



ADMINISTRATION OF TURNOVER TAX

TABLE OF CONTENTS

2	SUMMARY	3
3	HOW TO OBTAIN TURNOVER TAX (TT01) APPLICATION FORM	3
4	HOW TO COMPLETE THE TURNOVER TAX APPLICATION FORM	3
4.1.1	PARTICULARS OF THE APPLICANT	4
4.1.2	BUSINESS ADDRESS	5
4.1.3	POSTAL ADDRESS	6
4.1.4	BANK ACCOUNT DETAILS	6
4.1.5	Particulars of Sole Proprietor/Applying Partner/Public Officer	7
4.1.6	Particulars of Three Partners/Members/Shareholders	7
4.1.7	Particulars of Partners/Members/Shareholders	8
4.1.8	Other Buttons	8
4.1.9	DECLARATION	8
5	APPLICATION AND SUBMISSION OF TURNOVER TAX (TT01) REGISTRATION	9
5.1	MANUAL REGISTRATION FOR TURNOVER TAX (TT01)	9
5.2	SARS ONLINE QUERY SYSTEM (SOQS) REGISTRATION FOR TURNOVER TAX (TT01)	9
6	COMPLETION OF THE ANNUAL TURNOVER TAX RETURN (TT03)	15
6.1	HOW TO OBTAIN AND SUBMIT A TURNOVER TAX RETURN	15
6.2	HOW TO COMPLETE THE TURNOVER TAX RETURN(TT03)	16
6.2.1	TAXPAYER INFORMATION	16
6.2.2	COMPANY/CLOSE CORPORATION DETAILS	17
6.2.3	BANK ACCOUNT DETAILS	17
6.2.4	PHYSICAL ADDRESS	18
6.2.5	POSTAL ADDRESS	19
6.2.6	TAX PRACTITIONER DETAILS	19
6.2.7	TAXPAYER'S SIGNATURE AND DECLARATION	19
6.2.8	VOLUNTARY DISCLOSURE PROGRAMME (VDP)	20
6.2.9	PUBLIC OFFICERS PARTICULARS	20
6.2.10	TURNOVER TAX CALCULATION	21
6.2.11	PARTNERSHIPS	24
6.2.12	CLOSE CORPORATIONS, COMPANIES AND COOPERATIVES	25
6.2.13	ASSESSMENT OF TAXABLE TURNOVER	27
7	COMPLETION OF THE PAYMENT ADVICE FOR TURNOVER TAX (TT02)	28
7.1	HOW TO REQUEST, COMPLETE AND MAKE PAYMENT	28
7.2	REGISTRATION PARTICULARS	29
7.3	TURNOVER TAX CALCULATION	29
7.4	PAYMENT NOTES	30
8	PERMISSIBLE SHARES AND INTEREST	30
9	DEREGISTRATION	30
10	COMPULSORY DEREGISTRATION OF A REGISTERED MICRO BUSINESS FROM TURNOVER TAX	31
10.1	TRANSITIONAL PROVISIONS FOR DEREGISTERED MICRO BUSINESS	32
10.2	RECORD KEEPING	32
11	ANNEXURE A	33
12	ANNEXURE B	33
13	ANNEXURE C	36
14	ANNEXURE D	37
15	DEFINITIONS, ACRONYMS AND ABBREVIATIONS	37
16	DOCUMENT MANAGEMENT	37

1 SUMMARY

- a) The purpose of this document is to guide taxpayers in registering, completing, and submitting Turnover Tax to meet their tax obligations and minimize administrative effort.
- b) Turnover Tax was established for micro businesses with an annual qualifying turnover not exceeding R1 million and has been effective for years of assessment beginning on or after 1 March 2009.
- c) The implementation of Turnover Tax is part of the Government's policy to support entrepreneurship and create conditions that aim to enhance the profitability, sustainability, and growth of micro businesses.
- d) All section references in this guide pertain to the Income Tax Act No. 58 of 1962 and its Sixth Schedule, unless expressly indicated otherwise. Any references to other Acts will be clearly specified and for further details, refer to the Draft Tax Guide for Micro Businesses, available on the SARS website (www.sars.gov.za).

2 HOW TO OBTAIN TURNOVER TAX (TT01) APPLICATION FORM

- a) To support the goal of streamlining interactions with SARS and to regulate the number of taxpayers visiting SARS Branch Offices, the SARS Online Branch eBooking system was created. This system allows taxpayers, tax practitioners, and representatives to schedule telephonic or video appointments via Microsoft Teams, or to book in-person appointments with a SARS Service Consultant at a Branch Office for a future date.
- b) To register as a micro business for Turnover Tax tax type, a TT01 application form must be completed in full.
 - i) **Note:** certain fields are mandatory and if not completed will result in the automatic rejection of the application.
- c) Currently there is only two channels available when requesting and submitting for Turnover Tax registration, which are the following:
 - i) The branch-service walk-in option; By scheduling an ebooking appointment for an agreed date and time to apply for TT01 registration; Or
 - ii) Taxpayers can print the TT01 form from SARS the website (www.sars.gov.za > Types of Tax > Turnover Tax), complete it, and submit their request through the email addresses below:
 - A) Tax Practitioners: pcc@sars.gov.za
 - B) Taxpayers: contactus@sars.gov.za
- d) SARS Online Query System (SOQS) is being introduced as the third channel for Turnover Tax registration.

3 HOW TO COMPLETE THE TURNOVER TAX APPLICATION FORM

- a) When requesting a TT01 application form, applicants must complete the Quick Test screening process prior to the creation of the form.

Save Reset Print



INFORMATION TO DETERMINE IF A BUSINESS QUALIFIES FOR TURNOVER TAX

This page helps to determine if a business qualifies to register for Turnover Tax

TT01

Quick Test for Individuals and Companies

By answering the following questions you will be able to determine if a business meets the criteria to qualify for turnover tax registration.

If the answer to any one of the following questions is "No", the business will not qualify for "Turnover Tax" registration for that year of assessment.

A partner in more than one partnership will not qualify for "turnover tax". The other partners may still qualify if they are only partners in a single partnership and do not answer "No" to any of the questions below.

Please refer to the Tax Guide for Micro Business for assistance with completing the test.

1. Will the "qualifying turnover" of the business be less than or equal to R1 million for the year of assessment? Y ☐ N ☐
2. Do you declare that the business is not a "personal service provider" or a "labour broker" without a SARS exemption certificate? Y ☐ N ☐
3. Does the business trade in one of the following forms: sole proprietor, partnership, close corporation, co-operative or company? Y ☐ N ☐
4. If the business is a partnership, do you declare that all the partners will be individuals throughout the year of assessment? Y ☐ N ☐
5. If the business is a close corporation, co-operative or company, do you declare that all of the shareholders/members will be individuals throughout the year of assessment? Y ☐ N ☐
6. Do you declare that the business is not a public benefit organisation, recreational club association of persons or a small business funding entity? Y ☐ N ☐
7. Does the business have a year of assessment that ends on the last day of February? Y ☐ N ☐

Quick Test (continued)

8. Do you declare that the owner, any partner, shareholders, members and the business do not hold shares/interests in a close-corporation, company, or cooperative other than the following exceptions:
 - Listed South African companies;
 - Collective investment schemes;
 - Body corporates and share block companies;
 - Venture capital companies;
 - Less than 5% in social or consumer co-operatives;
 - Less than 5% in co-operative burial societies or primary savings co-operative banks;
 - Friendly societies;
 - Any other company that did not trade during any year of assessment, and which did not own assets with a total market value that exceeds R5 000 during any year of assessment;
 - Any company that has taken steps to liquidate, wind up or deregister
 Y ☐ N ☐
9. a) If you are a natural person, do you declare that the income from "professional services" is not expected to exceed 20% of your total receipts during the year of assessment? Y ☐ N ☐
 b) If the business is a company, close corporation or co-operative, do you declare that the income from "professional services" and "investment income" is not expected to exceed 20% of the total receipts for the year of assessment? Y ☐ N ☐
10. Do you declare that the income from the disposal of assets by the business over the year of assessment and the past two years of assessment is not expected to exceed R1.5 million in total? Y ☐ N ☐
11. Do you declare that the business was not previously registered for the Turnover Tax? Y ☐ N ☐

Create Form

Note: A "No" response to any of the Quick Test questions indicates that the business does not meet the requirements for Turnover Tax.

b) If the Quick Test screen is incomplete or an answer is "NO," the following message will appear:

Warning: JavaScript Window - Quick Test

Your business does not qualify for Turnover Tax. (Please refer to the Tax Guide for Micro Businesses for further assistance)

OK

c) Once the taxpayer has finished completing the Quick Test screen, select the "Create Form" button. A message will then appear on the screen.

Warning: JavaScript Window - Quick Test

Thank you for completing the wizard. Please continue to the next page to complete your return.

OK

3.1.1 PARTICULARS OF THE APPLICANT

a) Select the relevant box to specify the status of the applicant:

SARS Turnover Tax Application Form TT01

Particulars of Applicant

Applicant: Sole Proprietor ☐ Partnership ☐ Close Corporation ☐ Cooperative ☐ Company ☐ Establishment date (CCYYMMDD)

Income tax ref no.

Registered Name

PAYE ref no.

VAT ref no.

Trading/Other name

CIPC reg no.

Main income source code

- i) Sole proprietor (individual);
- ii) Partnership;
- iii) Close corporation;
- iv) Co-operative;
- v) Company.

Note: Un-ticked boxes will result in rejection of the application.

b) Establishment date

- i) Indicate the date on which the business commenced operations, using the following - CCYYMMDD format. For instance, a company that commenced operations on 01 June 2002 should have this date recorded as 20020601 and this section is mandatory.

c) Registered name

- i) This is the legal name under which the business is registered with the authority, such as the Companies and Intellectual Property Commission (CIPC) and this field is required if the box for close corporation, co-operative, or company at the top of the form is selected.

d) Trading/other name

- i) This is the name the business uses or is known by to customers and this section is mandatory.

e) Income Tax Reference Number

- i) This is the income tax registration number issued by SARS to a business and this section is mandatory.

f) PAYE Reference Number

- i) This is the Pay-As-You-Earn (PAYE) registration number issued by SARS to a business when it registers for PAYE.

g) VAT Number

- i) This is the Value-Added Tax (VAT) registration number issued by SARS when it registers for VAT.

h) CIPC Registration Number

- i) This is the Companies and Intellectual Property Commission (CIPC) registration number that a close corporation, co-operative or company obtains when it registers with CIPC and this field is required if the box for close corporation, co-operative, or company at the top of the form is selected.

i) Main income source code

- i) This code refers to a particular sector within the economy, such as manufacturing, that represents the primary source of income for a business. The codes for the various sectors in the economy can be found in **Annexure A** and this section is mandatory.

3.1.2 BUSINESS ADDRESS

- a) This is the business's physical address where trading occurs and this section is mandatory.

Effective Date: 24 November 2025

Business Address	
Unit no.	Complex(if applicable)
Street no.	Street/ Name of farm
Suburb/ District	
City/ Town	Postal Code

- When a business operates from a flat or townhouse, the specific unit number should be provided in the "unit no" section.
- Enter the name of the building or complex in the "complex" field.
- If the business does not operate from a flat, townhouse, or complex, leave these fields blank.
 - Street Number;
 - Street/Name of farm;
 - Suburb/District;
 - City/Town; and
 - Postal code.

