



SARS Tax Practitioner Readiness Programme

Module 4 of 8 Getting SARS Ready

Learning Objectives

At the end of this module, you are expected to understand:

- The importance of a Power of Attorney
- The types of shared access on eFiling
- How to set up your primary login on eFiling

Power of Attorney

SPPOA – Special Power of Attorney

To appoint any taxpayer or representative taxpayer, except a tax practitioner, to act on his/her behalf **the SPPOA must be accompanied by:**

- a copy of the taxpayer's identity document;
- a copy of the representative taxpayer's identity document.

TPPOA – Special Power of Attorney for Tax Practitioners

To be completed by a taxpayer or representative taxpayer to appoint a tax practitioner to act on his/her behalf

ASPOA – Authority on Special Power of Attorney by a Tax Practitioner

To be completed by a tax practitioner to further delegate an employee to act on a client's behalf (The TPPOA must be submitted simultaneously with this ASPOA when the delegated employee visits the SARS office)

NB: With the new system enhancement on eFiling, taxpayers are required to approve online POA's for tax type transfers

Power of Attorney

- Forms presented to the SARS branches must be original documents, with the exception of taxpayers who are overseas. These forms: must be presented within its validity period (which could be anything between one month and 24 months), must contain the required information, and must be duly signed by the person transferring their authority to someone else to act on their behalf.
- If a change is made to an existing representative taxpayer, and such existing representative taxpayer is authorised by way of a Power of Attorney, it is required that the taxpayer submits a new Power of Attorney, for the new representative taxpayer and ensures that the old Power of Attorney is revoked.
- The confidentiality provisions of the Tax Administration Act are very important, and SARS will only deal with persons who are properly authorised to act on behalf of a taxpayer.

Important Considerations

- Power of Attorney – Tax practitioners are not allowed to approve an online POA on behalf of a client, or insert their contact details, as if it is that of the taxpayer.
- Transfer of tax types – the new tax practitioner must request that the client's tax profile be transferred to the newly appointed tax practitioner.
- By sharing your tax practitioner number (PR number) and login details with your staff (clerks, administrators) members, it remains your responsibility to manage, track activities and monitor interactions with SARS.
- Activities performed by staff using the main tax practitioner details will be seen as the main practitioner conducting the transactions with SARS and thus taking full responsibility for these transactions.
- The correct roles and rights needs to be assigned to users on eFiling with their own login details and passwords to mitigate risks.

Shared Access on E Filing

- Shared access is a function available on eFiling, which ensures that an individual has full control/knowledge of his/her tax affairs, regardless of whether a tax practitioner completes and/or submits tax returns on his/her behalf.
- Types of different shared access functions entail:
 - **Full Shared Access** means that the client, as well as the tax practitioner, have full and equal access to all the information relating to the associated tax type(s). Both the client and the tax practitioner are able to view, fill in and submit tax returns to SARS and update the client's personal details, etc.

If a client has selected “Obtain Full Shared Access”, then both the client and the tax practitioner will get all correspondence from SARS. The correspondence will automatically be sent to each of the email addresses on the profile.

- **View only Shared Access** means that the client is only able to view the transactions done by the tax practitioner.

How to setup your Primary Username



South African Revenue Service

Youtube Link

Please visit the following link on the SARS TV channel on YouTube to access the video

<https://youtu.be/6C0nZjZVaEc>

Thank you



www.sars.gov.za



SARS Contact Centre 0800 00 SARS (7277)



Visit your nearest SARS branch (to locate a branch visit www.sars.gov.za)



**Open: Monday, Tuesday, Thursday & Friday 08:00 to 16:00;
Wednesday 09:00 to 16:00**



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