

## EXTERNAL GUIDE

# GUIDE TO THE TAX COMPLIANCE STATUS FUNCTIONALITY ON EFILING

## REVISION HISTORY TABLE

Date	Version	Description
08-04-2020	12	Guide updated with new icons on eFiling for ease of navigation during the Covid-19 Lockdown period to assist taxpayers.
12-06-2020	13	Guide updated with changes to the required supporting documents for Emigration and Foreign Investments.

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## 1 PURPOSE

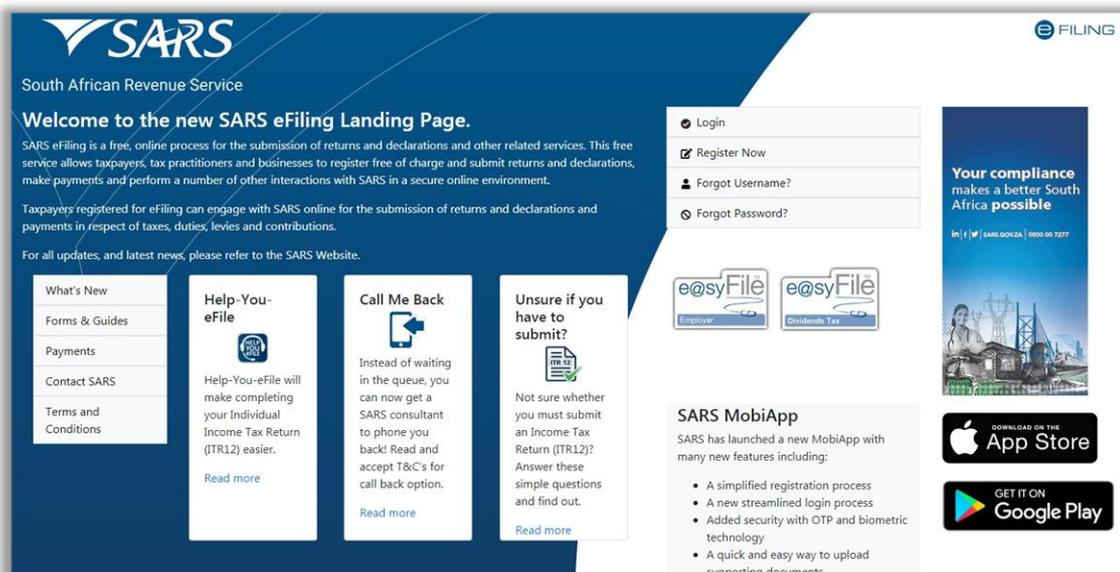
- This guide is designed to assist taxpayers on how to utilise the tax compliance status functionality on eFiling to obtain a security PIN. In addition the guide explains the functionality available to the third party to verify the tax compliance status of a taxpayer from whom it received the PIN.
- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.

## 2 INTRODUCTION

- The South African Revenue Service (SARS) is using modernisation as a strategic initiative to ensure that technology is used effectively and efficiently. As part of enhancing the quality of our taxpayer experience, the Tax Clearance Certificate (TCC) application process have been modernised over a period of time.
- The aim of this project was to align the taxpayer compliance status process to the SARS modernisation vision through transforming the previous tax clearance process from a predominantly manual process to a taxpayer driven, self-help, and electronic process.
- Previously all channels for taxpayers led into a SARS branch to obtain printed TCCs for good standing, tenders, emigration and foreign investment allowance. This places a strain on branch resources and does not effectively and efficiently utilise the resources due to mundane, repetitive work. One of the focus areas of this project was to reduce the number of visitors to a SARS branch with regards to Tax Compliance Status applications and empower taxpayers to help themselves by means of an electronic service.
- The Modernised Tax Compliance Status process has been implemented in the following three phases:
  - Phase 1 – Pilot implementation – only selected taxpayers had been invited to gain access to the Tax Compliance Status (TCS) and the TCS Verification functionality;
  - Phase 2 – My Compliance Profile (MCP) – ALL taxpayers gained access to the functionality up to and including the MCP. The MCP affords taxpayers the opportunity to view their tax compliance status as determined by SARS in order to remedy any non-compliance identified.
  - Phase 3 – Full TCS Solution – All taxpayers will gain access to all the TCS functionalities and the old TCC system will be discontinued.
- For Phase 1, selected taxpayers had the ability to utilise the new Tax Compliance Status functionality in respect of Tenders, Good Standing, Foreign Investment Allowance and/or Emigration.
- As of 18 April 2016, the full TCS enhancements have been available and included the following:
  - My Compliance Profile (MCP), whereby taxpayers can view and manage their compliance status for the tax types registered

- The ability for taxpayers to submit a request to SARS to either fix their account or make a payment arrangement
- Challenge the compliance status reflected on the MCP
- Request a Tax Compliance Status in respect of Tender, Good Standing, Foreign Investment allowance and Emigration purposes
- Receive and manage a PIN that can be shared with third parties to enable third parties to verify/ confirm the tax compliance status of the taxpayer to whom the PIN belongs
- Track all requests via the Tax Compliance Status dashboard
- The ability to verify/ confirm the tax compliance status of the taxpayer by utilising the access PIN details received.
- The ability to submit supporting documents to SARS, if required, to support the request for TCS.

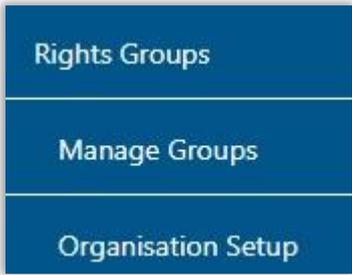
### 3 EFILING HOME PAGE



- Go to [www.sarsefiling.co.za](http://www.sarsefiling.co.za). Click on “**LOGIN**” if you are a registered eFiler (Individual/Organisation). If you are not registered for eFiling, click on “**Register Now**” and follow the quick steps to register for eFiling.
- For further assistance with eFiling registration or portfolio management, refer to the “**How to register, manage users and change user password on eFiling**” available on the SARS website [www.sars.gov.za](http://www.sars.gov.za).

### 4 ACTIVATE TAX COMPLIANCE STATUS RIGHTS

- eFiling administrators for tax practitioner and organisation portfolios must ensure that the correct rights are allocated to users for tax compliance status access in order for the functionality to be available.
- Ensure that the correct taxpayer is selected from the “Taxpayer list”.
- Click “**Organisation**”, “**Rights Group**” and then “**Manage Groups**”.



- The “**Group Details**” page will be displayed, click the “**Open**” hyperlink.

Group Details			
<input type="button" value="Setup New Group"/>			
Group Name	Authorisation Level	Access to Payments	Open
System Default	Submissions	Yes	<a href="#">Open</a>
1			

- Select the “**Tax Compliance Status**” option and click “**Update**” to activate the tax compliance status functionality.
- To set the applicable rights in order to gain access to the TCS/ TCC verification functionality, select the option “**Tax Compliance Status Verification**” to enable you to verify the tax compliance status of taxpayers by using the PIN or the TCC details.

**UPDATE GROUP DETAILS**

Group Name	<input type="text" value="System Default"/>
Authorisation Level	<input type="text" value="Submissions"/>
Access To Payments	<input checked="" type="checkbox"/>
Tax Types	<input checked="" type="checkbox"/> Provisional Tax (IRP6) <input checked="" type="checkbox"/> VAT201 <input checked="" type="checkbox"/> Organisation Income Tax (ITR14/IT12E/ITR12T) <input checked="" type="checkbox"/> Individual Income Tax (ITR12) <input checked="" type="checkbox"/> Employee's Tax (EMP201) <input checked="" type="checkbox"/> IT56 - Secondary Tax On Companies (STC) <input checked="" type="checkbox"/> EMP501 - Submission <input type="checkbox"/> Customs Agent <input checked="" type="checkbox"/> Excise Agent <input type="checkbox"/> VAT Admin Penalty <input checked="" type="checkbox"/> PAYE Admin Penalty <input checked="" type="checkbox"/> IT Admin Penalty <input type="checkbox"/> Transfer Duty <input type="checkbox"/> AA88 Agent Appointment – Banks <input type="checkbox"/> Dividends Withholding Tax (DWT) <input type="checkbox"/> AA88 Agent Appointment – Employers <input type="checkbox"/> AA88 Agent Appointment – Other <input checked="" type="checkbox"/> <b>Tax Compliance Status</b> <input checked="" type="checkbox"/> <b>Tax Compliance Status Verification</b> <input type="checkbox"/> IT3 <input type="checkbox"/> Medical Scheme Contribution <input type="checkbox"/> Insurance Payment <input type="checkbox"/> Withholding Tax on Interest(WTI) <input type="checkbox"/> Foreign Tax Information (FTI)

Do you want to import taxpayers from an existing group?  
 Yes  No

## 5 ACTIVATION OF TAX COMPLIANCE STATUS SYSTEM

### 5.1 TAX COMPLIANCE STATUS ACTIVATION

- Activation of the Tax Compliance status enables the eFiler to view the My Compliance Dashboard. The MCP displays all tax types that the taxpayer is registered for; irrespective if the tax types are active on eFiling. Note – it is critical that taxpayers with

multiple tax types complete the “Merge Entities” function to ensure a complete compliance profile that is reflective of all the taxes that the taxpayer is registered for at SARS.

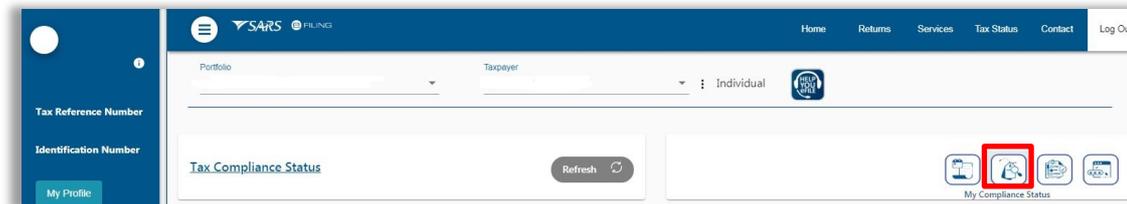
- For tax practitioner and organisation portfolios, ensure that the correct taxpayer is selected from the taxpayer list before proceeding with the Tax Status functionality.

- The steps to activate the tax compliance status are the same for Individual, Organisation and Tax Practitioner eFiling portfolios.

- Select “**Tax Status**” tab from the main menu items at the top of the eFiling page.



- Alternatively by selecting “**My Compliance Status**” icon on the eFiling Dashboard landing page you will be able to access the TCS function.



- A “**Tax Compliance Status**” introductory message will be displayed with hyperlinks to the TCS application and verification functionalities.

**TAX COMPLIANCE STATUS**

SARS has introduced a new Tax Compliance Status (TCS) system which replaces the old Tax Clearance Certificate (TCC) system.

- For more information on the TCS application functionality, available to the taxpayer, [click here](#).
- For more information on the TCS verification functionality, available to any 3rd party authorised by the taxpayer, [click here](#).

- Select “**Activation**” to activate the tax compliance status system.



- The “**Tax Compliance Status Service Activation**” work page will be displayed and the tax reference number will be pre-populated on the screen.

**TAX COMPLIANCE STATUS SERVICE ACTIVATION**

**Taxpayer Name**

**Trading As Name**

**Registration No / ID No**

**SERVICES**

**Tax Compliance Status**  
 (Grant access to My Compliance Profile)  
 Tax Reference Number

**Disclaimer** – The Tax Compliance status system display tax information for all the registered tax types of the taxpayer. By activating the TCS services for this entity you declare that you are duly authorised to view tax information for all registered tax types of the taxpayer.

- Select the “**Tax Compliance Status**” check box. Read and accept the “**Disclaimer**” check box and click the “**Activate**” button to proceed with the activation.
- In order to activate the Tax Compliance Status functionality, the chosen taxpayer must be registered and active for at least one of the following types of tax on their eFiling portfolio, Income Tax (IT), Pay As You Earn (PAYE) or Value Added Tax (VAT).

**TAX COMPLIANCE STATUS SERVICE ACTIVATION**

**TAX COMPLIANCE STATUS SERVICE ACTIVATION**

**This service will work when you have successfully registered on eFiling for any of the following taxes: Income Tax (IT) Value Added Tax (VAT) or Pay As You Earn (PAYE).**

- A message will be displayed to indicate that the initial activation of the service has been successful and all functionality will be listed under the tax compliance status menu. To finalise the activation process, the taxpayer will be prompted to first complete the registration verification.

**TAX COMPLIANCE STATUS SERVICE ACTIVATION**

**Taxes have been successfully updated.**

**Taxpayer Name**

**Trading As Name**

**Registration No / ID No**

**SERVICES**

**Tax Compliance Status**  
(Grant access to My Compliance Profile)

Tax Reference Number

**Status:**  
**Awaiting Registration Verification**

**Disclaimer** – The Tax Compliance status system display tax information for all the registered tax types of the taxpayer. By activating the TCS services for this entity you declare that you are duly authorised to view tax information for all registered tax types of the taxpayer.

- If you click the “Continue” button, the “**Entity Reference Number Confirmation**” process page will be displayed. Refer to step 6 below for more details regarding this process.

**TAX COMPLIANCE STATUS SERVICE**

**Tax Compliance Status Service**

SARS records show that your registered profile has not been confirmed and you will not be able to access the TCS system. If you have confirmed or updated your registered profile in the last 48 hours, the process may still be underway.

You can confirm your profile via eFiling:

- Select “Continue” to complete the “Entity Reference Number Confirmation” process
- Select “Cancel” if you do not wish to continue with the process

- Once the eFiler’s registration verification is successfully completed, a “**Successfully Activated**” status will be displayed.

**TAX COMPLIANCE STATUS SERVICE ACTIVATION**

**Taxpayer Name**

**Trading As Name**

**Registration No / ID No**

**SERVICES**

**Tax Compliance Status**  
(Grant access to My Compliance Profile)

Tax Reference Number

**Status:**  
**Successfully Activated**

**Disclaimer** – The Tax Compliance status system display tax information for all the registered tax types of the taxpayer. By activating the TCS services for this entity you declare that you are duly authorised to view tax information for all registered tax types of the taxpayer.

- If you wish to deactivate the tax compliance status system on your eFiling portfolio, select the “**Tax Compliance Status**” tick box and click the “**De-activate**” button.

**TAX COMPLIANCE STATUS SERVICE ACTIVATION**

Taxpayer Name  
 Trading As Name  
 Registration No / ID No

**SERVICES**

**Tax Compliance Status**  
 (Grant access to My Compliance Profile)

Tax Reference Number

**Status:**  
**Successfully Activated**

De-activate Continue

- The status of the TCS service will be updated to “**Deactivated**”.