3.1.3 POSTAL ADDRESS

- This address refers to where the business prefers to receive its mail. It can be the same to the business address provided above or a different location, such as a post box number. If it is the same as the business address, mark the designated box with an "X" and this section is mandatory.

Postal Address	
Mark here with an "X" if same as above or complete your Postal Address.	
	Postal Code

- If "No" selected, these fields will display and become editable:
 - Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)
 - P.O.Box : Select the appropriate box to specify whether the postal address is a 'P.O. Box' or 'Private Bag'.
 - Private Bag :S elect the appropriate tick box to specify whether the postal address is 'P.O. Box' or 'Private Bag'.
 - Post Office.
 - Postal Code.
 - Registered Postal Address indicator.

3.1.4 BANK ACCOUNT DETAILS

- These are the bank account details for the business and the fields must be completed after the selection of the Bank Name.

Bank Account Details	
Account Type: Cheque <input type="checkbox"/> Savings <input type="checkbox"/> Transmission <input type="checkbox"/>	Account No. <input type="text"/> Branch No. <input type="text"/>
Bank Name <input type="text"/>	
Branch Name <input type="text"/>	
Account Holder Name (Account name as registered bank) <input type="text"/>	

- Indicate if you do not have a local savings or chequing account.
- Account No.

Effective Date: 24 November 2025

- A) Branch No: If the 'Bank Name' has an assigned universal bank code, this field will be locked and automatically set to the universal branch code. Otherwise, the field will remain editable and must be completed accordingly.
- B) Branch Name: If the 'Bank Name' is a universal bank name, this field will be locked and set to "Universal branch." If not, the field will be editable and must be completed.
- C) Account Type – Select Cheque or Savings/Transmission
- D) Account Holder Name (Account name as registered at bank) – Bank Name: Click the + sign to view and select a bank name, click the "OK" button to continue.
- E) Account Holder Name.

Note: To obtain accurate banking and universal codes, contact your bank branch for further information.

3.1.5 Particulars of Sole Proprietor/Applying Partner/Public Officer

- a) Complete the following details:

Particulars of Sole Proprietor/Applying Partner/Public Officer															PPOINT01		
First Name															Initials		
Surname															Home tel no		
Position held															Bus tel no		
ID No.					Date of Birth (CCYYMMDD)					Income tax ref no.					Fax no.		
Passport no.					Passport Country e.g South Africa= ZAF					Date of appointment (CCYYMMDD)					Cell no.		
E-mail Address																	

- i) Sole proprietorship: sole proprietor or individual details
- ii) Partnership: Information regarding the partner applying for Turnover Tax. If more than one partner is applying for Turnover Tax, a separate application form is required for each partner.
- iii) Close Corporation: Information about the main member of the close corporation.
- iv) Company: Information regarding the company's public officer.
- v) Co-operative: Information about the partners who are applying to join the cooperative.
- vi) The Income Tax Reference Number and date of appointment of the persons listed must also be supplied.
- vii) First Name.
- viii) Initials.
- ix) Surname.
- x) Home Tel Number.
- xi) Position Held.
- xii) Bus Tel Number.
- xiii) ID Number.
- xiv) Date of Birth (CCYYMMDD).
- xv) Income Tax Reference Number:
- xvi) Fax Number.
- xvii) Passport Number.
- xviii) Passport country (e.g. South Africa = ZAF).
- xix) Date of Appointment (CCYYMMDD).
- xx) Cell Number.
- i) Email Address.

3.1.6 Particulars of Three Partners/Members/Shareholders

- a) If there are multiple Partners, Members, or Shareholders, the total number should be specified.

Particulars of Three Partners/Members/Shareholders	
Number of partners/members/shareholders	<input type="text"/>

Note: All fields in this section are required. Applicants may submit either their ID number or passport number; providing both is not necessary. Additionally, at least one contact phone number must be supplied.

3.1.7 Particulars of Partners/Members/Shareholders

a) Complete the following fields for Partners/Members/Shareholders:

Particulars of Three Partners/Members/Shareholders	
Number of partners/members/shareholders	0 0 0 2
Particulars 1	
First name	Initials
Surname	Income tax ref. no.
ID no.	Passport no.
	Passport Country e.g South Africa= ZAF
Particulars 2	
First name	Initials
Surname	Income tax ref. no.
ID no.	Passport no.
	Passport Country e.g South Africa= ZAF

- i) First Name;
- ii) Initials;
- iii) Surname;
- iv) Income Tax Reference Number;
- v) ID Number;
- vi) Passport Number;
- vii) Passport Country (e.g. South Africa = ZAF);

Note: If the taxpayer attempts to print the TT01 form without entering all required information, an error message will appear:

A warning dialog box titled "Warning: JavaScript Window -". It features a red circle with a white 'X' icon. The text inside reads: "Please ensure that you complete the following mandatory fields before printing the form:". Below this, a list of mandatory fields is provided: "- Establishment Date (CCYYMMDD)", "- Income tax reference no.", "- Registered Name", "- Street/Name of Farm", "- Business Address Postal Code", "- Account No.", "- Branch No.", "- Bank Name", "- Branch Name", "- Account Type", "- Postal Address", "- Postal Code", "- Position Field", "- ID No. or Passport No.", "- Date of Birth (CCYYMMDD)", and "- Income tax reference no.". At the bottom, a note states: "Note that you have more than 15 fields that need to be completed. These fields will be displayed once the above mentioned fields have been corrected." An "OK" button is located at the bottom right.

3.1.8 Other Buttons

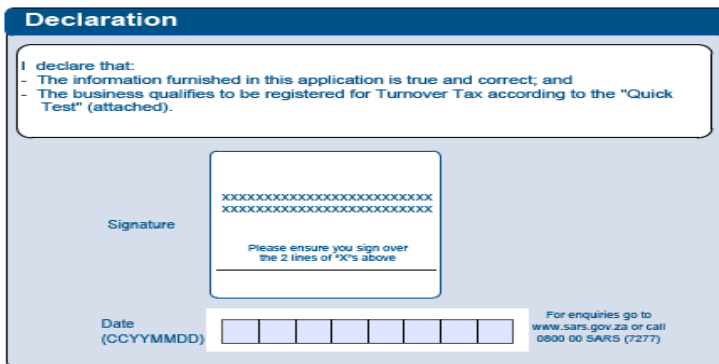
a) If the taxpayer is unsure about the form or needs to review certain details, they do not have to submit it immediately and can choose to wait.

Save Reset Print

- b) Click "Save" to retain captured information and finish the form later;
- b) Click "Reset" to restart the form.
- c) Click "Print" to print, sign, and submit the form to SARS.

3.1.9 DECLARATION

a) Once all information fields are completed, applicants must print, sign, and submit the declaration on the first page of the application form. Incomplete declarations will result in rejection of the application.



Declaration

I declare that:

- The information furnished in this application is true and correct; and
- The business qualifies to be registered for Turnover Tax according to the "Quick Test" (attached).

Signature

XXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Please ensure you sign over the 2 lines of 'X's above

Date (CCYYMMDD)

For enquiries go to: www.sars.gov.za or call 0800 00 SARS (7277)

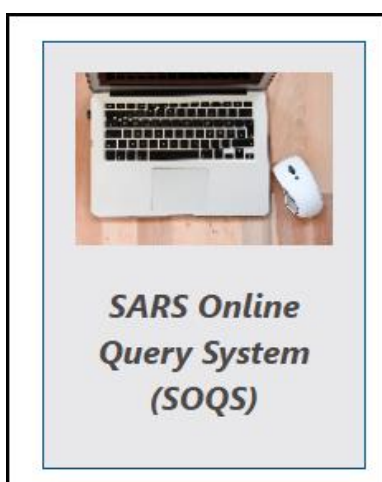
4 APPLICATION AND SUBMISSION OF TURNOVER TAX (TT01) REGISTRATION

4.1 MANUAL REGISTRATION FOR TURNOVER TAX (TT01)

- The TT01(a) – Application for Turnover Tax form (Manual Completion) is available for printing and completion at home and can be submitted to SARS and it is mandatory documents to be uploaded.
- The TT01 – Application for Turnover Tax form is accessible online and requires taxpayers to complete all mandatory fields prior to printing and submitting the document to SARS.
- The TT01 - can be submitted at your nearest SARS branch Office during a scheduled eBooking appointment, refer www.sars.gov.za. For further information.
- The TT01 can be submitted to SARS through the following email addresses:
 - Tax Practitioners: pcc@sars.gov.za
 - Taxpayers: contactus@sars.gov.za

4.2 SARS ONLINE QUERY SYSTEM (SOQS) REGISTRATION FOR TURNOVER TAX (TT01)

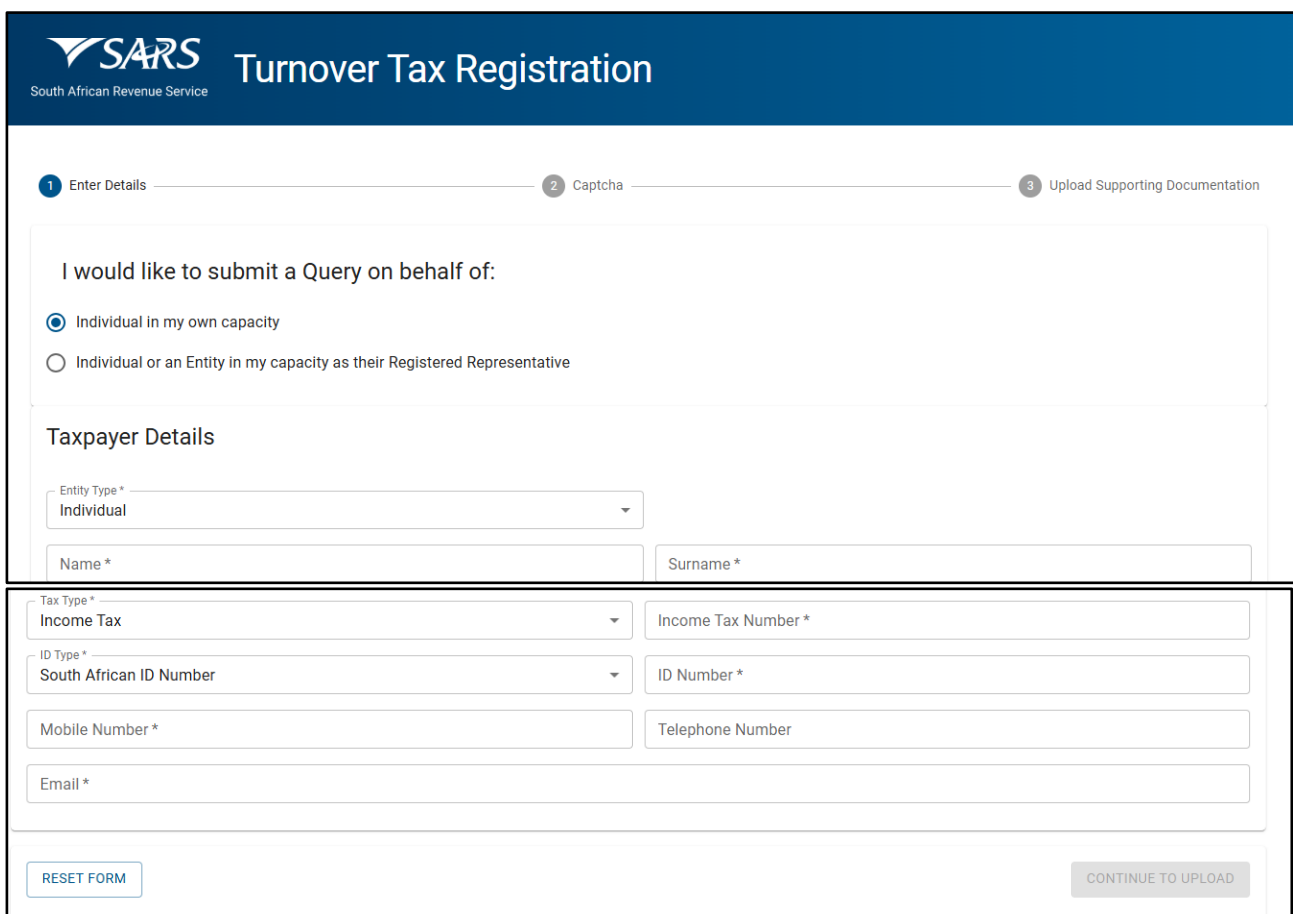
- The SARS Online Query System (SOQS) enables taxpayers to initiate a query or to submit Turnover Tax (TT01) registration online, enabling access to TT01 registration without the need to visit a branch.
 - To access SARS Online Query System (SOQS), go to www.sars.gov.za and click the following screen:



b) Once the link is clicked, it will give an option to choose from below:



i) Select “Turnover Tax Registration” Icon and the following screen will appear:



ii) The following details must be captured on the Turnover Tax Registration screen.


