EXTERNAL GUIDE

SOUTH AFRICAN REVENUE

SERVICE

THIRD PARTY

APPOINTMENTS

VIA EFILING

SARS
At Your Service

REVISION HISTORY TABLE

Date	Version	Description
14-09-2018	0	Initial release
11-09-2020	1	Added new functionality: Dashboard and capability to generate reports.

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1 PURPOSE

- The purpose of this document is to assist Third Parties in understanding the Third Party Appointment (TPA) process.

- 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

- Third Party Appointment process is a mechanism adopted by the South African Revenue Service (SARS) to collect outstanding taxpayer debt. The current process involves the use of third parties as the agents.

- As part of this process, SARS may appoint a third party (including an employer, a bank and any other third party) who holds or owes any money for or to a taxpayer, to pay the money to SARS in satisfaction of the taxpayer's outstanding tax debt. The Third Party Appointment process follows the issuing of a final demand to the taxpayer and the taxpayer has not complied with the demand for payment.

- SARS will issue a Notice of Third Party Appointment (TPA) Letter via eFiling. The letter will be processed and stored on eFiling if the tax reference number of the third party that it is appointed to, is in an active status on eFiling.

- Upon receiving the Notice of Third Party Appointment Letter, the profile will automatically be activated for Third Party Appointment functionality on eFiling and the following options will be available to process TPA letters: When making a payment, all SARS clients must adhere to the payment rules stipulated in this document.
    - To view, capture outcomes per account holder (taxpayer) and pay against the notification directly on eFiling, or utilise an alternative payment method outside eFiling;
    - Download the TPAs to the agent's own systems for verification and processing. On completion, these TPA outcomes will be uploaded and transmitted to SARS via eFiling

- SARS may also withdraw issued TPAs with a written withdrawal notice. , When the withdrawal of TPA letter gets issued:
    - The TPA will be delinked from the taxpayer, in other words the appointed agent will not be able to apply any outcome or initiate any payments against the specific taxpayer;
    - Details of the withdrawn TPA will be viewed on the work-page; and
    - eFiling will update the status of the TPA withdrawn

3 USER RIGHTS SETUP PROCESS

- When SARS issues Third Party Appointment notifications for the first time to the appointed third party, the TPA security group will automatically be created on eFiling and the registered representative of the third party will receive an email or SMS notice of the TPA issued.
    - The TPA notification letter will be issued on eFiling; eFiling will then process the notice and link the notice to the specific Taxpayer Profile on eFiling using the Appointed Third Party's tax reference number on the TPA.

- The system admin will manually add users' rights to the TPA security group, via the existing 'Rights Groups' menu.
    - Once users have been manually added to the TPA security group, TPA notifications will then be sent to all the users in the group once a day for any subsequent notice of TPAs issued to eFiling.
    - If no users are assigned to the group, TPA notifications will be sent to the Registered Representative of the organisation once a day for any issued Notice of TPAs.

4 MANAGE USERS ON ORGANISATION PORTFOLIO

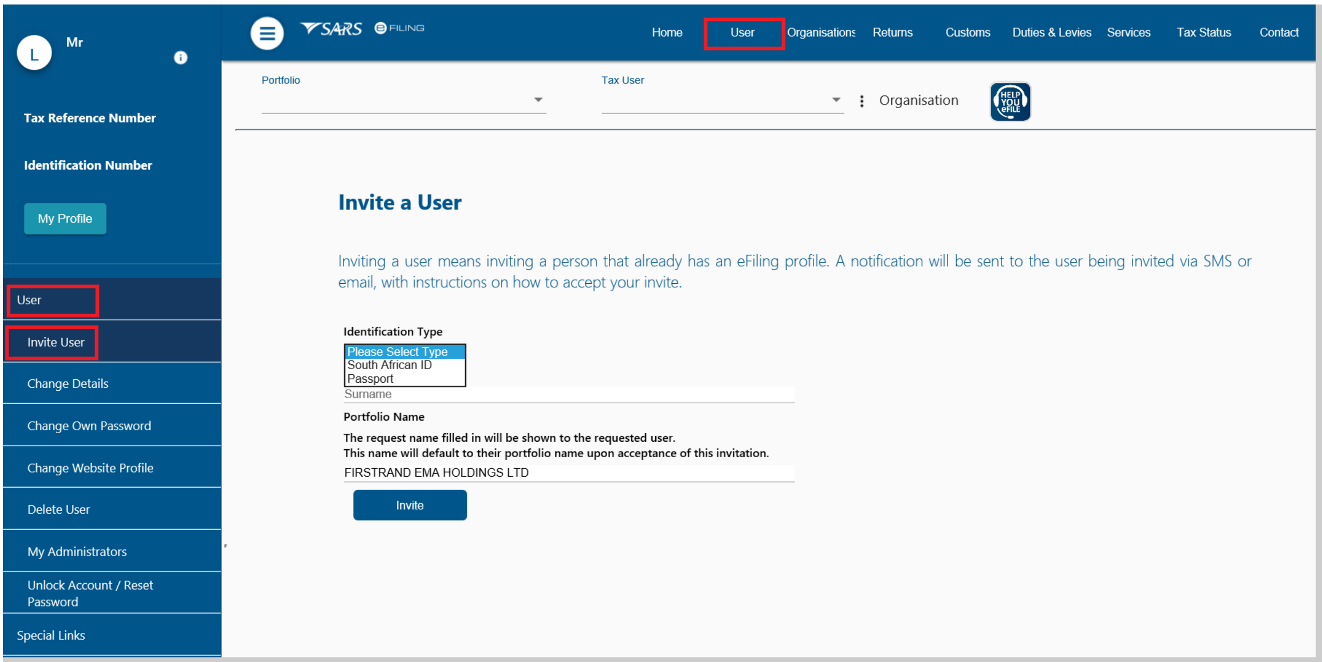
4.1 INVITE, EDIT AND DELETE A USER ON A PORTFOLIO

- The TPA process requires that any user must be added to a portfolio in order to have access to TPA functionality. This function is used to add new users to a portfolio, grant access to tax types, set the required levels of authorisation for each user and delete users.

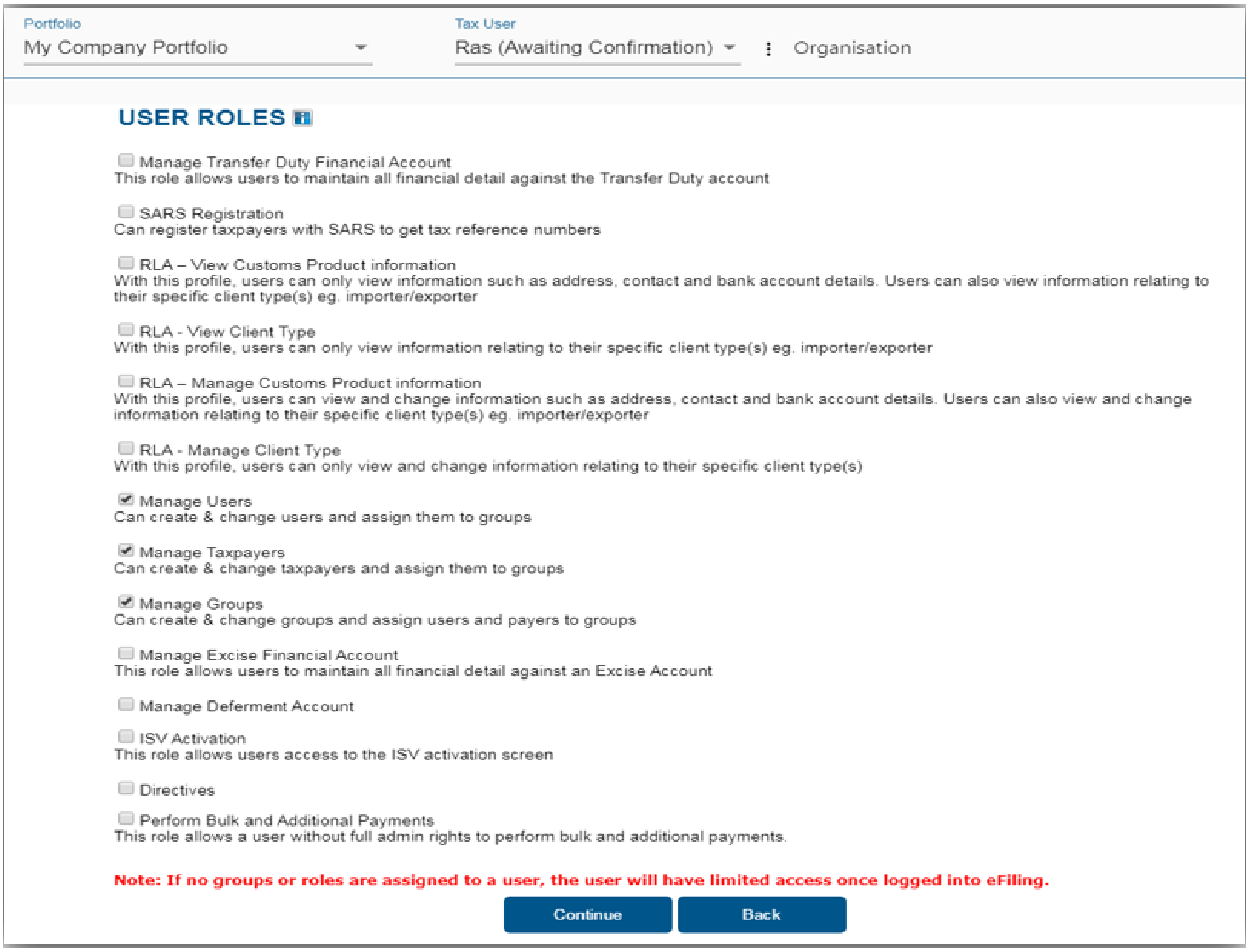
- To successfully **add** users, actions are required from both the following parties:
  - **The Requestor** – this refers to an existing user that has the 'Manage User' role assigned to him/her and wants to invite another person to be a user and have access to the organisation portfolio.
  - **The User** – this is the person who has been invited to have access to one or more taxpayers that are managed by the requestor.

- To access the required Organisation portfolio:
  - Select <**My Profile**> and <**Portfolio Management**> from the menu on the left
  - Click on <**Go to Portfolio**>.

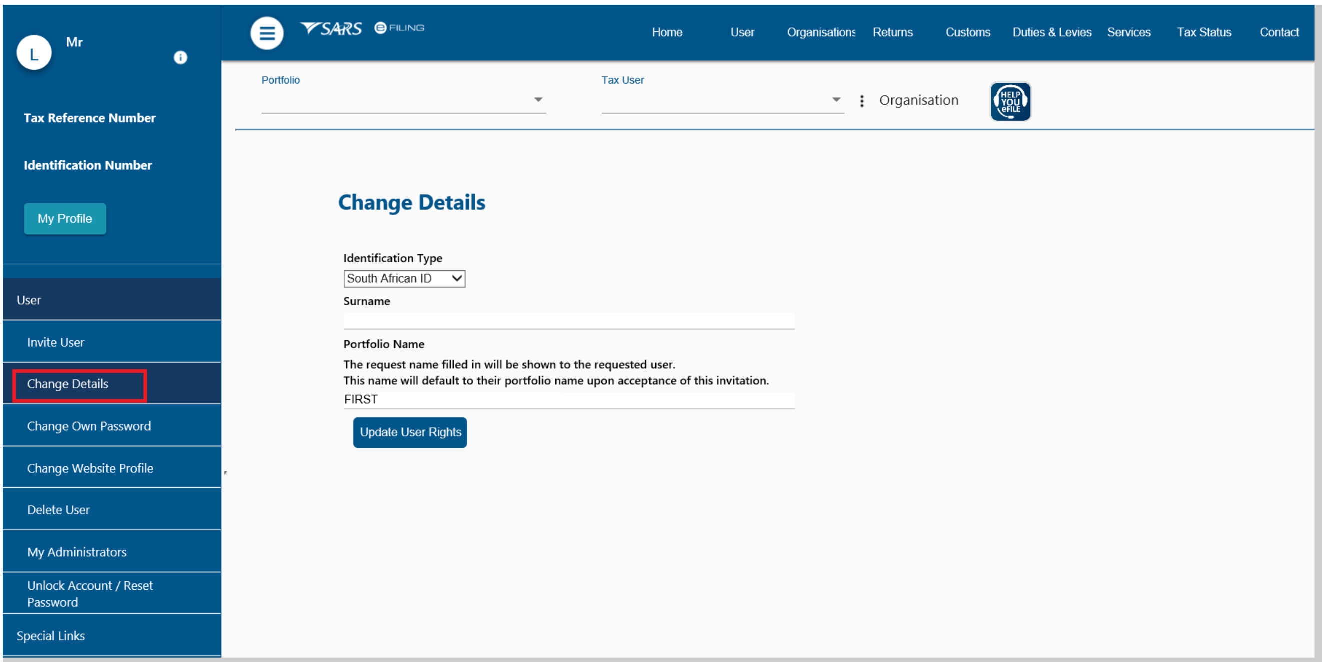
- Once you have selected the required Portfolio:
  - Select <**User**> from the menu on the top
  - Select <**User**> again from menu on the left
  - Select <**Invite User**>
  - Complete the following information for the user you are inviting:
    - Identification Type
  - **Passport or ID Number**
    - Tax Reference Number (only applicable if identification type is passport)
    - Surname
    - The default Organisation or Tax Practitioner Portfolio name that you want the user to view on his/her portfolio upon accepting your invite
  - Click on <**Invite**>.



