

# SARS Tax Practitioner Readiness Programme



# Module 5: Channels of Engagement

# Learning Objectives

At the end of this module, you are expected to:

- Understand the role each channel of engagement plays in assisting tax practitioners.
- Understand the scope of each channel of engagement.

**Note:** In this module the importance of the Power of Attorney will also be emphasised.

# Channels of Engagement

## Service offerings per channel for tax practitioners

Tax practitioners can be serviced via multiple channels listed below depending on the categories of the service requests:

- Tax practitioner unit (TPU),
- Tax practitioner mailbox – [pcc@sars.gov.za](mailto:pcc@sars.gov.za),
- Contact Centre,
- Branch offices,
- eFiling,
- SARS MobiApp, and
- SARS Online Query System.

# Power of Attorney

## **SPPOA – Special Power of Attorney**

To appoint any taxpayer or representative taxpayer, except a tax practitioner, to act on their behalf, the SPPOA must be accompanied by:

- a copy of the taxpayer's identity document;
- a copy of representative taxpayer's identity document.

## **TPPOA – Special Power of Attorney for Tax Practitioners**

- To be completed by a taxpayer or representative taxpayer to appoint a tax practitioner to act on their behalf

## **ASPOA – Authority on Special Power of Attorney by a Tax Practitioner**

- To be completed by a tax practitioner to further delegate an employee to act on a client's behalf (The TPPOA must be submitted simultaneously with this ASPOA to SARS offices)

**Note: Taxpayers are required to approve online POAs for tax type transfers.**

# Checklist When Attempting to Resolve an Issue

Before contacting SARS, ask yourself the following questions:

- What is the nature of the query?
- Are there different work processes that need to work together to achieve resolution (e.g. returns outstanding and request for deferred arrangement)? Do I need to therefore do something before I lodge a query, or do I need to lodge two separate queries?
- Is there a self-help option I can make use of to retrieve the necessary answer?
- Are there any FAQs that answer my question?
- Is the query within turnaround time?
- What is the most appropriate service channel to use?

By following the abovementioned steps you will be ensuring that your query is dealt with speedily and efficiently.

# SARS Online Self-Service

The screenshot shows the SARS.gov.za website. At the top, there is a navigation bar with the SARS logo and the tagline "At Your Service". Below this is a large banner with the text "#Your Tax Matters" and "Tax Compliance is an important part of nation building. Be compliant and avoid penalties." The banner also features the SARS logo and the website address "sars.gov.za".

On the right side, there is a "Find a" section with a list of links: Tax Rate, Guide, Policy, Manual or Brochure, Form, FAQ, Service Charter Index, Source Code, Tax Directive, Scam alert, Digital Channel, Branch, Media Release, Job, Tax Workshop, and Mobile Tax Unit. Below this is a "Top Queries" section with a list of links: Need to verify your banking details?, How do I pay SARS?, How to make payment arrangements?, I've received an Admin Penalty notification, What is my Personal Income Tax return submission status?, Request your Tax Number, What could delay my refund from being paid to me?, How long does the Complaints process take?, Both my cell number and email address have changed as part of my eFiling security contact details?, How do I update my registered details (bank details, address etc) on eFiling?, How to access my 2023 ITR12 on eFiling?, How to amend my ITR12?, and How to clear cache?.

The main content area is divided into several sections. On the left, there is a grid of service tiles. The tiles are: "What's my tax number?", "Pay my SARS Debt", "Filing Season", "Book an appointment", "Register for Tax", "SARS Online Query System" (highlighted with a red border), and "Legal Counsel - Dispute Resolution & Judgments - Constitutional Court".

On the right, there is a "Latest News" section with three articles: "New SCAM alert", "Durban Branch office is open", and "SARS media statement on constitutional court judgement".

# SARS Online Self-Service

## Use our Digital Channels

### SARS Online Query System (SOQS)



Request your  
Tax Number



Submit Supporting  
Documents



Submit a Payment  
Allocation



Report New Estates  
Case



Register a  
Representative



Tax Compliance Status  
Request



Tax Compliance Status  
Verification



Search for a VAT  
Vendor



Trust  
Registration



SARS  
Notices



My Auto Assessment  
Status



Tax Return  
Status Dashboard



Report SARS  
Employee Corruption



Register for  
FM Diesel Refund



Report  
Digital Fraud



Submit an  
LBI Query

Please check the SARS website for new options that we may add.

