



ADMINISTRATION OF EXCHANGE OF INFORMATION MANDATORY DISCLOSURE RULES (MDR)

Effective Date: 14 April 2025

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1 SUMMARY

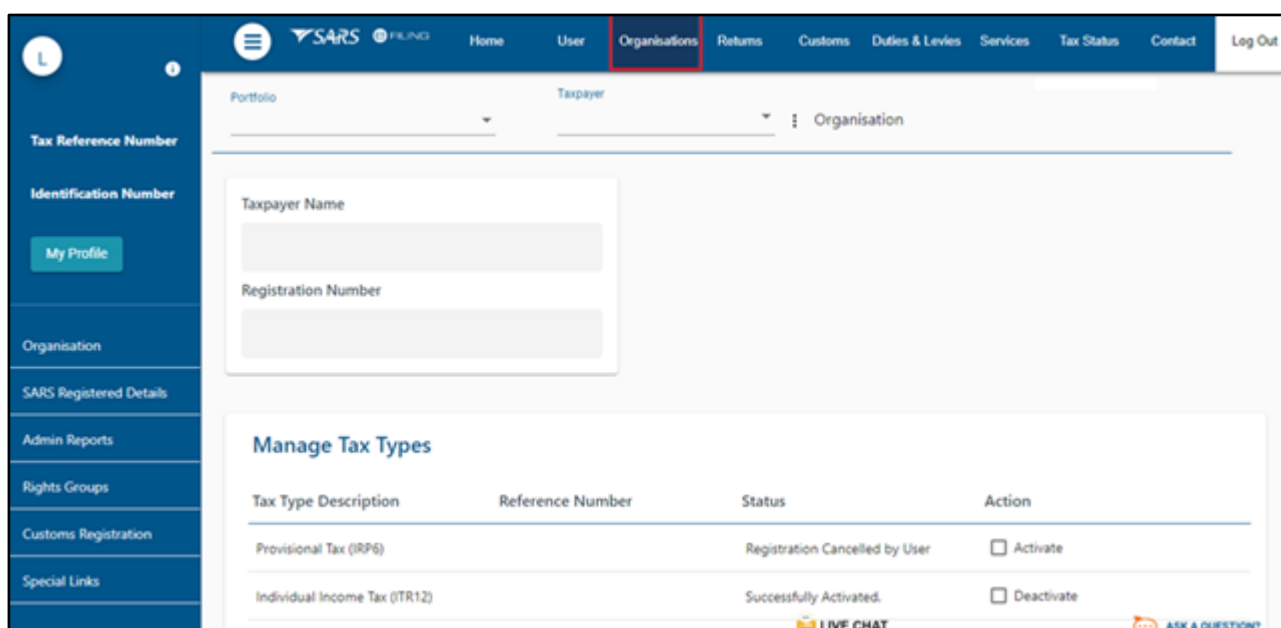
- a) In adopting the International Tax Transparency Standards, a function on SARS eFiling is implemented to enable Mandatory Disclosure Rules (MDR) reporting requirements by following this reporting standards, it will strengthen the integrity of reporting under Common Reporting Standards (CRS).
- b) The MDR Disclosing Entity will be allowed to register and activate MDR as tax type in a new MDR001 form via eFiling.

2 HOW TO ACTIVATE MDR TAX TYPE.

- a) You need to be an Efiler to activate MDR as a Tax type for MDR Disclosing Entity.
- b) To access your eFiling profile, you should have successfully activated the Mandatory Disclosure Rules as a “MDR” tax type, refer to GEN-ELEC-18-G01 - How to Register For eFiling and Manage Your User Profile - External Guide. You can also search for valuable tutorials on www.sars.gov.za if you need help to "register for eFiling profile".

2.1 Login as an Individual within the Organisational Profile.

- a) To activate MDR for Tax for an individual ,select “Organisations” on the top SARS menu bar.
 - i) An individual screen will be displayed as follows:



Tax Type Description	Reference Number	Status	Action
Provisional Tax (IRP6)		Registration Cancelled by User	<input type="checkbox"/> Activate
Individual Income Tax (ITR12)		Successfully Activated.	<input type="checkbox"/> Deactivate

- ii) Select “**Tax Type**” sub menu; and
 - iii) Select “**Manage Tax Types.**”
- b) A screen will be displayed with an individual details:
 - i) Once the “**Manage Tax Type**” sub menu is selected, a list of applicable Tax products will be displayed, and you will be able to select “**Mandatory Disclosure Rules (MDR)**” to request for activation.
 - ii) Click on the “**Submit**” button and you will be shown a list of the requested actions taken for the various Tax Type Descriptions;

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L

T

Tax Reference Number

Identification Number

My Profile

Organisation

Register New

Change Details

Tax Types

Manage Tax Types

View Request History

Legacy: Activation Requests

Manage Tax Types

Tax Type Description	Reference Number	Status	Action
Provisional Tax (IRP6)		Registration Cancelled by User	<input type="checkbox"/> Activate
Individual Income Tax (ITR12)		Successfully Activated.	<input type="checkbox"/> Deactivate
IT3		Not Active.	<input type="checkbox"/> Activate
Medical Scheme Contribution		Not Active.	<input type="checkbox"/> Activate
Insurance Payment		Not Active.	<input type="checkbox"/> Activate
Foreign Tax Information (FTI)		Not Active.	<input type="checkbox"/> Activate
Mandatory Disclosure Rules (MDR)		Not Active.	<input type="checkbox"/> Activate

Submit

LIVE CHAT

ASK A QUESTION?

c) Click on the “Continue” button and you will be redirected to activation status page.

Tax Type Request Summary

The following action has been taken against these tax products

Tax Type Description	Reference Number	Action
Mandatory Disclosure Rules (MDR)		Activated

Continue

d) Once the MDR Rules is successfully activated , you will now have access to complete the MDR form .

Tax Types Details

Tax Type Description	Reference Number	Status
Provisional Tax (IRP6)		Registration Cancelled by User
Individual Income Tax (ITR12)		Successfully Activated
IT Admin Penalty		Successfully Activated
Mandatory Disclosure Rules (MDR)		Successfully Activated

Edit Contact Details

Manage Tax Types

Access Rights

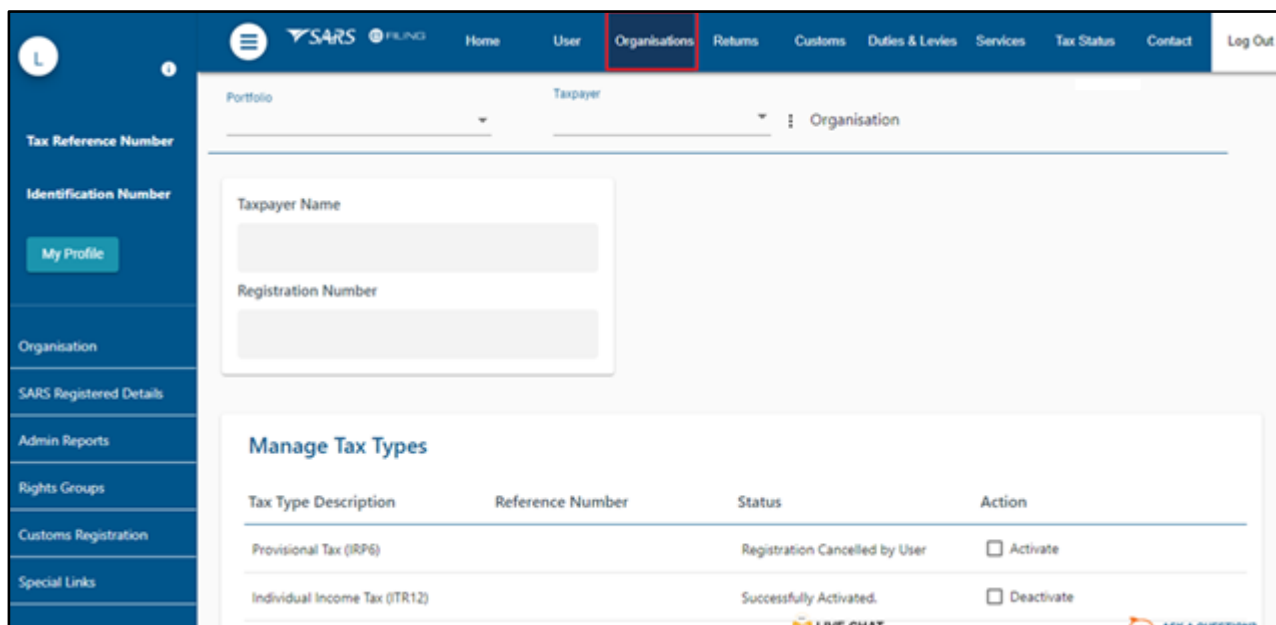
LIVE CHAT

ASK A QUESTION?

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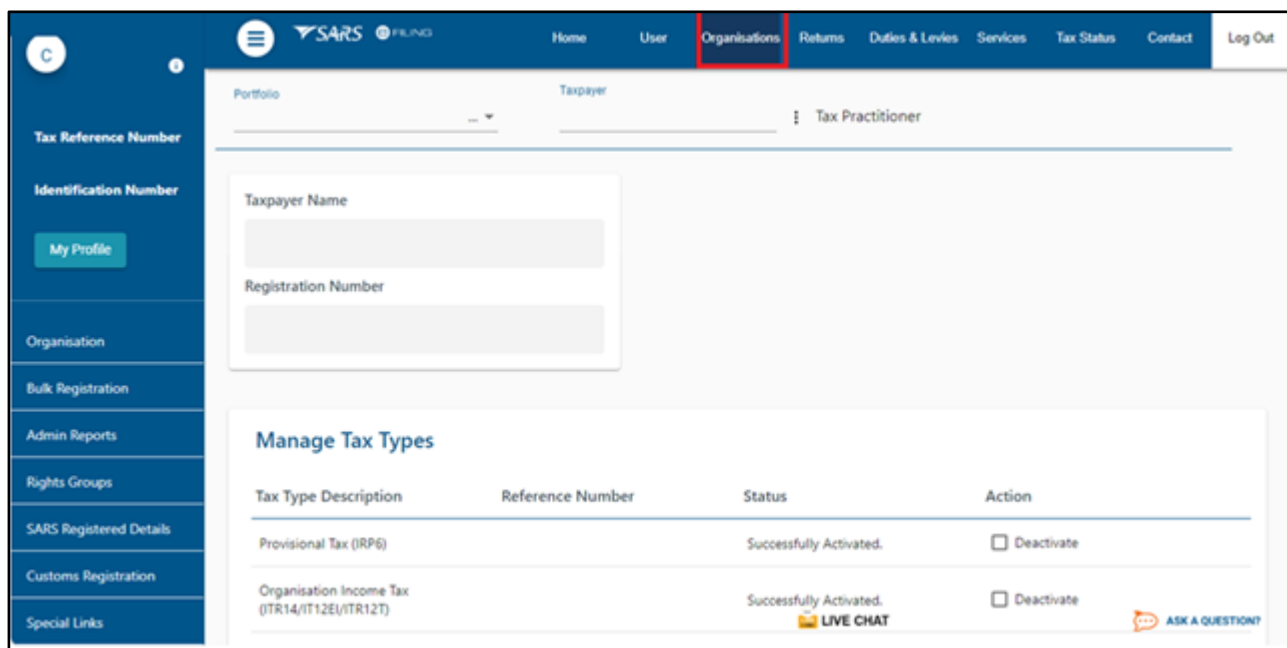
2.2 Login as Registered Representative /Tax Practitioner in the Organisation Profile.

- a) To activate MDR for Tax Practitioner ,select “Organisations” on the top SARS menu bar.
 - i) The Organisational Registered Representative screen will be displayed as follows:



Tax Type Description	Reference Number	Status	Action
Provisional Tax (IRP6)		Registration Cancelled by User	<input type="checkbox"/> Activate
Individual Income Tax (ITR12)		Successfully Activated.	<input type="checkbox"/> Deactivate

- ii) The Organisational Tax Practitioner screen will be displayed as follows.

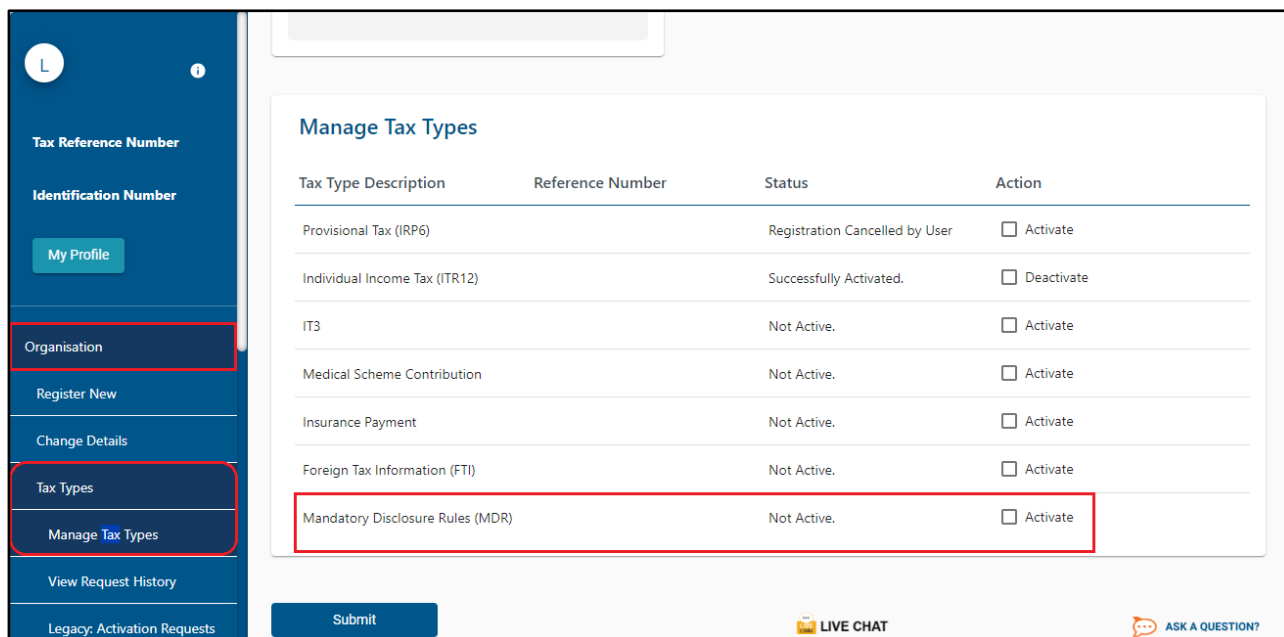


Tax Type Description	Reference Number	Status	Action
Provisional Tax (IRP6)		Successfully Activated.	<input type="checkbox"/> Deactivate
Organisation Income Tax (ITR14/IT12E/ITR12T)		Successfully Activated.	<input type="checkbox"/> Deactivate

- b) Once you have selected the Organisations, an “Organisation” within the side main menu screen will be displayed;
 - i) Select “**Tax Type**” sub menu; and
 - ii) Select “**Manage Tax Types.**”
 - iii) Once the “**Manage Tax Type**” sub menu is selected, a list of applicable Tax products will be displayed, and you will be able to select “**Mandatory Disclosure Rules (MDR)**” to request for activation.