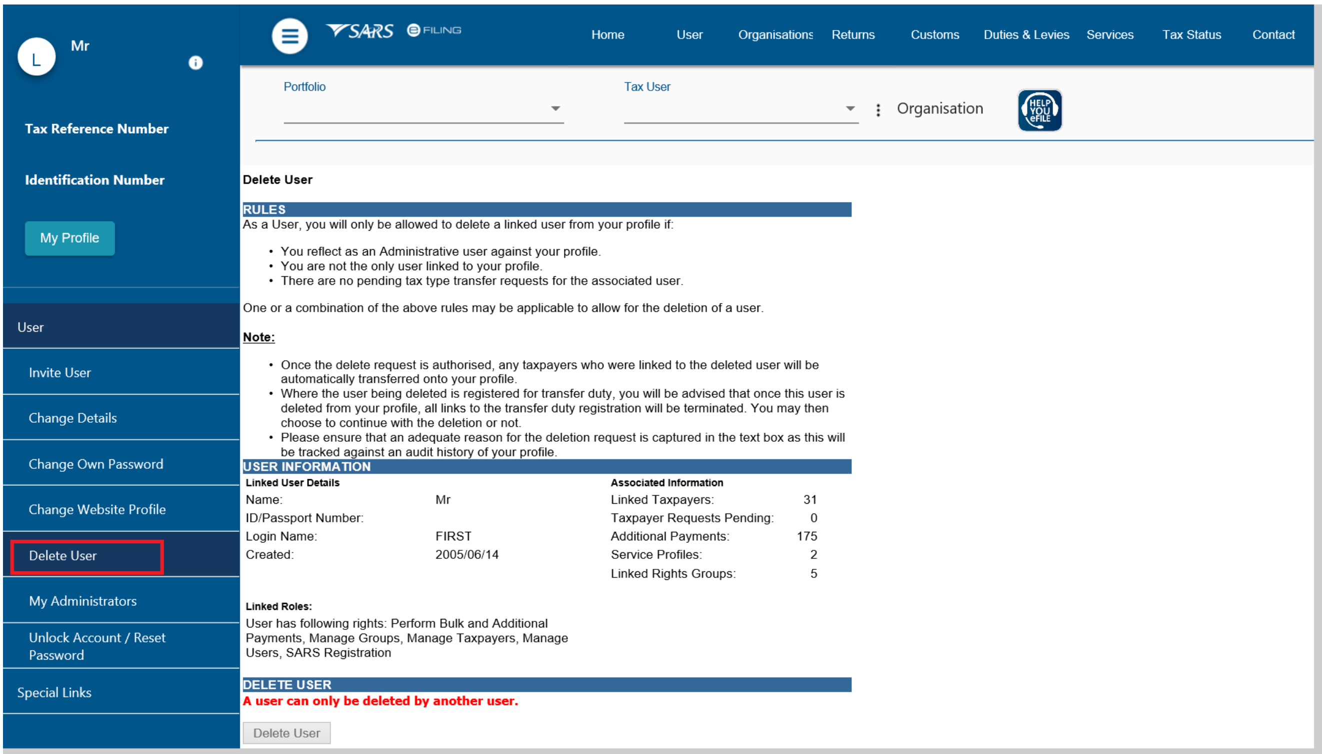
- Select the roles (i.e. permissions) that you want to assign to the user from the displayed list.
  - Click on <**Continue**>
  - A summary of the roles selected will display. Click on <**Continue**>.
  - The invite will be sent to the user. You will be notified via email or SMS once the user accepts the invite.



- Select <**Change Details**> from the menu on the left to do any of the following:
  - **Update User Rights** – use this option to edit roles (permissions) assigned to the user.



- Select <**Delete User**> from the menu on the left to remove a user from an existing portfolio.
  - Click on <**Delete User**>



<u>Please Note</u>:

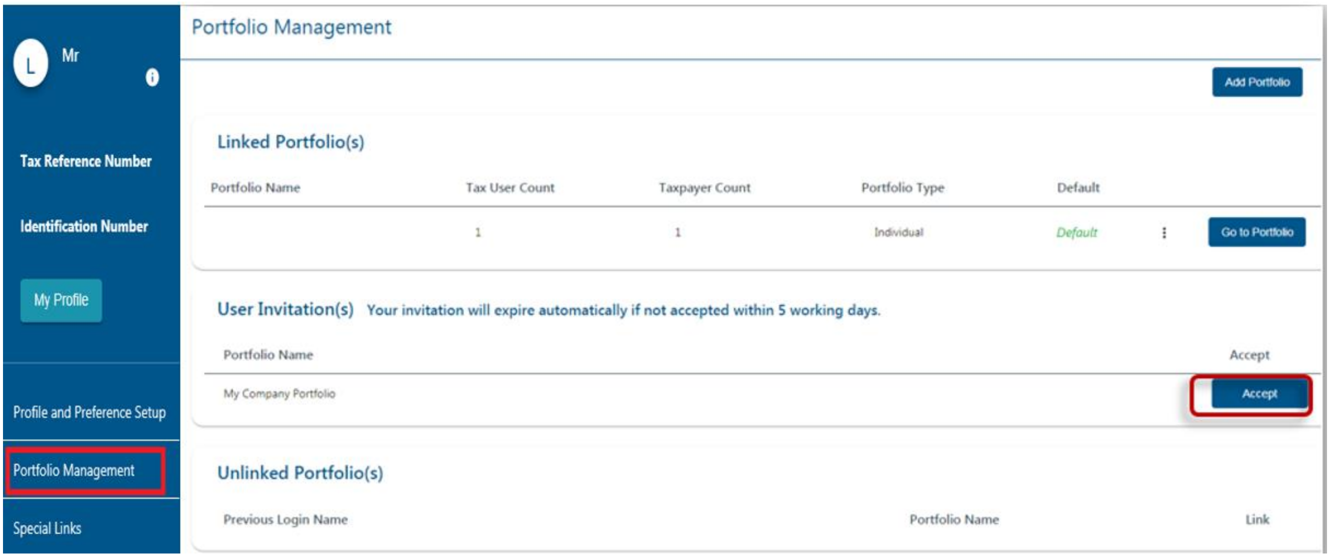
- Only a person with an existing eFiling profile can be added as a user on a portfolio. Once an invite is sent by the requestor, the user will receive an SMS and email notification with instructions on how to accept the invite.

- A requestor will not be allowed to invite a user should any of the following conditions apply:
  - SARS cannot find a match for the user details entered
  - The user registered for eFiling prior to 1 July 2019 and has not yet logged in to set up his/her profile on the new eFiling website
  - The user has not yet completed his/her eFiling registration
  - The user already exists on the portfolio he/she is being invited to.

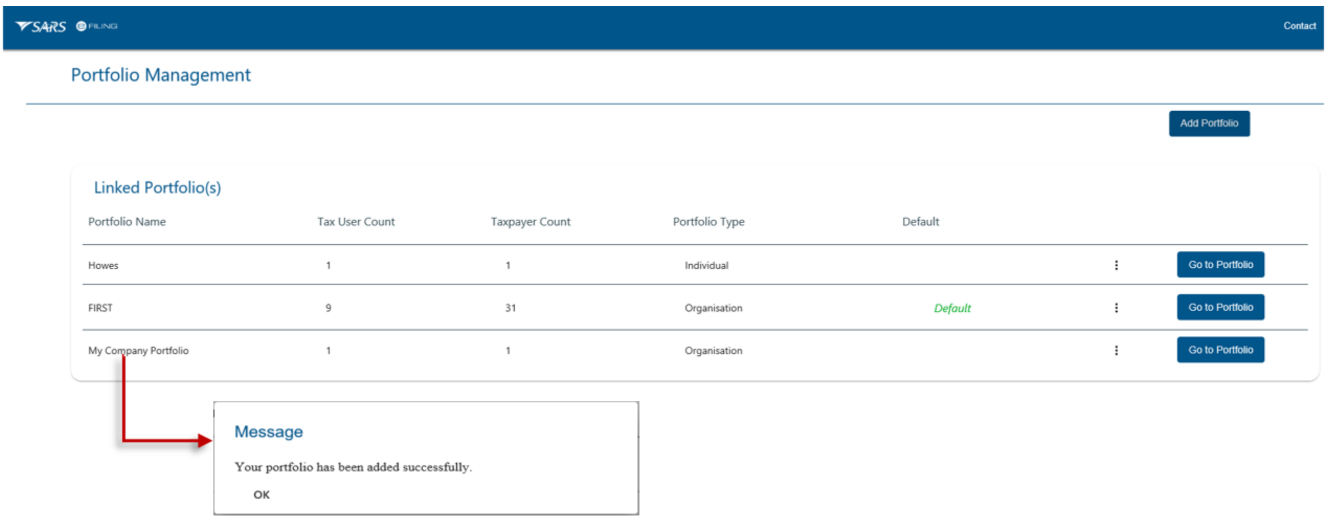
4.2 ACCEPT INVITE TO BE A USER ON A PORTFOLIO

- SMS and email notifications will be sent to the person who has been invited to be a user on an organisation or tax practitioner’s portfolio.

- Log on to your eFiling profile.
  - Select <**My Profile**>
  - Select <**Portfolio Management**>
  - The User Invitation will display. Click on <**Accept**>.



- As part of the authentication process, you will be prompted to enter the [One-Time-Pin (OTP)](#) sent to your preferred method of contact.
  - Once the OTP is successfully entered, a pop-up message will display to confirm that the organisation/tax practitioner profile will be linked to your profile.



<u>Please Note</u>:

- The invite from the requestor will automatically expire if not accepted by the user within five working days.

- If the invite expires, the record will be deleted on both the requestor’s and user’s portfolio.

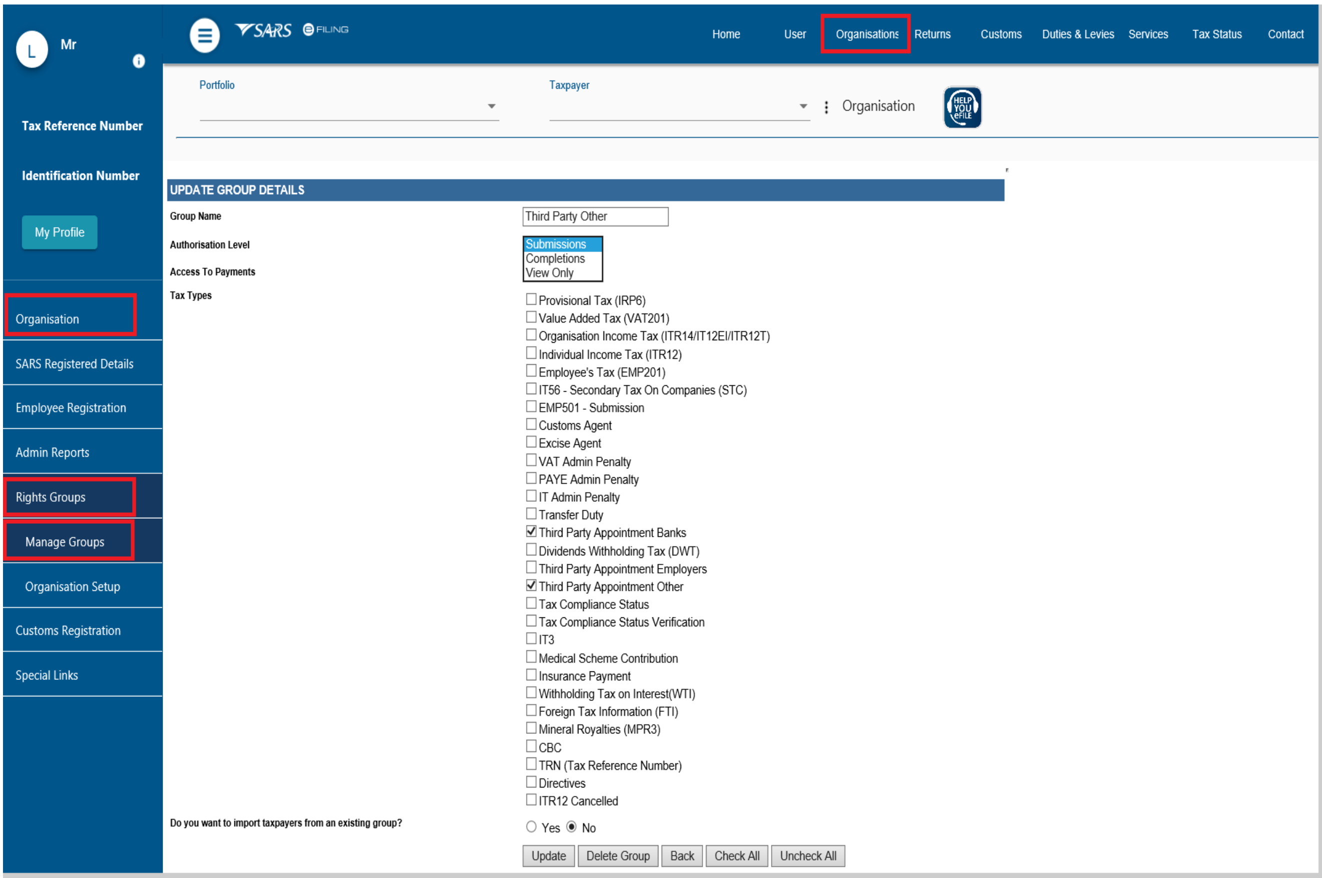
- A notification will be sent to the requestor to notify him/her that the invite has expired. The requestor can opt to send a new invite.

5 MANAGE GROUP

- In order to activate the tax type functions and services on eFiling (e.g. Third Party Appointments) you must ensure that the correct rights and authorisation levels have been allocated to users.

- To activate the tax type functions and services:
  - Select <**Organisation**> from the menu on the top
  - Select <**Organisation**> again from menu on the left
  - Click on <**Rights Group**>
  - Click on <**Manage Groups**>
  - The <**Group Details**> screen will display.
  - Click on the <**Open**> hyperlink:

- The <**UPDATE GROUP DETAILS**> screen will display.
  - Insert/edit the <**Group Name**> where applicable
  - Select the applicable <**Authorisation Level**> from the three options available:
    - **View Only**: This will allow you to only have view access
    - **Completions**: You will only be able to view and complete forms or applications
    - **Submissions**: You will be allowed to view, complete and submit tax directive applications
  - Select the applicable tax types to be activated (e.g. Third Party Appointment Banks, Third Party Appointment Employees, Third Party Appointment, Other, etc.)
  - Click <**Update**> to activate the specific tax type functionality required. You also have the option to <**Delete Group**>.

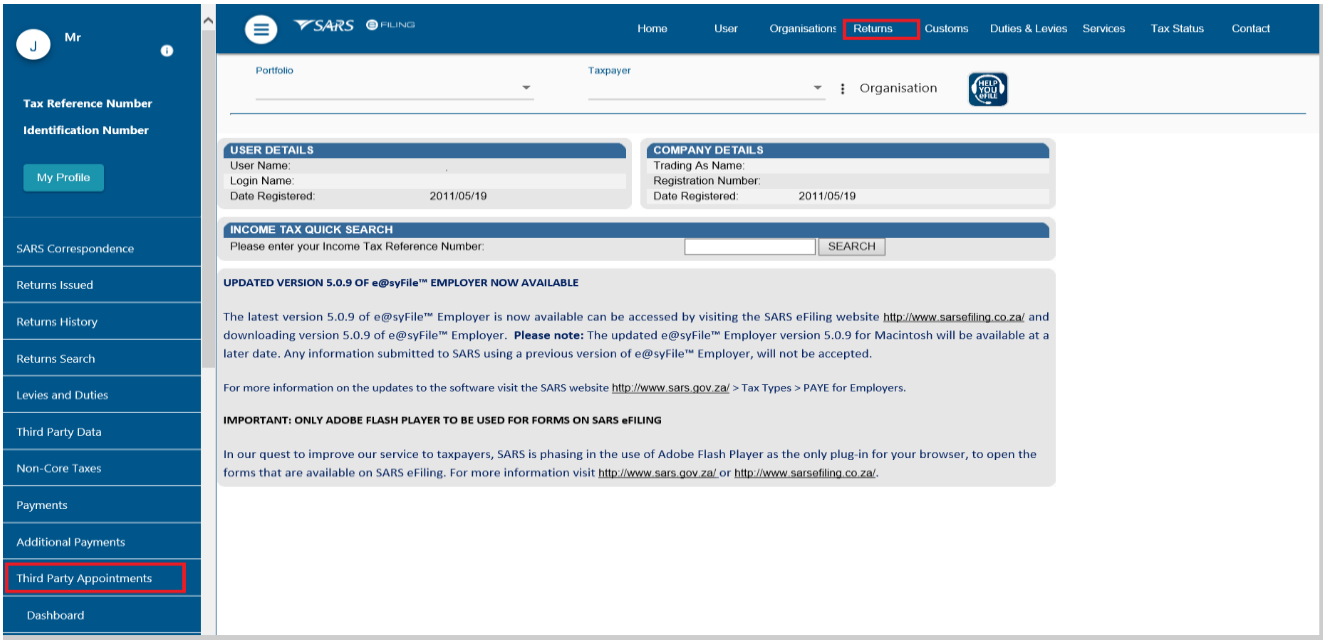


6 THIRD PARTY APPOINTMENT MENU

- The Third Party appointment menu will only be accessible to appointed user/s newly created and/or existing with the correct user rights.