A) Select the relevant radio button to specify the capacity of the applicant:

Note: The mandatory fields will have an asterisk (*) next to them. All the mandatory fields must be completed.

iii) If an “Individual in my own capacity” is selected, complete taxpayer details as follows:

- A) Entity Type – Selected as Individual or Company.
- B) Name.
- C) Surname.
- D) Tax Type - Enter the “Tax Reference Number” relating to the Tax Type selected:
 - I) Income Tax Number.
- E) Identity Type - Select South African ID or Passport Number.
 - I) If the taxpayer is an individual and a South African resident, only a valid ID number will be accepted.
 - II) If the taxpayer is a foreign individual, a valid passport number must be used.
- F) Mobile Number.
- G) Telephone Number.
- H) Email.

iv) Entity Type – Selected as Company:


Turnover Tax Registration


☒ Individual in my own capacity
☐ Individual or an Entity in my capacity as their Registered Representative

Taxpayer Details

Entity Type * <div style="border: 1px solid #ccc; padding: 2px;">Company</div>	Registered Name * <div style="border: 1px solid #ccc; height: 20px;"></div>
Tax Type * <div style="border: 1px solid #ccc; padding: 2px;">Income Tax</div>	Income Tax Number * <div style="border: 1px solid #ccc; height: 20px;"></div>
ID Type * <div style="border: 1px solid #ccc; padding: 2px;">Company Registration Number</div>	Company Registration Number * <div style="border: 1px solid #ccc; height: 20px;"></div>
Mobile Number * <div style="border: 1px solid #ccc; height: 20px;"></div>	Telephone Number <div style="border: 1px solid #ccc; height: 20px;"></div>
Email * <div style="border: 1px solid #ccc; height: 20px;"></div>	

- A) Registered Name.
- B) Tax Type - Enter the “Tax Reference Number” relating to the Tax Type selected:
 - I) Income Tax Number.
- C) Identity Type - If the taxpayer is a Company. Only a valid Company Registration number will be accepted.
- D) Mobile Number.
- E) Telephone Number.
- F) Email.

v) If an “Individual or an Entity in my capacity as their Registered Representative” is selected, complete Taxpayer Details as Company above, then complete the Registered Representative details as follows:


Turnover Tax Registration

South African Revenue Service

Representative Details

Capacity *

Tax Type *

Income Tax

ID Type *

South African ID Number

Name *

Mobile Number *

Email *

Income Tax Number *

ID Number *

Surname *

Telephone Number

RESET FORM

CONTINUE TO UPLOAD

A) Capacity - One of:

- I) Tax Practitioner.
- II) Main Trustee.
- III) Administrator (Estates).
- IV) Executor.
- V) Liquidator.
- VI) Curator.
- VII) Once-off Mandate.
- VIII) Public Officer.
- IX) Employee with Mandate.
- X) Third Party with mandate.
- XI) Accounting Officer.

B) Tax Type - Income Tax Number.

C) Identity Type - Select South African ID or Passport Number.

- I) If the taxpayer is an individual and a South African resident, only a valid ID number will be accepted.
- II) If the taxpayer is a foreign individual, a valid passport number must be used.

D) Name.

E) Surname.

F) Mobile Number.

G) Telephone Number.

H) Email Address.

vi) Reset Form - Clicking on the reset form button will display a pop up message:

Reset form

Are you sure you want to clear the form?

CLEAR

CANCEL

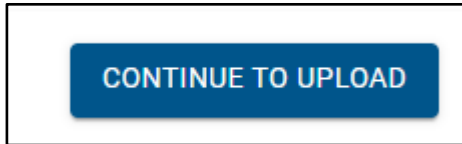
A) 'Are you sure you want to clear the form?'

Effective Date: 24 November 2025

- B) If the applicant clicks 'cancel' the system will close the pop-up message, upon clicking 'clear', the system will clear all captured values.

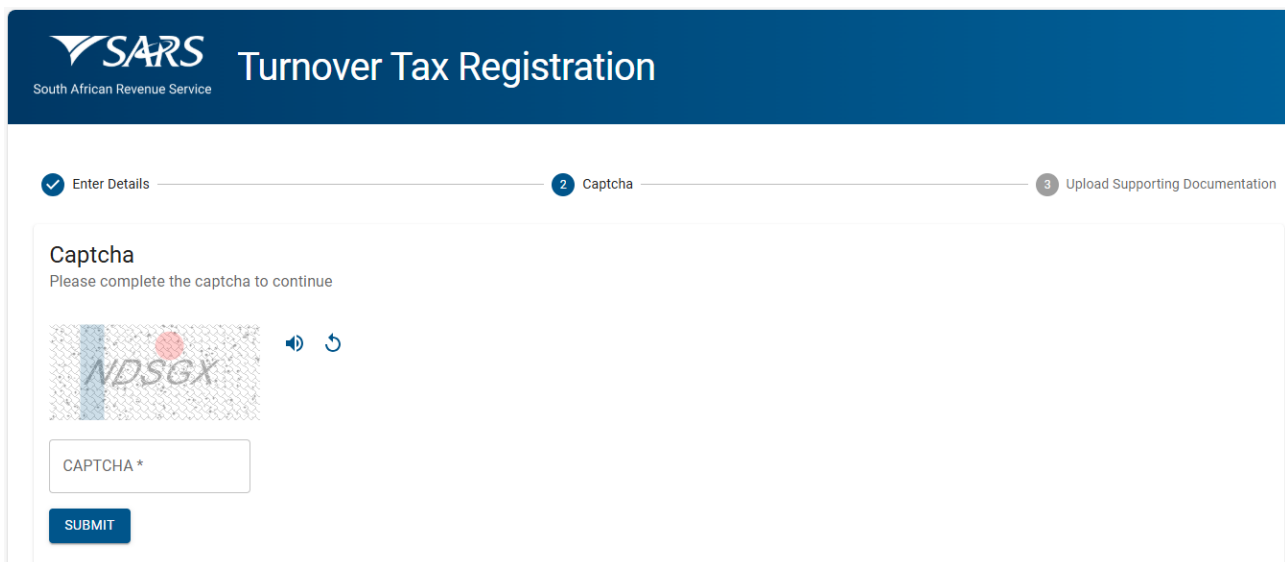
Note that the "Reset" button should only be used if all the information on the screen is incorrect or the capturer wants to restart the process of capturing.

- vii) Click on "Continue to upload" – to be directed to the Captcha page.



- viii) The "Captcha" screen will be displayed.

- A) If the taxpayer wishes to hear the capture in the case of using JAWS, there is a sound button to play the CAPTCHA field or a refresh button to create a new set of CAPTCHA alpha numeric.



- B) Complete the on screen CAPTCHA field.

- C) Click on the "Submit" button to go to the Upload Supporting Documents screen.


- ix) The Upload Supporting Documents screen will be displayed.

- A) These are the mandatory documents that will be requested for the registered Representative/Taxpayer/Applicant.

- I) • Turnover Tax application form (TT01)
- II) • Certified ID
- III) • Proof of residential address
- IV) • Other documents (not Mandatory).

- B) These are the mandatory documents that will be requested for the Tax Practitioner.

- I) Turnover Tax application form (TT01)
- II) Certified ID
- III) Proof of residential address
- IV) POA
- V) Letter
- VI) Other documents (not mandatory)



Turnover Tax Registration

✓ Enter Details

✓ Captcha

3 Upload Supporting Documentation

Upload Tips

For details of the documents required to be uploaded relevant to the case number, please refer to the original supporting document letter received from SARS.

- Submissions are limited to 20 documents each less than 5MB in size.
- A total of 10 individual submissions can be made per case .
- Acceptable document types are:
 - Pdf , doc, docx, xls, xlsx
 - Jpg, jpeg, bmp, tiff, png and gif
- Submitted documents should not:
 - Be password protected, blank or empty.
 - Have the characters ' or & in their file names.
 - Duplicate documents with the same name already uploaded.
 - Spreadsheets with multiple sheets.

Application form

Turnover Tax application form (TT01)