**TAX COMPLIANCE STATUS SERVICE ACTIVATION**

Taxes have been successfully updated.

Taxpayer Name  
 Trading As Name  
 Registration No / ID No

**SERVICES**

**Tax Compliance Status**  
 (Grant access to My Compliance Profile)

Tax Reference Number

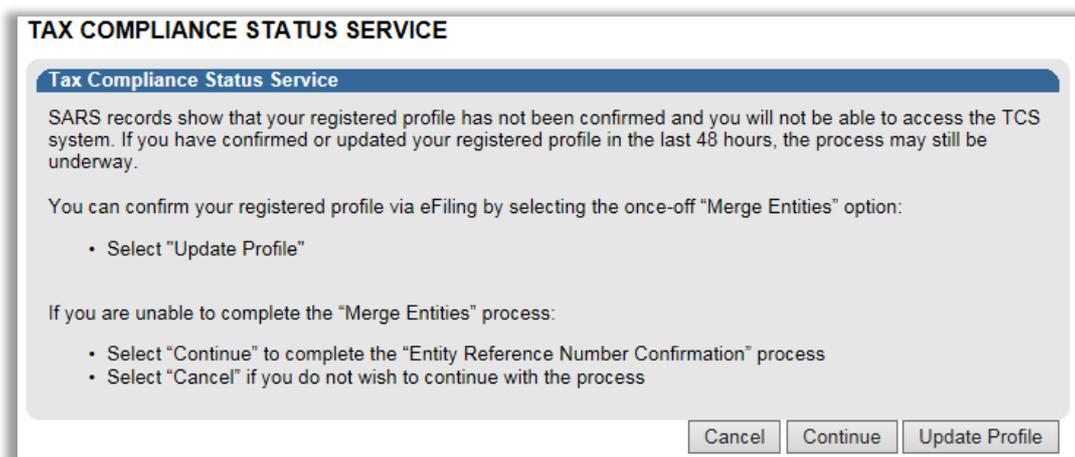
**Status:**  
**Deactivated**

Activate

## 6 ENTITY REGISTRATION NUMBER CONFIRMATION PROCESS

- SARS requires the entity to ensure that all its registered tax types are included in the tax compliance profile. If this is not done, the process to request a tax compliance status and receive a PIN may be delayed.
- It is therefore imperative that entities that are registered and active for more than one tax type ensure they have performed the “Merge Entities” process on eFiling or at a SARS branch which will afford the entity the opportunity to “link/merge” all the registered taxes of the entity under the one single legal entity.

- Taxpayers who have not completed the “Merge” process or fail to do so when accessing the TCS functionality must declare that the numbers pre-populated on the ERC01 form is that of the taxpayer or entity displayed on the form. This process will repeat until such time as the entity has completed the “Merge” process.
- The activation of the “My Compliance Profile” is a once off process for merged entities. Ensure that you do merge all your registered reference numbers.
- When the eFiler selects “**My Compliance Profile**” from the menu, a service message will be displayed to indicate that SARS needs to confirm the tax reference number.
- Depending on your registered portfolio, you will receive one of two messages. Follow the instructions on the message being displayed to you. If you have already merged your reference numbers, you will not receive the messages.

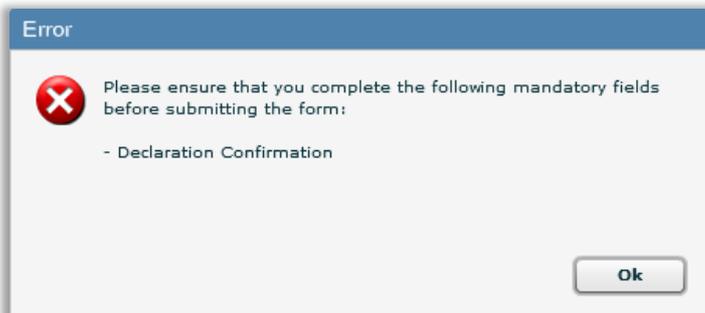


- If you select the “**Cancel**” button, you will be directed back to the “**Tax Compliance Status**” landing page.
- If you select the “**Update Profile**” button, you will be directed to the “**Merge Entities**” functionality under the SARS Registered Details menu as indicated below. For more detailed information on the Entity Merge functionality, refer to the following external guide

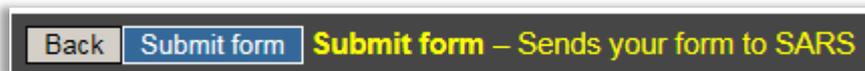


functions under the SARS Registered Details functionality or you may visit a SARS branch should it be required.

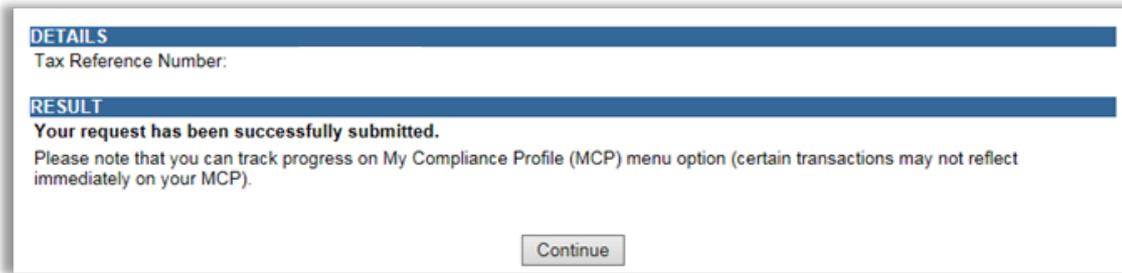
- **Entity Details:** This container consists of the following fields that are pre-populated:
  - Surname/Registered Name
  - Company/CC/Trust Reg No
  - ID No
  - Passport No.
- **Matched Tax Reference Number(s), Customs Code(s) and Excise Code(s):** This container consists of the following fields:
  - Reference Number – this field will be pre-populated
  - Only reference numbers that you are registered for and have not been deregistered will be populated.
- **Declaration:** This container consists of the following declaration by the individual or representative taxpayer:  
*'I, as the taxpayer/trader / duly authorised representative of the taxpayer / trader, hereby confirm that the tax reference number(s) and/or customs code(s) displayed on this form are true and correct in every respect and is a true reflection of the complete registered profile of the taxpayer / trader at the date and time of the submission of this form.*
- Ensure that all the registered reference numbers of the taxpayer/entity are displayed. If all the reference numbers do not display, complete the “Merge Entities” process under the “SARS Registered Details” functionality on eFiling before continuing with the submission of the ERC01 form.
- Ensure that you do accept the declaration before submitting the ERC01 form to SARS.
- The following error message will be displayed if you have not accepted the declaration on the ERC01 form.



- Select the “**Submit Form**” button to submit the ERC01 to SARS.



- A message will be displayed to indicate that the request has been successfully submitted to SARS.



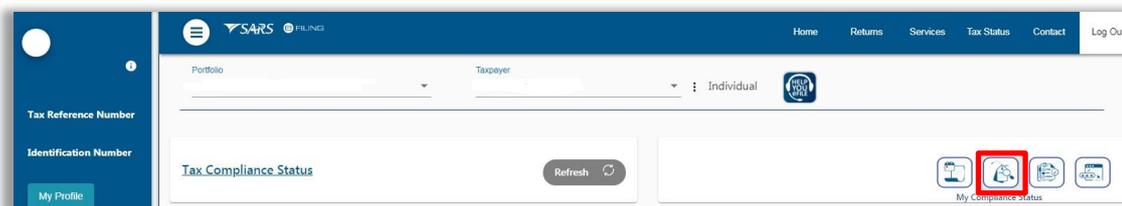
- Click **“Continue”** to proceed and the “My Compliance Profile” page will be displayed.

## 7 MY COMPLIANCE PROFILE

- The modernised tax compliance status system will afford eFilers the opportunity to view their administrative tax compliance status electronically, on the “My Compliance Profile” (MCP) for the tax reference numbers registered for.
- Select **“My Compliance Profile”** under the **“Tax Compliance Status”** menu.



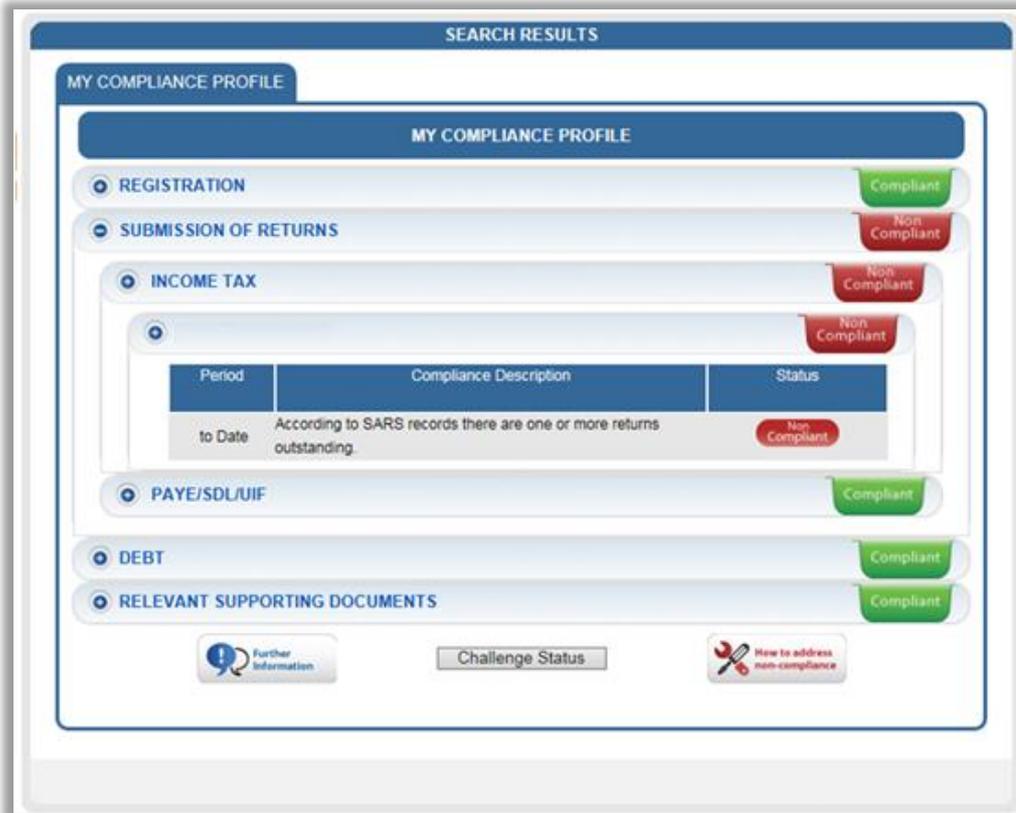
- Alternatively by selecting **“My Compliance Status”** icon on the eFiling Dashboard landing page to access your tax compliance status.



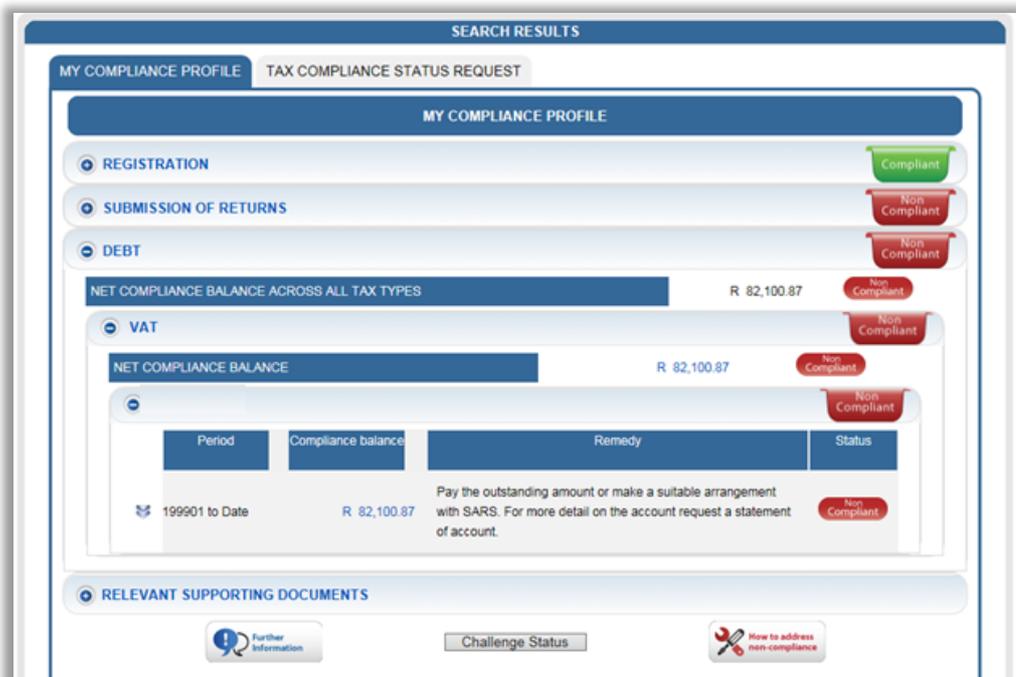
- If there is data available for the eFiler, a similar screen as indicated below will be displayed that indicate the different tax products as well as the status indicators.
- The following compliance requirements will be displayed on the MCP dashboard:

- **Registration status** – you have to be registered and active for the tax products that you are liable for
- **Submission of Return** – make sure that no returns that you are liable for are outstanding after the stipulated filing due dates
- **Debt** - make sure that you do not have any outstanding tax debt with SARS for which payment arrangements have not been made
- **Relevant Supporting Documents** – make sure that you do not fail to submit information requested from you by SARS.

