

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. |
| 14-09-2020 | 14 | Guide updated with the change of Adobe ERC01 form to HTML5 ERC01 form format. |
| 05-02-2021 | 15 | Update the TCR01 Flex form to the TCR01 Web-based form |
| 01-03-2021 | 16 | Update with changes in accordance with the amendments of the exchange control regulations to the supporting document information on the Foreign Investment and Emigration Annexures. |
| 14-06-2021 | 17 | Update emigration annexure of supporting documents to include where a family unit is emigrating. |
| 09-07-2021 | 18 | Pin information updated for FIA and Emigration |

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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 strategic objectives, the SARS Intent, and 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.

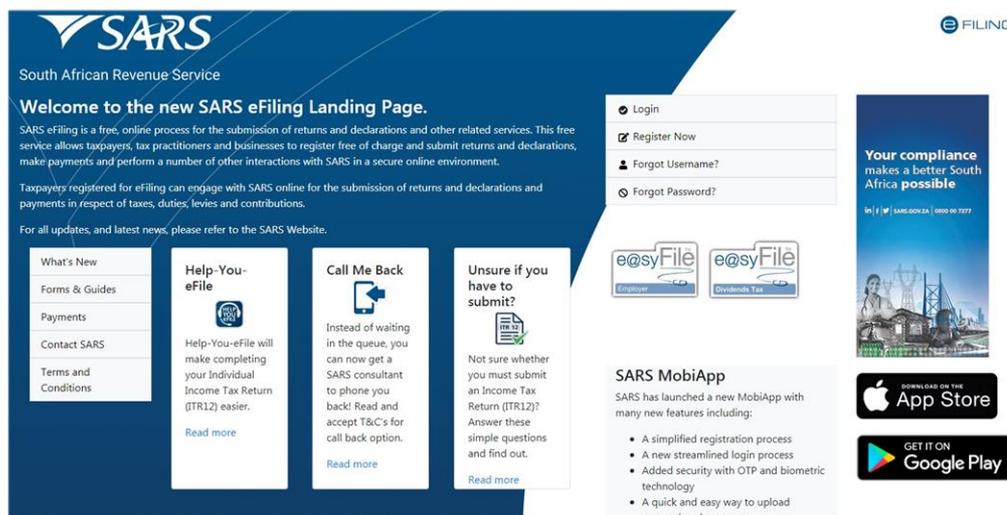
2 INTRODUCTION

- The South African Revenue Service (SARS) utilised 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 has 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. 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 (TCS) applications and empower taxpayers to help themselves by means of an electronic service.
- The full TCS enhancements include 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 or 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.
- Requesting a New PIN for an existing TCS application, is not regarded as a new TCS application by SARS. It has come to SARS' attention that taxpayers are utilising this avenue to circumvent applying for approval for additional fund transfers. The issued TCS PIN has no value other than being an electronic mechanism to enable third parties to view the TCS verification result and in respect of FIA and Emigration applications, and to indicate the approved amount the taxpayer wants to transfer offshore. SARS views this practice of requesting a New PIN for the same FIA application in order to transfer additional funds abroad, in a very serious light.

- **Note:** Taxpayers are reminded that once the approved amount has been transferred abroad, then a new FIA application must be submitted to obtain approval for additional fund transfers.

3 EFILING HOME PAGE

- In order to access SARS eFiling, navigate to 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.

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 | | | |
|----------------|---------------------|--------------------|----------------------|
| Group Name | Authorisation Level | Access to Payments | Open |
| System Default | Submissions | Yes | Open |

- 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 and TCS verification functionality, select the option “**Tax Compliance Status**” or “**Tax Compliance Status Verification**” to enable you to access the TCS functionality or to verify the tax compliance status of taxpayers by using the PIN or the TCC details.

UPDATE GROUP DETAILS

Group Name:

Authorisation Level:

Access To Payments:

Tax Types:

- Provisional Tax (IRP6)
- VAT201
- Organisation Income Tax (ITR14/IT12EI/ITR12T)
- Individual Income Tax (ITR12)
- Employee's Tax (EMP201)
- IT56 - Secondary Tax On Companies (STC)
- EMP501 - Submission
- Customs Agent
- Excise Agent
- VAT Admin Penalty
- PAYE Admin Penalty
- IT Admin Penalty
- Transfer Duty
- AA88 Agent Appointment – Banks
- Dividends Withholding Tax (DWT)
- AA88 Agent Appointment – Employers
- AA88 Agent Appointment - Other
- Tax Compliance Status**
- Tax Compliance Status Verification**
- IT3
- Medical Scheme Contribution
- Insurance Payment
- Withholding Tax on Interest(WTI)
- 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.

Portfolio:

Taxpayer: Tax Practitioner

Portfolio: A Taxpayer: [red box] Organisation

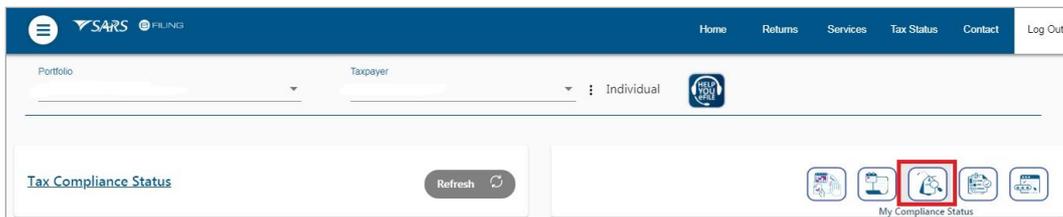
- The steps to activate the tax compliance status are the same for Individual, Organisation and Tax Practitioner eFiling portfolios.

Portfolio: j Taxpayer: [red box] Individual

- 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

Cancel Continue

- 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.

De-activate Continue

- 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, 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.

- Tax Compliance Status
- Activation
- My Compliance Profile
- Tax Compliance Status Request
- My Account Enquiries
- Who viewed my status

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 registered profile via eFiling by selecting the once-off "Merge Entities" option:

- Select "Update Profile"

If you are unable to complete the "Merge Entities" process:

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

- 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 on the SARS website: **A Step by Step guide to the Entity Merge Functionality on eFiling - External Guide.**

| | |
|--------------------------------------|---|
| My Profile | <h3>Merge Entities</h3> <div style="background-color: #0056b3; color: white; padding: 5px; margin-bottom: 10px;">Purpose of this functionality</div> <p>In an attempt to provide you with a full and consolidated view of an Entity's profile, SARS requires your assistance to ensure that all the relevant tax and customs registrations are linked correctly.</p> <p>In the context of the Single Registration solution, SARS uses the term 'entity' to refer to as a person, a Company, or a Trust that has been registered at a registration authority such as the Department of Home Affairs (Individuals), CIPC (Companies) or the Master of High Court (Trusts), or any another type of enterprise (e.g. political party, partnership, etc.) that is not registered with a registration authority, but exists or operates as a unique concern. Unique entities are most reliably identified by their unique ID or registration number, although entities without registration numbers may be identified by a combination of their name and other criteria such as registered address or contact details.</p> <p>SARS uses the term 'merge' to describe the process of combining duplicated registration records into a single entity with all the associated tax and customs registrations linked to the single entity. The fundamental principle is that duplicated records of the same entity should be merged, which also implies that different types of entities, and entities with different registration numbers that are not the same entity, should not be merged. In exceptional circumstances where registration numbers of the same entity were captured differently (incorrectly) in the different CTS systems, these instances would require merging of records with different registration numbers because they are actually the same entity.</p> <p>The merge functionality will therefore allow you to view, verify or add all the tax and customs registrations that exist in relation to an entity's portfolio at SARS so that you are thereafter presented with a single view of the entity either via eFiling or within a SARS Branch Office.</p> <p>Note: Entities that are incorporated separately e.g. companies with different registration numbers, cannot be merged, and Tax and customs registrations that belong to different entities cannot be linked to the same entity.</p> <p>Valid Merge Scenarios:</p> <ul style="list-style-type: none"> Same ID/registration number and name No registration number exists for the entity, but name, address and contact details are similar Registration numbers are different, but could be ascribed to capture errors or company conversions at CIPC |
| User | |
| SARS Registered Details | |
| Notice of Registration | |
| Maintain SARS Registered Details | |
| Saved Details | |
| Maintain Registered Details History | |
| Merge Entities | |
| Entity Merge History | |
| Letters | |
| Register Withholding Tax on Interest | |

- Click the “**Continue**” button to proceed to the Entity Reference Number Confirmation process.
- The Entity Reference Number Confirmation (ERC01) form will be displayed to the eFiler to verify the entity details and tax reference numbers and submit.

Back
Submit form

Entity Reference Number Confirmation
South African Revenue Service

Entity Details

| | |
|-----------------------------|------------------------------|
| Surname (Registered Name) * | C No. |
| Passport No. | Company / CC / Trust Reg No. |

If any of the entity details reflected above requires an update, the taxpayer / representative taxpayer should either utilise the entity details amendment function on eFiling or visit a SARS branch.

Matched Tax Reference Number(s), Customs Code(s) and/or Excise Code(s)

If one or more of the pre-populated reference numbers in this section do not belong to the taxpayer reflected on this form or if one or more reference numbers that belong to the taxpayer reflected on this form are missing from the list, the taxpayer / representative taxpayer should update the registered profile on eFiling. Alternatively visit a SARS branch and bring along all relevant supporting documents to motivate the changes required.

Taxes On Income (incl. Assessed, Provisional, Dividends, STC, Turnover tax)

| |
|------------------|
| Reference Number |
|------------------|

Employment Taxes (incl. PAYE / SDL / UIF)

| | | |
|-----------------------|----------------------|----------------------|
| PAYE Reference Number | SDL Reference Number | UIF Reference Number |
|-----------------------|----------------------|----------------------|

Value Added Tax

Excise

Customs

| | | |
|----------------|-------------|--------------|
| VAT Ref Number | Excise Code | Customs Code |
|----------------|-------------|--------------|

Declaration

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.

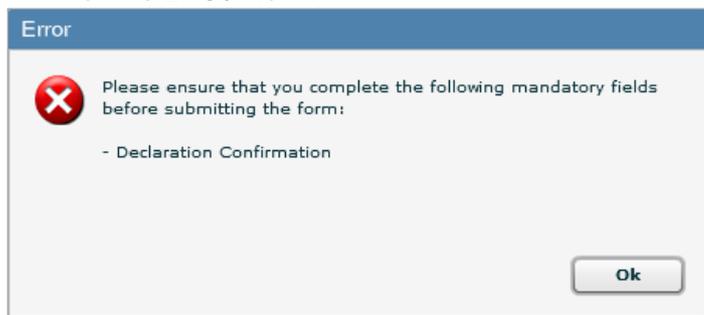
Yes No

2020 / 8 / 27

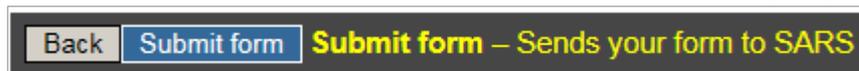
For enquiries go to www.sars.gov.za or call 0800 00 7277

- **Note:** You will not be allowed to make any changes to details on the ERC01 form. Any changes must be made using the “**Maintain Registered Details**” or the “**Merge Entities**” 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:

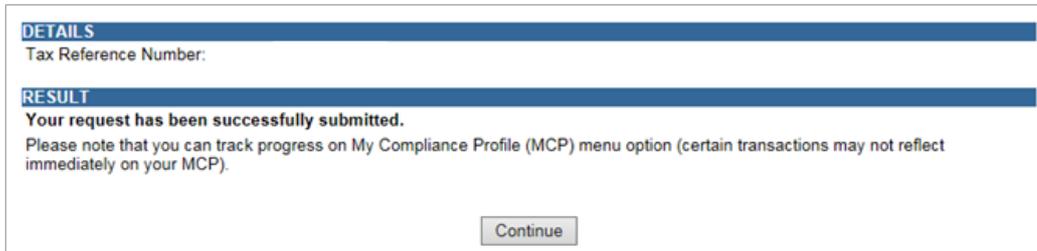
‘I, as the taxpayer/trader / duly authorised representative of the taxpayer / trader, hereby confirm that the tax reference number(s) and/or customs code(s) displayed on this form are true and correct in every respect and is a true reflection of the complete registered profile of the taxpayer / trader 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.



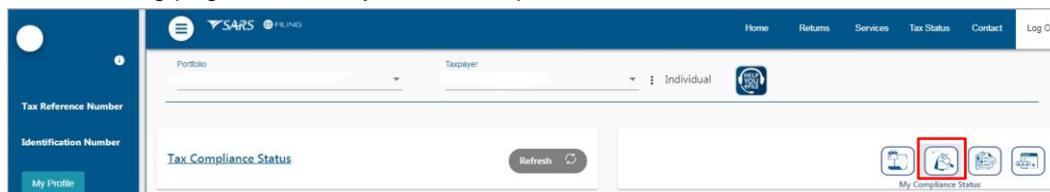
- Click **“Continue”** to proceed and the **“My Compliance Profile”** page will be displayed.

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.