Status

File Name

UPLOAD

Certified ID

Certified ID

Status

File Name

UPLOAD

Proof of Address

Proof of Residential Address

Status

File Name

UPLOAD

Other Documents

Other Documents

Status

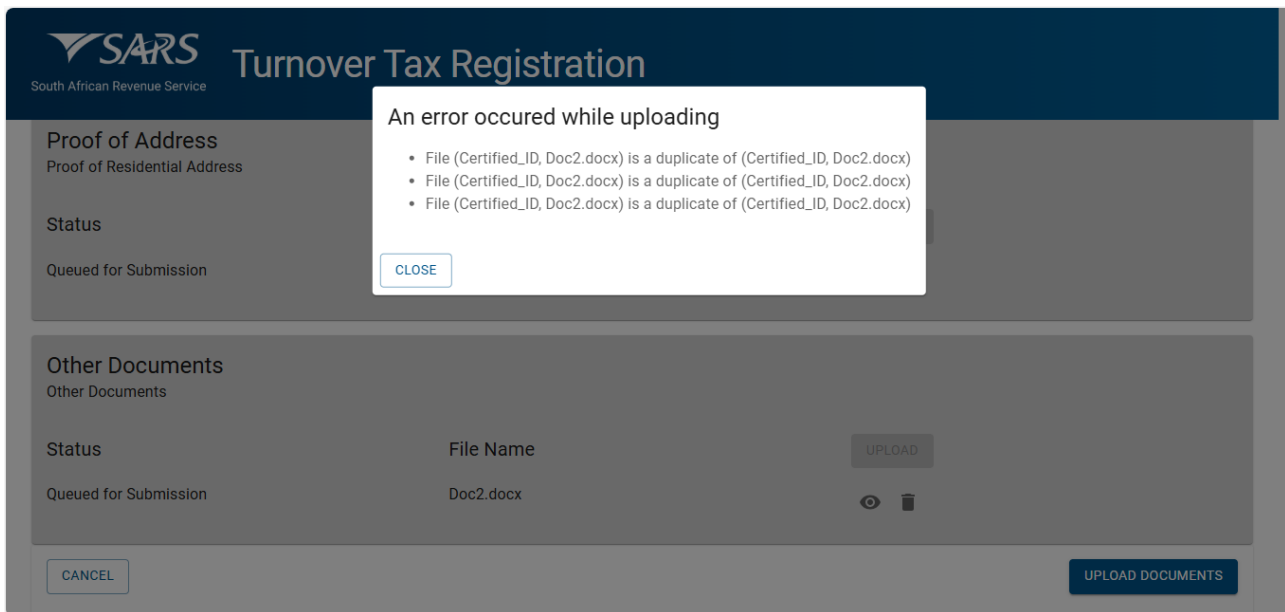
File Name

UPLOAD

CANCEL

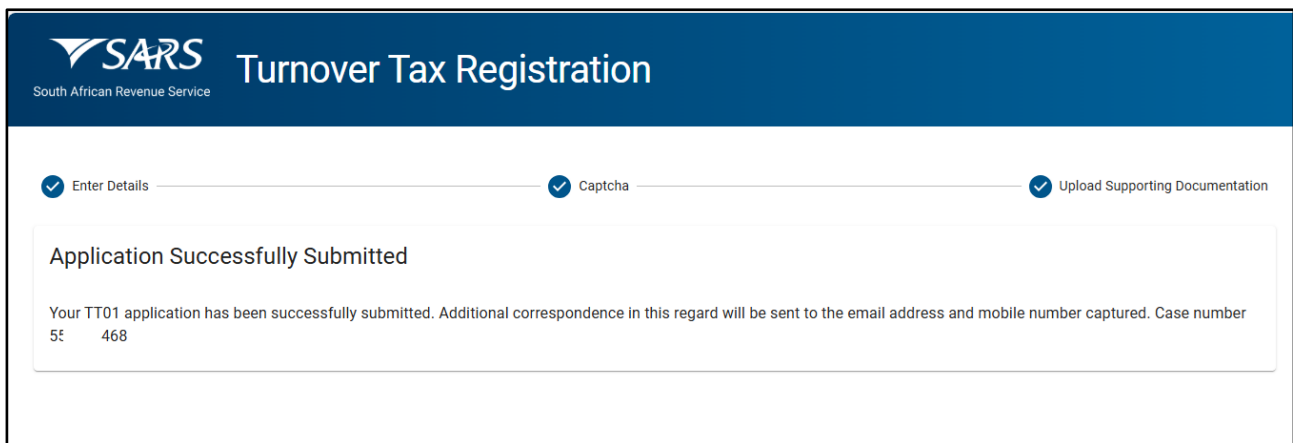
UPLOAD DOCUMENTS

- C) There will be an upload button next to each supporting document required as per the screen above.
- D) Upload only the specific document and/or item indicated per upload section.
- I) If any of the mandatory documents is not uploaded, the submit button should be disabled until all mandatory documents are uploaded.
- II) If incorrect or duplicate documents are uploaded, an error message will appear.



The screenshot shows the SARS Turnover Tax Registration interface. A modal error message is displayed in the center, stating: "An error occurred while uploading". Below this message, three bullet points indicate the issue: "File (Certified_ID, Doc2.docx) is a duplicate of (Certified_ID, Doc2.docx)". The error message has a "CLOSE" button. In the background, the "Proof of Address" section shows a status of "Queued for Submission". The "Other Documents" section shows a table with one entry: "Doc2.docx" with a status of "Queued for Submission". There is an "UPLOAD" button next to the document entry. At the bottom of the page, there are "CANCEL" and "UPLOAD DOCUMENTS" buttons.

- x) Once all the supporting documents have been uploaded the system will enable the "UPLOAD DOCUMENTS" button.
- xi) Click on "Upload Documents" button to submit the request. The following message will be displayed:



The screenshot shows the SARS Turnover Tax Registration interface after a successful submission. At the top, there are three progress indicators: "Enter Details" (checked), "Captcha" (checked), and "Upload Supporting Documentation" (checked). Below these, a message box states: "Application Successfully Submitted". The message continues: "Your TT01 application has been successfully submitted. Additional correspondence in this regard will be sent to the email address and mobile number captured. Case number 5€ 468".

- xii) The taxpayer will receive an SMS or email with the case number after submitting the Turnover Tax application.

5 COMPLETION OF THE ANNUAL TURNOVER TAX RETURN (TT03)

5.1 HOW TO OBTAIN AND SUBMIT A TURNOVER TAX RETURN

- a) The qualifying registered micro business can obtain the TT03 via the following SARS channels:
 - i) The SARS website: www.sars.gov.za > Types of Tax > Turnover Tax
 - ii) Any SARS branch office, by scheduling an eBooking appointment for an agreed date and time to request for TT03 return.
- b) When the Turnover Tax Return (TT03) is correctly completed it can be submitted via the following channels:
 - i) Any SARS branch office, by scheduling an eBooking appointment for an agreed date and time to request for TT03 return.

ii) The TT03 can be submitted to SARS via the following email addresses:

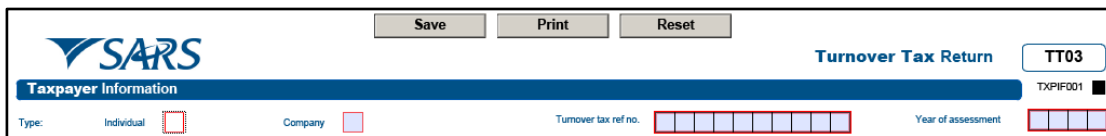
- A) Tax Practitioners: pcc@sars.gov.za
- B) Taxpayers: contactus@sars.gov.za

5.2 HOW TO COMPLETE THE TURNOVER TAX RETURN(TT03)

a) The TT03 will remain unpopulated with information, so all mandatory fields are required to be completed. Returns with incomplete mandatory fields will be rejected.

5.2.1 TAXPAYER INFORMATION

a) The following information must be completed on the TT03:

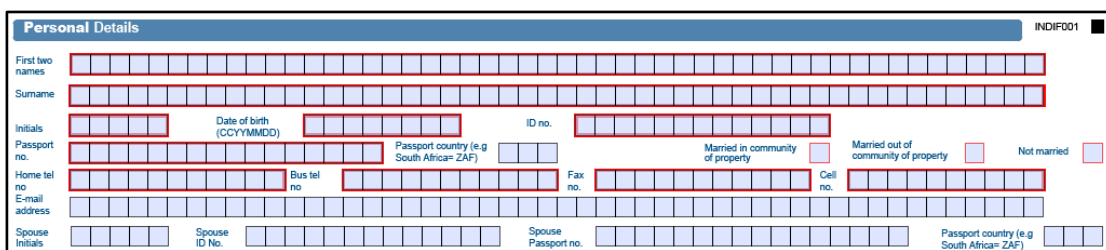


i) Select the applicable taxpayer type. Indicate the appropriate box so that the correct form may be fully generated for completion:

- A) Individual – if an individual is operating as a sole proprietor or participating as a partner in a partnership.
- B) Company – If this is being completed on behalf of a close corporation, company, or co-operative.
- C) The Income Tax Reference Number.
- D) The year of assessment - This period runs from March 1 of the previous year to the end of February of the current year.

Note: Select the “Personal details” container for individuals or the “Company/Close Corporation” container for companies, depending on the taxpayer type chosen.

ii) If “Individual” is selected as a taxpayer type, complete the following information:



A) The following fields are mandatory:

- I) First two names.
- II) Surname.
- III) Initials.
- IV) Date of birth;
- V) Identity number: If the taxpayer is an individual and a South African resident, only a valid ID number will be accepted.
- VI) Passport number: If the taxpayer is an individual and a foreigner, a valid passport number must be used.
- VII) Passport Country: This field will be pre-populated with “ZAF”, representing South Africa. If this is not applicable, change to the relevant country. Refer to the list of country codes as per Annexure B.
- VIII) Marital status.
- IX) Contact telephone numbers.
- X) Contact email.

Effective Date: 24 November 2025

- B) Spouse details: These fields are required to be completed in full if your marital status is indicated as "married in community of property."
- C) If the marital status is recorded as "Married out of community of property / not married", spouse details are not shown.

iii) The following fields are mandatory for **Individuals**:

- A) Year of Assessment.
- B) Turnover Tax Reference Number.
- C) Surname/Registered Name.
- D) First Names.
- E) Identity Number.
- F) Initials.
- G) Cell Number.
- H) Passport Number.
- I) Date of Birth (CCYYMMDD).
- J) Home Telephone Number.
- K) Business Telephone Number.
- L) Fax Number.

5.2.2 COMPANY/CLOSE CORPORATION DETAILS

a) If "Company" is selected as the taxpayer, the following information must be provided:

Company/Close Corporation Details	
Registered name	<input type="text"/>
Trading name	<input type="text"/>
Company/ CC reg no.	<input type="text"/>
Financial year end (CCYYMMDD)	<input type="text"/>

- i) Registered name: The name as indicated on your Companies and Intellectual Property Commission (CIPC) registration certificate.
- ii) Trading Name.
- iii) Company/Close Corporation registration number: the number as indicated on the Companies and Intellectual Property Commission (CIPC) registration certificate.
- iv) Financial **year end**: this must be captured as year, month and day (CCYYMMDD).
- v) The following fields are mandatory for a **Company**:

- A) Year of Assessment.
- B) Turnover Tax Reference Number.
- C) Registered Name.
- D) Trading Name.
- E) Financial Year End (CCYYMMDD).
- F) Account Number.
- G) Branch Number.
- H) Account Type.
- I) Bank Name.
- J) Account Holder Name.
- K) Suburb/District.
- L) City/Town.
- M) Postal Code.
- N) Street/Name of Farm.
- O) Country Code.

5.2.3 BANK ACCOUNT DETAILS

Effective Date: 24 November 2025

- a) The Taxpayer must ensure that their bank account information is accurate, as any missing or incorrect details may result in delays in processing refunds.

Bank Account Details		Any refunds will be delayed if bank details are not provided		BNKIF001	
Mark here if you do not have a local savings or cheque account		Account no.	Branch no.	Account type: Cheque	Savings / Transmission
Account holder name					
Bank name					
Branch name					

- i) If a local bank account (cheque or savings/transmission) is not available, mark an "X" in the corresponding field.
- ii) The fields for "No local Saving/Cheque Bank Account Declaration" and "Reason for no Local Savings/Cheque bank account" are required.
 - A) Select the reason for missing bank account details.
 - B) Mark "X" in the "Agreement Statement" box to confirm the non-local bank account information is accurate.
- iii) If a local cheque or account savings/transmission is available, the relevant fields are required to be completed.
- iv) If your banking details have changed from those previously provided, the individual or entity's representative must present supporting documentation in person, The required documentation should be submitted at the nearest SARS branch office.
 - A) The following fields are mandatory:
 - I) Account Number.
 - II) Branch Number.
 - III) If you cannot find the code on list, please enquire with your bank.
 - IV) Account Type.
 - Account Holder Name.
 - Bank Name.
 - V) Branch Name.
- v) If the tick box and banking details are not completed, the return will be considered incomplete and sent back.

Note:

- i) SARS does not issue refunds to third-party accounts.
- ii) For accurate banking and universal codes, check with your branch.

