

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.

TABLE OF CONTENTS

1	PURPOSE	4
2	INTRODUCTION	4
3	EFILING HOME PAGE	4
4	ACTIVATE TAX COMPLIANCE STATUS RIGHTS	5
5	ACTIVATION OF TAX COMPLIANCE STATUS SYSTEM	6
5.1	TAX COMPLIANCE STATUS ACTIVATION	6
6	ENTITY REGISTRATION NUMBER CONFIRMATION PROCESS	10
7	MY COMPLIANCE PROFILE	14
8	HOW TO REMEDY NON-COMPLIANCE	21
9	CHALLENGE STATUS	28
10	MY ACCOUNT ENQUIRIES	30
11	TAX COMPLIANCE STATUS REQUEST	33
12	SUBMISSION OF SUPPORTING DOCUMENTS	48
13	WHO VIEWED MY STATUS	50
14	TAX COMPLIANCE STATUS VERIFICATION	52
14.1	TAX COMPLIANCE STATUS VERIFICATION ACTIVATION	52
14.2	NEW VERIFICATION REQUEST	53
14.3	STATUS VERIFICATION HISTORY	55
15	SUBMISSION OF SUPPORTING DOCUMENTS TO SARS	58
16	APPENDIX A – SUPPORTING DOCUMENTS FOR FOREIGN INVESTMENT ALLOWANCE	58
16.1	THE SPECIFIC DOCUMENTS REQUIRED FOR THE FOREIGN INVESTMENT ALLOWANCE APPLICATIONS TO DEMONSTRATE THE SOURCE OF CAPITAL	58
17	APPENDIX B - SUPPORTING DOCUMENTS FOR EMIGRATION	59
17.1	THE SPECIFIC DOCUMENTS REQUIRED FOR EMIGRATION APPLICATIONS TO DEMONSTRATE THE SOURCE OF CAPITAL	61
17.2	FAMILY UNIT	62
17.3	EMIGRANT'S REMAINING ASSETS (FORMERLY KNOWN AS 'BLOCKED FUNDS') APPLICATION	63
18	CROSS REFERENCES	64
19	DEFINITIONS AND ACRONYMS	64

1 PURPOSE

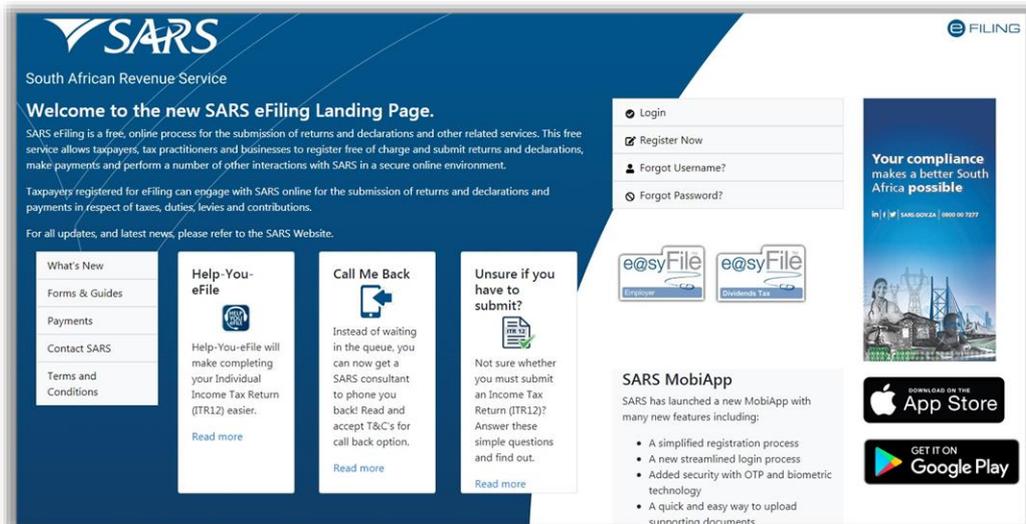
- This guide is designed to assist taxpayers on how to utilise the tax compliance status functionality on eFiling to obtain a security PIN. In addition, the guide explains the functionality available to the third party to verify the tax compliance status of a taxpayer from whom it received the PIN.
- 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.

3 EFILING HOME PAGE

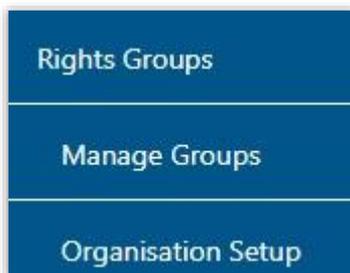
- In order to access SARS eFiling, navigate to www.sarsefiling.co.za. Click on “**LOGIN**” if you are a registered eFiler (Individual/Organisation). If you are not registered for eFiling, click on “**Register Now**” and follow the quick steps to register for eFiling.



- 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.

5 ACTIVATION OF TAX COMPLIANCE STATUS SYSTEM

5.1 TAX COMPLIANCE STATUS ACTIVATION

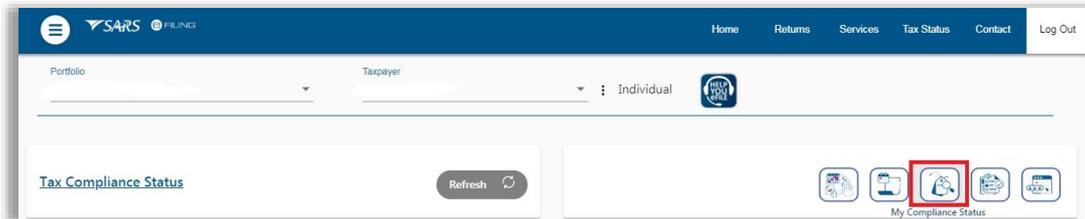
- Activation of the Tax Compliance status enables the eFiler to view the My Compliance Dashboard. The MCP displays all tax types that the taxpayer is registered for; irrespective if the tax types are active on eFiling. Note – it is critical that taxpayers with multiple tax types complete the “Merge Entities” function to ensure a complete compliance profile that is reflective of all the taxes that the taxpayer is registered for at SARS.
- For tax practitioner and organisation portfolios, ensure that the correct taxpayer is selected from the taxpayer list before proceeding with the Tax Status functionality.

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

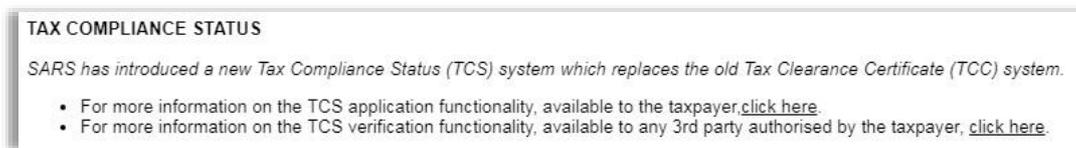
- Select “**Tax Status**” tab from the main menu items at the top of the eFiling page.