- To access theThird Party Appointments Menu:
  - Select <**Returns**> from the menu on the top
  - Select <**Third Party Appointments**> from menu on the left

- The following sub-menus will be available within the '**Third Party Appointments'** menu:
  - Dashboard
  - Report
  - Appointment List
  - Awaiting Payment
  - Pending
  - History
  - Third Party Appointment Notification
  - Export Data and Exported Files
  - Import Data and Imported Files

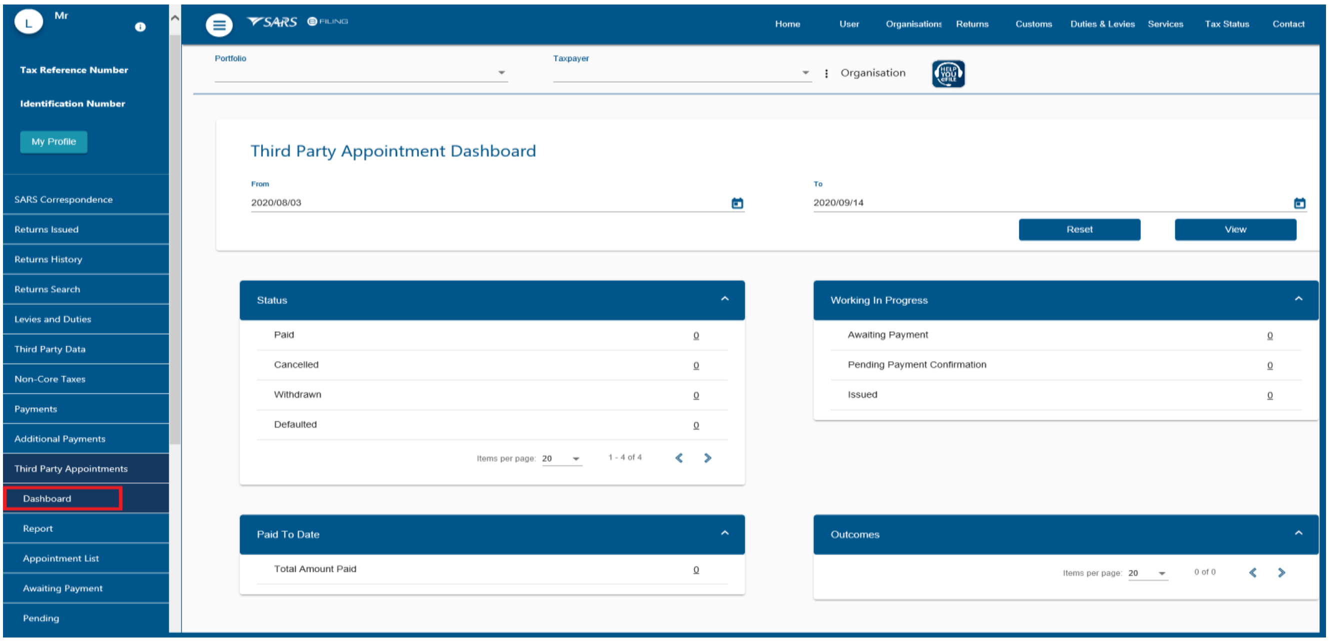


6.1 DASHBOARD

- This work page comprises four different mini-dashboard sections that provide the user with an overview by displaying very high level detail. The different mini-dashboard sections are:
  - TPA Status;
  - Outcomes;
  - Work in progress and
  - Paid to date.

- The following rules will be applied across all mini-dashboards:
  - By default, when the page loads, the four mini-dashboard sections will display and the results displayed if there are any TPA records found between default "From date" and "To date" parameters;
  - The level of detail displayed on any of the mini-dashboards will be the total number of records based on the results returned from the database in relation to the date parameters captured;
  - The total number of records returned, will have its own hyperlink. Selecting this hyperlink will redirect user to the reports page. The reports page will load all of the records based on the selection made by the user, i.e.: if the user chooses "total number of issued transactions that indicated a total of 50 records", all 50 records will be displayed in a detailed format when the user clicks on the hyperlink;
  - If an Agent has different types of appointments, i.e. an Agent has been appointed as a Bank and also appointed as an Employer, then the outcomes displayed on the "Outcomes mini-dashboard" will include a combination of the "Bank" outcomes and the "Employer" outcomes;

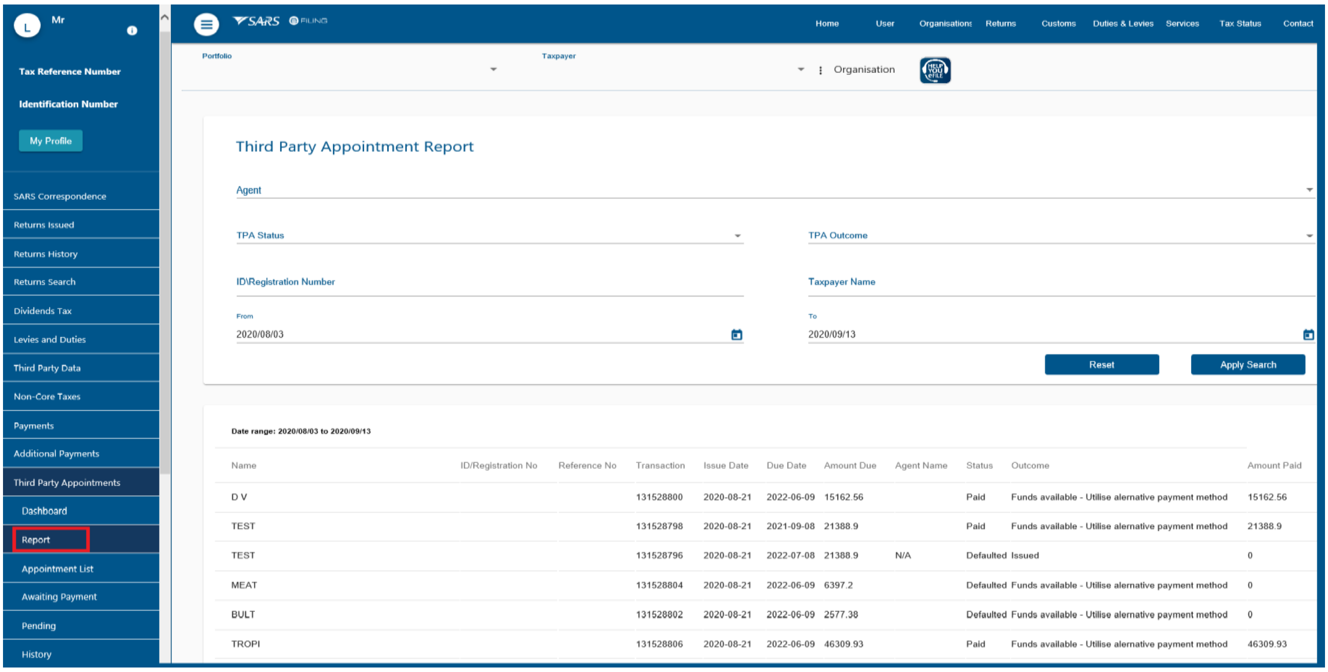
- No report can be generated from the dashboard. To generate a report the user must navigate to the reports page.



6.2 REPORT

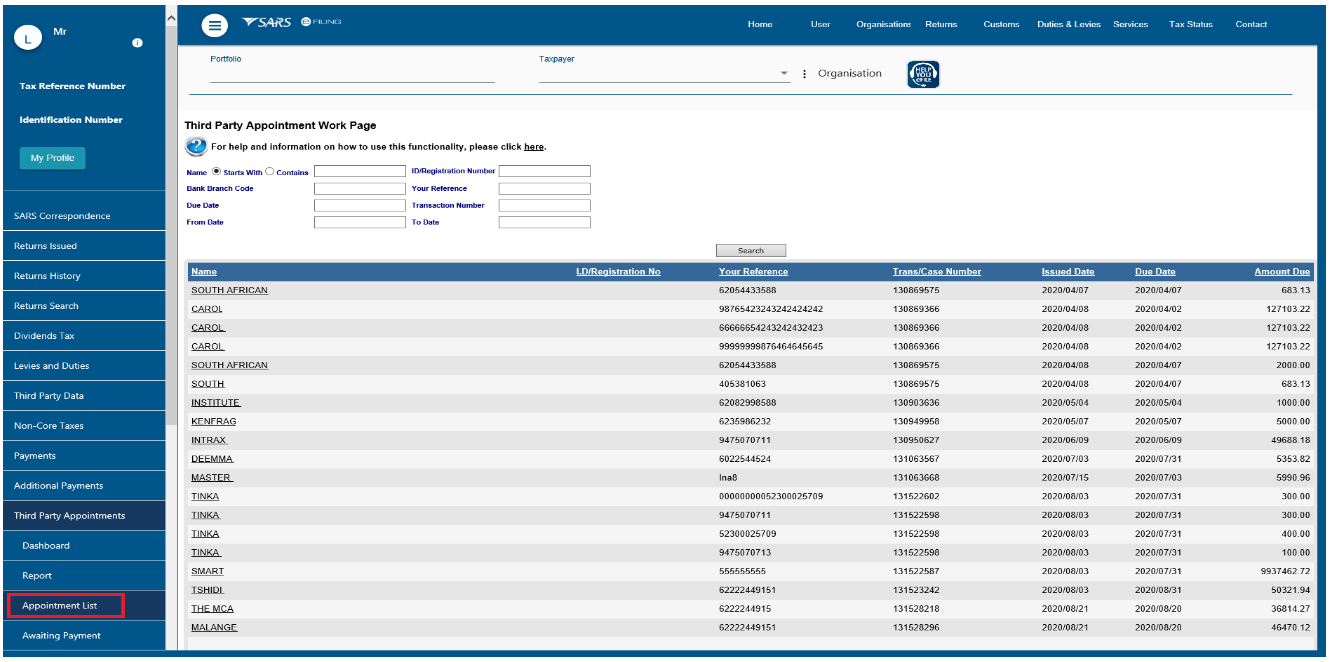
- This work page will allow the user to search for TPA records by making use of the available search parameters in order to retrieve specific TPA records and to generate a report.

- The following rules will be applied:
  - By default, when the user lands on the reporting page from selecting the “Report” menu item, only the “From” date and “To” date will be populated with a date range of 30 work days and any TPA record that been issued and/or worked on will be displayed when the page loads; the rest of the search parameters will have default values.
  - If the user is coming from the dashboard and clicked on a hyperlink on one of the mini-dashboards, the user will be redirected to the reporting page. The reporting page will be loaded with the TPA records from the dashboard. The date parameters (from date – to date) including the selected status will be updated on the search parameters.
  - If the search applied on the “TPA status” filter and on the “TPA Outcome” filter is by selecting the “issued” option, then the records will be ordered according to the oldest TPA based on issued date.



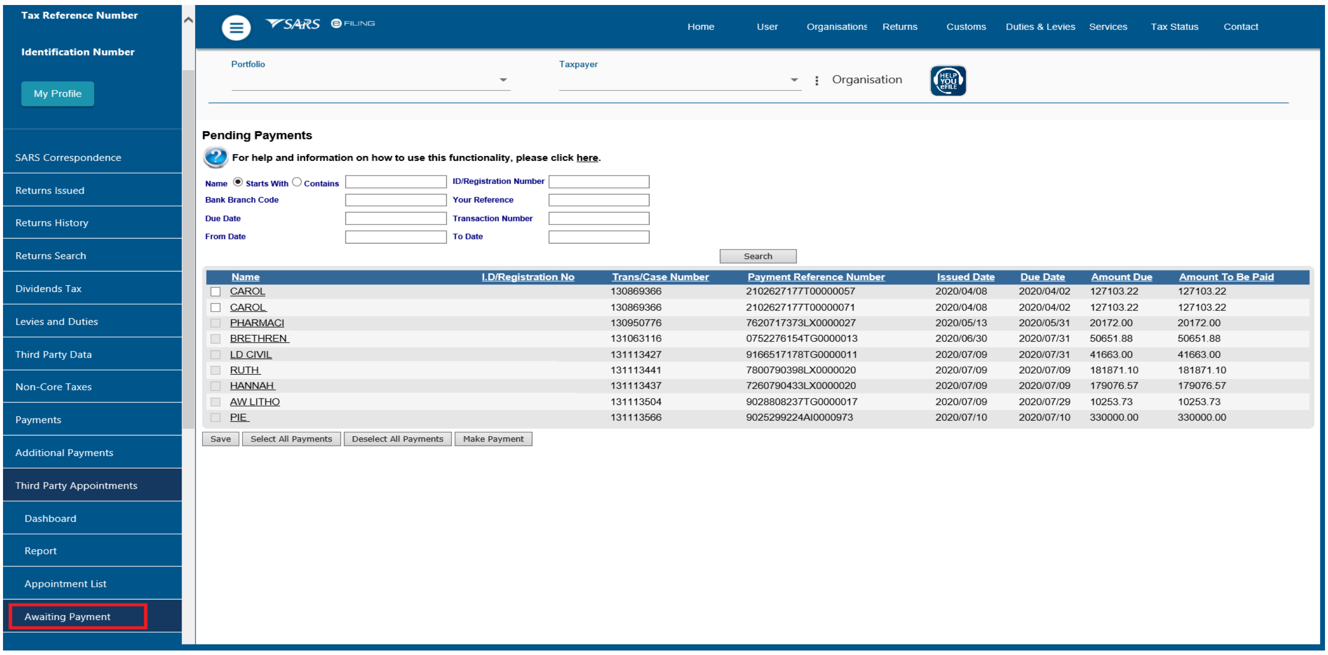
6.3 APPOINTMENT LIST

- This is a work page containing a list of all the Third Party Appointments sent from SARS to eFiling in relation to taxpayers of the associated Third Party. The Third Party user must action each of these Third Party Appointment records from within this menu.



