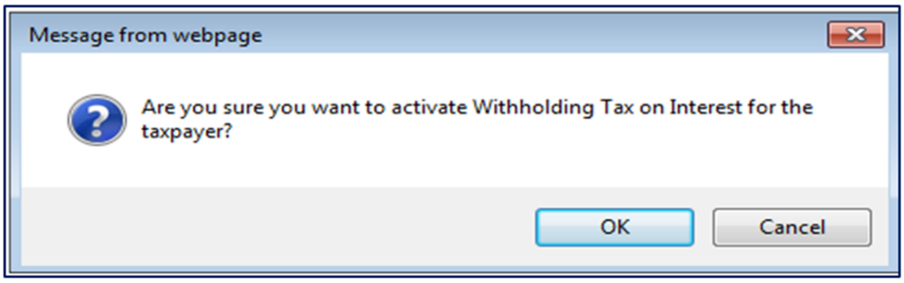
i) The "**Activation Withholding Tax on Interest**" page will display. Check that all taxpayer details displayed are correct.

j) If there are details that must be updated, click the "**Update Details**" button to update details.

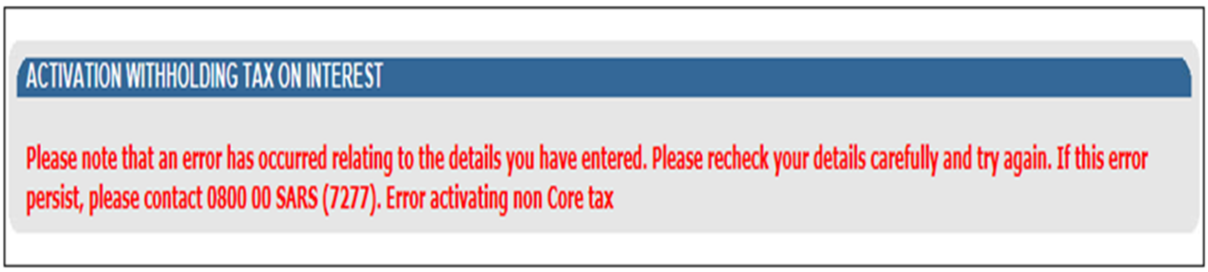


k) If all information displayed is correct, click check box to confirm that all information is correct and true and click "**Activate**" to continue.

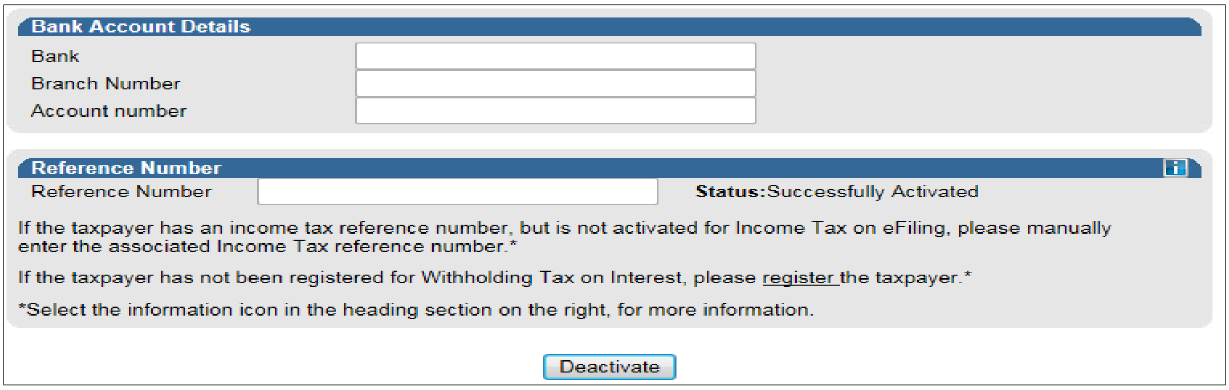
l) A confirmation message will display. Select "**OK**" to continue or "**Cancel**" to go back to the Activation page.



m) If the taxpayer information details at SARS do not match the details submitted for the activation request, the following error message will display. Ensure that you correct all information and re-submit the activation request.

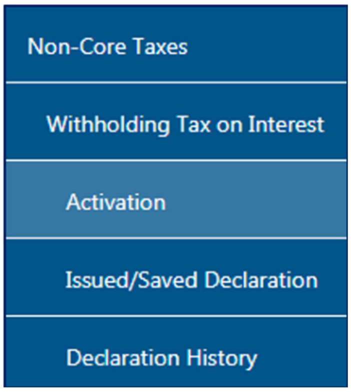


n) Once the Activation of Withholding Tax on Interest is successfully activated, the status on the Activation page will be updated to “**Successfully Activated**



o) If you wish to deactivate the WTI functionality on eFiling, click on the “**Deactivate**” button displayed in the above screen. You will receive a confirmation message to confirm the request.

p) You can now select “**Returns**”, “**Non-Core Taxes**” and “**Withholding Tax on Interest**” option to submit a declaration.



q) For the Organisations profile, ensure that Withholding Tax on Interest tax type is selected in the “Rights Groups” functionality.

r) For more information regarding this process, the Withholding Tax on Interest external guide is available on the SARS website www.sars.gov.za.

24 DEFINITIONS AND ACRONYMS

Glossary A-M | South African Revenue Service (sars.gov.za)

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

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