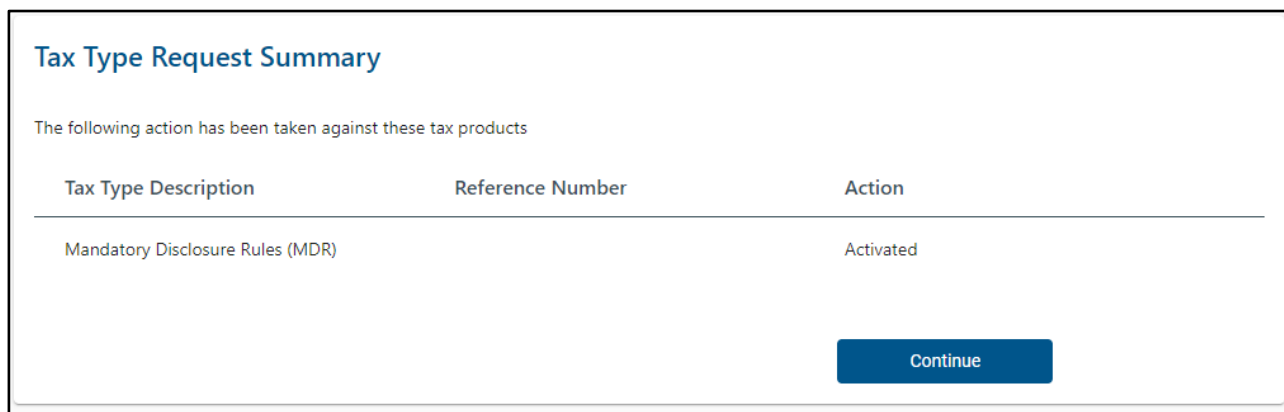
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- iv) Click on the **“Submit”** button and you will be shown a list of the requested actions taken for the various Tax Type Descriptions;
- c) MDR Tax type will be linked and activated against the main tax type in order of priority starting from Income Tax, PAYE and then VAT.
- d) A screen will be displayed with the Tax Practitioner/Organisation details as follows:



Tax Type Description	Reference Number	Status	Action
Provisional Tax (IRP6)		Registration Cancelled by User	<input type="checkbox"/> Activate
Individual Income Tax (ITR12)		Successfully Activated.	<input type="checkbox"/> Deactivate
IT3		Not Active.	<input type="checkbox"/> Activate
Medical Scheme Contribution		Not Active.	<input type="checkbox"/> Activate
Insurance Payment		Not Active.	<input type="checkbox"/> Activate
Foreign Tax Information (FTI)		Not Active.	<input type="checkbox"/> Activate
Mandatory Disclosure Rules (MDR)		Not Active.	<input type="checkbox"/> Activate

- e) Click on the **“Continue”** button and you will be redirected to activation status page.



Tax Type Description	Reference Number	Action
Mandatory Disclosure Rules (MDR)		Activated

- f) Once the MDR form was successfully activated , you will now have access to complete the MDR form .

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Tax Types Details

Tax Type Description	Reference Number	Status
Provisional Tax (IRP6)		Registration Cancelled by User
Individual Income Tax (ITR12)		Successfully Activated
IT Admin Penalty		Successfully Activated
Mandatory Disclosure Rules (MDR)		Successfully Activated

Edit Contact Details

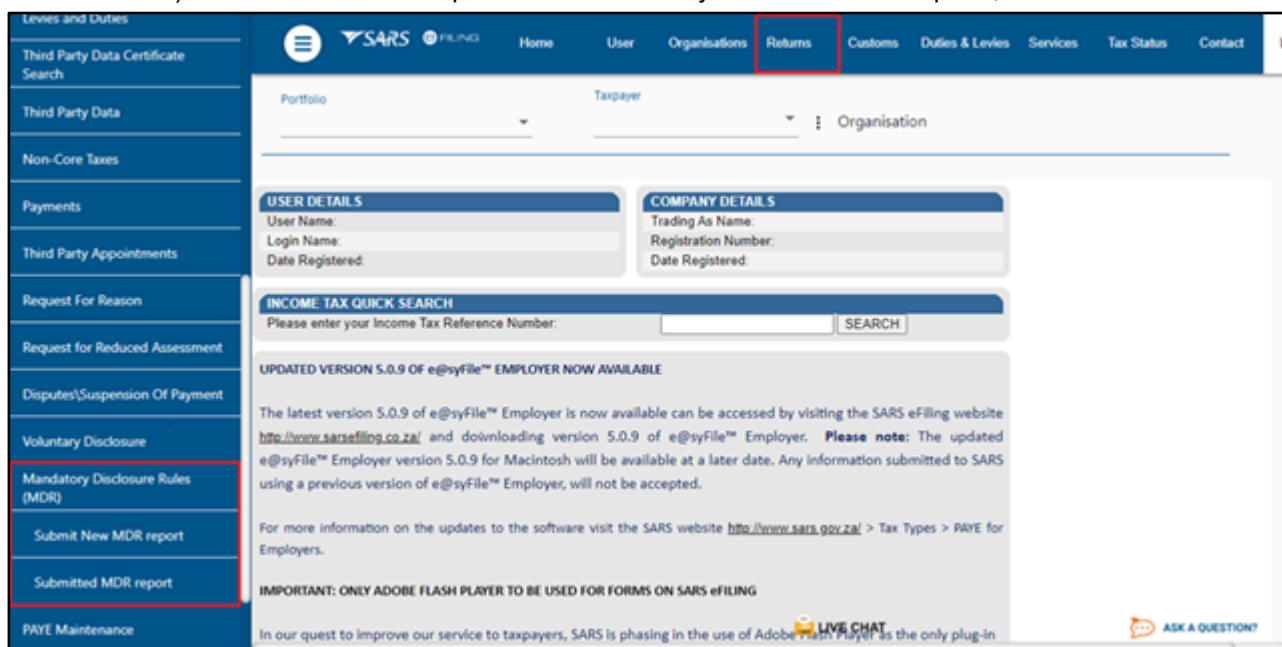
Manage Tax Types

Access Rights

 LIVE CHAT
  ASK A QUESTION?

3 REQUESTING AND PRE-POPULATING MDR FORM

- a) To access the Mandatory Disclosure Rules (MDR) form:
 - i) Select **"Returns"** on the top SARS menu bar:
 - ii) "Mandatory Disclosure Rules" will be displayed on the side menu, once the "MDR" tax type is activated in a profile;
 - iii) The "Mandatory Disclosure Rules" will have two sub menus, namely:
 - A) Submit New MDR report – Requests MDR reporting form;
 - B) Submitted MDR reports – Stores already submitted MDR reports;



The screenshot shows the SARS eFiling portal interface. The top navigation bar includes 'Returns', 'Customs', 'Duties & Levies', 'Services', 'Tax Status', and 'Contact'. The left sidebar menu has 'Mandatory Disclosure Rules (MDR)' highlighted, with sub-options 'Submit New MDR report' and 'Submitted MDR report'. The main content area displays 'USER DETAILS', 'COMPANY DETAILS', and an 'INCOME TAX QUICK SEARCH' section. A banner for 'UPDATED VERSION 5.0.9 OF e@syFile™ EMPLOYER NOW AVAILABLE' is also visible.

- b) Select the **"Submit New MDR Report"** to request a new MDR reporting form for initial completion.
 - i) To request a new form, select **"Request Form"** button; and a pre-populated form containing the Disclosing Entity demographics will be displayed in the issued status on eFiling .
- c) Once the form is open, you will be able to capture the required fields; save the captured data if you wish so, which will then set the status to **"Saved"** and print the form in the PDF format.

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- i) **Note 1:** The form will be displayed in HTML5 format;
- ii) **Note 2:** Only one “issued” report form per Tax user will be maintained at a time.

d) The following fields will be displayed :

- i) Username – MDR report submitting Tax username and surname;
- ii) Reference Number – MDR report submitting entity Tax reference number;
- iii) Return Type – MDR001;
- iv) Status – Latest report submission status;
- v) Initial Declaration date – Date and time at which the declaration was submitted;
- vi) Open – Link to open submitted report work page;
- vii) The Organisational Registered Representative screen will be displayed as follows.

The screenshot shows the SARS FILING portal interface. The top navigation bar includes links for Home, User, Organisations, Returns, Customs, Duties & Levies, Services, Tax Status, and Contact. The left sidebar lists various services, with 'Mandatory Disclosure Rules (MDR)' and 'Submit New MDR report' highlighted in a red box. The main content area is titled 'SUBMIT NEW MDR REPORT' and features a 'Request Form' button highlighted with a red circle. Below this, there is a table with columns: User Name, Reference Number, Return Type, Status, Report Name, Initial Declaration Date, and Open. The table currently shows 0 items. At the bottom, there are links for 'LIVE CHAT' and 'ASK A QUESTION?'.

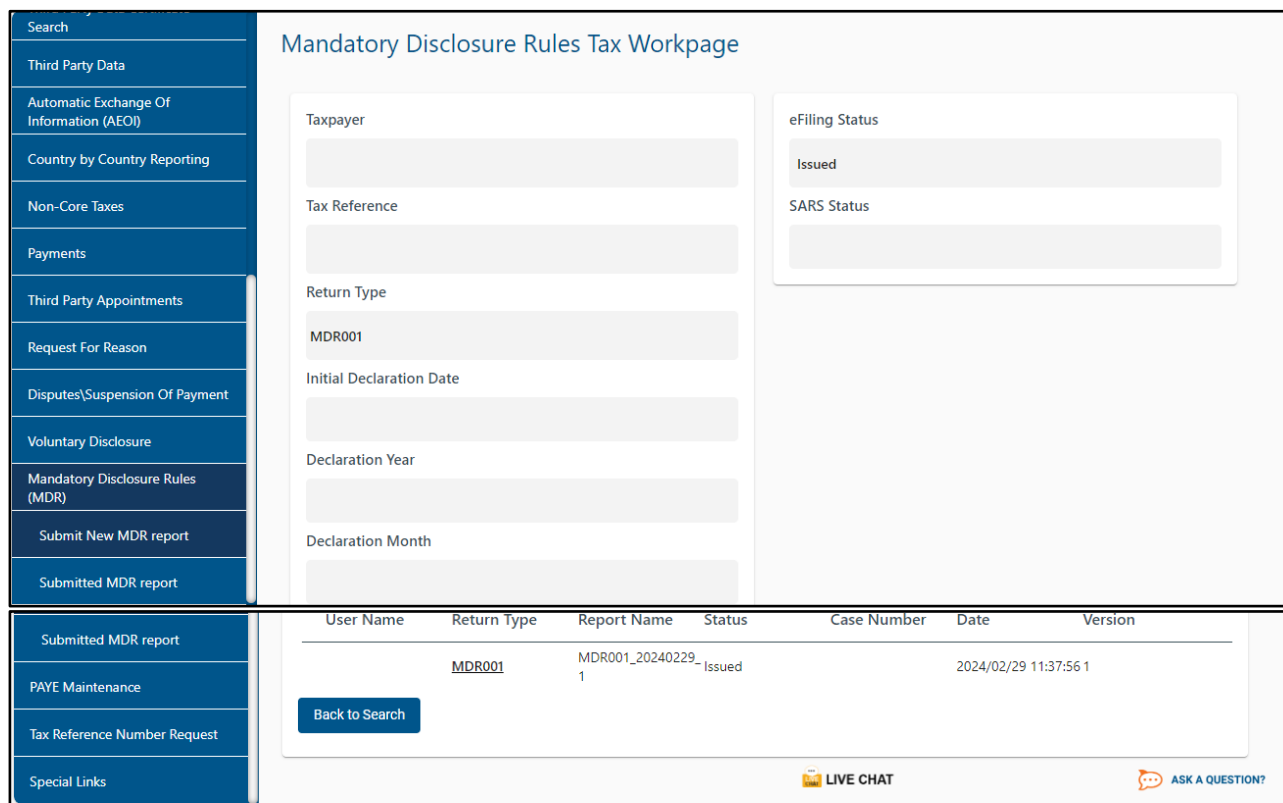
e) The Organisational Tax Practitioner screen will be displayed as follows.

The screenshot shows the SARS FILING portal interface for a Tax Practitioner. The top navigation bar includes links for Home, User, Organisations, Returns, Duties & Levies, Services, Tax Status, and Contact. The left sidebar lists various services, with 'Mandatory Disclosure Rules (MDR)' and 'Submit New MDR report' highlighted in a red box. The main content area is titled 'SUBMIT NEW MDR REPORT' and features a 'Request Form' button highlighted with a red circle. Below this, there is a table with columns: User Name, Reference Number, Return Type, Status, Report Name, Initial Declaration Date, and Open. The table shows one record with Return Type 'MDR001', Status 'Issued', and Report Name 'MDR001_20240229_1'. An 'Open' button is visible next to the record. At the bottom, there are links for 'LIVE CHAT' and 'ASK A QUESTION?'.

