

EXTERNAL GUIDE

HOW TO COMPLETE AND SUBMIT YOUR COUNTRY BY COUNTRY INFORMATION

TABLE OF CONTENTS

1	PURPOSE	4
2	INTRODUCTION	4
3	THE CBC INFORMATION SUBMISSION	5
3.1	PERSON REQUIRED TO SUBMIT THE CBC INFORMATION	5
3.2	COMPLETE THE CBC REPORT, THE MASTER AND LOCAL FILE	6
3.3	SUBMIT CBC REPORT, MASTER AND LOCAL FILE TO SARS	6
3.4	DETERMINE WHETHER THE DOCUMENTS WERE SUBMITTED SUCCESSFULLY	6
3.5	OECD CBC XML SCHEMA	8
4	HOW TO ACTIVATE THE CBC FUNCTIONALITY ON EFILING	8
4.1	ACTIVATE COUNTRY-BY-COUNTRY FUNCTIONALITY ON EFILING	9
4.2	MANAGE EFILING USER RIGHTS	10
4.3	MANAGE USERS IN THE GROUP	12
5	HOW TO ACCESS AND SUBMIT THE CBC FINANCIAL REPORT	12
5.1	HOW TO REQUEST THE CBC FINANCIAL REPORT	12
5.1.1	HOW TO COMPLETE AND SUBMIT THE CBC01 FORM	15
5.1.2	HOW TO UPLOAD AND SUBMIT THE OECD XML FILE	16
5.1.2.1	UPLOADING AND SUBMITTING THE XML FILE FOR DECLARATION PURPOSES WITHIN A SELECTED PERIOD YEAR ON EFILING	18
5.2	ERROR HANDLING ON EFILING	19
6	HOW TO COMPLETE THE CBC01 FORM	22
6.1	REPORTING ENTITY	22
6.2	CONTACT PERSON	24
6.3	ADDRESS	24
6.4	CBC REPORT	25
6.4.1	SUMMARY	26
6.4.2	REVENUE	27
6.4.3	SELECTION FOR CONSTITUENT ENTITIES	28
6.5	CONSTITUENT ENTITY	28
6.5.1	ADDRESS	29
6.5.1	BUSINESS ACTIVITIES	29
6.5.1	SAVE THE CBC01	31
6.6	ADDITIONAL INFORMATION	33
6.7	OTHER INFORMATION	34
6.8	DECLARATION	34
7	SUBMIT THE CBC01 RETURN	34
8	HOW TO SUBMIT THE MASTER AND LOCAL FILE	36
9	HOW TO REQUEST A CORRECTION OF THE SUBMITTED CBC01 FORM, MASTER FILE AND OR LOCAL FILE	41
9.1	REQUEST FOR CORRECTION FOR CBC01 REPORT	42
9.2	REQUEST FOR CORRECTION FOR SUPPORTING DOCUMENTS	44
10	COMMUNICATION FROM SARS	45
11	CROSS REFERENCES	50
12	DEFINITIONS AND ACRONYMS	50

Date	Version	Description
19-06-2020	6	Updated to include the reportable XML data upload
26-03-2021	7	Updated to include the OECD CBC XML schema version 2

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 guide is to describe the Country by Country information requirements and also describe how to submit the CbC report and/or master file and or local files via eFiling. This guide is structured as follows:
 - Clarify the CbC information and declaration process;
 - How to access the CbC functionality on eFiling;
 - How to complete the CBC01 form;
 - How to upload the reportable data file;
 - How to submit the CBC01 form together with the master and local files;
 - How to submit the master and local file;
 - How to submit the required supporting documents; and
 - How to request a correction of your submitted CBC01 form and/or master and/or local file.

2 INTRODUCTION

- The definition of “International Tax Standard” has been amended in section 1 of the Tax Administration Act (TAA) to include the Country by Country (CbC) reporting standard of Multinational Enterprises (MNE). The regulations of this has been updated and documented under section 257 of the TAA. This update is as a result of the Action 13 Final Report issued from the OECD/G20 BEPS projects, which was published on October 2015.
- The Action 13 Final Report prescribes that all MNE group companies must document their CbC report and submit it to their resident (home) tax administration at specified periods. The CbC report will then be exchanged by the resident (home) tax administration with the foreign tax administration where there is an existing treaty with South Africa.
- MNEs impacted are defined in the South African CbC regulations as having a total consolidated group revenue of more than R10 billion or €750 million. This is applicable when the Ultimate Parent entity submits the CbC report and is a tax resident within South Africa. Also, this is applicable when a South African resident Constituent entity must submit the CbC report on behalf of the non-South African tax resident UPE.
- The CbC report submissions must be of the fiscal year preceding the reporting fiscal year. An example of this would be, for the financial year 2017, the MNE must submit financials of the preceding financial year, 2016. Also to note is that the CbC report must be submitted no later than 12 months after the last day of each reporting fiscal year of the MNE group beginning or after 1st January 2016.
- All the South African reporting MNE groups that must file the CbC report must also submit a master and/or local file to SARS when required in terms of section 25 of the TAA. The CbC report can be filed by either capturing the CBC01 form or by uploading a reportable file on eFiling. The reportable file format to be uploaded must be in XML structure and the applicable tools should be used to ensure that the data is aligned to the requirements as described in the external CbC Business Requirements Specification (BRS) available on the SARS website.

- Additionally, the master and /or local file must be prepared as per external Business Requirements Specification (BRS) available on the SARS website. This guide will describe how the MNE must submit the CbC report, master files and local files via eFiling to SARS.

3 THE CBC INFORMATION SUBMISSION

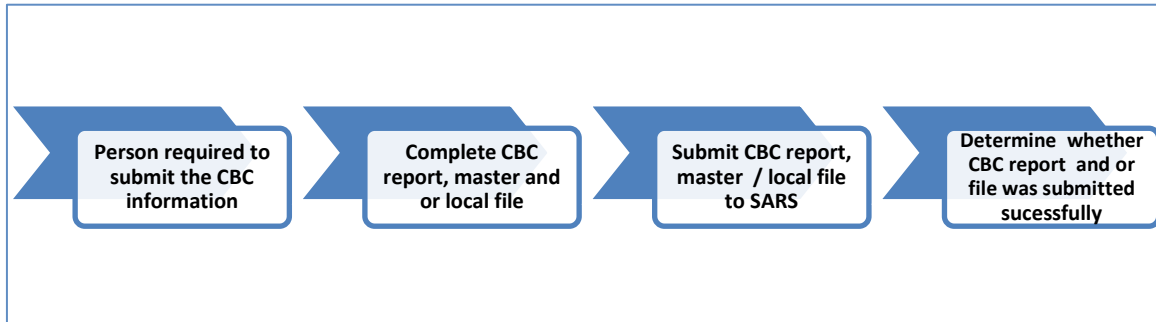


Figure 1: CBC Information Submission Flow

3.1 Person required to submit the CBC information

- The following MNEs, according to the South African CbC legislation, must submit the CbC report together with the master and local files:
 - A Reporting Entity (other than a Surrogate Parent Entity) that is a resident must submit a return in the form and containing the information specified in the BRS: CbC and Financial Data Reporting relating to a CbC Report, a master file and a local file.
 - Where a filing obligation exists in terms of paragraph 2 of Article 2 of the Country-by-Country Regulations and the exceptions under paragraph 3 of Article 2 do not apply, a resident that is a Constituent Entity as identified in paragraph 2 of Article 2, must submit a return in the form and containing the information specified in the BRS: CBC and Financial Data Reporting relating to a CBC Report, a master file and a local file.
- If the aggregate of a person's potentially affected transactions for the year of assessment, without offsetting any potentially affected transactions against one another, exceeds or is reasonably expected to exceed R100 million, and that person is a resident, the person must submit a return in the form and containing the information specified in the BRS: CbC and Financial Data Reporting relating to a:
 - Master file, where the ultimate holding company in respect of the Group that the person is a member of is a resident, or where a master file that substantially conforms with Annex I to Chapter V of the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2017 is prepared by any other entity within the Group that the person is a member of; and
 - Local file.

3.2 Complete the CBC report, the master and local file

- To complete the CbC report proceed as follows:
 - Determine whether the CbC report must be submitted, together with the master and local file, or the master or local file only.
 - Determine whether a reportable file will be uploaded or the CBC01 form will be completed.
 - If the MNE completes the CBC01 form, completion must be as per section 4 on this document.
 - If the MNE uploads the reportable file, prepare the file as per OECD CBC XML Schema document referenced on the External BRS. In addition, the MNE must also take into account SARS requirements in the BRS for completeness.
 - Prepare the master or local files for submission, as per requirements stipulated on the external BRS available on the SARS website.

3.3 Submit CBC Report, master and local file to SARS

- The submission and declaration process of the CbC report can only be done via eFiling.
- Once the CbC Report, comprising of either completing the CBC-01 form or the reportable file (compiled and uploaded on eFiling) is validated as successful, the Reporting Entity must complete the declaration process.

Note that you cannot declare the submission of the CbC report, unless the CbC Report which was submitted was successfully validated.

- Once the declaration has been completed and declared, the file will be reported as submitted and saved onto the SARS system.
- The Reporting Entity will then receive the acknowledgement of receipt for the CBC Report.
- Should you experience any challenges or queries during the submission process, kindly send an email: Bus_Sys_CDSupport@sars.gov.za. Ensure that the subject matter on your email reads: Country by Country.

Note that the CBC Report must be filed no later than 12 months after the last day of each reporting fiscal year of the MNE Group beginning on or after 1 January 2016.

3.4 Determine whether the documents were submitted successfully

- Note the following before submission:
 - The structure of the file upload must be submitted in an XML format or the Reporting Entity if preferable may capture the CbC01 form.

- File Validations - These will be done in the sequence provided in the table below. If the file fails structure validations (File Response Code = 005), then a File Response Reason will be provided in the response file header.

No	Validation	File Response Reason
001	XML Schema Validation	One or more body items contain the incorrect number of fields, or the records were submitted in the incorrect sequence
002	XML Schema Elements Validation i.e. invalid data type	One or more elements in the schema contains incorrect or missing data according to the XML Schema
003	The length and data validations/rules fails (i.e. alphanumeric) maximum length and Numeric vs alphanumeric	One or more data elements do not comply with the format rules
004	File format i.e. Word document uploaded instead of XML file	Invalid file type uploaded

- Once the CBC01 form and/or the documents (master or local files) have been submitted, note the following to determine whether your Country by Country information has been successfully submitted.
 - The representative will receive an email or SMS indicating that the Country by Country information has been submitted successfully.
 - Validations of the master and local files submitted will be done and the conclusions of these will be communicated via a letter which will be sent to the representative profile via eFiling. This letter will be either a rejection letter or an acceptance letter.
 - The representative must take note of the contents of the letter and respond to the rejection letter by re-submitting the master and or local file.
 - The communication on the letter will guide the representative on the requirements from the entity by SARS. Refer to section 7 on this document on how to request for correction of your submitted master and local files.