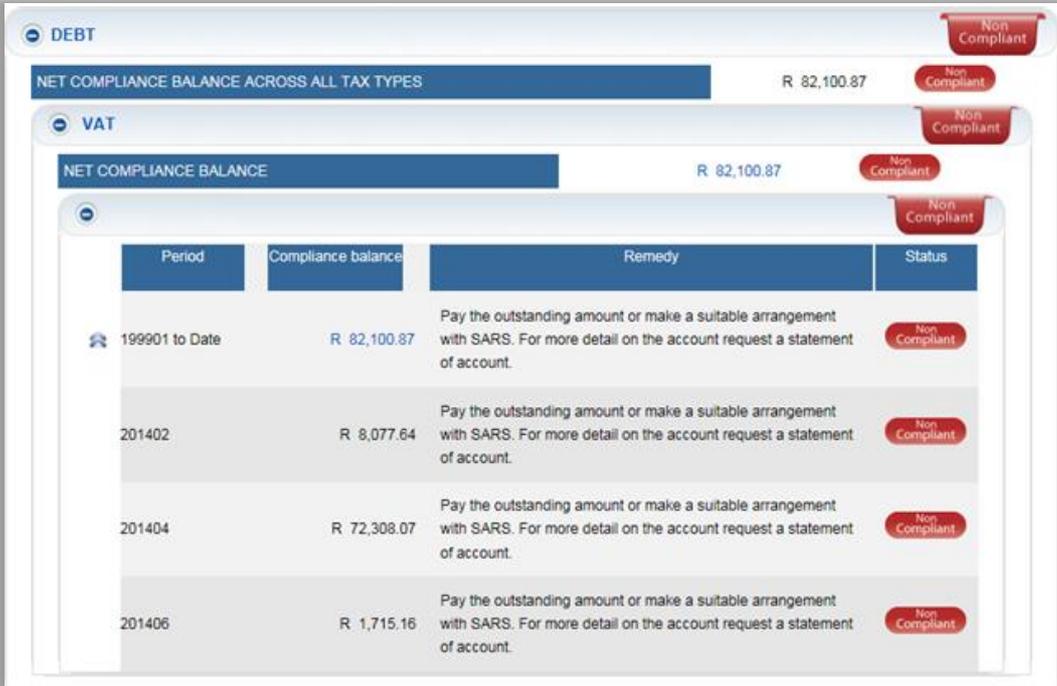
- The status indicator and description reflect the summary status with respect to each compliance requirement.
- Status indicators will be displayed using the following colours:
  - **Green** - shows that the taxpayer is tax compliant
  - **Red** – shows that the taxpayer is tax non-compliant
- By selecting the expand buttons  on the left hand side of Registration, Returns Submission, Debt and Relevant Supporting Documents, more information regarding the compliance status will be displayed for the eFiler.



- By selecting the down arrow you will be able to view detail regarding the actual outstanding return or amount per period, where available.



- The period level breakdown, where available, can be accessed by selecting the down arrow indicator  as indicated in the above screen and it will expand to period level information as indicated below.



**DEBT** Non Compliant

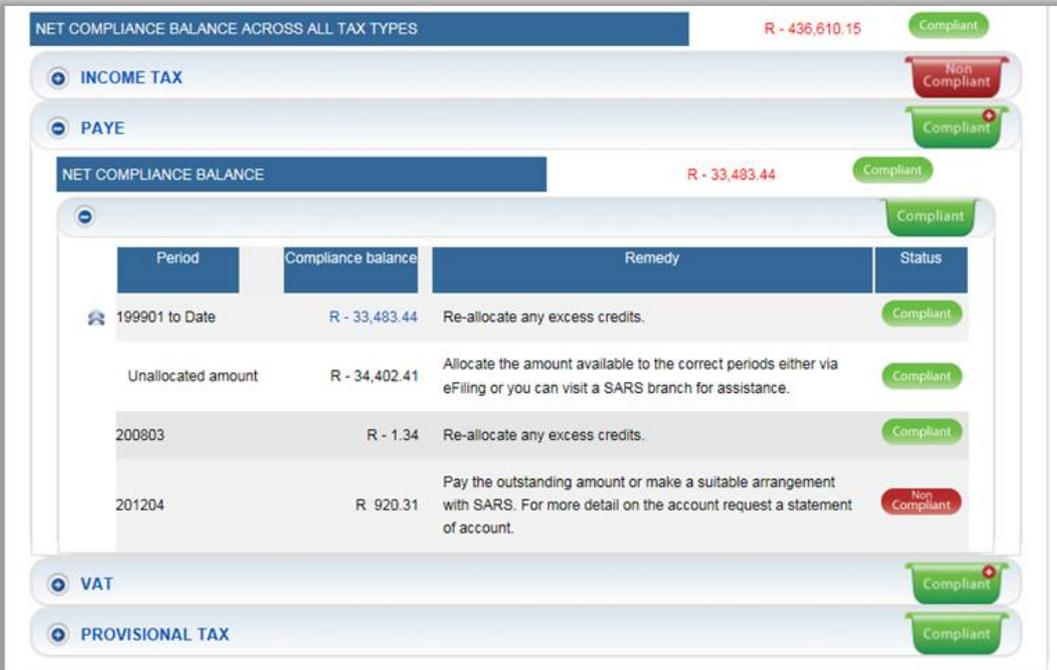
**NET COMPLIANCE BALANCE ACROSS ALL TAX TYPES** R 82,100.87 Non Compliant

**VAT** Non Compliant

**NET COMPLIANCE BALANCE** R 82,100.87 Non Compliant

Period	Compliance balance	Remedy	Status
199901 to Date	R 82,100.87	Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.	Non Compliant
201402	R 8,077.64	Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.	Non Compliant
201404	R 72,308.07	Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.	Non Compliant
201406	R 1,715.16	Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.	Non Compliant

- If there are any unallocated amounts in a period, the unallocated amount will be displayed on the MCP screen.



**NET COMPLIANCE BALANCE ACROSS ALL TAX TYPES** R - 436,610.15 Compliant

**INCOME TAX** Non Compliant

**PAYE** Compliant

**NET COMPLIANCE BALANCE** R - 33,483.44 Compliant

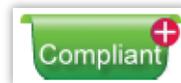
Period	Compliance balance	Remedy	Status
199901 to Date	R - 33,483.44	Re-allocate any excess credits.	Compliant
Unallocated amount	R - 34,402.41	Allocate the amount available to the correct periods either via eFiling or you can visit a SARS branch for assistance.	Compliant
200803	R - 1.34	Re-allocate any excess credits.	Compliant
201204	R 920.31	Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.	Non Compliant

**VAT** Compliant

**PROVISIONAL TAX** Compliant

- On the MCP, PAYE have been split between PAYE, SDL and UIF. The compliance status of each tax type will be indicated as below example of the screen.

Tax Type	Compliance Status
NET COMPLIANCE BALANCE ACROSS ALL TAX TYPES	R 542.91 Compliant
INCOME TAX	Compliant
PROVISIONAL TAX	Compliant
DIVIDENDS TAX	Compliant
STC	Compliant
PAYE	Compliant
SDL	Compliant
UIF	Non Compliant
VAT	Compliant



- On the MCP, the following status indicator might be visible in certain instances. If this indicator is displayed, there are non-compliance items on a detail level that may not impact the overall compliance at this stage, but must be resolved.

**TAX COMPLIANCE STATUS**

**CLIENT DETAILS**

Client Name: [Redacted]  
 Trading Name: [Redacted]  
 Registration Number: [Redacted]  
 Tax Reference: [Redacted]

**REFRESH STATUS**

Last Refreshed: 2017/05/18 05:41:11 PM

**SEARCH RESULTS**

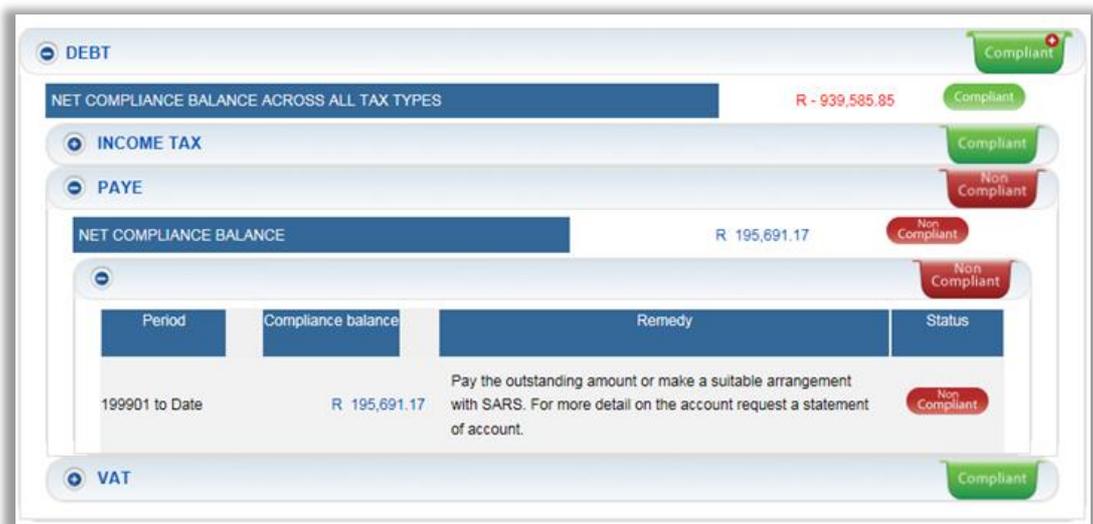
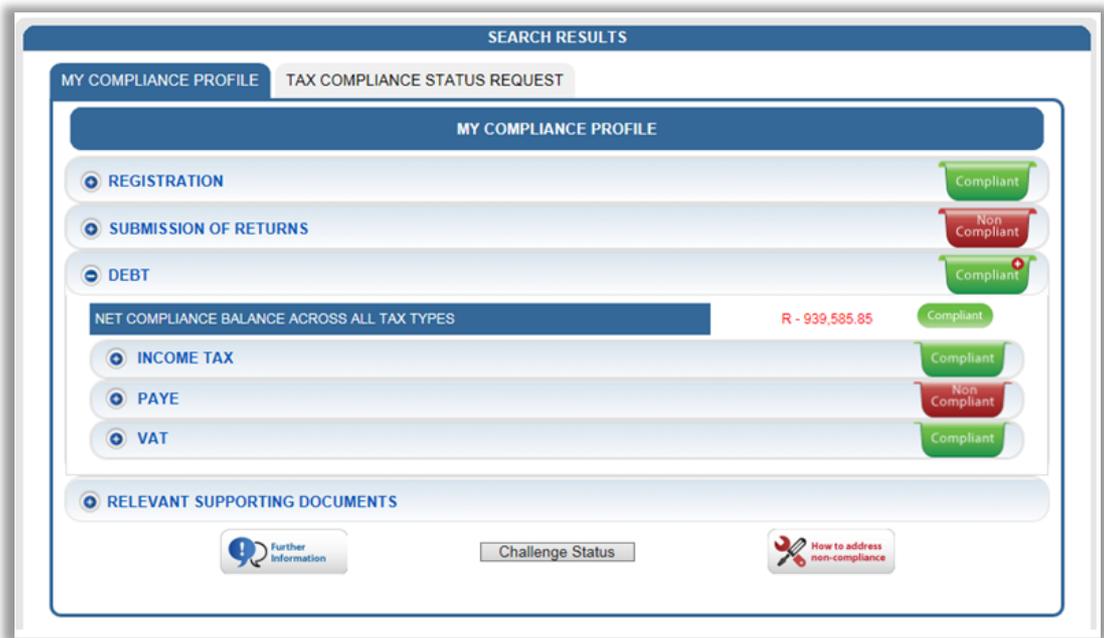
MY COMPLIANCE PROFILE | TAX COMPLIANCE STATUS REQUEST

**MY COMPLIANCE PROFILE**

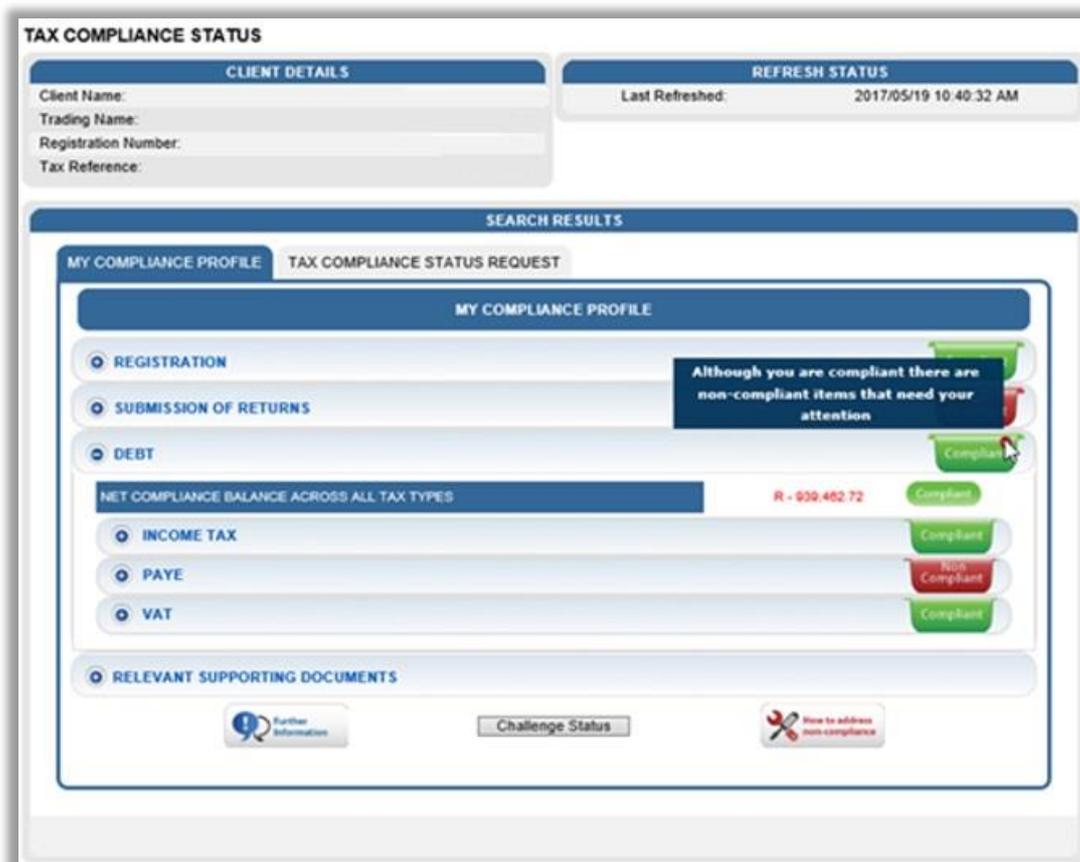
REGISTRATION	Compliant
SUBMISSION OF RETURNS	Non Compliant
DEBT	Compliant
RELEVANT SUPPORTING DOCUMENTS	

Further Information | Challenge Status | How to address non-compliance

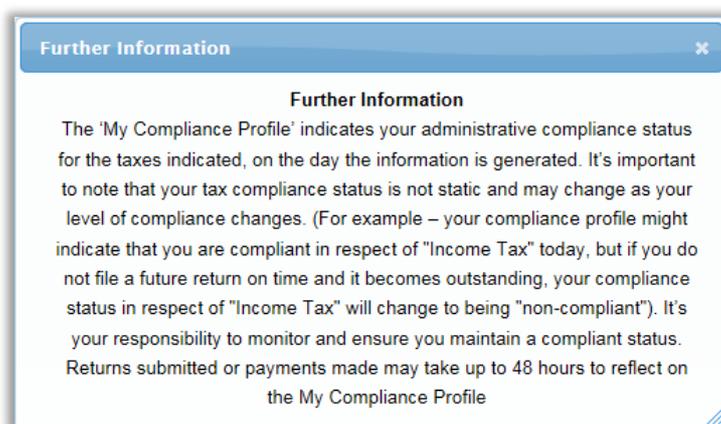
- In the below example of the MCP screen, there is an outstanding amount on the PAYE account whilst the Income Tax and VAT accounts are in order.



