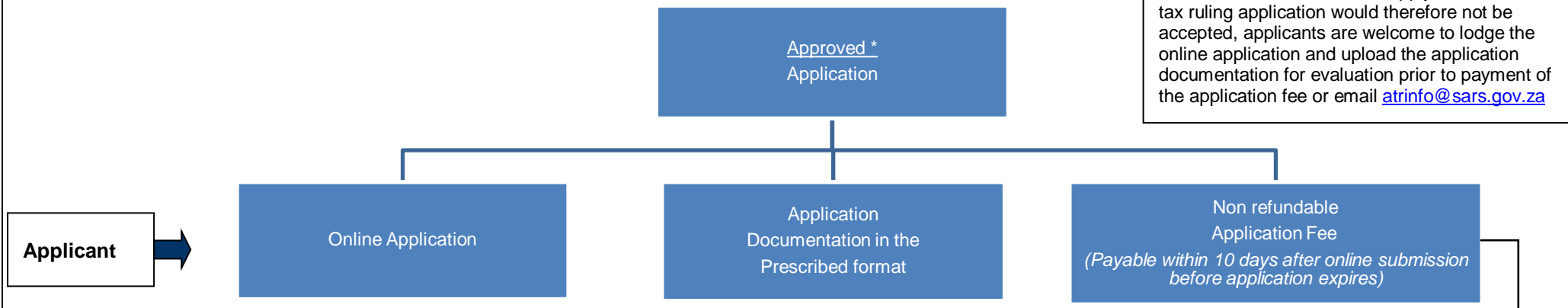


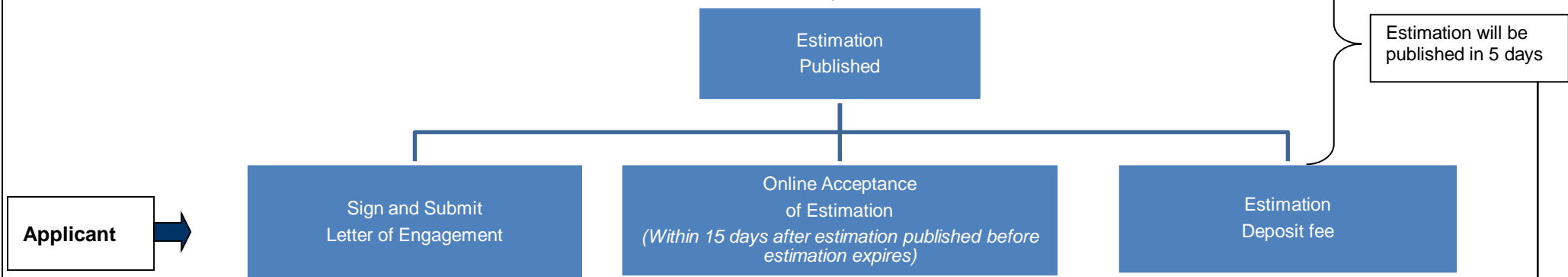
ATR SYSTEM Process flow

* **Approved** application: If there is uncertainty as to whether an exclusion would apply and the advance tax ruling application would therefore not be accepted, applicants are welcome to lodge the online application and upload the application documentation for evaluation prior to payment of the application fee or email atrinfo@sars.gov.za



Application Fees	
Applicant	Application fee
Small, medium and micro enterprises (SMME)	R2 500
Any other taxpayer	R14 000

Only once all 3 above steps are completed, does the estimation process commence



Only once all 3 above steps are completed, does the ruling process start

Case – in – Progress				
Categories of Applications	Estimated Fee Range	Estimation Deposit	Hourly rate	Estimated Time to Complete
Standard	R10 000 to R35 000	R7 000	R650	20 days
Involved	R35 000 to R70 000	R14 000	R650	45 days
Complex	R70 000 to R105 000	R21 000	R650	60 days
Extraordinary	Case-by-case	Case-by-case	R650	Case-by-case
Urgent applications	Case-by-case	Case-by-case	R1 000	Case-by-case

