



SARS ONLINE QUERY SYSTEM

TABLE OF CONTENTS

1	SUMMARY	3
2	GUIDANCE ON SUBMISSION OF THE QUERIES	3
3	AVAILABLE QUERY SERVICES	4
3.1	SUBMIT A PAYMENT ALLOCATION QUERY	4
3.2	REQUEST YOUR TAX REFERENCE NUMBER	7
3.3	SUBMIT SUPPORTING DOCUMENTS	9
3.4	REPORT NEW ESTATE CASE	12
3.5	UPDATING OF REGISTERED REPRESENTATIVE	16
3.6	REQUEST TRUST REGISTRATION FOR INCOME TAX	20
3.7	REQUEST ASSESSMENTS NOTICE AND STATEMENT OF ACCOUNT FOR INDIVIDUALS	28
3.8	REQUEST YOUR TAX COMPLIANCE STATUS (TCS)	31
3.9	VERIFY TAX COMPLIANCE STATUS	46
4	CAPTCHA SCREEN FOR ALL QUERIES	48
5	DEFINITIONS, ACRONYMS AND ABBREVIATIONS	48
6	REVISION HISTORY TABLE	48

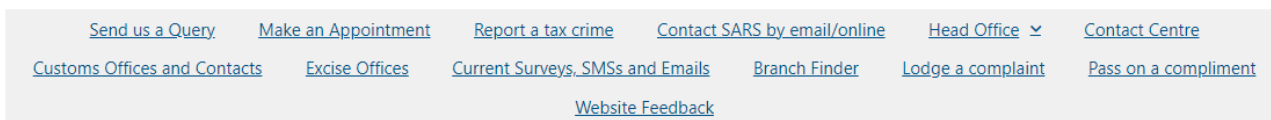
1 SUMMARY

- a) This guide will assist taxpayers to understand how to raise queries with SARS on the SARS Online Query System (SOQS) so that they don't have to go to a branch.
- b) To initiate a query, taxpayers simply need to complete the online form by selecting a Query Type; complete a set of required information fields; attach supporting documentation where necessary and submit the data to SARS for processing and review.
- c) The SOQS currently allows for the following Query Types to be captured:
 - i) Supporting document upload.
 - ii) Account query related to a payment allocation.
 - iii) What is my tax reference number query?
 - iv) Report New Estates Case.
 - v) Request to be uploaded as the registered representative.
 - vi) Request Tax Compliance Status
 - vii) Verify Tax Compliance Status
 - viii) Trust Registration
 - ix) Request Notice of Assessments and Statement of Accounts

2 GUIDANCE ON SUBMISSION OF THE QUERIES

- a) There are now two options to access the queries online.
- b) To access the SOQS taxpayers can visit the SARS website www.sars.gov.za then click on > Contact Us.

Contact Us



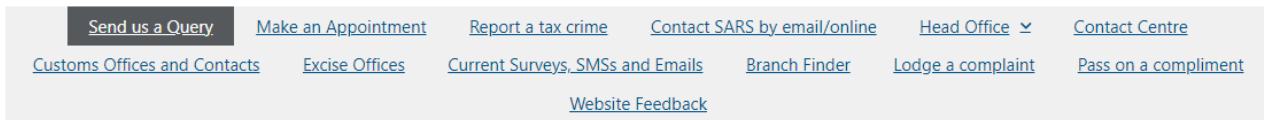
Send Us a Query



- c) Option 1: All the options for SOQS will be displayed under the heading "Send Us a Query".