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3.1 COMPLETION OF MDR FORM

- a) To complete the MDR form, “**Open**” button hyperlink, which then opens the pre-populated MDR Report on MDR form work page.
 - i) Select the “**MDR001**” form under Return type below and the following screen will be displayed:



User Name	Return Type	Report Name	Status	Case Number	Date	Version
	MDR001	MDR001_20240229_1	Issued		2024/02/29 11:37:56 1	

- b) To complete the MDR form it must be read in conjunction with the following documents on the website:
 - i) <https://www.oecd.org/tax/exchange-of-tax-information/international-exchange-framework-for-mandatory-disclosure-rules-on-crs-avoidance-arrangements-and-opaque-offshore-structure.pdf>
 - ii) <https://www.oecd.org/ctp/exchange-of-tax-information/international-exchange-framework-for-mandatory-disclosure-rules-on-crs-avoidance-arrangements-and-opaque-offshore-structures.htm>

3.2 Details of an Individual.

- a) For Disclosing Taxpayer , select individual and the following screen will be displayed:

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Portfolio Taxpayer

Back Print Save Submit - 100 +

SARS South African Revenue Service

Mandatory Disclosure Rules (MDR) form MDR001

Disclosing Tax Payer Reportable Tax Payer Intermediaries Report Arrangement

Is this report submitted by an individual or organisation? * Individual ☒ Organisation ☐

LIVE CHAT NEXT QUESTION?

Details Of Disclosing Entity - Individual

Capacity and nexus of Disclosing Entity to this MDR report

MDR Report Page

Declaration

I declare,

- The information furnished in this application including the supporting documents is true and correct in every respect; and
- I am duly authorised to complete and sign this form on behalf of the controlling body; and
- The controlling body agrees to provide SARS with a membership list to verify the membership details; and
- I understand that there may be delays in processing the application should any of the required supporting documents not be attached.

Date CCYY / MM / DD

LIVE CHAT For enquiries go to www.sars.gov.za or call 0800 00 7277

ASK A QUESTION?

b) **Details under Disclosing Entity container - Individual.**

- i) For Disclosing Taxpayer, select Individual and complete the following fields:
 - A) Organisation Details;
 - B) Residence Country Code;
- ii) **Note:** If you need to add more Residence Country Codes, click on the “Add” button.

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Details Of Disclosing Entity - Individual

DocRefID

CorrDocRefID

Correction


Residence Country Code *

Add

Residence Country Code is a mandatory field.


3.3 Details of an Organisation

- a) For Disclosing Taxpayer , select “Organisation” and the following screen will be displayed:


[Home](#)
[User](#)
[Organisations](#)
[Returns](#)
[Duties & Levies](#)
[Services](#)
[Tax Status](#)
[Contact](#)
[Log Out](#)

Portfolio ▼
Taxpayer ⌵
Tax Practitioner

[Back](#)
[Print](#)
[Save](#)
[Submit](#)
- 100 +

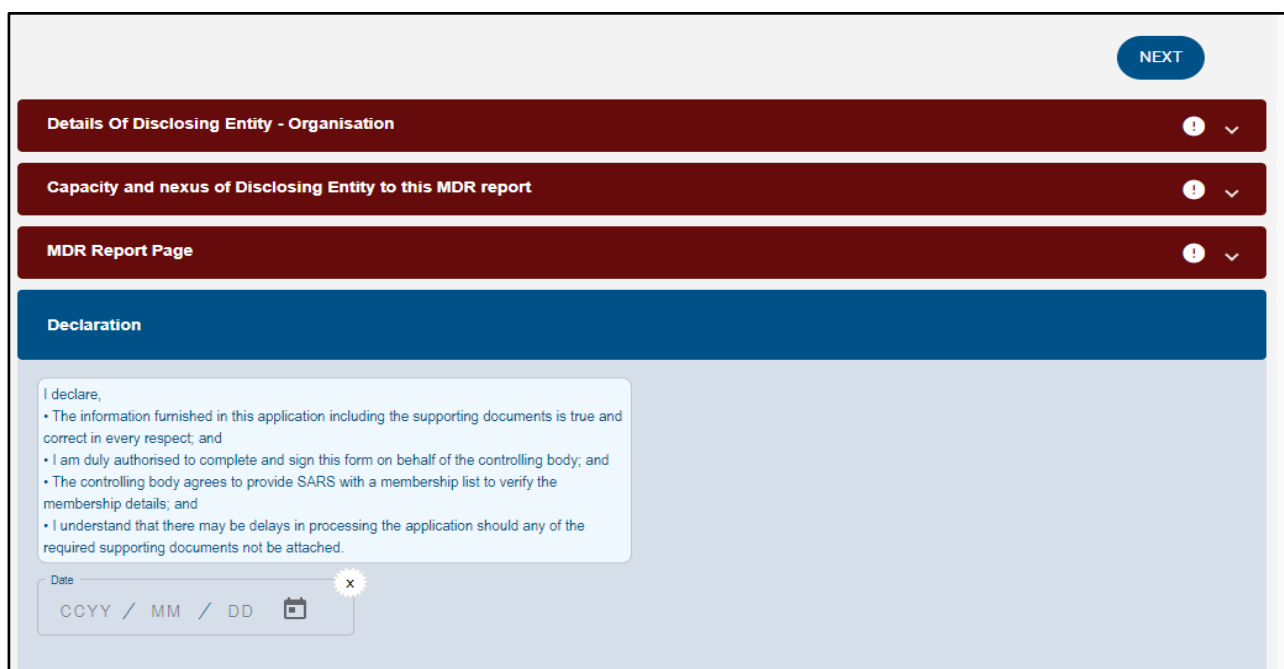

Mandatory Disclosure Rules (MDR) form

MDR001

Disclosing Tax Payer
Reportable Tax Payer
Intermediaries
Report Arrangement

Is this report submitted by an individual or organisation? *
Individual ☐
Organisation ☒

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Details Of Disclosing Entity - Organisation

Capacity and nexus of Disclosing Entity to this MDR report

MDR Report Page

Declaration

I declare,

- The information furnished in this application including the supporting documents is true and correct in every respect; and
- I am duly authorised to complete and sign this form on behalf of the controlling body; and
- The controlling body agrees to provide SARS with a membership list to verify the membership details; and
- I understand that there may be delays in processing the application should any of the required supporting documents not be attached.

Date

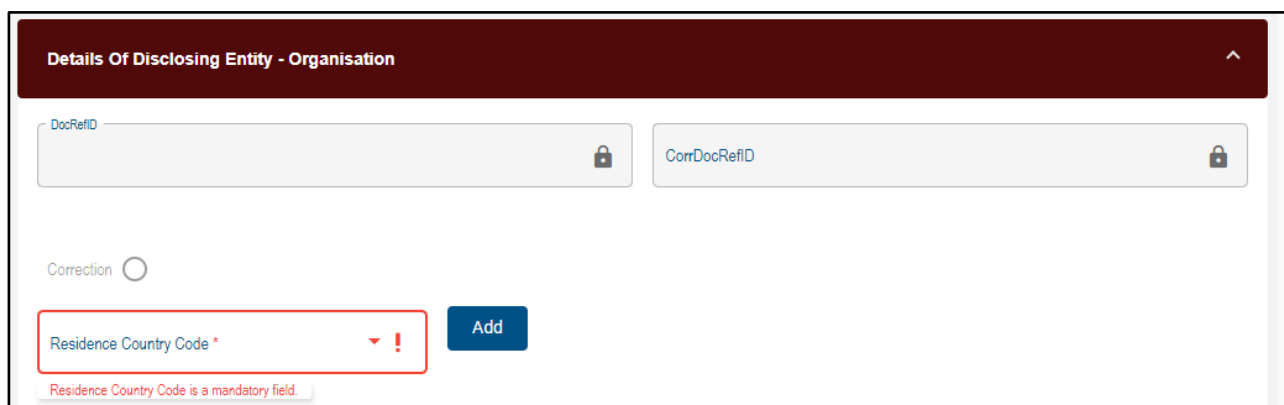
CCYY / MM / DD

b) **Details under Disclosing Entity container - Organisation**

i) For Disclosing Taxpayer , select organisation and the following screen will be displayed:

- A) Organisation Details;
- B) Residence Country Code;

ii) **Note:** If you need to add more Residence Country Codes, click on the “Add” button.



Details Of Disclosing Entity - Organisation

DocRefID

CorrDocRefID

Correction ☐

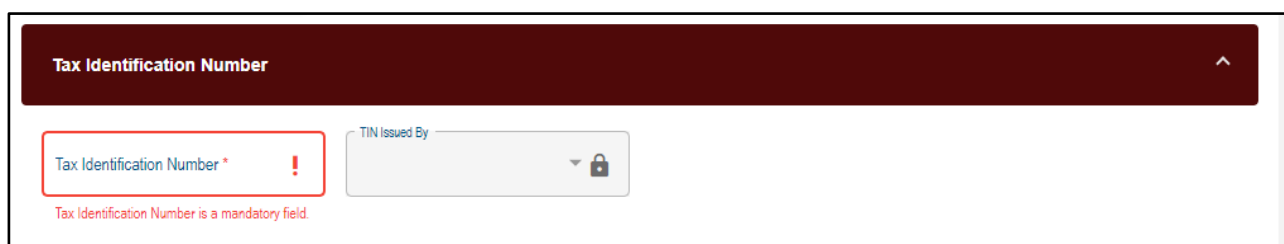
Residence Country Code *

Add

Residence Country Code is a mandatory field.

i) For a selected organisation and complete the following details:

- A) Tax Identification Number(TIN);
- B) TIN issued By.



Tax Identification Number

Tax Identification Number *

TIN issued By

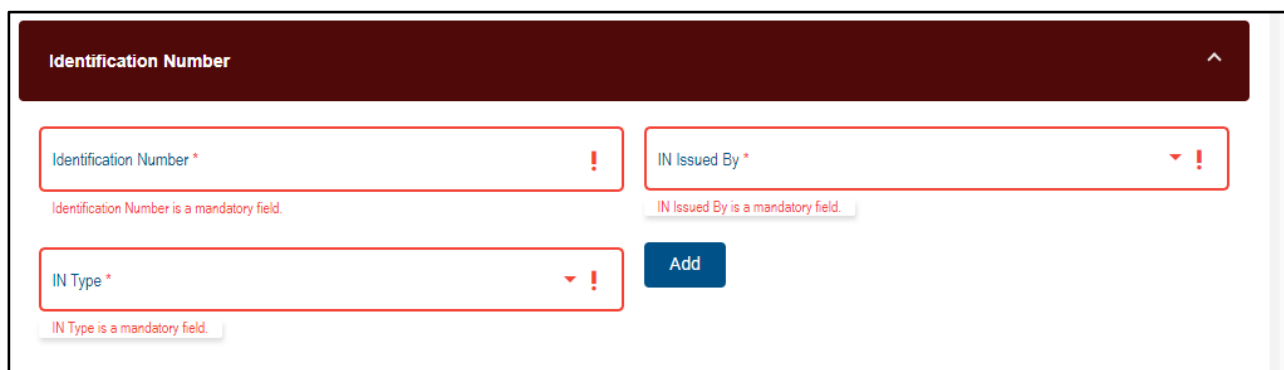
Tax Identification Number is a mandatory field.

ii) For a selected organisation and complete the following details:

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- A) Identification Number(IN);
- B) IN Issued By;
- C) IN Type;

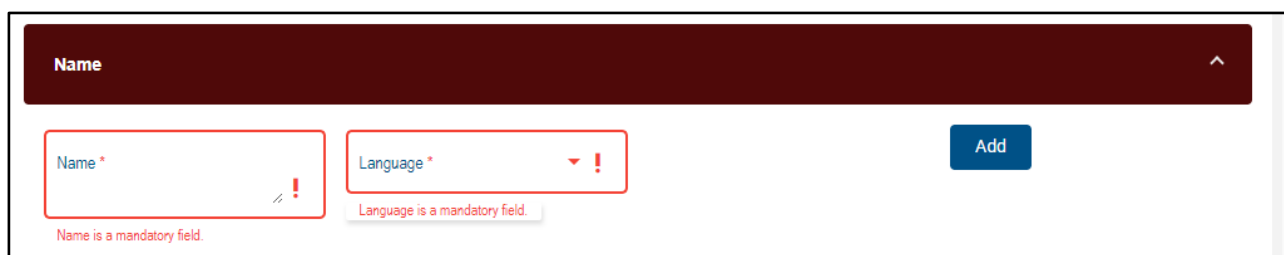
iii) **Note:** If you need to add more details, click on the “Add” button.



i) For a selected organisation and complete the following details:

- A) Name;
- B) Language.

ii) **Note:** If you need to add more details, click on the “Add” button.



iii) For a selected organisation and the following screen will be displayed:

- A) Legal Address Type;
- B) Language;
- C) Street;
- D) Building Identifier;
- E) Floor Identifier;
- F) Suite Identifier
- G) District Name;
- H) PO Box;
- I) Postal Code;
- J) City;
- K) Country Subentity;
- L) Country Code.

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Address

Legal Address Type *
Legal Address Type is a mandatory field.

Address Language *
Address Language is a mandatory field.

Country Code *
SOUTH AFRICA - ZA

Street

Building Identifier



Suite Identifier

Floor Identifier

District Name

PO Box

Postal Code
3650

 LIVE CHAT
  ASK A QUESTION?

City *
City is a mandatory field.

Country Subentity

Add

3.4 Disclosing Entity

- a) You need to complete either Section 3.2 or 3.3; **A Capacity and nexus of Disclosing Entity to this MDR report** will be displayed for completion.
- i) For a selected Individual/Organisation and complete the following details:
- A) Capacity;
 - B) Nexus.
- ii) **Note:** If you need to add more Capacity and nexus of Disclosing Entities to this MDR report, click on the “Add” button.