TAX COMPLIANCE STATUS

| CLIENT DETAILS | REFRESH STATUS |
|---|-----------------|
| Client Name: Trading Name: Registration Number: Tax Reference: | Last Refreshed: |

SEARCH RESULTS

MY COMPLIANCE PROFILE TAX COMPLIANCE STATUS REQUEST

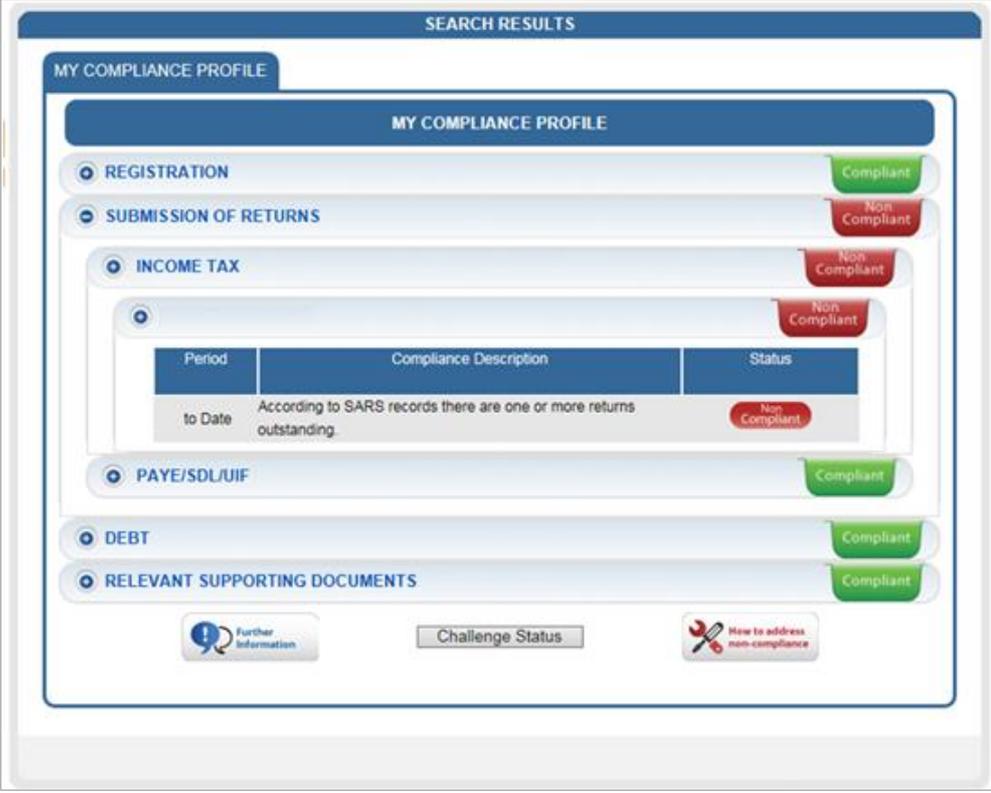
MY COMPLIANCE PROFILE

| | |
|-------------------------------|-----------|
| REGISTRATION | Compliant |
| SUBMISSION OF RETURNS | Compliant |
| DEBT | Compliant |
| RELEVANT SUPPORTING DOCUMENTS | |

[Further Information](#) [Challenge Status](#) [How to address non-compliance](#)

- 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.



SEARCH RESULTS

MY COMPLIANCE PROFILE

REGISTRATION Compliant

SUBMISSION OF RETURNS Non Compliant

INCOME TAX Non Compliant

| Period | Compliance Description | Status |
|---------|--|---------------|
| to Date | According to SARS records there are one or more returns outstanding. | Non Compliant |

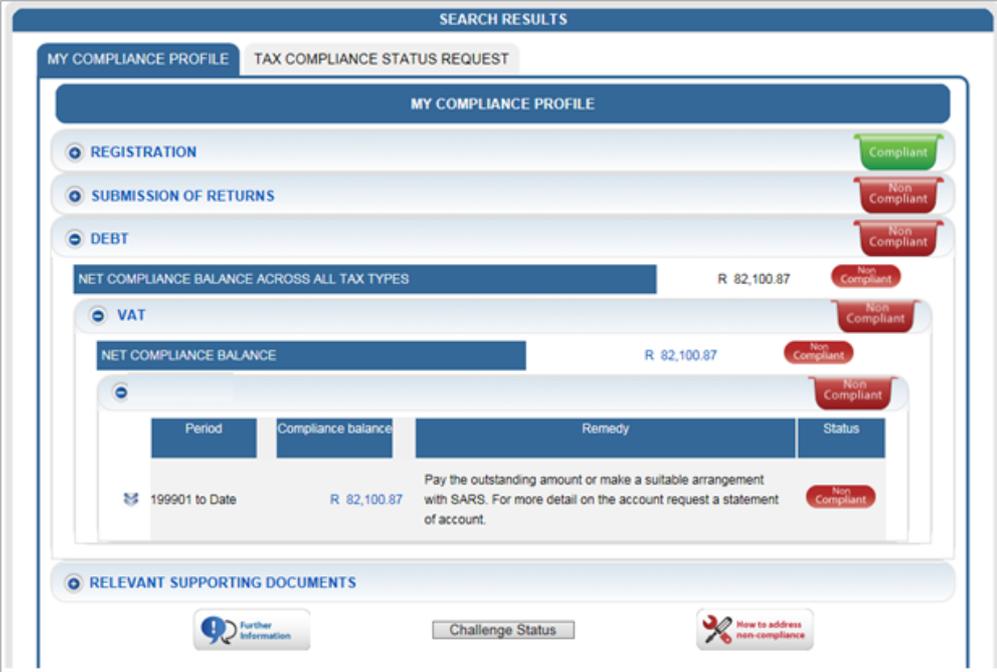
PAYE/SDL/UIF Compliant

DEBT Compliant

RELEVANT SUPPORTING DOCUMENTS Compliant

[Further Information](#) [Challenge Status](#) [How to address non-compliance](#)

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



SEARCH RESULTS

MY COMPLIANCE PROFILE **TAX COMPLIANCE STATUS REQUEST**

REGISTRATION Compliant

SUBMISSION OF RETURNS Non Compliant

DEBT Non Compliant

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

VAT Non Compliant

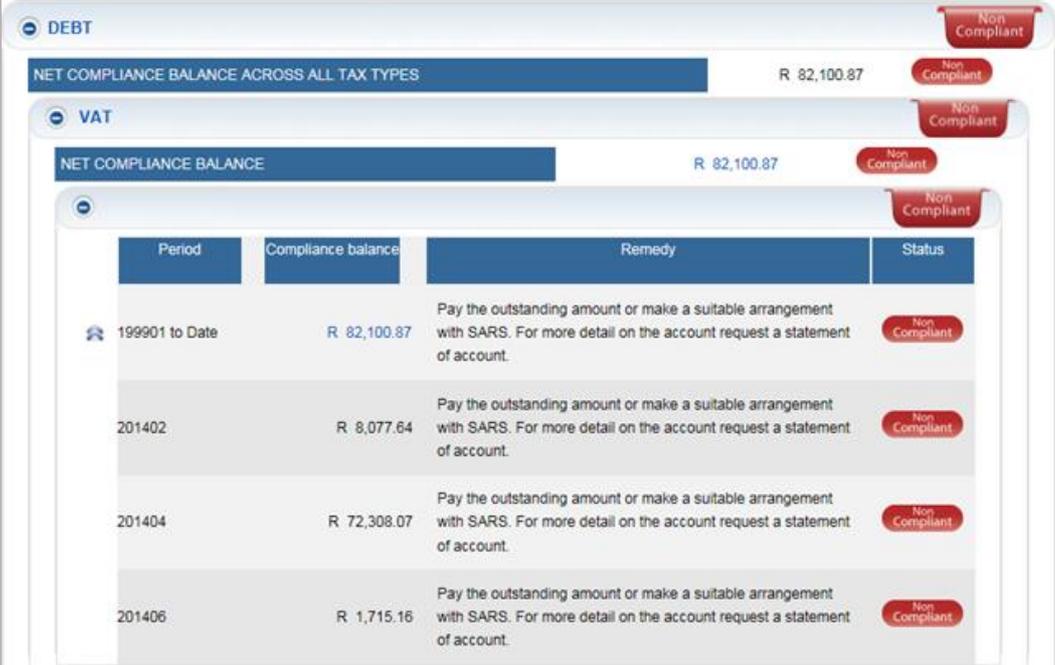
NET COMPLIANCE BALANCE R 82,100.87 Non Compliant