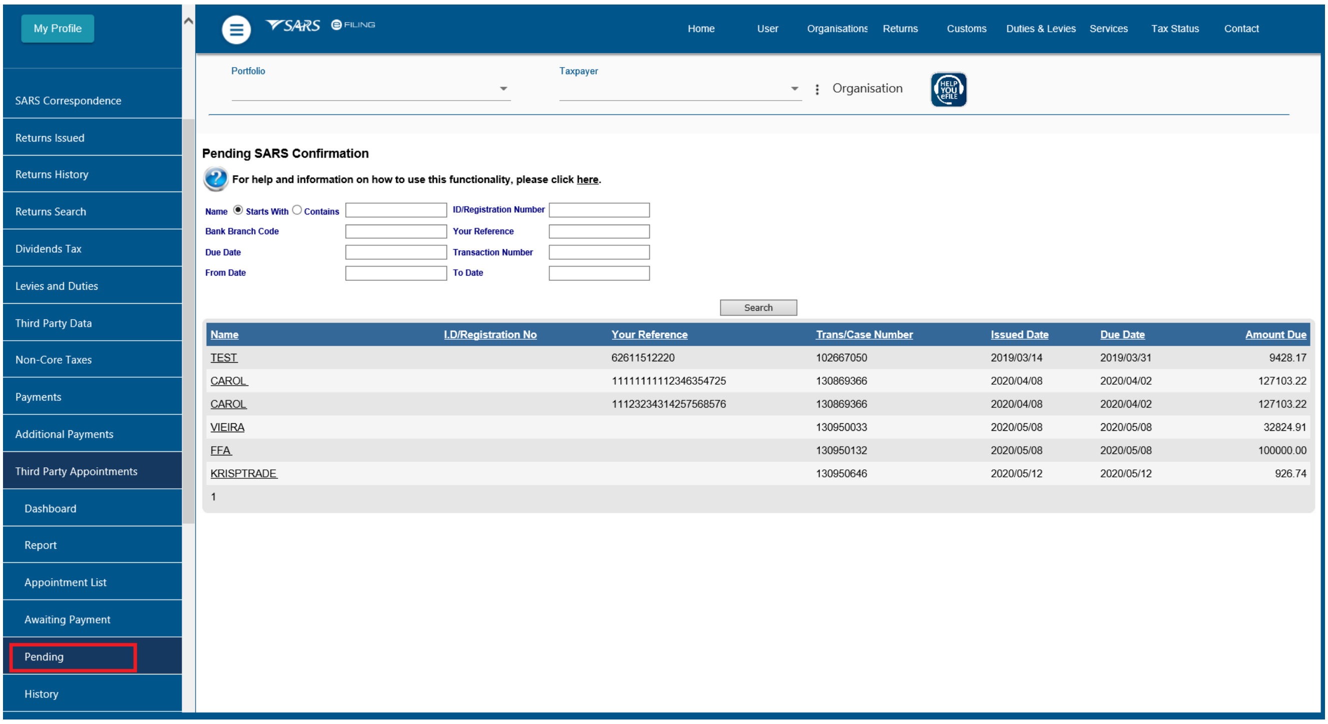
6.4 AWAITING PAYMENT

- All records accepted will move into this grid while they await payment.
  - Once payment has been made, the affected record/s will move into the pending grid.
  - The outcome may be changed for records still within this 'Awaiting Payment' grid, i.e. while no payments have been made yet.
  - For records where the "payment made outside" outcome was selected, the user will not be able to make use of the eFiling payment process as the expectation is that payment will be made outside of eFiling.



6.5 Pending

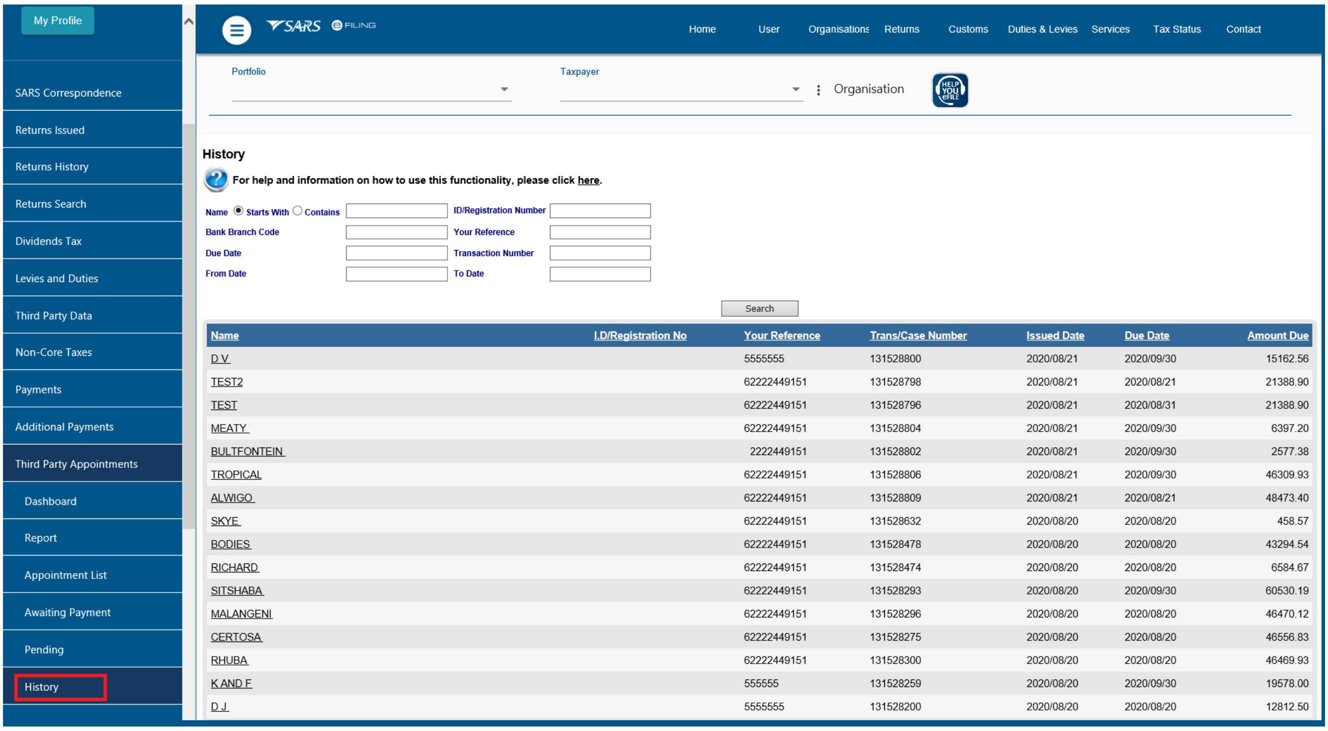
- This grid will contain committed Third Party Appointment transactions against which eFiling awaits confirmation from SARS.



6.6 History

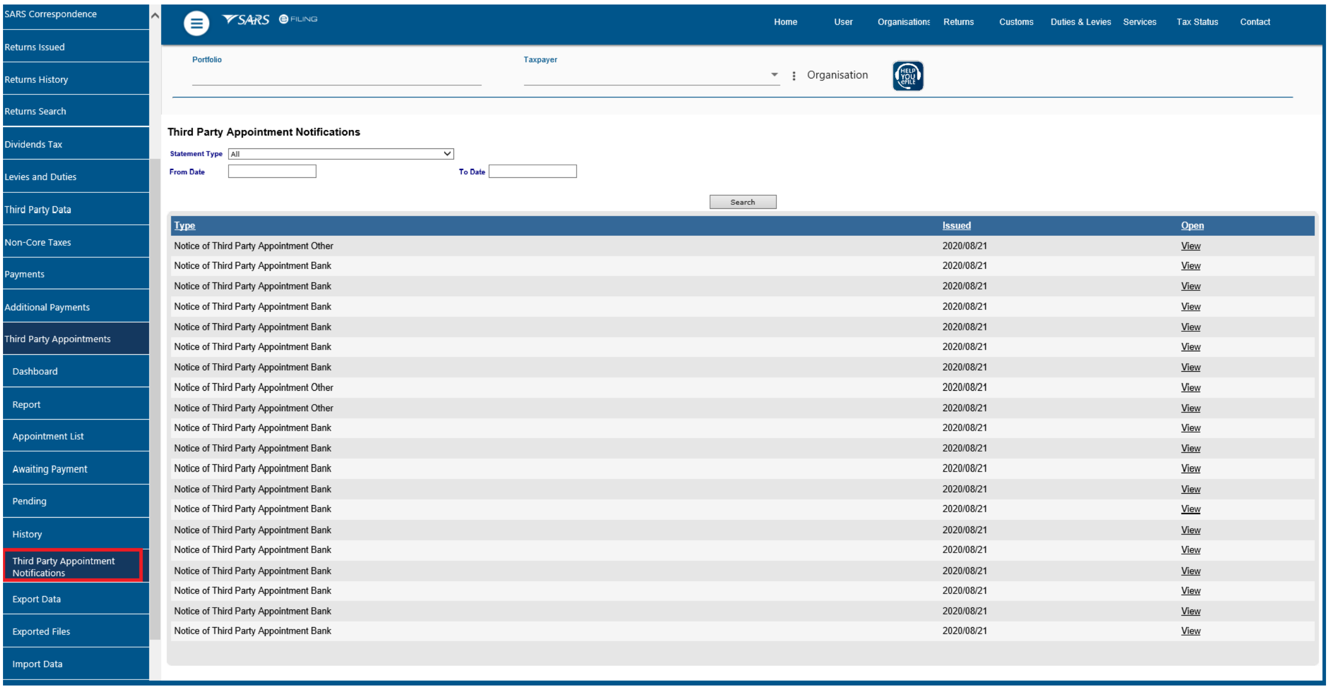
- History contains a list of all Third Party Appointment transactions where various outcomes have been applied and no further action is necessary from the user.

- The TPA transactions will be displayed in an ascending order based on the date actioned by the user. The latest TPA transaction must be the first record displayed on the History Grid and it should be according to date actioned by the Banks.



6.7 Third Party Appointment Notifications

- This grid contains TPA Letters, Reconciliation Statements and Default Letters that may be viewed after they have been pushed to eFiling. This grid will also contain the Notice of Third Party Appointment letters for viewing.



6.8 Export Data

- The ‘Export’ function will allow the user to download the Third Party Appointment information from eFiling into a specific CSV file format for processing on the Third Party’s own system.

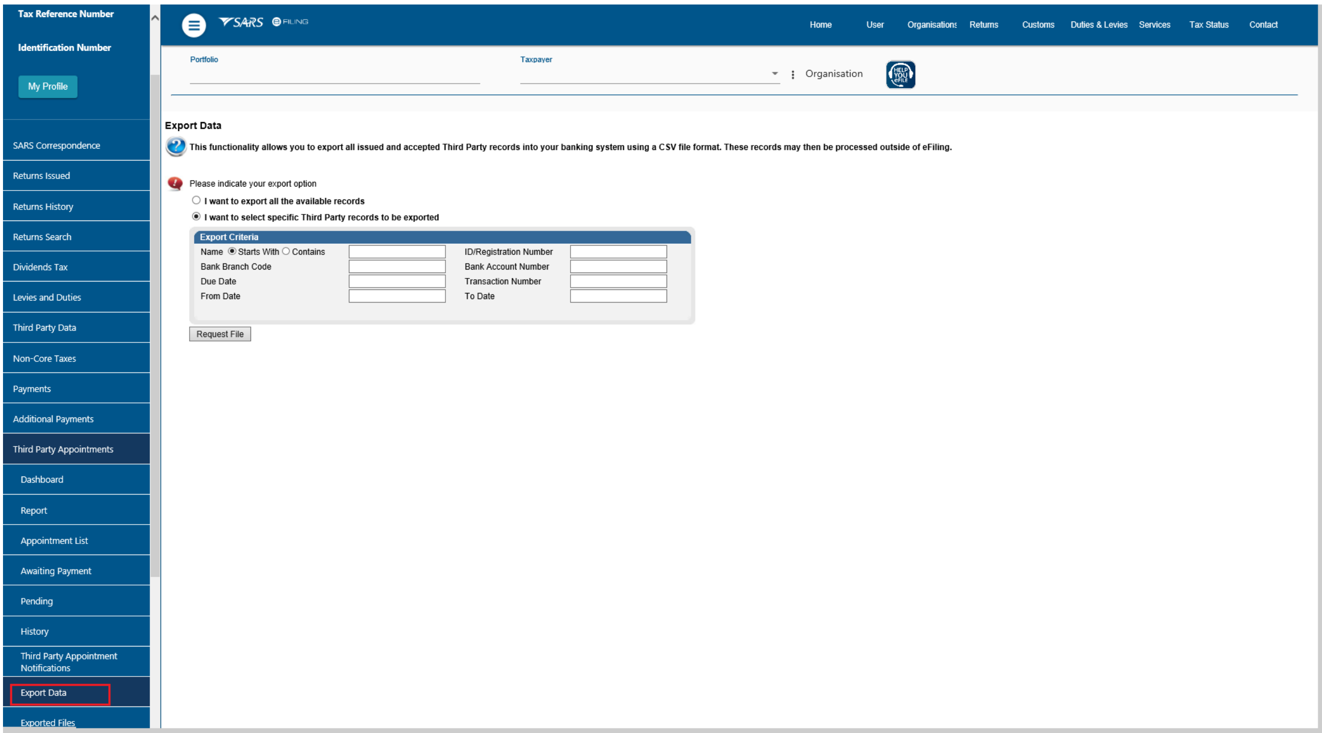
- It is expected that a Third Party may use both eFiling and the independent system to process Third Party Appointment outcomes (but not both for the same records).

- A Third Party may select to export all the available issued and accepted records, or may choose specific records from the available list.

- If the Third Party selects the first option i.e. to export all the possible records, eFiling will then systematically create the file according to the defined Comma Separated Value (CSV) file format once the Third Party clicks on the ‘Request File’ button.

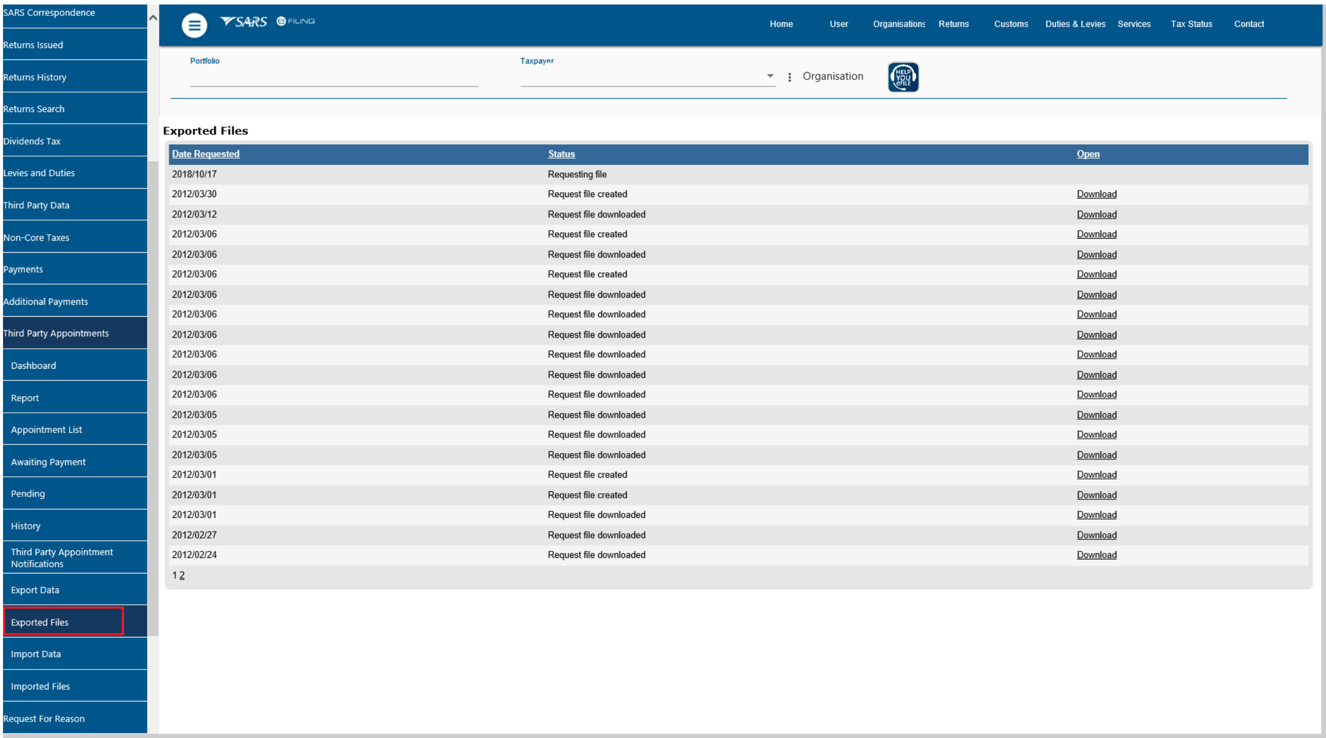
- Thereafter, the file may be obtained from within the ‘Exported Files’ menu and then saved to the Third Party’s machine for processing outside of eFiling.
- If the Third Party selects the second option, i.e. to export only specific records from the available ones, a search function will be available so that the Third Party may search for specific records.

