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# Withholding Tax on Royalties Return (WTR01)

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## 1 SUMMARY

- a) This guide provides guidelines regarding the completion of the Withholding Tax on Royalties return (WTR01), how to make payment on eFiling and apply for a refund using the Rev16 form.
  - i) Please note that any reference to a section in this guide, unless otherwise specified, refers to a section of the Income Tax Act No. 58 of 1962 (the Act).
  - ii) Where reference is made to an Act other than the Income Tax Act, it will be specified.
  - iii) Any reference to a paragraph in this guide, unless otherwise specified, refers to the Section 49A to 49H to the Act and must be read in conjunction with Interpretation Note 116 on Withholding Tax on Royalties.

## 2 INTRODUCTION

- a) Sections 49A-49H of the Income Tax Act of 1962 was introduced to deal with Withholding Tax on Royalties. It is common practice for a country to subject payments made to a foreign person (non-resident) to a withholding tax, such taxes are payable to SARS by the South African resident who pays the amount on behalf of the non-resident.
- b) A “foreign person /non-resident” is defined in section 49A as “any person that is not a resident” in that country and it includes a natural person, a deceased estate, an insolvent estate, a company, and a trust.
- c) A “royalty” is defined as “any amount that is received or accrues in respect of the:
  - i) Use or right of use of or permission to use any intellectual property as defined in section 23I; or
  - ii) Imparting of or the undertaking to impart any scientific, technical, industrial or commercial knowledge or information, or the rendering of or the undertaking to render any assistance or service in connection with the application or utilisation of such knowledge or information”.
- d) Any person making payment of any amount of royalties to or for the benefit of a foreign person must withhold an amount of Withholding Tax on Royalties from that payment.
- e) Royalties paid or which became due and payable on or after 1 July 2013 but before 1 January 2015 attracted a withholding rate of 12% of the amount of royalties paid.
- f) For all royalties paid or which become due and payable on or after 1 January 2015, the Withholding Tax is calculated at a rate of 15% of the amount of royalties paid.

### 2.1 Exemption / Reduced Rates For Withholding Tax On Royalties

- a) A Withholding Tax on Royalties Declaration form (WTRD) must be completed by the foreign person and be submitted to the withholding agent before an exemption, or a reduced rate may be applied in the calculation of the Withholding Tax on Royalty amount to be paid.
- b) A foreign person is exempted from Withholding Tax on Royalties if:
  - i) That foreign person is a natural person who was physically present in the Republic for a period exceeding 183 days in aggregate during the twelve-month period preceding the date on which the royalty is paid; or
  - ii) The property in respect of which that royalty is paid is effectively connected with a permanent establishment of that foreign person in the Republic if that foreign person is registered as a taxpayer in terms of Chapter 3 of the Tax Administration Act; or
  - iii) That royalty is paid by a headquarter company in respect of the granting of the use or right of use of or permission to use intellectual property as defined in section 23I to which section 31 does not apply because of the exclusions contained in section 31 (5) (c) or (d).

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- c) The foreign person could qualify for a reduced rate of tax in terms of an Agreement for the Avoidance of Double Taxation (DTA) and Prevention of Fiscal Evasion between South Africa and the country of residence of the foreign person.
  - i) A summary of the rates, the relevant provisions relating thereto and the full text of these Double Taxation Agreements & Protocols are available on the SARS website.
    - A) Withholding Tax on Royalties - Summary of DTA Rates – Africa.
    - B) Withholding Tax on Royalties - Summary of DTA Rates - Rest of the World.

### 3 WITHHOLDING TAX ON ROYALTIES RETURN (WTR01)

- a) The client can obtain the Withholding Tax on Royalties (WTR01) form and/or REV16 form via the following channels:
  - i) Accessing the SARS website.
  - ii) Visiting any SARS branch; or
  - iii) Call the SARS Contact Centre on 0800 00 SARS (7277).
- b) The client when using the SARS website must:
  - i) Click on the form/return.
  - ii) Complete the required information; and
  - iii) Print the form/return.
- c) Clients can submit Withholding Tax on Royalties Return (WTR01), proof of payment and/or REV16 form:
  - i) Withholding Tax on Royalties (WTR01) declaration forms together with the supporting documents may be submitted on the SARS Online Query System (SOQS), accessible on the website.
  - ii) Clients that are not large business, may email to [contactus@sars.gov.za](mailto:contactus@sars.gov.za) (for individual taxpayers) or [PCC@sars.gov.za](mailto:PCC@sars.gov.za) (for Tax Practitioners)
  - iii) Clients dealing with Large Business or High Net Wealth Individual Taxpayer Segments, who prefer the email channel may use the relevant mailbox to make submissions.
  - iv) Visiting a SARS branch

**Note:** The taxpayer is not required to submit the WTRD to SARS. The receiver of the royalty will submit the WTRD to the withholding agent. Should the taxpayer be audited and there is a need to review the WTRD, it will be done by issuing a letter requesting such.

