

EXTERNAL GUIDE

GUIDE TO THE ENTITY MERGE FUNCTIONALITY ON EFILING

REVISION HISTORY TABLE

| Date | Version | Description |
|------------|---------|---|
| 28-11-2019 | 6 | Updated with new eFiling menu screens |
| 13-09-2021 | 7 | Updated with the new eFiling Merge form |
| | | |

TABLE OF CONTENTS

| | | |
|----------|---|-----------|
| 1 | PURPOSE | 4 |
| 2 | INTRODUCTION | 4 |
| 3 | THE ENTITY MERGE PROCESS | 5 |
| 3.1 | LOGIN TO EFILING | 5 |
| 4 | SARS REGISTERED DETAILS | 6 |
| 4.1 | ACTIVATION OF REGISTERED REPRESENTATIVE | 8 |
| 4.2 | TAX PRACTITIONER ACTIVATION | 14 |
| 4.3 | PRACTITIONER ACTIVATION | 14 |
| 4.4 | MERGE ENTITIES | 16 |
| 5 | COMPLETE THE RECORDS MERGE APPLICATION | 18 |
| 5.1 | REPRESENTATIVE | 18 |
| 5.2 | MAIN RECORD | 18 |
| 5.3 | ADDITIONAL RECORDS | 20 |
| 5.4 | REVIEW | 22 |
| 5.5 | SUBMISSION OF RECORDS MERGE FORM | 23 |
| 6 | ENTITY MERGE HISTORY | 23 |
| 7 | NOTICES | 24 |

1 PURPOSE

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS Strategic Plan 2020/21 - 2024/25 and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.
- The purpose of this document is to assist users with:
 - Activation as a Registered Representative or Tax Practitioner; and
 - The Legal Entity Merge Functionality on eFiling is to ensure that one single view exists for an entity with all its associated tax types.
- In order to reduce the number of requests to “Maintain Registered Particulars” on a Single Entity Profile and to reduce the number of repeated visits to a SARS branch to record the registered representative, this functionality is introduced to allow taxpayers, registered representatives and registered tax practitioners the ability and opportunity to:
 - Consolidate the taxpayer’s tax type registration into one profile where SARS can match the taxpayer’s identity number and identity details across tax products.
 - Provide SARS with a Tax Reference Number for each tax type that is currently excluded from the taxpayer’s eFiling profile.
 - For cases where SARS is unable to verify the tax reference provided, SARS can request supporting documents and confirm a request.

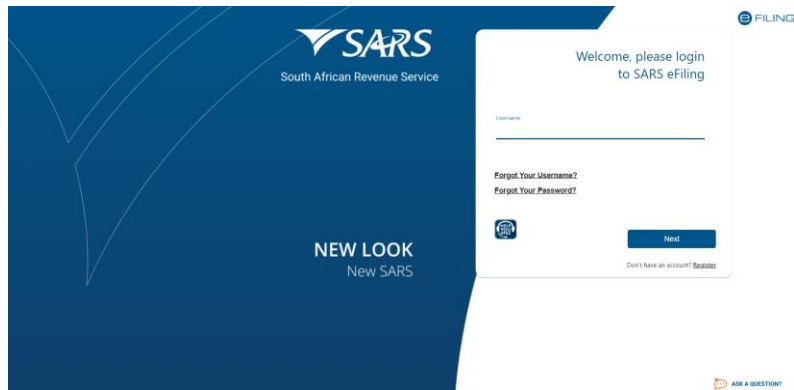
2 INTRODUCTION

- The Legal Entity Merge Functionality will enable taxpayers, Confirmed/Registered Tax Practitioners and Registered Representatives to request, view, verify or add all the tax type specific details that currently exist or should exist at SARS in relation to an entity’s portfolio.
- The user will thereafter always be presented with a single, concise and consolidated view of the legal entity either via eFiling or from within a SARS branch.
- The Entity Merge Functionality can only be performed by the taxpayer in his individual capacity, Registered Representatives in respect of Companies, Trusts, Government Institutions and Public Entities and registered Tax Practitioners on eFiling, where the Income Tax record is included in their Tax Practitioner Profile.
- The Tax Product Mineral and Petroleum Resource Royalty (MPRR) is now included in the merge functionality.
- In cases where a user may have merged the incorrect Tax Reference Number to an entity profile, the removal or the de-linking of a tax type can only be performed at a SARS branch and not via eFiling.

3 THE ENTITY MERGE PROCESS

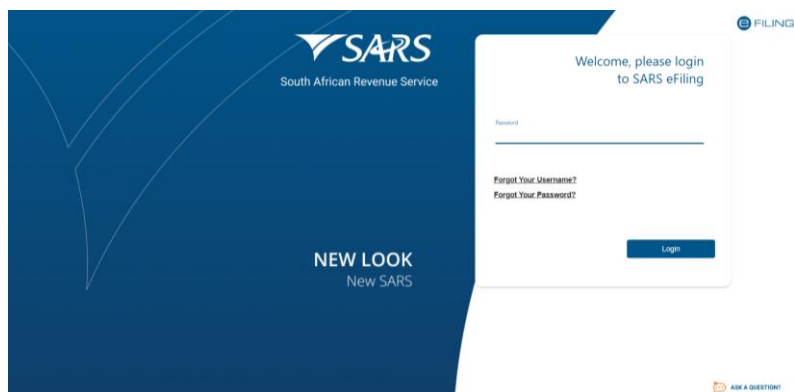
3.1 LOGIN TO EFILING

- Navigate to www.sars.gov.za and click “Login”.
- Enter your username and click “Next”.