- If you hover over the little plus circle, you will see instruction as to how to proceed to view the non-compliance items on the detail level.



- If you need more information on what the My Compliance Profile is and how it should be used, click on **“Further Information”** at bottom of **“My Compliance Profile”**.



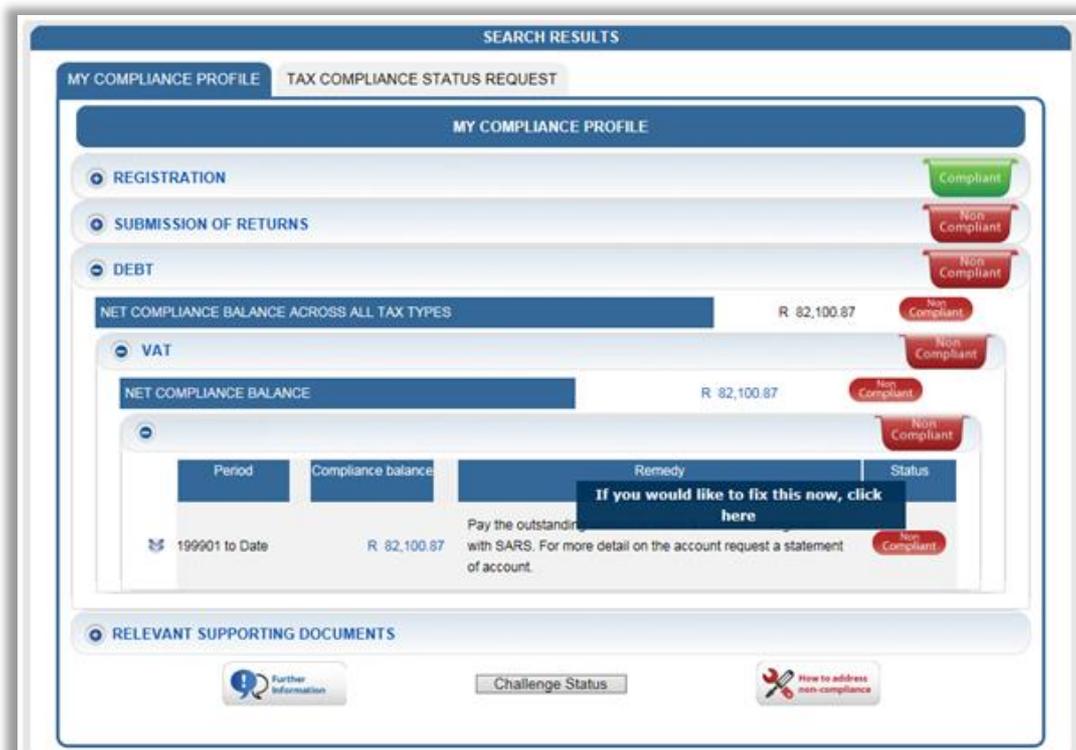
## 8 HOW TO REMEDY NON-COMPLIANCE

- In order to assist taxpayers with managing their compliance, the My Compliance Profile functionality will provide methods to assist with rectifying your compliance status with SARS, where applicable.
- For the initial phase, only limited options will be available and it is SARS intention to add additional remedies in the future as online functionalities becomes available.

- Taxpayers can utilise any of the existing channels and processes outside of the TCS functionality to rectify its non-compliance.
- Click **“My Compliance Profile”** to access your MCP.

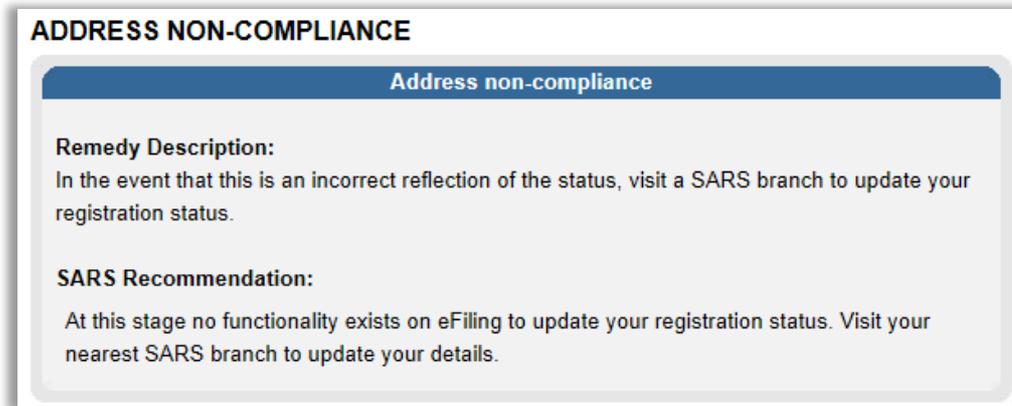


- Hover over the non-compliant indicator and message will be displayed informing the taxpayer what to do next in order to address the specific non-compliance.

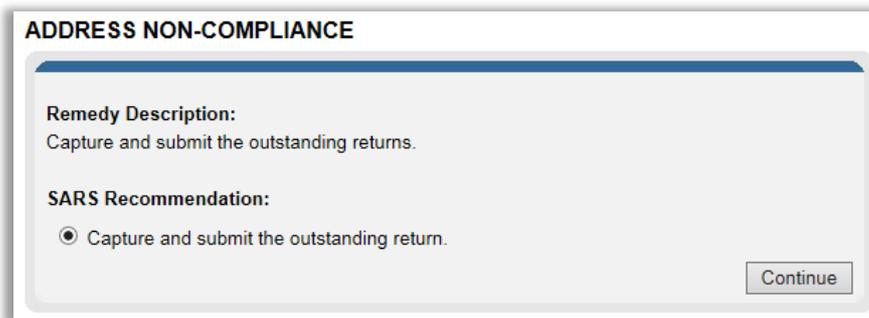


- A list of SARS recommendations will be available to remedy the non-compliance. Select the applicable recommendation and click the **“Continue”** button.

- For **Registrations**, the following options will be listed:
  - Update registered particulars
  - When **“Update registered particulars”** is selected and **“Continue”**, the following message will be displayed to the eFiler:
    - At this stage no functionality exists on eFiling to update your registration status. Visit your nearest SARS branch to update your details.



- For **Submission of Returns**, there is only one option available, as displayed in the screen below:
  - Capture and submit the outstanding return



- When the option is selected and **“Continue”** clicked, then the returns search page is displayed for the eFiler to select the applicable return to complete and submit to SARS.

Return Search

2015-10 Request Return

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
1		TaxPeriod: 201302	EMP201	Issued on 05/11/2015	0.00	Your return is overdue, please submit urgently.	Open

- The relevant Work Page will then be displayed for completion of the return. Complete the return as usual and submit to SARS.



- At this stage the Debt remedy option will only have functionality available for Income Tax, VAT and PAYE.

- For Admin Penalty, STC, Diesel, Dividends Tax and Provisional Tax, taxpayers must utilise existing processes and channels to remedy outstanding debt for these taxes.
- The following options will be displayed where the functionality exists:
  - Make Payment
  - Request Payment Arrangement
  - Fix my Account.

### ADDRESS NON-COMPLIANCE

**Remedy Description:**  
Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.

**SARS Recommendation:**

Make Payment

Request Payment Arrangement

Fix My Account

- If the **“Make Payment”** option is selected, eFiling will automatically open the **“Additional Payments”** functionality in order for the payment to be processed. Complete all the required fields and make the payment to SARS.

### Additional Payments to SARS

**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.

Tax Type	<input type="text" value="Please select a Tax Type"/>
Taxpayer Name	<input type="text"/>
Type of Payment	<input type="text"/>
Tax Reference Number	<input type="text"/>
Tax Period	<input type="text"/>
Payment Reference Number	<input type="text"/>
Amount	<input type="text"/>

- If the **“Request Payment Arrangement”** is selected, a remedy management screen will be displayed. Complete all relevant fields select **“Submit”** to send the request to SARS.

**ADDRESS NON-COMPLIANCE**

**Request Payment Arrangement**

Surname:

First Name:

Cell No:

Business No:

Tel No:

Email:

*Fill in the amount of the payment arrangement and state your reason.*

Amount:

Reasons:

- The following message will be displayed, select **“OK”** to continue to submit the request to SARS.

Message from webpage

 Are you sure you want to submit this request to SARS?

- A message will be displayed to indicate that the request has been submitted to SARS.

**ADDRESS NON-COMPLIANCE**

**Request Payment Arrangement**

Please note that you can track your Payment Arrangement request progress on My Account Enquiries.

**Payment Arrangement request submitted successfully**

- On the selection of **“Fix My Account”** option, eFiling will present available functionality for VAT and PAYE.

## PAYE ACCOUNT SEARCH

### Client Details

Client Name:

Trading As:

Registration Number:

Tax Reference:

Please select your desired search option below

### Payments Search

- I would like to Allocate all UNALLOCATED payments
- I would like to Reallocate payments
- I would like to view ALL payments

### Debits Search

- I would like to view all debit balances
- I would like to view debit balances for EMP201 PRN
- I would like to view all debit balances between:

PRN:

Please capture the last 9 digits of your PRN above.

Select Year first: 2016

From: 2015-03

Once you have completed your selection, please click on the button below.

## VAT ACCOUNT SEARCH

### Client Details

Client Name:

Trading As:

Registration Number:

Tax Reference:

Please select your desired search option below

### Payments Search

- I would like to Allocate all UNALLOCATED payments
- I would like to Reallocate payments
- I would like to view ALL payments

### Debits Search

- I would like to view all debit balances
- I would like to view debit balances for VAT201 PRN
- I would like to view all debit balances between:

PRN:

Please capture the last 9 digits of your PRN above.

Select Year first: 2016

From: 2015-03

Once you have completed your selection, please click on the button below.

- For Income Tax, eFiling will present the user with functionality to submit a request to SARS.

**ADDRESS NON-COMPLIANCE**

**Fix My Account**

Surname:

First Name:

Cell No:

Business No:

Tel No:

Email:

Reasons:

- For **Relevant Supporting Documents**, there is only one option available, as displayed in the screen below:
  - Submit supporting documents

**ADDRESS NON-COMPLIANCE**

**Address non-compliance**

**Remedy Description:**  
Submit the outstanding information.

**SARS Recommendation:**

Submit supporting documents.

- When the option is selected and “**Continue**” clicked and there is no work page for the case number, the following message will be displayed to advise you to submit the relevant material at your nearest SARS branch.

**TAX COMPLIANCE STATUS RELEVANT MATERIAL**

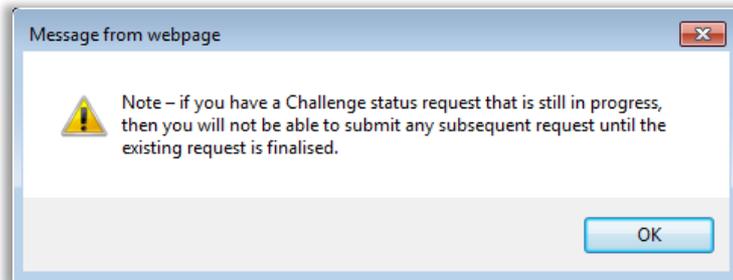
**ERROR MESSAGE**

**A Work page for the case number in question do not exist on your profile. Please submit the outstanding information at your nearest SARS branch or you can post it to SARS**

- If there is a work page for the case number, the work page will be displayed and you will be able to submit supporting documents via eFiling to SARS.

## 9 CHALLENGE STATUS

- “Challenge Status”, enables taxpayers who are non-compliant to request SARS to rectify their status. This can be done when you do not agree with the status displayed on the MCP and cannot remedy the non-compliance yourself, and need SARS to assist with resolution and/ or re-evaluation of your status. This will trigger a case to the applicable division to review the taxpayer’s status.
- The “**Challenge Status**” button will only be active if there is non-compliance against your compliance profile. If you click on the “**Challenge Status**” button, the following message will be displayed.



- If you select “**Challenge Status**” and you have a request that is in progress, you will receive the above message that indicates that you will not be able to submit a challenge status request until the existing request is finalised.
- In the event that SARS is in agreement with your request, a limited time ‘override’ may be applied to your compliance profile. A message will be displayed on your profile indicating that an override has been applied and that the override will impact all existing TCS requests as well as future requests as long as the taxpayer remains compliant.
- Select “**Submit**” to continue.

