

Compliance Fact Sheet

Frequently Asked Question (FAQ)	Answer
Maintaining of Registered Particulars	
How does an Exempt Institution (EI) update the organisation details (e.g. e-mail, physical address)?	<p>An entity wanting to update the organisation's details with SARS can watch the "How to Update My Registration Details" tutorial video.</p> <p>The EI should submit the case number obtained from eFiling to TEU@sars.gov.za.</p> <p><u>Supporting Documents:</u></p> <ul style="list-style-type: none"> • Signed and dated request on the letterhead of the organisation. • Proof of new bank details not older than three months. • Certified ID copy of the requestor (office bearer, trustee, director, or representative).
How does an EI update its financial year-end details with SARS?	<p>Income Tax Exempt Institutions can update their financial year-end through:</p> <ul style="list-style-type: none"> • eFiling • SARS Branch Office <p><u>Supporting Documents:</u></p> <ul style="list-style-type: none"> • Minutes of the meeting or resolution where it was decided to change / update the financial year-end. • The latest founding document with the new financial year-end (constitution / registration certificate / trust deed). • The requester's certified identification document.
How does an EI update its bank account details with SARS?	<p>An entity wanting to update its banking details with SARS can watch the "How To Update Banking Details" tutorial video, or alternatively access the "Guide to Changing Bank Details".</p> <p><u>Supporting Documents:</u></p> <ul style="list-style-type: none"> • Signed and dated request on the letterhead of the organisation. • Proof of new bank details not older than three months. • Certified ID copy of the requestor (office bearer, trustee, director, or representative).

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How does an EI update its Office Bearer or Fiduciary Responsible Persons information with SARS?	<p>An entity wanting to update representatives' details with SARS can watch the "How to Update My Registration Details" tutorial video.</p> <p><u>Supporting Documents:</u></p> <ul style="list-style-type: none"> • Minutes of the meeting/resolution where it was decided to change office bearers, signed and dated by members who were present, including previous members. • Amended MOI and Incorporation Certificate, Trust Deed, or Letter of Authority with all active trustees / constitution. • Certified ID Copies of new active appointed members.
How does an EI update its Registered Representative details with SARS?	<p>An entity wanting to update its Registered Representative can be done via either eFiling or the SARS Online Query System (SOQS). The steps on how to update the Registered Representative on eFiling can be found on the guide.</p> <p>To register or update the Registered Representative of a taxpayer in respect of Income Tax, PAYE, and VAT, select the query type "Request to be updated as the Registered Representative", on the "Online Services" options, on the SARS home page.</p> <p><u>Supporting Documents:</u></p> <ul style="list-style-type: none"> • Public officer / accounting officer /main trustee. • Resolution / appointment letter signed off by active office bearers/trustees/directors. • Complete page 13 of the EI1 form. • Certified ID copy of the newly appointed Public Officer, and proof of physical address not older than three months if not yet registered as a taxpayer.
How does an EI update its founding document with SARS?	<p>The entity must submit the request to TEU@sars.gov.za with the required supporting documents.</p> <p><u>Supporting Documents:</u></p> <ul style="list-style-type: none"> • Signed and dated updated founding document (Constitution, or Trust Deed / Instrument, or Memorandum of

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	<p>Incorporation) that meets the requirements of the Income Tax Act.</p> <ul style="list-style-type: none"> • Power of Attorney with certified ID copy if submitted by an unknown representative.
How does an EI (e.g. PBO and S18A approved EI) update its Public Benefit Activities (PBAs) with SARS?	<p>The entity must submit request to TEU@sars.gov.za with the required supporting documents.</p> <p><u>Supporting Documents:</u></p> <ul style="list-style-type: none"> • Written resolution with the amended PBAs from the Fiduciary Persons. • Signed and dated updated founding document (Constitution, or Trust Deed / Instrument, or Memorandum of Incorporation) that meets the requirements of Section 30 of the Income Tax Act. • Power of Attorney with certified ID copy if submitted by an unknown representative.
Submission of Returns	
Should all EIs submit annual returns regardless of legal-entity type?	ALL approved EIs must submit annual returns regardless of legal-entity type.
What type of annual return must be submitted to SARS by approved EIs?	ALL approved EIs must submit the IT12EI annual return regardless of legal-entity type.
What are the submission periods for the IT12EI annual return?	<ul style="list-style-type: none"> • Association of Persons and Non-Profit Company: within 12 months from the chosen financial year-end. • Trusts: 19 September 2025 to 19 January 2026 (per Trust Filing Season).
How does an approved EI submit the IT12EI annual return?	<p>SARS has developed a five-part micro-learning video series that guides EIs how to log in to eFiling, request, complete, and submit the IT12EI annual return:</p> <ul style="list-style-type: none"> • Part 1: Overview and How to Log in to eFiling • Part 2: How to Request a Return on eFiling • Part 3: How to Complete the General Financial Section on the Return • Part 4: How to Complete the Additional Information and Trading Activities on the Return • Part 5: How to Complete the Taxable Income or Loss and Tax-deductible Receipts
Must an approved S18A entity indicate the value and number of S18A tax deductible receipts issued on the annual return	Yes. An approved S18A entity MUST indicate the total rand value and number of S18A tax deductible receipt issued to donor taxpayers.

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	The S18A total rand value and number of tax deductible receipts must match with what is declared on the IT3(d) submission.
IT3(d) Third Party Data	
Should S18A EIs submit IT3(d) third-party data to SARS?	<p>ALL approved S18A EIs must submit IT3(d) third-party data to SARS.</p> <p>It is important to submit an IT3(d) return even if the entity did not issue any S18A tax deductible receipt (null declaration)</p>
How does an approved S18A EI enrol for IT3(d) third-party data to SARS?	Entities should activate / enrol for IT3(d) on eFiling before submitting through SARS channels such as eFiling. SARS has also developed a micro-learning video on enrolling for IT3(d) on eFiling , which is on the SARS YouTube channel.
How does an approved S18A EI submit IT3(d) third-party data to SARS via eFiling?	<p>The “How to Complete and Submit IT3(d) on eFiling” micro-learning video provides guidance on how to complete the IT3-01 and the IT3-02 declaration.</p> <p>Once a Submitting or Reporting Entity has submitted the IT3(d) third-party data to SARS, the EI must submit the IT3(d) Declaration on eFiling (IT3-02).</p> <p>This step must be submitted for the IT3(d) third-party data submission to be completed.</p>