The screenshot shows the SARS eFiling login interface. On the left, there is a blue sidebar with the SARS logo and the text 'NEW LOOK New SARS'. The main content area is white and contains the text 'Welcome, please login to SARS eFiling'. Below this text is a 'Username' input field. Underneath the input field are two links: 'Forgot Your Username?' and 'Forgot Your Password?'. At the bottom of the form is a blue 'Next' button. In the top right corner, there is a 'FILING' logo, and in the bottom right corner, there is an 'ASK A QUESTION?' link.

- Enter your password and click “Login”.

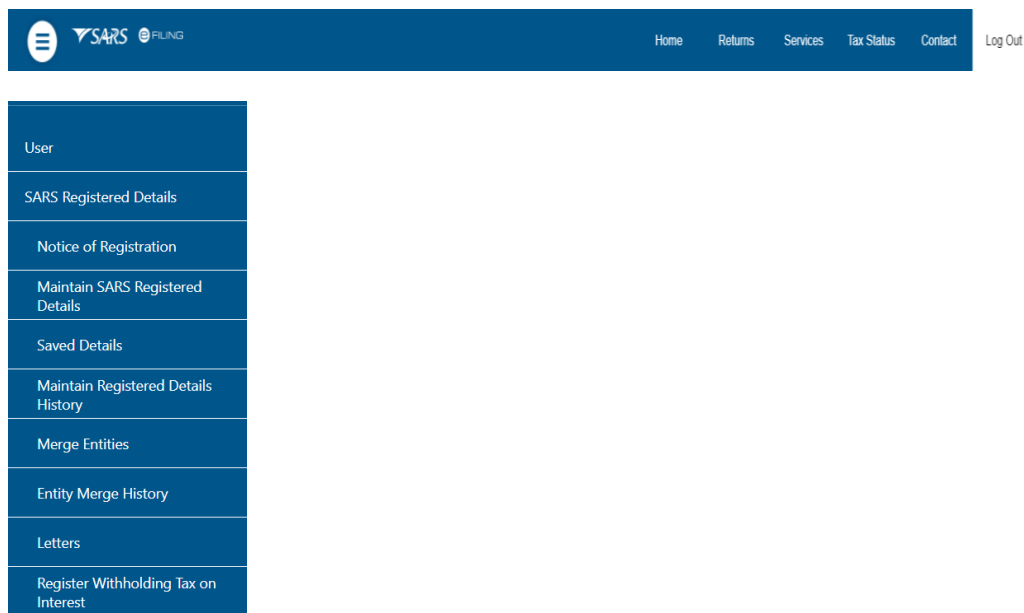


The screenshot shows the SARS eFiling login interface, similar to the previous one. The main content area is white and contains the text 'Welcome, please login to SARS eFiling'. Below this text is a 'Password' input field. Underneath the input field are two links: 'Forgot Your Username?' and 'Forgot Your Password?'. At the bottom of the form is a blue 'Login' button. In the top right corner, there is a 'FILING' logo, and in the bottom right corner, there is an 'ASK A QUESTION?' link.

- Select “SARS Registered Details”, under the Home tab to proceed.

4 SARS REGISTERED DETAILS

- The SARS Registered Details functionality allows the user to view, edit and maintain demographic information on eFiling. This functionality will be under different menu tabs for each eFiling profile.
- On the **Individual** profile on eFiling, the SARS Registered Details functionality is under the Home tab and has Notice of Registration, Maintain SARS Registered Details, Saved Details, Maintain Registered Details History, Merge Entities, Entity Merge History, Letters and Register Withholding Tax on Interest menu items.



- On the **Tax Practitioner** and **Organisation** eFiling profiles, the SARS Registered Details functionality is under the Organisations tab and has Notice of Registration, Activate Registered Representative, Maintain Registered Users, Maintain SARS Registered Details, Saved Details, Maintain Registered Details History, Merge Entities, Entity Merge History, Letters, and Register Withholding Tax on Interest.



| |
|--------------------------------------|
| Organisation |
| SARS Registered Details |
| Notice of Registration |
| Activate Registered Representative |
| Maintain Registered Users |
| Maintain SARS Registered Details |
| Saved Details |
| Maintain Registered Details History |
| Merge Entities |
| Entity Merge History |
| Letters |
| Register Withholding Tax on Interest |

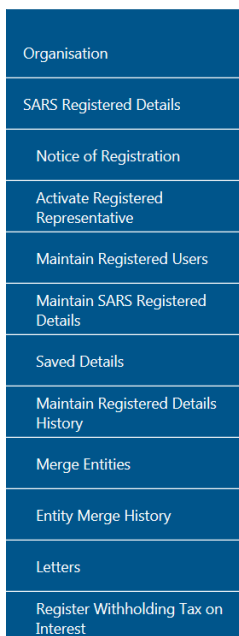
- Ensure that at least one of the Entity Tax Reference Numbers is registered / activated on eFiling. If you want to use the SARS Registered Details functionality.

4.1 ACTIVATION OF REGISTERED REPRESENTATIVE

- The **Activate Registered Representative** functionality allows the representative to be activated as the assigned Representative for the Legal Entity. This functionality is only available on the **Tax Practitioner** and **Organisation** eFiling profiles.
- In the event that you are not a Registered Representative recorded on SARS records at the time you request activation, SARS will create a case and request relevant supporting documents in order to verify that you should be updated as the new Registered Representative of the taxpayer.
- Select the “**Organisations**” tab.