Capacity and nexus of Disclosing Entity to this MDR report

Capacity *
Capacity is a mandatory field.

Add

Nexus *
Nexus is a mandatory field.

Add

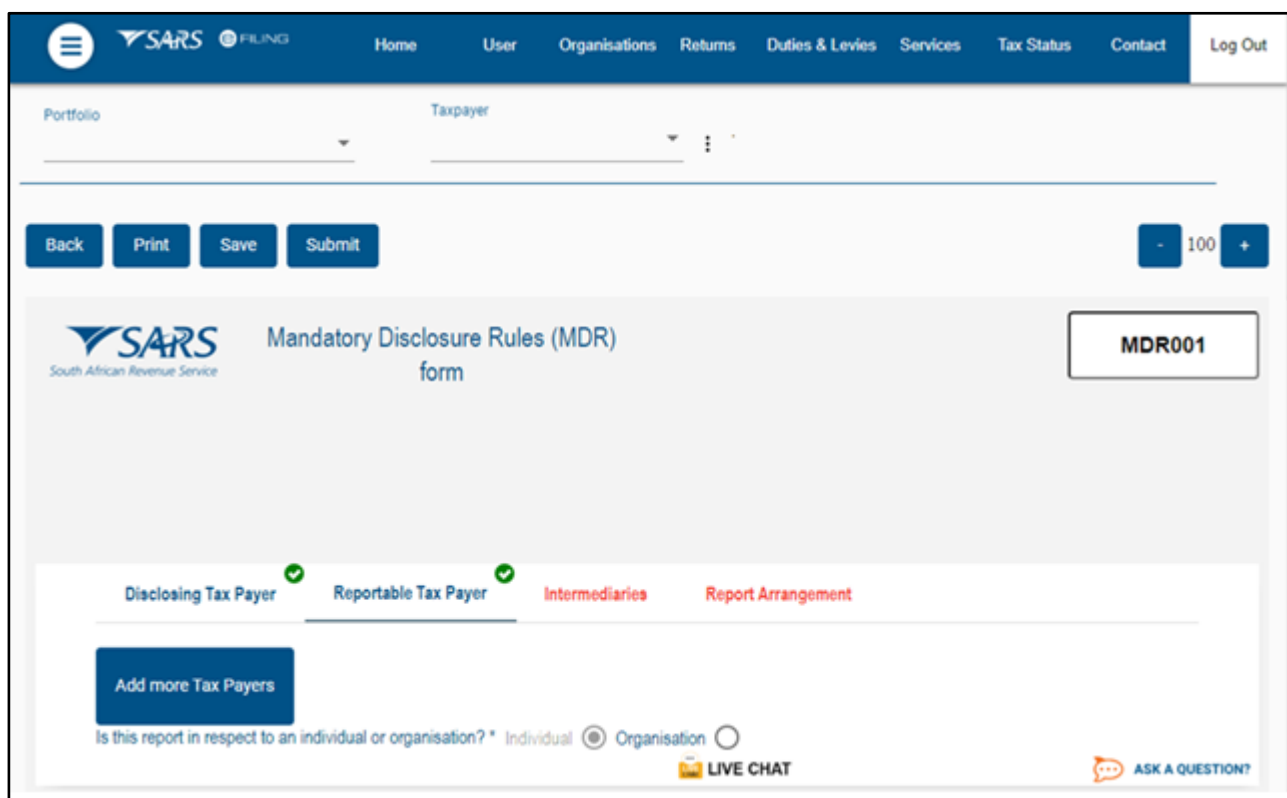
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3.5 Mandatory Disclosure Rules' Report

- a) A MDR Reports consists of a Reportable Taxpayer, Intermediaries and Report Arrangements.

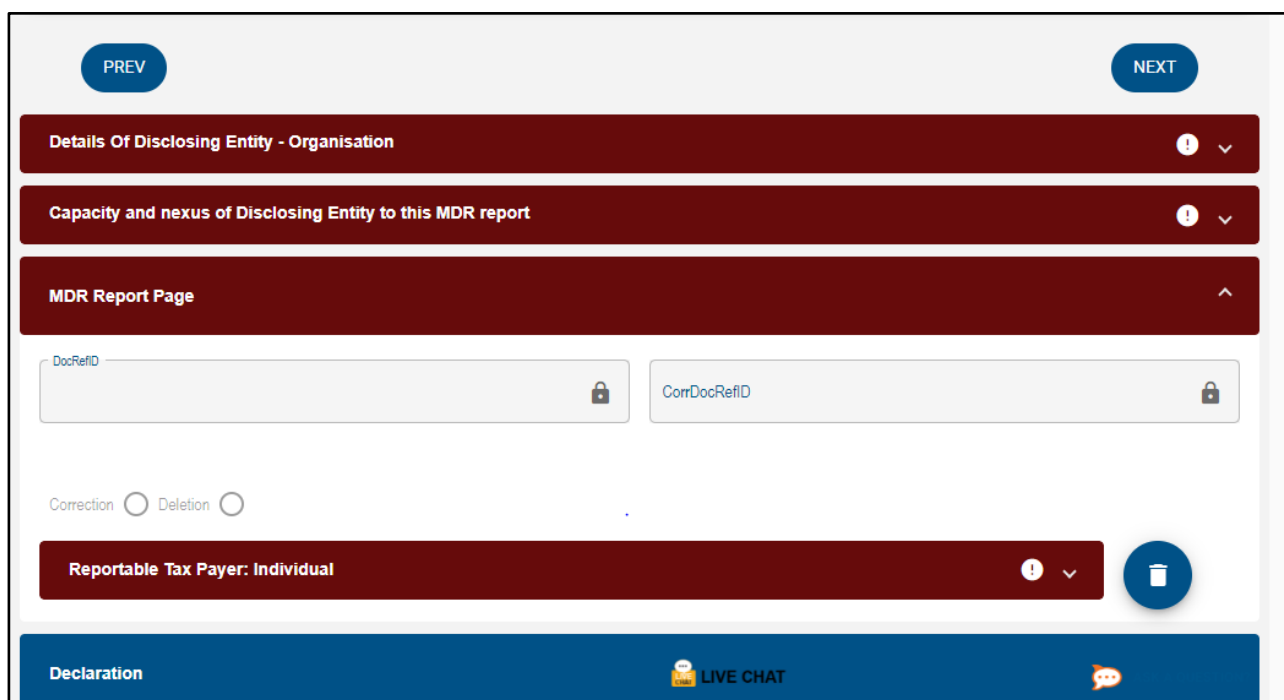
3.5.1 Reportable Taxpayer

- a) To complete the Reportable Taxpayer, you need to complete either Section 3.2 or 3.3, then continue with Reportable Taxpayer container":
- b) **Details of Reportable Taxpayer – Individual.**
- i) For a selected Individual and the following screen will be displayed:

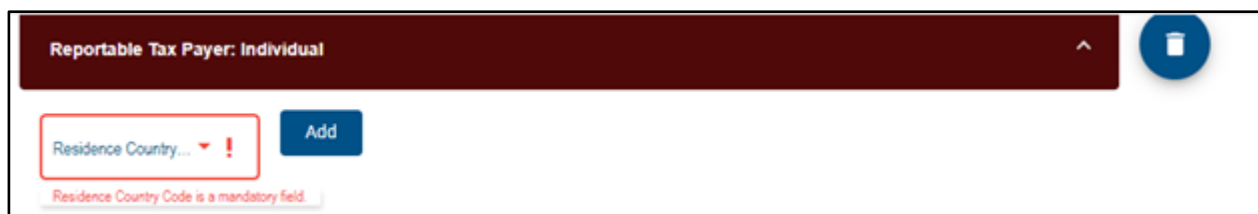


The screenshot displays the SARS Filing portal interface for the Mandatory Disclosure Rules (MDR) form. The top navigation bar includes the SARS logo, 'FILING' status, and various menu items like Home, User, Organisations, Returns, Duties & Levies, Services, Tax Status, Contact, and Log Out. Below the navigation bar, there are dropdown menus for 'Portfolio' and 'Taxpayer'. A toolbar contains buttons for 'Back', 'Print', 'Save', and 'Submit', along with a page indicator showing '- 100 +'. The main content area is titled 'Mandatory Disclosure Rules (MDR) form' with the form ID 'MDR001'. A progress bar indicates the current step is 'Reportable Tax Payer', which is marked as completed. Other steps include 'Disclosing Tax Payer' (completed), 'Intermediaries' (in progress), and 'Report Arrangement' (pending). A button 'Add more Tax Payers' is visible below the progress bar. At the bottom, there is a question 'Is this report in respect to an individual or organisation? *' with radio buttons for 'Individual' (selected) and 'Organisation'. There are also links for 'LIVE CHAT' and 'ASK A QUESTION?'.

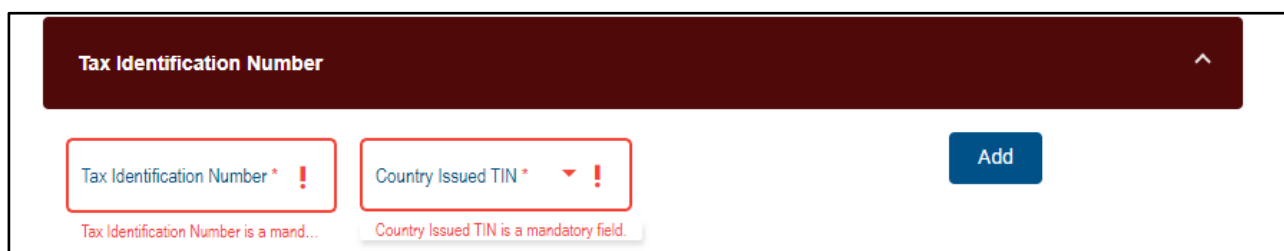
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- ii) To complete the details of disclosing entity as an individual.
- iii) For a selected Individual and the following screen will be displayed:
 - A) Residence Country Code;
- iv) **Note:** If you need to add more Residence Country Code, click on the “Add” button.



- c) For a selected Individual and the following screen will be displayed:
 - i) Tax Identification Number;
 - ii) Country issued TIN Issued;
 - iii) **Note:** If you need to add more Tax Identification Number, click on the “Add” button.



- d) For a selected Individual and the following screen will be displayed:
 - i) Name Type;

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- ii) Language;
- iii) Preceding Title;
- iv) Title;
- v) First Name;
- vi) Name Prefix;
- vii) Middle Name;
- viii) Last Name;
- ix) General Suffix;
- x) Generation Identifier;
- xi) Suffix.

xii) **Note:** If you need to add more details, click on the “Add” button.

Name

Name Type

Language

Preceding Title

Title

Add

First Name *

First Name is a mandatory field.

Name Prefix

Middle Name

Add

Last Name *

Last Name is a mandatory field.

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General Suffix

Generation Identifier

Suffix

Add

Add

Add

e) For a selected Individual and the following screen will be displayed:

- i) Legal Address Type;
- ii) Language;
- iii) Street;
- iv) Building Identifier;
- v) Floor Identifier;
- vi) Suite Identifier
- vii) District Name;
- viii) PO Box;
- ix) Postal Code;
- x) City;
- xi) Country Subentity;
- xii) Country Code.

Address

Legal Address Type * !

Language * !

Street

Add

Legal Address Type is a mandatory field.

Language is a mandatory field.

Building Identifier

Suite Identifier

Floor Identifier

District Name

PO Box

Postal Code

City * !

Country Subentity

Country Code * !

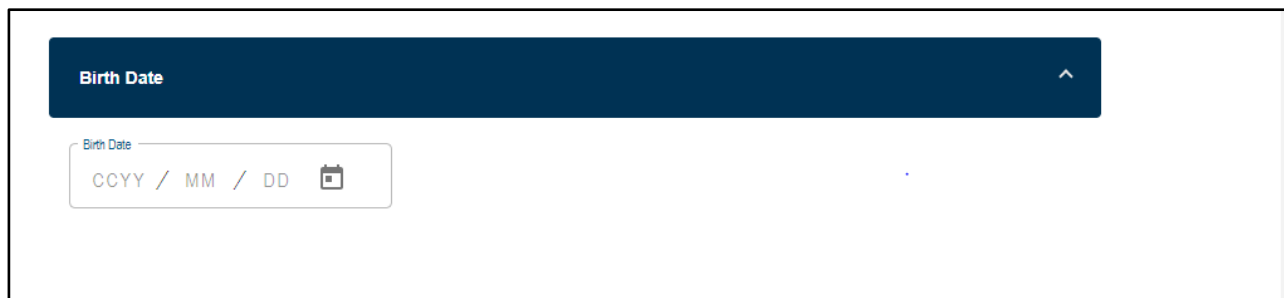
City is a mandatory field.