### 4 COMPLETION OF THE WITHHOLDING TAX ON ROYALTIES RETURN (WTR01)

#### 4.1 Royalty Payment Made To Or For The Benefit Of A Foreign Person

- a) Enter the “Period” (YYYY/MM) when the royalty was paid.
- b) Select the applicable entity type that made payment(s) from the below:
  - i) Company/Close Corporation
  - ii) Trust
  - iii) Individual/Sole Property
  - iv) Other

Royalty Payments made to or for the benefit of a Foreign Person

**Note:** Enter the period when the royalty was paid

Period \*

/

Period is a mandatory field.

Select the entity type that made payment(s) from the selections below:

\* Company / Close Corporation ☒ Trust ☐ Individual / Sole Proprietor ☐ Other ☐

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## 4.2 Particulars of the Person paying Royalty

### a) Company/Close Corporation/Trust /Other

i) Complete the following mandatory details:

- A) Registered Name
- B) Trading Name
- C) Other Registration No. (applicable to “Other” entity only)
- D) Company/CC Registration No./Trust Registration No.
- E) Public Officer's Name
- F) Tax Reference No.

Particulars of Person Paying the Royalty - Company / Close Corporation		
<input type="text" value="Registered Name *"/>	<input type="text" value="Trading Name *"/>	<input type="text" value="Company / CC Registration No. *"/>
<small>Registered Name is a mandatory field.</small>	<small>Trading Name is a mandatory field.</small>	<small>Company / CC Registration No. is a mandatory field.</small>
<input type="text" value="Public Officers Name *"/>	<input type="text" value="Tax Reference No. *"/>	
<small>Public Officers Name is a mandatory field.</small>	<small>Tax Reference No. is a mandatory field.</small>	

### b) Individual/Sole Proprietor

i) Complete the following details:

- A) Surname;
- B) First two names;
- C) Trading Name;
- D) Tax Reference No;
- E) Initials;
- F) Date of Birth (CCYYMMDD);
- G) ID No;
- H) Passport/Permit No;
- I) Select the country where passport was issued from the dropdown list;
- J) Passport issue date (CCYYMMDD);
- K) Country of Tax Residence (e.g. South Africa = ZAF);

Particulars of Person Paying the Royalty - Individual / Soleproprietor			
<input type="text" value="Surname *"/>	<input type="text" value="First two Names *"/>	<input type="text" value="Trading Name *"/>	<input type="text" value="Tax Reference No. *"/>
<small>Surname is a mandatory field.</small>	<small>First two Names is a mandatory field.</small>	<small>Trading Name is a mandatory field.</small>	<small>Tax Reference No. is a mandatory field.</small>
<input type="text" value="Initials *"/>	<input type="text" value="Date Of Birth *"/>	<input type="text" value="ID No. *"/>	<input type="text" value="Passport / Permit No *"/>
<small>Initials is a mandatory field.</small>	<small>Date Of Birth is a mandatory field.</small>	<small>ID No. is a mandatory field.</small>	<small>Passport / Permit No is a mandatory field.</small>
<input type="text" value="Country where passport was issued"/>	<input type="text" value="Passport IssueDate"/>	<input type="text" value="Country Of Tax Residence *"/>	
		<small>Country Of Tax Residence is a mandatory field.</small>	

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## 4.3 Contact Details

### a) Company/Close Corporation/Trust /Individual/Sole Proprietor/Other

i) Complete the mandatory contact details which have a red border outline:

- A) email address
- B) Business Tel No.
- C) Cell No.
- D) Fax No.

Company / Close Corporation Contact Details

Email \*

Cell No.

Email is a mandatory field.

Business Tel No. \*

Fax No.

Business Tel No. is a mandatory field.

## 4.4 Physical Address

### a) Company/Close Corporation/Trust Contact Details/Individual/Sole Proprietor/Other

i) The physical address is an address where an individual resides. In a case of the business, the details of the premises where the business is trading from must be completed.

ii) Complete the details. If the business is trading from a flat or townhouse unit, the number must be inserted. The name of the block or the block of flats or townhouse complex must be inserted in 'complex'. Where the business does not trade from a flat, townhouse or complex these fields are left blank:

- A) Unit No.
- B) Complex (If applicable)
- C) Street No.
- D) Street/Farm Name;
- E) Suburb/District;
- F) City/Town;
- G) Postal Code; and
- H) Country code.