- Select the "**Activate Registered Representative**" tab under SARS Registered Details



- The “**Activate Registered Representative**” screen will be displayed. Select the applicable option “**Activate Registered Representative**” or “**Activate Tax Practitioner**” button to continue.

Activate Registered Representative

Confirmation of Registered User

There are two ways to be activated as a Registered User. This 'Activate Registered Representative' function is intended only for the activation of **Registered Representatives** and is **not** intended for use by **Tax Practitioners**.

Are you a Registered Representative?

A Registered Representative is a person who is appointed with full rights to act on behalf of the Legal Entity (e.g. Companies, Trusts, etc.). They are often Public Officers, Accounting Officers, Trustees or Administrators of companies, Trusts, Welfare Organisations, etc. A Legal Entity can only have one Registered Representative.

Are you a Registered Representative acting on behalf of an Individual?

SARS only allows Registered Representative activations in respect of Individuals in the following circumstances:

- Executor acting on behalf of a deceased or insolvent estate;
- Parent acting on behalf of a minor;
- Appointed Administrator acting on behalf of a legally incapacitated Individual;
- Appointed Administrator acting on behalf of an Individual in extended absence (e.g. Imprisonment or overseas).

Are you a Registered Tax Practitioner?

You are a Registered Tax Practitioner if you are a person who, for a fee, provides advice to any other person with respect to the application of a tax Act or who completes or assists with the completion of a tax return, and you are registered with a Recognised Controlling Body (RCB) as well as with SARS.

Select the appropriate button below to activate yourself as the associated Registered User.

Activate Registered Representative Activate Tax Practitioner

- The “**Representative Declaration**” screen will display. If you select “**I agree**” the “**Continue**” button will be available to select. If you select “**I do not agree**”, you will not be able to continue.

Activate Registered Representative

I, _____, ID/Passport number _____, being the authorised Representative of Taxpayer of _____, registration number _____, do hereby confirm that I have been duly appointed by the taxpayer in this capacity, and that my obligations as defined in the relevant legislation include, but are not limited to, the following:

- Maintenance of registered particulars at SARS
- Submission of tax returns
- Payment of amounts due
- Other related obligations

I am fully aware of my personal accountability in this regard and the consequences of any false declaration.

I agree

I do not agree

Continue

- Once the declaration has been accepted, click the “**Continue**” button to proceed with the Registered Representative activation.

- The “**Activate Registered Representative**” screen below will be displayed.

Activate Registered Representative

As the designated Representative of the entity you may obtain a Registered user role and use eFiling to view and maintain all registered details of the entity. Once you have confirmed your details below, you may activate your Registered user status by clicking on the 'Activate Registered Representative' button. To first make changes to your eFiling User details, please click [here](#).

Once activated, you will be assigned with a Registered Representative role on eFiling. This will also allow you to assign this role to other users to perform certain duties on your behalf, such as to submit new registration requests. You may assign the role to other users, revoke their access, as well as revoke your own access via the 'Maintain Registered Users' menu on the left. The right to perform merging of entities cannot be assigned to other users.

| Legal Entity Details | |
|----------------------|---------|
| TaxPayer Type: | Company |
| Registration Number: | |
| Registered Name: | |
| Trading Name: | |

| eFiling User Details | | | |
|-------------------------------|------------------|---------------------------|----|
| Title: | Mrs | Initials: | JR |
| First Name: | | Surname: | |
| Identification Type: | South African ID | ID/Passport Number: | |
| Cell Number: | | Telephone Number: | |
| Email Address: | | Tax Reference Number: | |
| Activation status on eFiling: | Unconfirmed | Request Reference Number: | |
| Capacity: | Please select | | |

- Ensure that the correct “**Capacity**” is selected.
- One of the following statuses will be indicated next to the “**Activation Status on eFiling**” field in the Activate Registered Representative screen:
 - **Unconfirmed** – the representative has not been confirmed as the registered representative with SARS and the representative might be required to submit supporting documents to confirm the representative relationship to the represented entity (Taxpayer).
 - **Request under Verification** – the representative must submit supporting documents and the case will be reviewed by SARS.
 - **Rejected** – when the supporting documents submitted do not match the representative details as per SARS' records.
 - **Active** – the activation request is successful, the supporting documents submitted to SARS is aligned with the SARS' records.
- Note that the eFiling registration details will be used for verification purposes and it should be aligned with your identity document or passport.
- Complete your Tax Reference Number or Practitioner Number in the case of a Tax Practitioner.
- If the Legal Entity information and the eFiling User Details are correct, select the “**Activate Registered Representative**” button to continue.

Legal Entity Details

TaxPayer Type:

Registration Number:

Registered Name:

Trading Name:

eFiling User Details

Title: Initials:

First Name: Surname:

Identification Type: ID/Passport Number:

Cell Number: Telephone Number:

Email Address: Tax Reference Number:

Activation status on eFiling: Request Reference Number:

Capacity:

- If you are a Registered Representative of the entity according to the SARS records, upon the selection of the “**Activate Registered Representative**” button, you will be activated immediately
- If you are **not** a Registered Representative of the entity according to the SARS records, upon the selection of the “**Activate Registered Representative**” button, you will be required to upload and submit supporting documents as indicated in the screen below.

Activate Registered Representative

As the designated Representative of the entity you may obtain a Registered user role and use eFiling to view and maintain all registered details of the entity. Once you have confirmed your details below, you may activate your Registered user status by clicking on the 'Activate Registered Representative' button. To first make changes to your eFiling User details, please click [here](#).