| 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 |

RELEVANT SUPPORTING DOCUMENTS Compliant

[Further Information](#) [Challenge Status](#) [How to address non-compliance](#)

- 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

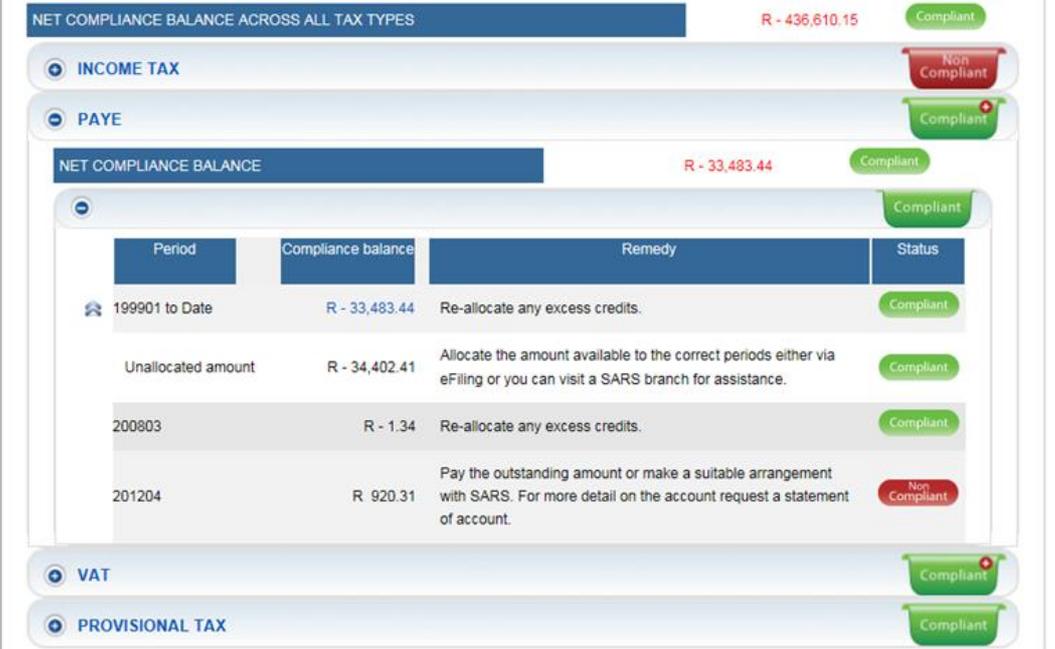
NET COMPLIANCE BALANCE ACROSS ALL TAX TYPES R 82,100.87 Non Compliant

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: [Field]
 Trading Name: [Field]
 Registration Number: [Field]
 Tax Reference: [Field]

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.

SEARCH RESULTS

MY COMPLIANCE PROFILE TAX COMPLIANCE STATUS REQUEST

MY COMPLIANCE PROFILE

- REGISTRATION Compliant
- SUBMISSION OF RETURNS Non Compliant
- DEBT Compliant

NET COMPLIANCE BALANCE ACROSS ALL TAX TYPES R - 939,585.85 Compliant

- INCOME TAX Compliant
- PAYE Non Compliant
- VAT Compliant

RELEVANT SUPPORTING DOCUMENTS

[Further Information](#) Challenge Status [How to address non-compliance](#)

- DEBT Compliant

NET COMPLIANCE BALANCE ACROSS ALL TAX TYPES R - 939,585.85 Compliant

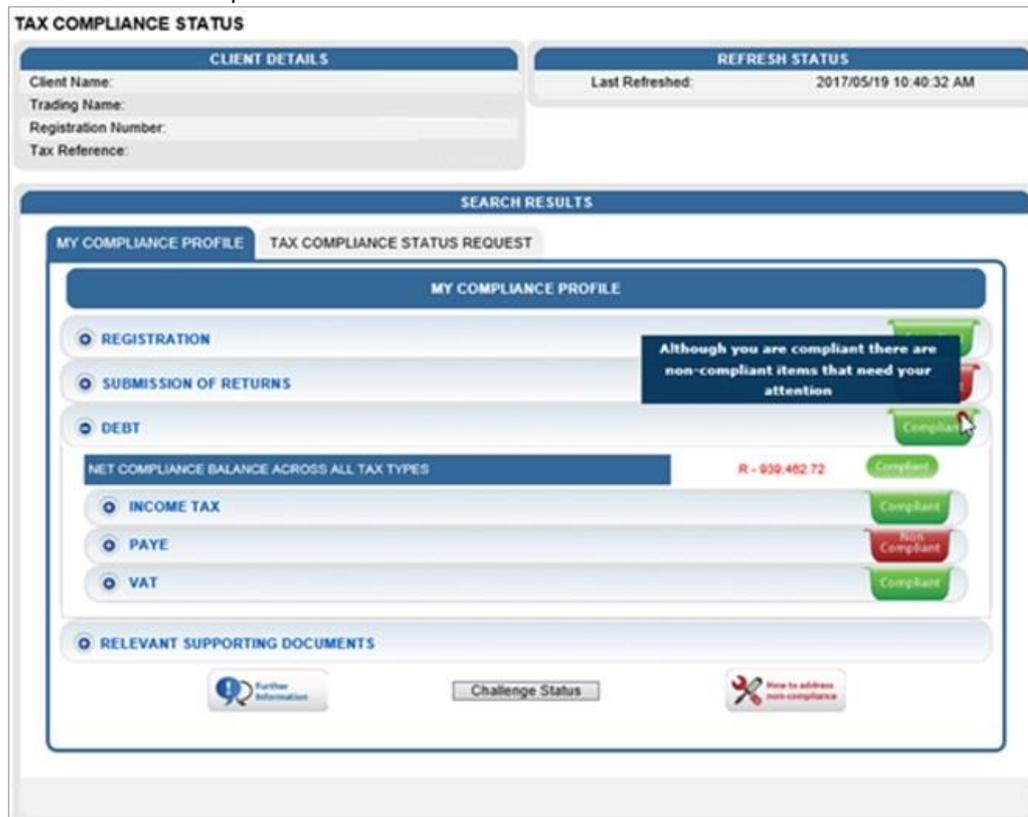
- INCOME TAX Compliant
- PAYE Non Compliant