Physical Address

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name \*

Street / Farm Name is a mandatory field.

Suburb / District \*

City / Town \*

Suburb / District is a mandatory field. City / Town is a mandatory field.

Postal Code \*

Country Code \*

Postal Code is a mandatory field. Country Code is a mandatory field.

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## 4.5 Postal Address

- a) Company/Close Corporation/Trust Contact Details/Individual/Sole Proprietor/Other
- i) This address is used by the business or individual to receive post. It may be the same as its business address or physical address above or it may be a post box number or other address. If it is the same as the physical address simply, mark the relevant box with an "X".
- ii) If the answer is '**No**', the following fields will display as open and editable:
- A) Postal Agency or Other Sub-unit (if applicable) (e.g. POSTNET Suite ID)
  - B) PO Box: Indicate on applicable tick box if the postal address is 'P.O. Box' or 'Private Bag'.
  - C) Private Bag: Indicate on the applicable tick box if the postal address is 'P.O. Box' or 'Private Bag'.
  - D) Other PO Special Service (specify);
  - E) Number;
  - F) Post Office;
  - G) Postal Code;
  - H) Country Code;

**Postal Address**

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

\* PO Box ☐ Private Bag ☐

Other PO Special Service (specify) \*

Other PO Special Service (specify) is a mandatory field.

## 4.6 Number Of Foreign Person(s) Paid

- a) Enter the number of royalty payments from a South African source that were made to or for the benefit of how many foreign person(s).

**Number of Foreign Person(s) Paid**

Royalty payments from a South African source were made to or for the benefit of how many foreign person(s) \*

Royalty payments from a South African source were made to or for the benefit of how many foreign person(s) \*

**NOTE** Where there are more than 10 payments made in the month please enter the 10 payments with the highest monetary values, and consolidate the balance of the payments in the consolidation container

Of the top 10 payments, please indicate in the below boxes the ranking/distribution of the foreign person(s):

Company / Close Corporation ☐ Trust ☐ Individual / SoleProprietor ☐ Other ☐

**Summary of Withholding Tax on Royalties Calculation**

R Gross Amount of Royalties
🔒

R Grand Total Tax Payable
🔒

- b) Select the applicable entity(ies) "Company/Close Corporation/ Trust/ Individual/Sole Proprietor/Other". who made the payment(s).

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- c) The maximum number of payments that can be detailed on a return form is limited to 10. Where there are more than 10 payments, the taxpayer should provide the details of the 10 highest payments and the corresponding entities.
- d) In instances where more than 10 payments were made, the taxpayer should consolidate the balance of the transactions in the "Consolidation" container indicating the "Gross Amount of Royalties" and "Total Tax Payable".

### Consolidation Balance of Royalty Payment

R Gross amount of Royalties \*



Gross amount of Royalties is a mandatory field.

R Total Tax Payable \*



Total Tax Payable is a mandatory field.

- e) Where there are more than 10 payments and the taxpayer does not wish to utilise the "Consolidation" container, they may submit the balance of the transactions on a **separate** WTR01 return form.
- f) The form has been designed to assist taxpayers by prepopulating known DTA rates for the selected "Country of Tax Residence", however if the rate has changed or not applicable, the taxpayer can override the pre-populated rate. Where there is no signed or valid WTRD, the rate of 15% should be used.

### 1. Particulars of Person to or for the Benefit which Royalty is Paid - Company / Close Corporation

Registered Name \*



Registered Name is a mandatory field.

Trading Name \*



Trading Name is a mandatory field.

Country of Tax Residence \*

ALGERIA



Public Officers Name \*



Public Officers Name is a mandatory field.

### Company / Close Corporation Contact Details

### Withholding Tax on Royalties Calculation

Date Royalty Paid \*

CCYY / MM / DD



Date Royalty Paid is a mandatory field.

Was a declaration in respect of a reduced rate/exemption received \*

Y ☐ N ☐

R Gross amount of royalty/ties \*



Gross amount of royalty/ties is a mandatory field.

Tax Rate Applicable \*

10 ✓

- g) As much as SARS tries to maintain the list of DTA rates per country, the onus is on the taxpayer to ensure that they use the correct rate.



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## 5 DECLARATION

- a) After all the information fields have been completed, sign and date the completed return.