Once activated, you will be assigned with a Registered Representative role on eFiling. This will also allow you to assign this role to other users to perform certain duties on your behalf, such as to submit new registration requests. You may assign the role to other users, revoke their access, as well as revoke your own access via the 'Maintain Registered Users' menu on the left. The right to perform merging of entities cannot be assigned to other users.

We have received your request to activate as the Registered Representative via eFiling. The verification process is still in progress and requires that you submit the necessary supporting documentation before it can be finalised. Please use the supporting document group below to upload and submit your documents to SARS.

Legal Entity Details

TaxPayer Type:

Registration Number:

Registered Name:

Trading Name:

eFiling User Details

Title: Initials:

First Name: Surname:


Identification Type: ID/Passport Number:


Cell Number: Telephone Number:

Email Address: Tax Reference Number:

Activation status on eFiling: Request Reference Number:

Capacity:

 **SARS requires that you upload and submit supporting documents.**

| Supporting Documents | Case Number | Status | Type | Size | No. of Docs |
|--|-------------|--|---|------|-------------|
| Legal Entity Authorisation | 100341156 | Waiting for Documentation to be Uploaded |  | 0 | 0 |

- Select the “**Legal Entity Authorisation**” link and the “**Upload Supporting Documents**” screen will be displayed.

UPLOADED DOCUMENTS

| Document Name | Classification | File Size | Success | File Status | Date / Time Uploaded | Open | Remove |
|-----------------|------------------------------|-----------|-------------------------------------|----------------------|------------------------|----------------------|--------------------------|
| ID Document.pdf | Identity Document / Passport | 180 | <input checked="" type="checkbox"/> | Converted and stored | 24/03/2021 09:50:04 AM | View | <input type="checkbox"/> |

DOCUMENT GROUP

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

Document group name:

Status: Uploaded

- Click on the “**Choose File**” button and select the files to upload.
- Ensure that you select the relevant classification per file to be uploaded.

UPLOADED DOCUMENTS

| Document Name | Classification | File Size | Success | File Status | Date / Time Uploaded | Open | Remove |
|-----------------|------------------------------|-----------|-------------------------------------|----------------------|------------------------|----------------------|--------------------------|
| ID Document.pdf | Identity Document / Passport | 180 | <input checked="" type="checkbox"/> | Converted and stored | 24/03/2021 09:50:04 AM | View | <input type="checkbox"/> |

DOCUMENT GROUP

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

Document group name:

Status: Uploaded

- 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 uploaded, click the document and select the “**Remove**” button.

UPLOADED DOCUMENTS

| Document Name | Classification | File Size | Success | File Status | Date / Time Uploaded | Open | Remove |
|-----------------|------------------------------|-----------|-------------------------------------|----------------------|------------------------|----------------------|--------------------------|
| ID Document.pdf | Identity Document / Passport | 180 | <input checked="" type="checkbox"/> | Converted and stored | 24/03/2021 09:50:04 AM | View | <input type="checkbox"/> |

DOCUMENT GROUP

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

Document group name:

Status: Uploaded

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

DOCUMENT GROUP

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

Document group name

Status

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

Message from webpage

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

- The status will be updated to “**Submitted**”.

| Supporting Documents | Case Number | Status | Type | Size | No. of Docs |
|--|-------------|-----------|------|------|-------------|
| Legal Entity Authorisation | 131625987 | Submitted | | 180 | 1 |

- The representative relationship will be granted and activated once the representative relationship has been approved by the SARS.
- Upon successful activation of the Registered Representative or Tax Practitioner on eFiling, the status field will be indicated as “**Active**”. On completion of the activation step, the “**Activate Registered Representative**” button will be inactive.

Legal Entity Details

TaxPayer Type:

Registration Number:

Registered Name:

Trading Name:

eFiling User Details

Title: Initials:

First Name:

Surname:

Identification Type:

ID/Passport Number:

Cell Number:

Telephone Number:

Email Address:

Tax Reference Number:

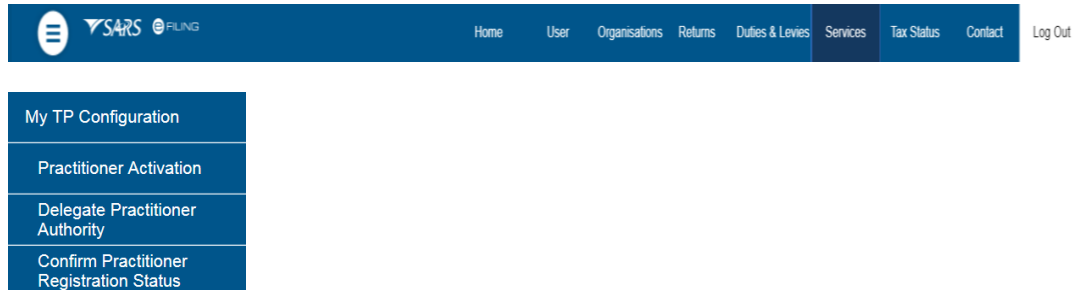
Activation status on eFiling:

Request Reference Number:

Capacity:

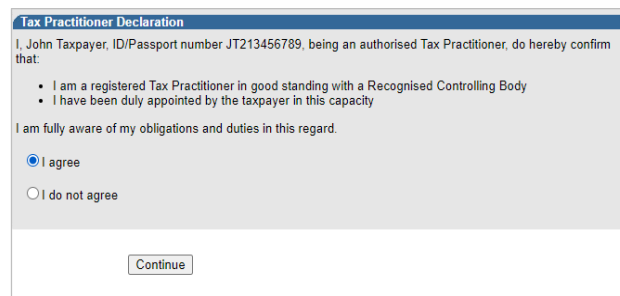
4.2 TAX PRACTITIONER ACTIVATION

- This functionality will enable Tax Practitioners to confirm their Tax Practitioner status at SARS and allow Tax Practitioners to access the Entity Merge functionality.
- To access this functionality, select “**Services**” and “**My TP Configuration**”.