NET COMPLIANCE BALANCE R 195,691.17 Non Compliant

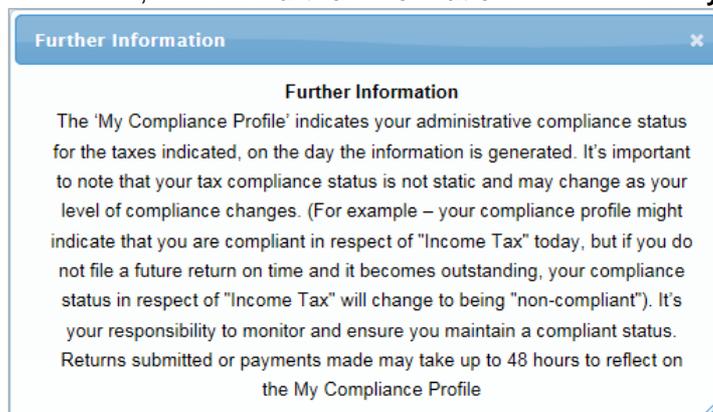
| Period | Compliance balance | Remedy | Status |
|----------------|--------------------|---|---------------|
| 199901 to Date | R 195,691.17 | Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account. | Non Compliant |

- VAT Compliant

- 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”**.



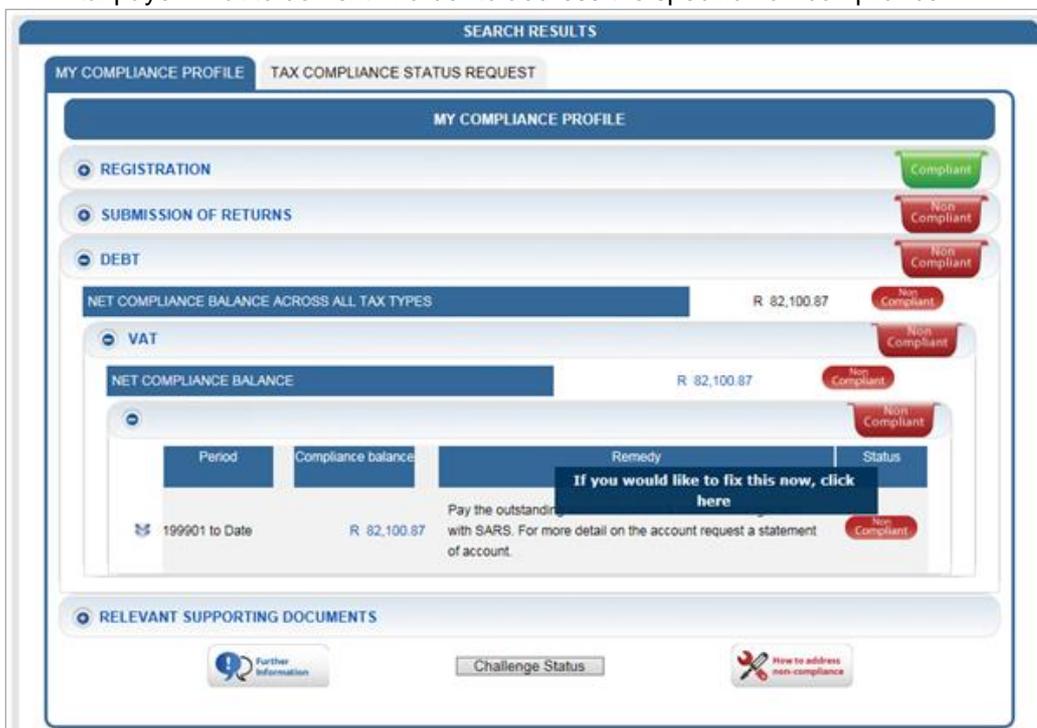
8 HOW TO REMEDY NON-COMPLIANCE

- 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.

ADDRESS NON-COMPLIANCE

Address non-compliance

Remedy Description:
In the event that this is an incorrect reflection of the status, visit a SARS branch to update your registration status.

SARS Recommendation:
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

ADDRESS NON-COMPLIANCE

Remedy Description:
Capture and submit the outstanding returns.

SARS Recommendation:
 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.

| 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.

EMP201 WORK PAGE

TaxPayer Details

Taxpayer Name: _____

Tax Period: 2013/2

Reference Number: _____

| RETURN | DUE DATE | STATUS |
|--------|---|----------------------|
| EMP201 | Your return is overdue, please submit urgently. | Issued on 11/11/2015 |

- 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 To: 2015-11

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 To: 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

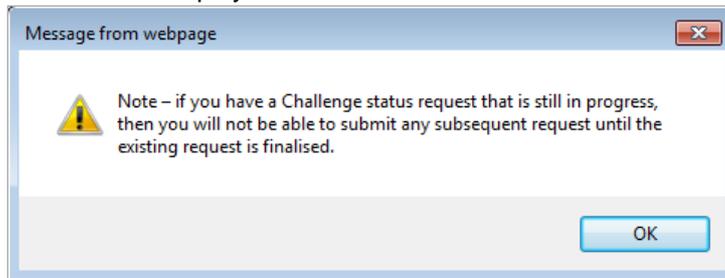
ERROR MESSAGE

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

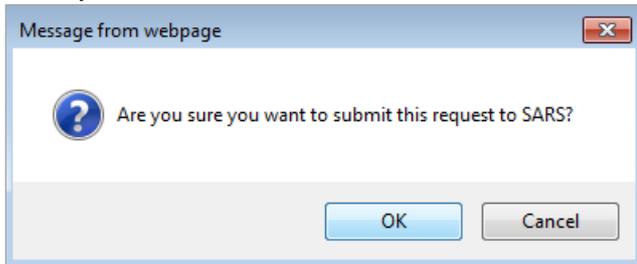
Contact person details
Capture the contact details of the person that must be contacted when SARS needs to correspond with you on this case

Surname: Dea Cell No: 0000000000

First Name: Marc Business No: 0000000000

Email: Tel No: 04400000000000

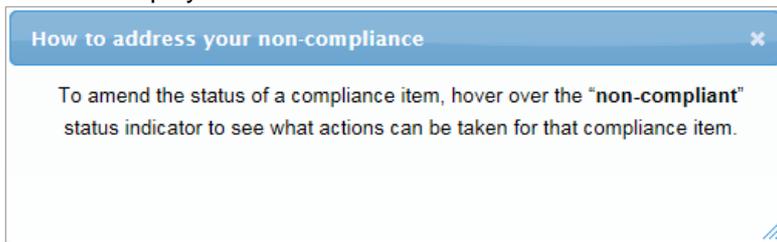
- If you click “OK” on the below screen, you can submit a request to SARS to re-evaluate your status.