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



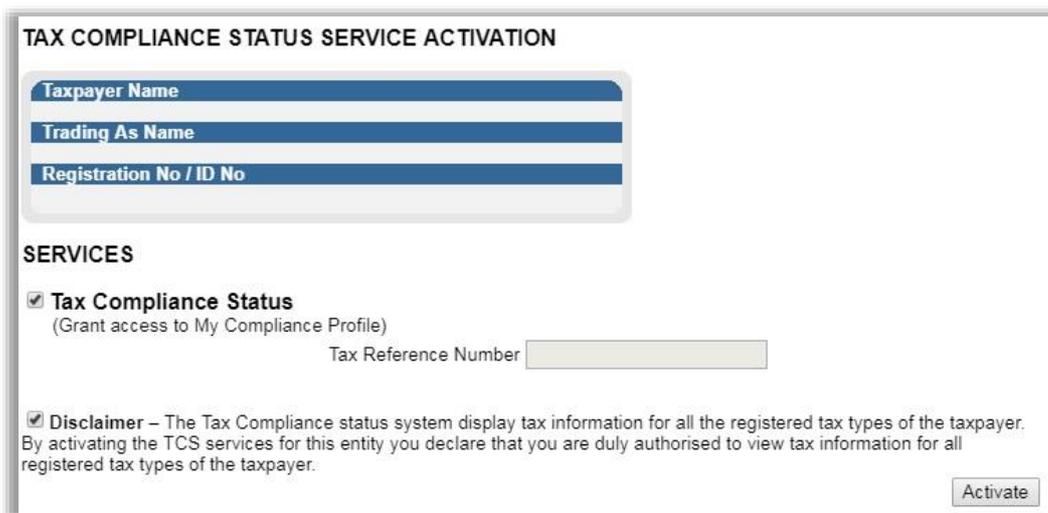
- A “**Tax Compliance Status**” introductory message will be displayed with hyperlinks to the TCS application and verification functionalities.



- 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.



- Select the “**Tax Compliance Status**” check box. Read and accept the “**Disclaimer**” check box and click the “**Activate**” button to proceed with the activation.

- In order to activate the Tax Compliance Status functionality, the chosen taxpayer must be registered and active for at least one of the following types of tax on their eFiling portfolio, Income Tax (IT), Pay As You Earn (PAYE) or Value Added Tax (VAT).

TAX COMPLIANCE STATUS SERVICE ACTIVATION

TAX COMPLIANCE STATUS SERVICE ACTIVATION

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

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

TAX COMPLIANCE STATUS SERVICE ACTIVATION

Taxes have been successfully updated.

Taxpayer Name

Trading As Name

Registration No / ID No

SERVICES

Tax Compliance Status
(Grant access to My Compliance Profile)

Tax Reference Number **Status:**
Awaiting Registration Verification

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

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

TAX COMPLIANCE STATUS SERVICE

Tax Compliance Status Service

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

You can confirm your profile via eFiling:

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

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

TAX COMPLIANCE STATUS SERVICE ACTIVATION

Taxpayer Name
 Trading As Name
 Registration No / ID No

SERVICES

Tax Compliance Status
 (Grant access to My Compliance Profile)

Tax Reference Number

Status:
Successfully Activated

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

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

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> <p>Purpose of this functionality</p> <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	

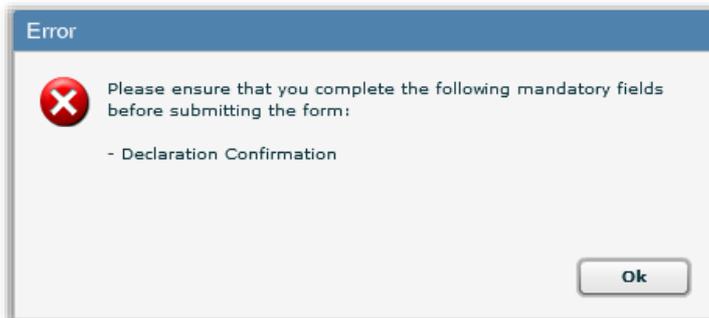
- Click the “**Continue**” button to proceed to the Entity Reference Number Confirmation process.
- The Entity Reference Number Confirmation (ERC01) form will be displayed to the eFiler to verify the entity details and tax reference numbers and submit.

- **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:

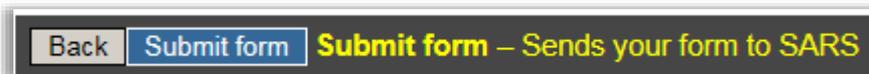
“I, as the taxpayer/trader / duly authorised representative of the taxpayer / trader, hereby confirm that the tax reference number(s) and/or customs code(s) displayed on

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.'

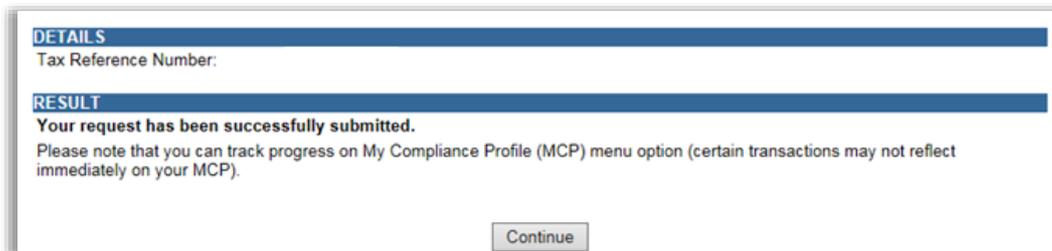
- Ensure that all the registered reference numbers of the taxpayer/entity are displayed. If all the reference numbers do not display, complete the "Merge Entities" process under the "SARS Registered Details" functionality on eFiling before continuing with the submission of the ERC01 form.
- Ensure that 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.



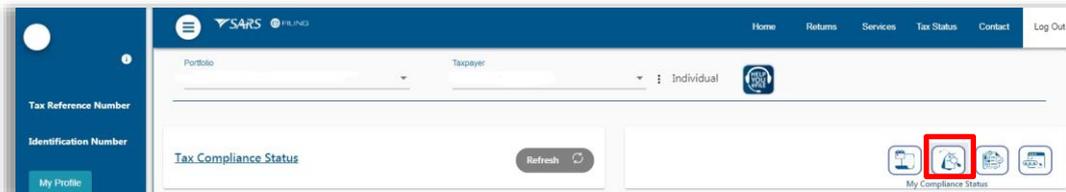
- Click "**Continue**" to proceed and the "My Compliance Profile" page will be displayed.

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.