- i) Click on the link for each query and the relevant query screen will be displayed.
- d) Option 2: The taxpayer can click on “Send us a Query” link in the grey list.
- b) The following screen will be displayed:

Send us a Query



No need to go to a branch to do any of the following:

- You can request a [Notice of Assessment and Statement of Accounts](#) via the SARS Online Query System.
 - Request the registration of a new Trust for the purposes of Income Tax. [Click here to submit your trusts request](#). Before you click on the link, see which [trust supporting documents](#) will be required to register a Trust.
 - [Verify](#) a Tax Compliance Status here. This query allows institutions permitted by the taxpayer to verify the taxpayer’s TCS. For the third party to be able to verify, he/she must have the taxpayer’s reference number and the TCS Pin.
 - Request your Tax Compliance Status (TCS). [Click here to submit your TCS request](#).
 - Submit supporting documents. [Click here to submit your supporting documents](#).
 - Submit a payment allocation. [Click here to submit your payment allocation](#).
 - Request your Tax Reference Number if you have forgotten it. [Click here to request your Tax Reference Number](#).
 - Report new Estate Case. [See the supporting documents required](#) to report a new estate case. [Click here to report a new Estate Case](#).
 - Conveyancers can submit required supporting documents for Transfer Duty bank detail changes. [Click here to submit supporting documents for Transfer Duty bank detail changes](#).
 - Updating of the registered representative of a taxpayer for Income Tax, PAYE and VAT. Use the option “Request to be updated as the Registered Representative”. The request must be completed by the registered representative. [Click here to update the registered representative](#).
- c) Take note of the following on the Send us a Query screen:
 - i) A list of all queries will be displayed with a link next to each query.
 - ii) The taxpayer must click on the link next to the relevant query to process the request.

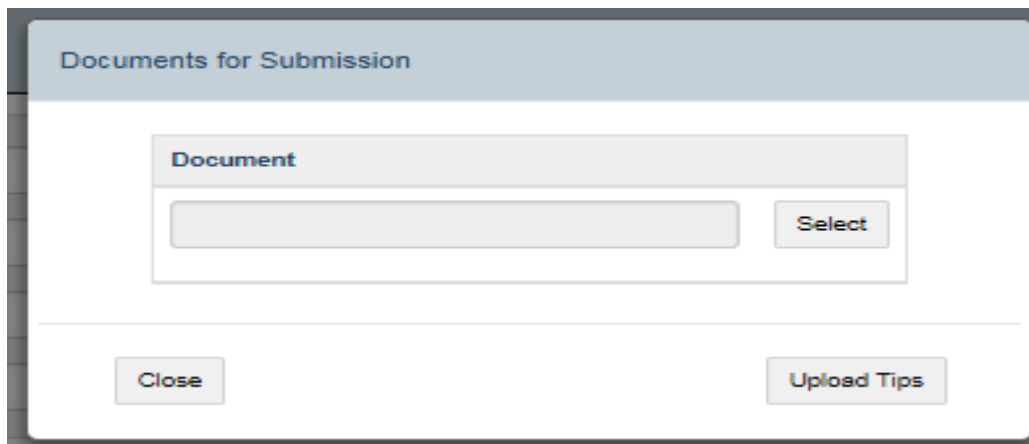
3 AVAILABLE QUERY SERVICES

3.1 SUBMIT A PAYMENT ALLOCATION QUERY

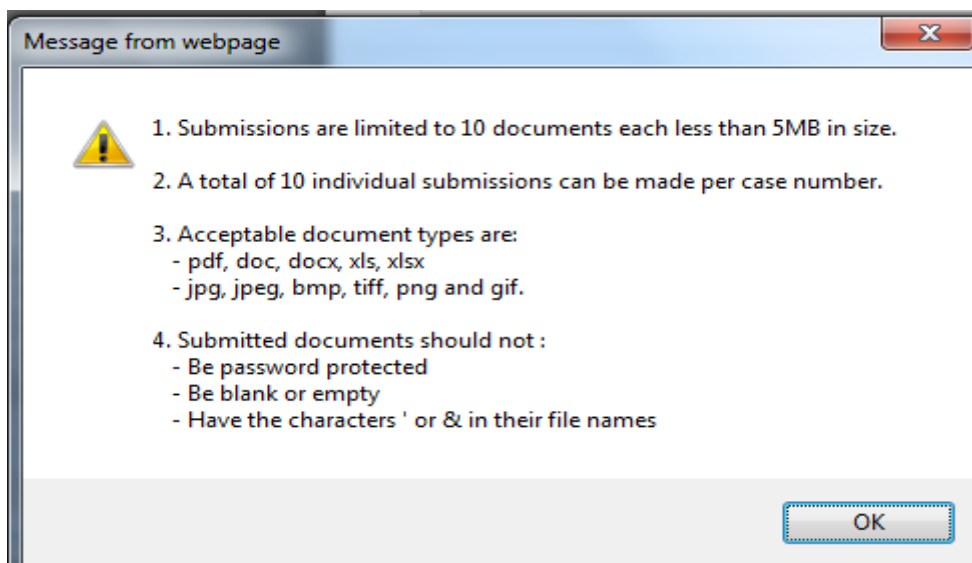
- a) Queries relating to SARS allocation of payments in respect of Income Tax, PAYE, and VAT can be submitted using query type Account Query and the Category field will default to Payment Allocation.
- b) Capture the required mandatory information and you will thereafter be able to attach and submit supporting documents.