- 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.

| |
|-------------------------------|
| Tax Compliance Status |
| Activation |
| My Compliance Profile |
| Tax Compliance Status Request |
| My Account Enquiries |
| Who viewed my status |

- 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 | View |
| 2015/11/11 | Request Payment Arrangement | Case created | R 600.00 | View |

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 | View |

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

| | |
|--------------------------------------|---------------------------------------|
| Taxpayer Name | eFiling Status Case created |
| Tax Reference | |
| Registration Number/ID Number | |

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

Query Status

- 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

| | |
|--------------------------------------|---|
| Taxpayer Name | eFiling Status Case in progress |
| Tax Reference | |
| Registration Number/ID Number | |

| 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 |
|--|--|------|------------|-----------|-------------|
| Payment arrangements documents | Waiting for Documentation to be Uploaded | | 2015/11/11 | 0 | 0 |

| LETTER DESCRIPTION | LETTER DATE | OPEN |
|------------------------------------|-------------|----------------------|
| Payment Arrangement Request Letter | 2015/11/11 | View |

- 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 | View |

- If the applicant cancels the active PIN or requests a new PIN number, the original PIN will be issued until the validity period expires.
- 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 12 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.

- 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.

- Select the TCS request type and when the “Request” button is selected, the Tax Compliance Status Request (TCR01) form will be displayed in to complete. The following containers will be displayed in the 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 capture the applicable one for the specific request. The trading name captured will be visible to the 3rd 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 capture the applicable number pertaining to the specific request and these numbers will be visible to the 3rd 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 – in the case of an individual, the ID number will be pre-populated.
 - 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

Request Ref No : 0007594979GS0302211343336

Taxpayer Details

Surname / Registered Name: S

Trading Name:

Income Tax Ref No: 0

PAYE Ref No:

VAT Ref No:

Customs Code:

ID No: 6

Passport No:

Passport Country (e.g. South Africa = ZAF):

Company/CC/Trust Reg No:

Tax Compliance Type: GOOD STANDING

Home Tel No:

Bus Tel No:

Cell No:

Email:

Is this request completed by the authorised representative on behalf of the taxpayer? Y N

Is this request in respect of a Partnership / Joint Venture? Y N

- 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, Cell 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

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

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

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.

- 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)

| Emigration Details | |
|--|---|
| Will you remain a tax resident in SA on emigration? | <input type="radio"/> Y <input type="radio"/> N |
| Do you anticipate being a tax resident in SA within 5 years of emigration? | <input type="radio"/> Y <input type="radio"/> N |
| Is this request on behalf of you and your spouse? | <input type="radio"/> Y <input type="radio"/> N |
| Where will you be a tax resident? | <input type="text"/> |
| Total amount you wish to transfer | R <input type="text"/> |
| Date of departure (CCYYMMDD) | <input type="text"/> |

- **South African Assets**
 - 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.

| South African Assets | |
|------------------------------|-------------------------------|
| Fixed Property Assets | |
| Total Cost Price | R <input type="text"/> |
| Total Current Market Value | R <input type="text"/> |
| Investment Assets | |
| Listed Investments | R <input type="text"/> |
| Unlisted Investments | R <input type="text"/> |
| Other Assets | |
| Insurance Policies | R <input type="text"/> |
| Cash Balances | R <input type="text"/> |
| Debtors | R <input type="text"/> |
| Interest in Trusts | R <input type="text"/> |
| Other Assets | R <input type="text"/> |
| Total Assets | R <input type="text"/> |
| Total Liabilities | R <input type="text"/> |
| Net Worth | R <input type="text"/> |

- **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 you have indicated that the emigration application is on behalf of a spouse that is not registered for tax with SARS:
 - 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.

- 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 a cell number or email address on the TCS Request form, the following message will be displayed to provide contact details to SARS. Click “OK” to proceed.

Please provide either a cell number or email address for communication purposes.

OK

- 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, the following screen will be displayed to indicate that the request has been submitted. Continue to the Tax Compliance Work Page to view the request(s).

TCR01 FORM
 Your request has been successfully submitted. Please note that you may follow up on the progress of your request on the Tax Compliance Work Page.

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

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

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

- 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 |
|---|--------------|----------------|----------------|---------------------|-------------|----------------------|--------------------------|
| 0008287290TS2210181419126 | | 2018/10/22 | Approved | 2019/10/22 | | Compliant | <input type="checkbox"/> |
| 0008287290TS2210181418477 | | 2018/10/22 | Approved | 2019/10/22 | | Compliant | <input type="checkbox"/> |
| 0008287290TS2210181418299 | | 2018/10/22 | Approved | 2019/10/22 | | Compliant | <input type="checkbox"/> |
| 0008287290TS2210181418085 | | 2018/10/22 | Approved | 2019/10/22 | | Compliant | <input type="checkbox"/> |
| 0008287290TS2210181417425 | | 2018/10/22 | Approved | 2019/10/22 | | Compliant | <input type="checkbox"/> |
| 0008287290TS2210181417223 | | 2018/10/22 | Approved | 2019/10/22 | | Compliant | <input type="checkbox"/> |
| 0008287290TS2210181417045 | | 2018/10/22 | Approved | 2019/10/22 | | Compliant | <input type="checkbox"/> |
| 0008287290TS2210181416497 | | 2018/10/22 | Approved | 2019/10/22 | | Compliant | <input type="checkbox"/> |
| 0008287290TS2210181415231 | | 2018/10/22 | Approved | 2019/10/22 | | Compliant | <input type="checkbox"/> |
| 0008287290TS2210181415053 | | 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 |
|---|----------------|----------------|----------------|---------------------|-------------|----------------------|--------------------------|
| 0005601019GS2310190838241 | Not Applicable | 2019/10/23 | Approved | 2020/10/23 | | Compliant | <input type="checkbox"/> |

| PIN Number | PIN Issue Date | PIN Expiry Date | PIN Status |
|------------|----------------|-----------------|------------|
| 68C85D392Q | 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

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

| REQUEST TYPE | STATUS | COMPLIANCE DESCRIPTION | DATE REQUESTED | INDICATOR |
|-------------------------------|----------|---|----------------|--|
| Good Standing | Approved | The taxpayer is registered for tax and is currently compliant in respect of filing and payment responsibilities | 2019/10/23 | <input type="button" value="Compliant"/> |

- 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 |
|-------------------------------|----------|---|----------------|--|
| Good Standing | Approved | The taxpayer is registered for tax and is currently compliant in respect of filing and payment responsibilities | 2019/10/23 | <input type="button" value="Compliant"/> |

- **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.