Note that additional document may be requested. Upload the additional documents as detailed on this guide.

- For any challenges or queries experienced during this process, kindly send them to the following email address: Bus_Sys_CDSupport@sars.gov.za. Ensure that the subject matter on your email reads: Country by Country.

An MNE Entity that is required to submit the CbC Report and/or the master file and the local file to SARS, can submit via eFiling if the MNE meets the following conditions:

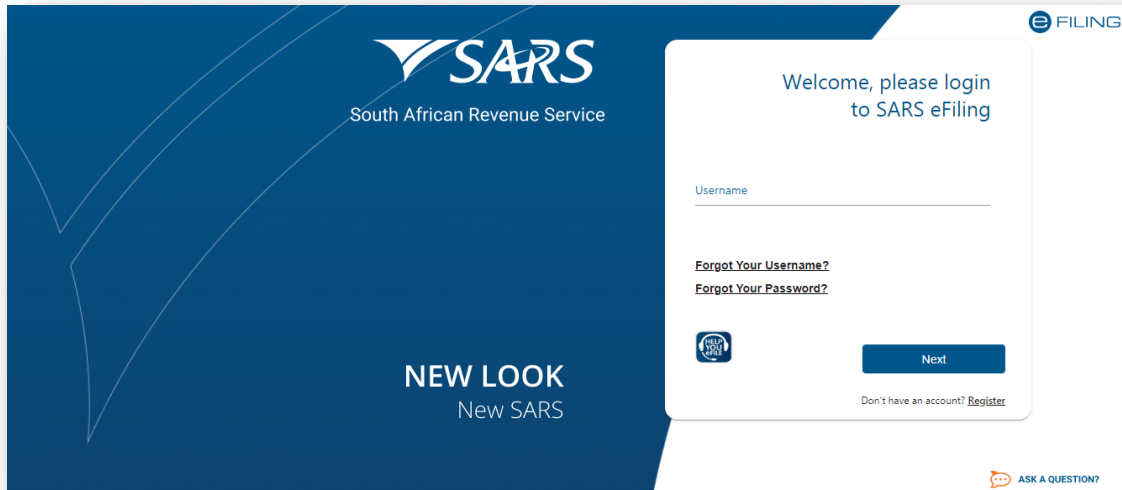
- **Has an Income tax reference number or PAYE reference number applicable to the MNE Entity**
- **Has an eFiling profile**
- **Is activated for the submission of CbC**
- **Is responsible for submitting declarations**
- **Is able to view dashboards on eFiling in order to track status of submitted files**

3.5 OECD CBC XML Schema

- As from 01 February 2021, a new schema (OECD CBC XML schema version 2.0) will be deployed.
- Users/taxpayers will be allowed to submit their CBC01 forms or CBC XML files using the old schema during the following period:
 - 04 December 2020 to 23 April 2021;
- Please note that the CBC form and/or XML file submission will be switched off when the latest OECD schema is being deployed.
- Additionally, when the user/taxpayer clicks on the CBC Submission link displayed on the CBC work-page, the following pop-up message will display:
 - “Please note that SARS is updating the CBC XML Schema validation to OECD CBC XML schema version 2.0 requirements. The CBC submission and Request for Correction functions will not be available from 04 December 2020 to 23 April 2021. Only filing Master and Local files will be allowed during this period. Please visit our SARS website on www.SARS.gov.za for more information.”
- Throughout this period, the user/taxpayer will be allowed to submit their Master and local for processing.
- Note that all forms and files that are not in a **Filed** status (currently on **Issued** and **Saved** status) will be deleted and will not be archived, as of the 1 February 2021.
- All previous submissions will be displayed in the ‘Submitted Declarations’ page
- Look out for the following once the new schema has been deployed:
 - The XML files will be converted and archived as old xml files
 - The eFiling status message enhancement will be enhanced on the work-page.

4 HOW TO ACTIVATE THE CBC FUNCTIONALITY ON EFILING

- This section will describe how to activate the CbC functionality on eFiling.
- On the SARS eFiling website, complete your **login** and **password** details on the relevant fields displayed on the screen and proceed by clicking on **login**.



4.1 Activate Country-by-Country functionality on eFiling

- To activate the CbC tax product on eFiling, in the “**Organisation**” tab, select “**Organisation Tax Type**”. A list of all the tax types will be displayed.

- Select the CbC tax product, insert the **Reference Number** and the **Tax Office** at which income tax was registered.

Note that the reference number is your Income Tax number and the tax office is the geographical location of where you registered for Income Tax.

- Once done, click **Register** below the screen to finalise the activation process.
- Upon successful activation of the Country-by-Country tax type, the status next to the tax type will be indicated as **“Successfully Activated”**.

CBC

Reference Number

Tax Office **JOHANNESBURG** ▼

Please note that you will automatically be activated to receive SARS notices for this tax type online.

Status:
Successfully Activated

4.2 Manage eFiling User Rights

- eFiling administrators for organisation and tax practitioner portfolios must ensure that the correct rights are allocated to users for Country-by-Country access in order for the functionality to be available.
- Click **“Organisation”, “Rights Group”** and then **“Manage Groups.”**

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
System Default	Submissions	Yes	Open	Manage Payers	Manage Users
1					

- Select **Setup New Group** in order to create a user group for the organisation.

Group Details

- Complete the **Group Name**, applicable **Authorisation Level**, indicate if **Access to Payments** should be granted on eFiling and ensure that the correct **Tax Types** are selected. Ensure that you activate the CbC option on the tax type as indicated below.

CREATE NEW GROUP

Group Name

Authorisation Level

Access To Payments

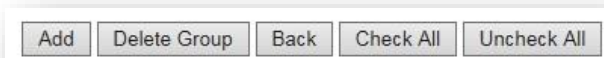
Tax Types

- Provisional Tax (IRP6)
- VAT201
- Organisation Income Tax (ITR14/IT12E/ITR12T)
- Individual Income Tax (ITR12)
- Employee's Tax (EMP201)
- IT56 - Secondary Tax On Companies (STC)
- EMP501 - Submission
- Customs Agent
- Excise Agent
- VAT Admin Penalty
- PAYE Admin Penalty
- IT Admin Penalty
- Transfer Duty
- AA88 Agent Appointment – Banks
- Dividends Withholding Tax (DWT)
- AA88 Agent Appointment – Employers
- AA88 Agent Appointment - Other
- Tax Compliance Status
- Tax Compliance Status Verification
- IT3
- Medical Scheme Contribution
- Insurance Payment
- Withholding Tax on Interest(WTI)
- Foreign Tax Information (FTI)
- CBC**

Do you want to import taxpayers from an existing group?

Yes No

- Once all the relevant information has been completed, click the Add button to create the group.



- The new group will be listed on the Group Details page.

Group Details

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
System Default	Submissions	Yes	Open	Manage Payers	Manage Users
Completions	Completions	Yes	Open	Manage Payers	Manage Users
TCS	Submissions	No	Open	Manage Payers	Manage Users
Country by Country	Submissions	No	Open	Manage Payers	Manage Users

1

- The “Group Details” page will be displayed, click the “Open” hyperlink.

Group Details

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
System Default	Submissions	Yes	Open	Manage Payers	Manage Users

1

4.3 Manage users in the group

- The administrator maintains users within the group who would be responsible for submission of the CbC Reports.
- Register new user
- To register a new user, the administrator must click user tab and Invite user. Complete all relevant information about the user and select Register to proceed.

Identification Number

My Profile

User

Invite User

Change Details

Change Own Password

Change Website Profile

Delete User

My Administrators

Unlock Account / Reset Password

Invite a User

Inviting a user means inviting a person that already has an eFiling profile. A notification will be sent to the user being invited via SMS or email, with instructions on how to accept your invite.

Identification Type
South African ID

ID Number

Surname

Portfolio Name
The request name filled in will be shown to the requested user. This name will default to their portfolio name upon acceptance of this invitation.

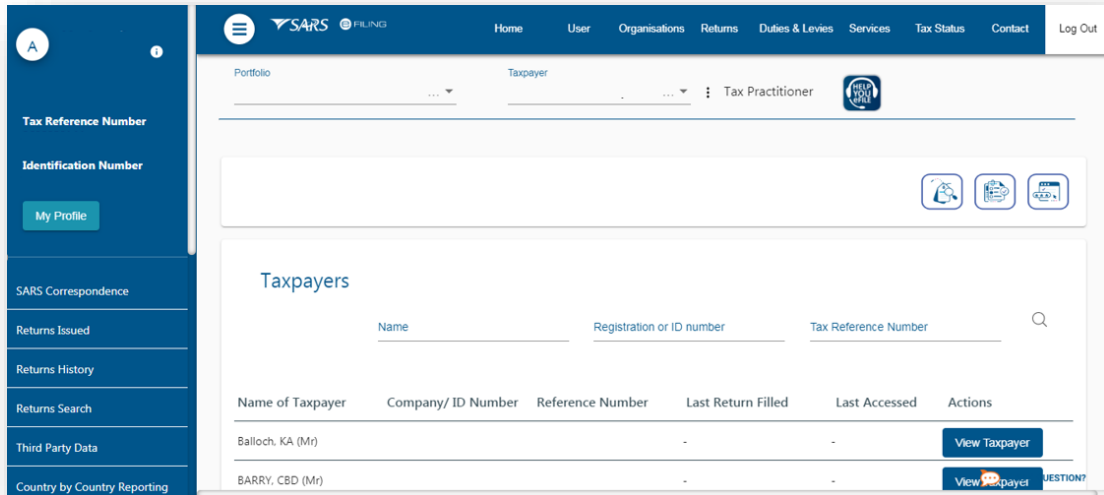
Invite

- Refer to the eFiling registration guide for details on how to finalize **User Access Rights** on eFiling. The name of the external guide is GEN-ELEC-18-G01 - How to Register for eFiling and Manage Your User Profile - External Guide which is available on the SARS website.