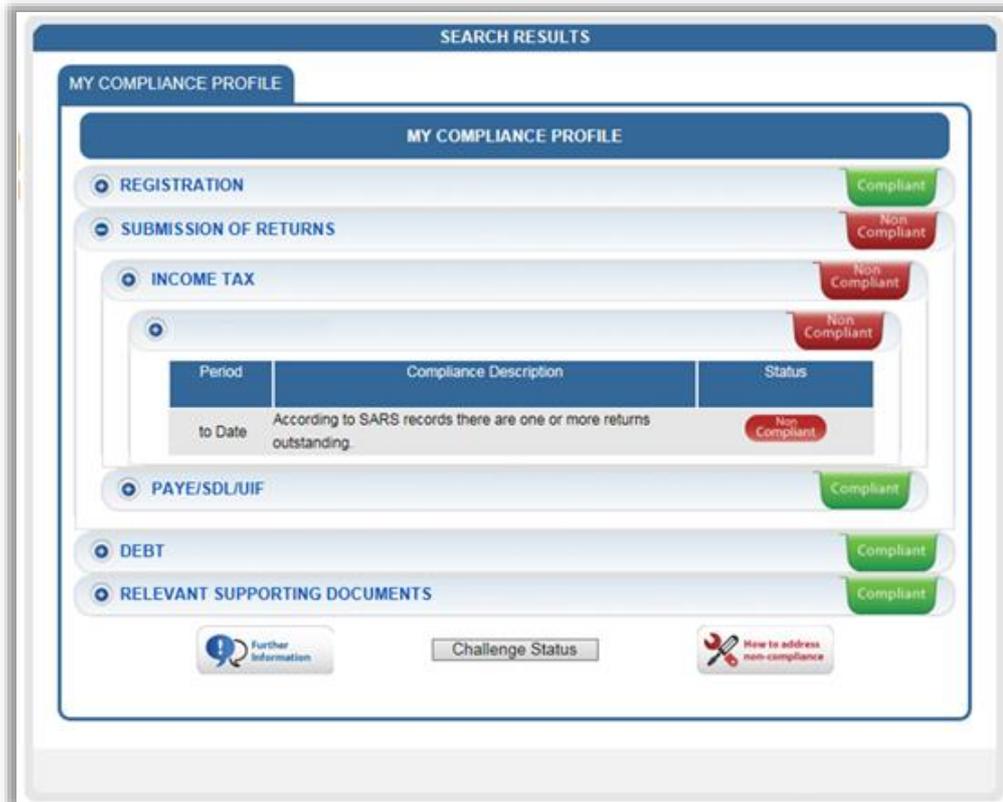
The screenshot displays the 'TAX COMPLIANCE STATUS' interface. At the top, there are two tabs: 'CLIENT DETAILS' and 'REFRESH STATUS'. Under 'CLIENT DETAILS', there are input fields for 'Client Name:', 'Trading Name:', 'Registration Number:', and 'Tax Reference:'. The 'REFRESH STATUS' tab shows 'Last Refreshed:'. Below this is a 'SEARCH RESULTS' section with two sub-tabs: 'MY COMPLIANCE PROFILE' (selected) and 'TAX COMPLIANCE STATUS REQUEST'. The 'MY COMPLIANCE PROFILE' section has a header 'MY COMPLIANCE PROFILE' and lists four categories, each with a 'Compliant' status indicator in a green box:

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

At the bottom of the profile section, there are three buttons: 'Further Information' (with an information icon), 'Challenge Status', and 'How to address non-compliance' (with a wrench and screwdriver icon).

- 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

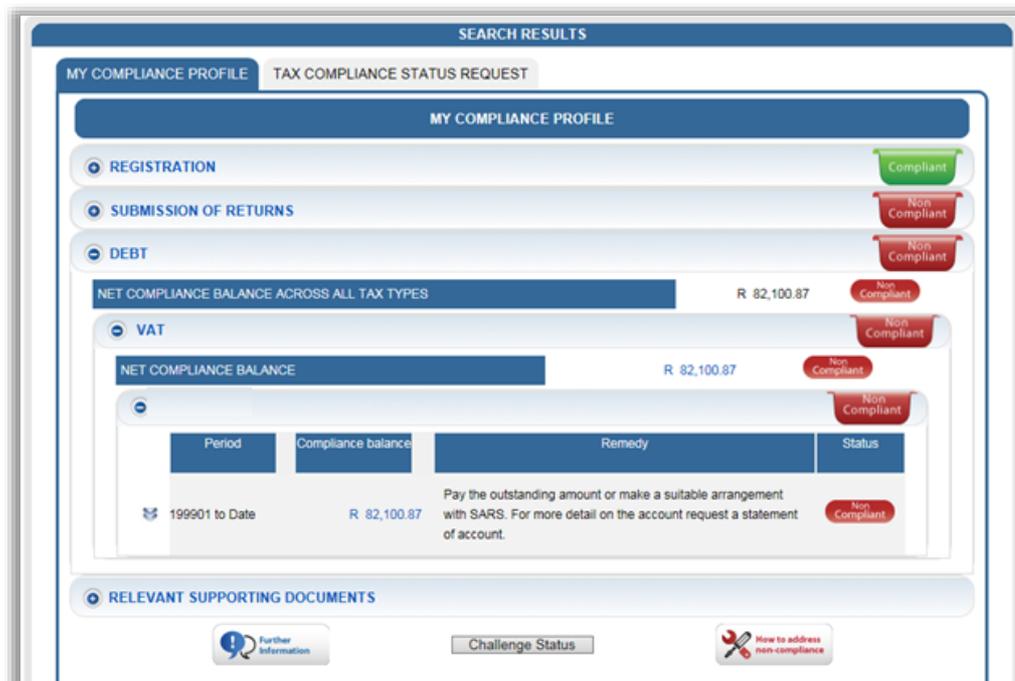
PAYE/SDU/UIF Compliant

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

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

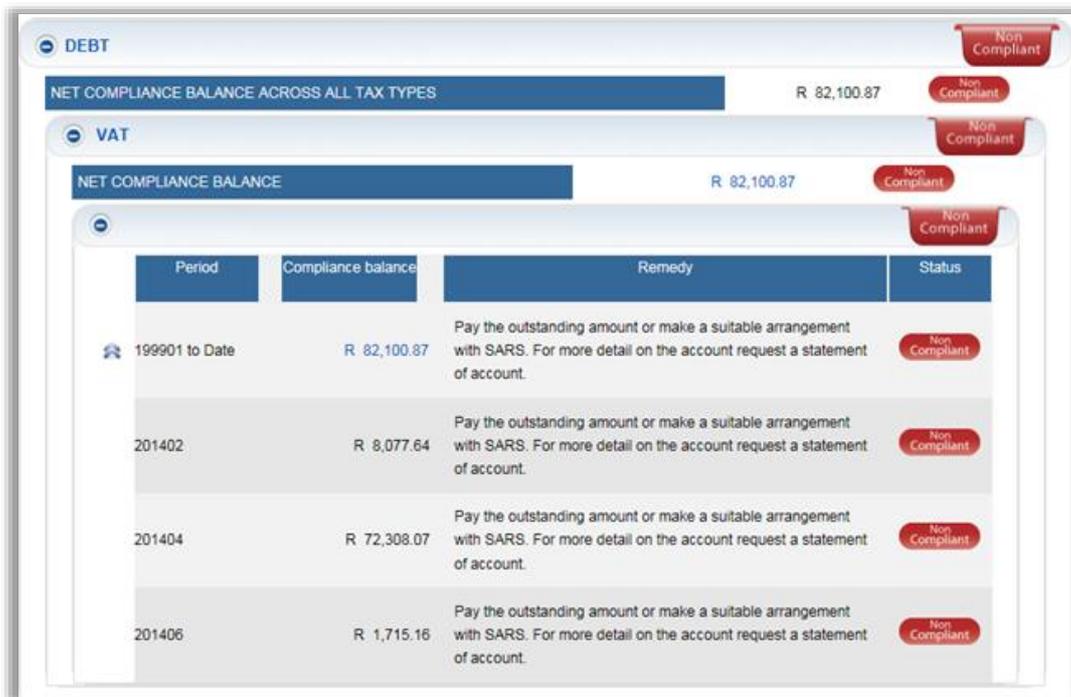
NET COMPLIANCE BALANCE R 82,100.87 Non Compliant