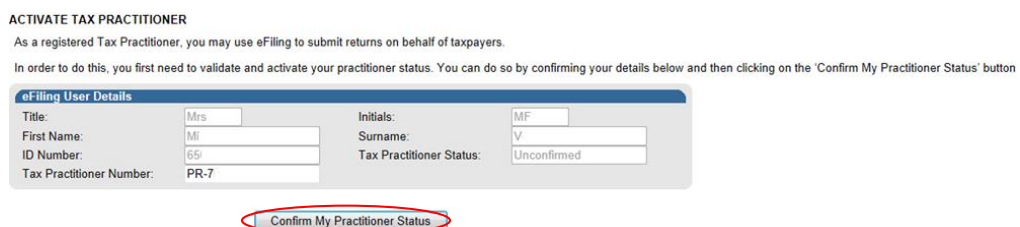


4.3 PRACTITIONER ACTIVATION

- Select “**Practitioner Activation**” and the “**Tax Practitioner Declaration**” screen will be displayed.
- Select “**I agree**” and continue.



- The “**Activate Tax Practitioner**” screen will be displayed.
- Enter a valid practitioner number in the Tax Practitioner Number field and select “**Confirm My Tax Practitioner Status**” button to continue.



- If the Tax Practitioner Number is inactive or does not match the SARS’ records (invalid) the screen below will be displayed:

ACTIVATE TAX PRACTITIONER

As a registered Tax Practitioner, you may use eFiling to submit returns on behalf of taxpayers.

In order to do this, you first need to validate and activate your practitioner status. You can do so by confirming your details below and then clicking on the 'Confirm My Practitioner Status' button

| eFiling User Details | | | |
|--------------------------|----------------------|--------------------------|----------------------|
| Title: | <input type="text"/> | Initials: | <input type="text"/> |
| First Name: | <input type="text"/> | Surname: | <input type="text"/> |
| ID Number: | <input type="text"/> | Tax Practitioner Status: | <input type="text"/> |
| Tax Practitioner Number: | <input type="text"/> | | |

Confirm My Practitioner Status

The Tax Practitioner Number could not be matched or is inactive. Please ensure that you entered the correct number and try again. Alternatively, you may visit your nearest SARS branch for assistance.

- If the Tax Practitioner Number is valid and matches with the SARS' records, the status field will be indicated as **“Registered”**.
- If you wish to refresh the status of an existing PR number, select the **“Reconfirm Status”** button.

ACTIVATE TAX PRACTITIONER

As a registered Tax Practitioner, you may use eFiling to submit returns on behalf of taxpayers.

In order to do this, you first need to validate and activate your practitioner status. You can do so by confirming your details below and then clicking on the 'Confirm My Practitioner Status' button

| eFiling User Details | | | |
|--------------------------|------------------------------------|--------------------------|---|
| Title: | <input type="text" value="R"/> | Initials: | <input type="text" value="F"/> |
| First Name: | <input type="text" value="F"/> | Surname: | <input type="text" value="M"/> |
| ID Number: | <input type="text" value="67"/> | Tax Practitioner Status: | <input type="text" value="Registered"/> |
| Tax Practitioner Number: | <input type="text" value="PR-00"/> | | |

Reconfirm Status

- A message will be displayed which indicates that you have been successfully confirmed as a Registered Tax Practitioner.

ACTIVATE TAX PRACTITIONER

As a registered Tax Practitioner, you may use eFiling to submit returns on behalf of taxpayers.

In order to do this, you first need to validate and activate your practitioner status. You can do so by confirming your details below and then clicking on the 'Confirm My Practitioner Status' button

| eFiling User Details | | | |
|--------------------------|------------------------------------|--------------------------|---|
| Title: | <input type="text" value="R"/> | Initials: | <input type="text" value="F"/> |
| First Name: | <input type="text" value="F"/> | Surname: | <input type="text" value="M"/> |
| ID Number: | <input type="text" value="67"/> | Tax Practitioner Status: | <input type="text" value="Registered"/> |
| Tax Practitioner Number: | <input type="text" value="PR-00"/> | | |

Reconfirm Status

You have been successfully confirmed as a Registered Tax Practitioner.

4.4 MERGE ENTITIES

- The Merge Entities functionality is where the user will be able to link tax products to the Legal Entity Profile. This applies where the entity has more than one tax or customs registration.
- The Tax Product MPRR is included in the merge functionality. Where the user has been registered for MPRR, the system will prompt the user to proceed with a merge.
- Select **“Merge Entities”** under SARS Registered Details:

| |
|--------------------------------------|
| Organisation |
| SARS Registered Details |
| Notice of Registration |
| Activate Registered Representative |
| Maintain Registered Users |
| Maintain SARS Registered Details |
| Saved Details |
| Maintain Registered Details History |
| Merge Entities |
| Entity Merge History |
| Letters |
| Register Withholding Tax on Interest |

- Upon the selection of the “Merge Entities” menu option under the Tax Practitioner and Organisation profiles, eFiling will determine if the user has been activated as the Tax Practitioner or Registered Representative of the entity.
- If the user is not activated as the Registered Representative or Tax Practitioner of the entity, the following message will be displayed and you will have to activate yourself as the registered user before you will be able to access the entity merge functionality.