Country Code is a mandatory field.

f) For a selected Individual and the following screen will be displayed:

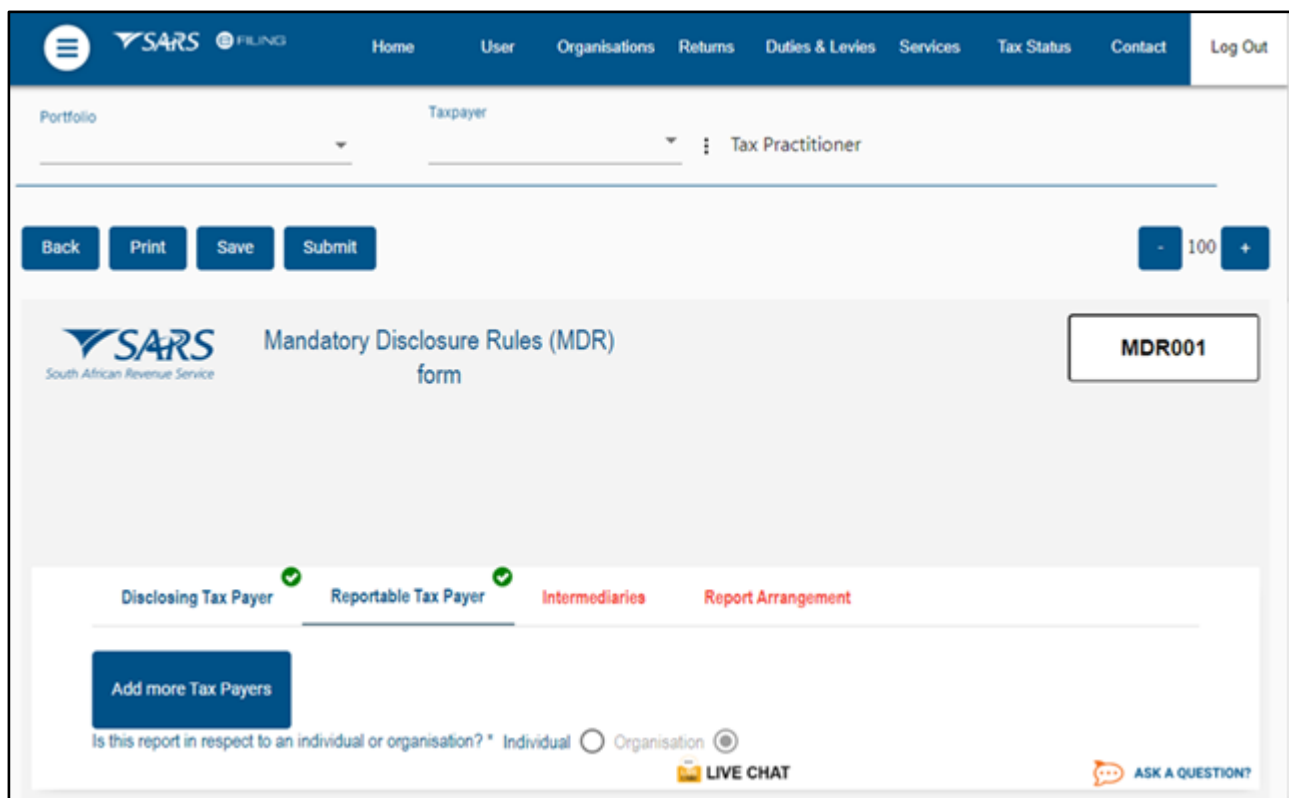
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- i) Date of birth.



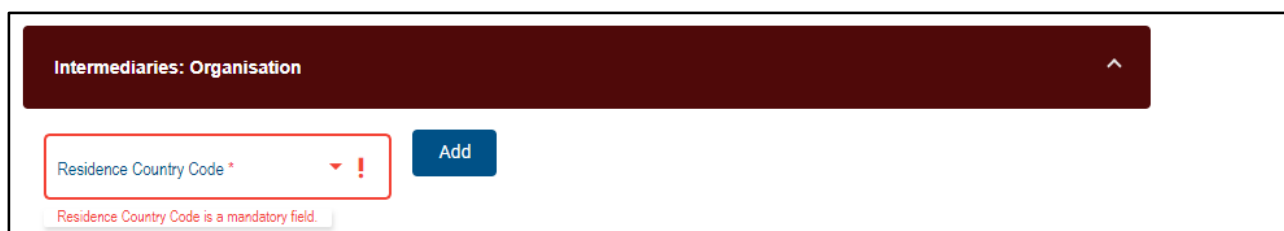
g) **Reportable Taxpayer – Organisation.**

- i) To complete the Reportable Taxpayer, you need to complete either Section 3.2 or 3.3, then continue with **Reportable Taxpayer container**:



- h) For a selected organisation and the following screen will be displayed:

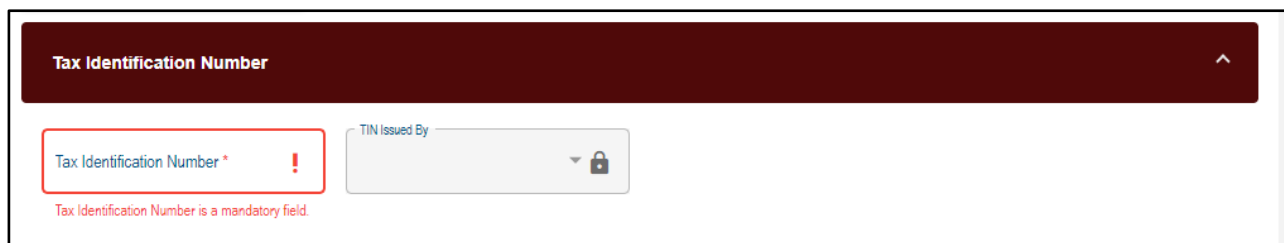
- i) Residence Country Code;
- ii) **Note:** If you need to add more Residence Country Code, click on the “Add” button.



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i) For a selected organisation and complete the following details:

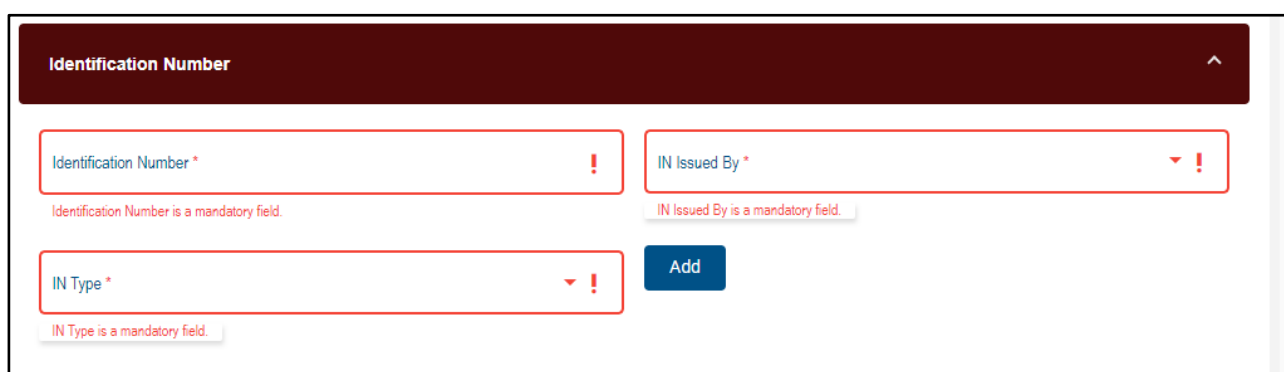
- i) Tax Identification Number;
- ii) Tin issued By.



The screenshot shows a form titled "Tax Identification Number" with a dark red header. Below the header, there are two input fields. The first field is labeled "Tax Identification Number *" and has a red border with an exclamation mark icon, indicating it is a mandatory field. The second field is labeled "TIN issued By" and has a dropdown arrow and a lock icon. A red error message "Tax Identification Number is a mandatory field." is displayed below the first field.

j) For a selected organisation and complete the following details:

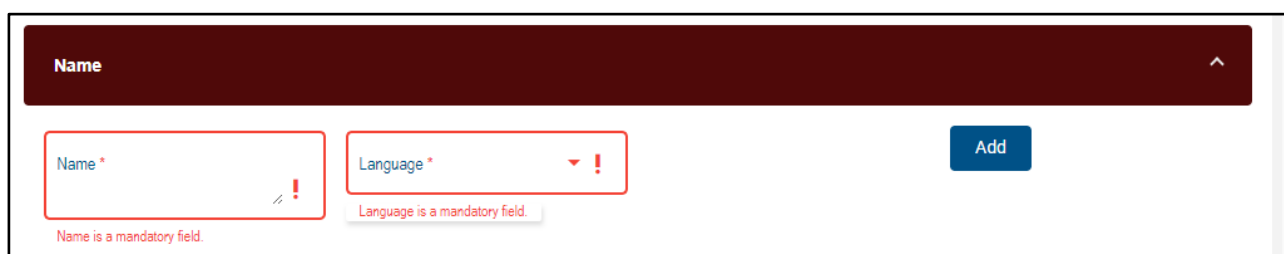
- i) Identification Number(IN);
- ii) IN Issued By;
- iii) IN Type;
- iv) **Note:** If you need to add more details, click on the "Add" button.



The screenshot shows a form titled "Identification Number" with a dark red header. Below the header, there are three input fields. The first field is labeled "Identification Number *" and has a red border with an exclamation mark icon, indicating it is a mandatory field. The second field is labeled "IN Issued By *" and has a dropdown arrow and an exclamation mark icon, indicating it is a mandatory field. The third field is labeled "IN Type *" and has a dropdown arrow and an exclamation mark icon, indicating it is a mandatory field. A blue "Add" button is located to the right of the third field. Red error messages "Identification Number is a mandatory field." and "IN Issued By is a mandatory field." are displayed below the first and second fields respectively. A red error message "IN Type is a mandatory field." is displayed below the third field.

k) For a selected organisation and complete the following details:

- i) Name;
- ii) Language.
- iii) **Note:** If you need to add more details, click on the "Add" button.



The screenshot shows a form titled "Name" with a dark red header. Below the header, there are two input fields. The first field is labeled "Name *" and has a red border with an exclamation mark icon, indicating it is a mandatory field. The second field is labeled "Language *" and has a dropdown arrow and an exclamation mark icon, indicating it is a mandatory field. A blue "Add" button is located to the right of the second field. Red error messages "Name is a mandatory field." and "Language is a mandatory field." are displayed below the first and second fields respectively.

l) For a selected Individual and the following screen will be displayed:

- i) Legal Address Type;
- ii) Language;
- iii) Street;
- iv) Building Identifier;
- v) Floor Identifier;
- vi) Suite Identifier
- vii) District Name;
- viii) PO Box;

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- ix) Postal Code;
- x) City;
- xi) Country Subentity;
- xii) Country Code.

Address
^

Legal Address Type * ▼ !

Legal Address Type is a mandatory field.

Country Code *
SOUTH AFRICA - ZA ▼ ✓

Address Language * ▼ !

Address Language is a mandatory field.

Street ✓

Building Identifier //

Floor Identifier //

PO Box //

Suite Identifier //

District Name //

Postal Code
3650

LIVE CHAT

ASK A QUESTION?

3.5.2 Intermediaries

a) Details of Intermediary – Individual.

- i) To complete Intermediaries, you need to complete either Section 3.2 or 3.3, then continue with Intermediaries container”:
- ii) **Note:** If you need to add more Intermediaries in the Disclosing Entity to this MDR Container , click on the “Add more Intermediaries” button and more containers for taxpayers will be added.

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b) For a selected Individual and the following screen will be displayed:

- i) Residence Country Code;
- ii) Note: If you need to add more Residence Country Codes, click on the “Add” button.

c) For a selected Individual and the following screen will be displayed:

- i) Tax Identification Number;
- ii) Country issued TIN Issued;
- iii) **Note:** If you need to add more Tax Identification Number, click on the “Add” button.

d) For a selected Individual and the following screen will be displayed:

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- i) Name Type;
- ii) Language;
- iii) Preceding Title;
- iv) Title;
- v) First Name;
- vi) Name Prefix;
- vii) Middle Name;
- viii) Last Name;
- ix) General Suffix;
- x) Generation Identifier;
- xi) Suffix.

xii) **Note:** If you need to add more details, click on the “Add” button.

Name

Name Type

Language

Preceding Title

Title

Add

First Name *

First Name is a mandatory field.

Name Prefix

Middle Name

Add

Last Name *

Last Name is a mandatory field.

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General Suffix

Generation Identifier

Suffix

Add

Add

Add

e) For a selected Individual and the following screen will be displayed:

- i) Legal Address Type;
- ii) Language;
- iii) Street;
- iv) Building Identifier;
- v) Floor Identifier;
- vi) Suite Identifier
- vii) District Name;
- viii) PO Box;
- ix) Postal Code;
- x) City;
- xi) Country Subentity
- xii) Country Code.

Address

Legal Address Type *

Language *

Street

Add

Building Identifier

Suite Identifier

Floor Identifier

District Name

PO Box

Postal Code

City *

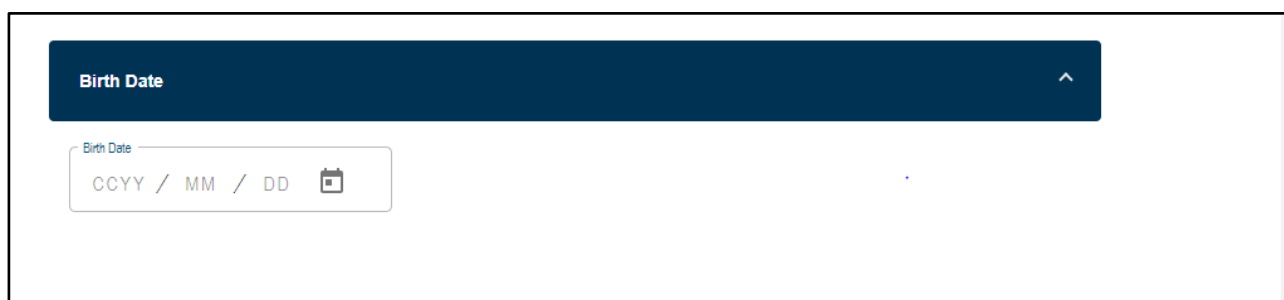
Country Subentity

Country Code *

f) For a selected Individual and the following screen will be displayed:

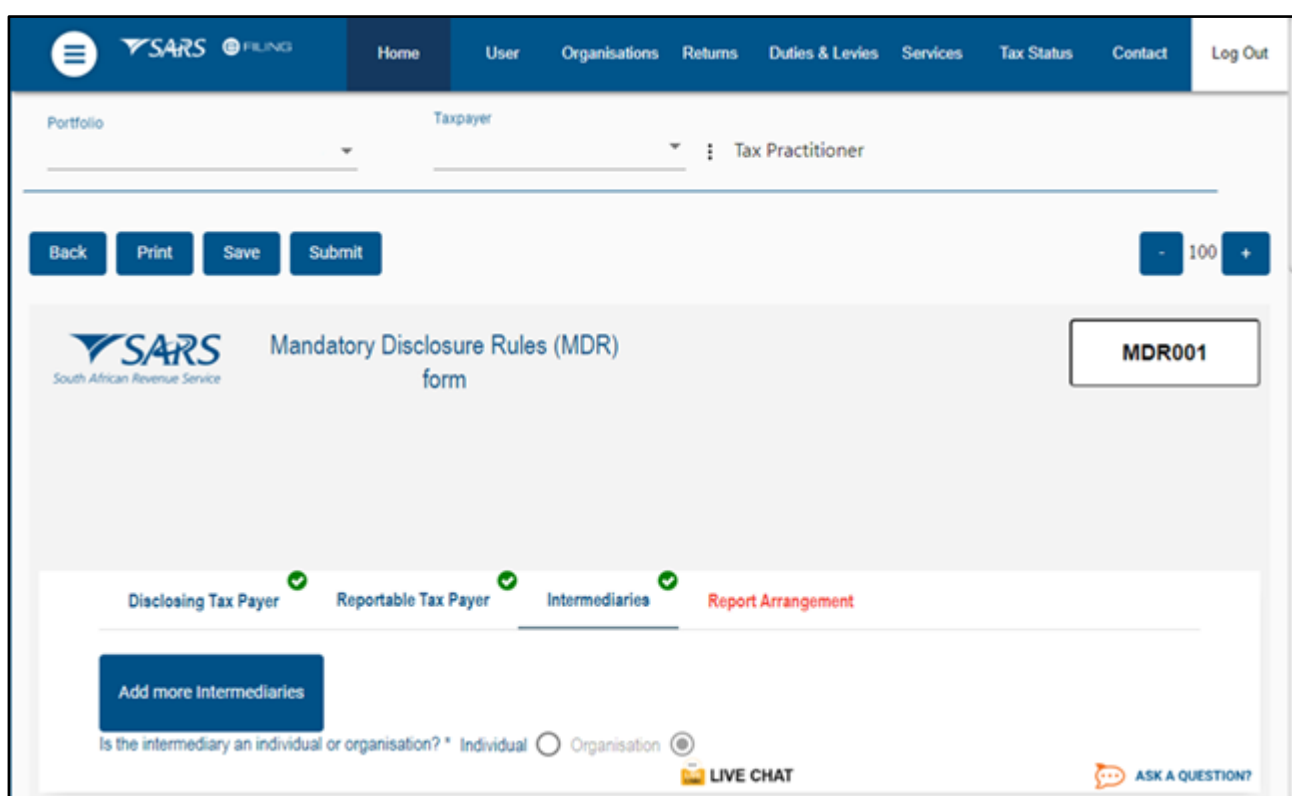
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- i) Date of birth.



g) **Details of Intermediary – Organisation**

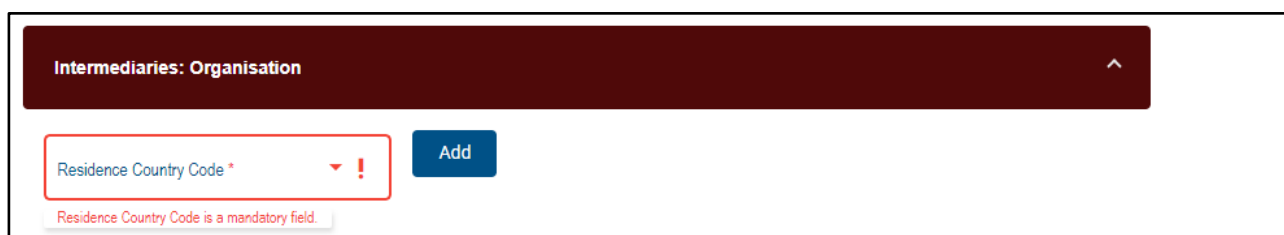
- i) To complete Intermediaries, you need to complete either Section 3.2 or 3.3, then continue with Intermediaries container”:
- ii) **Note:** If you need to add more Intermediaries in the Disclosing Entity to this MDR Container , click on the “Add more Intermediaries” button and more containers for taxpayers will be added.



- h) For a selected Organisation and the following screen will be displayed:

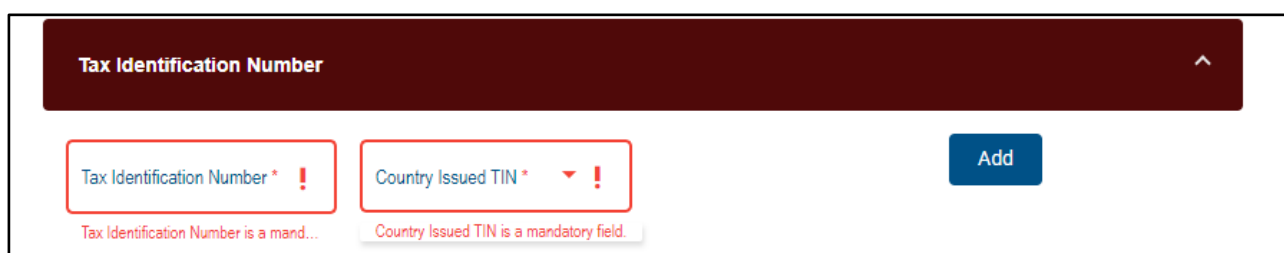
- i) Residence Country Code;
- ii) **Note:** If you need to add more Residence Country Code, click on the “Add” button.

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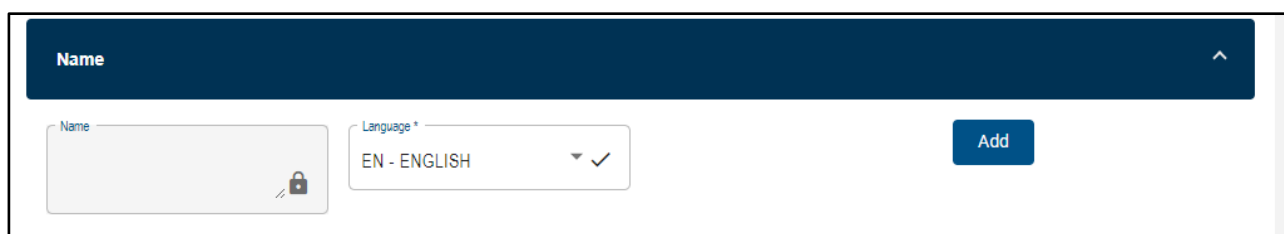
i) For a selected organisation and the following screen will be displayed:

- i) Tax Identification Number;
- ii) Country issued TIN ;
- iii) **Note:** If you need to add more Tax Identification Number, click on the “Add” button.



j) For a selected Organisation and the following screen will be displayed:

- i) Name;
- ii) **Note:** If you need to add more details, click on the “Add” button.



k) For a selected Organisation and the following screen will be displayed:

- i) Legal Address Type;
- ii) Language;
- iii) Street;
- iv) Building Identifier;
- v) Floor Identifier;
- vi) Suite Identifier
- vii) District Name;
- viii) PO Box;
- ix) Postal Code;
- x) City;
- xi) Country Subentity;
- xii) Country Code.

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Address

Legal Address Type *

Language *

Street

Add

Legal Address Type is a mandatory field.

Language is a mandatory field.

Building Identifier

Suite Identifier

Floor Identifier

District Name

PO Box

Postal Code

City *

Country Subentity

Country Code *

City is a mandatory field.

Country Code is a mandatory field.

b) Role of Intermediaries in respect of the **Common Reporting Standards (CRS) Avoidance Details of Opaque Offshore Structure**.

i) **Role**, for a selected individual /organisation and the following screen will be displayed:

Role of Intermediaries In Respect Of CRS Avoidance Arrangement or Opaque Offshore Structure

Role *

3.5.3 Report Arrangement

a) To complete Intermediaries, you need to complete either Section 3.2 or 3.3,

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The screenshot displays the SARS eFiling Mandatory Disclosure Rules (MDR) form. The top navigation bar includes links for Home, User, Organisations, Returns, Duties & Levies, Services, Tax Status, Contact, and Log Out. Below the navigation bar, there are dropdown menus for Portfolio and Taxpayer, with 'Tax Practitioner' selected. Action buttons for Back, Print, Save, and Submit are visible. A progress bar indicates four steps: Disclosing Tax Payer, Reportable Tax Payer, Intermediaries, and Report Arrangement, all marked as complete. A question about the report type is shown with radio buttons for Opaque Offshore Structure and CRS Avoidance. At the bottom, there are links for PREV, LIVE CHAT, and ASK A QUESTION?

3.5.3.1 Details of Common Reporting Standards (CRS) Avoidance – Individual/Organisation.

- i) For a selected Individual /Organisation and complete the following fields:
 - A) Disclosure Date;
 - B) Reason;
 - C) Reason Description (Free text);
 - D) Type;
 - E) Type Description (Free text);
 - F) Other Information.

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CRS Avoidance

Disclosure Date *

CCYY / MM / DD

Disclosure Date is a mandatory field.

Reason *

Reason is a mandatory field.

Reason Description *

Reason Description is a mandatory field.

Type *

Type is a mandatory field.

Type Description *

Type Description is a mandatory field.

Other Info

Language

a) **Structure Chart**, for a selected Individual /Organisation and complete the following fields :

- i) Do you want to define Substructure(Y/N);
- ii) Ownership % ;
- iii) Currency Code ;
- iv) Investment Amount;
- v) Narrative (Free text);
- vi) Investment Type ;
- vii) Other information.

Structure Chart

* Individual

☐

Organisation

☐

Do you want to define Substructure? *

Y

☐

N

☐

Ownership

Currency Code *

Currency Code is a mandatory field.

Investment Amount *

Investment Amount is a mandatory field.

Investment Type *

Investment Type is a mandatory field.

Other Information

b) **Narrative**, for a selected Individual/Organisation and complete the following fields:

- i) Language;
- ii) Narrative;

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iii) Jurisdictions.

Narrative

Language *

Language is a mandatory field.

Narrative *

Narrative is a mandatory field.

Jurisdictions *

Jurisdictions is a mandatory field.

c) **Summary**, for a selected individual/Organisation and complete the following fields:

- i) Language;
- ii) Summary.

Summary

Language *

Language is a mandatory field.

Summary *

Summary is a mandatory field.

3.5.3.2 Details of Opaque Offshore Structure – Individual /Organisation

a) For a selected individual/Organisation and complete the following fields:

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Portfolio Taxpayer : Tax Practitioner

Back Print Save Submit - 100 +

SARS Mandatory Disclosure Rules (MDR) form MDR001

Disclosing Tax Payer Reportable Tax Payer Intermediaries Report Arrangement

Is this report in terms of an opaque offshore structure, or a CRS avoidance? * Opaque Offshore Structure CRS Avoidance

PREV LIVE CHAT ASK A QUESTION?

- i) Disclosure Date;
- ii) Reason;
- iii) Reason Description (Free text);
- iv) Type;
- v) Type Description (Free text);
- vi) Other Information.

Opaque Offshore Structure

Disclosure Date * CCYY / MM / DD !
Disclosure Date is a mandatory field.

Reason * ! Reason Description * !
Reason is a mandatory field. Reason Description is a mandatory field.

Type * ! Type Description * !
Type is a mandatory field. Type Description is a mandatory field.

Other Info // Language

b) **Structure Chart**, for a selected organisation and complete the following fields :

- i) Do you want to define Substructure(Y/N);

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- ii) Ownership % ;
- iii) Currency Code ;
- iv) Investment Amount;
- v) Narrative (Free text);
- vi) Investment Type ;
- vii) Other information.

Structure Chart
^

* ☐ Individual ☐ Organisation

Do you want to define Substructure? * Y ☐ N ☐

Currency Code is a mandatory field.

Investment Amount is a mandatory field.

Investment Type is a mandatory field.

Other Information
v

c) **Narrative**, for a selected organisation and complete the following fields:

- i) Language;
- ii) Narrative;
- iii) Jurisdictions.

Narrative
^

Language is a mandatory field.

Narrative is a mandatory field.



Jurisdictions is a mandatory field.

d) **Summary**, for a selected organisation and complete the following fields:


- i) Language;
- ii) Summary.

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Summary

Language *  

Language is a mandatory field.

Summary * 

Summary is a mandatory field.



e) **Declaration**

- i) The disclosing entity need to sign the form after completing all the mandatory fields.

Declaration

I declare,

- The information furnished in this application including the supporting documents is true and correct in every respect; and
- I am duly authorised to complete and sign this form on behalf of the controlling body; and
- The controlling body agrees to provide SARS with a membership list to verify the membership details; and
- I understand that there may be delays in processing the application should any of the required supporting documents not be attached.

Date  

CCYY / MM / DD

For enquiries go to www.sars.gov.za or call 0800 00 7277

- f) The following buttons will be available for selection, namely:

- i) **Back;**
- ii) **Print;**
- iii) **Save;**
- iv) **Submit.**

- g) When all the required information has been provided/completed on the MDR form, click on the “**Submit**” button to submit the MDR form to SARS.

Back **Print** **Save** **Submit**

3.6 SUBMISSION OF MDR FORM

- a) Once the form is fully completed, i.e., all mandatory fields captured, you need to click on the “Submit” button to file the MDR reporting form.

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The screenshot shows the SARS eFiling interface for the Mandatory Disclosure Rules (MDR) form. The top navigation bar includes links for Home, User, Organisations, Returns, Duties & Levies, Services, Tax Status, Contact, and Log Out. Below the navigation bar, there are dropdown menus for Portfolio and Taxpayer, with a 'Tax Practitioner' role selected. A row of action buttons (Back, Print, Save, Submit) is present, with 'Submit' highlighted by a red rectangle. To the right of these buttons is a page indicator showing '- 100 +'. The main content area displays the SARS logo and the title 'Mandatory Disclosure Rules (MDR) form'. A box on the right contains the identifier 'MDR001'. A progress bar at the bottom shows four steps: 'Disclosing Tax Payer', 'Reportable Tax Payer', 'Intermediaries', and 'Report Arrangement', each with a green checkmark. Below the progress bar, a question asks: 'Is this report in terms of an opaque offshore structure, or a CRS avoidance? *'. Two radio buttons are provided: 'Opaque Offshore Structure' and 'CRS Avoidance', with 'CRS Avoidance' currently selected.