### REQUEST SARS TO RE-EVALUATE MY STATUS

**Request SARS to re-evaluate my Status**

**Category Status:**  
**Non-Compliant categories:**  
 Debt

**Compliant categories:**  
 Registration; Submission of Returns; Relevant Supporting Documents

*Capture a clear and concise motivation why you require SARS to reconsider the overall status of your compliance profile*

---

**Contact person details**

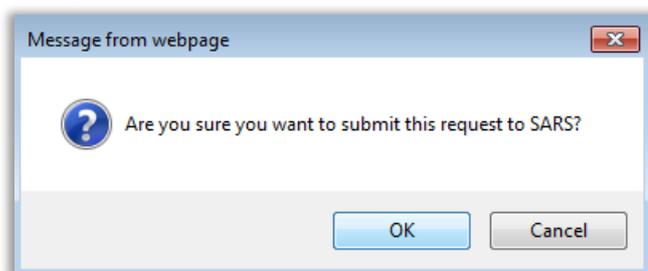
*Capture the contact details of the person that must be contacted when SARS needs to correspond with you on this case*

Surname:  Cell No:

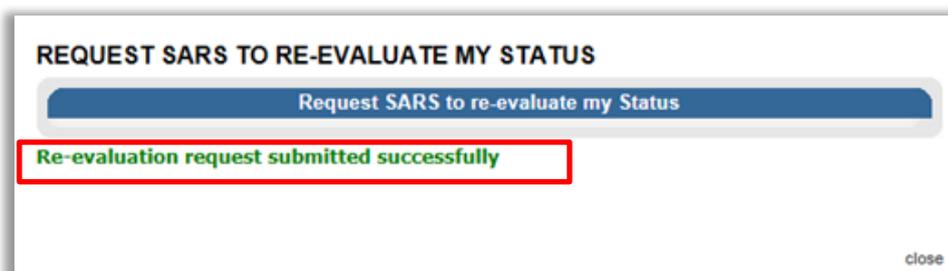
First Name:  Business No:

Email:  Tel No:

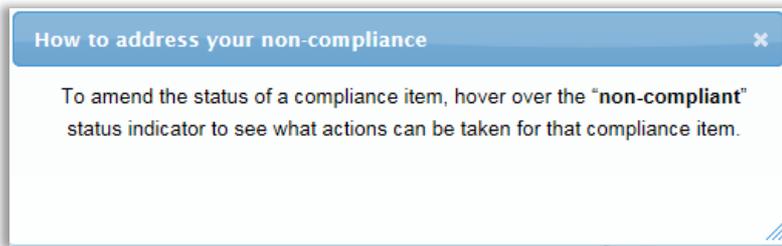
- If you click “OK” on the below screen, you can submit a request to SARS to re-evaluate your status.



- Successful submission message will be displayed after you have submitted the request to SARS.



- If you select the “**How to address non-compliance**” button, the following message will be displayed:



## 10 MY ACCOUNT ENQUIRIES

- The “**My Account Enquiries**” functionality allows the eFiler to view historical account enquiries and “**Challenge status**” submissions as well as those that are still in progress.
- Select the “**My Account Enquiries**” function under the “**Tax Compliance Status**” menu to view queries submitted.



- The Taxpayer may track case progress on the new “**My Account Enquiries**” menu item under Tax Compliance Status for requests that are still in progress.
- The grid will display all the completed requests as well as requests that are still in progress.

My Account Enquiries				
Date	Remedy Type	Status	Amount	Open
2015/11/11	Challenge Status	Case created	Not Available	<a href="#">View</a>
2015/11/11	Request Payment Arrangement	Case created	R 600.00	<a href="#">View</a>
1				

- By selecting the “**View**” hyperlink, the Account Enquiries Work Page will be displayed as below:

**ACCOUNT ENQUIRIES WORK PAGE**

Case created

Challenge Status

CASE NUMBER	DESCRIPTION	CASE REQUESTED DATE	STATUS	OPEN
100820086	Challenge Status	2015/11/11	Case created	<a href="#">View</a>

---

**ADDRESS NON-COMPLIANCE ENQUIRY**

Surname: 
 Cell No:

First Name: 
 Business No:

Email: 
 Tel No:

Request description:

- Select the View hyperlink and the Case work Page will be displayed with the following information:
  - Taxpayer Name
  - Tax Reference Number
  - Registration number / ID number
  - E Filing Status
    - Case requested – indicates when a case request is sent
    - Case created – indicate when a response is received
    - Case in Progress
    - Case completed – indicated when an outcome letter has been received.
  - Case number
  - Case Type
  - Case Requested Date

**REGISTRATION WORK PAGE**

Case created

CASE NUMBER	CASE TYPE	CASE REQUESTED DATE
100820086	Challenge Status	2015/11/11

- On the Registration Work Page, you will receive notifications regarding the case and if supporting documents must be submitted, you will be able to submit it via this work page.

**REGISTRATION WORK PAGE**

<b>Taxpayer Name</b>	<b>eFiling Status</b>
<b>Tax Reference</b>	Case in progress
<b>Registration Number/ID Number</b>	

CASE NUMBER	CASE TYPE	CASE REQUESTED DATE
100820079	Account Remedy	2015/11/11

Query Status

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">Payment arrangements documents</a>	Waiting for Documentation to be Uploaded		2015/11/11	0	0

LETTER DESCRIPTION	LETTER DATE	OPEN
Payment Arrangement Request Letter	2015/11/11	<a href="#">View</a>

- In order to view the letter, click on the “View” link in the Letter description section.

LETTER DESCRIPTION	LETTER DATE	OPEN
Payment Arrangement Request Letter	2015/11/11	<a href="#">View</a>

- An example of the letter is below.



**Request for Payment Arrangement - Received**

Enquiries should be addressed to SARS:

**Contact Detail**

SARS  
Alberton  
1528

Contact Centre Tel: 0800 00 SARS (7277)  
SARS online: [www.sars.gov.za](http://www.sars.gov.za)

**Details**

Taxpayer Reference Number: Always quote this reference number when contacting SARS  
Case Number:  
Issue Date: 2015/11/11

PO BOX  
DOWERGLEN  
1612

Dear Taxpayer

**REQUEST FOR PAYMENT ARRANGEMENT - RECEIVED**

The South African Revenue Service (SARS) has received your request for payment arrangement.

This matter has been assigned the following case number

Should you have any queries please call the SARS Contact Centre on 0800 00 SARS (7277). Remember to have your taxpayer reference number at hand when you call to enable us to assist you promptly.

Sincerely

**ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

## 11 TAX COMPLIANCE STATUS REQUEST

- The “**Tax Compliance Status Request**” dashboard contains the request functionality to request an overall Tax Compliance Status in respect of Tender, Good Standing, Foreign Investment Allowance and/or Emigration in order to obtain a PIN with which to share your status to a 3<sup>rd</sup> Party.
- The following tax compliance status types may be applied for:
  - **Tender:** This compliance status is issued to support an application for a tender or bid that has been advertised.
  - **Good Standing:** This compliance status is issued when a taxpayer want to confirm that his/her tax affairs are in order with SARS.
  - **Foreign Investment Allowance:** This compliance status is issued when a taxpayer will be investing funds outside of South Africa. Foreign Investment Allowance applications are only available to individuals older than 18 years of age.
  - **Emigration:** This compliance status is required when a taxpayer will be permanently leaving South Africa to reside in another country and can only be selected if the eFiler is registered for Income Tax and an individual.
- An eFiler must ensure that the type of TCS request is correct.
- An eFiler will be able to submit multiple requests for each type.
- You must submit supporting documents for TCS requests in respect of Foreign Investment Allowance and Emigration. Refer to section 11 below for the procedure on how to submit supporting documents.
- The user can either select the “**Tax Compliance Status Request**” tab on the “**Tax Compliance Status**” work page or from the “**Tax Compliance Status**” menu.



- The tax compliance status page will be displayed.

**TAX COMPLIANCE STATUS**

**CLIENT DETAILS**

Client Name:  
 Trading Name:  
 Registration Number:  
 Tax Reference:

**REFRESH STATUS**

Last Refreshed: 2017/05/17 10:15:52 AM

**SEARCH RESULTS**

MY COMPLIANCE PROFILE | **TAX COMPLIANCE STATUS REQUEST**

**TAX COMPLIANCE STATUS**

New Compliance Request      Type:      

You have not yet requested a Tax Compliance Status.

- Select the “**Type**” drop-down arrow and the list of TCS request types will be displayed. Individual will have the Tender, Good Standing, Foreign Investment Allowance and Emigration options to select; Organisations will only have Tender and Good Standing options to select.

**SEARCH RESULTS**

MY COMPLIANCE PROFILE | **TAX COMPLIANCE STATUS REQUEST**

**TAX COMPLIANCE STATUS**

New Compliance Request      Type:      

You have not yet requested a Tax Compliance Status.

Good Standing  
 Foreign Investment Allowance  
 Emigration

- Select the TCS request type and when the “Request” button is selected, the Tax Compliance Status Request (TCR01) form will be displayed to complete. All mandatory fields will be highlighted in Red. The following containers will be displayed in the TCR01 form.
- **Taxpayer Details** – this container will always be displayed for all TCS types and pre-populated with the following information, where applicable.
  - Request Reference No (this is a unique number for each request submitted)
  - Surname/Registered Name
  - Trading Name – where multiple trading names have been registered for the taxpayer, you will be able to select the applicable one for the specific request. The trading name selected will be visible to the 3<sup>rd</sup> party when the tax status is verified.
  - Tax Reference numbers – these fields will be pre-populated and locked except where the taxpayer has more than one number, e.g. where VAT and/or PAYE branches exist. You will be able to select the applicable number pertaining to the specific request and these numbers will be visible to the 3<sup>rd</sup> party when the tax status is verified by it.
    - Income Tax Ref No
    - PAYE Ref No
    - VAT Ref No

- Customs Code - this field will only be available in the future and will be locked and blank
- ID No
- Passport No
- Passport Country (e.g. South Africa = ZAF)
- Company/CC/Trust Reg No
- Tax Compliance Type (Tender, Good Standing, Foreign Investment Allowance or Emigration) – this field will be pre-populated based on the type selected in the Tax Compliance Status Request section.
- Home Tel No
- Bus Tel No
- The following contact details are extremely important as correspondence will be issued to these contact details. The PIN will be issued to the cell number once the request is submitted and approved.
  - Cell No
  - Email

The screenshot shows the SARS Tax Compliance Status Request form, Additional Information section. The form is titled 'Taxpayer Details' and includes the following fields:

- Registered Name: ABELS
- Trading Name: (empty)
- Income Tax Ref No: (empty)
- AVTC Ref No: (empty)
- S&T Ref No: (empty)
- Customs Code: (empty)
- ID No: (empty)
- Passport No: (empty)
- Passport Country (e.g. South Africa = ZAF): ZAF
- Company/CC/Trust Reg No: (empty)
- Tax Compliance Type: FOREIGN INVESTMENT ALLOWANCE
- Home Tel No: (empty)
- Bus Tel No: (empty)
- Cell No: (empty)
- Email: (empty)

At the bottom of the form, there are two checkboxes:

- Is this request completed by an authorised representative on behalf of the taxpayer?
- Is this request in respect of a Partnership / Joint Venture?

- Is the request completed by an authorised representative on behalf of the taxpayer? (Yes/No) – The answer is mandatory.
  - If “Yes”, the “**Representative Authorised to request the tax clearance on behalf of the taxpayer**” container will be displayed for completion.
- **Representative authorised to request the tax clearance on behalf of the taxpayer** – This container will be displayed if the answer to the question is “Yes”. If the answer is “No”, the container will be hidden. The following fields will be displayed:
  - Representative Type (Tax Practitioner, Representative taxpayer, Other)
    - If ‘Other’ is selected, please provide details
  - Surname
  - First Two Names
  - Initials
  - ID No
  - Passport No
  - Passport Country (e.g. South Africa = ZAF)
  - Date of Birth (CCYYMMDD)
  - Home Tel No, Bus Tel No, Fax No – only one field may be completed.
  - Tax Practitioner Registration No – only mandatory if the representative type is Tax Practitioner
  - The following contact details are very important as correspondence will be issued to these contact details. The PIN will be issued to the cell number once the request is submitted and approved.
    - Cell No
    - Contact email

Is this request completed by an authorised representative on behalf of the taxpayer? Y  N  Is this request in respect of a Partnership / Joint Venture? Y  N

**Representative Authorised to request the tax compliance status on behalf of the taxpayer** TCRAD01

Representative Type: Tax Practitioner  Representative Taxpayer  Other

If "Other" please provide details

Surname

First Two Names

Initials  ID No.  Passport No.  Passport Country (e.g. South Africa = ZAF)

Date of Birth (CCYYMMDD)  Home Tel No.  Bus Tel No.

Cell No.  Fax No.  Tax Practitioner Registration No.

Contact Email

- Is the request in respect of a Partnership/Joint Venture? (Yes/No) – The answer is mandatory.
  - If “Yes”, the “Partnership/Joint Venture Details” container will be displayed for completion.
- **Partnership/Joint Venture details** – This container will be displayed if the answer to the question is ‘Yes’. If the “No”, the container will be hidden. The following fields will be displayed to be completed:
  - Partnership Name – mandatory field
  - PAYE Ref No – optional field
  - VAT Ref No – optional field

**Partnership / Joint Venture Details** PRTD01

Partnership Name

PAYE Ref No.  VAT Ref No.

- **Foreign Investment Details** – This container will be displayed when the tax compliance type selected is Foreign Investment Allowance.
  - Total amount to be invested off-shore
  - Expected annual income from this investment
  - Planned Investment Date (CCYYMMDD)
  - Type of Investment
    - Cash
    - Listed Equities
    - Listed Bonds
    - Unit Trust
    - Exchange Traded Funds
    - Property
    - Insurance Products
    - Other
  - If “Other” please provide details
  - Country where majority investment will be made – when this field is selected, a pop-up block will be displayed to select the relevant country.

**Country**

Please select a Country.

Please select...

- South Africa
- Afghanistan
- Aland Islands
- Albania
- Algeria

Ok Cancel

- Source of capital to be invested – refer to Appendix A for a list of supporting documents to be submitted depending on the Source of Capital selected.
  - Loan

- Donation
- Inheritance
- Shares
- Sale of Property
- Savings/Cash
- Emigrant's Remaining Assets (Formerly known as "Blocked Funds") – Non-residents that require clearance for funds still in South Africa and that should be transferred out of the country.
- Other
- If "Other" please provide details

- **Emigration Details:** This container will be displayed when the tax compliance type selected is Emigration. Refer to Appendix B for a list of supporting documents to be submitted.
  - Will you remain a tax resident in SA on emigration? (Y/N)
  - Do you anticipate being a tax resident in SA within 5 years of emigration? (Y/N)
  - Is this request on behalf of you and your spouse? (Y/N)
    - Ensure that you indicate "Y" in the case where the family unit is emigrating
    - If "Y" is selected:
      - Complete the Spouse Details container; and
      - Ensure that assets and liabilities of both spouses are listed.
  - Where will you be a tax resident? – This question is only mandatory if you have answered "N" to the question if you will remain a tax resident in SA.
  - Total amount you wish to Transfer:
    - This amount must be the actual amount you wish to expatriate
    - This amount cannot exceed the asset value, e.g. you cannot expatriate an amount of R34 million if your assets are only worth R33 million.
    - This amount only includes cash balances and listed/unlisted investments if it is transferred in lieu of cash
    - This amount cannot include:
      - The value of fixed property
      - Insurance amount(s)
      - Debtors
      - Interest in Trusts
  - Date of Departure (CCYYMMDD)

- **South African Assets (as reflected on your MP336)**
  - Fixed Property Assets
    - Total Cost Price
    - Total Current Market Value
  - Investment Assets
    - Listed Investments
    - Unlisted Investments
  - Other Assets
    - Insurance Policies
    - Cash Balances

- Debtors
- Interest in Trusts
- Other Assets

**NOTE: Where amounts are included under listed and unlisted investments as well as other assets (e.g. Kruger coins), provide the capital gains tax calculation on the deemed disposal of assets on the day before you cease to be a resident.**

- Total Assets – this field will auto-calculate
- Total Liabilities
- Net Worth – this field will auto-calculate.