Entity Merge

Our records indicate that you have not been activated to use this function, and will therefore not be able to merge your entities via eFiling.

If you are an individual accessing your own profile as a new eFiling user, your eFiling activation may not have been completed at SARS and you should please try again later.

If you are the Representative of the entity, please use the 'Activate Registered Representative' menu option on the left to activate yourself as the Registered Representative. If you have already submitted an activation request, your activation request may still be in the verification process at SARS. If your activation request has been rejected by SARS, your registered details as captured on eFiling may be different from your details on the SARS system, and you should please update your eFiling details before trying again.

If you are a Tax Practitioner, please use the 'Activate Tax Practitioner' option on the 'My TP Configuration', 'Practitioner Activation' menu under the 'Services' option to activate your Tax Practitioner functions.

Alternatively, please call the SARS Contact Centre or visit a SARS branch office for assistance.

- Where the user reflects as the Registered Representative or a confirmed Tax Practitioner, an information page will be displayed with details pertaining to the functionality. Select “Continue” in order to proceed to the merge functionality.

Entity Merge

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.

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.

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.

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.

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.

Valid Merge Scenarios:

- 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

Merge scenarios not allowed:

- Entity types are different e.g. company and trust
- Registration numbers are different and different registrations exist at the registration authorities
- Trust numbers and name are the same but the Masters Office of trust registration are different
- Owner/Trustee wants to merge entities because he owns/represents both entities and wants to see all tax and customs registrations in one profile, but they are registered as separate entities at a registration authority
- The entities are husband and wife.

Continue

- The records merge application (RM001) will be displayed.

The screenshot displays the SARS Records Merge application interface. At the top, the SARS logo and 'Records Merge' are visible, along with the application ID 'RM001'. A navigation bar includes buttons for 'create Representative', 'lock Main Record', 'lock Additional Records', 'lock Review', and 'lock Submit'. The main content area is titled 'Information' and 'Representative'. A 'Next' button is located in the top right corner. The primary instruction is '1 Select your representative'. Below this, a detailed text block explains the purpose of this step: to select a representative for the merging process. It notes that the user can click the representative field and select from a list. A note specifies that if accessed as a Registered Representative, the user will be defaulted as the new Representative, replacing any previous one. If accessed as a Tax Practitioner, only one representative can be recorded, and it will be defaulted to the existing record. A dropdown menu labeled 'select your representative' is positioned to the right of the instructions.

5 COMPLETE THE RECORDS MERGE APPLICATION

- The Records Merge Application must be completed in order to view, verify or add legal entities to your profile at SARS.

5.1 REPRESENTATIVE

- The representative step allows you to select a representative that will represent the entity once the merging process is complete.
- A list of the representatives will be displayed if more than one representative is recorded with SARS for the entity. In the case of an individual, the individual taxpayer details will be displayed and locked representative details will be displayed if one has been recorded for the relevant circumstance, e.g. in an Estate case.
- Click on the “Next” button to continue to the “Main Record” section.

5.2 MAIN RECORD

- The Main Record step allows you to select the main entity registration that will include tax records based on the selection made in the steps below. It is recommended that the most up to date record is selected as the main record, which is usually the Entity Registration with Income Tax linked to it.

The screenshot shows the SARS Records Merge application interface. At the top, there is a navigation bar with the SARS logo and the text 'Records Merge' and 'RM001'. Below the navigation bar, there are several steps: 'done Representative', 'create Main Record', 'lock Additional Records', 'lock Review', and 'lock Submit'. The 'Main Record' step is currently active.

The main content area is divided into two columns. The left column contains an 'Information' section with a large number '2' and the heading 'Select main record'. Below this, there is a detailed instruction: 'This step allows you to select the main entity that will be used as the source of registered particulars of the merged entity e.g. registration number, address, contact details, etc. This entity will also inherit the additional registered details that are particular to the registrations that are added to the main entity e.g. bank accounts. This can be done by clicking the radio button of the entity in the Select your main record row. Note: As the main entity will be the source of the registered details of the merged entity, you cannot select a main entity that has outstanding mandatory information. You may use the registration form from the 'Maintain SARS Registered Details' menu alongside to complete the outstanding information and thereafter continue with the merge function. Alternatively, you may select another main entity.'

The right column is titled 'Main record (Select one record only)' and contains a table with the following fields:

| Main Record | |
|----------------------------|-------------------------------------|
| Match Type | SUGGESTED MAIN |
| Select your main record | <input checked="" type="checkbox"/> |
| Nature of entity | INDIVIDUAL |
| Party ID | 9107182 |
| First Name | KARYN |
| Surname | DAVEY |
| Other Name | |
| Date of birth (CCYYMMDD) | |
| ID no. | |
| Passport no. | |
| Country of issue | |
| Legal status | ACTIVE |
| + Tax Types | Tax Types |
| + Physical address details | Physical address details |
| + Contact details | Contact Details |

At the bottom right of the form, there is a small icon and the text 'ASK A QUESTION?'.