3.6.1 Submitted MDR Report

- a) The submitted MDR report will be stored under “Submitted MDR reports” sub menu and displayed with the status “Filled through eFiling.”

The screenshot shows the 'Submitted Reports' history list page. On the left is a sidebar menu with various options, including 'Submitted MDR report'. The main content area features a table with the following columns: Username, Reference Num, Return Type, Status, Initial Declaration Date, Case Number, and Open. The table contains three rows of data, each with an 'Open' button. The data is as follows:

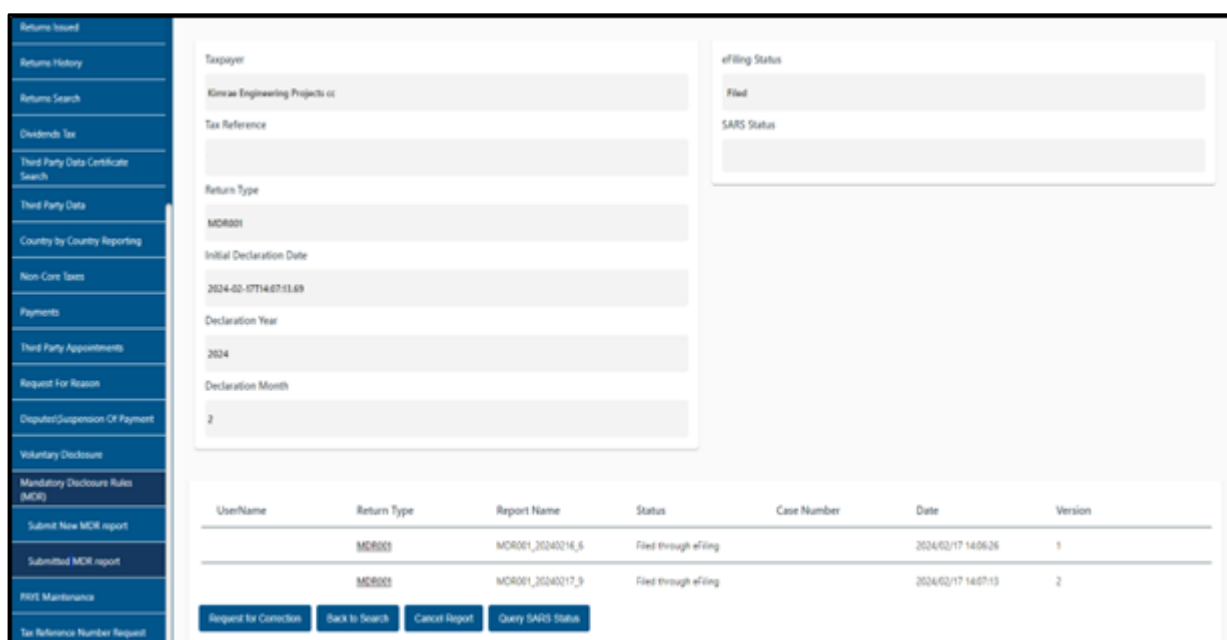
Username	Reference Num	Return Type	Status	Initial Declaration Date	Case Number	Open
				2024-03-13T08:41:12.707		<button>Open</button>
				2024-03-14T14:34:01.405		<button>Open</button>
				2024-03-14T14:10:31.863		<button>Open</button>

At the bottom right of the table, there is a pagination control showing 'Items per page: 10' and '1 - 3 of 3'.

- b) The submitted MDR reports History list page will be displayed with following fields:
- Username – MDR report submitting Tax username and surname;
 - Reference Number – MDR report submitting entity Tax reference number;
 - Return Type – MDR001;
 - Status – Latest report submission status;
 - Initial Declaration date – Date and time at which the declaration was submitted;

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- vi) Case Number – Last Submitted report version case number;
 - vii) Open – Link to open submitted report work page:
- A) The initial version will be indicated as “1”;
 - B) This initial version will be submitted with “Create Report” as a request operation;
 - C) When “Open” link is clicked from the submitted reports History list page, you will be presented with the work page as indicated in the following screen:

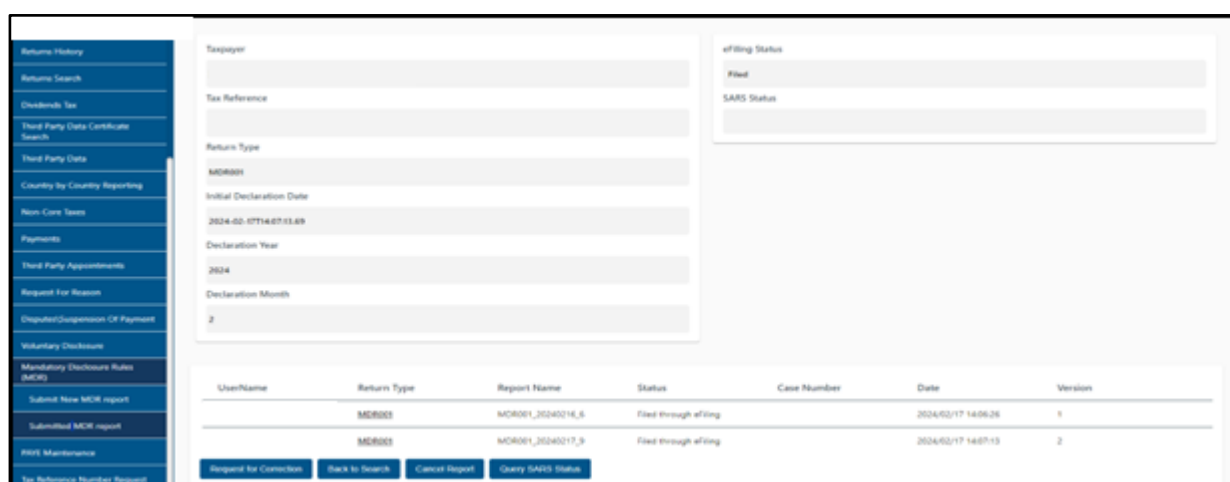


Username	Return Type	Report Name	Status	Case Number	Date	Version
MDR001	MDR001	MDR001_20240216_5	Filed through eFiling		2024/02/17 14:06:26	1
MDR001	MDR001	MDR001_20240217_9	Filed through eFiling		2024/02/17 14:07:13	2

4 THE MDR WORK PAGE

- a) The work page contains the following:
 - i) Username – Disclosing entity Tax user’s name and Surname;
 - ii) Tax Reference number – Tax reference number of the disclosing entity;
 - iii) Return Type – MDR001.
 - iv) Report Name – Name of the report.
 - v) Initial Declaration Date – Date and time at which the 1st version of the declaration was submitted;
 - vi) Declaration Year – Year at which the 1st version of the declaration was submitted;
 - vii) Declaration Month – Month at which the 1st version of the declaration was submitted;
 - viii) eFiling Status – Latest declaration eFiling status:
 - ix) Filed – Successfully submitted;
 - x) Rejected – Rejected form;
 - xi) SARS Status – Status details or Status returned from the “Query Status” call;
 - xii) Status – Filed through eFiling;
 - xiii) Date - MDR report submission date;
 - xiv) Version – Versions of the submitted MDR reports (“1” indicate the initial report and then will increase with “1” for any subsequent versions of the same report);
 - xv) Letters – Submitted MDR report linked letters, if issued namely: MDR acknowledgement letter and then MDR Accepted outcome letter or MDR rejected outcome letter. If cancelled, MDR cancellation letter once received will be displayed;
 - xvi) Case Number – Submitted MDR report linked case number issued;
 - xvii) Open – Link to open a letter in PDF format;

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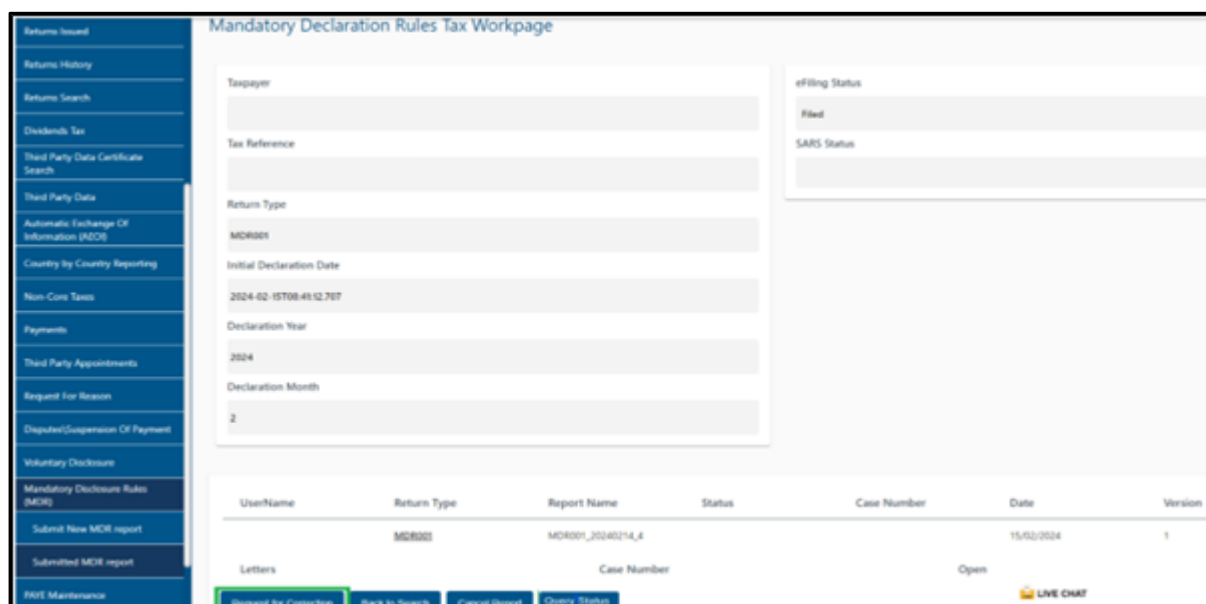
The screenshot shows the SARS MDR submission interface. On the left is a navigation menu with options like 'Returns History', 'Returns Search', 'Dividends Tax', etc. The main area contains fields for 'Taxpayer', 'Tax Reference', 'Return Type' (MDR001), 'Initial Declaration Date' (2024-02-17T14:07:13.89), 'Declaration Year' (2024), and 'Declaration Month' (2). Below these is a table of submitted reports:

UserName	Return Type	Report Name	Status	Case Number	Date	Version
	MDR001	MDR001_20240214_6	Filed through eFiling		2024/02/17 14:06:26	1
	MDR001	MDR001_20240217_9	Filed through eFiling		2024/02/17 14:07:13	2

At the bottom, there are buttons: 'Request for Correction' (highlighted in red), 'Back to Search', 'Cancel Report', and 'Query SARS Status'.

4.1 Request for correction(RFC).

- a) To request for correction, you should select “Request for correction” button from the submitted MDR reports work page.
 - i) Once the “Request for correction” button is selected, the latest version of the submitted MDR report will be displayed;
 - A) The RFC will be reflected as version“2” and if subsequent RFCs are submitted, then the versions will increase by 1;and in a “Saved” status;
 - ii) **Note** :You can be able to submit many corrections (RFC's) as possible.



The screenshot shows the SARS MDR submission interface. On the left is a navigation menu with options like 'Returns Issued', 'Returns History', 'Returns Search', etc. The main area contains fields for 'Taxpayer', 'Tax Reference', 'Return Type' (MDR001), 'Initial Declaration Date' (2024-02-15T08:49:12.787), 'Declaration Year' (2024), and 'Declaration Month' (2). Below these is a table of submitted reports:

UserName	Return Type	Report Name	Status	Case Number	Date	Version
	MDR001	MDR001_20240214_4	Open		15/02/2024	1

At the bottom, there are buttons: 'Request for Correction', 'Back to Search' (highlighted in green), 'Cancel Report', and 'Query Status'. There is also a 'LIVE CHAT' button.

4.2 Back to search button

- a) The “Back to Search” button will redirect you back to MDR submitted reports history list.

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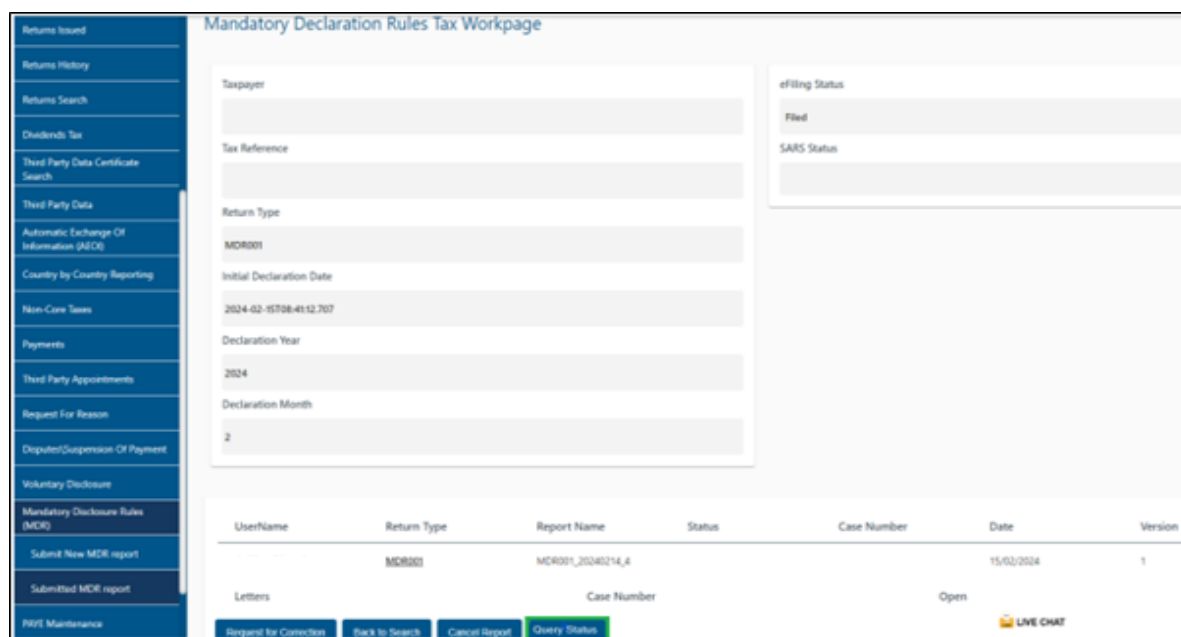
4.3 Cancel MDR report form;

- a) If you wish to cancel the submitted MDR reporting form, you need to click “Cancel MDR report” button from the submitted MDR reports work page.
 - i) Once the click “Cancel MDR report” button is selected, the latest version of the MDR report with **“Delete Report”** and eFiling will set the Status to “Cancelled;”
 - ii) Once the status is set to “Cancelled”, “Request for correction” and “Cancel MDR Report” buttons will then be disabled;
 - iii) **Note:** You will still be able to request for the new MDR form to complete and submit.

