



# **SUPPLIER ONBOARDING AND MANAGEMENT**

Effective Date: 27 October 2026

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## 1 PURPOSE

- a) The purpose of this Standard is to provide clear, standardised guidance to prospective and existing suppliers on the mandatory pre-registration requirements that must be met before a supplier can be registered on the South African Revenue Service (SARS) Supplier Database.
- b) This Standard outlines the external registrations and verifications required by SARS, including registration with:
  - i) The Companies and Intellectual Property Commission (CIPC) for formally constituted legal entities;
  - ii) The Central Supplier Database (CSD) administered by National Treasury; and
  - iii) SARS for applicable tax types.
- c) Other statutory or regulatory authorities, where relevant, such as:
  - i) The Master of the High Court (for Trusts); and
  - ii) Department of Social Services or any Non-Profit regulatory bodies (for Non-Profit Organisations).
- d) The Standard aims to:
  - i) Ensure suppliers understand which registrations apply to their legal entity type;
  - ii) Promote compliance with legislative and governance requirements;
  - iii) Reduce delays, rejections, or errors during the SARS supplier onboarding process; and
  - iv) Support a fair, transparent, and compliant procurement environment.
- e) For purposes of this Standard, a supplier includes any organisation, institution, or individual who provides goods or services to SARS and receives remuneration, whether on a contractual, advisory, committee, or ad hoc basis.
- f) This Standard is intended for external use and does not describe internal SARS system processes or approvals.

### 1.1 Scope

This Standard applies to all suppliers, whether local or international, who intend to register as suppliers with SARS.

#### 1.1.1 Legal Entity Types Covered

- a) This document applies to the following entity types, as recognised on the CSD and SARS procurement systems:
  - i) Companies:
    - A) Private companies (Pty) Ltd;
    - B) Public companies; and
    - C) State-Owned entities (where applicable).
  - ii) Sole Proprietors / Individuals;
  - iii) Partnerships and Joint Ventures;
  - iv) Trusts;
  - v) Non-Profit Organisations (NPOs), including:
    - A) Non-Profit Companies (NPCs); and
    - B) Non-Profit Organisations registered with the Department of Social Development.
  - vi) Foreign or International Suppliers (where applicable).

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### 1.1.2 Exclusions

- a) This document does not cover:
  - i) Internal SARS approval workflows;
  - ii) Evaluation or adjudication of bids;
  - iii) Contract management processes;
  - iv) Payment processing after supplier onboarding; and
  - v) Internal Systems, Applications and Products in Data Processing (SAP) or e-Procurement system procedures.

### 1.1.3 Compliance Requirement

- a) Compliance with this Standard is mandatory. Suppliers who fail to complete the required registrations or whose information is inconsistent, invalid, or non-compliant may:
  - i) Be unable to register on the SARS Supplier Database;
  - ii) Be excluded from procurement processes; and
  - iii) Experience delays in onboarding.

## 2 STANDARD

### 2.1 Mandatory Registration

- a) All organisations, institutions and individuals who intend to provide goods or services to organs of state must register on the National Treasury CSD.
- b) Registration on the CSD is mandatory for prospective suppliers / bidders. No quotation will be accepted from a supplier that is not registered on the CSD. This includes:
  - i) Companies [Private companies (Pty) Ltd, Public companies, State Owned entities (where applicable)];
  - ii) Sole Proprietors / Individuals;
  - iii) Partnerships and Joint Ventures;
  - iv) Trusts;
  - v) NPOs, including NPCs, Non-Profit Organisations registered with the Department of Social Development; and
  - vi) Foreign or International Suppliers.

#### 2.1.1 External Registrations as Pre-Requisite for Registering at CSD

- a) CIPC - Registration of CIPC-registered entity (includes foreign companies conducting business in South Africa if it has a South African branch):
  - i) Company or NPC registration number;
  - ii) Director or member information;
  - iii) Legal status of the entity; and
  - iv) Active CIPC record status.
- b) Trusts - Registration with the Master of the High Court:
  - i) Trust registration number;
  - ii) Letters of Authority; and
  - iii) Trustee details.
- c) NPOs - Registration as applicable with:
  - i) CIPC (for NPCs), or
  - ii) Department of Social Development (for NPOs).
- d) SARS Tax Registration - Registration for applicable tax types, including:

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- i) Income Tax;
  - ii) Value Added Tax (VAT), where applicable; and
  - iii) Pay As You Earn (PAYE), where applicable.
- b) Public Benefit Organisations (PBOs) are not automatically exempt from income tax and must apply to SARS and be approved as a PBO in terms of section 30 of the Income Tax Act.
- c) In order for the CSD registration to be successfully activated, all of the above requirements must be fulfilled as a mandatory condition.
- d) Successful registration will result in the issuance of a CSD Supplier Number (MAAA Number), which is required for SARS supplier registration.