- c) If “Submit a Payment Allocation” query was selected, the query type will default to “Account Query”. The Category will default to Payment Allocation.
- d) Select the Title from the dropdown list. The following can be selected:
- i) Ms for women irrespective of the marital status.
 - ii) Mr for men.
 - iii) Mrs for married women.
 - iv) Rev for Reverend.
 - v) Prof for Professor.
 - vi) Dr for Doctor.
 - vii) Adv for Advocate.
 - viii) Hon for Honourable.
- e) Capture the “Initials” in the Initials field’.
- f) Enter the “Name” in the Name field.
- g) Enter the “Surname” in the Surname field.
- h) Enter the “Trading Name” if it is a business. This field is optional.
- i) Enter the “Email” address in the Email address field.
- j) Enter the “Mobile” number in the Mobile field.
- k) Enter “Telephone” number in the Telephone number field. This field is optional.
- l) Select the ID Type from the dropdown list:
- i) South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
 - ii) Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
 - iii) Company Registration Number – If the taxpayer is a Company. Only a valid Company Registration number will be accepted.
 - iv) Trust Number – If the taxpayer is a Trust. Only a valid Master of the High Court Trust registration number will be accepted.
- m) Capture the “ID No” depending on the ID Type selected.

- n) Select the Tax Type from the drop-down list:
 - i) Income Tax.
 - ii) PAYE;
 - iii) VAT.
- o) Enter the “Tax No “relating to the Tax Type selected.
- p) Add notes in the “Notes” field to explain how the payments must be allocated. Make sure the notes are clear and understandable.
- q) At any point, the taxpayer can click on the “Reset” button to clear all the captured information on the screen, as well as the attached supporting documents, to be able to start the process again.
 - i) Please note that the “Reset” button must only be used if all the information on the screen is incorrect.
- r) Click on the “Documents” button to add supporting documents. The screen for “Documents for Submission” will be displayed as follows:

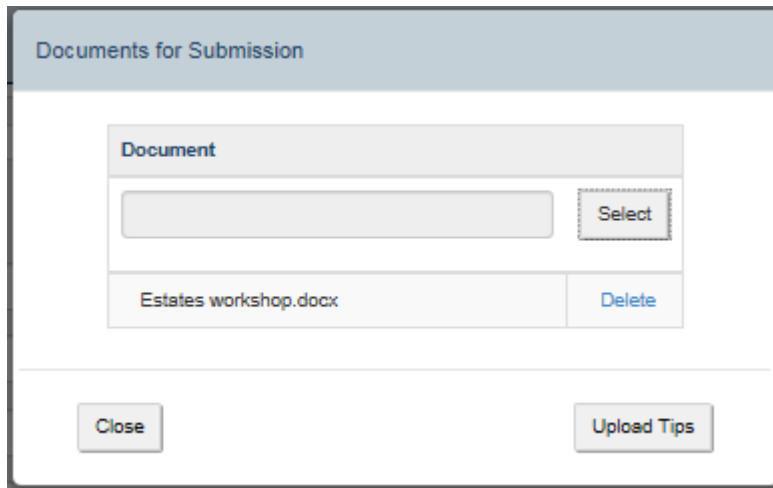


- s) Click on “Upload Tips” button to view the following tips for downloading supporting documents, the following message will be displayed:



- t) Click on “OK” button to close the message.
- u) Click on “Select” button to browse your PC and locate the supporting documents to be uploaded.