5.2.3.1 BANKING DETAIL CHANGES

- a) From 1 July 2011, changing banking details requires verification. If you request changes on your TT03, you must visit a SARS branch in person during an eBooking appointment for verification.
 - i) For more information about updating banking details:
 - A) Visit your nearest SARS branch during an eBooking appointment, or
 - B) Check the SARS website.

5.2.4 PHYSICAL ADDRESS

- a) This is the business's physical address where trading occurs and this section is mandatory.

[illegible]

- i) When a business operates from a flat or townhouse, the specific unit number should be provided in the "unit no" section.
- ii) Enter the name of the building or complex in the "complex" field.
- iii) If the business does not operate from a flat, townhouse, or complex, leave these fields blank.
 - A) Street Number.
 - B) Street/Name of Farm.
 - C) Suburb/District.
 - D) City/Town; and
 - E) Postal Code.

5.2.5 POSTAL ADDRESS

- a) This address refers to where the business prefers to receive its mail. It can be the same as the business address provided above or a different location, such as a post box number. If it is the same as the business address, mark the designated box with an "X" and this section is mandatory.

Postal Address																												
Mark here with an "X" if same as above or complete your Postal Address.																												
						</																						

- i) If the answer is “**No**”, the following fields will be displayed as open and editable:
- ii) If “**No**” selected, these fields will display and become editable:
 - A) Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)
 - B) P.O.Box : Select the appropriate box to specify whether the postal address is a ‘P.O. Box’ or ‘Private Bag’.
 - C) Private Bag :S elect the appropriate tick box to specify whether the postal address is ‘P.O. Box’ or ‘Private Bag’.
 - D) Post Office.
 - E) Postal Code.
 - F) Registered Postal Address indicator.

5.2.6 TAX PRACTITIONER DETAILS

- a) If a tax practitioner completes the return, they must fill out this information.

Tax Practitioner Details																																																											
Tax practitioner registration no.										Tax practitioner's tel no.																																																	
Tax practitioner's email address																																																											

5.2.7 TAXPAYER'S SIGNATURE AND DECLARATION

- a) The TT03 is a legal form submitted to SARS to declare a taxpayer's total receipts for a given tax year.

<h2>Declaration</h2>		ADDP01
<p>I declare that:</p> <ul style="list-style-type: none"> • The information furnished in this return is true and correct; and • The relevant records to support the information in this return are available for inspection for a period of five years from the date SARS receives the return. 		<p>XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX</p> <p>Please ensure you sign over the two lines of "X"s above</p>
<p>Date (CCYYMMDD)</p>	<p>For enquiries go to www.sars.gov.za or call 0800 00 SARS (7277)</p>	

- b) The owner or legal representative must fully and accurately disclose all required information in the TT03. Providing false details, failing to submit a return, or misrepresenting facts may result in interest, penalties, or prosecution.
- c) Once the return is completed, the owner or legal representative should review the declaration and provide their signature as required.
- d) If a return is submitted to SARS without a signature, it will be returned and considered outstanding. Penalties may apply for late submission of the return.

5.2.8 VOLUNTARY DISCLOSURE PROGRAMME (VDP)

- a) Where an approved VDP agreement exists between yourself and SARS, make sure that you have:

[illegible]

- i) Inserted an “X” in the “Y” box.
 - ii) Completed the VDP application number.
- b) Should you require more information, a Comprehensive Guide concerning VDP is available on the SARS website www.sars.gov.za

5.2.9 PUBLIC OFFICERS PARTICULARS

- a) Complete this section if "Company" has been selected as the taxpayer type. The following fields are required:

Public Officer Particulars																														RPP1F001
Surname																										Cell no.				
Initials		Date of Appointment (CCYYMMDD)								ID no.								Other Tel no.												
Passport no										Passport country (e.g South Africa = ZA)																				
E-mail address																														

- i) Surname.
- ii) Cell Number.
- iii) Initials.
- iv) Date of Appointment.
- v) Identity Document Number.
- vi) Other Telephone Number.
- vii) Passport Number.

- viii) Passport Country.
- ix) Email address.

5.2.10 TURNOVER TAX CALCULATION

- a) This section provides step-by-step instructions to help taxpayers calculate their taxable turnover, which is used to determine their final tax liability for the assessment year.
- b) The following information must be captured in the TT03:

Turnover Tax Calculation	
Sole proprietors and Partnerships INDCL001	
Type of Business	Sole proprietor <input type="checkbox"/> Partnership <input type="checkbox"/>
If partnership, state taxpayer's share of the partnership profit as a percentage. <input type="text"/> <input type="text"/> <input type="text"/> %	

- i) Individual – if you operate as a sole proprietor or participate as a partner in a partnership.
- ii) Select the applicable taxpayer type. Ensure the corresponding box is checked so that the correct form can be generated for completion.

Turnover Tax Calculation	
Companies, Close Corporations and Cooperatives COMCL001	
Type of Business	Company <input type="checkbox"/> Close Corporation <input type="checkbox"/> Cooperative <input type="checkbox"/>

- A) Company – if completing for a close corporation, company or co-operative
- iii) **Individuals**
 - A) Select the relevant type of business:

Turnover Tax Calculation	
Sole proprietors and Partnerships INDCL001	
Type of Business	Sole proprietor <input type="checkbox"/> Partnership <input type="checkbox"/>
If partnership, state taxpayer's share of the partnership profit as a percentage. <input type="text"/> <input type="text"/> <input type="text"/> %	
If the business is a partnership, the information requested below must be for the partnership as a whole. A partner's share of the taxable turnover based on the profit sharing percentage will be determined by SARS on assessment.	
Amounts received from business activities excluding investment income and capital receipts (e.g. sale of business assets)	R <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Add: 50% of sale of business assets	R <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	R <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Less: Turnover from business activities carried on outside South Africa	R <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Less: Government grants (section 12P) and / or funding received from a SARS approved small business funding entity (section 10(1)(zK))	R <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Less: Amounts previously subjected to income tax	R <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Less: Refunds paid or received in respect of goods and services	R <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Taxable turnover	R <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Amount received from rendering "Professional services"	R <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Are you in receipt of any taxable income other than trading income?	Y <input type="checkbox"/> N <input type="checkbox"/>

- B) Sole proprietor, if you are an individual running your own business.
- C) Partnership, if you are an individual in a partnership.
 - I) If the entity is a partnership, please indicate the taxpayer's ownership percentage in the partnership.

iv) **Sole proprietor.**

- A) Determine the total amounts received from business activities excluding investment income and *capital receipts (e.g., sale of assets used mainly for business purposes)*.

Note:

- I) Investment income is any income in the form of annuities, dividends, foreign dividends, interest, rental derived in respect of immovable property, royalties, or income of a similar nature and any proceeds derived from the disposal of financial instruments.
 - II) This income will be taxed in the hands of the individual/sole proprietor as per the normal income tax rules and an Income Tax Return (ITR12) is required to be submitted to declare the investment income separately (and any other non-micro business income such as salary). This will allow the individual/sole proprietor to access the income tax exemptions for interest and dividends.
- B) Determine “*Inclusions*” to be declared on the TT03 as follows:
- I) *50% of receipts of a capital nature.*
 - Determine the total of the sales of business assets that were mainly used for business purposes for the year of assessment. For this purpose, trading stock consisting of immovable property should be excluded as well as financial instruments. Where the business asset is immovable property, only include that portion of the sale that can be attributed to the part of the property that was used for business purposes. Calculate 50% of the total of the sale of business assets and add it to the gross receipts.
- C) Determine “*Exclusions*” to be declared on the TT03 as follows:
- I) *Turnover from business activities carried on outside South Africa*
 - Determine the total of the sales from business activities outside South Africa for the year of assessment and deduct this from the gross receipts.
 - II) *Government grants (section 12P) and/or funding received from a SARS approved small business funding entity (section 10(1)(zK))*
 - Determine the total of Government grants as contemplated in section 12P and/or funding received from a SARS approved small business funding entity (section 10(1)(zK)) received for the year of assessment and deduct this from the gross receipts. These grants are specifically exempted from Income Tax.
 - III) *Amounts previously subjected to Income Tax*
 - Amounts that were previously subjected to Income Tax should not be taxed again and should therefore be deducted from the gross receipts.
 - IV) *Refunds paid or received in respect of goods and services*
 - Credit notes: For example, damaged goods returned.
 - V) *Taxable Turnover*

- The Turnover Tax liability of the business for the year of assessment will be determined by SARS by applying the appropriate tax rate as per the annual Turnover Tax rates.

VI) *Amount* received from rendering Professional Services

- In the case of natural persons, if more than 20% of total receipts are received due to the rendering of a professional service, you will not qualify for the Turnover Tax regime and you will be taxed under the normal Income Tax system.

VII) Indicate whether you are in receipt of any income other than trading income:

- An ITR12 is required to be submitted with the TT03 if "Y" is selected. Additional information on requesting and submitting an Income Tax Return (ITR12) is available on the SARS website: www.sars.gov.za.

D) **Example:** A sole proprietor, who received the following amounts for the year of assessment:

I)	Sales	R359 600
II)	Sales of business assets – sewing machine	R 4 000
III)	Interest from the business bank account	R 1 000
IV)	Turnover from business activities carried outside SA	R 5 400

E) Taxable turnover for the year of assessment will be determined as follows:

Turnover Tax Calculation	
Sole proprietors and Partnerships	
Type of Business	INDCL01
Sole proprietor <input checked="" type="checkbox"/>	Partnership <input type="checkbox"/>
If partnership, state taxpayer's share of the partnership profit as a percentage.	000 %
If the business is a partnership, the information requested below must be for the partnership as a whole. A partner's share of the taxable turnover based on the profit sharing percentage will be determined by SARS on assessment.	
Amounts received from business activities excluding investment income and capital receipts (e.g. sale of business assets)	R 359 600
Add: 50% of sale of business assets	R 4 000
	R 363 600
Less: Turnover from business activities carried on outside South Africa	R 5 400
Less: Government grants (section 12P) and / or funding received from a SARS approved small business funding entity (section 10(1)(z)(K))	R 0
Less: Amounts previously subjected to income tax	R 0
Less: Refunds paid or received in respect of goods and services	R 0
Taxable turnover	R 358 200
Amount received from rendering "Professional services"	R 0
Are you in receipt of any taxable income other than trading income?	Y <input type="checkbox"/> N <input type="checkbox"/>

F) The taxable turnover of R358 200 will be assessed by SARS. According to the 2019 Turnover Tax rates, the Turnover Tax payable on R358 200 is R232 (R358 200 less R335 000 x 1%). Assuming that the taxpayer made interim payments of R116 in August and R116 in February, the assessment will show that the amount owing, after taking the interim payments into account, is nil (R232 less R116 less R116).

G) An ITR12 must be submitted to declare the R1,000 interest, which is exempt from tax as it falls below the threshold. Any other income, such as salary, should also be declared on the ITR12, which must be submitted with the TT03. For instructions on requesting and submitting an ITR12, visit the SARS website: www.sars.gov.za.

5.2.11 PARTNERSHIPS

- a) The process is the same for sole proprietors except that the final taxable turnover of the business will be apportioned and taxed in the hands of each partner based on the profit-sharing ratio as per the partnership agreement. The total turnover of the business must therefore be declared (it is important to note that the qualifying turnover of the partnership may not exceed R1 million for the tax year in question).