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4.4 Query MDR report form status;

- a) To get the latest status, you need to click “Query Status” button form the submitted MDR reports work page.
- i) Once the “Query Status” button is selected, the latest status of the MDR submitted report will be displayed under “SARS Status” section of the MDR submitted report work page.
- A) The following Dashboard statuses will be pushed and displayed on eFiling when queried.



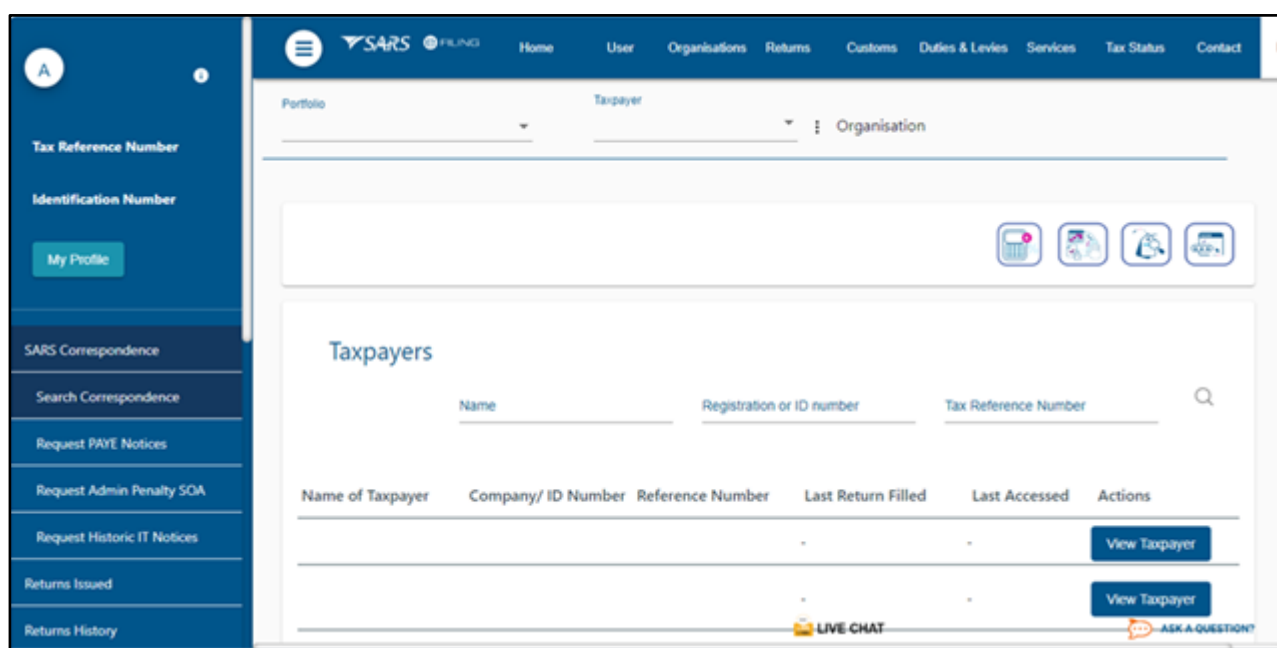
The screenshot shows the 'Mandatory Declaration Rules Tax Workpage' interface. On the left is a blue sidebar with various navigation options. The main area contains a form for querying MDR report status. The form includes fields for Taxpayer, Tax Reference, Return Type (MDR001), Initial Declaration Date (2024-02-15T08:41:12.707), Declaration Year (2024), and Declaration Month (2). Below the form is a table with columns: Username, Return Type, Report Name, Status, Case Number, Date, and Version. The table contains one row with the following data: Username: Letters, Return Type: MDR001, Report Name: MDR001_20240214_4, Status: Open, Case Number: Case Number, Date: 15/02/2024, Version: 1. At the bottom of the form, there are several buttons: 'Request for Correction', 'Back to Search', 'Cancel Report', and 'Query Status' (which is highlighted in green). A 'LIVE CHAT' icon is also present in the bottom right corner.

- b) You can print the submitted MDR report in the PDF format Print version will be flattened through Stream Serve;

5 SARS CORRESPONDENCE

- a) When you click on “**SARS Correspondence**” and the sub-option “**Search Correspondence**” in the menu on the left-hand side of the page, a list of letters/ correspondence that were issued by SARS within the selected timeframe will be displayed:

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- b) When MDR reporting related letters are issued, the letters will be process and be stored on eFiling;
i) The letters link on the work page will open the issued letter in a PDF format;
c) The letters will be provided for MDR Form will be as follows:

Letter ID	Letter name	Description	CRP Type	eFiling Status
MDR01	MDR Acknowledgement letter	Acknowledgement letter after submission of MDR report.	MDR_ACK_LETTER	Filed
MDR02	MDR Accepted outcome letter	MDR report accepted letter	MDR_ACCEPTED_LETTER	Accepted
MDR03	MDR Rejected outcome letter	MDR report rejection letter	MDR_REJECTED_LETTER	Rejected
MDR04	MDR Cancellation letter	MDR Cancellation confirmation letter	MDR_VOID_LETTER	Cancelled

6 REFERENCES

6.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Tax Administration Act No. 28 of 2011
Other Legislation:	Promotion of Administrative Justice Act No. 3 of 2000 Protection of Personal Information Act No. 4 of 2013 Promotion of Access to Information Act No. 2 of 2000

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TYPE OF REFERENCE	REFERENCE
International Instruments:	Foreign Account Tax Compliance Act

6.2 Cross References

6.2.1 Quality Records

NUMBER	TITLE
MDR01	MDR Disclosing Entity Response Letter - Acknowledgement of Receipt - Template
MDR02	MDR Disclosing Entity Response Letter - Accepted - Template
MDR03	MDR Disclosing Entity Response Letter - Rejected – Correction Required - Template
MDR04	MDR Disclosing Entity Response Letter - Void/Delete Response - Template

6.3 Reference to Role, Functional Area, or Division

- a) Where an Organisational Structural change occurs with or without modifications, any reference in this document to a role, functional area, or division under the former organisational structure, unless the contrary intention appears, shall be construed to be a reference to that role, functional area, or division under the new Organisational Structure.

7 DEFINITIONS AND ACRONYMS

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

8 DOCUMENT MANAGEMENT

8.1 REVISION HISTORY

Business Owner	Head: Business Design and Engineering
Detail of Change	Initial release Decommission of Help-You-eFile (HYEF), replace screens - April 2025 release.

9 ANNEXURE A – COUNTRIES

- a) The country name to be used to complete the country fields to bring back all the Reports submitted by the Common Reporting Standards (CRS).

Code	Description	Code	Description	Code	Description
AF	Afghanistan	HN	Honduras	SY	Seychelles
AL	Åland Islands	HK	Hong Kong	SL	Sierra Leone
AL	Albania	HU	Hungary	SG	Singapore
DZ	Algeria	IS	Iceland	SX	Saint Maarten (Dutch part)
AS	American Samoa	IN	India	SV	Slovakia
AN	Andorra	ID	Indonesia	SV	Slovenia
AG	Angola	IR	Iran, Islamic Republic of)	SL	Solomon Islands
AI	Anguilla	IR	Iraq	SO	Somalia
AT	Antarctica	IR	Ireland	ZA	South Africa

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AT	Antigua and Barbuda	IM	Isle of Man	SG	South Georgia and the South Sandwich Island.
AR	Argentina	IS	Israel	SS	South Sudan
AR	Armenia	IT	Italy	ES	Spain
AB	Aruba	JA	Jamaica	LK	Sri Lanka
AU	Australia	JP	Japan	SD	Sudan (the)
AU	Austria	JE	Jersey	SU	Suriname
AZ	Azerbaijan	JO	Jordan	SJ	Svalbard and Jan Mayen
BH	Bahamas(the)	KA	Kazakhstan	SW	Sweden
BH	Bahrain	KE	Kenya	CH	Switzerland
BG	Bangladesh	KI	Kiribati	SY	Syrian Arab Republic
BR	Barbados	PR	Korea (the Democratic People's Republic of)	TW	Taiwan(Province of China)
BL	Belarus	KO	Korea (the Republic of)	TJ	Tajikistan
BE	Belgium	XK	Kosovo	TZ	Tanzania, United Republic of TZA
BL	Belize	KW	Kuwait	TH	Thailand
BE	Benin	KG	Kyrgyzstan	TL	Timor-Leste
BM	Bermuda	LA	Lao People's Democratic Republic(the)	TG	Togo
BT	Bhutan	LV	Latvia	TK	Tokelau
BO	Bolivia(Plurinational State of)	LB	Lebanon	TO	Tonga
BE	Bonaire, Saint Eustatius, and Saba	LS	Lesotho	TT	Trinidad and Tobago
BI	Bosnia and Herzegovina	LB	Liberia	TU	Tunisia
BW	Botswana	LB	Libya	TU	Turkey
BV	Bouvet Island	LI	Liechtenstein	TK	Turkmenistan
BR	Brazil	LT	Lithuania	TC	Turks and Caicos Islands (the)
IO	British Indian Ocean Territory(the)	LB	Liechtenstein	TU	Tuvalu
BR	Brunei Darussalam	LU	Luxembourg	UG	Uganda
BG	Bulgaria	MA	Macao	UK	Ukraine
BF	Burkina Faso	MK	Macedonia (the former Yugoslav Republic of)	AR	United Arab Emirates(the)
BD	Burundi	MD	Madagascar	GB	United Kingdom of Great Britain and Northern Ireland (the)
CP	Cape Verde	MW	Malawi	UM	US Minor Outlying Islands(the)
KH	Cambodia	MY	Malaysia	US	United States of America(the)
CM	Cameroon	MD	Maldives	UR	Uruguay

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CA	Canada	ML	Mali	UZ	Uzbekistan
CY	Cayman Islands(the)	ML	Malta	VU	Vanuatu
CA	Central African Republic(the)	MH	Marshall Islands(the)	VE	Venezuela (Bolivarian Republic of)
TC	Chad	MT	Martinique	VN	Viet Nam
CH	Chile	MR	Mauritania	VI	Virgin Islands (U.S.)
CH	China	MU	Mauritius	WL	Wallis and Futuna
CX	Christmas Island	MY	Mayotte	ESH	Western Sahara
CC	Cocos (Keeling) Island(the)	ME	Mexico	YE	Yemen
CO	Colombia	FS	Micronesia(Federat ed States of)	ZM	Zambia
CO	Comoros(the)	MD	Moldova (the Republic of)	ZW	Zimbabwe
CO	Congo(the Democratic Republic of the)	MC	Monaco		
CO	Congo(the)	MN	Mongolia		
CO	Cook Islands(the)	MN	Montenegro		
CR	Costa Rica	MS	Montserrat		
CI	Côte d'Ivoire	MA	Morocco		
HR	Croatia	MO	Mozambique		
CU	Cuba	MM	Myanmar		
CU	Curaçao	NA	Namibia		
CY	Cyprus	NR	Nauru		
CZ	Czech Republic	NP	Nepal		
DN	Denmark	NL	Netherlands(the)		
DJ	Djibouti	NC	New Caledonia		
DM	Dominica	NZ	New Zealand		
DO	Dominican Republic(the)	NI	Nicaragua		
EC	Ecuador	NE	Niger(the)		
EG	Egypt	NG	Nigeria		
SL	El Salvador	NI	Niue		
GN	Equatorial Guinea	NF	Norfolk Island		
ER	Eritrea	MN	Northern Mariana Islands (the)		
ES	Estonia	NO	Norway		
SW	Eswatini	OM	Oman		
ET	Ethiopia	PA	Pakistan		
FL	Falkland Islands(the) {Malvinas}	PL	Palau		
FR	Faeroe Islands(the)	PS	Palestine, State of		
FJ	Fiji	PA	Panama		
FI	Finland	PN	Papua New Guinea		
FR	France	PR	Paraguay		
GU	French Guiana	PE	Peru		

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PY	French Polynesia	PH	Philippines (the)		
AT	French Southern Territories (the)	PC	Pitcairn		
GA	Gabon	PO	Poland		
GM	Gambia(the)	PR	Portugal		
GE	Georgia	PR	Puerto Rico		
DE	Germany	QA	Qatar		
GH	Ghana	RE	Réunion		
GI	Gibraltar	RO	Romania		
GR	Greece	RU	Russian Federation(the)		
GR	Greenland	RW	Rwanda		
GR	Grenada	BL	Saint-Barthélemy		
GL	Guadeloupe	SH	Saint Helena Ascension and Tristan da Cunha		
GU	Guam	KN	Saint Kitts and Nevis		
GT	Guatemala	LC	Saint Lucia		
GG	Guernsey	MA	Saint-Martin (French part)		
GI	Guinea	SP	Saint Pierre and Miquelon		
GN	Guinea-Bissau	VC	Saint Vincent and the Grenadines		
GU	Guyana	WS	Samoa		
HT	Haiti	ST	Sao Tome and Principe		
HM	Heard and McDonald Islands	SA	Saudi Arabia		
VA	Holy See(the)	SE	Senegal		
		SR	Serbia		

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