- The main record will be displayed with the relevant fields pertaining to the entity type.
- The following demographic fields will be displayed for the Individual:
 - Match type – will indicate the suggested master record at SARS
 - Select your main record – this indicator will be selected by default
 - Nature of Entity
 - Party ID
 - First Name
 - Surname
 - Other Name
 - Date of birth

- ID no
 - Passport no.
 - Country of Issue
 - Legal Status
- It should be noted that in the event where the Main Record has missing information for the specified fields and is the Preferred Main Record, the user must first maintain the missing information on the RAV01 available on eFiling. The user is allowed to select another record as the Preferred Main Record. The most updated record is suggested as the Main Record.
- The following demographic fields will be displayed for non-individual entities:
 - Match type – will indicate the suggested master record at SARS
 - Select your main record – this indicator will be selected by default
 - Nature of Entity
 - Trading Name
 - Registration Number
 - Master of Office Registration
 - Registered Name
 - Legal Status
 - Representative
- Under the “Tax Types”, the tax products will be listed.
- With the new inclusion of Mineral and Petroleum Resource Royalty, you will be allowed to add your MPRR Tax Reference Number.

| Tax Types | Tax Types |
|----------------------|------------|
| INCOME TAX | INCOME TAX |
| Tax Reference Number | |

- The “Physical address” details container will display the following fields:
 - Unit No
 - Complex (if applicable)
 - Street no
 - Street / farm name
 - Suburb / district
 - City / town
 - Country code
 - Postal code

| Physical address details | Physical address details |
|--------------------------|--------------------------|
| Unit no. | |
| Complex (if applicable) | |
| Street no. | |
| Street/farm name | |
| Suburb/district | |
| City/town | |
| Country code | ZA |
| Postal code | 7130 |

- The “Contact details” container will display the following fields:
 - Cell no
 - Home tel no
 - Work no
 - Email

| Contact details | Contact Details |
|-----------------|-----------------|
| Cell no. | |
| Home tel no. | |
| Work no. | |
| Email | |

- Click on the “Next” button to continue to the “Additional Records” section.

5.3 ADDITIONAL RECORDS

- In the “Additional Records” step, you will be able to add additional tax records which belong to you but are not reflected on eFiling.

3 Select additional records

This step allows you to add additional registrations that belong to the entity but are not displayed in the merge application. Upon clicking the Add button you will be presented with a new record where the details can be captured.

Any additional records added will be subject to verification by SARS before being added to the entity's registration portfolio.

Note: All fields highlighted in Red must be completed in order to add the record.

| Match Type | Main Record |
|----------------------------|--------------------------|
| Select your main record | SUGGESTED MAIN |
| Nature of entity | INDIVIDUAL |
| Party ID | 9107182 |
| First Name | KARYN |
| Surname | DAVEY |
| Other Name | |
| Date of birth (CCYYMMDD) | |
| ID no. | |
| Passport no. | |
| Country of issue | |
| Legal status | ACTIVE |
| + Tax Types | Tax Types |
| + Physical address details | Physical address details |
| + Contact details | Contact Details |

Add Previous Next

ASK A QUESTION?

- Click on the “Add” button to add an additional Tax, Customs or Excise Registration Reference Number. An “Added Record 1” column will open. The main record will also be displayed.

Additional records Add Previous Next

| Match Type | Main Record | Added Record 1 |
|--------------------------|----------------|----------------|
| Select your main record | SUGGESTED MAIN | |
| Nature of entity | INDIVIDUAL | INDIVIDUAL |
| Party ID | 9107182 | |
| First Name | KARYN | |
| Surname | DAVEY | |
| Other Name | | |
| Date of birth (CCYYMMDD) | | |
| ID no. | | |
| Passport no. | | |
| Country of issue | | |
| Legal status | ACTIVE | |

- Complete all the relevant fields for the additional entity that must be merged.
- Under the “Tax Types” section, you will complete the Tax Reference Number of the additional entity added.

| - Tax Types | Tax Types | Tax Types |
|----------------------|------------|------------|
| INCOME TAX | INCOME TAX | INCOME TAX |
| Tax Reference Number | | |

- Complete the “Physical address details” and the “Contact details” fields for the additional entity you want to add.

| - Physical address details | Physical address details | Physical Address Details |
|----------------------------|--------------------------|--------------------------|
| Unit no. | | |
| Complex (if applicable) | | |
| Street no. | | |
| Street/farm name | | |
| Suburb/district | | |
| City/town | | |
| Country code | ZA | AF-AFGHANISTAN ▼ |
| Postal code | 7130 | |
| - Contact details | Contact Details | Contact Information |
| Cell no. | | |
| Home tel no. | | |
| Work no. | | |
| Email | | |

- After you have completed all mandatory fields, click on the “Next” button to proceed.

Records Merge
RM001

done Representative
done Main Record
create Additional Records
lock Review
lock Submit

i Information

3 Select additional records

This step allows you to add additional registrations that belong to the entity but are not displayed in the merge application. Upon clicking the Add button you will be presented with a new record where the details can be captured.

Any additional records added will be subject to verification by SARS before being added to the entity's registration portfolio.

Note: All fields highlighted in Red must be completed in order to add the record.