Turnover Tax Calculation	
Sole proprietors and Partnerships	
Type of Business	Sole proprietor <input type="checkbox"/> Partnership <input checked="" type="checkbox"/>
If partnership, state taxpayer's share of the partnership profit as a percentage.	<input type="text" value="50"/> %
<small>If the business is a partnership, the information requested below must be for the partnership as a whole. A partner's share of the taxable turnover based on the profit sharing percentage will be determined by SARS on assessment.</small>	
Amounts received from business activities excluding investment income and capital receipts (e.g. sale of business assets)	R <input type="text" value="800000"/>
Add: 50% of sale of business assets	R <input type="text" value="15000"/>
	R <input type="text" value="815000"/>
Less: Turnover from business activities carried on outside South Africa	R <input type="text" value="80000"/>
Less: Government grants (section 12P) and / or funding received from a SARS approved small business funding entity (section 10(1)(zK))	R <input type="text" value="1000"/>
Less: Amounts previously subjected to income tax	R <input type="text" value="3500"/>
Less: Refunds paid or received in respect of goods and services	R <input type="text" value="1000"/>
Taxable turnover	R <input type="text" value="801500"/>
Amount received from rendering "Professional services"	R <input type="text" value="0"/>
Are you in receipt of any taxable income other than trading income?	Y <input type="checkbox"/> N <input type="checkbox"/>

- i) **Example:** Two brothers are partners in an electronic equipment repair business. They share the profits of the business equally, do not have any other business interests, and were never registered for Income Tax previously. Their business received the following amounts for the year of assessment:

A) Amounts from repairs	R800 000
B) Sales of business assets – repair equipment	R 30 000
C) Interest from the business bank account	R 2 000
D) Rental from a portion of their property	R 6 000
E) Amount received due to business activities in Australia	R 8 000
F) Grant received from government (section 12P) and/or funding	
G) received from a SARS approved small business	
H) funding entity (section 10(1) (zK))	R 1 000
I) Amounts received but taxed in previous years	R 3 500
J) Credit note	R 1 000

- ii) Their taxable turnover for the year of assessment will be determined as follows:

- A) Since this is a partnership, the taxable turnover will be taxed in the hands of each partner based on the profit-sharing percentage the partners share profits equally, each partner will be taxed as follows:
- B) The taxable turnover of business X profit sharing % (R801 500 x 50%) R400 750. The tax of each partner on taxable turnover as per the 2019 Turnover Tax rates is R657.50 (R400 750 less R335 000 x 1%). Assuming that each partner made interim payments of R328.75 in August and R328.75 in February, his/her assessment will show that the amount owing, after taking the interim payments into account, is nil (R657.50 less R328.75 less R328.75).

Note: The interest of R1 000 (R2 000 x 50%) will be taxed in the hands of each partner according to the normal Income Tax rules but will be exempt from tax since it is below the interest exemption threshold. The rental income of R3 000 (R6 000 x 50%) will also be taxable in the hands of each partner. Any other income for each partner where relevant, for example, salary is also to be declared in each partner's ITR12.

- C) Specify if you have received any income aside from trading income.

- D) An ITR12 is required to be submitted with the TT03 if “Y” was selected. More information about requesting and submitting an ITR12 can be found on the SARS website: www.sars.gov.za.

5.2.12 CLOSE CORPORATIONS, COMPANIES AND COOPERATIVES

- a) Select the relevant type of business:

Turnover Tax Calculation	
Companies, Close Corporations and Cooperatives	
Type of Business	Company <input type="checkbox"/> Close Corporation <input checked="" type="checkbox"/> Cooperative <input type="checkbox"/>
Amounts received from business activities excluding investment income and capital receipts (e.g. sale of business assets)	R 1 0 1 0 0 0 0
Add: 50% of sale of business assets	R 5 0 0 0 0
Add: Interest received	R 6 0 0 0 0
Add: Rental income received	R 0
Add: Annuities received	R 0
Add: Royalties received	R 0
	R 1 0 2 1 0 0 0
Less: Turnover from business activities carried on outside South Africa	R 5 0 0 0 0
Less: Government grants (section 12P) and / or funding received from a SARS approved small business funding entity (section 10(1)(zK))	R 1 5 0 0 0
Less: Amounts previously subjected to Income tax	R 4 5 0 0 0
Less: Refunds paid or received in respect of goods and services	R 0
Taxable turnover	R 9 9 6 5 0 0 0
Amount received from rendering "Professional services"	R 2 5 0 0 0 0
Dividends declared for the year of assessment	R 4 0 0 0 0

- i) Company
- ii) Close Corporation
- iii) Co-operative.

- A) Determine “Total amounts received from business activities excluding investment income and capital receipts (e.g. sale of business assets)”.
- B) This is the total of amounts received from business activities in South Africa. This amount will be referred to as gross receipts for the determination of the taxable turnover.
- C) Investment income is generally annuities, dividends, foreign dividends, interest, rental derived in respect of immovable property, royalties, or income of a similar nature and any proceeds derived from the disposal of financial instruments.
- D) Adjust the gross receipts by adding:
- E) “50% of sales of business assets”
- I) Determine the total of the sales of business assets for the year of assessment. Where the business asset is immovable property, only include that portion of the sale that can be attributed to the part of the property that was used for business purposes. Calculate 50% of the total of the sale of business assets and add it to the gross receipts.
- F) “Investment income (except local and foreign dividends)”
- I) Investment income like annuities, dividends, foreign dividends, interest, rental derived in respect of immovable property, royalties, or income of a similar nature and any proceeds derived from the disposal of financial instruments received by the business must be added to gross receipts.

- G) Adjust the gross receipts by deducting the following:
- I) *Turnover from business activities carried on outside South Africa*
- H) Determine the total of the sales from business activities outside South Africa for the year of assessment and deduct this from the gross receipts.
- I) *Government grants (section 12P) and/or funding received from a SARS approved small business funding entity (section 10(1)(zK))*
- I) Determine the total of Government grants received for the year of assessment and deduct this from the gross receipts. These grants are specifically exempted from Income Tax.
- J) *Amounts previously subjected to Income Tax*
- I) *Amounts* that were previously subjected to income tax should not be taxed again and should therefore be deducted from the gross receipts.
- K) *Refunds paid or received in respect of goods and services*
- I) Credit notes: for example, damaged goods.
- iv) Taxable turnover
- A) The taxable turnover will be used to assess the Turnover Tax liability of the business for year of assessment.
- v) The only difference from individuals and partnerships is that investment income (interest, rentals, annuities and royalties), with the only exception of Local and Foreign dividends, will be included in full in the taxable turnover of the Company/Close Corporation/Co-operative.
- vi) The process for determining the taxable turnover for Close Corporations, Companies and Cooperatives is summarised in the following table:
- vii) The total “*Amount received from professional services*” rendered during the year of assessment must be stated on the return.
- A) If more than 20% of total receipts are received due to investment income and the rendering of a professional service, the company will not qualify for the Turnover Tax regime and must be taxed under the normal income tax system.
- viii) Indicate the amount of “*Dividends declared for the year of assessment*” by the company.
- A) Investment income excluding dividends is included in taxable turnover.
 - I) The first R200 000 is exempt from dividends withholding tax, however, any amount in excess of R200 000 will be subject to the dividends withholding tax.
 - B) **Example:** Micro CC is a close corporation with five members. Its main business concerns the sale and distribution of computer hardware and software in South Africa and to neighbouring countries. On small scale, it also offers its clients a computer repair service. After being on the income tax register for a while, Micro CC decided to register for Turnover Tax. The business received the following amounts for the year of assessment:

I)	Amounts from sales in South Africa	R885 000
II)	Amounts from sales outside South Africa	R100 000
III)	Amounts from services and repairs	R 25 000
IV)	Government grant that is exempt from income tax	
V)	(Section 12P) and/or funding received from a SARS approved small business funding entity (section 10(1) (zK))	R 5 000
VI)	Sales of business assets – packaging machine	R 10 000
VII)	Dividends from investments in another company	R 4 000
VIII)	Interest from the business bank account	R 6 000

Effective Date: 24 November 2025

IX)	Credit note	R 4 500
X)	Amounts previously subjected to income tax	R 15 000

Note:

- I) The credit note relates to a refund received by Micro CC for faulty equipment that was returned to the supplier.
- II) The sales figure includes an amount of R15 000 received from a client in South Africa for a contract concluded in the previous year of assessment. The R15 000 had accrued to Micro CC in the previous year of assessment and was already subject to normal Income Tax.
- III) The amount for services and repairs constitutes professional services.

ix) **Determine taxable turnover:**

A)	Sales in SA	R885 000
B)	Add: Sales outside SA	R100 000
C)	Professional Services	R 25 000
D)	Total amounts received	R1 010 000

- x) The taxable turnover of R996 500 will be assessed by SARS. According to the 2019 Turnover Tax rates, the Turnover Tax payable on R996 500 is R14 045 (R6 650 + 3% of an amount exceeding R750 000, namely R996 500 = R7 395). Assuming that the taxpayer made interim payments of R10 000 in August and R3 045 in February, the assessment will show that the amount owing, after taking the interim payments into account, is R1 000 (R14 045 less R10 000 less R3 045).
- xi) As the total "Amount received from professional services" rendered during the year of assessment is less than 20% of total receipts the company will qualify for the Turnover Tax regime.
- xii) As the first R200 000 is exempt from dividends withholding tax, the R4000 will not be subject to the Dividends Withholding Tax.

5.2.13 ASSESSMENT OF TAXABLE TURNOVER

- a) SARS will assess the taxable turnover of each business, based on the above determination, to calculate the Turnover Tax liability of the business. The Turnover Tax liability of the business for the year of assessment will be calculated by applying the appropriate Turnover Tax rate (available on the SARS website) to the taxable turnover.
- b) Ideally, the interim payments that were made by the business by the last business day of August and February of the year of assessment should be sufficient to discharge this liability in full. However, if there is an excess or a shortfall, this will be refunded or recovered by SARS on assessment.
- c) Completion notes:
 - i) This paragraph must describe the reason for writing the guide.
 - ii) State the applicability of the guide
 - iii) This portion must also be used to state any specific exclusion.
 - iv) Keep the purpose section brief.
- v) **Example:**
 - A) This document provides information for employers about their responsibilities regarding Unemployment Insurance Fund contributions.
 - B) This guide outlines the legislative obligations that employers must follow regarding the deduction and payment of Unemployment Insurance Fund contribution and assist users in gaining.

6 COMPLETION OF THE PAYMENT ADVICE FOR TURNOVER TAX (TT02)

6.1 HOW TO REQUEST, COMPLETE AND MAKE PAYMENT

- a) The qualified registered micro business can obtain a Payment Advice for Turnover Tax (TT02) via the following SARS channels:
- i) By visiting a SARS branch.
 - ii) On the SARS website: www.sars.gov.za > Tax Types > Turnover Tax.
 - iii) A bank - When payment is made, it is essential that the 'Beneficiary ID' and 'Payment Reference Number' (PRN) be quoted. The TT02 will assist with this and other matters relating to interim payments. Refer below on how the 'Payment Reference Number' is structured.

Tax types	Tax type indicator	Date format	Beneficiary IDs applicable to listed banks
Turnover Tax	P	Unique 19-digit PRN appearing on the relevant payment form (payment allocation is for 3 rd period only)	SARS-PROV

Note. The TT02 Payment advice is intended solely for the taxpayer's records and is not required to be submitted to SARS.