• **Source of Income**

- Will any income accrue to you from a SA source or a source deemed to be a South African source after you have emigrated? (Y/N) – If you select “Y” to this question, you will be able to add more Source of Income fields.
- Source of Income
- Amount Per Annum

• **Spouse Details** – this container will be displayed if the you have indicated that the emigration application is on behalf of both spouses:

- Marital Status
  - Married in Community of Property
  - Married out of Community of Property
- Surname
- First Name
- Initials
- Income Tax Reference No
- Date of Birth
- ID No
- Passport No
- Passport Country
- Passport Issue Date
- Occupation

• **Expiry Details** – This container consist of details for the security pin that will be issued when the request is approved.

- Confirm the number of months after which the pin must expire – mandatory field. Two digits are required in the field, e.g. 05 or 12 etc.



- A new column has been added on the Tax Compliance Status Request screen for the “Trading Name”. The trading name will populate from the TCS application, where applicable.
- Complete all the required fields on the TCR01 form and select the “Submit” button to submit the request to SARS.

- If you have not completed an email address on the TCR01 form, SARS will not be able to alert you if your compliance status has changed. The following message will be displayed.

- If you select “OK”, the TCR01 form will be submitted. If you click “Cancel”, you will be able to enter an email address before submitting the TCR01 form.
- After the TCR01 form has been submitted, a result will be displayed that indicate the “Request Ref No” and that the application has been successfully submitted. Select the “Continue” button to proceed.

- The Tax Compliance Status page will be displayed as below:

MY COMPLIANCE PROFILE TAX COMPLIANCE STATUS REQUEST

**TAX COMPLIANCE STATUS**

New Compliance Request Type: Tender Request

STATUS OF EXISTING REQUESTS

- TENDER
- GOOD STANDING

Cancel PIN New PIN SMS PIN Print PIN

- If you expand the “Tender” option, a summary will be displayed of the TCS requests submitted.

SEARCH RESULTS

MY COMPLIANCE PROFILE TAX COMPLIANCE STATUS REQUEST

**TAX COMPLIANCE STATUS**

New Compliance Request Type: Tender Request

STATUS OF EXISTING REQUESTS

- TENDER
- GOOD STANDING

Request Reference No	Trading Name	Date Requested	Request Status	Request Expiry Date	Case Number	Compliance Indicator	Select
<a href="#">0005601019GS2310190830241</a>	Not Applicable	2019/10/23	Approved	2020/10/23		Compliant	<input type="checkbox"/>

Cancel PIN New PIN SMS PIN Print PIN

- The TCS dashboard will display 10 transactions per request type. In the case where there are more than 10 requests, additional pages will be displayed. You may select each page on the bottom of the screen to view the requests as indicated in the below screen.

**TAX COMPLIANCE STATUS**

New Compliance Request      Type: Tender      Request

**STATUS OF EXISTING REQUESTS**

**TENDER**

Request Reference No	Trading Name	Date Requested	Request Status	Request Expiry Date	Case Number	Compliance Indicator	Select
<a href="#">0008287290TS2210181419126</a>		2018/10/22	Approved	2019/10/22		Compliant	<input type="checkbox"/>
<a href="#">0008287290TS2210181418477</a>		2018/10/22	Approved	2019/10/22		Compliant	<input type="checkbox"/>
<a href="#">0008287290TS2210181418299</a>		2018/10/22	Approved	2019/10/22		Compliant	<input type="checkbox"/>
<a href="#">0008287290TS2210181418085</a>		2018/10/22	Approved	2019/10/22		Compliant	<input type="checkbox"/>
<a href="#">0008287290TS2210181417425</a>		2018/10/22	Approved	2019/10/22		Compliant	<input type="checkbox"/>
<a href="#">0008287290TS2210181417223</a>		2018/10/22	Approved	2019/10/22		Compliant	<input type="checkbox"/>
<a href="#">0008287290TS2210181417045</a>		2018/10/22	Approved	2019/10/22		Compliant	<input type="checkbox"/>
<a href="#">0008287290TS2210181416497</a>		2018/10/22	Approved	2019/10/22		Compliant	<input type="checkbox"/>
<a href="#">0008287290TS2210181415231</a>		2018/10/22	Approved	2019/10/22		Compliant	<input type="checkbox"/>
<a href="#">0008287290TS2210181415053</a>		2018/10/22	Approved	2019/10/22		Compliant	<input type="checkbox"/>

1 2

- Select the expand button  of the Request Reference number link, the PIN details will be displayed.

**SEARCH RESULTS**

MY COMPLIANCE PROFILE      **TAX COMPLIANCE STATUS REQUEST**

**TAX COMPLIANCE STATUS**

New Compliance Request      Type: Tender      Request

**STATUS OF EXISTING REQUESTS**

**TENDER**

**GOOD STANDING**

Request Reference No	Trading Name	Date Requested	Request Status	Request Expiry Date	Case Number	Compliance Indicator	Select
<a href="#">0005601019GS2310190838241</a>	Not Applicable	2019/10/23	Approved	2020/10/23		Compliant	<input type="checkbox"/>

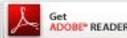
PIN Number	PIN Issue Date	PIN Expiry Date	PIN Status
66C85D392Q	2019/10/23	2020/10/23	ACTIVE

Cancel PIN    New PIN    SMS PIN    Print PIN

- Select the **“Request Reference No”** hyperlink and the Tax Compliance Status Work Page will be displayed.

**TAX COMPLIANCE STATUS WORK PAGE**





<b>Taxpayer Name</b>	<b>eFiling Status</b>
<b>Trading Name</b>	Approved
<b>Tax Reference No</b>	<b>SARS Notifications</b>
N/A	Number of letters: 0
<b>Request Ref No</b>	
0005601019GS2310190838241	
<b>Request Type</b>	
Good Standing	

REQUEST TYPE	STATUS	COMPLIANCE DESCRIPTION	DATE REQUESTED	INDICATOR
<u>Good Standing</u>	Approved	The taxpayer is registered for tax and is currently compliant in respect of filing and payment responsibilities	2019/10/23	<span style="background-color: #90EE90; border-radius: 50%; padding: 2px;">Compliant</span>

- Each tax compliance status request will display the following information:
  - Request Reference No
  - Date Requested
  - Request Status
    - Pending
    - Awaiting Relevant Material
    - Review in progress
    - Approved
    - Declined – Audit investigation required
    - Expired
  - Request Expiry Date
  - Case Number – this status is only applicable when the request has been selected for review.
  - Compliance Indicator
  - Pin Number
  - Pin Issue Date
  - Pin Expiry Date
  - Pin Status
    - Active
    - Inactive
    - Cancelled
  
- The following Action buttons will be displayed for the eFiler:

REQUEST TYPE	STATUS	COMPLIANCE DESCRIPTION	DATE REQUESTED	INDICATOR
<u>Good Standing</u>	Approved	The taxpayer is registered for tax and is currently compliant in respect of filing and payment responsibilities	2019/10/23	<span style="background-color: #90EE90; border-radius: 50%; padding: 2px;">Compliant</span>

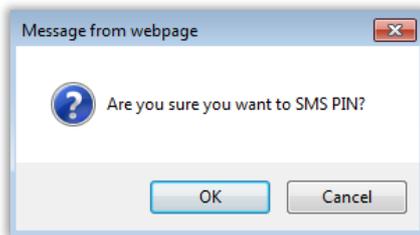
- **SMS PIN**
  - SMS PIN – Tick the “**Select**” tick box of the submitted requests before this button is selected.
  - The “**PIN Management**” screen will be displayed with the details of the request.

**PIN MANAGEMENT**

**SMS PIN**

Request Ref No:	0016280505TS1705170902438
PIN Status:	ACTIVE
PIN Issued Date:	2017/05/17
PIN Number:	CAFCF87139
PIN Expiry:	2018/05/17
Cellphone Number:	<input type="text"/>

- Enter Cellphone Number and select the **"SMS PIN"** button. The message that the taxpayer will receive is **"Dear Taxpayer, the tax compliance status request for <Tender/Good Standing/Foreign Investment Allowance/Emigration> for tax ref no <0000000000> is issued and the corresponding PIN is <1234567890>"**.
- A message will be displayed to ensure that the eFiler want to send the pin. Select **"OK"** to send the pin or **"Cancel"** to cancel the request to send the PIN.



- When the PIN request has been sent a message will be displayed to indicate that the request was submitted successfully. Click the **"Close"** button to close the PIN Management screen.

**PIN MANAGEMENT**

**SMS PIN**

Request Ref No:	0016280505TS1705170902438
PIN Status:	ACTIVE
PIN Issued Date:	2017/05/17
PIN Number:	CAFCF87139
PIN Expiry:	2018/05/17
Cellphone Number:	<input type="text"/>

**SMS successfully sent**

• **CANCEL PIN**

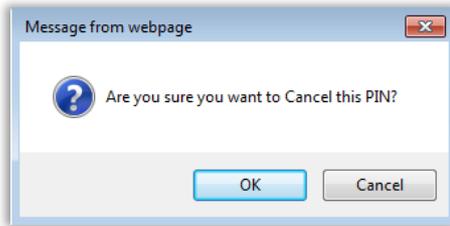
- You are allowed to cancel the PIN at any time as long as the request status is **"Approved"**.
- Click the **"Cancel PIN"** button and the Pin management screen will be displayed.

**PIN MANAGEMENT**

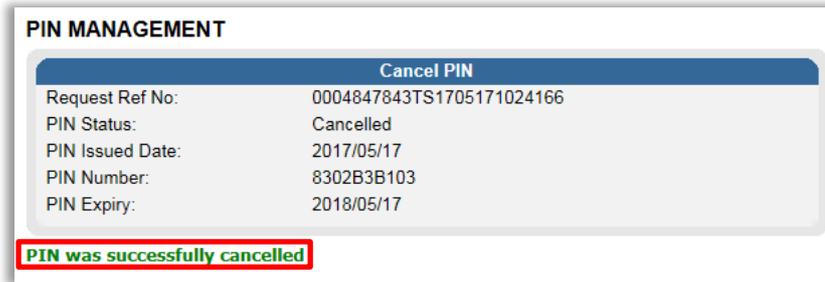
**Cancel PIN**

Request Ref No:	0016280505TS1705170902438
PIN Status:	ACTIVE
PIN Issued Date:	2017/05/17
PIN Number:	CAFCF87139
PIN Expiry:	2018/05/17

- Select the “**Cancel PIN**” button and “**OK**” on the below message to continue.



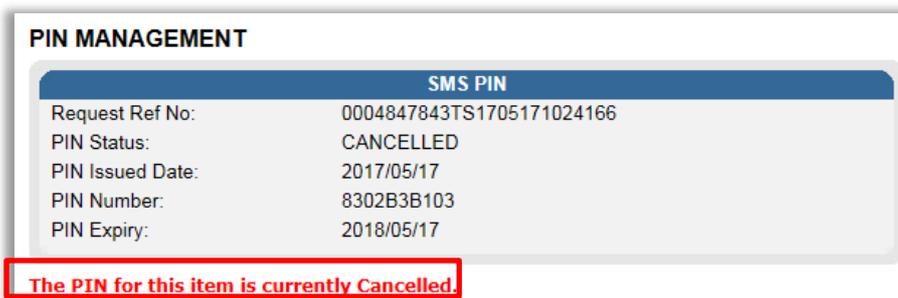
- Request cancellation message is displayed. Select “**Close**” to close the PIN Management screen.



- The PIN status on the MCP dashboard is updated to “**CANCELLED**”.
- If the TCS is cancelled, the 3<sup>rd</sup> party that will verify the TCS will not be able to verify the status.



- If you select the same request and “**SMS PIN**”, the following screen will be displayed to the eFiler that indicates that the PIN is currently cancelled.



- **NEW PIN**

- A new PIN may be requested at any time as long as the request status is “**Approved**” by selecting the applicable request and click the “**New PIN**” button. The PIN Management screen will be displayed.
- Click the “**PIN Valid for**” dropdown arrow, select the specific period required and click “**New PIN**”.

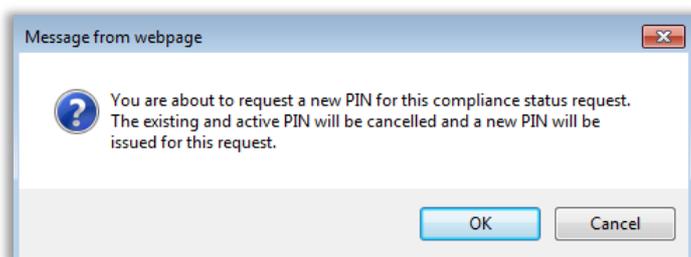
**PIN MANAGEMENT**

**Re-Issue PIN**

Request Ref No: 0004847843TS1705171024166  
 PIN Status: CANCELLED  
 PIN Issued Date: 2017/05/17  
 PIN Number: 8302B3B103  
 PIN Valid for: **1 Month**

New PIN

- A message will be displayed to verify that you want to request a new PIN. Select “OK” to continue or “Cancel” to cancel the request.



- A **message** will be displayed to indicate that the new PIN request was successful.

**PIN MANAGEMENT**

**Re-Issue PIN**

Request Ref No: 0004847843TS1705171024166  
 PIN Status: Active  
 PIN Issued Date: 2017/05/17  
 PIN Number: 1572160104  
 PIN Valid for: 1 Month

**New PIN request successfully processed**

New PIN

- The PIN Status on the MCP dashboard will be updated to “ACTIVE”.

PIN Number	PIN Issue Date	PIN Expiry Date	PIN Status
1572160104	2017/05/17	2017/06/17	ACTIVE

- **PRINT PIN**
  - Click the “Print PIN” button to print the bin.

REQUEST TYPE	STATUS	COMPLIANCE DESCRIPTION	DATE REQUESTED	INDICATOR
TENDER	Approved	The taxpayer is registered for tax and is currently compliant in respect of filing and payment responsibilities	2019/10/23	Compliant
SMS PIN	Cancel PIN	New PIN	Print PIN	Back

- Once the letter is generated for the PIN, the TCS Work Page will be updated with the letter and it may be accessed by selecting the "View" hyperlink as indicated in the below screen.