Declaration

I declare that: The information furnished in this declaration is true and correct in every respect

Date (CCYYMMDD) \*  
2024 / 07 / 26

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

For enquires go to [www.sars.gov.za](http://www.sars.gov.za) or call 0800 00 7277

## 6 THE PAYMENT OF THE WITHHOLDING TAX ON ROYALTIES

### 6.1 The Currency Payments Made To The Commissioner

- a) If an amount withheld by a person is denominated in any currency other than the currency of the Republic, so withheld must, for the purposes of determining the amount to be paid to the Commissioner, translate the amount to the currency of the Republic at the spot rate on the date on which the amount was so withheld.

### 6.2 How To Make A Payment

- a) The eFiling payment method are available for the payment of the withholding tax on royalties:
- b) A payment cannot be made unless the entity is activated for WTR on eFiling.
- c) When a taxpayer creates a WTR payment request in eFiling, it will systematically generate a payment request transaction on the taxpayer's online banking. The payment will need to be authorised by the taxpayer directly on the relevant online banking system.
- d) If you don't have an eFiling profile account and/or you forgot your login details:
- i) For further assistance about eFiling registration, please refer to the **"How to register, manage users and change user password on eFiling"** which is available on the SARS website [www.sars.gov.za](http://www.sars.gov.za).

### 6.3 Making Payments Via eFiling

- a) Continue to use **ONLY** eFiling process for making WTR payments.
- i) Log onto eFiling;
- ii) Use the 'Additional Payments' tab; and
- iii) Click on the 'Create Additional Payment' tab;
- iv) On the "Tax Type", click on the drop-down arrow and the tax types will be displayed.
- v) Select "Withholding Tax on Royalties (WTR)" on the drop-down arrow.
- vi) Capture details as requested.

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**SARS Correspondence**

Returns Issued

Returns History

Non-Core Taxes

Returns Search

Third Party Data Certificate Search

Payments

Payment Guide

Pay Now

General Unpaid

Create Additional Payment

Payment Arrangement History

Payment History

Bank Details Setup

Awaiting Authorisation

**This page allows you to capture additional tax payment details to SARS**

- Tip:** You can save payments to pay at a later date. You can also save payments in order to pay multiple payments at once.
- The additional payment mechanism does not entitle the user to benefit from the VAT extension date provided by SARS to all efilers. The incentive is only for payments of VAT returns via eFiling and as result the deadline of the 25th of the month (or last business day prior) is applicable as the due date. Any payment made after this date will be liable for penalties and interest.
- Mineral Petroleum Resource and Royalties (MPRR) payments:** option is only available to taxpayers registered/activated for MPRR tax type on eFiling.
- Standard bank Mybill clients, payments created on eFiling are linked to ID / Company number of the eFiling profile; this must correspond with the same details of the Mybills profile at Standard Bank.

Tax Type:

Taxpayer Name:

Type of Payment:

Tax Reference Number:

Amount:

LIVE CHAT ASK A QUESTION

b) Complete the WTR amount declared as per the WTR01 return.

**Additional Payments to SARS**

secure.qa.sarsefiling.co.za says  
Do you want to continue?  
Amount: R 100000.00

**This page allows you to capture additional tax payment details to SARS**

- Tip:** You can save payments to pay at a later date. You can also save payments in order to pay multiple payments at once.
- The additional payment mechanism does not entitle the user to benefit from the VAT extension date provided by SARS to all efilers. The incentive is only for payments of VAT returns via eFiling and as result the deadline of the 25th of the month (or last business day prior) is applicable as the due date. Any payment made after this date will be liable for penalties and interest.
- Customs and Air Passenger Tax payments:** need to be paid with a credit push banking facility as mentioned above.
- Mineral Petroleum Resource and Royalties (MPRR) payments:** option is only available to taxpayers registered/activated for MPRR tax type on eFiling.

Tax Type:

Taxpayer Name:

Type of Payment:

Tax Reference Number:

Amount:

c) Click on “Make Payment” button.

d) Click “Ok” button from the displayed message confirming the payment amount to log onto banking online function and release the payment request from eFiling.

### Confirm Payment Initiation

**Summary of payment transaction details**

Payment for: 1 item

Amount: R 100000.00

Payment Request Date: 2020/06/11

Account Name:

Bank Name:

User ID:

Please note that by clicking on the “Confirm” button below, a payment instruction will be created and sent to your bank, which requires authorisation in order for the payment to be finalised.

Kindly logon to your banking product to authorise this payment in order to release the required funds to SARS.

Please be aware that once a payment is submitted this instruction cannot be reversed

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- e) Click “**Confirm**” button and a message “**Please be aware that once a payment is submitted this instruction cannot be reversed**” will display Click “**OK**”.