Message from webpage

Are you sure you want to SMS 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

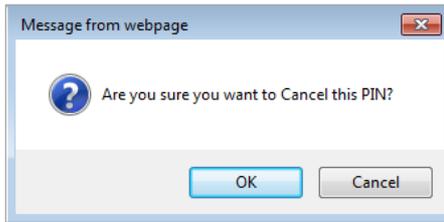
- **CANCEL PIN**

- 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.

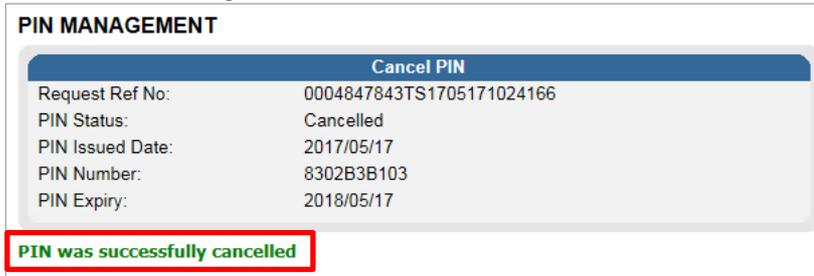
PIN MANAGEMENT

| 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.



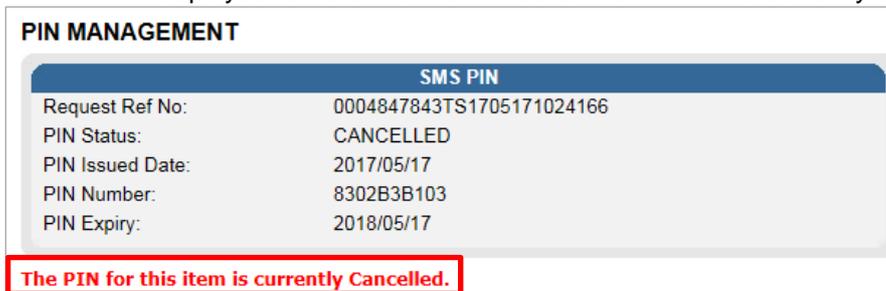
- Request cancellation message is displayed. Select “Close” to close the PIN Management screen.



- The PIN status on the MCP dashboard is updated to “CANCELLED”.
- If the TCS is cancelled, the 3rd 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”.

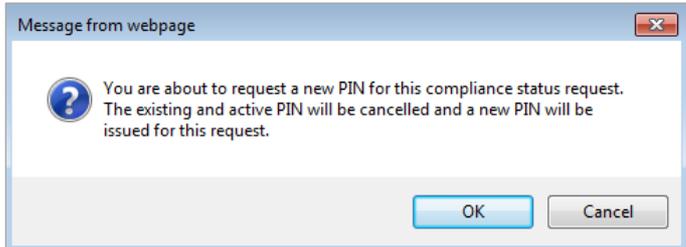
PIN MANAGEMENT

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.

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

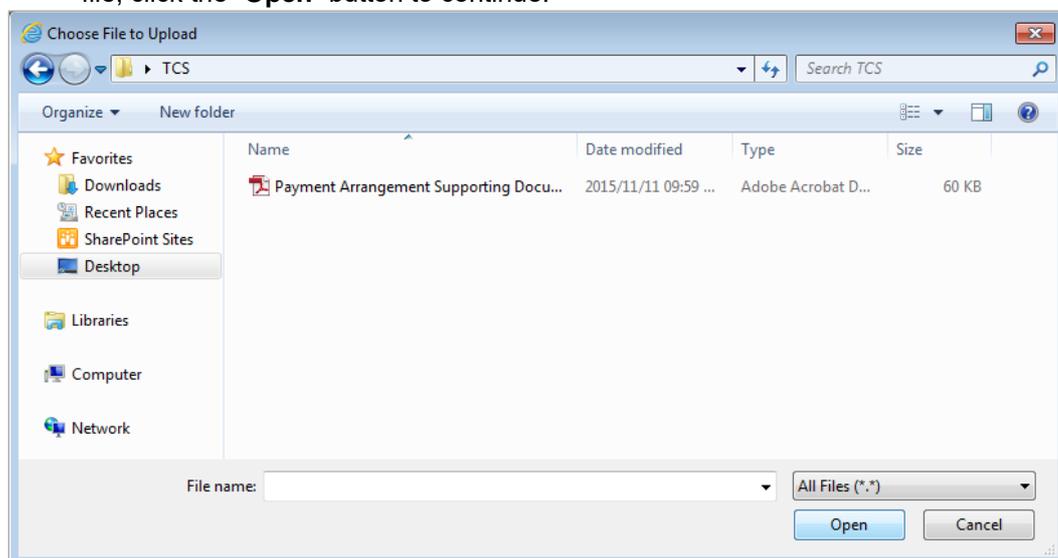
No documents have been uploaded.

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.

UPLOAD SUPPORTING DOCUMENTS

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

Document Name: Browse... Upload

File successfully uploaded.

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

| Document Name | File Size | Success | File Status | Date / Time Uploaded | Open | Remove |
|---|-----------|-------------------------------------|----------------------|------------------------|----------------------|--------------------------|
| Payment Arrangement Supporting Document.pdf | 60 | <input checked="" type="checkbox"/> | Converted and stored | 11/11/2015 10:01:20 AM | View | <input type="checkbox"/> |

Remove

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

- 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 |
|--|-----------|------|------------|-----------|-------------|
| Payment arrangements documents | 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.

Tax Compliance Status

Activation

My Compliance Profile

Tax Compliance Status Request

My Account Enquiries

Who viewed my status

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

Who viewed my status

Client Details

Client Name:

Trading As:

Registration Number:

Tax Reference:

Search Criteria

From Date:

To Date:

PIN Number:

Registered Name:

Trading Name:

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:

Request

- 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: | | From Date: | <input type="text" value="2017/05/16"/> |
| Trading As: | | To Date: | <input type="text" value="2017/05/17"/> |
| Registration Number: | 0000000000 | PIN Number: | <input type="text"/> |
| Tax Reference: | | 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 | Compliant | 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 | Compliant | 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.

TAX COMPLIANCE STATUS SERVICE ACTIVATION

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 report the details of a tender awarded)
 Tax Reference Number :

- 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

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

- Tax Compliance Status
- Tax Compliance Status Verification
- Activation
- New Verification Request
- Status Verification History

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 to proceed.

The form is titled "TAX COMPLIANCE STATUS VERIFICATION". It is divided into two main sections: "VERIFYING ENTITY" and "QUERIED ENTITY".

VERIFYING ENTITY

Tax Payer Name:
Trading Name:
Tax Reference Number:

QUERIED ENTITY

Tax Reference Number:
Security PIN:
Security Code:
Verify Security Code:

Continue

- 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.