- b) When a micro business registers for Turnover Tax, the taxpayer must make both a first and a second interim payment during the year of assessment. These interim payments are applied toward the final Turnover Tax liability, as determined by the annual Turnover Tax return for that assessment period.
- c) Due to the Corona Virus Infection Disease (COVID-19) outbreak, Government has put measures in place aimed at assisting to alleviate cash flow problems.
- d) **The “qualifying micro business”** is a micro business as defined in the Sixth Schedule to the Income Tax Act that –
 - i) is a taxpayer as defined in section 151 of the Tax Administration Act; and
 - ii) is tax compliant as referred to in section 256(3) of the Tax Administration Act when relying on a deferral under this Act; and under the national lockdown defined below:
- e) **“National Lockdown”** is the national lockdown under the regulations published by Government Notice No. 318 of 18 March 2020 under the Disaster Management Act, 2002 (Act No. 57 of 2002), starting on 26 March and ending on a date determined by the Cabinet member designated under section 3 of that Act.
- f) The qualifying micro business may -
 - i) during the period commencing on 1 April 2020 and ending on 30 September 2020, in respect of interim payments payable in terms of paragraph 11(1) of the Sixth Schedule to the Income Tax Act, pay 15 per cent instead of 50 per cent of the amount of tax so calculated in terms of that paragraph; and
 - ii) during the period commencing on 1 April 2020 and ending on 31 March 2021, in respect of interim payments payable in terms of paragraph 11(4) of the Sixth Schedule, pay 50 per cent instead of an amount equal to the amount of tax calculated in terms of that paragraph less the amount paid in terms of paragraph 11(1) of the Sixth Schedule.


Effective Date: 24 November 2025

- g) The Interim payments deferred in terms of the above information will be due and payable by the micro business by the date of payment as specified in a notice of assessment.
- h) No penalties in terms of paragraph 11(6) of the Sixth Schedule will be levied on amounts deferred in terms of the above information.
- i) No interest in terms of paragraph 11(3) and (5) of the Sixth Schedule will be charged in respect of interim payments deferred in terms of the above information.
- j) The above-mentioned proposals will not apply to a micro business that -
 - i) has failed to submit any return as defined in section 1 of the TAA as required by section 25 of the TAA; or
 - ii) has any outstanding tax debt as defined in section 1 of the TAA, but excluding a tax debt -
 - A) in respect of which an agreement has been entered into in accordance with section 167 or 204 of the TAA.
 - B) that has been suspended in terms of section 164 of the TAA; or
 - C) that does not exceed the amount referred to in section 169(4) of the TAA.
- k) However, penalties and interest will apply in instances where, upon assessment, it is discovered that a micro business does not qualify for relief under Disaster Management Act, 2002 (Act No. 57 of 2002). The usual procedures for requests for remittance of such penalties will be available in such cases.
- l) For purposes of the calculation of the 65/35 per cent payment spread instead of the normal 50/50 per cent, see explanation below on how to calculate it:
 - i) Company B has a 28 February 2021 FYE; meaning that its interim provisional tax payment will fall during the temporary period. Company B's estimated taxable turnover for the year of assessment is R800 000. As such, the first interim payment (due by 31 August 2020) will be R120 000 (15 per cent of its estimated total tax liability of R800 000 for the year) instead of R400 000, allowing temporary relief of R280 000. As a further relief measure only 50 per cent of the estimated tax liability (R400 000) will be due by 28 February 2021, so that the cumulative total tax paid at that point is 65 per cent of the estimated total tax liability. The remaining balance of R280 000(35 per cent of estimated tax liability) will be due on assessment in order to avoid interest charges.

Note: Micro business does not have the third topping up option as that is available to provisional taxpayers therefore, they must pay the different amount once the notice of assessment is issued.

6.2 REGISTRATION PARTICULARS

- a) Complete following fields and this Section is mandatory. :

		Payment Advice for Turnover Tax	TT02
Registration Particulars			
Registered Name			
Taxpayer Ref No.			
	Turnover Tax Period (CCYYMM)		

- i) Registered Name.
- ii) Turnover Tax Reference Number.
- iii) Turnover Tax period.

6.3 TURNOVER TAX CALCULATION


- a) Complete the following fields and this Section is mandatory:

Turnover Tax Calculation																								
A.	Estimated taxable turnover for the full year of assessment																	R			:			
B.	Tax on estimated taxable turnover (<i>Apply Turnover Tax Table</i>)																	R			:			
Tax payable for this period (refer to the Turnover Tax liability)																	R			:				

- i) Estimated taxable turnover for the full year of assessment.
- ii) Tax on the estimated taxable turnover (apply the applicable Turnover Tax Rates – Annexure D).
- iii) Tax payable for this period (refer to Turnover Tax liability refer to **Annexure D**).

6.4 PAYMENT NOTES

- a) These are rules when making payments to SARS; adherence is required to allocate the payment to the correct account.

		TURNOVER TAX Payment Advice		TT02
Name				
Reference Number				
<small>NOTE: SARS branches do not accept cash and will only accept cheque payments under R50 000. Banking institutions will accept both cheque and cash payments. Cheque payments made via a drop box at a SARS office must be placed in the drop box before 15:00 if it is to be recorded as being paid on that day. If not such payments will not be recorded as having been paid on the next business day. The payment reference number must be quoted at all times when making a payment.</small>		Name of banking institution		
		Bank account name	SARS-PROV	
		Payment reference number		
		Amount payable		

- b) Complete following fields:
- i) Name.
 - ii) Reference Number.
 - iii) Name of banking institutions.
 - iv) Bank Account Name.
 - v) Payment Reference Number.
 - vi) Amount payable.

7 PERMISSIBLE SHARES AND INTEREST

- a) The disqualification in terms of paragraph 3(a) or 3(F)(iii) does not apply to a share or interest -
- i) In a company of the definition of "listed company".
 - ii) In a portfolio in a collective investment scheme.
 - iii) In a company body corporate and share block companies.
 - iv) In a venture capital companies in section.
 - v) That constitutes less than 5% of the interest in a social or consumer or co-operatives or co-operative burial.
 - vi) That constitutes less than 5% of the interest in a or primary savings co-operative banks or primary savings and loans co-operative banks.
 - vii) In any friendly societies.

8 DEREGISTRATION

- a) Registered micro businesses may request voluntary deregistration from SARS, or SARS may begin the process of compulsory deregistration.
 - i) A taxpayer can send a written request via email mentioned in Section 3.1; or
 - ii) A letter can be sent by SARS to the taxpayer informing him/her of deregistration from turnover tax.
- b) A voluntary deregistration from turnover tax:

- iii) A registered micro business may choose to deregister prior to the commencement of an assessment year, or at a subsequent date within the assessment year as stipulated by the Commissioner in a Gazette notice. Upon election to deregister, the status will be effective from the start of that particular assessment year.

Note: A registered micro business that has exited the turnover tax system will not be permitted to re-enter it.

9 COMPULSORY DEREGISTRATION OF A REGISTERED MICRO BUSINESS FROM TURNOVER TAX

- a) A micro business must deregister from Turnover Tax if its qualifying turnover for the year exceeds R1 million and it is unable to demonstrate that this increase is minor and temporary. In such cases, the business is required to inform SARS within 21 working days from the date it ceases to qualify as a registered micro business. If:
 - i) More than 20% percent of that person's total receipts during that year of assessment consist of –
 - A) Where that person is a natural person (or the deceased or insolvent estate of a natural person that was registered micro business at the time of death or insolvency), income from the rendering of professional service; and
 - B) Where that a person is a company, investment income and income from rendering of professional service.
 - ii) At any time during that year of assessment that person is a 'personal services provider or a labour broker' without a SARS exemption certificate.
 - iii) The total of all amounts received by person from the disposal of -
 - A) Immovable property is used mainly for business purposes.
 - B) Any other asset of a capital nature is used mainly for business purposes, other than any financial instrument.
 - C) Exceeds R1.5 million over a period of three years comprising the current years of assessment and the immediately preceding two years of assessment, or such shorter period during which that person was registered micro business.
 - iv) In the case of a Company –
 - A) Its year of assessment ends on a date other than the last day of February.
 - B) At any time during its year of assessment, any holder of shares in that micro business is a person other than a natural person (or the deceased or insolvent estate of a natural person).
 - C) At any time during its year of assessment, any holder of shares in that micro business holds any shares or has any interest in the equity of any other company other than a share or interest described in paragraph 4.
 - D) The rules relating to holding of shares do not apply to the holding of any shares in or interest in the equity of a company under the following conditions:
 - E) If the company— has not during any year of assessment –
 - I) Carried on any trade; and
 - II) Owned assets, the total market value of which exceeds R5 000; or
 - III) Has taken the steps contemplated in section 41(4) to liquidate, wind up or deregister: however, that this paragraph ceases to apply if the company has at any stage withdrawn any step so taken or does anything to invalidate any step so taken, with the result that the company will not be liquidated, wound up or deregistered.

- F) It is a public benefit organisation approved by the Commissioner in terms of section 30.
- G) It is a recreational club approved by the Commissioner in terms of section 30A.
- H) It is an association approved by the Commissioner in terms of section 30B; or
- I) It is a small business funding entity approved by the Commissioner in terms of section 30C.
- v) In the case of a person that is a Partner in a Partnership during that year of assessment –
 - A) Any of the person in that partnership is not a natural person.
 - B) That person is a partner in more than one partnership at any time during that year of assessment.
 - C) The qualifying turnover of that partnership for that year of assessment exceeds the amount of R1 million.
- vi) A business that no longer qualifies to be registered for Turnover Tax will be deregistered from the first day of the month following the month in which it no longer qualifies.
- vii) A registered micro business will also be deregistered from Turnover Tax if it closes down. The business will be deregistered from the day following the day on which it ceased to exist, and care must be taken to ensure that income from winding up, such as the disposal of assets, is accounted for in taxable turnover.
- viii) If a business closed down or in the case of a deceased estate, the normal deregistration process must be followed as for sequestrated/liquidated companies and deceased estates.

Note 1: If the increase in the qualifying turnover of that person to an amount greater than R1 million is of a nominal and temporary nature (for example a once off tender contract), it is the taxpayer's responsibility to inform SARS within 21 business days after becoming aware of the fact that the R1 million qualifying turnover is going to be exceeded, in a form of a letter of request together with any supporting document(s) to motivate that their registered micro business still qualifies for Turnover Tax even though it will exceed R1 million for that year of assessment. The person must apply to the Commissioner for a decision whether the person must remain a registered micro business or not.

- i) In the event whereby a Turnover Tax Return (TT03) with a temporary nature resulting in a turnover greater than R1 million are submitted, the TT03 submission must be accompanied by the indicated motivation to avoid deregistration.

Note 2: Registered micro businesses are allowed to be registered for Turnover Tax as well as VAT as from 1 March 2012. Also, note that as from 1 March 2014, a registered micro business may elect to only submit VAT and/or PAYE returns on a six-monthly basis, at the end of August and February of each tax year.

9.1 TRANSITIONAL PROVISIONS FOR DEREGISTERED MICRO BUSINESS

- a) If registered Turnover Tax businesses exceed the qualifying thresholds during a specific assessment year, they are required to deregister from Turnover Tax and transition to the standard income tax system.
- b) Section 48C amendment enables the deregistration of Micro businesses to migrate smoothly and exempting the micro businesses from being penalised for underpayment to which the micro business would otherwise have become liable for, solely as a result of being deregistered due to its qualifying turnover tax exceeding R1 Million. This is effective from 01 March 2018.