- f) Click on “**Confirm**” button and the following screen will display:

- g) Click “**Continue**” button and the following screen will display:

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- h) Click “Continue” button when you need to view the payment history. The following screen will display:

**Taxpayer:**  
**Payment History**  
PTAX

This page allows you to view the details of payments made to SARS  
**Note:** Only the top 10 payments per tax type are listed below. Click on More below each section to see additional payments.

Additional Tax Payments						
Name	Reference Num	Return Type	Tax Period	Status	Amount Due	Payment Details
		Income Tax Normal Payment		Payment Successful	R 834394.56	<u>Open</u>
		Income Tax Normal Payment		Payment Successful	R 27014.86	<u>Open</u>

- i) Click “Print Confirmation” button to keep the receipts.



### SARS Payment Transaction Details

Confirmation of a payment request made on 11 Jun 2020

#### Payment Information

**Initiated By:**

**Payment Reference:**

**Bank:**  
 Standard Bank Business Online

**Request Date:**  
 11 Jun 2020

**Payment instruction status:**  
 Payment Sent to CATS

**Total Amount:**  
 R 100000.00

#### Payments Breakdown (1 Return):

Name	Tax Reference Number	Type of Payment	Period	Amount
		WTR - Withholding Tax on Royalties Normal Payment	00000015	R 100000.00

This payment was made using SARS eFiling. If there are any questions regarding this payment or eFiling in general please contact our help desk on:  
 Tel: 0800 00 7277

[Print](#)

- j) If the last day for payment falls on a **public holiday** or **weekend**, the payment must be made on the last working day **prior** to the public holiday or weekend. For more details, refer to the SARS website [www.sars.gov.za](http://www.sars.gov.za)
- k) For detailed information on payments, refer to the “External Guide South African Revenue Payment Rules”.

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## 7 THE REFUND FOR WITHHOLDING TAX ON ROYALTIES

- a) A withholding agent can claim refund of Withholding Tax under specified circumstances -
  - i) The amount of Withholding Tax that is in excess of the amount that the foreign person would have paid had the declaration form been submitted is refundable to the foreign person if –
    - A) An amount is withheld as required by section 49E(1);
    - B) The declaration form referred to in section 49E(2) or (3) is not submitted to the person paying the royalty by the required date; and
  - ii) The declaration form is submitted to the Commissioner within three years after the royalty to which the declaration relates is paid.
- b) The refund procedure in section 49G takes precedence over the refund procedures in Chapter 13 of the TAAAct.
- c) When a foreign person fails to submit the declaration form by the required date will have to pay the full rate of withholding tax on the royalties received or accrued.
- d) The withholding agent must complete a REV16 form for refund claims and submit it together with the tax declaration form (WTR01) and power of attorney to SARS.
- e) SARS will consider the claim and process it accordingly:
  - i) The amount of any refund will usually be paid to the withholding agent and not directly to the recipient of the royalty.
  - ii) It is, however, possible for SARS to effect a refund directly to the foreign person, either by transferring the amount into the foreign person's South African bank account (if available).

## 8 COMPLETION OF REV16 FORM

### 8.1 Part A: Claimant

- a) Complete the following fields by the Claimant:
  - i) Full Name(s);
  - ii) Surname / Registered Name
  - iii) Address
  - iv) Contact e-mail address
  - v) Postal address
  - vi) Contact Telephone No.
  - vii) Tax Type: Select "Withholding Tax on Royalties" from the drop-down arrow.
  - viii) Tax Reference Number.
  - ix) Identity/Passport/Registered No.
  - x) Select the "Request Type" from the following options:
    - A) Refund
    - B) Transfer to another tax account
  - xi) Enter a refund amount you want to claim and/or the amount of credit you want transferred.
  - xii) Enter the reason for the refund amount and/or the amount of credit you want transferred.
- b) Complete the following Payment details:
  - i) Date;
  - ii) Amount;
  - iii) Amount that which should have been paid;
  - iv) Overpayment now claimed;
  - v) Mark the following tick boxes to indicate who made a declaration:





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### Part B (To be captured by the Registered SARS Office)

Is the proof of payment attached? Y ☐ N ☐ The claim is for: The full amount paid ☐ Part of amount ☐

Is the register noted and updated? Y ☐ N ☐

I certify that I am satisfied that this   
  
 is / are due and properly payable Y ☐ N ☐

A refund to the amount of  approved and / or A transfer to the amount of

Are all the required supporting documents received and verified? Y ☐ N ☐

### Signature of SARS official in Registered office

Name and Surname

Date (CCYY-MM-DD)  S-ID

Signature

## 9 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

Link for centralised definitions, acronyms, and abbreviations: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za/glossary)

### 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](http://www.sars.gov.za)
- Visit your 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)
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).