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

[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

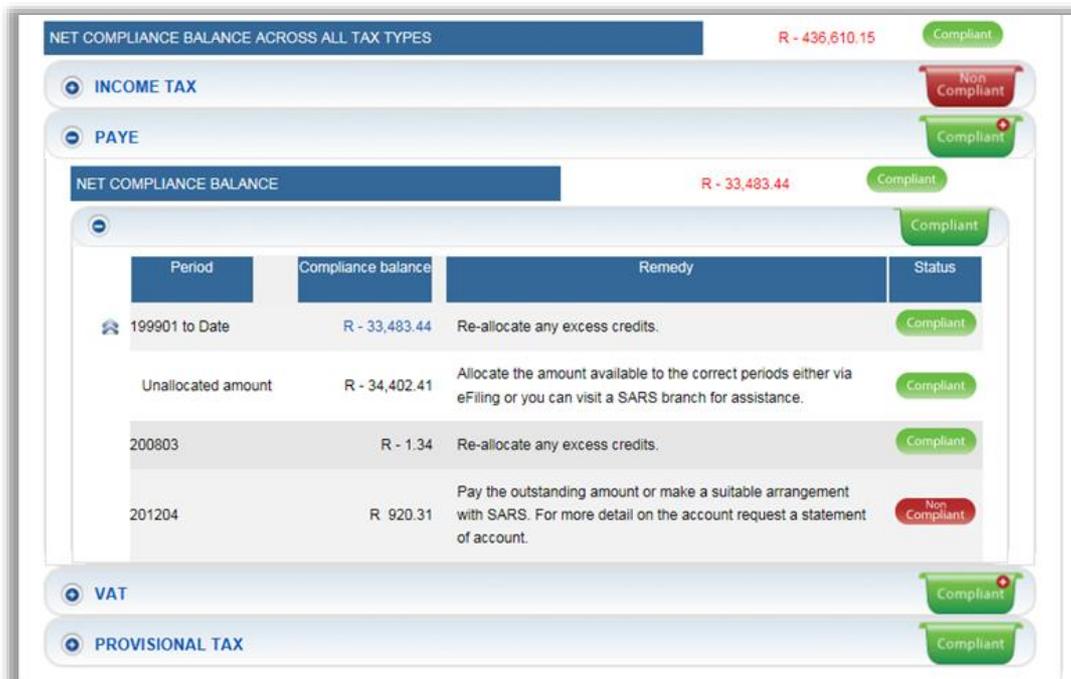
NET COMPLIANCE BALANCE ACROSS ALL TAX TYPES R 82,100.87 Non Compliant

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

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

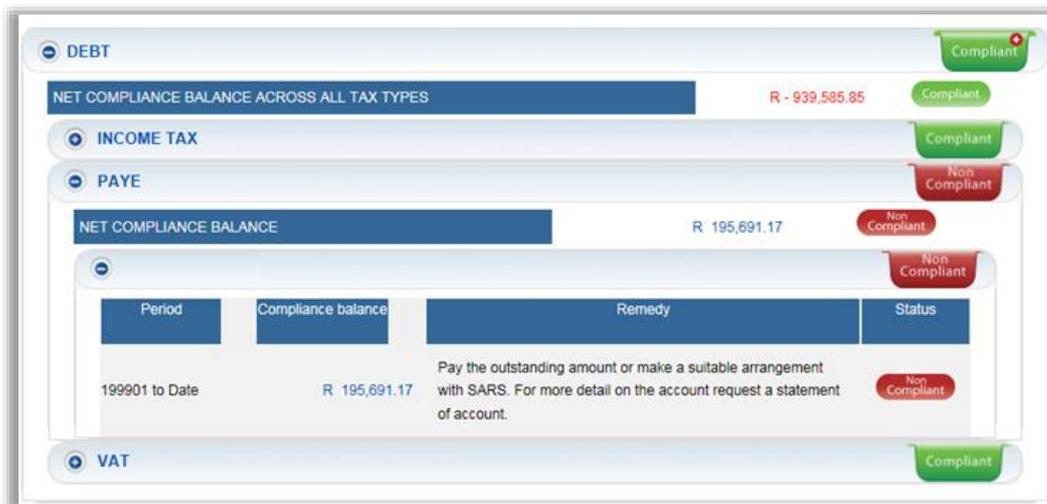
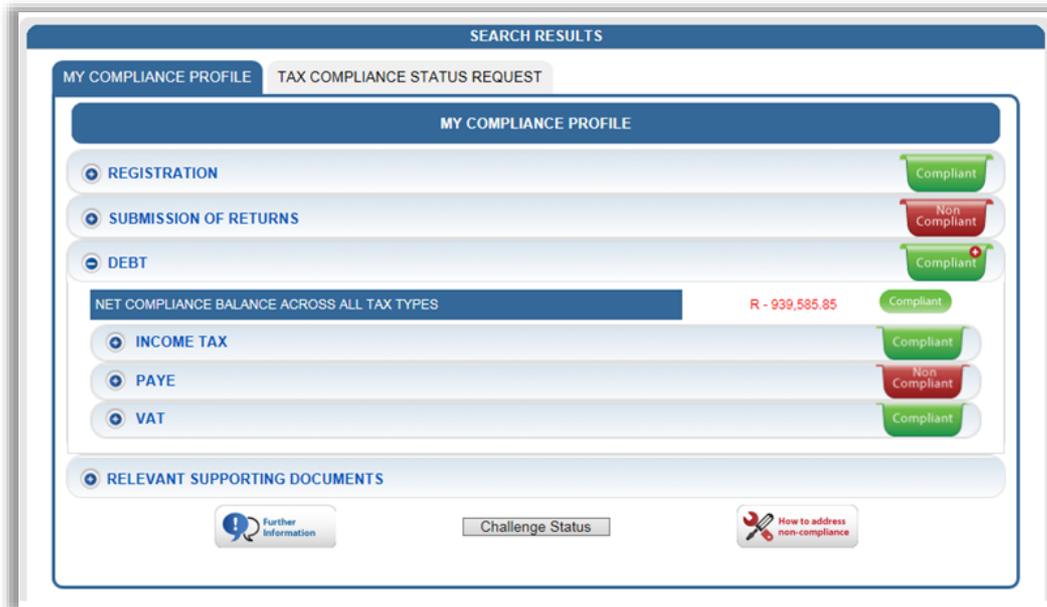
SEARCH RESULTS