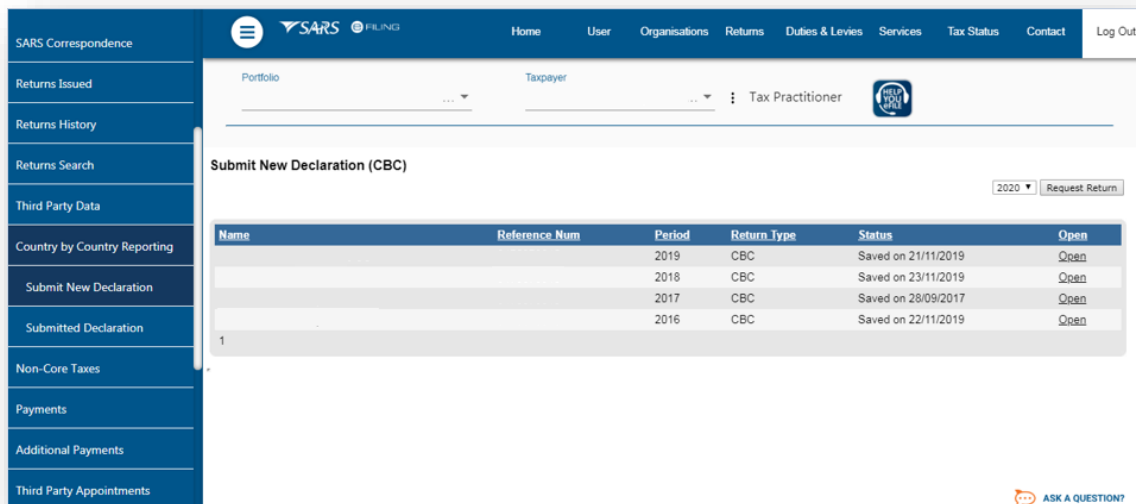
5 HOW TO ACCESS AND SUBMIT THE CBC FINANCIAL REPORT

5.1 How to request the CbC financial report

- The taxpayer/tax representative who is reporting on the company's financial data must upload and submit the XML file or complete and submit the CBC01 form so that the financial report can be submitted to SARS.
- This section will describe how to request the CbC financial report. Note that the user must be registered as a representative of the related organisation portfolio. A tax practitioner can also submit the report on behalf of their client.
- Login into eFiling, the eFiling landing page will be displayed.



- Click on the **Returns** button displayed on the main menu.
- Click on the **Country by Country Reporting** button displayed on the left menu.
- The following two menu options will be displayed:
 - **Submit New Declaration** – This button should be selected when submitting a new declaration or to view a saved CBC01 return or uploaded XML file.
 - **Submitted Declarations** – This option should be selected to view filed/submitted returns and files. This option should also be used when **Requesting for Correction** of your submitted files or return.
- Select **Submit New Declaration**



- The **Submit new declaration (CbC)** page will be displayed

Submit New Declaration (CBC) 2019 ▾ Request Return

Name	Reference Num	Period	Return Type	Status	Open
No Records available for your selection.					

- Select the appropriate fiscal year of submission by clicking on the drop down list arrow displayed besides the **Request Return** button. Refer to the SA CbC Regulations on guidelines pertaining to the Reporting Fiscal Year.
- Once the appropriate fiscal year has been selected, click on the **Request Return** button.

Submit New Declaration (CBC) 2016
2017
2018 Request Return

Name	Reference Num	Period	Return Type	Status	Open
No Records available for your selection.					

- The **Country by Country Reporting Work Page** will be displayed.

Country by Country Reporting Work Page

Reporting Entity Name	eFiling Status				
Tax Reference	Saved				
Form Type	CBC				
Reporting Period	2019				

Form Type	Type	Status	Date	Version	Last Updated By	Current XML	Errors
CBC Submission	Form	Saved	2019/11/21	1	A van der Vyver		

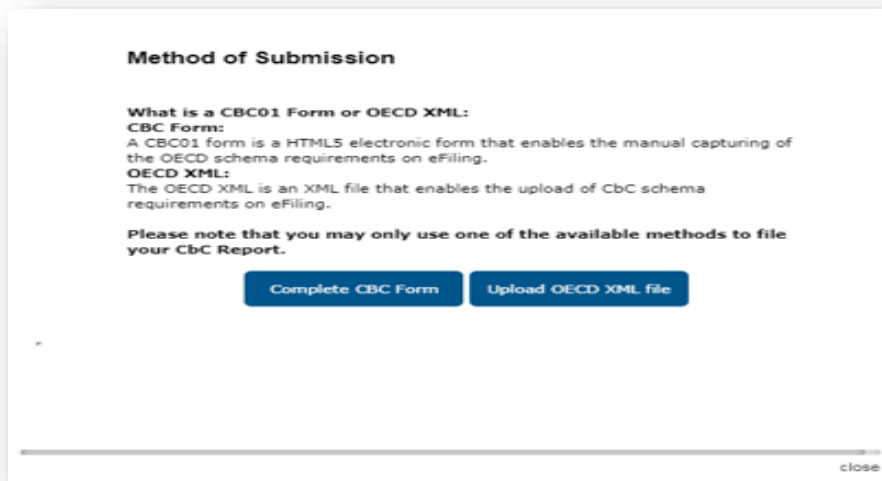
Back to Search

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted Manually		2019/11/22	69	2

Request For Correction

ASK A QUESTION?

- To open and complete the CBC Report, click on the **CbC Submission** hyperlink. The following screen will be displayed.

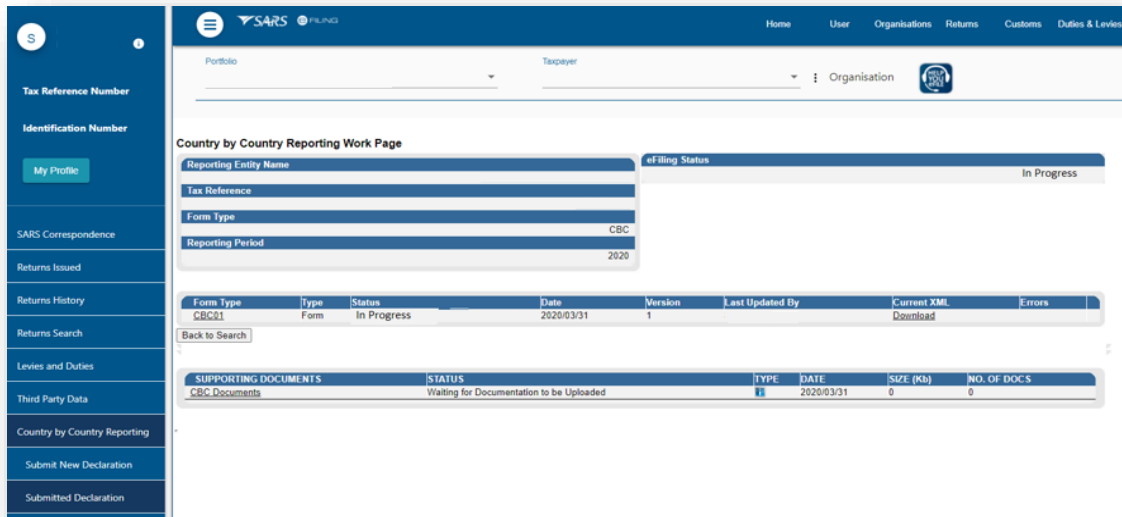


- Note the different options displayed on the pop-up menu and their respective description
 - Select – **Complete CBC Form** – To display the HTML5 electronic CBC01 form to manually capture the OECD schema requirements on eFiling.
 - Once selected, proceed to 5.2.1
 - Select – **Upload OECD XML File** – To upload the CBC schema XML file on eFiling.
 - Once selected, proceed to 5.2.2

5.1.1 How to complete and submit the CBC01 form

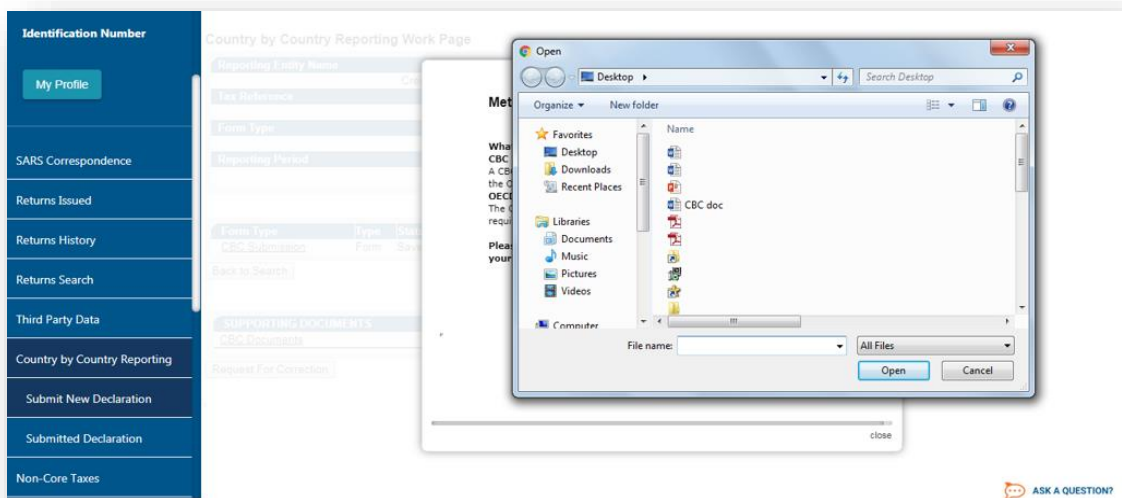
- Refer to section 5.1 above on how to request a CBC financial report. Where “**Complete CbC Form**” is selected, the CBC01 form will be opened.
 - Complete the **CBC01 form** displayed.

- Proceed as per section 6 below of this guide to assist on the requirements of all the form fields.
- Once the form is completed, click on **File Return**
- A **confirmation page** will be displayed, indicating that the user has submitted the CBC01 form.
- Once submitted successfully, the declaration will be moved to the 'Submitted Declaration' tab.



5.1.2 How to upload and submit the OECD XML File

- If Upload **OECD XML File** is selected, (refer to 5.2), the file explorer window will be displayed.



- Navigate to find your file on your local device.
- Select the applicable file to upload.
- Select the upload button for the file to be uploaded.

Note the following when selecting your reportable file to upload.

- **Select the upload button to upload the file.**
- **Validations will be applied to your uploaded file. If any errors are detected on the file, they will be presented for your attention. If there are no errors on your file, your XML file will display as ready to be declared. You must accept the declaration to finalise your submission process.**

- In the situation where the MNE is trying to upload a file that is not an .xml file, an error message that will be displayed indicating: “Invalid File Type uploaded”
- Where the user/taxpayer selected the correct file type and it passed validation, it will be saved and the status will be updated on the work-page.
- Once the OECD XML file is being validated successfully, the user can submit the file by clicking on the **Submit File** button.
- Once submitted, a declaration will be displayed

Declaration

I declare that: The informatin furnished in this form is true and correct in very aspect; and I have disclosed in full the amoumts during the period covered by this decaration. I have necessary records to support all th declarations in this form.

I have read and understand the above declaration.

Decline Accept

- Click on one of the following options:
 - Click on **Accept** to complete your submission
 - Click on **Decline** to cancel the submission
- Note that when the back button is selected, the file will not be submitted to SARS and will remain in the saved status on eFiling.”