TAX COMPLIANCE STATUS VERIFICATION

You may only proceed to view the compliance status of the taxpayer mentioned below if you have been authorised by the taxpayer to view the status

DETAILS OF TAXPAYER

Registered Name: JOHAN

Reg/CC/Trust No:

- 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: | 9375692168 |
| PIN: | CAFCE87139 |
| 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 |
|------------------|---|---------|-------------------------|------|
| Compliant | 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.

Identification Number

[My Profile](#)

[Tax Compliance Status](#)

[Tax Compliance Status Verification](#)

[Activation](#)

[New Verification Request](#)

[Status Verification History](#)

TAX COMPLIANCE STATUS VERIFICATION

Certificate Type:

Tax Number:

Verification From Date:

Registered Name:

Pin:

Verification To Date:

| PIN No | Reference No | Type | Status Indicator | Registered Name | Verification Date | Expiry Date | Open | Refresh |
|--|--------------|------|------------------|-----------------|-------------------|-------------|------|---------|
| No Records available for your selection. | | | | | | | | |

- 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 | Open | Refresh |
| 1 | | | | | | | | |

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

Result Summary

| Entity Details | |
|------------------|---------------------|
| Registered Name: | |
| INCOME_TAX: | |
| PIN: | CAFCF87139 |
| Date/Time: | 2017-05-17 10:50:22 |

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 |
|-----------|---|---------|---------|------|
| Compliant | The taxpayer is registered for tax and is currently compliant in respect of filing and payment responsibilities | TENDER | Refresh | View |

- 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 |
|--------------------------|--|

Details

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

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 | CAFCF87139 |
| 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 SUBMISSION OF SUPPORTING DOCUMENTS TO SARS

- Supporting documents must be submitted through the following channels:
 - eFiling;
 - SARS Online Query System (SOQS) at www.sars.gov.za; and
 - At your nearest SARS branch, by making an appointment on the SARS website www.sars.gov.za
- When submitting your supporting documents at a branch, please ensure that you enclose this original letter as it contains a unique bar-coded reference which links it to your application. SARS only accepts relevant material in A4 format.

16 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.)
 - Details of any locally listed securities that you will be transferring to an exchange that is outside South Africa (applicable where ‘**Transfer of Listed Securities**’ is selected).
 - Applicable Power of Attorney where the TCS application is submitted by a person other than the taxpayer.

16.1 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).
- **Investment income – Local and foreign**
 - Schedules of the interest/dividends received indicating the source and amount of interest/ dividends.
- **Sale of Shares:**
 - Portfolio statement not older than 3 months. This statement will also include the amount of shares and current market value.
- **Transfer of Listed Securities**
 - Details of any locally listed securities that the Taxpayer you will be transferring to an exchange that is outside South Africa.
- **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.
- **Income from any entity, local or foreign, in which the taxpayer holds a direct or indirect beneficial interest**
 - The nature of relationship with the entity.
 - Proof of amounts/distribution received from such entities.
 - If owner of any businesses, the company group structure, profile and other group investments.
 - If a director of company or member of a Close Corporation is a shareholder, a shareholder's agreement and share incentive scheme agreement.
- **Other:**
 - Documentary proof and explanation.

17 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.)
 - In case of TCS applicants who emigrated without formalising their 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, a nil statement of assets and liabilities for the previous three tax years must be submitted.
 - Details, including estimated values of any pension, provident, and/or retirement annuity fund.
 - Details, including estimated values of any insurance policies.
 - Details of any trust in which the Taxpayer have an interest in or is a beneficiary.
 - Details of all shareholdings.
 - For request received/applied for at the Authorised Dealer / SARB before 01 March 2021, 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
 - In cases where the MP366(b) is not applicable, relevant proof that the Taxpayer have ceased to be a resident for tax purposes in South Africa, including the date on which the Taxpayer ceased to be a resident.
 - 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)
 - Applicable Power of Attorney where the TCS application is submitted by a person other than the taxpayer.
- 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.

17.1 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).

- **Investment income – Local and foreign**

- Schedules of the interest/dividends received indicating the source and amount of interest/ dividends.
- **Sale of 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.
- **Income from any entity, local or foreign, in which the taxpayer holds a direct or indirect beneficial interest**
 - The nature of relationship with the entity
 - Proof of amounts/distribution received from such entities
 - If owner of any businesses, the company group structure, profile and other group investments
 - If a director of company or member of a Close Corporation is a shareholder, a shareholder's agreement and share incentive scheme agreement.
- **Other:**
 - Documentary proof and explanation.

17.2 FAMILY UNIT

- **In case of a family unit, if the spouse is a registered taxpayer at SARS, a separate TCS PIN must be issued for the spouse. In order to formalise his/her emigration, then the spouse must do the following:**
 - Complete a separate TCR01 - Tax Compliance Request form.
 - For request received/applied for at the Authorised Dealer / SARB before 01 March 2021 the spouse must submit a certified copy of the final MP336(b) submitted to the Authorised Dealer (NOT a copy of the MP336(b) submitted by the husband/ wife/life partner).
 - In cases where the MP366(b) is not applicable, submit relevant proof that he/she have ceased to be a resident for tax purposes in South Africa, including the date on which he/she ceased to be a resident.
 - Submit all other applicable supporting documents listed in paragraph 17 and 17.1 above in support of his/her TCS request.

Note 1: Statement of assets and liabilities should be apportioned in accordance with the nature of the marriage.

Note 2: The above will not apply where the family unit is emigrating together and the details of the spouse who is not a registered taxpayer 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, tax reference number [if applicable] and ID number or passport number).

17.3 EMIGRANT'S REMAINING ASSETS (FORMERLY KNOWN AS 'BLOCKED FUNDS') APPLICATION

Note: The "Emigrant's remaining Assets" option is only applicable to the TCS requests received/applied for at SARS before 1 March 2021.

- **Where the TCS request is for Emigrant's remaining Assets, the following supporting documents should be provided:**
 - A copy of the Tax Clearance Certificate (TCC) or TCS PIN letter - Emigrant that was previously issued by SARS.
 - A certified copy of the final MP336(b) application previously submitted. If no MP336(b) is submitted, a letter from the Authorised Dealer indicating the reason why the MP336(b) is not available.
 - Addendum stating the source of the funds.
 - A Duly completed Power of Attorney by the Taxpayer (only if the application is submitted by the Taxpayer's Representative).

18 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 |

19 DEFINITIONS AND ACRONYMS

| | |
|--------------|---|
| ERC01 | Entity Reference Number Confirmation form |
| IT | Income Tax |
| MCP | My Compliance Profile |
| PAYE | Pay-As-You-Earn |
| RFQ | Request for Quotation |
| SARS | South African Revenue Service |
| STC | Secondary Tax on Companies |
| TCC | Tax Clearance Certificate |
| TCR01 | Tax Compliance Status Request form |
| TCS | Tax Compliance Status |
| VAT | 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
- Visit your nearest SARS branch, by making an appointment on the SARS website.
- 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).