MY COMPLIANCE PROFILE

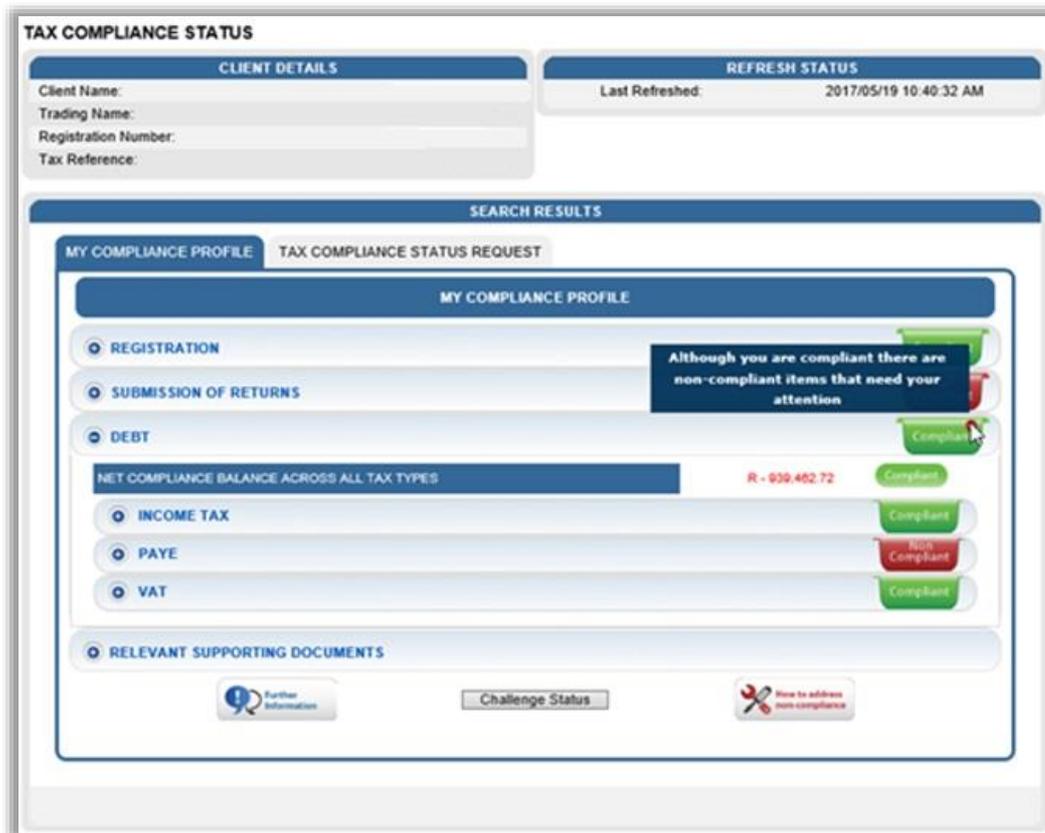
Category	Compliance Status
REGISTRATION	Compliant
SUBMISSION OF RETURNS	Non Compliant
DEBT	Compliant
RELEVANT SUPPORTING DOCUMENTS	[Not specified]

Buttons: Further Information, Challenge Status, How to address non-compliance

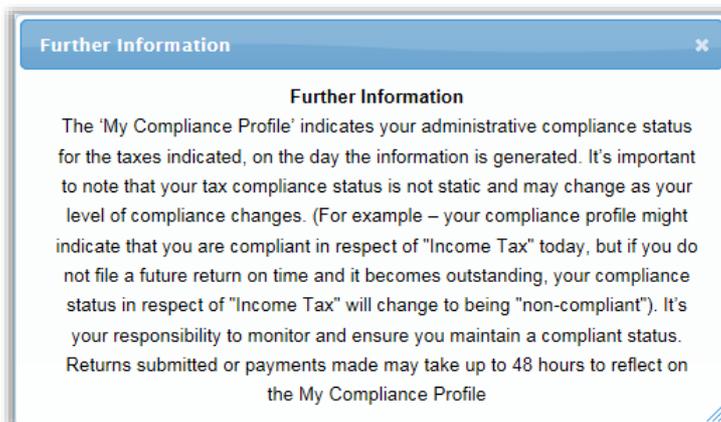
- In the below example of the MCP screen, there is an outstanding amount on the PAYE account whilst the Income Tax and VAT accounts are in order.



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



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



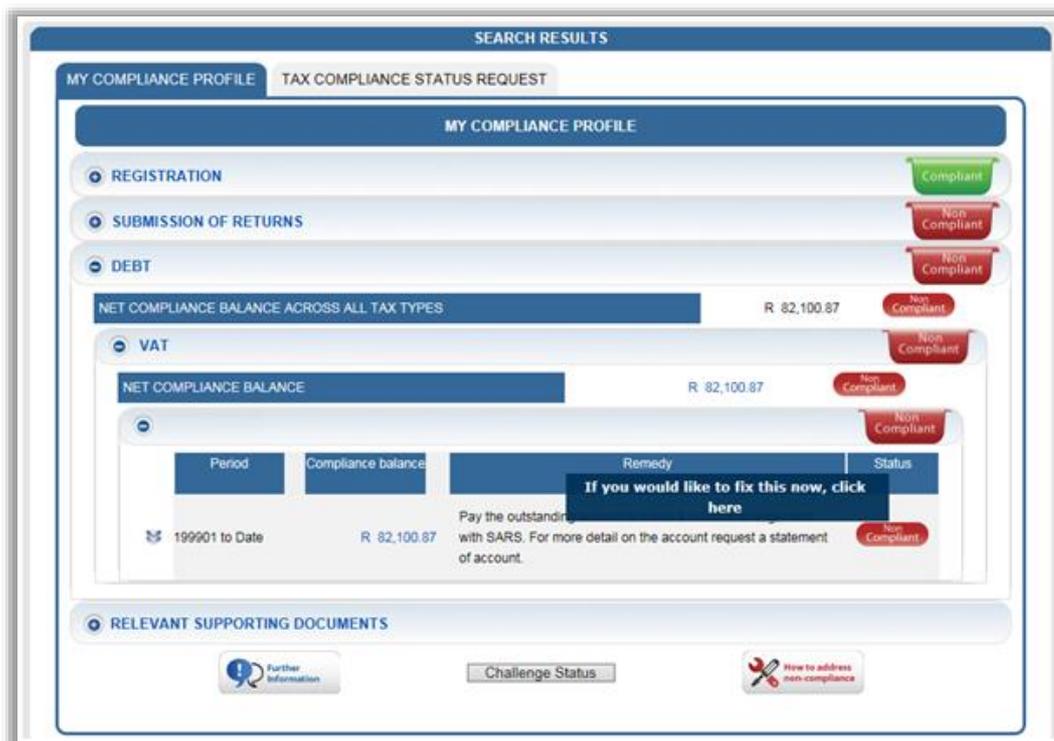
8 HOW TO REMEDY NON-COMPLIANCE

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

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



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



- A list of SARS recommendations will be available to remedy the non-compliance. Select the applicable recommendation and click the **“Continue”** button.
- For **Registrations**, the following options will be listed:
 - Update registered particulars
 - When **“Update registered particulars”** is selected and **“Continue”**, the following message will be displayed to the eFiler:
 - At this stage no functionality exists on eFiling to update your registration status. Visit your nearest SARS branch to update your details.

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.