- v) Once the supporting document is attached, a “Delete” button is enabled next to the attached supporting document.



- i) View the list of attached documents to ensure that all the relevant supporting documents have been attached.
 - ii) Count the documents to ensure that the correct number of documents have been attached as indicated on the tips above.
 - iii) Where the taxpayer has attached an incorrect document click on the “Delete” button next to the specific document and delete it.
- w) Click the “Close” button to go back to the detail screen once the documents have been downloaded and attached.
 - x) Once complete, click the “Submit” button to send the captured details and attached documents to SARS.
 - y) Complete an onscreen CAPTCHA field before the submission is processed. Refer to paragraph 4 below for more details on Captcha screen.
 - z) Click the “Validate” button to validate the captured information. Once the CAPTCHA is completed correctly, the submission is accepted and uploaded for processing.
 - aa) The message: “Thank you for your submission. Correspondence will be issued shortly.” is displayed.

3.2 REQUEST YOUR TAX REFERENCE NUMBER

- a) Taxpayers who are registered for Income Tax but do not know their tax reference number, can request it via the SQOS system using the “What’s My Tax Number” query type.
- b) Supporting documents and tax reference details are not required for this query type.

- c) If the “Request your Tax Number” query was selected, the query type will default to “What’s My Tax Number?”
- d) Select the preferred channel to receive the tax number from the “Send By” drop-down list:
 - i) Email – if the taxpayer wants to receive the tax reference number via email.
 - ii) SMS – if the taxpayer wants to receive the tax reference number via SMS.
- e) Select the Title from the dropdown list. The following can be selected:
 - i) Ms for women irrespective of the marital status.
 - ii) Mr for men.
 - iii) Mrs for married women.
 - iv) Rev for Reverend.
 - v) Prof for Professor.
 - vi) Dr for Doctor.
 - vii) Adv for Advocate.
 - viii) Hon for Honourable.
- f) Capture the “Initials” in the Initials field’.
- g) Enter the “Name” in the Name field.
- h) Enter the “Surname” in the Surname field.
- i) Enter the “Trading Name” if it is a business. This field is optional.
- j) Enter the “Email” address in the Email address field.
- k) Enter the “Mobile” number in the Mobile field.
- l) Enter “Telephone” number in the Telephone number field. This field is optional.
- m) Select the ID Type from the dropdown list:
 - i) South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
 - ii) Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
 - iii) Company Registration Number – If the taxpayer is a Company. Only a valid Company Registration number will be accepted.
 - iv) Trust Number – If the taxpayer is a Trust. Only a valid Trust number will be accepted.
- n) Capture the “ID No” depending on the ID type selected.
- o) The taxpayer can click on the “Reset” button at any point to clear all the captured information on the screen and be able to start the process again.
 - i) Please note that the “Reset” button must only be used if all the information on the screen is incorrect.
- p) Once complete, press the Submit button to send the captured details to SARS.
- q) Complete an onscreen CAPTCHA field before the submission is processed. Refer to paragraph 4 below for more details on Captcha screen.
- r) Click the “Validate” button to validate the captured information. Once the CAPTCHA is completed correctly, the submission is accepted and uploaded for processing.
- s) If a successful match is made, the taxpayer will be presented with the message “Thank you for your query. Your Tax Reference Number will be issued shortly”.

- t) If there is no match, the taxpayer will be presented with the message “Thank you for your query. Unfortunately, a tax reference number could not be found for the details that you supplied”.