# SARS Online Self-Service



## Supporting Document Upload

South African Revenue Service

Query Type:	<input type="text" value="Supporting Document Upload"/>	Case No: *	<input type="text"/>
Title: *	<input type="text" value="Ms"/>	Initials: *	<input type="text"/>
Name: *	<input type="text"/>	Surname: *	<input type="text"/>
Trading Name:	<input type="text"/>		
EMail: *	<input type="text"/>		
Mobile: *	<input type="text"/>	Telephone:	<input type="text"/>
Tax Type:	<input type="text" value="Income Tax"/>	Tax No: *	<input type="text"/>
ID Type:	<input type="text" value="South African ID Number"/>	ID No: *	<input type="text"/>

# SARS Online Self-Service



## Account Query

South African Revenue Service

Query Type:

Account Query

Category:

Payment Allocation

Title: \*

Ms

Initials: \*

Name: \*

Surname: \*

Trading Name:

E-Mail: \*

Mobile: \*

Telephone:

Tax Type:

Income Tax

Tax No: \*

ID Type:

South African ID Number

ID No: \*

# SARS Online Self-Service

Work | google - Search | google - Search | SARS Home | South African Revenue Service

https://www.sars.gov.za

## #Your Tax Matters

### Tax Compliance is an important part of nation building.

Be compliant and avoid penalties.

sars.gov.za

#### Find a

- [Tax Rate](#)
- [Guide, Policy, Manual or Brochure](#)
- [Form](#)
- [FAQ](#)
- [Service Charter Index](#)
- [Source Code](#)
- [Tax Directive](#)
- [Scam alert](#)
- [Digital Channel](#)
- [Branch](#)
- [Media Release](#)
- [Job](#)
- [Tax Workshop](#)
- [Mobile Tax Unit](#)

#### Top Queries

- [Need to verify your banking details?](#)
- [How do I pay SARS?](#)
- [How to make payment arrangements?](#)
- [I've received an Admin Penalty notification](#)
- [What is my Personal Income Tax return submission status?](#)
- [Request your Tax Number](#)
- [What could delay my refund from being paid to me?](#)
- [How long does the Complaints process take?](#)
- [Both my cell number and email address have changed as part of my eFiling security contact details?](#)
- [How do I update my registered details \(bank details, address etc\) on eFiling?](#)
- [How to access my 2023 ITR12 on eFiling?](#)
- [How to amend my ITR12?](#)
- [How to clear cache?](#)
- [SARS USSD services](#)

#### Latest News

##### [New SCAM alert](#)

16 April 2024 – There is a new scam doing the rounds talking of a letter of demand . Please do not open the link

##### [Durban Branch office is open](#)

16 April 2024 – The Durban branch office is open. We apologise for any inconvenience that was experienced by taxpayers and traders during the closure

##### [SARS media statement on constitutional court judgement](#)

15 April 2024 – The South Africa Revenue Service (SARS) wishes to comment briefly on the decision of the Constitutional Court issued on 12 April

##### [Durban Branch remains closed](#)

15 April 2024 – Due to a water interruption the Durban branch office remains closed today, Monday 15 April 2024. We apologise for any inconvenience

##### [Legal Counsel – Dispute Resolution & Judgments – Constitutional Court](#)

12 April 2024 – Value-Added Tax Act, 1991 Capitec Bank Limited v CSARS (CCT 209/22) [2024] ZACC 1 (12 April 2024) Value-Added Tax Act 89

#### Service Tiles:

- What's my tax number?
- Pay my SARS Debt
- Filing Season
- Book an appointment**
- Register for Tax
- SARS Online Query System
- 2021

Windows taskbar: Type here to search | RSA | 15:14 2024/04/17



# Virtual Appointments

- Ensure that you honour your appointments
- If appointments cannot be honoured, inform SARS and cancel the appointment.
- Ensure that all documentation is uploaded before the appointment date.

By following the abovementioned steps, you will be ensuring that your query is dealt with speedily and efficiently.

# SARS Contact Centre

0800 00 SARS  
(7277)

Select the correct option:

- 0 - eBooking
- 1 - Tax Practitioner
- 2 - If you have a case number
- 3 - Tax query
- 4 - Customs & Excise
- 5 - Help-you-eFile
- 6 - SMME
- 7 - Other query
  - (1) Income Tax
  - (2) PAYE
  - (3) VAT
  - (4) Customs & Excise

- **Option 1** is for tax practitioners who need assistance with a service not available online or part of a self-service channel.
- Once selected, you have to authenticate yourself. This helps SARS identify the tax practitioner, the type of queries and appropriate future actions (mitigation).

- You are encouraged to use the SARS online self-service and digital channels to minimise calling the Contact Centre for your queries.