Return Search

2015-10

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.	<input type="button" value="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

Continue

- 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"/>
	<input type="button" value="Make Payment"/> <input type="button" value="Save Payment"/>

- 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:

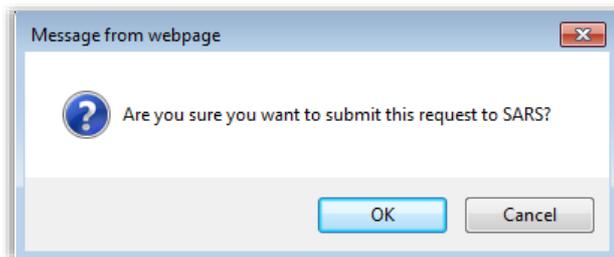
Email:

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

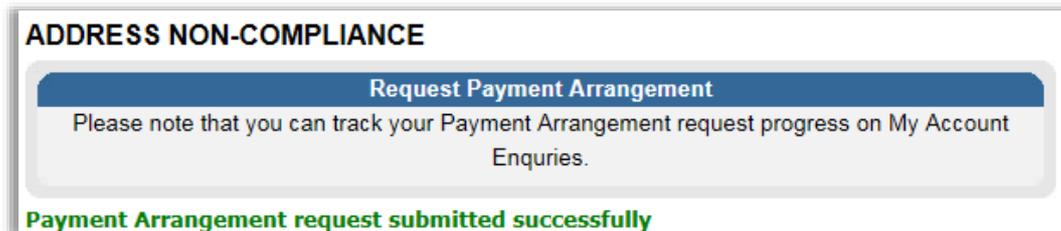
Amount:

Reasons:

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



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



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

PAYE ACCOUNT SEARCH

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

Please select your desired search option below

Payments Search

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

Debits Search

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

PRN:
 Please capture the last 9 digits of your PRN above.
 Select Year first: 2016
 From: 2015-03

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

VAT ACCOUNT SEARCH

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

Please select your desired search option below

Payments Search

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

Debits Search

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

PRN:
 Please capture the last 9 digits of your PRN above.
 Select Year first: 2016
 From: 2015-03

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

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

ADDRESS NON-COMPLIANCE

Fix My Account

Surname:

First Name:

Cell No:

Business No:

Tel No:

Email:

Reasons:

Submit

- 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.

Continue

- 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

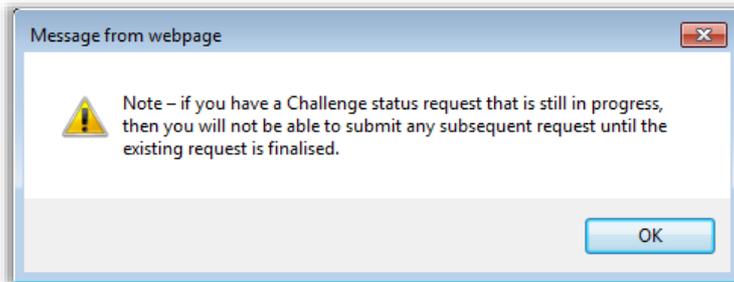
A Work page for the case number in question do not exist on your profile. Please submit the outstanding information at your nearest SARS branch or you can post it to SARS

Back

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

9 CHALLENGE STATUS

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



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

REQUEST SARS TO RE-EVALUATE MY STATUS

Request SARS to re-evaluate my Status

Category Status:
Non-Compliant categories:
 Debt

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

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

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

Surname: Cell No:

First Name: Business No:

Email: Tel No:

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

Message from webpage ✕

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

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

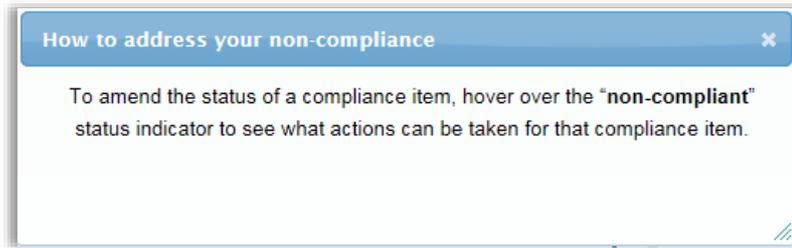
REQUEST SARS TO RE-EVALUATE MY STATUS

Request SARS to re-evaluate my Status

Re-evaluation request submitted successfully

close

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



10 MY ACCOUNT ENQUIRIES

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



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

My Account Enquiries				
Date	Remedy Type	Status	Amount	Open
2015/11/11	Challenge Status	Case created	Not Available	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:

- 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
 - Efiling 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

- 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
Tax Reference	Case in progress
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

- An example of the letter is below.

SARS

Request for Payment Arrangement - Received

Enquiries should be addressed to SARS:

Contact Detail

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

PO BOX
DOWERGLEN
1612

Details

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

Dear Taxpayer

REQUEST FOR PAYMENT ARRANGEMENT - RECEIVED

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

This matter has been assigned the following case number

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

Sincerely

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

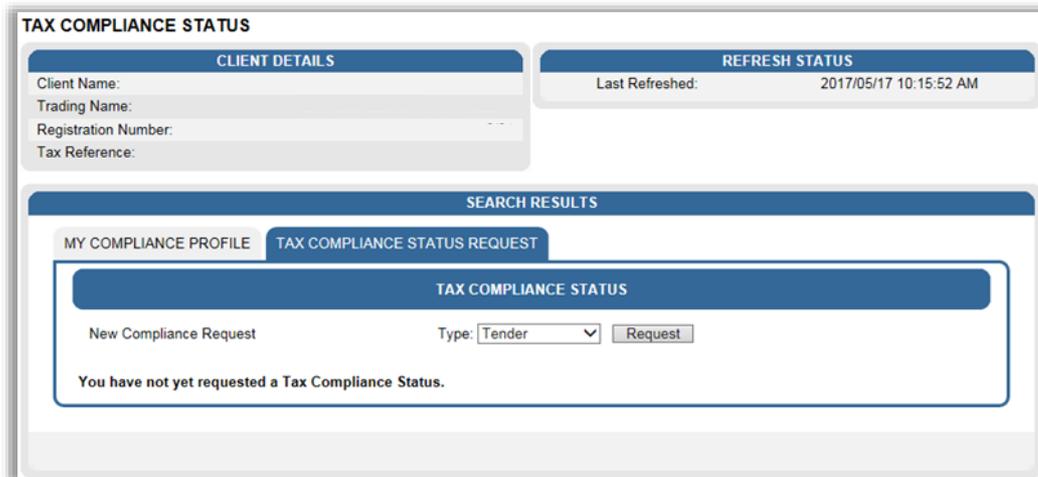
11 TAX COMPLIANCE STATUS REQUEST

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

- You must submit supporting documents for TCS requests in respect of Foreign Investment Allowance and Emigration. Refer to section 11 below for the procedure on how to submit supporting documents.
- The user can either select the “**Tax Compliance Status Request**” tab on the “**Tax Compliance Status**” work page or from the “**Tax Compliance Status**” menu.



- The tax compliance status page will be displayed.



- 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?	<input checked="" type="radio"/> Y <input type="radio"/> N
Is this request in respect of a Partnership / Joint Venture?	<input checked="" type="radio"/> Y <input type="radio"/> 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.



- Source of capital to be invested – refer to Appendix A for a list of supporting documents to be submitted depending on the Source of Capital selected.
 - Loan
 - Donation
 - Inheritance
 - Sale of Shares and other securities
 - Sale of Property
 - Savings/Cash
 - Transfer of Listed Securities (Formerly known as “Blocked Funds”) – Non-residents that require clearance for funds still in South Africa and that should be transferred out of the country.
 - Other
- If “Other” please provide details

Foreign Investment Details

Total amount to be invested off-shore R

Expected annual income from this investment R

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

Source of the capital to be invested: Loan Donation Inheritance Sale of shares and other securities Sale of Property Savings/Cash Transfer of Listed Securities Other

if “Other” please provide details

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

- This amount cannot include:
 - The value of fixed property
 - Insurance amount(s)
 - Debtors
 - Interest in Trusts
- Date of Departure (CCYYMMDD)

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 the you have indicated that the emigration application is on behalf of both spouses:
 - Marital Status
 - Married in Community of Property
 - Married out of Community of Property
 - Surname
 - First Name
 - Initials
 - Income Tax Reference No
 - Date of Birth
 - ID No
 - Passport No
 - Passport Country
 - Passport Issue Date
 - Occupation