RESULT

Your declaration has been successfully submitted.
Please note that you may follow up with SARS on the processing of your declaration submission on the Work Page.

5.1.2.1 Uploading and submitting the XML file for declaration purposes within a selected period year on eFiling

- The user may upload and submit the XML File for declaration purposes within a selected period on eFiling.
- To do this, proceed as follows:
 - On eFiling, navigate to the **Country by Country** menu option
 - Click on the **Submit New Declaration** menu option
 - On the **Submit New Declaration** menu, select the **Period Year** for your submission
 - Once selected, click on the **Request Return** button.

Note that a response will be required from you validating whether you should submit the CbC01 form or no submission of the CbC01 form is required;

- Once a successful response is received, eFiling will redirect you to the work-page where you will be able to choose either to submit your CBC report as a CbC01 form or XML file.
 - Where the OECD XML file submission is selected, the file will be uploaded
 - Upon a successful upload and validation, the selected period will be added on the submitted XML file.

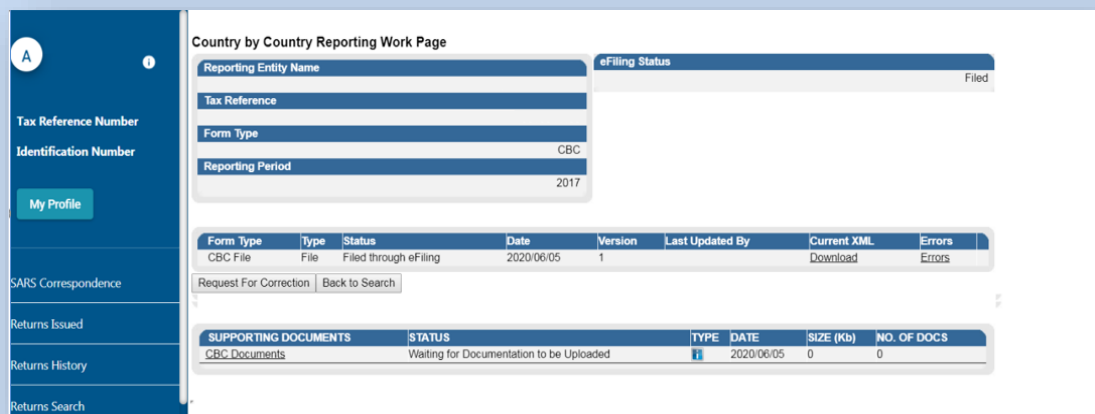
Note that a validation will be performed to assess that the selected period is the same as the reporting period on the XML file.

5.2 Error Handling on eFiling

eFiling File

Status

Once the XML File or the CbC01 form has been submitted through to eFiling, the CbC Report is validated against the CbC XML Schema requirements and the report will either pass or fail the validations. If the CbC Report passes the validation, then it will be stored for further transmission with other tax jurisdiction and the file status on eFiling will be “Filed”. However, if the file does not pass the file validations, status is intended to change to “File Rejected”. This will not be a case and the issue will be rectified by SARS timeously. The User submitting on behalf of the Reporting Entity is required to refer to the file/report line activity on the eFiling work page and not the submission status on the work page. Please refer to the extract below:



The screenshot displays the 'Country by Country Reporting Work Page' interface. On the left is a navigation sidebar with options like 'My Profile', 'SARS Correspondence', and 'Returns Issued'. The main content area shows a form with fields for 'Reporting Entity Name', 'Tax Reference', 'Form Type' (set to 'CBC'), and 'Reporting Period' (set to '2017'). To the right, the 'eFiling Status' is 'Filed'. Below the form is a table with columns: Form Type, Type, Status, Date, Version, Last Updated By, Current XML, and Errors. The table contains one row: 'CBC File', 'File', 'Filed through eFiling', '2020/06/05', '1', and links for 'Download' and 'Errors'. Below this is a 'Request For Correction' and 'Back to Search' button. At the bottom, there is a 'SUPPORTING DOCUMENTS' table with columns: TYPE, DATE, SIZE (Kb), and NO. OF DOCS. It contains one row: 'CBC Documents', 'Waiting for Documentation to be Uploaded', '2020/06/05', '0', and '0'.

File Error Validation

SARS requires that the user reporting on behalf of the Reporting Entity ensure adherence to the OECD CbC XML schema requirements. Therefore, it is required that the Reporting Entity filing their CbC Report through the submission of the CbC XML must use schema validation tool to validate the XML prior to uploading the file on eFiling. The recommended various schema validation tools are available on the below link: https://www.w3.org/wiki/XML_Schema_software

Validations on the Document Reference ID

In order to ensure that a message and a record can be identified and corrected, the MessageRefID and DocRefID must be unique in space and time (i.e. there must be no other message or record in existence that has the same reference identifier). The MessageRefID identifier can contain whatever information the sender uses to allow identification of the particular record but should start with the country code of the sending jurisdiction, followed by the year to which the data relates and then a dash before a unique identifier. *[In case the CbC XML Schema is used for domestic reporting, the sending Reporting Entity should ensure that a unique identifier is created in line with the above explanations, which could be complemented by a Reporting Entity identification number, provided by the Competent Authority of the Tax Jurisdiction of the Reporting Entity.]*

SARS requires that the Reporting Entity should continue to follow the guidelines provided on the OECD CbC XML Schema when generating the DocRefID. In addition to that the following logic must be adhered to by the MNEs in sequence:

Sequence	Description	Example	Validation	Business Rule
Character 1 to 2	Country code	ZA	Yes	Same as Reporting Entity Country Code
Characters 3 to 6	Reporting year	2020	Yes	<ul style="list-style-type: none"> • They are only digits/numbers – Validation remains • They must be the same as the reporting period year – validation remains
Character 7	Hyphen	-	Yes	It must be a hyphen -
Character 8 to 17	Tax Identification Number (Tax reference number) of the Reporting Entity	123456790	Yes	It must be 10 characters
Character 18	Hyphen	-	Yes	It must be a hyphen -
Character 19 to 54	Unique identifier which can be generated by the Reporting Entity. It has been recommended that the number	E7D34B6C-7337-4669-B216-0087680C999E	No	GUID

	must be GUID generated number. The GUID portion is a standard 36 characters. The total length of the field is 54 characters.			
--	--	--	--	--

The unique identifier in the DocRefID is used by the sending Competent Authority [or the Reporting Entity] to identify a unique record and is composed of the country code of the sending jurisdiction, followed by the year to which the data relates and then a dash before a unique identifier. e.g. LU2019 286abc123xyz

This DocRefID indicates that Luxembourg is the sending country, the data relates to the fiscal year 2019 [of the Reporting Entity] and the unique identifier is “286abc123xyz”.



Schema Errors

For a file that was submitted and got rejected due to an error, the user/taxpayer will be able to download the error log into their machine. The error log will contain all validation errors picked up during file validation process. Once the user/taxpayer is done fixing the errors on their file, they will have to re-upload that file.

Examples of the schema errors that the user can get are:

<p>Example Schema Errors</p> <p>The 'http://www.egovernment.gov.za/GMD/ApplicationInformation/xml/schemas/version/3.1:Code' element is invalid - The value '0' is invalid according to its datatype 'String' - The Pattern constraint failed. Message: The 'http://www.egovernment.gov.za/GMD/ApplicationInformation/xml/schemas/version/3.1:Description' element is invalid - The value '' is invalid according to its datatype 'String' - The actual length is less than the Min Length value.</p>
--

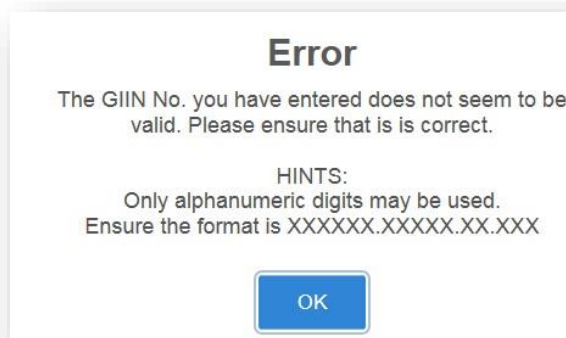
The
'http://www.sars.gov.za/enterpriseMessagingModel/MineralPetroleumResourcesRoyaltyReturn/xml/sc
hemas/version/2.2:PayableAmt' element is invalid - The value '18922.5' is invalid according to its
datatype
'http://www.sars.gov.za/enterpriseMessagingModel/GMD/BaseTypes/xml/schemas/version/55.2:Fina
ncialTotalAmtDecimalType' - The Pattern constraint failed.
Message: The
'http://www.sars.gov.za/enterpriseMessagingModel/MineralPetroleumResourcesRoyaltyReturn/xml/sc
hemas/version/2.2:PayableAmt' element is invalid - The value '18922.5' is invalid according to its
datatype
'http://www.sars.gov.za/enterpriseMessagingModel/GMD/BaseTypes/xml/schemas/version/55.2:Fina
ncialTotalAmtDecimalType' - The Pattern constraint failed.

6 HOW TO COMPLETE THE CBC01 FORM

- The following section will unpack the CBC01 form and highlight what information is required when completing the form. Kindly complete as suggested on this section.

6.1 Reporting Entity

- Reporting Period:** The end of the fiscal year will be pre-populated based on the year selected previously.
- Registered Name:** This field will be pre-populated with the registered name of the organisation.
- Trading Name:** This field will be pre-populated with the trading name of the organisation.
- Company Reg No:** This field will be pre-populated with the company registration number of the organisation.
- Issued by Country:** This field will be pre-populated with the country code linked to the company registration number.
- Tax Ref No:** This field will be pre-populated with the tax reference number of the organisation.
- Issued by Country:** This field will be pre-populated with the country code linked the tax reference number.
- Giin No:** Complete the Giin number of the organisation. The acceptable format of the Giin No is XXXXXX.XXXXX.XX.XXX. If the information entered in this field is incorrect, the following error will be displayed that indicates the correct format of the Giin number field.

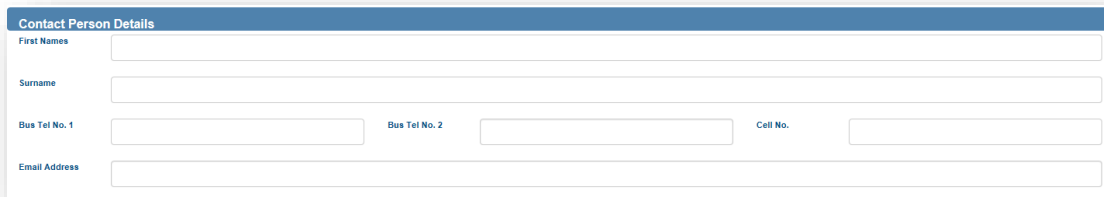


- **Issued by Country:** This field will be pre-populated with the country in which the Giin number was created.
- **Reporting Role:** Select the reporting role of the organisation from the following options:

Note that this field is mandatory for completion.