### **2.1.2 Important Note for Committee Members**

- a) SARS uses a number of governance, oversight, advisory and specialist committees in the execution of its mandate.
- b) Any individual who is not employed by SARS but is appointed as a member of a SARS committee and receives remuneration, fees, or honoraria for their participation, will be considered a supplier in their personal capacity. This includes, but is not limited to, Audit and Risk Committees, Compliance and Risk Committees, and other governance or advisory committees established in terms of approved SARS Terms of Reference.
- c) Such individuals must be registered on the National Treasury CSD prior to onboarding or payment, in accordance with National Treasury Instruction No. 4A of 2016/2017.

### **2.1.3 Supplier Responsibilities and Obligations**

- a) Suppliers must:
- i) Comply with applicable procurement legislation, regulations, instructions, and SARS requirements, as amended from time to time;
  - ii) Ensure that the address, contact person and bank account designated as preferred on the CSD are accurate, current, and appropriate for conducting business with SARS. Where multiple records are maintained, SARS will use the information designated as preferred for official communication, procurement administration, and payment purposes;
  - iii) Maintain a compliant tax status throughout the procurement lifecycle, including bid submission, contract award, and payment stages. Non-compliance at any stage may result in delays, suspension, or termination of engagement;
  - iv) Ensure that bank account details provided on the CSD are accurate and verified. SARS will only make payments to bank accounts verified through the CSD and will not accept alternative or manually supplied banking details;
  - v) Cooperate with SARS verification, due diligence, supplier performance, data quality, and compliance review activities, and provide any information reasonably required to support such processes;
  - vi) Ensure that commodity information maintained on CSD is accurate, current, and representative of the goods and / or services offered. Suppliers may not make blanket or indiscriminate commodity selections, as accurate commodity classification is essential to support the effective identification of suitable suppliers for procurement opportunities;
  - vii) Ensure that only duly authorised persons act on behalf of the supplier in dealings with SARS, and that any changes to authorised representatives or signatories are communicated to SARS and reflected on the CSD where applicable; and
  - viii) Comply with applicable confidentiality, information security, privacy, and data protection requirements.
- b) Suppliers are responsible for ensuring that their CSD profile remains active, complete, and up to date at all times. SARS will rely on the information reflected on the CSD and will not request duplicate documentation unless required. SARS will not be responsible for missed communications due to outdated supplier contact details on the CSD.

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- c) Where the banking details of a foreign supplier cannot be verified through CSD, the supplier must provide an official bank letter confirming the banking information, together with a signed declaration on the supplier's official letterhead, authorised by a director or equivalent authorised representative, confirming the validity of the banking details for payment purposes.
- d) SARS operates on a "no purchase order, no payment" principle. Suppliers may not commence work or render services without a formal SARS purchase order, even if there is a signed contract.
- e) Suppliers and individual service providers may be required to declare actual or potential conflicts of interest prior to appointment and during the course of engagement. Failure to disclose such interests may result in disqualification or termination.
- f) All official supplier communications, registrations, and bid submissions must be conducted through SARS-approved systems and platforms.
- g) Suppliers are required to protect all SARS information accessed during the course of engagement and to comply with applicable confidentiality, data protection, and information security requirements.
- h) SARS reserves the right to verify supplier information at any time, to request supporting documentation where necessary, and to suspend or terminate supplier engagements where non-compliance is identified.