- The Third Party must enter his/her criteria and then click on the ‘Request File’ button. Again, the required file will be added to the ‘Exported Files’ grid.



6.9 EXPORTED FILES

- This grid keeps a history of all the files which have been exported from eFiling.
- Once the requested file is created, a 'Download' link will be available.
- Selecting the 'Download' link will allow the Third Party to save the file to a location outside of eFiling.

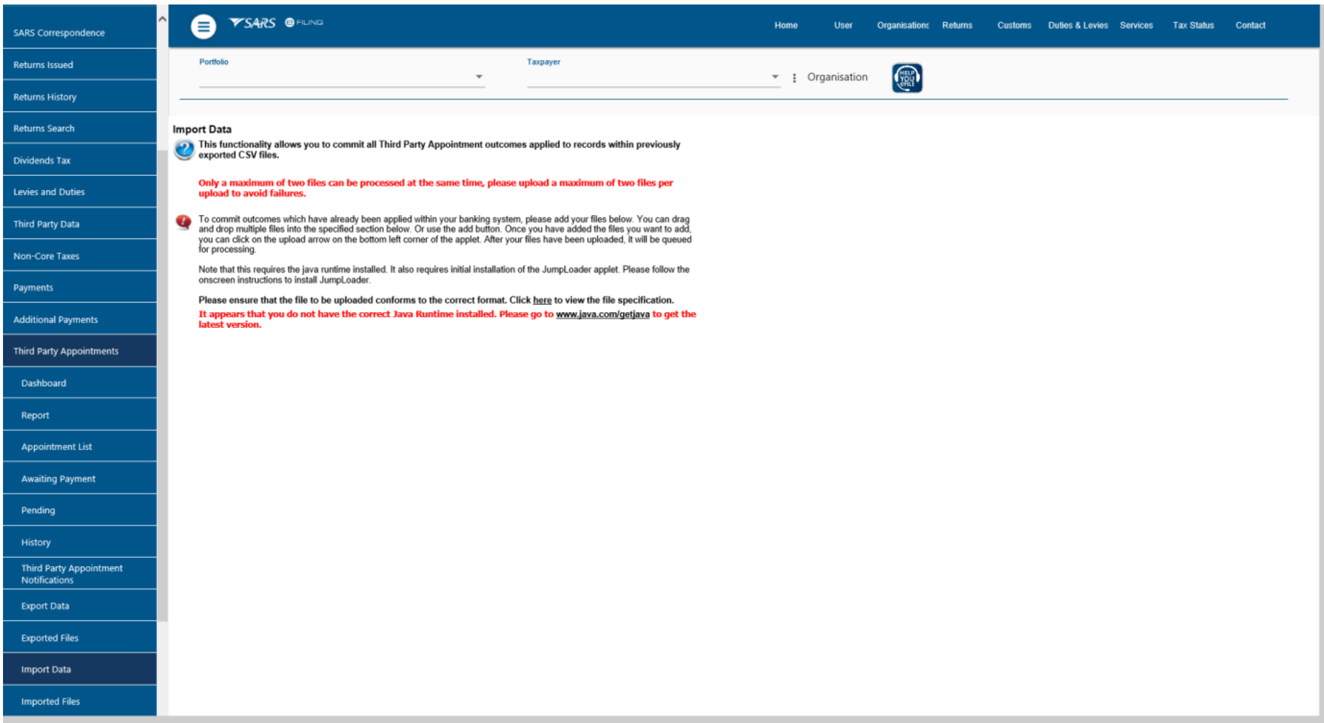


6.10 Import Data

- This functionality allows the Third Party to commit all TPA outcomes applied to records within previously exported CSV files and will validate the file structure as well as check whether the outcome for each record within the file has already been communicated to SARS via eFiling.

- This functionality requires the Java runtime application to be installed.

- Only CSV files may be uploaded into eFiling. If exported CSV files are opened and worked on in Excel format, the Third Party must format the cells according to the file format guide available within the Import Data menu.
  - **Note**: Where multiple files are uploaded, a message will be displayed to inform the Third Party that in order for the files to be uploaded successfully, the number of files for upload must be limited to two files in case the Third Party is planning on uploading multiple files. This is to avoid any timeout errors that will result in the file failing to be processed successfully. After uploading and processing the two files, if there are more files to upload, the Third Party will able do so.
  - Once the file is processed, it will appear as a record within the grid of the 'Imported Files' menu.



6.11 Imported Files

- The imported file grid keeps a history of the uploaded files. Users will be able to open and view uploaded files as well as view any validation errors specific to records within the files.

- Where a file has failed validations, the Third Party must click on 'View Errors' to view the error message and correct the format according to the file format specification and then retry to import the file.

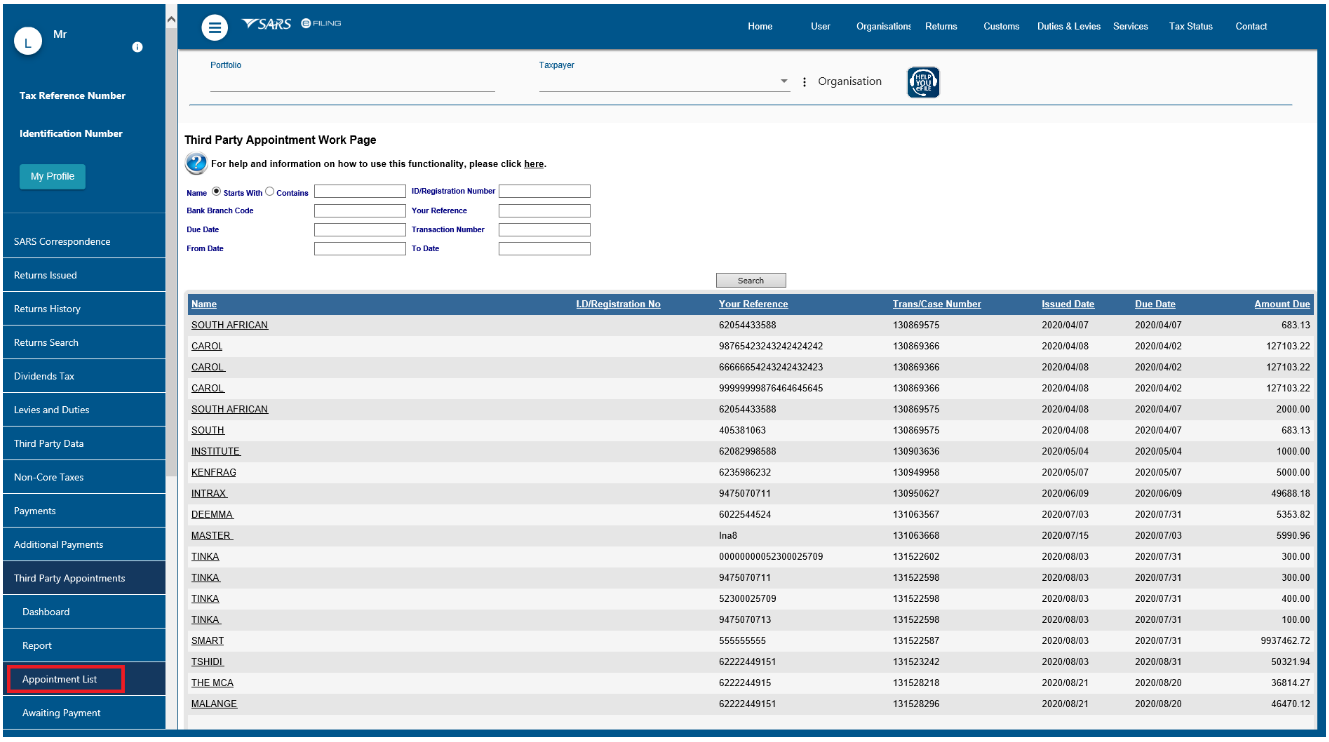
7 THIRD PARTY APPOINTMENT

7.1 HOW TO USE THE THIRD PARTY APPOINTMENT FUNCTIONALITY

- From the Third Party Appointments menu, you will be able to:
    - View a work page containing a list of all Third Party Appointment notifications that require your action;
    - View all Third Party Appointment letters, Reconciliation Statements, and Default letters;
    - Use eFiling to respond to Third Party Appointment notifications by applying one of various outcomes;
    - Use eFiling to make Third Party Appointment payments in respect of amounts due to SARS;
    - Export files containing all the Third Party Appointment information from eFiling to your own system for processing and payment; and
    - Use eFiling to submit the file back to SARS after Third Party Appointment outcomes and/or payments are processed outside of eFiling.

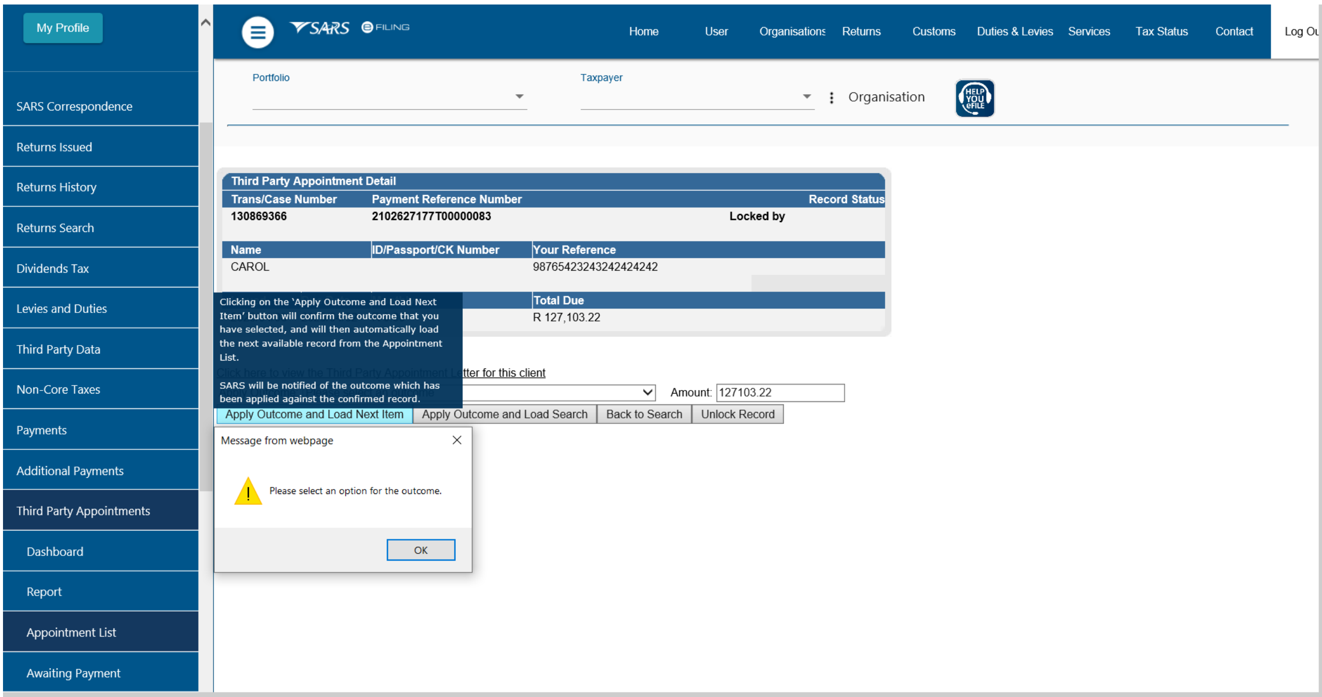
7.1.1 Appointment List

- On entry into this screen, a Search functionality will be available.
    - Once you request specific or all Third Party Appointment records and click on the 'Search' button, a list of records ('Third Party Appointment work items') will be displayed within a grid.
    - These Third Party Appointment work items will remain within this list until you apply, and commit, an outcome to them. When this occurs, the work item will be moved into the 'Awaiting Payment' or 'Pending' grid, depending on the outcome that has been applied.
    - The search function may be used to further narrow the list of Third Party Appointment work items that you may want to view or work with at any one time.
    - Each Third Party Appointment work item record contains further detail pertaining to the taxpayer. To view this detail, click on the applicable record.
    - To apply an outcome, click on a record within the 'Appointment List' grid. This will then allow you to choose and commit an outcome against it.
    - Once within the 'Apply Outcome' screen of a record, you may choose to navigate back to your working list of records, or to the next record in the list.
    - Please note that an outcome is only applied after clicking on any of the two apply buttons. When this occurs the work item will be automatically moved to the relevant grid.
    - Records for which the 'Accept' outcome have been applied will automatically be moved into the 'Awaiting Payment' grid.
    - Records with all other outcomes will automatically be moved into the 'Pending' grid with an 'Awaiting Cancellation Confirmation from SARS' status.
    - No changes will be permitted to work items for which a cancellation outcome has been committed. If a Third Party Appointment work item has been incorrectly cancelled, please contact the SARS.
    - You will however be allowed to change the outcome in respect of all work items for which an "Accept" outcome has been committed, but not yet paid. Note that this appointment record will now only be available from the 'Awaiting Payment' grid.