Additional records

Add
Previous
Next

| - Tax Types | Tax Types | Tax Types |
|----------------------------|--------------------------|--------------------------|
| INCOME TAX | INCOME TAX | INCOME TAX |
| Tax Reference Number | | |
| - Physical address details | Physical address details | Physical Address Details |
| Unit no. | | |
| Complex (if applicable) | | |
| Street no. | | |
| Street/farm name | | |
| Suburb/district | | |
| City/town | | |
| Country code | ZA | AF-AFGHANISTAN ▼ |
| Postal code | 7130 | |
| - Contact details | Contact Details | Contact Information |
| Cell no. | | |
| Home tel no. | | |
| Work no. | | |
| Email | | |

- The following guidelines are provided when adding additional entities or tax types to the main entity:
 - **Valid Merge Scenarios:** Examples where entities should be merged:
 - Where entities have the same ID/Registration Number and Name, and have different tax types linked to them
 - Where an entity is not registered with a registration authority such as Companies and Intellectual Property Commission (CIPC), and has no Registration Number but multiple records of the entity exist with different tax types linked to them, and the name, address and contact details are similar
 - Where multiple records of an entity exist, but the Registration Number was recorded incorrectly on one of the records, which could have been due to a company conversion at CIPC.
 - **Merge scenarios not allowed:** Examples where entities should **not** be merged:
 - Where the entity types are different e.g. Company and Trust and cannot be combined
 - Where multiple records of an entity exist but the registration numbers are different and different registrations exist at the registration authorities
 - Where multiple records of a Trust exist and the Trust Numbers and name are the same but the Masters Office at which the trust was registered are different
 - Where an Owner/Trustee wants to merge entities because he owns/represents both entities and wants to see all tax and customs registrations in one profile, but they are registered as separate entities at a registration authority
 - Where the entities are husband and wife.

5.4 REVIEW

- In the “Review” step of the process, you will be able to view and verify the details of entity registrations which SARS includes in your request and the additional entity registrations that you want to merge.
- If you want to make changes, you can click on the “**Previous**” button to make the changes.
- If you are satisfied with all the information that you have completed, click on the “**Next**” button to continue.

SARS Records Merge RM001

done Representative → done Main Record → done Additional Records → create Review → lock Submit

4 Review Selections

This step allows you to review the merge portfolio and adjust actions from the previous steps.

Note: You do not need to go back to previous steps in order to change a selection, all previous selections will be amended via the review step if amendments are required.

| Information | Review | |
|--|--|---|
| <p>First Name</p> <p>Surname</p> <p>Other Name</p> <p>Date of birth (CCYYMMDD)</p> <p>ID no.</p> <p>Passport no.</p> <p>Country of issue</p> <p>Legal status</p> <p>- Tax Types</p> <p>INCOME TAX</p> <p>Tax Reference Number</p> | <p>PIETER EDUARD</p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p>ACTIVE</p> <p>Tax Types</p> <p>INCOME TAX</p> | <p>John</p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p>Tax Types</p> <p>INCOME TAX</p> |

Previous Next

5.5 SUBMISSION OF RECORDS MERGE FORM

- In the submission step, you will be presented with the declaration to complete before submitting the records merge application request.
- Select the declaration tick box and click the “**Submit**” button to submit the request to SARS.

SARS Records Merge RM001

done Representative done Main Record done Additional Records done Review create Submit

i Information Declaration Submit Previous

5 Select your representative

This step is a confirmation that all the steps have been completed correctly and truthfully.

This can be done by clicking the checkbox on the left hand side of the declaration text.

Note: If the checkbox is not selected you will not be able to

I, ID/Passport number, being duly authorised in terms of the tax or customs legislation, do hereby confirm that the tax and customs registrations included in the merge portfolio constitute all tax and customs registrations of the entity, and the selected Representative, as applicable, has been duly appointed as the representative of the entity

6 ENTITY MERGE HISTORY

- All the entity merge requests submitted to SARS will be listed in the “Entity Merge History” page.

Entity Merge History

The grid below consists of all your returns that were submitted only via eFiling and are ordered from the latest submitted.

Entity Name: ID / Registration Number:

From Date: To Date:

| Legal Entity Name | ID/Registration Number | Reference No | Submitted Date | Open |
|-------------------|------------------------|--------------|----------------|----------------------|
| Mr PE Toerien | | | 2021/07/07 | Open |

- It should be noted that where records have been added and SARS has already identified them as a likely or a possible match due to the entity details displayed, the system will not route or create a verification case for further verification. These verification cases are only created where the tax records that were added do not match the identity information of the target record.
- Click the “**Open**” hyperlink to view the “Portfolio Maintenance Work Page”. In this page the entity details and the case number that has been created to verify the records merge application will be displayed.

Portfolio Maintenance Work Page

Legal Entity Details

Trading Name: Mr PE Toerien
 Registration Number:
 Reference Number:

| Legal Entity Name | ID / Registration Number | Status |
|-------------------|--------------------------|-------------------|
| Mr PE Toerien | | Submitted To SARS |

- If you select the Entity Name hyperlink, you will be able to view the records merge application you have completed.
- If the user is not activated as the Tax Practitioner or Registered Representative of the Entity, the following message will be displayed and you will have to activate yourself as the registered user before you will be able to access the Portfolio Maintenance History Functionality.

User has insufficient rights to use this functionality

Entity Merge History

The grid below consists of all your returns that were submitted only via eFiling and are ordered from the latest submitted.

| | | | |
|--------------|--|---------------------------|--|
| Entity Name: | <input type="text"/> | ID / Registration Number: | <input type="text"/> |
| From Date: | <input type="text"/>  | To Date: | <input type="text"/>  |

7 NOTICES

- The following notices may be applicable:
 - Confirmation of a Registered Representative
 - A letter in the case where relevant material is required.
 - A notice to all representatives in the case where a change in the Registered Representative is made by way of the Entity Merge application.
 - Exclusion of an entity from the merge request where the Entity Merge application of a particular entity is rejected.
- These notices will be posted to your eFiling profile Homepage

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).