LETTER DESCRIPTION	LETTER DATE	OPEN
Tax Compliance Request Processed	2017/05/17	<a href="#">View</a>

- Below is an example of the TCS Pin issued letter.

**SARS**

**TAX COMPLIANCE STATUS**  
**PIN Issued**

Enquiries should be addressed to SARS:

**Contact Detail**  
SARS Contact Centre Tel: 0800 00 SARS (7277)  
Alberfon SARS online: www.sars.gov.za  
1528

**Details**  
Taxpayer Reference Number: Always quote this reference number when contacting SARS  
Case Number:  
Issue Date: 2017/05/17

Dear Taxpayer

**TAX COMPLIANCE STATUS PIN ISSUED**

The South African Revenue Service (SARS) has issued your tax compliance status (TCS) PIN as indicated below..

TCS Details:	
Taxpayer Name	
Trading Name	
Tax Reference Number(s)	
Purpose of Request	Tender
Request Reference Number	0016260605TS1705170002438
PIN	CAFCF8713G
PIN Expiry Date	17/05/2018

You may authorise a third party to view your TCS by providing them the PIN. The PIN only allows the third party access to your TCS. All other tax information remains secure.

Your TCS displayed is based on your compliance as at the date and time the PIN is used.

You may cancel this PIN at any time before the expiry date reflected above. Once cancelled, a third party will not be able to verify your TCS.

SARS reserves the right to cancel this PIN in the event that it was fraudulently issued or obtained.

Should you have any other queries please call the SARS Contact Centre on 0800 00 SARS (7277). Remember to have your taxpayer reference number at hand when you call to enable us to assist you promptly.

Sincerely  
**ISSUED ON BEHALF OF THE SOUTH AFRICAN REVENUE SERVICE**

## 12 SUBMISSION OF SUPPORTING DOCUMENTS

- In the instances where SARS require supporting documents to be submitted, a Supporting documents link would be available on the Tax Compliance Status Work Page in order to upload and submit documents.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">Payment arrangements documents</a>	Waiting for Documentation to be Uploaded		2015/11/11	0	0

- The “**Upload Supporting Documents**” screen will be displayed.

### SUPPORTING DOCUMENTS FOR REGISTRATION OF TAX TYPES

For more information on how to use this functionality, please click [here](#).

#### TAXPAYER DETAILS

Taxpayer Name: .  
 Tax Reference Number: .  
 Return Type: Tax Compliance Status

#### UPLOAD SUPPORTING DOCUMENTS

Please ensure that all documents are successfully uploaded before submitting this group.

Document Name:

**Very important:**

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
  - X Documents with the same name.
  - X Password protected documents.
  - X Spread sheets with multiple sheets.
  - X Blank or empty documents.

#### UPLOADED DOCUMENTS

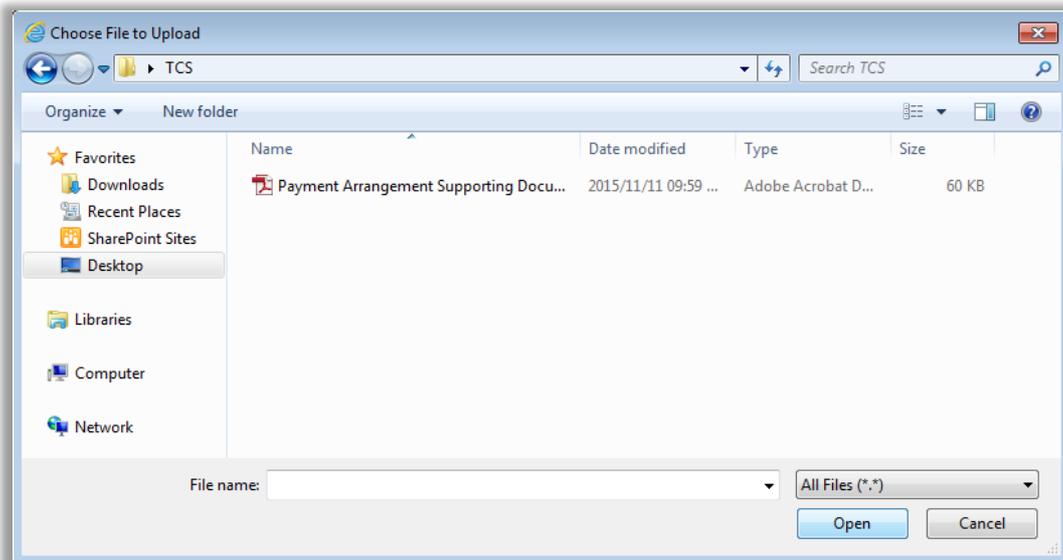
No documents have been uploaded.

#### DOCUMENT GROUP NAMING

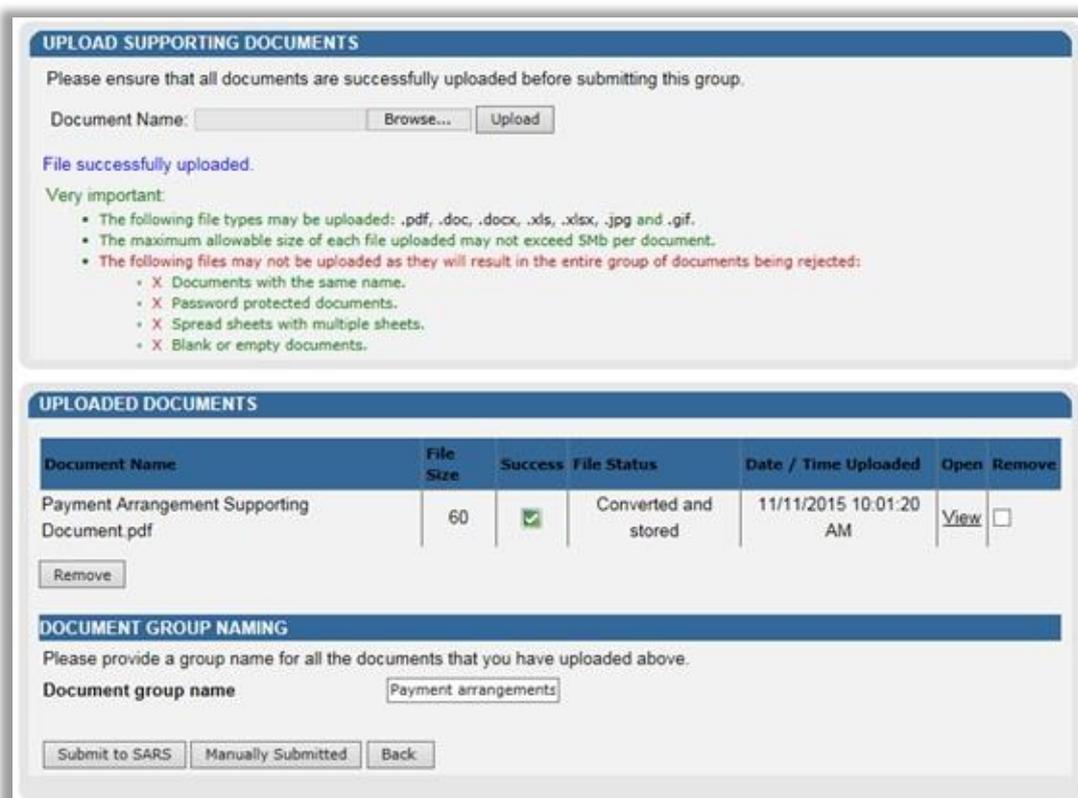
Please provide a group name for all the documents that you have uploaded above.

Document group name

- Click on the “**Browse**” button and select the files to upload. After selecting the relevant file, click the “**Open**” button to continue.



- Select the **“Upload”** button to add the document(s) and it will be listed under the **“Uploaded Documents”** heading. If you wish to remove the document that you have uploaded, click the document and select the **“Remove”** button.



- When you have uploaded all the documents, select the **“Submit to SARS”** button to continue. If you have submitted the relevant material to your nearest SARS branch, click on **“Manually Submitted”** to indicate on eFiling that the documents have been submitted.

**DOCUMENT GROUP NAMING**

Please provide a group name for all the documents that you have uploaded above.

Document group name

Submit to SARS    Manually Submitted    Back

- Confirm that you want to submit all the documents by clicking in the “OK” button on the below message.

Message from webpage

Are you sure that these are all the documents which you require to submit?

OK    Cancel

- The status on the supporting documents section will be updated to “Submitted” on the relevant Work Page.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
<a href="#">Payment arrangements documents</a>	Submitted		2015/11/11	60	1

- In the instances where SARS require additional supporting documents to be uploaded, a letter will be sent to the taxpayer and this will open a new supporting documents link to upload the additional supporting documents.

### 13 WHO VIEWED MY STATUS

- This function provide taxpayers with an audit trail to check who verified their tax compliance status, when the verification occurred and what the status was at the time of the verification.
- Select the “Who viewed my status” option.



- The “Who viewed my status” screen will be displayed.

**Who viewed my status**

Client Details	Search Criteria
Client Name: <input type="text"/>	From Date: <input type="text"/>
Trading As: <input type="text"/>	To Date: <input type="text"/>
Registration Number: <input type="text"/>	PIN Number: <input type="text"/>
Tax Reference: <input type="text"/>	Registered Name: <input type="text"/>
	Trading Name: <input type="text"/>
	<input type="button" value="Request"/>

**Who viewed my status**

- The “**Client Details**” section displays information about the individual or organisation.
- The following Search Criteria fields may be completed depending on the information available to the taxpayer and the specific need:
  - From Date
  - To Date
  - PIN Number
  - Registered Name
  - Trading Name

**Search Criteria**

From Date:

To Date:

PIN Number:

Registered Name:

Trading Name:

- Select the “**Request**” button to continue.
- The name of the third party that verified the Tax Compliance status will be listed as indicated below.

**Who viewed my status**

Client Details	Search Criteria
Client Name: <input type="text"/>	From Date: <input type="text" value="2017/05/16"/>
Trading As: <input type="text"/>	To Date: <input type="text" value="2017/05/17"/>
Registration Number: <input type="text" value="000000000"/>	PIN Number: <input type="text"/>
Tax Reference: <input type="text"/>	Registered Name: <input type="text"/>
	Trading Name: <input type="text"/>
	<input type="button" value="Request"/>

**Who viewed my status**

Pin No	Third Party Name	Date	Tax Compliance Status	Type	Channel
CAFCF87139		2017-05-17 10:50:22	<span style="color: green;">Compliant</span>	TENDER	EFL

- The verification information at the date the third party performed the verification will be indicated under the “**Who viewed my status**” section. This indicates to the taxpayer who verified their information and what the third party saw when the verification was performed. The channel indicates how the verification was done, either by eFiling or at the SARS branch.

**Who viewed my status**

Pin No	Third Party Name	Date	Tax Compliance Status	Type	Channel
CAFCF87139		2017-05-17 10:50:22	<span style="color: green;">Compliant</span>	TENDER	EFL

## 14 TAX COMPLIANCE STATUS VERIFICATION

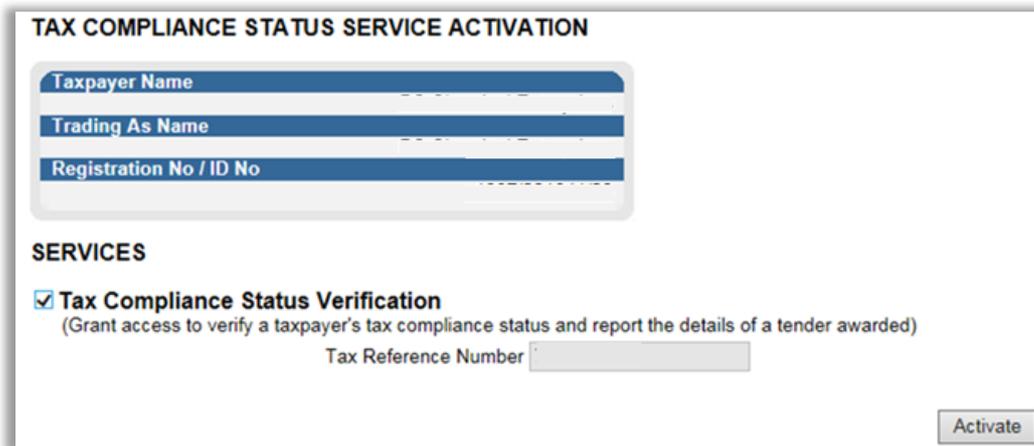
- This functionality will be used by institutions who receives a PIN from a taxpayer who has applied for tax compliance status in order to verify/ check the taxpayer's tax compliance status. Institutions must ensure that the correct rights are activated on eFiling in order to use the Tax Compliance Status Verification.

### 14.1 TAX COMPLIANCE STATUS VERIFICATION ACTIVATION

- Activation of the Tax Compliance Status Verification enables the third party to verify a taxpayer's tax compliance status via the PIN.
- Ensure that the Tax Compliance Status Verification rights have been selected prior to continuing to activate this functionality.
- Click the "**Activation**" option under "**Tax Compliance Status Verification**"



- The Tax Compliance Status Service Activation screen will be displayed. Select the "**Tax Compliance Status Verification**" box and click the "**Activate**" button to activate the verification function.

The screenshot shows a form titled 'TAX COMPLIANCE STATUS SERVICE ACTIVATION'. It contains three input fields: 'Taxpayer Name', 'Trading As Name', and 'Registration No / ID No'. Below these is a section titled 'SERVICES' with a checked checkbox for 'Tax Compliance Status Verification'. A sub-note reads '(Grant access to verify a taxpayer's tax compliance status and report the details of a tender awarded)'. There is a 'Tax Reference Number' input field and an 'Activate' button at the bottom right.

- When the verification has been successfully activated, the Tax compliance status service activation page will be displayed and the status will be indicated as "**Successfully Activated**".

**TAX COMPLIANCE STATUS SERVICE ACTIVATION**

Taxes have been successfully updated.

Taxpayer Name  
 Trading As Name  
 Registration No / ID No

**SERVICES**

**Tax Compliance Status Verification**  
 (Grant access to verify a taxpayer's tax compliance status and/or report the details of an awarded tender)

Tax Reference Number :

**Status:**  
**Successfully Activated**

De-activate | Continue

- The menu options will all be active once the activation is completed.



**14.2 NEW VERIFICATION REQUEST**

- Select “**New Verification Request**” from the “**Tax Compliance Status Verifications**” menu.