Name	I.D/Registration No	Your Reference	Trans/Case Number	Issued Date	Due Date	Amount Due
SOUTH AFRICAN		62054433588	130869575	2020/04/07	2020/04/07	683.13
CAROL		98765423243242424242	130869366	2020/04/08	2020/04/02	127103.22
CAROL		66666654243242432423	130869366	2020/04/08	2020/04/02	127103.22
CAROL		99999999876464645645	130869366	2020/04/08	2020/04/02	127103.22
SOUTH AFRICAN		62054433588	130869575	2020/04/08	2020/04/07	2000.00
SOUTH		405381063	130869575	2020/04/08	2020/04/07	683.13
INSTITUTE		62082998588	130903636	2020/05/04	2020/05/04	1000.00
KENFRAG		6235986232	130949958	2020/05/07	2020/05/07	5000.00
INTRAX		9475070711	130950627	2020/06/09	2020/06/09	49688.18
DEEMMA		6022544524	131063567	2020/07/03	2020/07/31	5353.82
MASTER		Ina8	131063668	2020/07/15	2020/07/03	5990.96
TINKA		00000000052300025709	131522602	2020/08/03	2020/07/31	300.00
TINKA		9475070711	131522598	2020/08/03	2020/07/31	300.00
TINKA		52300025709	131522598	2020/08/03	2020/07/31	400.00
TINKA		9475070713	131522598	2020/08/03	2020/07/31	100.00
SMART		555555555	131522587	2020/08/03	2020/07/31	9937462.72
TSHIDI		62222449151	131523242	2020/08/03	2020/08/31	50321.94
THE MCA		6222244915	131528218	2020/08/21	2020/08/20	36814.27
MALANGE		62222449151	131528296	2020/08/21	2020/08/20	46470.12

- Select and click the record to open for detailed information; this will then display the next layout.



- The displayed layout consists of Third Party Appointment details from the record selected within the Appointment list with following fields:
  - **Apply Outcome** – This field contains a drop down selection of the available outcomes which can be applied to the record. The outcomes available vary depending on the type of Third Party appointed i.e. Employer, Bank or Other.
  - **Amount –** This field is editable and will allow the user to make full payment or partial payment.
    - Full Payment – The field will be defaulted with the actual debt amount due.
    - Partial Payment – The Third Party may accept the appointment and choose to make a lesser payment depending on the funds available in the taxpayer's account. The amount has to be more than a zero value. A partial payment will result in the Third Party Appointment being finalised. It does not require a full payment for SARS to acknowledge this as finalised. Any outstanding debt will be sent as a new Third Party Appointment during the next Third Party Appointment issued by SARS.

Please Note:

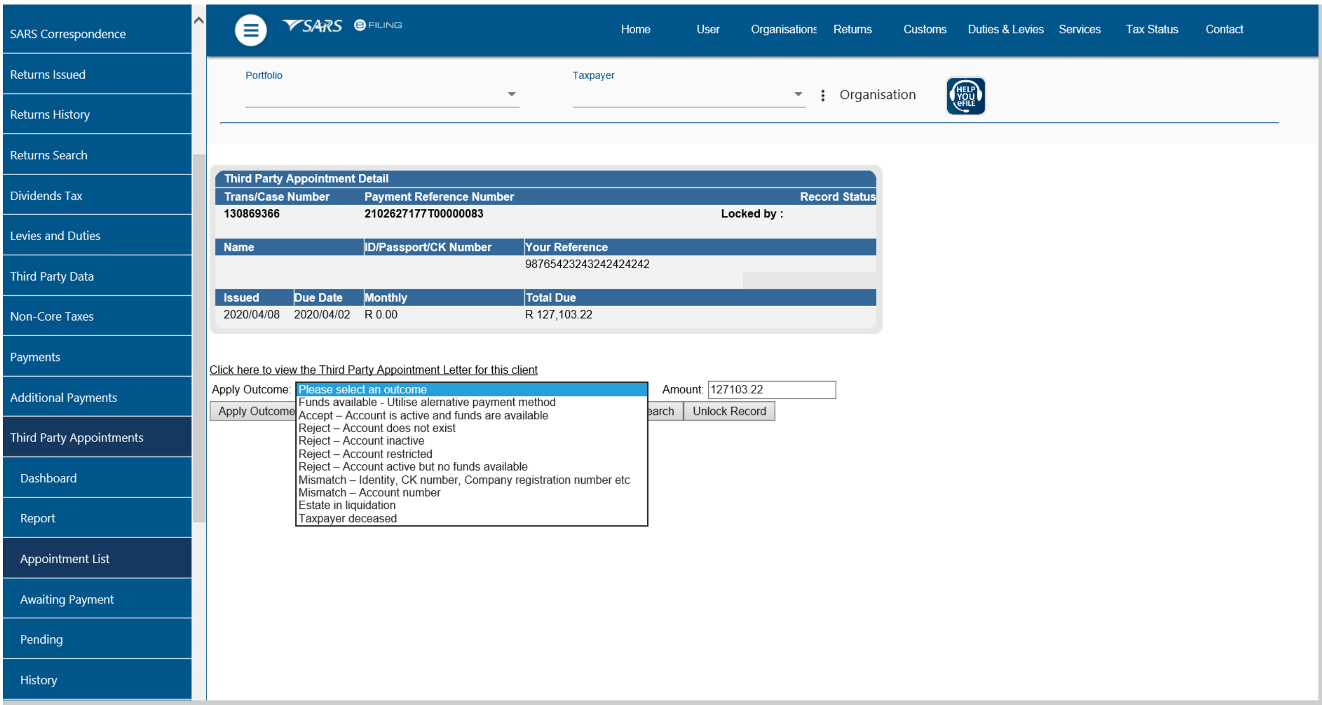
- For imported files/data where a partial payment is made, the user must update the amount field with the actual amount/partial amount to be paid on the ‘Awaiting Payment’ menu.

- The following buttons are available to either apply the outcomes, navigate back to the appointment list or unlock the record:
  - **Apply outcome and load next item –** This option will apply the outcome to the current record selected. A confirmation pop-up box will appear and you will be requested to confirm the choice made. This will allow you to correct any possible errors in selection prior to applying the outcome. Once the transaction has been committed, you will not be allowed to change the outcome selection. This option will take you back to the next TPA record in the appointment list.
  - **Apply outcome and load search** – This option will apply the outcome to the current record selected. A confirmation pop-up box will appear and you will be requested to confirm the choice made. This will allow you to correct any possible errors in selection prior to applying the outcome. Once the transaction has been committed you will not be allowed to change the outcome selection. This option will confirm the outcome selected and will take you back to the appointment list.
  - **Back to search –** Selecting **‘Back to Search’** you will be navigated back to the Third Party Appointment Work Page containing the list of Third Party Appointment records. Where an outcome has been selected, but was not committed, selecting **‘Back to Search’** will discard the changes.
  - **Unlock Record –** As soon as the record is locked, the button will be enabled for selection to unlock the specific record.
    - The button will be made available for selection only to the group admin and will be disabled for all the other users.
    - Once a record is locked, the ‘apply outcome and load next item’ button will be disabled for any user that opens the record except for the first user that opened the record.

- The following record statuses will be displayed, to demonstrate that a record is locked:
  - **Record locked by current user –** This status will display when the first user logged in to open the record, the username will be displayed as part of the status.
    - If no outcome is applied on a record and the first user moves out of the record, the record will only remain locked to that first user for a period of 30 minutes.
    - Once the 30-minute period has elapsed, the record will be automatically unlocked provided that no outcome has been applied yet.

7.1.2 Selection of outcomes on Third Party Appointment

- The following outcomes as appear on the layout will be applicable to a Bank for selection



- **Funds Available – ‘Utilise alternative payment method’ outcome:**
    - Selecting the outcome will immediately move the record into the ‘Awaiting Payment’ grid.
    - While payment has not yet been made, the status will reflect as ‘Awaiting Payment by Agent’ and the outcome may be changed to any of the other outcomes.
    - As soon as payment is confirmed, the record will be moved into the ‘History’ list.
    - Once the record moves to the History, the outcome cannot be changed.

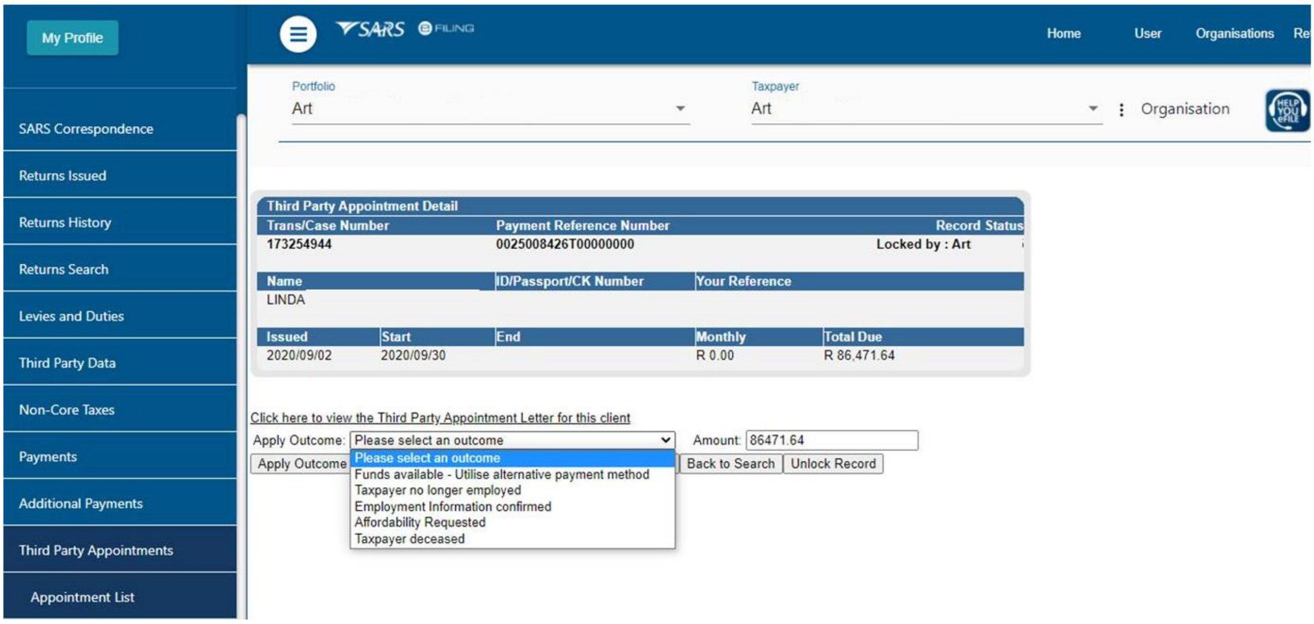
- **Accept – Account active and funds available outcome:**
    - Selecting the outcome will move the record immediately into the ‘Awaiting Payment’ grid.
    - While payment has not yet been made, the status will reflect as ‘Awaiting Payment by Agent’ and the outcome may be changed to any of the other outcomes.
    - As soon as payment is made, the record must move into the ‘Pending’ grid.
    - A paid record will remain in the Pending grid until eFiling receives payment confirmation.
    - When payment has been made against the record, the outcome cannot be changed and the record will move into the History grid. The transaction will be closed.
    - If for some reason a payment is rejected, the record will move back into the Appointment List grid as an issued record so that the Third Party may select a different outcome, or commit the acceptance outcome again and retry the payment if necessary.

- **Reject – Account does not exist / Account restricted Account Inactive outcome:**
    - Selecting the outcome will move the record immediately to the Pending grid with an “Awaiting Cancellation from SARS” status, the record will move to the History Grid and the status will be updated to “Cancelled”.
    - No further outcome can be applied and the transaction is closed.

- **Mismatch – Identity/ CK Number / Company Registration Number or Account number outcome:**
    - Selecting the outcome will move the record immediately to the Pending grid with an “Awaiting Cancellation from SARS” status, the record will move to the History Grid and the status will be updated to “Cancelled”.
    - No further outcome can be applied and the transaction is closed.

- **Estate in liquidation / Taxpayer Deceased outcome:**
    - Selecting the outcome will move the record immediately to the Pending grid with an “Awaiting Cancellation from SARS” status, the record will move to the History Grid and the status will be updated to “Cancelled”.
    - No further outcome can be applied and the transaction is closed.

- The following outcomes as appear on the layout will be applicable to the Employer Agent for selection:



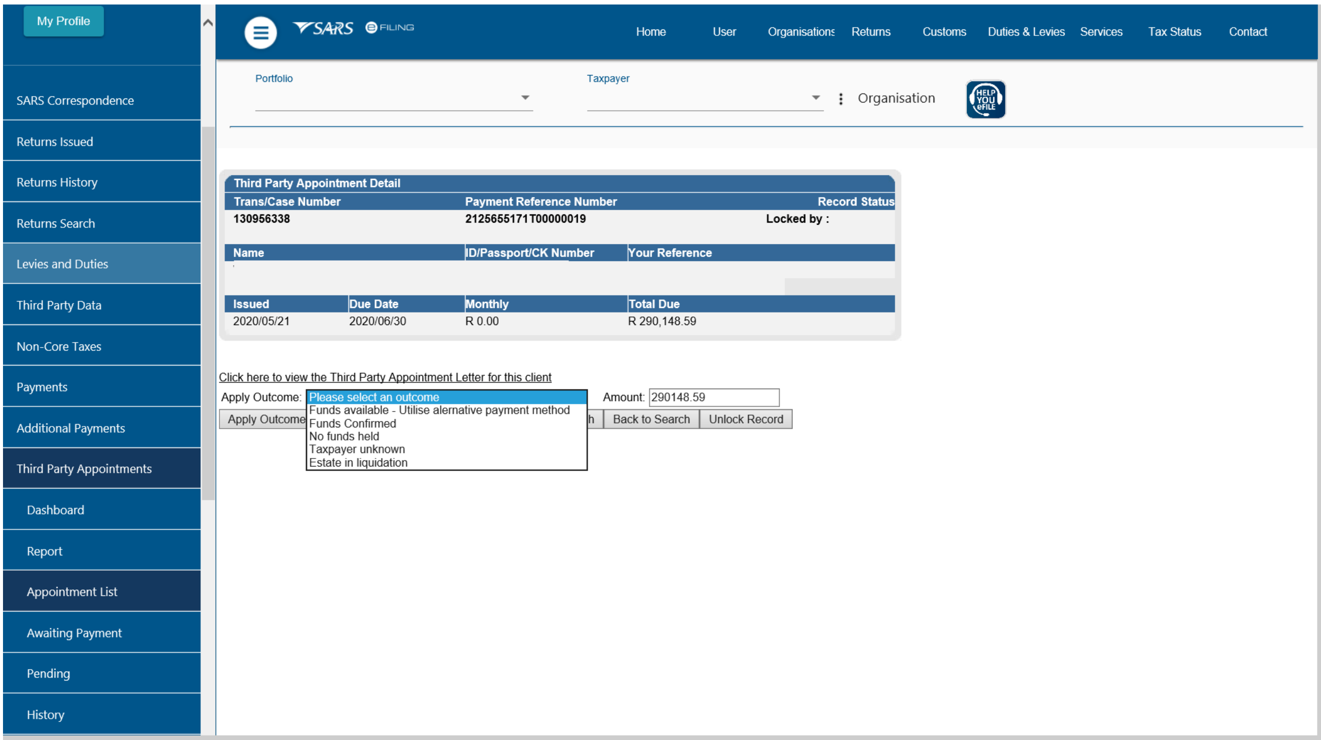
- **Fund Available – Utilise alternative payment method outcome:**
  - Selecting the outcome will immediately moves the record into the ‘Awaiting Payment’ grid.
  - While payment has not yet been made, the status will reflect as ‘Awaiting Payment by Agent’ and the outcome may be changed to any of the other outcomes.
  - As soon as payment is confirmed the record will be moved into the ‘History’ grid.
  - Once the record moves to the History, the outcome cannot be changed.