#### **2.1.4 SARS Supplier Registration – 2 Step Process**

- a) The National Treasury CSD serves as the primary source of supplier registration information used by SARS. The SARS eProcurement Portal is a supplementary platform used to facilitate supplier interactions with SARS.
- b) Prerequisites:
  - i) Complete and ACTIVE CSD registration status;
  - ii) Active CK / registration details issued by CIPC (for all formal legal entities under the Companies Act and Co-operatives Act);
  - iii) Where not required to register at CIPC, registration with the relevant regulatory, statutory, professional or registration authority; and
  - iv) Valid SARS Income Tax number (VAT / PAYE where applicable).
- c) Step 1 - Register as a SARS Supplier:
  - i) Go to the SARS Supplier Registration Portal ([https://esourcing.sars.gov.za/sap/bc/webdynpro/sap/zeso\\_csd\\_create\\_supplier?sap-client=300&sap-language=EN#](https://esourcing.sars.gov.za/sap/bc/webdynpro/sap/zeso_csd_create_supplier?sap-client=300&sap-language=EN#)) and enter the following information:
    - A) MAAA number;
    - B) Company registration number;
    - C) Income tax number; and
    - D) Completely Automated Public Turing test to tell Computers and Humans Apart (CAPTCHA) code.
  - ii) For non-CIPC organisations, institutions or individuals, the relevant registration number must be entered in the CIPC field, as follows:
    - A) Individuals: identification (ID) number;
    - B) Trusts: trust registration number; and
    - C) Non-profit organisations: registration number issued by the Department of Social Development.
  - iii) Success will result in a SARS supplier number being generated; and
  - iv) Two emails are sent to the Supplier "Preferred" Contact e-mail address as per CSD from SARS:
    - A) Email 1: User ID + ePortal registration link; and
    - B) Email 2: Password.
- d) Step 2 - Create Admin User for the eProcurement Portal:
  - i) Using the system-generated link and temporary password received after the initial registration process, log into the SARS eProcurement Registration Portal;

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- ii) Create an Administrator User ID and password for the supplier organisation;
  - iii) Review and accept the applicable terms, conditions, and disclaimer;
  - iv) Submit the registration to create the Administrator User account;
  - v) The Administrator User credentials will be used to access and administer the supplier profile on the SARS eProcurement Portal. (<https://esourcing.sars.gov.za/irj/portal>);
  - vi) Suppliers registered on the SARS eProcurement Portal may upload supporting documents, certificates, and other relevant information to maintain the accuracy and completeness of their supplier profile;
  - vii) The upload of supporting documentation to the SARS eProcurement Portal does not relieve the supplier of the responsibility to maintain accurate information on the Central Supplier Database (CSD), which remains the primary source of supplier registration information; and
  - viii) To participate in online bidding activities, additional roles must be allocated to the user-id created.
- e) Final activation (important):
- i) Supplier must submit an email to [proc.queries@sars.gov.za](mailto:proc.queries@sars.gov.za) with the subject line "Activate ePortal Registration" and attach the following documentation:
    - A) The latest Comprehensive CSD Registration Report; and
    - B) A valid and certified Broad-Based Black Economic Empowerment (B-BBEE) certificate or sworn affidavit, where applicable.
  - ii) SARS will review the submitted information and, where all requirements have been met, activate the supplier account on the SARS eProcurement Portal; and
  - iii) Suppliers should allow approximately 48 hours for the activation process to be completed following submission of all required documentation.
- f) De-registrations: SARS may decline, suspend, or terminate a supplier registration where information is incomplete, inaccurate, fraudulent, expired, non-compliant with applicable requirements, or where the supplier no longer meets the requirements for conducting business with SARS.
- g) Any Supplier registration queries can be sent to [proc.queries@sars.gov.za](mailto:proc.queries@sars.gov.za). Please include the Company name, MAAA number, and CIPC number.

## 3 REFERENCES

### 3.1 Legislation

| TYPE OF REFERENCE                                                              | REFERENCE                                                                                                                                                                                                                                                                                                                                                             |
|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Legislation, Rules, Regulations, and Interpretation Notes administered by SARS | <b>South African Revenue Service Act 34 of 1997</b>                                                                                                                                                                                                                                                                                                                   |
| Other Legislation                                                              | <b>Protection of Personal Information Act No. 4 of 2013</b><br><b>Co-operatives Act 14 of 2005, amended by Act 6 of 2013</b><br><b>Companies Act No. 71 of 2008</b><br><b>Public Finance Management Act No. 1 of 1999</b><br><b>National Treasury Circular No 3 of 2015/6 - Central Supplier Database</b><br><b>National Treasury Instruction No. 4A of 2016/2017</b> |
| International Instruments                                                      | None.                                                                                                                                                                                                                                                                                                                                                                 |

### 3.2 Cross References

| DOCUMENT NUMBER | DOCUMENT TITLE                                 |
|-----------------|------------------------------------------------|
| SS-PROC-01      | SARS Supply Chain Management - External Policy |

### 3.3 Reference to Role, Functional Area, or Division

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.

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## 4 DEFINITIONS AND ACRONYMS

<https://www.sars.gov.za/glossary-a-m/>  
<https://www.sars.gov.za/glossary-n-z/>