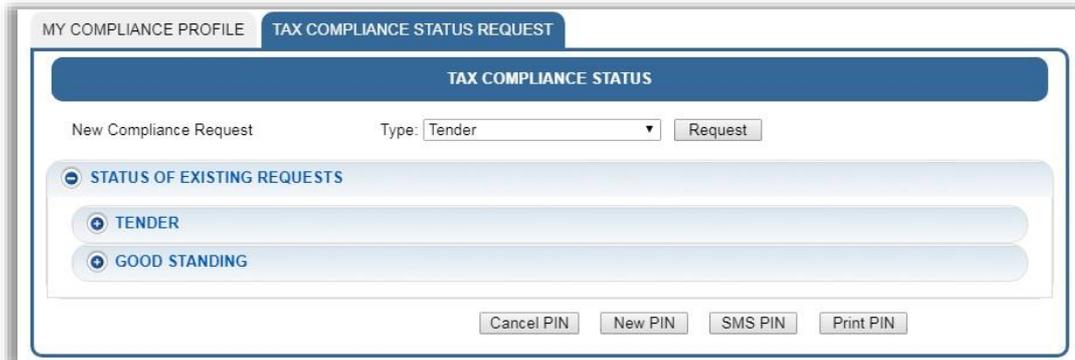
- **Expiry Details** – This container consist of details for the security pin that will be issued when the request is approved.
 - Confirm the number of months after which the pin must expire – mandatory field. Two digits are required in the field, e.g. 05 or 12 etc.

- 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.

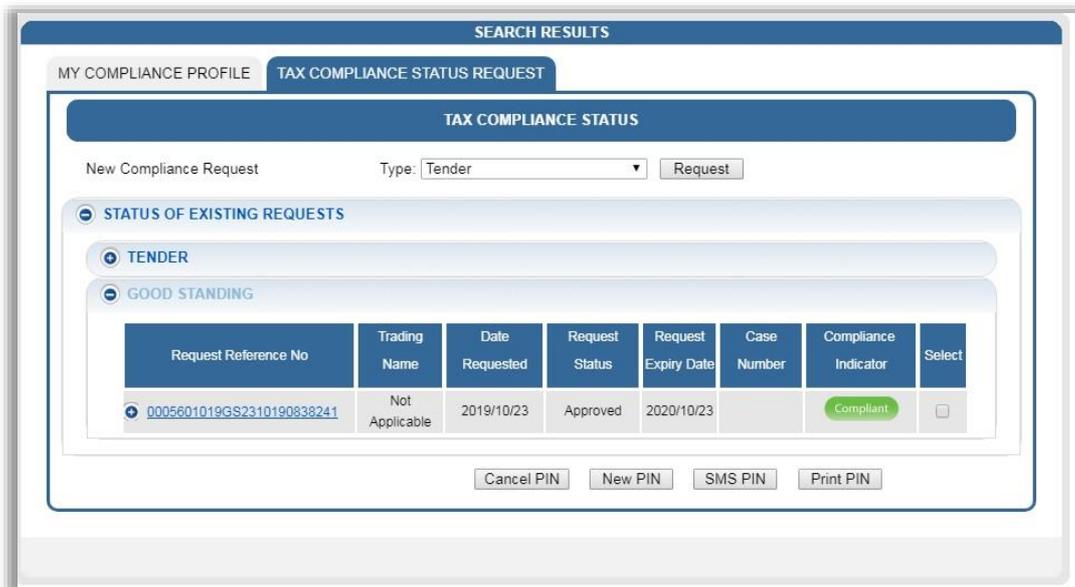
- If you select “**OK**”, the TCR01 form will be submitted. If you click “**Cancel**”, you will be able to enter an email address before submitting the TCR01 form.
- After the TCR01 form has been submitted, the following screen will be displayed to indicate that the request has been submitted. Continue to the Tax Compliance Work Page to view the request(s).



- 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.



- 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
66C85D392Q	2019/10/23	2020/10/23	ACTIVE

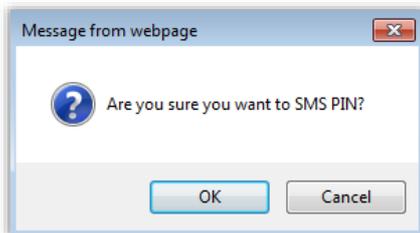
Cancel PIN New PIN SMS PIN Print PIN

PIN MANAGEMENT

SMS PIN

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

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



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

PIN MANAGEMENT

SMS PIN

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

SMS successfully sent

- **CANCEL PIN**

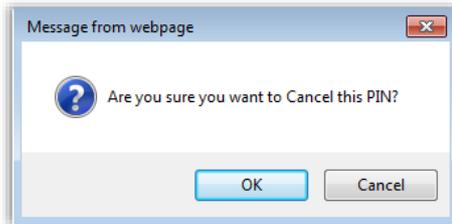
- You are allowed to cancel the PIN at any time as long as the request status is **“Approved”**.
- Click the **“Cancel PIN”** button and the Pin management screen will be displayed.

PIN MANAGEMENT

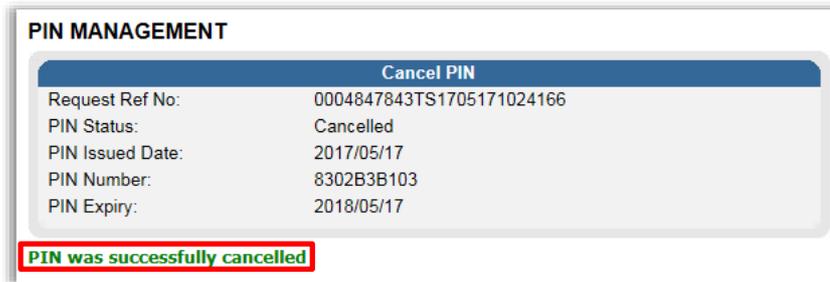
Cancel PIN

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

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



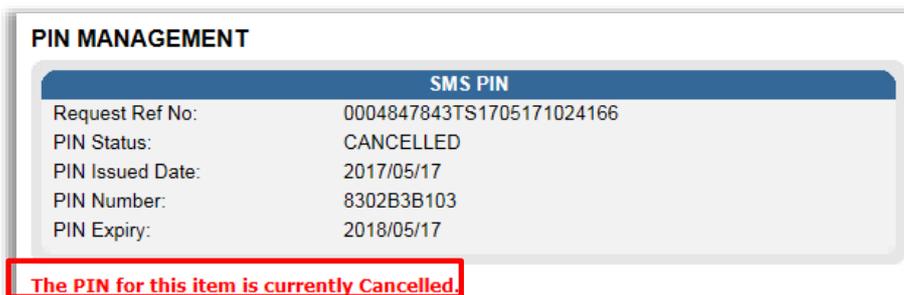
- Request cancellation message is displayed. Select “**Close**” to close the PIN Management screen.