- **Taxpayer no longer employed outcome:**
  - Selecting the outcome will move the record immediately to the Pending grid with an “Awaiting Cancellation from SARS” status, the record will move to the History Grid and the status will be updated to “Cancelled”.
  - No further outcome can be applied and the transaction is closed.

- **Employment Information confirmed outcome:**
  - Selecting the outcome will move the record immediately into the ‘Awaiting Payment’ grid.
  - While payment has not yet been made, the status will reflect as ‘Awaiting Payment by Agent’ and the outcome may be changed to any of the other outcomes.
  - As soon as payment is made, the record must move into the ‘Pending’ grid.
  - A paid record will remain in the Pending grid until eFiling receives payment confirmation.
  - When payment has been made against the record, the outcome cannot be changed and the record will move into the History grid. The transaction will be closed.
  - If for some reason a payment is rejected, the record will move back into the Appointment List grid as an issued record so that the Third Party may select a different outcome, or commit the acceptance outcome again and retry the payment if necessary.

- **Affordability Requested or Taxpayer Deceased outcome**
  - Selecting the outcome will move the record immediately to the Pending grid with an “Awaiting Cancellation from SARS” status, the record will move to the History Grid and the status will be updated to “Cancelled”.
  - No further outcome can be applied and the transaction is closed.

- The following outcomes displayed below will be applicable to Other Agent:



- **Fund Available – Utilise alternative payment method outcome**
  - Selecting the outcome will immediately moves the record into the ‘Awaiting Payment’ grid.
  - While payment has not yet been made, the status will reflect as ‘Awaiting Payment by Agent’ and the outcome may be changed to any of the other outcomes.
  - As soon as payment is confirmed, the record will be moved into the ‘History’ grid.
  - Once the record moves to the History, the outcome cannot be changed.

- **Funds Confirmed outcome**
  - Selecting the outcome will move the record immediately into the ‘Awaiting Payment’ grid.
  - While payment has not yet been made, the status will reflect as ‘Awaiting Payment by Agent’ and the outcome may be changed to any of the other outcomes.
  - As soon as payment is made, the status will be updated to ‘Awaiting Finalisation Confirmation from SARS’ and the record must move into the ‘Pending’ grid.
  - A paid record will remain in the Pending grid until eFiling receives payment confirmation.
  - When payment has been made against the record, the outcome cannot be changed and the record will move into the History grid. The transaction will be closed.
  - If for some reason a payment is rejected, the record will move back into the Appointment List grid as an issued record so that the Third Party may select a different outcome, or commit the acceptance outcome again and retry the payment if necessary.

- **No Funds held / Taxpayer unknown / Estate in liquidation**
  - Selecting the outcome will move the record immediately to the Pending grid with an “Awaiting Cancellation from SARS” status, the record will move to the History Grid and the status will be updated to “Cancelled”.
  - No further outcome can be applied and the transaction is closed.

8 LETTERS AVAILABLE ON EFILING

- The following letters will be available on eFiling:

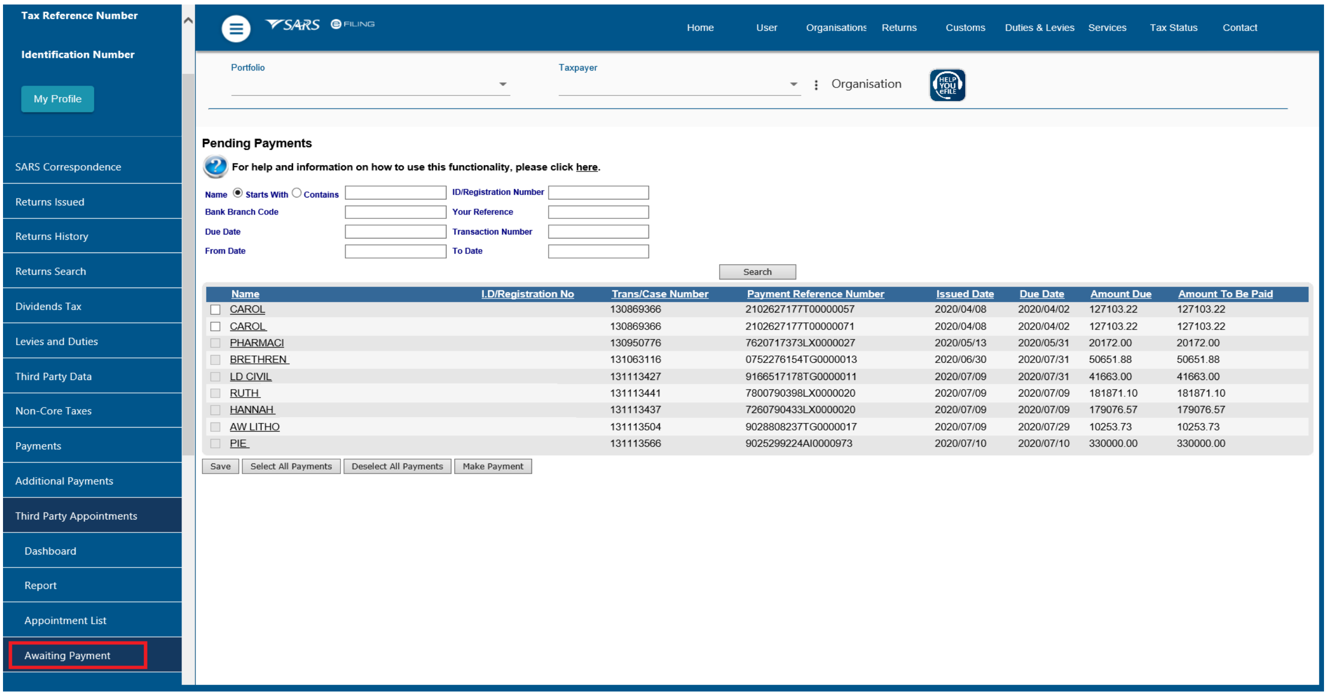
  - **Debt Courtesy**
    - The letter will be processed and stored against the relevant taxpayer’s profile in PDF format and can be accessed under SARS correspondence under the search letters functionality

  - **Notice of Third Party Appointment**:
    - The appointment letter will be sent to a Bank, Employer or Other agent and which contains records of taxpayers with debt owing to SARS. Each TPA will only contain records of taxpayers belonging to the bank, Employer or Other agent for which the TPA was generated.
    - Access the letter by clicking on the “Third Party Appointment Notifications” side menu under the Third Party Appointment functionality or access it under SARS correspondence under search letters functionality. Refer to Appendix 1
    - The letter will be processed and stored against the Third Party profile in PDF format.

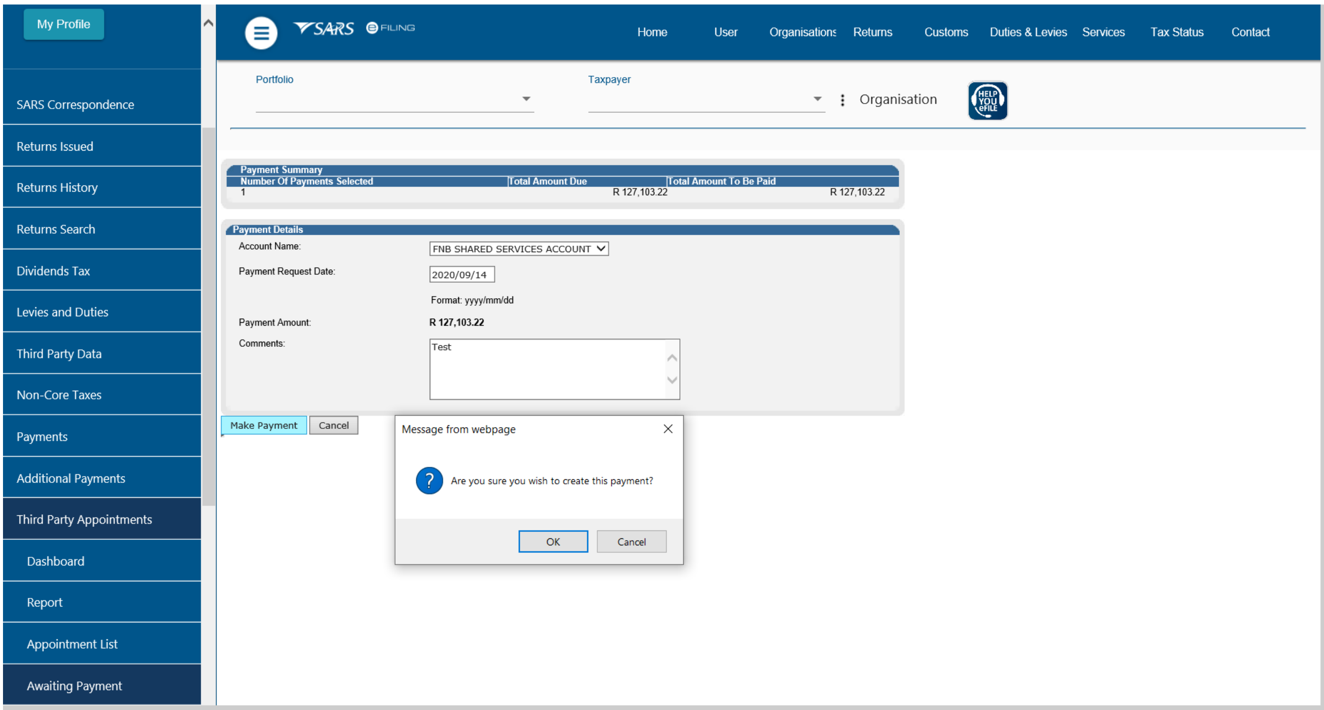
  - **Withdrawal of Third Party Appointment:**
    - The letter will be processed and stored against the Third Party profile.
    - Access the letter by clicking on the History menu item, on the history list.
    - Click on a taxpayer against which the letter makes reference to that taxpayer and you will be redirected to the Agent Appointment Work Page where the letter will be stored.
    - No outcome can be updated and no payment will be made against the taxpayer once the withdrawal letter is issued.

9 MANAGE PAYMENT VIA EFILING

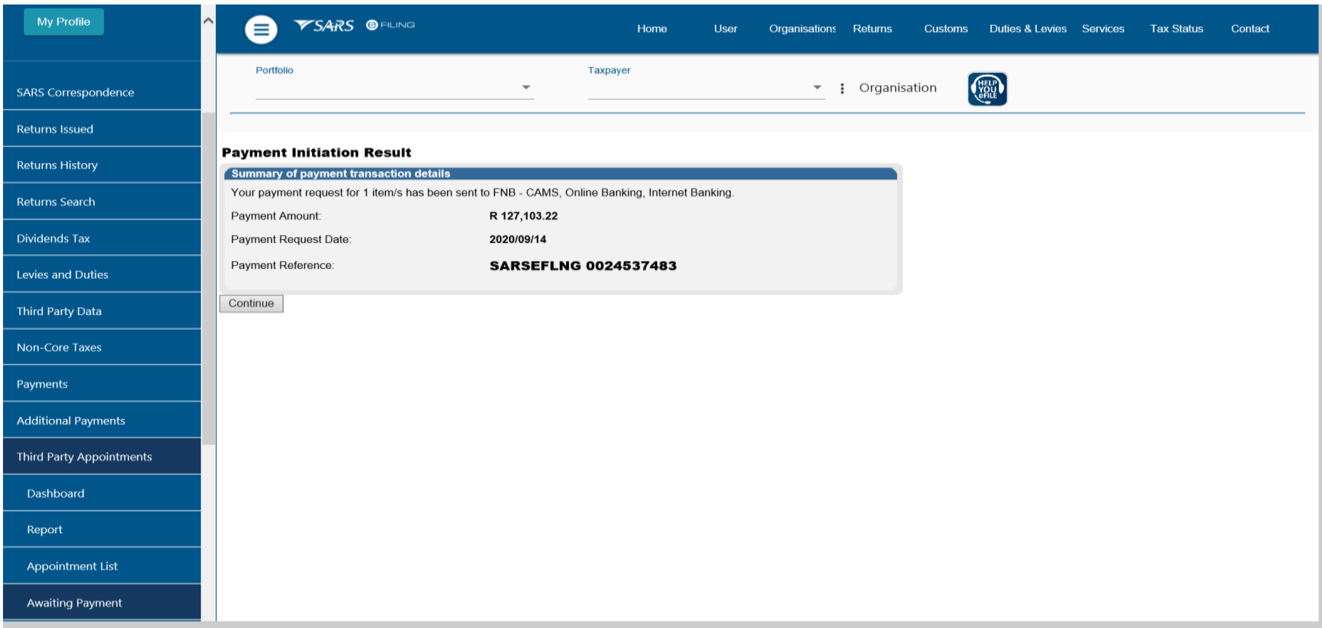
- Open record from ‘Awaiting Payment grid’, select one record or bulk from record displayed.



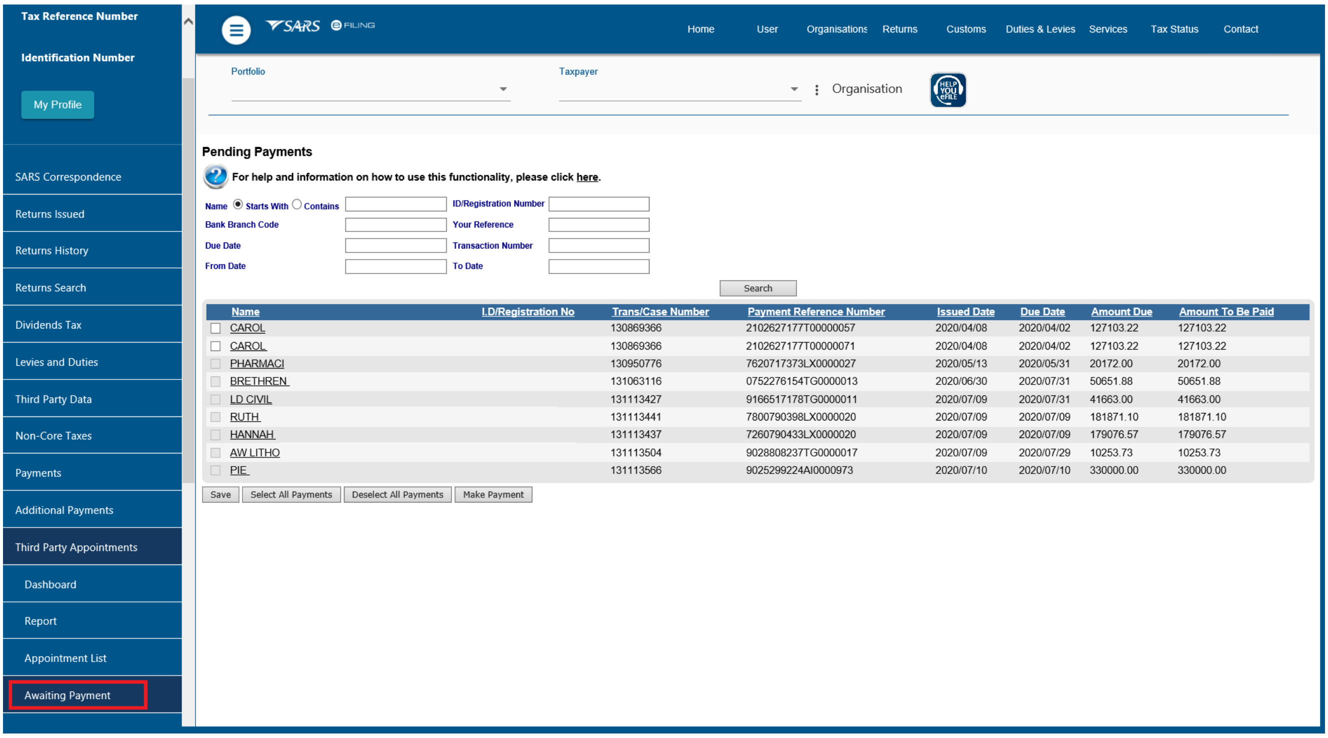
- You will be prompted to confirm the transaction after selecting ‘**Make Payment’.**
  - Select a bank account setup against the profile and the payment request date.



