

A person who wishes to submit an ATR application on the ATR system but has not previously registered for this service must register for it on eFiling.

1 Registration and accessing the ATR system

- Log on to eFiling www.sarsefiling.co.za
- Click “Services” at the top of the page.
- Under “Other Services” in the links on the left-hand side, click “Setup”.
- Click “Advance Tax Rulings”.
- Click “Register”.
- Registration takes a few minutes.

Access the ATR system once registration is complete

- Click “Services” at the top of the page again.
- Click “Other services” in the links on the left.
- Click “Advance Tax Rulings”.

2 Starting a new application

- Click “New” on the ATR homepage on the left-hand menu.

The system saves populated information automatically. Returning to a saved application requires the “Terms and Conditions” tick box to be selected again before being able to click “Next”

3 Pre-screening checklist

- Complete the pre-screening checklist.
- Click the tick box to accept the “Terms and Conditions”.
- Click “Next”.

4 Applicant details required before applying online

- The type of ruling to be applied for (BPR or BCR).
- Contact details of the person applying for the ruling. This is the person **who** the ATR unit will contact regarding the application.
- The income tax reference number if the applicant is registered for tax in South Africa.

5 Submit the application

- A “saved” application is a ‘draft’ and is not accessible by the ATR unit.
- Click “Submit” to begin the application process.

6 Upload documents

- Click the “Upload Documents” button.
- Browse to the location of the application document(s) to upload.
- Provide a description of the document.
- Click “Upload”.

[A limit of 10MB per document applies]

7 Payments

If the ATR unit advises the applicant that the application is suitable for an advance ruling, the applicant must pay the application fee to proceed. Payments can only be done via EFT. The ATR unit will contact the applicant regarding the payment process for the application fee.

ATR system: Quick Reference Guide

During the application process

8 Estimated cost of the application

- An estimated fee range for the cost recovery fee for the ruling application will be published on the ATR system by the ATR team member.
- The estimated time to complete the application will be indicated and a Letter of Engagement will be provided to the applicant.
- The applicant must do the following to proceed:
 - Indicate on the ATR system that he or she has read and signed the Letter of Engagement;
 - Accept the estimate on the ATR system;
 - Upload the signed Letter of Engagement or e-mail it to the ATR unit; and
 - Pay the deposit (referred to as the 'estimation fee' on the ATR system).

Payments can only be done via EFT. The ATR unit will contact the applicant regarding the payment process.

9 Case in progress

- The evaluation phase will begin.
- Any request for information will place the application "on hold".
- The application will only resume when all information requested has been provided.

10 Draft ruling

- The proposed outcome will be communicated.
- If the applicant proceeds with the ruling, a draft ruling letter will be uploaded for consideration.
- The applicant must –
 - consider and accept the draft ruling letter to proceed; or
 - engage with the ATR team member if any edits are required.

11 Sanitised ruling

- A sanitised version of the ruling will be uploaded for consideration.
- Alternatively, a letter confirming non-publication will be uploaded.
- The document uploaded can be viewed by pressing the "ViewSan" button.
- The applicant must consider the document uploaded and either accept it by pressing "Accept" **or** raise an issue, by pressing the "Feedback" button.

12 Invoice and payment

- An invoice is issued in respect of the 'cost recovery fee'.
- The statement will reflect the deposit received, invoice amount and the outstanding balance payable.
- Outstanding amounts are due within 30 calendar days.
- Interest is levied on outstanding amounts not settled within 30 calendar days from the date of the invoice.

13 Accessing the ruling

- The ruling can be downloaded from eFiling once the account balance is nil.

Payments can only be done via EFT. The ATR unit will contact the applicant regarding the payment process.