SARS
South African Revenue Service

INCOME TAX   **RA01**

Reporting Reportable Arrangements (Reported in terms of sections 34 – 39 of the Tax Administration Act, 2011 (Act No 28 of 2011))

This form must be completed IN FULL and returned to : Tax Avoidance & Reportable Arrangements
Large Business

Or emailed to : Reportable@sars.gov.za

For office use
Reportable arrangement number
RA

Is the person reporting the arrangement a promoter or participant to the arrangement?   ☐ Promoter   ☐ Participant

Part 1: Particulars of the promoter of an arrangement

Registered name	
Registered number	
Income Tax reference number	
E-mail address	
Postal address	
	Postal code
Registered address	
	Postal code
Contact person	
Business telephone	
Cell phone number	

Part 2: Particulars of the reporting participant

Registered name	
Registered number	
Income Tax reference number	
E-mail address	
Postal address	
	Postal code
Registered address	
	Postal code
Contact person	
Business telephone	
Cell phone number	
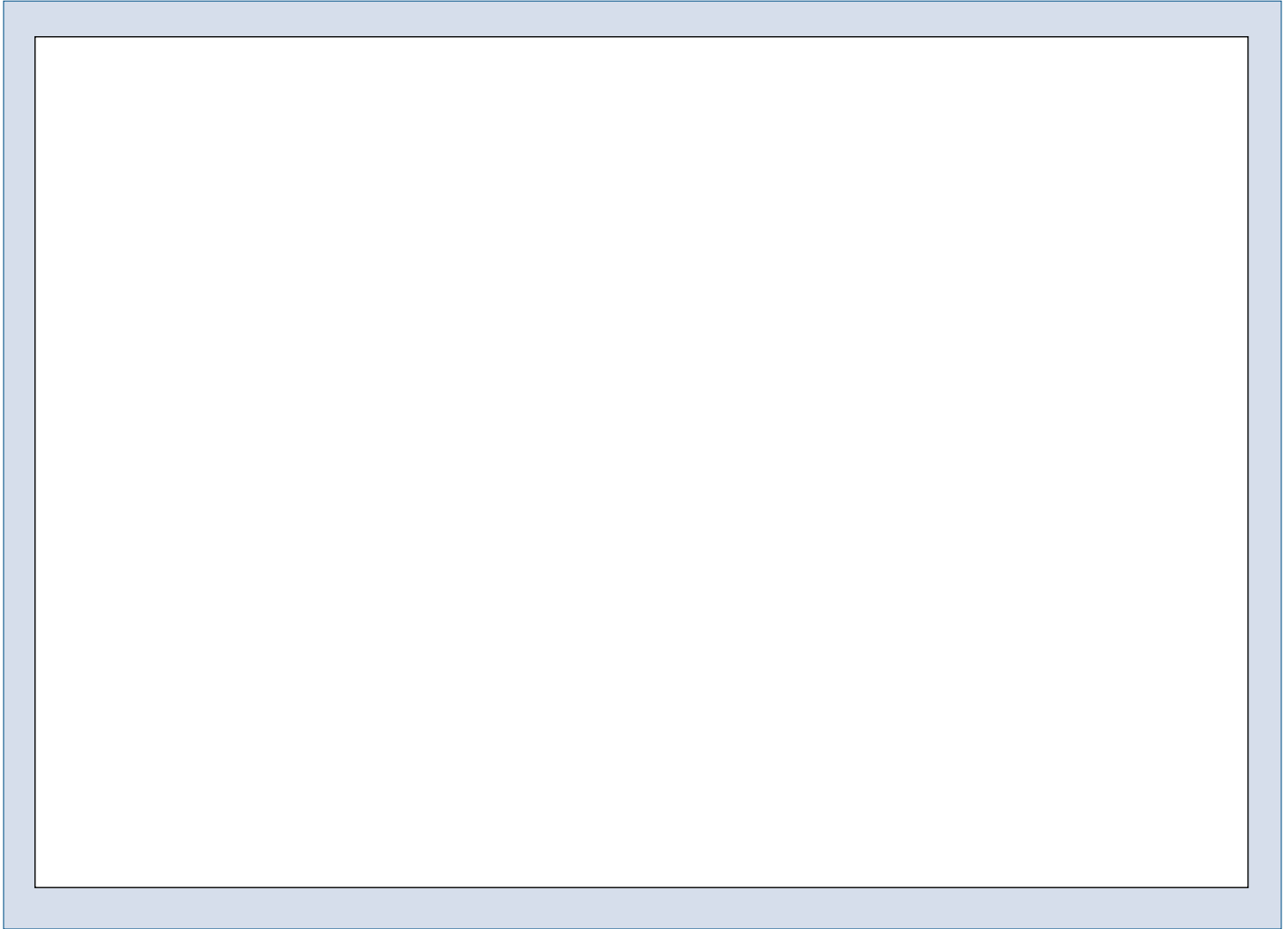
Part 3: Information regarding the reportable arrangement

Title/name of the reportable arrangement	
Date reportable arrangement was entered into	
Amount of the reportable arrangement	R

	Y	N
Is the calculation of interest, fees or any other charges dependent wholly or partly on the tax treatment of the arrangement?		
Does the arrangement contain any of the following characteristics?		
(i) round trip financing as described in section 80D of the Income Tax Act		
(ii) an accommodating or tax indifferent party as described in section 80E of the Income Tax Act		
(iii) elements that have the effect of offsetting or cancelling each other.		
Does the arrangement give rise to a deduction for purposes of the Income Tax Act but not as an expense for purposes of 'financial reporting standards'.		
Does the arrangement give rise to revenue for purposes of 'financial reporting standards' but not as gross income for purposes of the Income Tax Act.		
Does the arrangement result in a reasonable expectation of a pre-tax profit for all participants?		
Does the arrangement result in a reasonable expectation of a present value pre-tax profit for any participant that is less than the present value of the tax benefit to the participant as described in section 35(1)(e) of the Tax Administration Act?		
Is the arrangement a 'reportable arrangement' as identified by the Commissioner in a public notice?		