- **Ultimate Parent Entity –**
 - A constituent entity of an MNE Group that owns directly or indirectly sufficient interest in one or more other constituent entity. This entity is required to prepare the consolidated financial statements under the accounting principles generally applied in its jurisdiction of tax residence. It would be required if its equity interests were traded on a public securities exchange in its jurisdiction of tax residence.
- **Surrogate Parent Entity –**
 - One constituent entity of the MNE Group that has been appointed, as a sole substitute for the Ultimate Parent Entity to file the Country by Country Report in that Constituent Entities jurisdiction of tax residence, on behalf of MNE Group.
- **Local Filing –**
 - The Local Filing should be selected when the tax jurisdiction of the Reporting Entity has mandated the use of the CBC XML schema for local filing of CBC Reports and if such local filing is required on the basis of the domestic legislation of the jurisdiction of the Reporting Entity.
- **Record Status:** This field is only applicable when the CBC01 form is being revisited for editing purposes per applicable container. Note that it will be un-editable upon the initial completion of the form. To re-edit the information on the **Reporting Entity** container, select one of the following:
 - **Correction –** To correct information completed on this container / section of the form.
 - **Deletion –** To delete information completed on this container section of this form.
- **Unique Number:** This number may / may not be pre-populated. It indicates that the information relates to a specific fiscal year.

6.2 Contact person



Note that if any fields within this section are not completed (pre-populated), it is mandatory that they be completed.

- **First Names:** This field will be pre-populated with the representative name of the organisation.
- **Surname:** This field will be pre-populated with the representative surname of the organisation.
- **Bus Tel No.1:** This field will be pre-populated with the business telephone number of the representative of the organisation.
- *When editing the communication numbers, kindly note the following:*
 - *Only numeric values are allowed.*
 - *No spaces are allowed.*
 - *use “00” in place of “+”*
 - *No decimal points are allowed.*
- **Bus Tel No.2:** Complete an alternative business telephone number of the representative of the MNE group.
- **Cell No:** Complete the cell number of the representative of the MNE group.
- **Email Address:** Complete the email address of the representative of the MNE group.

6.3 Address



Note that if fields within this section are not completed (pre-populated), it is mandatory that they be completed.

- **Address Type:** Select the address type that will be completed on the next question of the MNE group from the following list:
 - Residential –
 - Residential address of the MNE Group.
 - Business –
 - Business address of the MNE Group.
 - Registered Office –
 - The registered office of the tax administrator where the MNE Group registered for tax purposes.
- **Address:** Complete the full address selected on the field “**Address type**” above.
- **Country Code:** Select the appropriate country related to the completed address above.

6.4 CBC Report

- The number of CbC Reports to be completed will be limited to 249 Tax jurisdictions.
- The “Summary” and “Revenues” fields should be completed with the aggregate (same as sum or total) of all the Constituent Entities of the MNE Group in the relevant Tax Jurisdiction.
- ZAR should be the only functional currency of a Reporting MNE if the UPE is a South African entity or if ZAR are used (or would be used) in the groups consolidated financial statements.

CBC Reports:

Currency Code:
 Resident Country code (e.g. South Africa = ZA):
 Unique No.:
 Record Status: Correction Deletion

Summary:

Profit/Loss before Income Tax	<input type="text"/>	Currency Code	<input type="text" value="ZAR"/>	Stated Capital	<input type="text"/>	Currency Code	<input type="text" value="ZAR"/>
Income Tax Paid	<input type="text"/>	Currency Code	<input type="text" value="ZAR"/>	Accumulated Earnings	<input type="text"/>	Currency Code	<input type="text" value="ZAR"/>
Income Tax Accrued	<input type="text"/>	Currency Code	<input type="text" value="ZAR"/>	Assets	<input type="text"/>	Currency Code	<input type="text" value="ZAR"/>
No. of Employees	<input type="text"/>						

Revenues:

Unrelated	<input type="text"/>	Currency Code	<input type="text" value="ZAR"/>
Related	<input type="text"/>	Currency Code	<input type="text" value="ZAR"/>
Total	<input type="text" value="0"/>	Currency Code	<input type="text" value="ZAR"/>

- The following will be required from the MNE for each **CBC Report**
 - Summary
 - Revenues
 - Selection for Constituent Entities

- **Currency Code:** Select the appropriate currency from the drop down list. Once the appropriate selection is made, all the “**Currency Code**” fields will be populated in the “**Summary**” and “**Revenues**” sections.
 - **Note:** All amounts provided in the Country-by-Country Report should be reported in one and the same currency, being the currency of the Reporting MNE. If statutory financial statements are used as the basis for reporting, all amounts should be translated to the stated functional currency of the Reporting MNE at the average exchange rate for the year stated in the Additional Info element.
- **Resident Country Code:** Select the appropriate resident country where the Constituent Entity is based from the drop down list. This will be the Resident Country code where the MNE group has a business operation. The name of the Resident Country selected will be populated onto the CbC Reports heading field.
- **Unique Number:** This number may / may not be pre-populated. It indicates that the information relates to a specific fiscal year.
- **Record Status:** This field is only applicable when the CBC01 form is being revisited for editing purposes per applicable container. Note that it will be un-editable upon the initial completion of the form. To re-edit the information on the **CbC Report** container, select one of the following:
 - **Correction** – To correct information completed on this container / section of the form.
 - **Deletion** – To delete information completed on this container section of this form.

6.4.1 Summary

Summary:							
Profit/Loss before Income Tax	<input type="text"/>	Currency Code	ZAR	Stated Capital	<input type="text"/>	Currency Code	ZAR
Income Tax Paid	<input type="text"/>	Currency Code	ZAR	Accumulated Earnings	<input type="text"/>	Currency Code	ZAR
Income Tax Accrued	<input type="text"/>	Currency Code	ZAR	Assets	<input type="text"/>	Currency Code	ZAR
No. of Employees	<input type="text"/>						

- **Profit/Loss before Income Tax:** Complete the profit /loss acquired before Income Tax as per financial statement of the mentioned Constituent entity.
- **Stated Capital:** Complete the capital stated as per financial statement of the mentioned Constituent entity.
- **Income Tax Paid:** Complete the Income Tax paid as per financial statement of the mentioned Constituent entity.
- **Accumulated Earnings:** Complete the accumulated earnings as per financial statement of the mentioned Constituent entity.
- **Income Tax Accrued:** Complete the Income Tax accrued as per financial statement of the mentioned Constituent entity.
- **Assets:** Complete the value of the assets of the mentioned Constituent entity.
- **No. of Employees:** Complete the number of employees employed by the mentioned Constituent entity.

Note that negative values are accepted and all fields under this section are mandatory.

6.4.2 Revenue

Revenues:			
Unrelated	<input type="text"/>	Currency Code	ZAR
Related	<input type="text"/>	Currency Code	ZAR
Total	0	Currency Code	ZAR

Note that all fields under this section are mandatory.

- **Unrelated:** Complete the unrelated revenue as per financial statements of the Constituent Entity.
- **Related:** Complete the related revenue as per financials of the Constituent Entity.
- **Total:** This field is auto-calculated. It is calculated as follows: **Related + Unrelated.**

Note: If you complete the CbC Report section of the form and click the “**Add CBC Report**” tab at the bottom of the screen without completing the Constituent Entity information, the below error message will be displayed to indicate that the Constituent Entity section must be completed.

Error

Please ensure that you complete the following mandatory fields before submitting the form:

- ConstituentEntity

OK

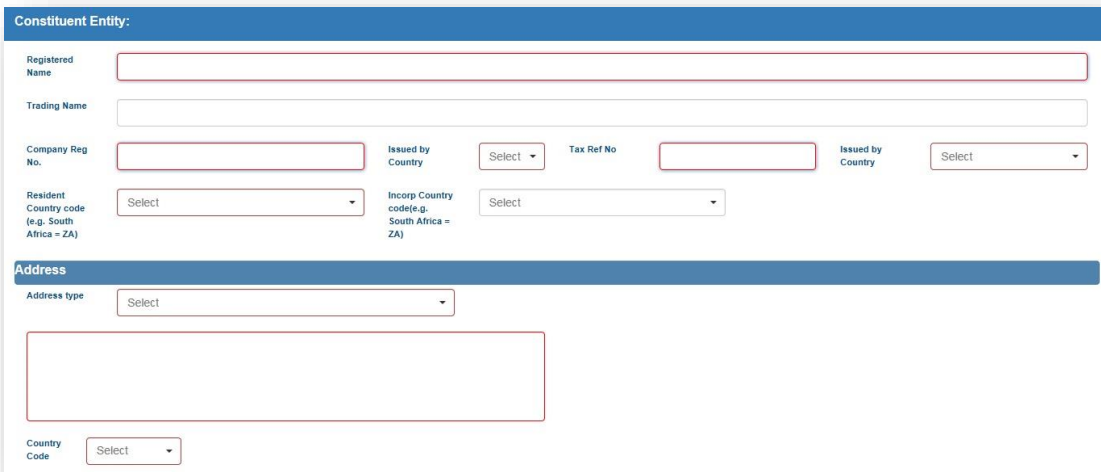
6.4.3 Selection for Constituent Entities



Note: Number of Constituent Entities in the Tax Jurisdiction field will be limited to 350. This field will be auto-completed once the Constituent Entity details have been completed.

6.5 Constituent Entity

- In order to complete details of a Constituent Entity, click on the container heading “Constituent Entity” and the fields to complete will be generated.

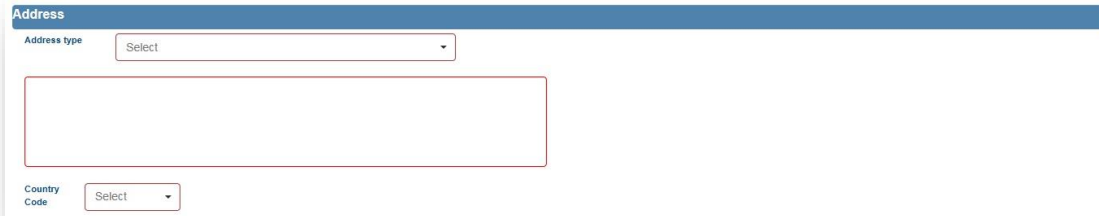


All fields under this section are mandatory.