  - Select **‘OK’** to proceed to the next step:
    - A payment notification as shown below will be displayed once a payment is made:



- Selecting **'Continue'**, will direct you back to the list of Third Party Appointment that are awaiting payment.

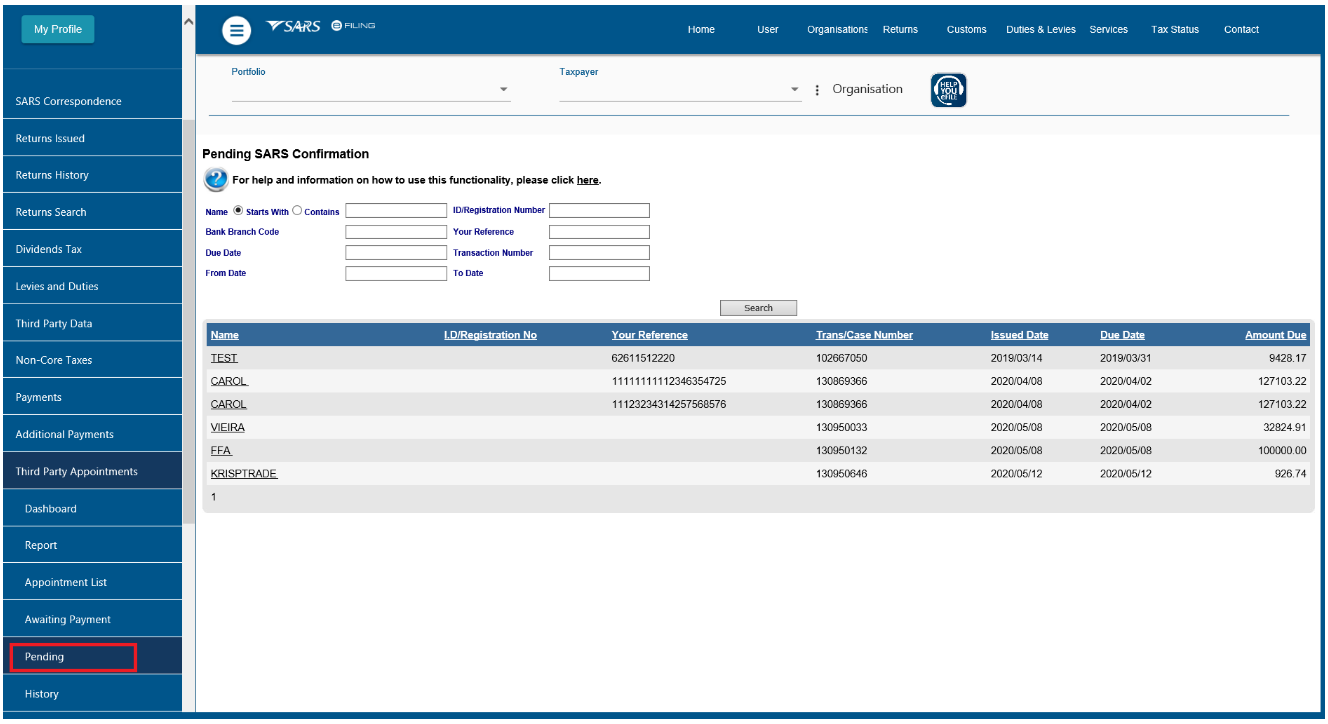


- You may select to pay just one record, or to pay all ('bulk'), or to select as many as you want to pay at once. (also 'bulk').
- To pay one or more records, select the applicable checkbox and then click on '**Make Payment**'.
- Once you have made the relevant selection and clicked on '**Make Payment**', a summary screen will display. This payment screen shows payment records and allows a Third Party to continue to make a payment.
- After a payment is made, the Third Party Appointment will move to the **'Pending'** list:
- If any amendments need to be made to the details captured on a payment/s:
  - Click on the name of the taxpayer and select a new outcome, then any outcomes previously selected will be erased

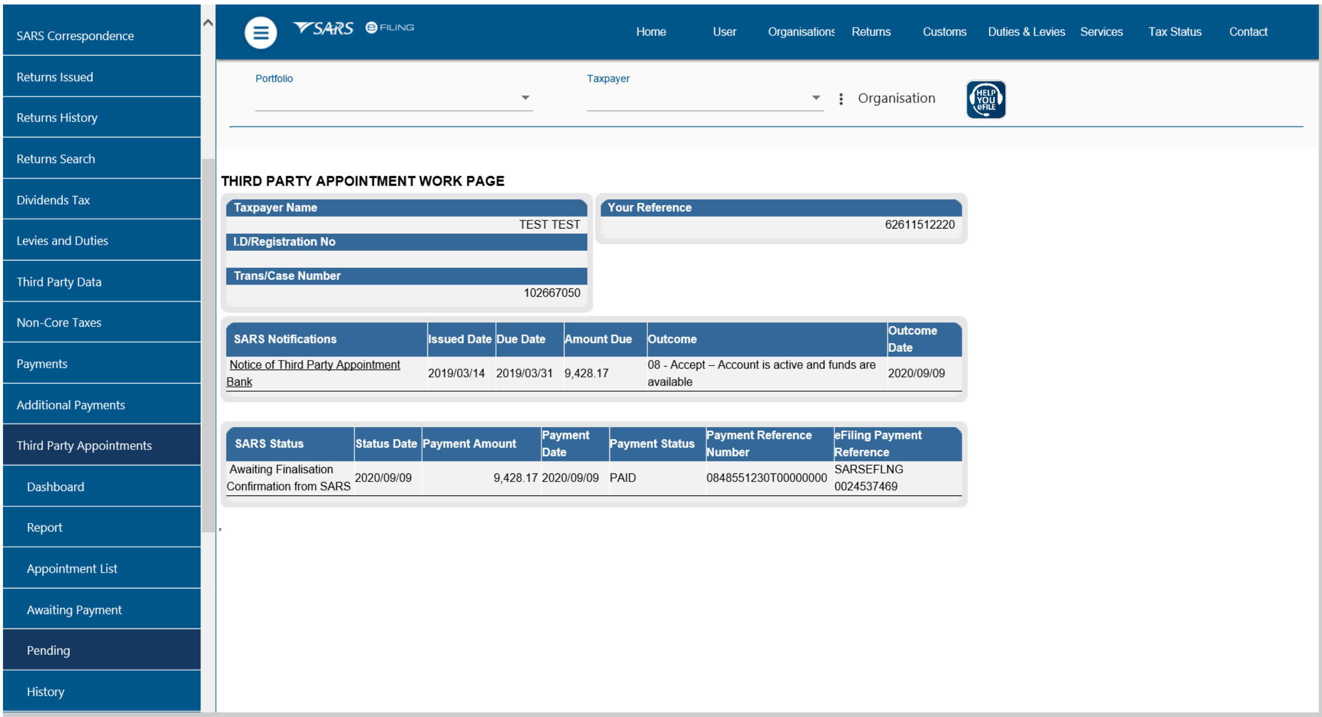
Note: This is the only time any amendments may be made to a payment/Third Party Appointment outcome.

10 PENDING SARS CONFIRMATION

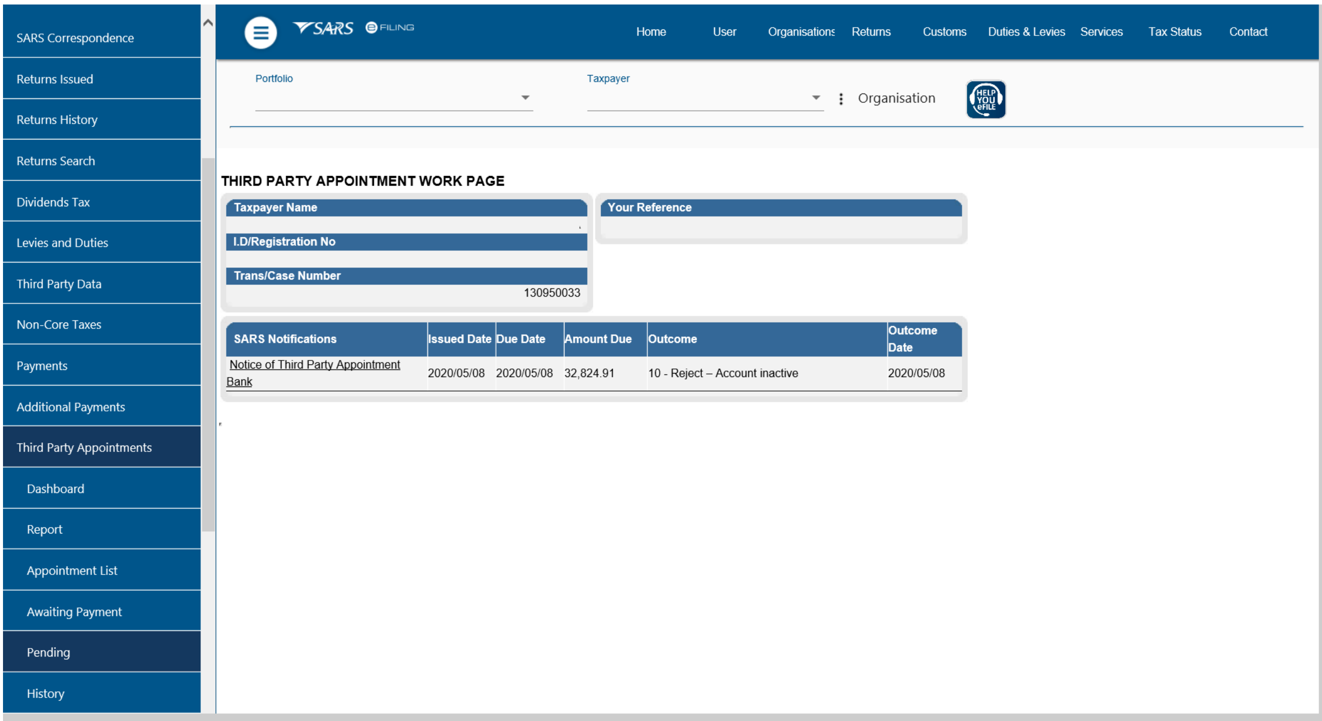
- This page will contain all records where both accepted and rejected outcomes have been committed, payments have been made and the records are waiting for confirmation from SARS.



- The following screens will be displayed when the user clicks on the record:
    - For records where payment was made: “Accepted outcome” the below will be displayed

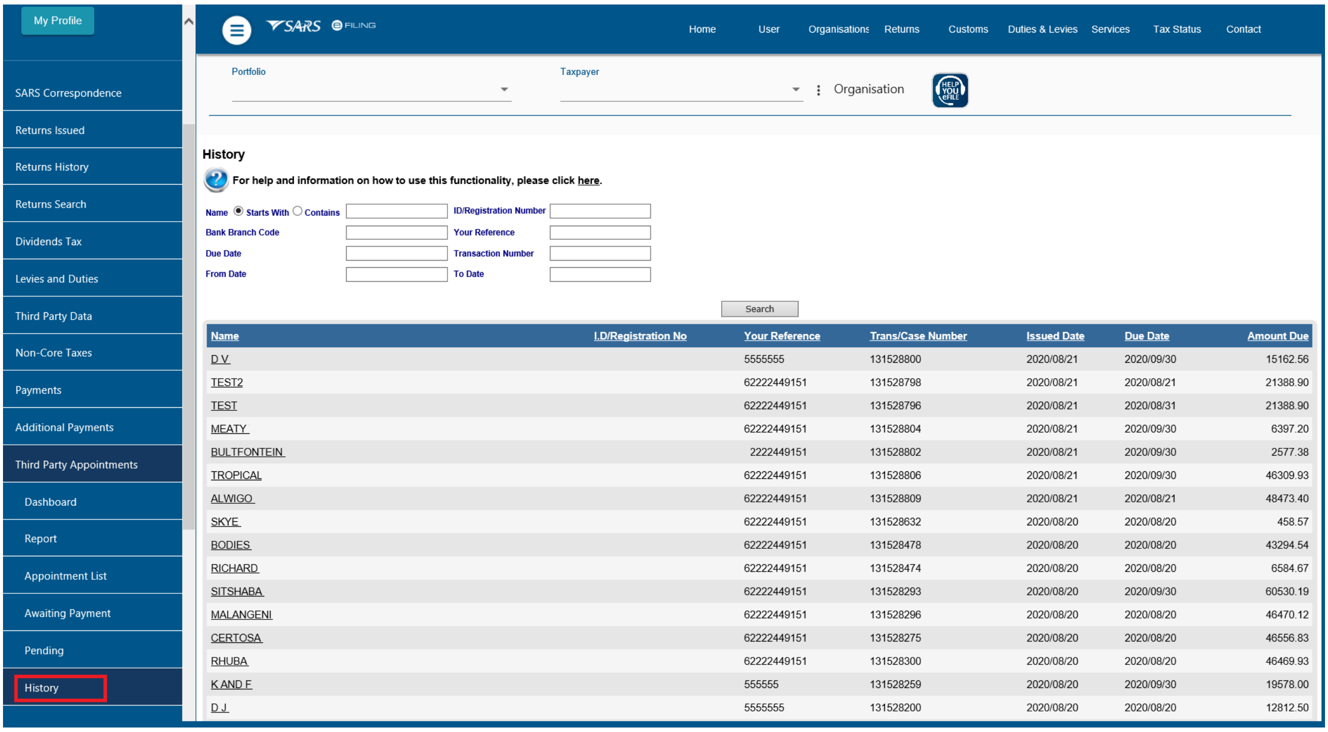


- For records where no payment was made: “Rejected outcome” the below will be displayed



11 SARS FINALISATION CONFIRMATION

- All records in the Pending grid will be finalised once confirmation is received from SARS to eFiling.
- This confirmation will automatically move the records from Pending to the History grid as displayed below.



12 CONCLUSION

- Please contact SARS should you require any further information which might not be addressed in this guide.

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 own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (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).