Part 4: Information to be submitted

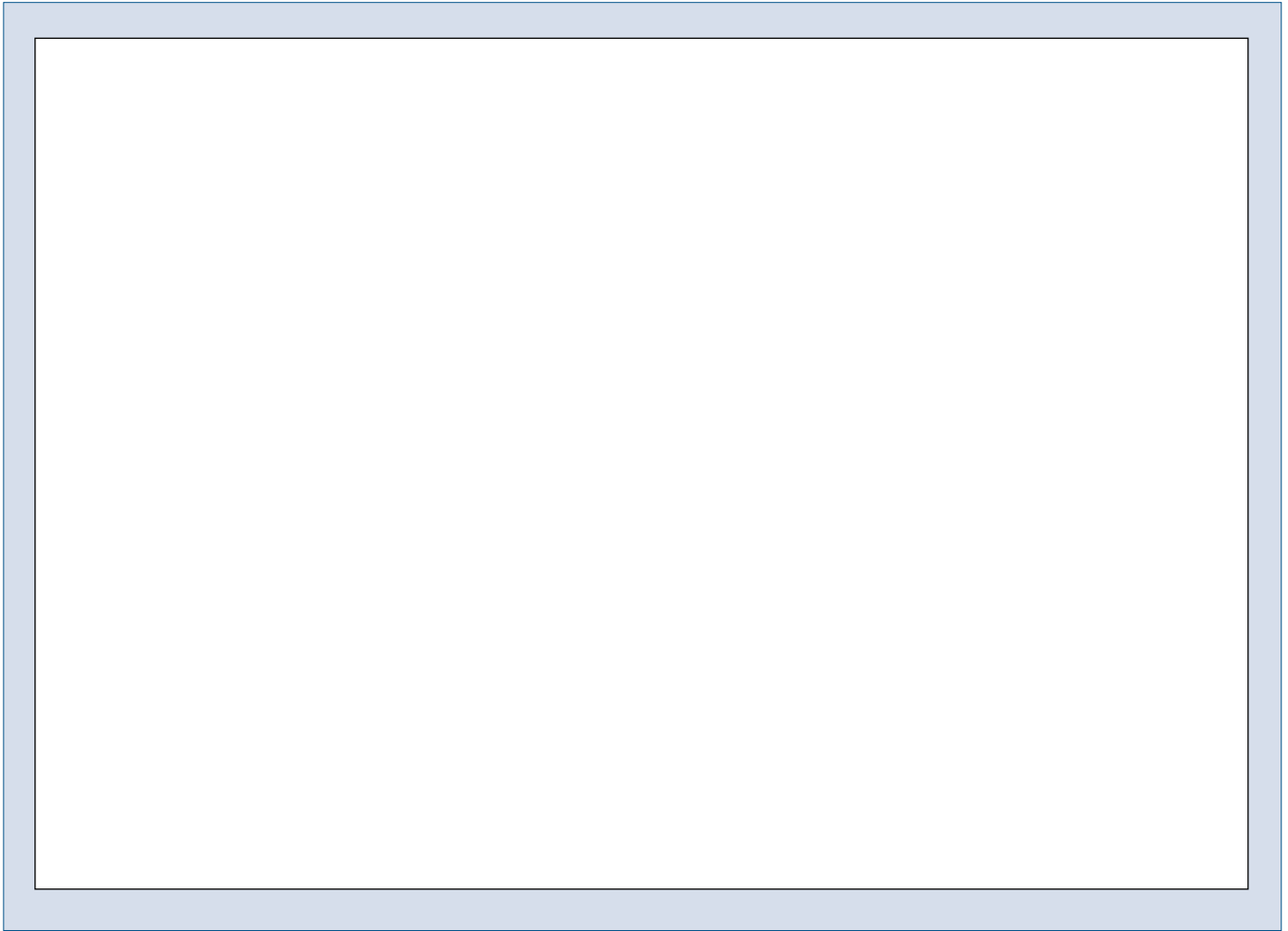Part 4(a): Provide a detailed description of the reportable arrangement

Part 4(b): Describe in detail each step and key feature of the arrangement

Part 4(c): Provide a diagram of the arrangement

Part 4(d): Provide a detailed description of the assumed tax benefits for all participants including but not limited to tax deductions, allowances, exemptions and deferred income

Part 4(e): For each of the affected tax years provide an estimate of the tax benefits derived or assumed

Part 4(f): Provide a financial model that projects the tax treatment of the reportable arrangement and send it to the SARS email address provided on Page 1 of this form (with formulas intact)

Part 5: List of agreements

List all documents and agreements relating to the reportable arrangement

Part 6: Particulars of other participant(s) involved in the arrangement (if there are three or more participants, reprint part 6 and complete accordingly)

Registered name	
Registered number	
Income Tax reference number	
E-mail address	
Postal address	
	Postal code
Registered address	
	Postal code
Contact person	
Business telephone	
Cell phone number	

Participant

Registered name	
Registered number	
Income Tax reference number	
E-mail address	
Postal address	
	Postal code
Registered address	
	Postal code
Contact person	
Business telephone	
Cell phone number	

(if there are three or more participants, reprint part 6 and complete accordingly)

Part 7: Declaration by the promoter or reporting participant

I declare that the information furnished herein is true and correct and that all required additional documents will be provided on request. I also undertake to submit a written statement to all participants upon receipt of an acknowledgment notification from SARS.

Name	Signature	Capacity	Date