



REQUEST CERTIFICATE OF RESIDENCE

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1 PURPOSE

- a) This guide provides guidance to South African tax residents, individuals and non-individuals, who require the South African Revenue Service (SARS) to issue a Certificate of Residence or to certify an overseas tax relief form (a residence form from another jurisdiction).

2 SCOPE

- a) The guide includes an overview of a Certificate of Residence process and guidance in respect of the application for this certificate and authorisation of an overseas tax relief form.

3 TAX RESIDENCY

- a) Tax residency determines where an individual or non-individual is liable to pay tax. In South Africa, the tax residency of an individual is determined through the Ordinarily Resident Test and the Physical Presence Test. For more information on these two tax residency tests, please refer to:
 - i) [Guide on the Residence Basis of Taxation for Individuals](#)
 - ii) [Interpretation Note 3 \(Issue 2\): Resident: Definition in relation to a natural person – ordinarily resident](#)
 - iii) [Interpretation Note 4 \(Issue 5\): Resident: Definition in relation to a natural person – physical presence test](#)
- b) With effect from 1 March 2001, SA moved from source-based taxation to residence-based taxation which has the effect that:
 - i) South African tax residents are taxed on all their worldwide income (local and foreign).
 - ii) People who are not South African tax residents (Non-residents) are only taxed on income from South African source.
- c) Other countries may also have a similar taxation system to that of SA. The result of this taxation system is that income derived by a resident of one country from a source in another country is subject to tax in the country of residence and the country of source.

4 DOUBLE TAXATION AGREEMENT (DTA)

- a) Normally countries that have trade relationships enter into agreements for the avoidance of double taxation. DTA is a bilateral contract between two countries designed to prevent taxpayers from being taxed twice on the same income.
- b) SA has agreements with several countries for the avoidance of double taxation of income to prevent the same income from being taxed in both countries. The DTA's are available on the South African Revenue Services (SARS) website as per the links below:
 - i) <https://www.sars.gov.za/legal-counsel/international-treaties-agreements/double-taxation-agreements-protocols/>
 - ii) <https://www.sars.gov.za/legal-counsel/international-treaties-agreements/double-taxation-agreements-protocols/dtas-and-protocols-africa/>
 - iii) <https://www.sars.gov.za/legal-counsel/international-treaties-agreements/double-taxation-agreements-protocols/dtas-and-protocols-rest-of-the-world/>
- c) Should the same income be taxed in both countries, a foreign tax credit (FTC) will normally be allowed in the country of residence for the tax paid in the other country. The SA resident may be entitled for relief of income tax imposed by the country of source with which SA has a DTA in place. However, this is dependent on the requirements being met in the relevant Article of the applicable DTA. If there is no tax treaty between SA and the other country, the normal domestic rules apply.

5 CERTIFICATE OF RESIDENCY

5.1 Certificate of Residency overview

- a) A certificate of residency is a document supplied by SARS to SA tax residents to prove their residency for income tax purposes to foreign tax jurisdictions that have DTA with SA.
- b) The country where a SA resident rendered services or received income normally requires a Certificate of Residence before considering relief of tax at source. The confirmation of tax residency can be obtained in two ways:
 - i) A SA resident may request SARS to issue a Certificate of Residence.
 - ii) A resident application form issued by a foreign jurisdiction where services are rendered or income derived.
- c) To request a Certificate of Residence, see the “Request a Certificate of Residence” for details.

5.2 Overseas tax relief form

- a) Foreign tax jurisdictions require a designated form to be signed and stamped by SARS, verifying the residency status of individuals, trusts, and companies in South Africa.
- b) In such instances, a SARS official must stamp and sign the form to confirm the person is a SA tax resident. The certified overseas tax relief form confirms your residency status.
- c) The relevant Certificate of Residence application form must also be completed and submitted with the overseas tax relief form. Refer to the “Request a Certificate of Residence” for details.

5.3 Requirements for the issuing of a Certificate of Residency

- a) During the requested period:
 - i) You must be a SA tax resident.
 - ii) Your submission of SA tax returns must be up to date.
- b) SARS will reject the Certificate of Residence request in the following instances:
 - i) The person is not registered for income tax purposes.
 - ii) The application form is incomplete.
 - iii) The required SA tax returns for the individual or business partners are outstanding.
 - iv) Additional information requested by SARS was not submitted.
 - v) The person is not a resident in terms of the South African tax residency tests results.
 - vi) The exempt organisation is not registered for annual income tax purposes.
 - vii) Where the business partner is not a South African resident in terms of the definition of ‘residence’ in section 1 of the Income Tax Act No. 58 of 1962.

5.4 Request a Certificate of Residence

5.4.1 Individuals

- a) Download and complete in full the RC01 – Application for a Certificate of Residence (Individuals) available on SARS website www.sars.gov.za.

5.4.2 Non Individuals (Entities and Trusts)

- a) Download and complete in full the RC02 – Application for a Certificate of Residence (Persons other than Individuals) available on SARS website www.sars.gov.za.

5.4.3 Overseas tax relief form

- a) The RC01 or RC02 application form must also be completed if you require SARS to stamp any form from a foreign tax jurisdiction to confirm residency.

5.4.4 Submission channels

- a) The completed and signed application form must be submitted via any of the following channels:
 - i) SARS Branch (on appointment)
 - ii) Email channel: ContactUs@sars.gov.za
 - iii) For an Exempt Institution, sent to TEU@sars.gov.za
 - iv) For HWI, sent to hnwqueries@sars.gov.za
 - v) For LBI, sent to the correct address as outlined below:
 - A) Retail Sector Queries: LBqueries.Retail@sars.gov.za
 - B) Communications Sector Queries: LBqueries.Communications@sars.gov.za
 - C) Construction Sector Queries: LBqueries.Construction@sars.gov.za
 - D) Financial Sector Queries: LBqueries.Financial@sars.gov.za
 - E) General Sector Queries: LBqueries.General@sars.gov.za
 - F) Manufacturing Sector Queries: LBqueries.Manufacturing@sars.gov.za
 - G) Mining Sector Queries: LBqueries.Mining@sars.gov.za
 - H) Primary Sector Queries: LBqueries.Primary@sars.gov.za
- b) For email submissions, the Subject line must include "Certificate of Residence" and the Income Tax Reference Number.

5.4.5 Turnaround time:

- a) The turnaround time for processing a Certificate of Residence request is 21 business days if the form was completed in full and no additional information is required.

5.4.6 Certificate of Residence validation period

- a) A Certificate of Residence is only valid for a period of one year from the date of issue if the date of issue is for a period going forward.
- b) A certificate for residence in advance will only be from the date of application plus one year.
- c) A Certificate of Residence can be issued retrospectively.

6 DEFINITIONS AND ACRONYMS

The definitions, acronyms and abbreviations can be accessed via the following link: [Glossary webpage](#)

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:

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