- **Registered Name:** Complete the registered name of the Constituent Entity.
- **Trading Name:** Complete the trading name of the Constituent Entity.
- **Company Reg No.:** Complete the company registration of the Constituent Entity.
- **Issued by Country:** Select the appropriate country where the Constituent Entity is located.
- **Tax Ref No:** Complete the tax reference number of the Constituent Entity.
- **Issued by Country:** Select the appropriate country where the Constituent Entity is located.
- **Incorp Country Code:** Select the country code where the Constituent Entity is incorporated in.
- **Resident Country Code:** Select the country code where the Constituent Entity is resident. The name of the Resident Country will be populated onto the Constituent Entity heading field.

6.5.1 Address

Note that all fields under this section are mandatory.



- **Address Type:** Select the address type of the MNE group from the following list:
 - Residential or Business
 - Residential or Business address of the MNE Group
 - Residential –
 - Residential address of the MNE Group.
 - Business –
 - Business address of the MNE Group.
 - Registered Office –
 - The registered office of the tax administrator where the MNE Group registered for tax purposes.
- **Address:** Complete the full address selected on the field “**Address type**” above.
- **Country Code:** Select the appropriate country related to the completed address above.

6.5.1 Business Activities



All fields under this section are mandatory.

- **Main Business Activities:** Select the appropriate main business activities that is done by the Constituent Entity from the following list:
 - Research and Development
 - Holding or Managing intellectual property
 - Purchasing or Procurement
 - Manufacturing or Production

- Sales, Marketing or Distribution
 - Administrative, Management or Support Services
 - Provision of Services to unrelated parties
 - Internal Group Finance
 - Regulated Financial Services
 - Insurance
 - Holding shares or other equity instruments
 - Dormant
 - Other
- If you select the “**Other**” option as a Main Business Activity, the “**Other Business Activity Information**” field will be presented for completion. In the “Other Business Activity Information” field provide a brief description about the business activities on the field provided.

Other Business Activity Information

Note: The “Other Business Activity Information” field will only be displayed once and an amount of 4 000 characters may be entered in this field in order to list and provide multiple “Other Business Activities”.

- In order to add or delete additional Main Business Activities, select the “+” or “-” next to the selection field.

Business Activities

Main Business Activities Select + -

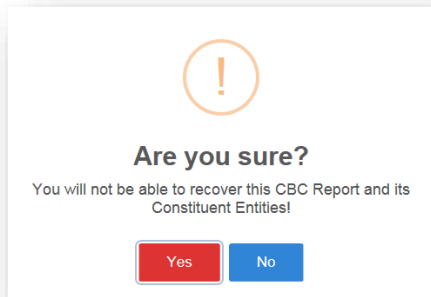
Main Business Activities Select + -

- Once all mandatory fields have been completed on the Constituent Entity section of the CBC01 form, click on the header for “**Additional Information**” and the relevant fields will be displayed. Refer to section 5.6 below to complete the additional information.
- If all the mandatory fields have been completed on the Constituent Entity section of the CBC01 form and you would like to add another CbC Report or Constituent Entity, click the “**Add CBC Report**” or “**Add Constituent Entity**” tab at the bottom of the screen.

Constituent Entity Registered Name Company Reg No. Tax Ref No Issued by Country Resident Country Edit | Delete

Add CBC Report Add Constituent Entity Cancel

- If you select the “**Cancel**” tab, the following confirmation message will be displayed.



- If you select **“Yes”**, the CbC report and the Constituent Entity sections will have to be generated by clicking on the add **“+”** tab on the below screen to proceed.

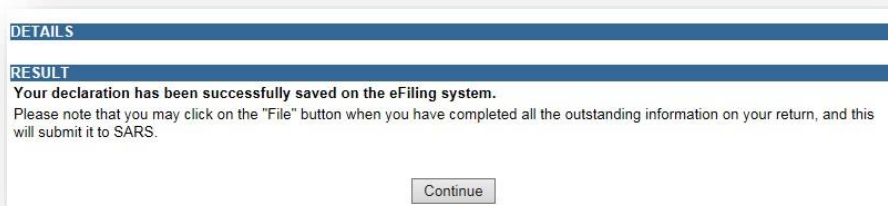


6.5.1 Save the CBC01

- If all mandatory information has been completed on the CbC Report and the Constituent Entity sections of the form and you do not wish to add another CbC Report or Constituent entity details, you can either proceed to complete the form by capturing the “Additional Information” details and click the “File Return” button or you can click the **“Save”** button on the top of the screen.



- Once you click the **“Save”** button, eFiling will be updated and the following message will be displayed to indicate that the information completed on the CBC01 return has been successfully saved.



- Click **“Continue”** to proceed and the Country by Country Reporting Work Page will be displayed where the status of the CBC01 form will be indicated as **“Saved”**.

Country by Country Reporting Work Page

Reporting Entity Name	eFiling Status
Tax Reference	Saved
Form Type	
Reporting Period	CBC
	2019

Form Type	Type	Status	Date	Version	Last Updated By	Current XML	Errors
CBC Submission	Form	Saved	2019/11/21	1			

[Back to Search](#)

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted Manually		2019/11/22	69	2

[Request For Correction](#)

- The saved CBC01 return may also be accessed by selecting the **“Submit New Declaration”** tab under the Country by Country Reporting menu tab.

SARS Correspondence | SARS eFILING | Home | User | Organisations | Returns | Duties & Levies | Services | Tax Status | Contact | Log Out

Portfolio: Taxpayer: Tax Practitioner

Submit New Declaration (CBC) 2020 | Request Return

Name	Reference Num	Period	Return Type	Status	Open
Crest Information Systems CC	9475376845	2019	CBC	Saved on 21/11/2019	Open

- In order to edit or delete the CbC Report or the Constituent Entity information captured, select the edit or delete options at the end of the summary field.
- If you opt to edit the CbC Report or the Constituent Entity information, ensure that you click the **“Update CBC Report”** button to update the information.

Constituent Entity	Registered Name	Company Reg No.	Tax Ref No	Issued by Country	Resident Country	Edit Delete
Constituent Entity : 1	TEST2	145879	25478	BAHRAIN	UGANDA	

[Update CBC Report](#) [Add Constituent Entity](#) [Cancel](#)

CBC Report	No. of Constituent Entities	Resident Country	Currency Code	Profit/Loss before Income Tax	Income Tax Paid	Income Tax Accrued	Related	Unrelated	Total	Edit Delete
CBC Report : 1	1	ALBANIA	AUD	45631	112352	022020	36547	25896	62443	

- The “Number of Constituent Entities in this Tax Jurisdiction” field will be pre-populated, indicating the amount of Constituent Entity details completed and added.

6.6 Additional Information

- Ensure that the “Additional Information” have been completed. If you select the “**File Return**” button without completing the “Additional Information”, the following error message will be displayed.

- In order to complete “Additional Information”, click on the container heading and the fields to complete will be generated.

- **Unique Number:** This number may / may not be pre-populated. It indicates that the information relates to a specific fiscal year.
- **Record Status:** This field is only applicable when the CBC01 form is being revisited for editing purposes per applicable container. Note that it will be un-editable upon the initial completion of the form. To re-edit the information on the **Additional information** container, select one of the following:

- **Correction** – To correct information completed on this container / section of the form.
- **Deletion** – To delete information completed on this container section of this form.

6.7 Other information

- **Please include any further brief in information or explanation you consider necessary or that would facilitate the understanding of the compulsory information provided in the Country-by-Country Report:** Complete as described.
- **Resident country code:** Select the appropriate country.
- **Summary Ref code:** Select the appropriate summary ref code on the list provided:
 - Revenues – Unrelated
 - Revenues – Related
 - Revenues – Total
 - Profit or Loss
 - Tax Paid
 - Tax Accrued
 - Capital
 - Earnings
 - Number of Employees
 - Assets
 - Name of MNE group

6.8 Declaration

- **Date:** Complete the date at which you want to declare the CBC01 form information is correct. This must be completed before filing (submitting) the form.

7 SUBMIT THE CBC01 RETURN

- Once the CBC01 form has been completed, click on the **File Return** button displayed at the menu above the form to submit/file the form to SARS.

- Note that the following with regards to the menu buttons:
 - **Back** - This button will take you back to the **Country by Country Reporting Work Page** without saving the contents completed on the form.
 - **Save** – This button will save what you have completed on the CBC01 form and take you back to the **Country by Country Reporting Work Page**.
 - **File Return** – This button will submit the return to SARS and take you back to the **Country by Country Reporting Work Page**.
- Once the user clicked on the **File Return** button, the following will be displayed.

- Click on the **Continue** button to be taken back to the work page.
- Note the **Status** of the CBC01 form has changed to **Filed through eFiling**.

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling		1	

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Waiting for Documentation to be Uploaded			0	0

- Proceed by submitting the master and local file as per section 6 below.

8 HOW TO SUBMIT THE MASTER AND LOCAL FILE?

- The master and local files consists of documents that must be submitted by the MNE entity as per the external Country by Country BRS, which is available on the SARS website. This section will guide the user on how to arrange and submit your master and local file.
- For the purposes of calculating the value of a taxpayer’s annual aggregate (potentially affected transactions):
 - One should include dividends paid / received, the coupon paid / received on preference shares and finance charges flowing from any transaction, operation, scheme, agreement or understanding, directly or indirectly entered into or effected between or for the benefit of either or both a person that is a resident; and any other person that is not a resident.
 - It will exclude any transaction, operation, scheme, agreement or understanding contemplated in section 31(5), (6) or (7) of the Income Tax Act.
- On the **Country by Country Reporting Work Page** note the supporting documents, which have the following status **“Waiting for documentation to be uploaded.”**

Country by Country Reporting Work Page

Reporting Entity Name	eFiling Status
Tax Reference	Filed
Form Type	
Reporting Period	CBC


Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling		1	

Request For Correction | Back to Search

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Waiting for Documentation to be Uploaded			0	0

- Click on the **CBC Documents** hyperlink, displayed below **“Supporting Documents”**
- The **Supporting Documents for CBC** page will be displayed

SUPPORTING DOCUMENTS FOR CBC

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

TAXPAYER DETAILS

Taxpayer Name:

Tax Reference Number:

Return Type: CBC

UPLOAD SUPPORTING DOCUMENTS

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

Document Name:

Classification:

Very important:

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

- Click on the **Browse** button, besides **Document Name**. Navigate through the files to upload the document that is required.

Note: The user will not be permitted to submit the same name document under one classification. The user will be required to submit as per document classifications provided, if the documents under that classification exceeds the limitation, the user may use the same classification but rename the document (e.g. Master file Organisational Structure-Part 1).

- Once you found the document, Click on the appropriate file and then click the **Open** button.
- Click on the **Classification** drop down list. This will list all the types of master and local files that can be uploaded.
- Select the appropriate classification file from the list displayed.