- The details of the entity performing the verification will be pre-populated on the Tax Compliance Status Verification screen.
- Only the PIN number may be used to verify the entity.
  - If you have received a PIN from a taxpayer, complete only the “**tax reference number**” and “**Security PIN**” of the taxpayer and verify the “**Security Code**”. Click the “**Continue**” button; or

- For tender and good standing verifications, a confirmation screen will display the details of the taxpayer associated to the tax number you entered. Confirm that the details correspond to the taxpayer whose tax status you intended to verify. Read the confirmation message and if in agreement, click the “**Continue**” button to proceed.

- An SMS will be sent to the taxpayer for all types of TCS verifications once the verification has been confirmed by the third party.
- If a PIN number was used, the result is indicating the current compliance status of the associated taxpayer.

**Result Summary**

Entity Details	
Registered Name:	
INCOME_TAX:	
PIN:	CAF/CF87139
Date/Time:	2017-05-17 10:43:28

The response represents the taxpayer's compliance status at the date and time of this response. It is important to note that the overall compliance status is not static and will change as the compliance status changes.

Indicator	Description	Purpose	Refresh	Open
<span style="color: green;">Complete</span>	The taxpayer is registered for tax and is currently compliant in respect of filing and payment responsibilities	TENDER	Refresh	

- A result summary will be displayed that indicates who the taxpayer is, the applicable trading name and reference numbers associated to the PIN number.
- If the tender has been awarded to the specific taxpayer being verified, select the “**Supply Tender Details**” button.
- Complete the Tender Details and click the “**Submit**” button.

**TENDER DETAILS**

Date Awarded:

Contract Total Amount(R):

Contract Duration(Months):

Contract No:

close

- The successful submission of the tender information will be indicated on the screen.

**Tender information submitted successfully.**

**TENDER DETAILS**

Date Awarded:

Contract Total Amount(R):

Contract Duration(Months):

Contract No:

close

### 14.3 STATUS VERIFICATION HISTORY

- If you select the “**Status Verification History**” menu, the following screen will be displayed that will indicate the verification(s) that was conducted.

- The following Search fields will be displayed:
  - Certificate Type
    - Tender
    - Good Standing
    - Foreign Investment Allowance
    - Emigration
  - Registered Name
  - Tax Number
  - Pin
  - Verification From Date
  - Verification To Date
- Once you have completed your search criteria and selected the “**Search**” button, the results will be displayed.
- **Note** – the results may also contain those verifications where the PIN and tax number did not match as well as where the PIN was no longer an active PIN (in these scenarios minimal information may be displayed in the grid).

PIN No	Reference No	Type	Status Indicator	Registered Name	Verification Date	Expiry Date	Open	Refresh
CAFCF87139		TENDER	Compliant		2017/05/17	2018/05/17	<a href="#">Open</a>	<a href="#">Refresh</a>
1								

- Select the “**Open**” hyperlink to view more information on the verification and the results summary screen will be displayed.

- Click the “**View**” hyperlink and the tax compliance status verification letter for the third party verification will be displayed.



## TAX COMPLIANCE STATUS

### Verification

Enquiries should be addressed to SARS:

#### Contact Detail

SARS  
Alberton  
1528

Contact Centre Tel: 0800 00 SARS (7277)  
SARS online: [www.sars.gov.za](http://www.sars.gov.za)

#### Details

Taxpayer Reference Number:  
Case Number:  
Issue Date: 2017/05/17

Always quote this reference number when contacting SARS

Dear

### TAX COMPLIANCE STATUS VERIFICATION

With reference to your tax compliance status (TCS) verification request, the South African Revenue Service (SARS) confirms the following:

TCS Verification	
Taxpayer Name	
Trading Name	
Tax Reference Number(s)	
PIN	CAFCS7139
Date of Verification	2017/05/17
Tax Compliance Status Type	Tender
Tax Compliance Status	Compliant
Tax Compliance Status Description	The taxpayer is registered for tax and is currently compliant in respect of filing and payment responsibilities

Should you have any queries please call the SARS Contact Centre on 0800 00 SARS (7277). Remember to have your taxpayer reference number at hand when you call to enable us to assist you promptly.

Sincerely

## 15 APPENDIX A – SUPPORTING DOCUMENTS FOR FOREIGN INVESTMENT ALLOWANCE

- When you apply for a Tax Compliance Status (TCS) in respect of foreign investment allowance for individuals, you are required to submit the following supporting documents:
  - Specific documents that demonstrate source of the capital to be invested. For detailed information on the specific documents refer to paragraph 15.1 below.
  - Statement of assets and liabilities for the previous three tax years (this should include disclosure of all investments, loan accounts and distributions from local and foreign companies, trusts, etc.)
  - Applicable Power of Attorney where the TCS application is submitted by a person other than the taxpayer.

### 15.1 THE SPECIFIC DOCUMENTS REQUIRED FOR THE FOREIGN INVESTMENT ALLOWANCE APPLICATIONS TO DEMONSTRATE THE SOURCE OF CAPITAL

- **Loan:**
  - Where the parent lends money to the child to invest offshore:
    - Loan agreement; and
    - Bank statement of parent, not older than 3 months.
  - The trust lends money to the trustee or beneficiary to invest offshore:
    - Loan agreement; and
    - Bank statement of trustee or beneficiary, not older than 3 months;
    - Latest Trust Financials;
    - Bank statement of trust, not older than 3 months; or
    - Trust's latest share portfolio statement (not older than 3 months). This statement will also include the amount of shares and current market value.
  - The company lends money to a director of the company to invest offshore:
    - Loan agreement between the company and the director;
    - Bank statement of the director, not older than 3 months; and
    - Company's latest annual financial statements.
- **Donation**
  - If the donation is between spouses:
    - A declaration (IT144) ; and
    - Bank statement of donee, not older than 3 months
  - If the donation is not between spouses:
    - A declaration (IT144)
    - Proof (Copy of the receipt) of donations tax paid; and
    - Bank statement of donor and donee, not older than 3 months.
- **Inheritance:**
  - Letter from the executor of the estate;
  - A copy of the Liquidation & Distribution account; and
  - Bank statement, not older than 3 months.
- **Savings / Cash / Bank Account / Fixed Deposits:**
  - Bank statement, not older than 3 months; and
  - Proof of source (i.e. where and how the money was obtained).
- **Shares:**
  - Portfolio statement not older than 3 months. This statement will also include the amount of shares and current market value.
- **Sale of property:**

- Original letter of the Conveyancer to confirm the transfer of the property and that the money will be transferred from his/her trust account; or
  - Proof of receipt of the proceeds together with applicant's bank statement not older than 3 months.
- **Royalty Income**
  - Source of royalty income; and
  - Proof of royalty payment.
- **Earnings:**
  - Where a recurring foreign investment does not exceed R30 000 per annum a copy of a salary slip is needed once a year;
  - The policy number; and
  - It must be noted that the institution (e.g. Sanlam / Old Mutual) will apply on your behalf.
- **Distributions from a trust**
  - Resolutions from the Trust making the distributions;
  - Details of the source from the Trust making the distribution;
  - Bank statement of trust, not older than 3 months; or
  - Trust's latest share portfolio statement (not older than 3 months); This statement will also include the amount of shares and current market value.
- Copy of trust deed; and
  - Trust's Annual Financial Statements.
- **Other:**
  - Documentary proof and explanation.

## 16 APPENDIX B - SUPPORTING DOCUMENTS FOR EMIGRATION

- For a new Tax Compliance Status (TCS) application:
- Where the TCS application is for a first time emigrant:
  - Statement of assets and liabilities for the previous three tax years (this should include disclosure of all investments, loan accounts and distributions from local and foreign companies, trusts, etc.)
  - The MP336(b) - 'Emigration: Application for foreign capital allowance' that is authenticated by the stamp of the Authorised Dealer (e.g. bank) concerned and the signature of one of its Authorised Officers; or
  - Where the authorised dealer (e.g. bank) informed you not to complete the MP336(b), the authorised dealer must provide a letter stating the reason(s) why the MP336(b) should not be completed.
  - In case where you emigrated without formalising your emigration with South African Reserve Bank (SARB) or have emigrated a very long time ago and as such have no assets and liabilities in South Africa (Nil assets and liabilities declared on the MP336(b), a Nil Statement of assets and liabilities for the previous three tax years must be submitted.
  - Applicable Power of Attorney where the TCS application is submitted by a person other than the taxpayer.
  - Capital Gains Tax calculation on the deemed disposal of assets on the day before the taxpayer cease to be a resident.
    - This is applicable where amounts are included under listed and unlisted investments as well as other assets (e.g. Kruger Coins)
- Where the applicant is a member of a pension, provident or retirement annuity fund, the following particulars in respect of **each** fund must be submitted on a separate sheet:
  - Name of fund;

- Expected lump sum amount to be paid out; and
  - Date of expected payment.
- Where the applicant is a member of a pension, provident or retirement annuity fund, the following particulars in respect of **each** fund must be submitted on a separate sheet:
  - Name of fund;
  - Expected lump sum amount to be paid out; and
  - Date of expected payment.
- Where the applicant has a South African insurance policy, the following particulars in respect of each South African insurance policy the taxpayer own must be submitted on a separate sheet:
  - Name of insurance company;
  - Address of insurance company;
  - Policy number;
  - Date on which any benefits from the policy are expected; and
  - Particulars of expected future benefits from such policy.
- Where the applicant, wife or minor children are beneficiary of a trust, the following particulars must be submitted on a separate sheet:
  - Name of the trust;
  - Income tax reference number of the trust;
  - Name(s) of the trustee(s);
  - Postal address of the trust;
  - Business address of the trust;
  - Nature of income received from the trust and the annual amount thereof;
  - Date on which you first received income from the trust;
  - Monthly or yearly amount received from the trust.
- Where the applicant, spouse or minor children are the shareholder(s) of a private company or member(s) of a close corporation, the following particulars must be submitted on a separate sheet:
  - Name the private company/close corporation;
  - Income tax reference number of private company/close corporation;
  - Number of shares/percentage of interest;
  - Postal address of private company/close corporation; and
  - Business address of private company/close corporation.
- In case of a family unit, if the spouse wishes to be issued with a separate TCS in order to formalise his/her emigration, then the spouse must do the following:
  - i) Complete a separate TCR01 - Tax Compliance Request form
  - ii) Submit the MP336(b) that is authenticated by the stamp of the Authorised Dealer concerned and the signature of one of its Authorised Officers; and
  - iii) Submit the supporting documents in support of her application.

**Note:** The above will not apply where the family unit is emigrating together and the details of the spouse are captured in the TCR01. In this event, the TCS PIN letter for the applicant will include the details of the spouse (that is, names and ID number or passport number).

## 16.1 THE SPECIFIC DOCUMENTS REQUIRED FOR EMIGRATION APPLICATIONS TO DEMONSTRATE THE SOURCE OF CAPITAL

- **Loan:**
  - Where the parent lends money to the child to invest offshore:
    - Loan agreement; and
    - Bank statement of parent, not older than 3 months.
  - The trust lends money to the trustee or beneficiary to invest offshore:
    - Loan agreement; and
    - Bank statement of trustee or beneficiary, not older than 3 months;
    - Latest Trust Financials;
    - Bank statement of trust, not older than 3 months; or
    - Trust's latest share portfolio statement (not older than 3 months). This statement will also include the amount of shares and current market value.
  - The company lends money to a director of the company to invest offshore:
    - Loan agreement between the company and the director;
    - Bank statement of the director, not older than 3 months; and
    - Company's latest annual financial statements.
- **Donation**
  - If the donation is between spouses:
    - A declaration (IT144) ; and
    - Bank statement of donee, not older than 3 months
  - If the donation is not between spouses:
    - A declaration (IT144)
    - Proof (Copy of the receipt) of donations tax paid; and
    - Bank statement of donor and donee, not older than 3 months.
- **Inheritance:**
  - Letter from the executor of the estate;
  - A copy of the Liquidation & Distribution account; and
  - Bank statement, not older than 3 months.
- **Savings / Cash / Bank Account / Fixed Deposits:**
  - Bank statement, not older than 3 months; and
  - Proof of source (i.e. where and how the money was obtained).
- **Shares:**
  - Portfolio statement not older than 3 months. This statement will also include the amount of shares and current market value.
- **Sale of property:**
  - Original letter of the Conveyancer to confirm the transfer of the property and that the money will be transferred from his/her trust account; or
  - Proof of receipt of the proceeds together with applicant's bank statement not older than 3 months.
- **Royalty Income**
  - Source of royalty income; and
  - Proof of royalty payment.
- **Earnings:**
  - Where a recurring foreign investment does not exceed R30 000 per annum a copy of a salary slip is needed once a year;
  - The policy number; and
  - It must be noted that the institution (e.g. Sanlam / Old Mutual) will apply on your behalf.
- **Distributions from a trust**
  - Resolutions from the Trust making the distributions;
  - Details of the source from the Trust making the distribution;
  - Bank statement of trust, not older than 3 months; or
  - Trust's latest share portfolio statement (not older than 3 months); this statement will also include the amount of shares and current market value.

- Copy of trust deed; and
  - Trust's Annual Financial Statements.
- **Other:**
  - Documentary proof and explanation.
- Where the TCS application is for Emigrant's remaining Assets (formerly known as "Blocked Funds"):
  - A copy of the Tax Clearance Certificate (TCC) or TCS PIN letter - Emigrant that was previously issued by SARS.
  - A copy of the MP336(b) application previously submitted;
  - Addendum stating the intended amount to be transferred; and
  - A Duly completed Power of Attorney by the taxpayer (only if the application is submitted by the taxpayer's representative).

## 17 CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
GEN-ELEC-09-G01	How to complete the Registration Amendments and Verification Form RAV01 – External Guide	All
GEN-ELEC-15-G01	A Step by Step guide to the Entity Merge functionality on eFiling – External Guide	All

## 18 DEFINITIONS AND ACRONYMS

<b>ERC01</b>	Entity Reference Number Confirmation form
<b>IT</b>	Income Tax
<b>MCP</b>	My Compliance Profile
<b>PAYE</b>	Pay-As-You-Earn
<b>RFQ</b>	Request for Quotation
<b>SARS</b>	South African Revenue Service
<b>STC</b>	Secondary Tax on Companies
<b>TCC</b>	Tax Clearance Certificate
<b>TCR01</b>	Tax Compliance Status Request form
<b>TCS</b>	Tax Compliance Status
<b>VAT</b>	Value Added Tax

### 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 registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 7277
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).