## Software / Systems Related

Services	Tax Practitioner Unit*	pcc@sars.gov.za	Contact Centre**	Branch	eFiling	SARS MobiApp	SARS Online Query System
All eFiling enquiries			√	√			
All e@syfile enquiries			√	√			
Resetting of eFiling password					√	√	

## Registration Maintenance

Services	Tax Practitioner Unit*	pcc@sars.gov.za	Contact Centre**	Branch	eFiling	SARS MobiApp	SARS Online Query System
1 <sup>st</sup> time registration (Income Tax) *See exceptions below					√	√	
1 <sup>st</sup> time registration Trust/Body Corporates *See exceptions below	√ Only if the trustee RR acting on behalf of the trust/Body corporate accompanies the tax practitioner			√ Only if the trustee RR acting on behalf of the trust/Body corporate accompanies the tax practitioner			√ For Trust registrations only
1 <sup>st</sup> time registration (VAT) *See exceptions below					√		
1 <sup>st</sup> time registration (PAYE) *See exceptions below					√		
Update of ID number/company registration number							
Update of Trust registration number				√			
VAT interview	√			√			
Update of registered particulars (excluding eFiling security details)					√	√	
De-registration		√					
Banking detail changes	√			√	√	√	
Banking detail verification	√			√			√
Trustee/Director verification	√			√			√
Merging of profiles for Single Registration					√		
Reprint of registration confirmation					√	√	

## Return Completion

Services	Tax Practitioner Unit*	pcc@sars.gov.za	Contact Centre**	Branch	eFiling	SARS MobiApp	SARS Online Query System
Personal Income Tax Returns (ITR12)			Advisory	Advisory	√	√	
Company Income Tax Returns (ITR14)			Advisory	Advisory	√		
Trust Income Tax Returns (ITR12T)			Advisory	Advisory	√		
VAT 201			Advisory	Advisory	√		
EMP201/EMP501/EMP601			Advisory	Advisory	√		
IRP6			Advisory	Advisory	√		
Tax Compliance Status (TCS) application			Advisory	Advisory	√	√	√
Tax Directives			Advisory	Advisory	√		
Application for tax directive: Fixed percentage – IRP(3b)			Advisory	Advisory	√		
Emigration Clearance			Advisory	Advisory	√	√	√
Foreign Investment			Advisory	Advisory	√	√	√
Request for Remission (PIT, CIT, VAT & PAYE)			Advisory	Advisory	√		
Notice of objection (PIT, CIT, VAT & PAYE)			Advisory	Advisory	√		
Request for Correction			Advisory	Advisory	√		
Notice of Appeal (PIT, CIT, VAT & PAYE)			Advisory	Advisory	√		
ADR1 (Trusts and Donations)	√		Advisory	√			
ADR2 (Trusts and Donations)	√		Advisory	√			
Request for returns					√	√	
Voluntary Disclosure Programme (VDP) – requests					√		

## Accounts

Services	Tax Practitioner Unit*	pcc@sars.gov.za	Contact Centre**	Branch	eFiling	SARS MobiApp	SARS Online Query System
Requests for Statements	√ From 1999 to 2008 only	√ After 2008 only	√ After 2008 only	√ After 2020 only			
Re-allocations		√			√		√
Requests for waiving of penalties and interest					√		
Queries relating to refunds			√				
Offset of credits		√					

## Debt Management

Services	Tax Practitioner Unit*	pcc@sars.gov.za	Contact Centre**	Branch	eFiling	SARS MobiApp	SARS Online Query System
Under R100 000 debt arrangements	√	√	√	√	√		
Request for Suspension of Obligation to Pay			<b>Advisory</b>	√	√		
Over R100 000 debt arrangements	√		<b>Advisory</b>	√	√		
Request for debt equalisation		√					

Other							
Services	Tax Practitioner Unit*	pcc@sars.gov.za	Contact Centre**	Branch	eFiling	SARS MobiApp	SARS Online Query System
VAT vendor search			Advisory		√	√	√
Tax Practitioner verification			Advisory		√		
Supporting documentation upload			Advisory		√	√	√
Reprint of Notice of assessments			Advisory		√	√	
Payments	Advisory		Advisory		√	√	
Tax Practitioner registration and verification			Advisory		√		
Transfer Duty payments			Advisory		√		
Advanced tax ruling					√		
Audit							
Services	Tax Practitioner Unit*	pcc@sars.gov.za	Contact Centre**	Branch	eFiling	SARS MobiApp	SARS Online Query System
Submitting documents for Audit					√	√	√
Enquiry as to the audit status			√		√	√	

# SARS Service Channels

- \*See the exceptions for 1st time registration on our Client Information System (Single registration) webpage.
- \*\*Technical issues will be escalated to technical teams.
- VAT registrations for Partnership and joint venture cannot be done on e-filing, must be done in branch or TPU.
- PAYE for Partnership and joint venture cannot be done on e-filing, must be done in branch or TPU.
- Trusts and Dividends tax: Notice of objections cannot be done on eFiling and must be done in the branch office or TPU.
- RR = Registered Representative.

*Thank you  
Re a leboha  
Re a leboga  
Ndza Khensa  
Dankie  
Ndi a livhuwa  
Ngiyabonga  
Enkosi  
Ngiyathokoza*