SUPPORTING DOCUMENTS FOR CBC



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

TAXPAYER DETAILS

Taxpayer Name:

Tax Reference Number:

Return Type:

- Local - Controlled transactions
- Local - Local entity
- Local - Financial information
- Local - Other

UPLOAD SUPPORT

Please ensure that

- Master - Description of the MNE business
- Master - MNE financial and tax positions
- Master - MNE intangibles
- Master - MNE intercompany fin activities
- Master - Organisational structure
- Master - Other

Document Name:

Classification:

Select

before submitting this group.

Very important:

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

- Click on the **Upload** button.

UPLOAD SUPPORTING DOCUMENTS

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

Document Name:

D:\Users\s1027019\De| Browse...

Upload

Classification:

Master - MNE financial and tax positions

Very important:

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

UPLOAD SUPPORTING DOCUMENTS

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

Document Name:

D:\Users\s1027019\De| Browse...

Upload

Classification:

Master - MNE financial and tax positions

Very important:

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

Processing...



Processing

Your document is being uploaded and converted. This may take a few seconds.

UPLOADED DOCUMENTS

- The files uploaded will be displayed on the screen as follows:

UPLOADED DOCUMENTS

Document Name	Classification	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Master File.pdf	Master - MNE financial and tax positions	81	<input checked="" type="checkbox"/>	Converted and stored	2018/03/08 01:27:03 PM	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

Note that the master file and local file documentation to be submitted should not exceed 5 MB per document. The total number of documents that can be uploaded is 20. The total size of all the documents submitted (both master and local files) must not exceed 100MB.

- Once all the documents have been uploaded, click on the **Submit to SARS** button.
- The following pop up message will be displayed.

secure.qa.sarsefiling.co.za says

I declare that the information furnished in the Master file and/or Local file is true and correct in every aspect and I have disclosed in full the amounts during the period covered by this declaration. I have the necessary records to support all the declarations on such documents.

- Note the content on the pop up message. Once noted, click on the **OK** button to proceed and this will take the representative back to the **Country by Country Reporting Work Page**.

Country by Country Reporting Work Page

Reporting Entity Name	eFiling Status	
Tax Reference	Filed	
Form Type	CBC	
Reporting Period		

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling		1	

Request For Correction Back to Search

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted			81	1

Request For Correction

- Note that the status under supporting documents changed to **Submitted** on the **Country by Country Reporting Work Page**.

*When submitting the master and local file only, the CBC01 form may not be completed and submitted. Once the master and local files have been uploaded and submitted, eFiling will display the status of the supporting documents as **Submitted** on the **Country to Country Reporting Work Page**. SARS will issue communication regarding the validation outcomes of your submission.*

- The following message will be displayed once a declaration has been filed to SARS.

Good day

This is to notify you about a new CBC declaration.

Tax reference number :
Reporting year :2018-01-09

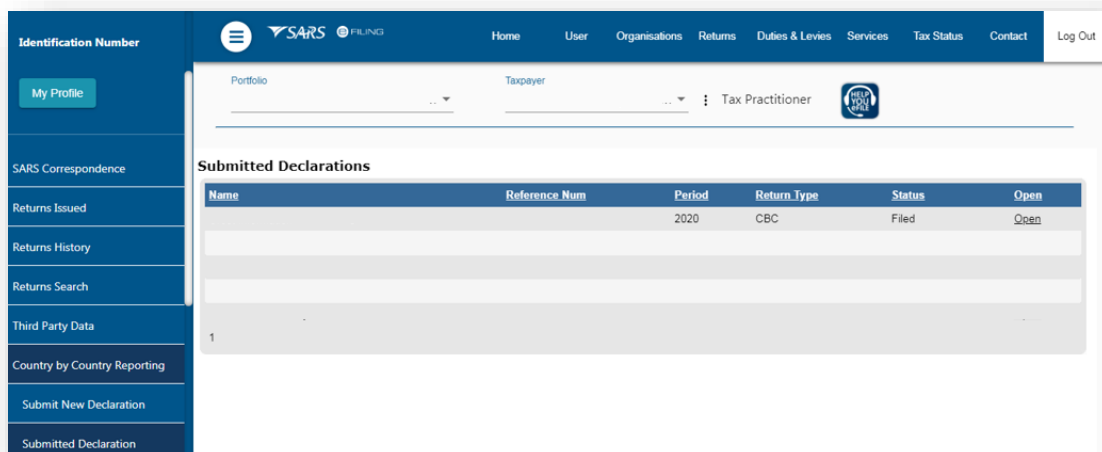
Regards,
FDR

- Once SARS has received the Master or Local files, the following message will be communicated to the representative.



9 HOW TO REQUEST A CORRECTION OF THE SUBMITTED CBC01 FORM, MASTER FILE AND OR LOCAL FILE

- This function should be used when the user wants to submit an updated CBC01 form, master and or local file.
- Also note that after validations has been conducted on your submitted master and local file, a letter will indicate whether the documents submitted are accepted by SARS or rejected. This section will unpack how to request a correction on your CBC01 form, rejected master and or local file or when additional master or local files need to be uploaded and submitted to SARS.
- Note that the representative can only request for correction on submitted master and or local files or the CBC report (CBC01 form).
- Click on **Submitted Declaration** option displayed on the left menu.
- The **Submitted Declarations** page will be displayed listing all the files that have been submitted to SARS.



- On the appropriate submission, click on the **Open** hyperlink
- This will display the **Country by Country Work Page**.

Country by Country Reporting Work Page

Reporting Entity Name		eFiling Status	
		Correction Filed	
Tax Reference			
Form Type		CBC	
Reporting Period		2020	

Form Type	Type	Status	Date	Version	Last Updated By	Current XML	Errors
CBC01	Form	Filed through eFiling	2019/11/23	1			
CBC01	Form	Filed through eFiling	2019/11/23	2			

Request For Correction | Back to Search

LETTER	Letter Description	DATE
CBC Letters	Acceptance of Master Files and Local Files	2020/05/22

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted		2019/11/23	89	1
CBC Documents	Submitted		2019/11/23	69	2

Request For Correction

- Note that below the **Form Type** and the **Supporting Documents** rows, a **Request for Correction** button is displayed.

9.1 Request for Correction for CBC01 report

- To request a correction of the CbC report (CBC01 form), proceed as follows:
- From the main menu click on **Submitted Declarations** displayed on the left menu, select the appropriate row and click on the **Open** hyperlink. This will display the **Country by Country Reporting Work Page** of the selected row as discussed above.

Country by Country Reporting Work Page

Reporting Entity Name		eFiling Status	
		Correction Filed	
Tax Reference			
Form Type		CBC	
Reporting Period		2020	

Form Type	Type	Status	Date	Version	Last Updated By	Current XML	Errors
CBC01	Form	Filed through eFiling	2019/11/23	1			
CBC01	Form	Filed through eFiling	2019/11/23	2			

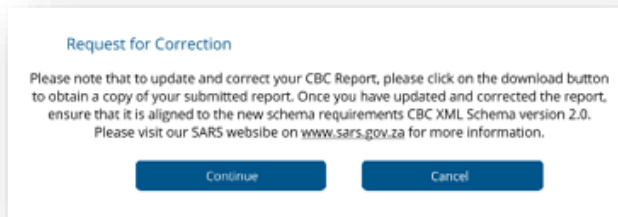
Request For Correction | Back to Search

LETTER	Letter Description	DATE
CBC Letters	Acceptance of Master Files and Local Files	2020/05/22

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted		2019/11/23	89	1
CBC Documents	Submitted		2019/11/23	69	2

Request For Correction

- Click on the **Request for Correction** button displayed below **Form Type**
- The following message will be displayed



- Click on **Continue**
- An additional row will be displayed with a **Status** as **Saved**

Country by Country Reporting Work Page

Reporting Entity Name	eFiling Status	
	Correction Filed	
Tax Reference		
Form Type	CBC	
Reporting Period	2020	

Form Type	Type	Status	Date	Version	Last Updated By	Current XML	Errors
CBC01	Form	Filed through eFiling	2019/11/23	1			
CBC01	Form	Filed through eFiling	2019/11/23	2			
CBC Submission	Form	Saved	2020/06/04	3			

[Back to Search](#)

LETTER	Letter Description	DATE
CBC Letters	Acceptance of Master Files and Local Files	2020/05/22

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted		2019/11/23	89	1
CBC Documents	Submitted		2019/11/23	69	2

- Click on the saved **CBC01** hyperlink to open the **CBC01** form.
- Complete the **CBC01** form and click on the **File** button displayed on top of the form.
- Once the form has been submitted, the following pop-up message will be displayed:-



- Click on one of the following options:
 - Click on **Accept** to complete your submission
 - Click on **Decline** to cancel the submission
- Note that where **Accept** is selected, the latest CBC01 form will be filed and submission to SARS.
- Also note that there will be instances where an additional row under **Supporting Documents** will also be displayed reading as **Waiting for documentation to be uploaded**. Note that when that happens the representative must also re-submit the master and local files.
- The **Status** of the submitted CBC01 form will change to **Filed through eFiling**.

9.2 Request for Correction for Supporting Documents

- When the representative wants to re-submit or submit additional master and or local file(s) forgotten/omitted during the first submission, click on the **Request for Correction** button below **Supporting Documents**.

Country by Country Reporting Work Page

Reporting Entity Name	eFiling Status
Tax Reference	Filed
Form Type	
Reporting Period	CBC

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling		1	

Request For Correction Back to Search

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted	i		81	1

Request For Correction

- An additional row will be displayed with a **Status** reading: **“Waiting for documents to be Uploaded.”**

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted	i	2018/03/08	81	1
CBC Documents	Waiting for Documentation to be Uploaded	i	2018/03/08	0	0

- Click on the hyperlink **Waiting for documentation to be Uploaded**

- This will lead the representative to the **Supporting Documents for CBC** page displayed below

SUPPORTING DOCUMENTS FOR CBC

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

TAXPAYER DETAILS

Taxpayer Name: _____

Tax Reference Number: _____

Return Type: _____ CBC

UPLOAD SUPPORTING DOCUMENTS

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

Document Name:

Classification:

Very important:

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

- Proceed as per section 7 on this document to upload the master and or local file.
- Once the **Submit to SARS** button has been clicked, the representative will be taken back to the **Country by Country Work Page** where the **Status** of the recent updates changed to **Submitted**.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted		2018/03/08	81	1
CBC Documents	Submitted		2018/03/08	81	1

9.3 Request for Correction of the XML file

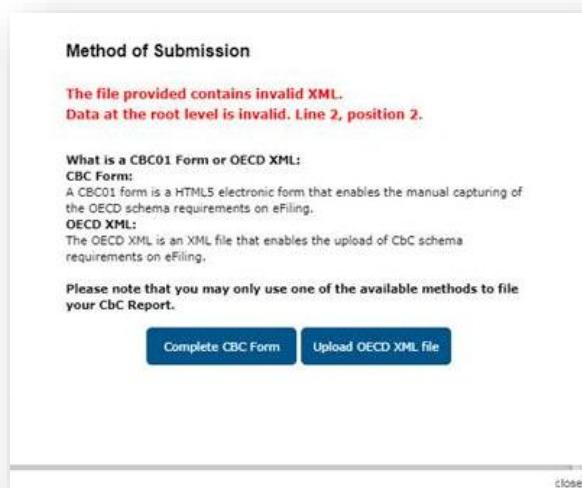
- Correcting the XML file is mostly as a result of matters around uploading the XML file. This is commonly due to the following not completed appropriately or an Error detected when submitting the file;
 - The Reporting Period,
 - Always ensure that the year selected in eFiling corresponds to the reporting period field.
 - The information of the MessageRefID and DocRefID fields. Note that the year end date (CCYY-MM-DD) in the XML file (the value (year)) is applied to the MessageRefID and DocRefID fields, and
 - The Error Handling on eFiling.