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

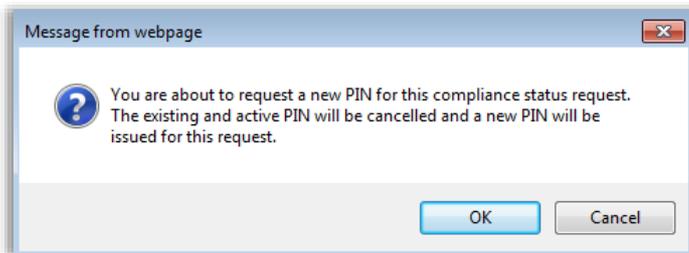
PIN MANAGEMENT

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

12 SUBMISSION OF SUPPORTING DOCUMENTS

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

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Payment arrangements documents	Waiting for Documentation to be Uploaded		2015/11/11	0	0

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

SUPPORTING DOCUMENTS FOR REGISTRATION OF TAX TYPES

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

TAXPAYER DETAILS

Taxpayer Name: _____

Tax Reference Number: _____

Return Type: Tax Compliance Status

UPLOAD SUPPORTING DOCUMENTS

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

Document Name:

Very important:

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

UPLOADED DOCUMENTS

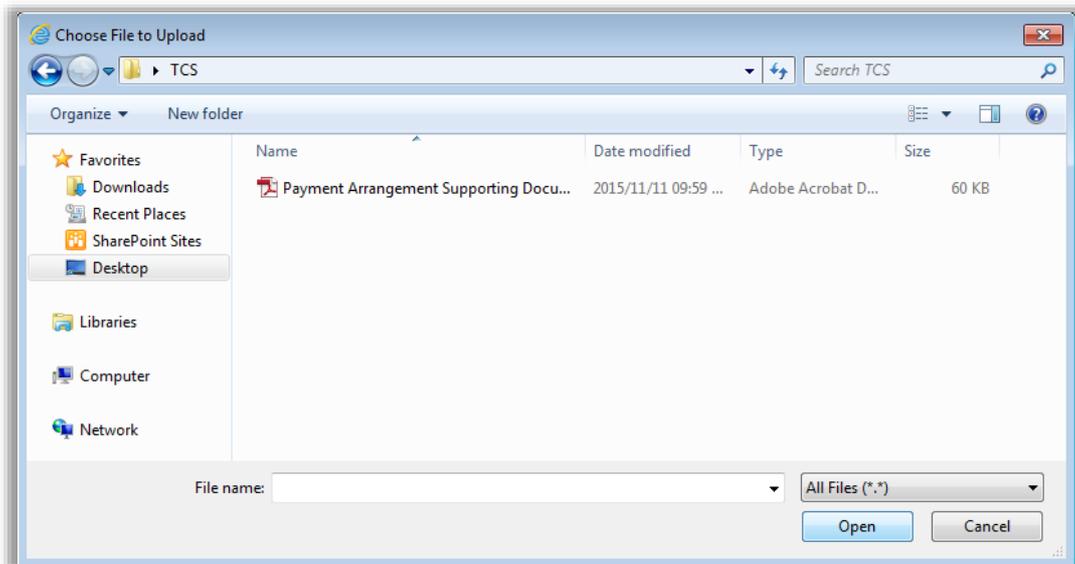
No documents have been uploaded.

DOCUMENT GROUP NAMING

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

Document group name

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



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

UPLOAD SUPPORTING DOCUMENTS

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

Document Name:

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"/>

DOCUMENT GROUP NAMING

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

Document group name

- 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

- 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?

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

Who viewed my status

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

Search Criteria

From Date:

To Date:

PIN Number:

Registered Name:

Trading Name:

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

Who viewed my status

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

Who viewed my status

Pin No	Third Party Name	Date	Tax Compliance Status	Type	Channel
CAFCF87139		2017-05-17 10:50:22	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

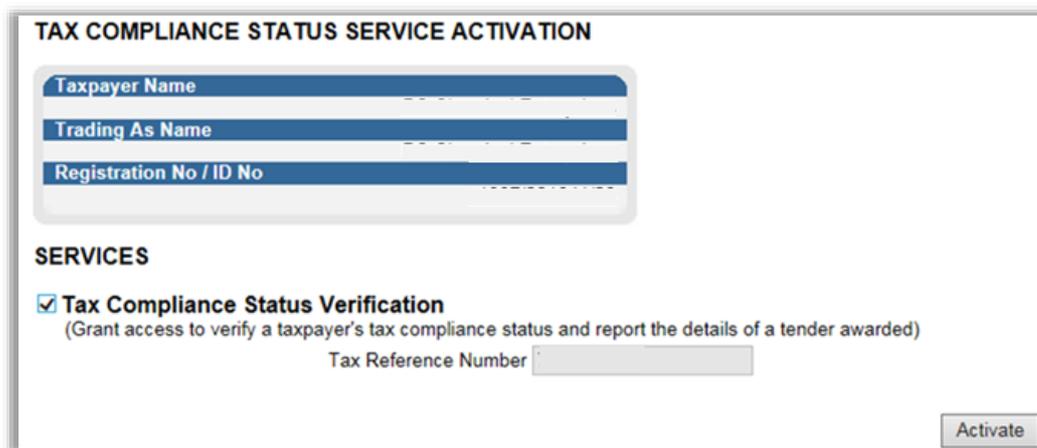
- This functionality will be used by institutions who receives a PIN from a taxpayer who has applied for tax compliance status in order to verify/ check the taxpayer's tax compliance status. Institutions must ensure that the correct rights are activated on eFiling in order to use the Tax Compliance Status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

A screenshot of a web form titled "TAX COMPLIANCE STATUS SERVICE ACTIVATION". At the top, there are three input fields with blue headers: "Taxpayer Name", "Trading As Name", and "Registration No / ID No". Below these is a section titled "SERVICES" containing a checked checkbox for "Tax Compliance Status Verification" with the subtext "(Grant access to verify a taxpayer's tax compliance status and report the details of a tender awarded)". Underneath is a "Tax Reference Number" input field. An "Activate" button is located in the bottom right corner of the form.

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

TAX COMPLIANCE STATUS SERVICE ACTIVATION

Taxes have been successfully updated.

Taxpayer Name
 Trading As Name
 Registration No / ID No

SERVICES

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

Tax Reference Number :

Status:
Successfully Activated

De-activate Continue

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

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.

Tax Compliance Status

Tax Compliance Status Verification

Activation

New Verification Request

Status Verification History

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

TAX COMPLIANCE STATUS VERIFICATION

VERIFYING ENTITY

Tax Payer Name:
Trading Name:
Tax Reference Number:

QUERIED ENTITY

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

- 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:	CAFCF87139
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.

- 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.

- 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:
Case Number:
Issue Date: 2017/05/17

Always quote this reference number when contacting SARS

Dear

TAX COMPLIANCE STATUS VERIFICATION

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

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

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

Sincerely

15 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 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.
- In case of a family unit, if the spouse wishes to be issued with a separate TCS in order to formalise his/her emigration, then the spouse must do the following:
 - i) Complete a separate TCR01 - Tax Compliance Request form
 - ii) For request received/applied for at the Authorised Dealer / SARB before 01 March 2021, submit the MP336(b) that is authenticated by the stamp of the Authorised Dealer concerned and the signature of one of its Authorised Officers; and
 - iii) Submit the supporting documents in support of her application.

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

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 wishes to be issued with a separate TCS PIN 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 / SARS 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 MP336(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: The above will not apply where the family unit is emigrating together and the details of the spouse are captured in the TCR01. In this event, the TCS PIN letter for the applicant will include the details of the spouse (that is, names, 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
- 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).