9.2 RECORD KEEPING

- a) A registered micro business is required to maintain documentation of the following records for audit purposes:
 - i) Amounts received during a year of assessment.
 - ii) Dividends declared during a year of assessment.

Effective Date: 24 November 2025

- iii) Each asset at the end of a year of assessment with a cost price of more than R10000; and
- iv) Each liability at the end of a year of assessment exceeding R10000.

10 ANNEXURE A

a) MAIN INCOME SOURCE CODES:

i) Source code Description

3534	Agencies & other services
3501	Agriculture, forestry & fishing
3511	Bricks, ceramics, glass, cement and similar products
3523	Catering and accommodation
3509	Chemicals & chemical, rubber & plastic products
3505	Clothing & footwear
3510	Coal & petroleum products
3520	Construction
3527	Educational services
3519	Electricity, gas & water
3525	Finance, insurance, real estate & business services
3503	Food, drink & tobacco
3506	Leather, leather goods & fur (excluding footwear and clothing)
3514	Machinery & related items
3529	Medical, dental, other health & veterinary services
3535	Members of CC/Director of company
3512	Metal
3513	Metal products (except machinery and equipment)
3502	Mining & stone quarrying works
3518	Other manufacturing industries
3508	Paper, printing & publishing
3532	Personal & household services
3526	Public administration
3531	Recreational & cultural services
3528	Research & scientific institute
3522	Retail trade
3517	Scientific, optical & similar equipment
3530	Social & related community services
3533	Specialised repair services
3504	Textile
3516	Transport equipment (except vehicle, parts and accessories)
3524	Transport, storage & communication
3515	Vehicle, parts & accessories
3521	Wholesale trade
3507	Wood, wood products & furniture

11 ANNEXURE B

a) LIST OF COUNTRY CODES ARE ALIGNED WITH THE ISO3166 STANDARD

Description	Code	Description	Code	Description	Code
Afghanistan	AFG	Honduras	HND	Seychelles	SYC
Åland Islands	ALA	Hong Kong	HKG	Sierra Leone	SLE
Albania	ALB	Hungary	HUN	Singapore	SGP
Algeria	DZA	Iceland	ISL	Saint Maarten (Dutch part)	SXM
American Samoa	ASM	India	IND	Slovakia	SVK
Andorra	AND	Indonesia	IDN	Slovenia	SVN

Effective Date: 24 November 2025

Angola	AGO	Iran, Islamic Republic of)	IRN	Solomon Islands	SLB
Anguilla	AIA	Iraq	IRQ	Somalia	SOM
Antarctica	ATA	Ireland	IRL	South Africa	ZAF
Antigua and Barbuda	ATG	Isle of Man	IMN	South Georgia and the South Sandwich Island.	SGS
Argentina	ARG	Israel	ISR	South Sudan	SSD
Armenia	ARM	Italy	ITA	Spain	ESP
Aruba	ABW	Jamaica	JAM	Sri Lanka	LKA
Australia	AUS	Japan	JPN	Sudan (the)	SDN
Austria	AUT	Jersey	JEY	Suriname	SUR
Azerbaijan	AZE	Jordan	JOR	Svalbard and Jan Mayen	SJM
Bahamas(the)	BHS	Kazakhstan	KAZ	Sweden	SWE
Bahrain	BHR	Kenya	KEN	Switzerland	CHE
Bangladesh	BGD	Kiribati	KIR	Syrian Arab Republic	SYR
Barbados	BRB	Korea (the Democratic People's Republic of)	PRK	Taiwan(Province of China)	TWN
Belarus	BLR	Korea (the Republic of)	KOR	Tajikistan	TJK
Belgium	BEL	Kosovo	XK	Tanzania, United Republic of TZA	TZA
Belize	BLZ	Kuwait	KWT	Thailand	THA
Benin	BEN	Kyrgyzstan	KGZ	Timor-Leste	TLS
Bermuda	BMU	Lao People's Democratic Republic(the)	LAO	Togo	TGO
Bhutan	BTN	Latvia	LVA	Tokelau	TKL
Bolivia(Plurinational State of)	BOL	Lebanon	LBN	Tonga	TON
Bonaire, Saint Eustatius and Saba	BES	Lesotho	LSO	Trinidad and Tobago	TTO
Bosnia and Herzegovina	BIH	Liberia	LBR	Tunisia	TUN
Botswana	BWA	Libya	LBY	Turkey	TUR
Bouvet Island	BVT	Liechtenstein	LIE	Turkmenistan	TKM
Brazil	BRA	Lithuania	LTU	Turks and Caicos Islands (the)	TCA
British Indian Ocean Territory(the)	IOT	Liechtenstein	LBY	Tuvalu	TUV
Brunei Darussalam	BRN	Luxembourg	LUX	Uganda	UGA
Bulgaria	BGR	Macao	MAC	Ukraine	UKR
Burkina Faso	BFA	Macedonia (the former Yugoslav Republic of)	MKD	United Arab Emirates(the)	ARE
Burundi	BDI	Madagascar	MDG	United Kingdom of Great Britain and Northern Ireland (the)	GBR
Cape Verde	CPV	Malawi	MWI	US Minor Outlying Islands(the)	UMI
Cambodia	KHM	Malaysia	MYS	United States of America(the)	USA
Cameroon	CMR	Maldives	MDV	Uruguay	URY
Canada	CAN	Mali	MLI	Uzbekistan	UZB
Cayman Islands(the)	CYM	Malta	MLT	Vanuatu	VUT

Effective Date: 24 November 2025

Central African Republic(the)	CAF	Marshall Islands(the)	MHL	Venezuela (Bolivarian Republic of)	VEN
Chad	TCD	Martinique	MTQ	Viet Nam	VNM
Chile	CHL	Mauritania	MRT	Virgin Islands (U.S.)	VIR
China	CHN	Mauritius	MUS	Wallis and Futuna	WLF
Christmas Island	CXR	Mayotte	MYT	Western Sahara	ESH
Cocos (Keeling) Island(the)	CCK	Mexico	MEX	Yemen	YEM
Colombia	COL	Micronesia(Federated States of)	FSM	Zambia	ZMB
Comoros(the)	COM	Moldova (the Republic of)	MDA	Zimbabwe	ZWE
Congo(the Democratic Republic of the)	COD	Monaco	MCO		
Congo(the)	COG	Mongolia	MNG		
Cook Islands(the)	COK	Montenegro	MNE		
Costa Rica	CRI	Montserrat	MSR		
Côte d'Ivoire	CIV	Morocco	MAR		
Croatia	HRV	Mozambique	MOZ		
Cuba	CUB	Myanmar	MMR		
Curaçao	CUW	Namibia	NAM		
Cyprus	CYP	Nauru	NRU		
Czech Republic	CZE	Nepal	NPL		
Denmark	DNK	Netherlands(the)	NLD		
Djibouti	DJI	New Caledonia	NCL		
Dominica	DMA	New Zealand	NZL		
Dominican Republic(the)	DOM	Nicaragua	NIC		
Ecuador	ECU	Niger(the)	NER		
Egypt	EGY	Nigeria	NGA		
El Salvador	SLV	Niue	NIU		
Equatorial Guinea	GNQ	Norfolk Island	NFK		
Eritrea	ERI	Northern Mariana Islands (the)	MNP		
Estonia	EST	Norway	NOR		
Eswatini	SWZ	Oman	OMN		
Ethiopia	ETH	Pakistan	PAK		
Falkland Islands(the) {Malvinas}	FLK	Palau	PLW		
Faeroe Islands(the)	FRO	Palestine, State of	PSE		
Fiji	FJI	Panama	PAN		
Finland	FIN	Papua New Guinea	PNG		
France	FRA	Paraguay	PRY		
French Guiana	GUF	Peru	PER		
French Polynesia	PYF	Philippines (the)	PHL		
French Southern Territories (the)	ATF	Pitcairn	PCN		
Gabon	GAB	Poland	POL		
Gambia(the)	GMB	Portugal	PRT		
Georgia	GEO	Puerto Rico	PRI		
Germany	DEU	Qatar	QAT		
Ghana	GHA	Réunion	REU		
Gibraltar	GIB	Romania	ROU		
Greece	GRC	Russian Federation(the)	RUS		
Greenland	GRL	Rwanda	RWA		
Grenada	GRD	Saint-Barthélemy	BLM		

Effective Date: 24 November 2025

Guadeloupe	GLP	Saint Helena Ascension and Tristan da Cunha	SHN		
Guam	GUM	Saint Kitts and Nevis	KNA		
Guatemala	GTM	Saint Lucia	LCA		
Guernsey	GGY	Saint-Martin (French part)	MAF		
Guinea	GIN	Saint Pierre and Miquelon	SPM		
Guinea-Bissau	GNB	Saint Vincent and the Grenadines	VCT		
Guyana	GUY	Samoa	WSM		
Haiti	HTI	Sao Tome and Principe	STP		
Heard and McDonald Islands	HMD	Saudi Arabia	SAU		
Holy See(the)	VAT	Senegal	SEN		
		Serbia	SRB		

12 ANNEXURE C

- a) Turnover Tax rates – year of assessment
- b) Any year of assessment (1 March 2016 - 28 February 2025)

Taxable turnover	Rate of tax
0 - R335 000	0% of taxable turnover
R335 001 - R500 000	1% of taxable turnover above R335 000
R500 001 - R750 000	R1650 + 2% of taxable turnover above R500 000
R750 001 and above	R6650 +3% of taxable turnover above R750 000

- c) Any year of assessment on (1 March 2015 - 29 February 2016)

Taxable turnover	Rate of tax
0 - R335 000	0% of taxable turnover
R335 001 - R500 000	1% of taxable turnover above R335 000
R500 001 - R750 000	R1650 + 2% of taxable turnover above R500 000
R750 001 and above	R6650 +3% of taxable turnover above R750 000

- d) For years of assessment ending on 28 February 2013, 2014 and 2015.

Taxable turnover	Rate of tax
0 – R150 000	0% of taxable turnover
R150 001 – R300 000	1% of taxable turnover above R150 000
R300 001 – R500 000	R1500 + 2% of taxable turnover above R300 000
R500 001 – R750 000	R5500 + 4% of taxable turnover above R500 000
R750 000 and Above	R15500 + 6% of taxable turnover above R750 000

13 ANNEXURE D

- a) **TURNOVER TAX LIABILITY**- The table demonstrates the required payment periods and due dates for interim payments to be made.

- i) Payment Period;
- ii) Due Date; and
- iii) Value.

Turnover Tax Liability		
Payment Period	Due Date	Value
01	31 August	% of tax on estimated taxable turnover for the year of assessment
02	28/29 February	Tax on estimated taxable turnover for the year of assessment less amount paid for payment period 01
Misc	N/A	Payment due on assessment or Ad-hoc payment to top-up account

14 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

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

15 DOCUMENT MANAGEMENT

DATE	VERSION	DESCRIPTION
30-11-2020	7	Updated with the removal of banking details
28-04-2020	8	Updated with the Covid-19 Tax Relief
30-11-2021	9	Updated with the latest channels to use
31-10-2022	10	Updated Template
31-04-2023	11	Updated Template
24-11-2025	12	Updated with the registration of Turnover Tax on SARS Online Query System (SOQS).

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:

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your own registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 7277
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).