9.3.1. Error Handling on eFiling.

- There are two error message types that the user should note when handling an error.

Error Message type 1 – XML Validation.

- The message will provide guidance on issues with structure of XML file.



- Correct and repeat uploading the file until the 'Submit File' button is displayed.

Form Type	Type	Status	Date	Version	Last U
CBC File	File	Filed through eFiling	2020/06/09	1	H Gee
CBC File	File	Filed through eFiling	2020/06/09	2	H Gee
CBC Submission	File	Saved	2020/06/09	3	H Gee

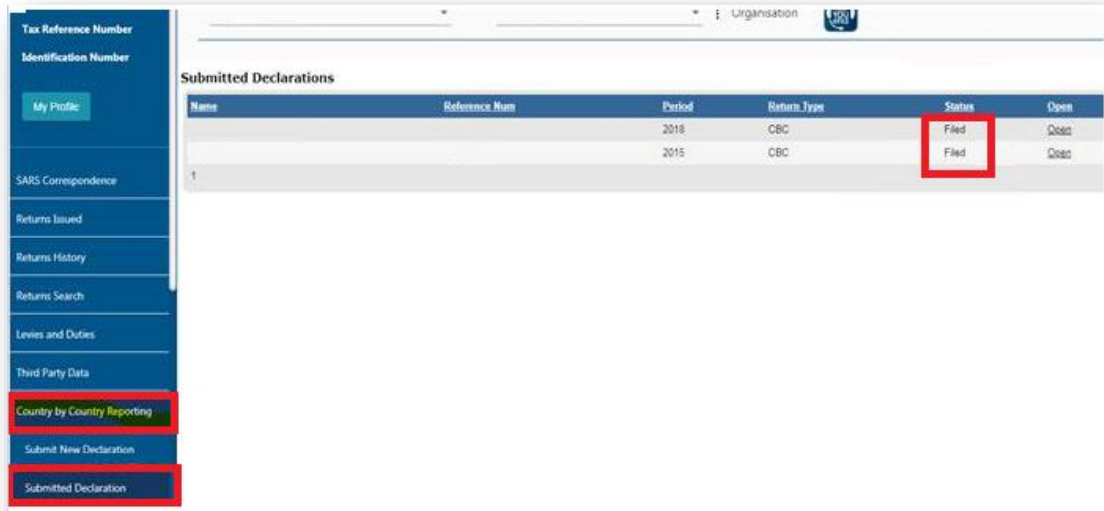
Back to Search Submit File

Error Message type 2 – Error File (Notepad file)

- Refer to section 5.2 of this guide
- By clicking on the “Errors” hyperlink on the **Country by Country Reporting Work** page, a notepad file will open up contain data errors. After making corrections, upload revised XML file selecting 'Request for Correction' and again follow steps for submitting the XML file.
- Always ensure that you have validated whether you have successfully submitted your XML file. Validation can be done by either the following options;
 - Validate on the CbC Reporting Work Page after about 5 minutes following completion of declaration – The Errors file should not appear for your most recent submission.



- Validate whether the Submitted Declaration page has the file status as 'Filed'.



10 COMMUNICATION FROM SARS

- Once the master and local file has been submitted, there are validations done to ensure that the information submitted is accurate.

- SARS will communicate the outcome of the validations via a letter which will be sent on the profile of the representative via eFiling.
- The representative can either locate the letters under the **SARS correspondence** left menu displayed when selecting the return button on the main menu option or on the **Country by Country Reporting Work Page**.
- To navigate to the work page, proceed as follows:
 - Click on the **Country by Country Reporting** left menu
 - Click on the **Submitted Declarations**
 - Select the appropriate row and click on the **Open** hyperlink under the **Submitted Declarations (CBC)** page
- This will display the **Country by Country Reporting Work Page**.

The screenshot displays the SARS eFiling interface for the 'Country by Country Reporting Work Page'. The top navigation bar includes 'Home', 'User', 'Organisations', 'Returns', 'Duties & Levies', 'Services', 'Tax Status', 'Contact', and 'Log Out'. The left sidebar contains various menu items such as 'My Profile', 'SARS Correspondence', 'Returns Issued', 'Returns History', 'Returns Search', 'Third Party Data', 'Country by Country Reporting', 'Submit New Declaration', 'Submitted Declaration', and 'Non-Core Taxes'. The main content area shows the following details:

Reporting Entity Name	eFiling Status
Crest Information Systems CC	Correction Filed

Tax Reference	Form Type	Reporting Period
9475376845	CBC	2020

Form Type	Type	Status	Date	Version	Last Updated By	Current XML	Errors
CBC01	Form	Filed through eFiling	2019/11/23	1	A van der Vyver		
CBC01	Form	Filed through eFiling	2019/11/23	2	A van der Vyver		

Buttons: Request For Correction, Back to Search

LETTER	Letter Description	DATE
CBC Letters	Acceptance of Master Files and Local Files	2020/05/22

ASK A QUESTION?

- To open the letters, click on the **CBC letters** hyperlink
- The acceptance letter is as follows:



Acceptance of Master Files and Local Files

Enquiries should be addressed to SARS:

Contact Detail

SARS Head Office 0124226563
SARS online: www.sars.gov.za

Details

Tax Reference No.:
Date: 2017-11-15

Always quote this reference number when contacting SARS

Dear Taxpayer

ACCEPTANCE OF MASTER FILES AND LOCAL FILES

The South African Revenue Service (SARS) has finalised the validation process of the master file and the local file submitted in accordance with the Public Notice that prescribes these returns in terms of Section 25 of the Tax Administration Act, 2011, and the SARS External Business Requirement Specification for the Country By Country and Financial Data Reporting for the 2016 reporting year.

SARS confirms that the returns have passed the validation requirements. SARS reserves the right to conduct further validations, if required, in respect of the returns stated above for the specified reporting period.

Should you have any queries relating to this submission, please contact the SARS official mentioned above.
Sincerely

- The rejection letter is as follows:



Rejection of Master Files and Local Files

Enquiries should be addressed to SARS:

Contact Detail

SARS Head Office 0124226563
SARS online: www.sars.gov.za

Details

Tax Reference No.:
Date: 2017-11-15

Always quote this reference number when contacting SARS

Dear Taxpayer

REJECTION OF MASTER FILES AND LOCAL FILES

The South African Revenue Service (SARS) has finalised the validation process of the master file and the local file submitted in accordance with the Public Notice that prescribes these returns in terms of Section 25 of the Tax Administration Act, 2011, and the SARS External Business Requirement Specification for the Country By Country and Financial Data Reporting for the 2015 reporting year.

The following documents were rejected as they did not meet the minimum requirements stipulated:

- Master File / MNE intercompany fin activities

You are required to re-submit relevant materials in relation to all the documents mentioned above within 30 working days from the date of notice.

You are advised to refer to the External Business Requirements Specification for the Country-by-Country and Financial Data Reporting and also to the Annex I and II to Chapter V of the 2017 OECD Transfer Pricing Guidelines for further details relating to the submission requirement.

Should you have any queries relating to this submission, please contact the SARS official mentioned above.

- If the master or local files have been rejected by SARS, the representative must re-submit the master and local file with the information required by proceeding back to the **Country by Country Reporting Work Page** and clicking on the **Request for Correction** button under the supporting documents row. The representative must then re-submit the documents (master and or local file) as per section 7 on this document.

11 CROSS REFERENCES

DOCUMENT TITLE	APPLICABILITY
IT-ELEC-03-G01 - How to complete the company Income Tax return ITR14 eFiling - External Guide	All
GEN-ELEC-18-G01 - How to Register for eFiling and Manage Your User Profile - External Guide	All

12 DEFINITIONS AND ACRONYMS

BRS	Business Requirements Specifications
BEPS	Base Erosion and Profit Shifting
CBC	Country by Country
CBC Report	A CBC report is the CBC01 form, which captures certain information regarding global allocation of the MNEs group income and taxes paid, together with certain indicators of the location of economic activities within the MNE group.
Constituent Entity	Any separate business unit of an MNE group that is included in the Consolidated Financial Statement of the MNE group for financial reporting purposes, or would best be included if equity interests in such business unit of an MNE group were traded on a public securities exchange.
Entity	This term is generally used in OECD/G20 CbC guidelines and the SACbC regulations and its definitions generally include the term "business unit".
Fiscal year	An annual accounting period with respect to which the ultimate parent entity of the entity of the MNE group prepares its financial statements.
ITA	Income Tax Act
International Agreement	The multilateral convention for mutual administrative assistance in tax matters, any bilateral or multilateral tax convention or any tax information exchange agreement to which South Africa is a party, and by its terms provides legal authority for the exchange of tax information between jurisdictions, including automatic exchange of information.
Local File	The local file is supporting documents compiled by all MNEs referring specifically to material transactions of the local MNE group entity.
OECD	Organisation for Economic Cooperation and Development
Master File	The master file is supporting documents which must be compiled by a parent or headquarters entity. It contains standardised information relevant for all entities of the MNE group.

MNE	A Multinational Enterprise, which for purposes of this BRS includes an MNE Group and any Group of enterprises where any enterprise in such Group is tax resident in another jurisdiction or is a tax resident of South Africa that has a permanent establishment in another jurisdiction
TAA	Tax Administration Act
Ultimate Parent Entity	Defined in the SA CbC Regulations as a Constituent Entity of an MNE Group that owns directly or indirectly a sufficient interest in one or more other Constituent Entity of such MNE Group such that it is required to prepare Consolidated Financial Statements under accounting principles generally applied in its jurisdiction of tax residence, or would be so required if its equity interests were traded on a public securities exchange in its jurisdiction of tax residence

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 registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 7277
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).