3.3 SUBMIT SUPPORTING DOCUMENTS

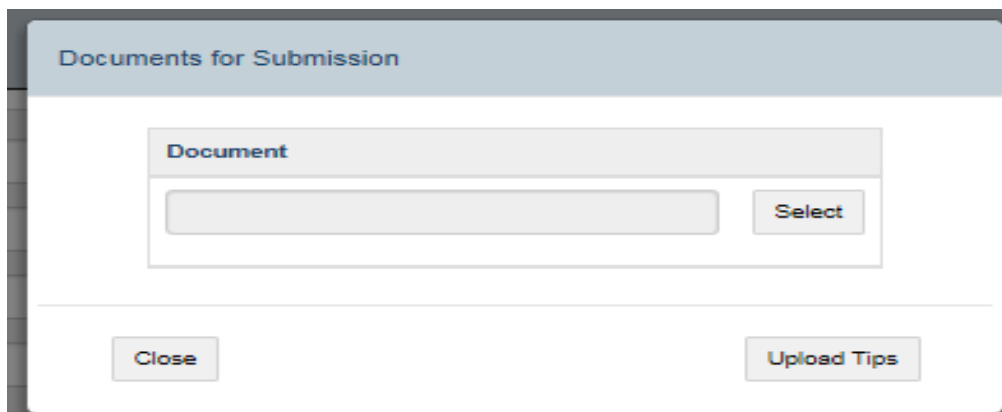
- a) Where the taxpayer received a letter from SARS requesting supporting documents, the taxpayer can upload the supporting documents using this function. This service is available for the following tax products:
- i) Income Tax.
 - ii) PAYE.
 - iii) VAT;
 - iv) Transfer Duty.
- b) To submit supporting documents to SARS, the taxpayer must use the Supporting Document Upload Query Type to upload them along with a set of mandatory data.

The screenshot shows the SARS Query System interface. At the top left is the SARS logo and 'South African Revenue Service'. The main header is 'Query System'. Below this is a form with several sections:

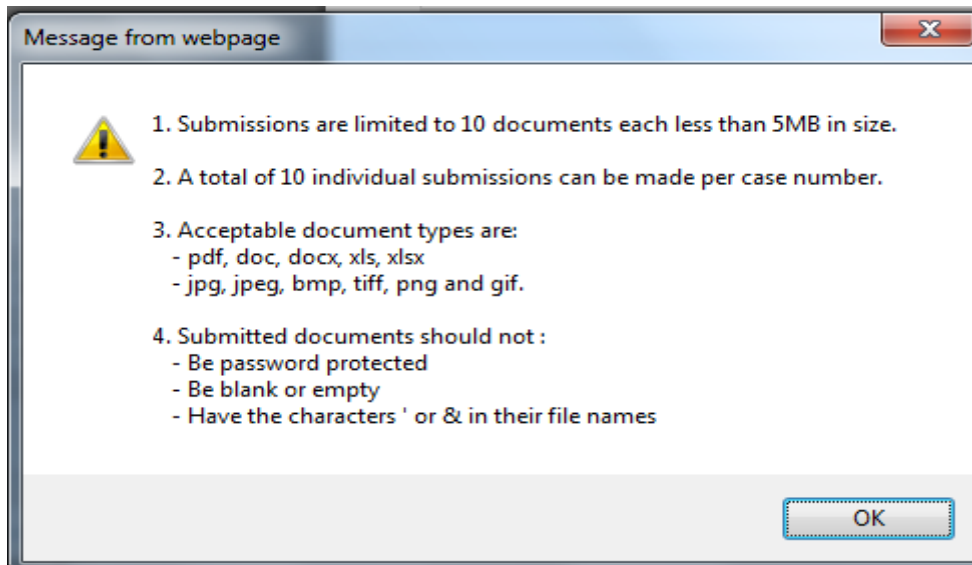
- Query Type:** A dropdown menu set to 'Supporting Document Upload'. To its right is a 'Case No.' field.
- Personal Information:** Fields for 'Title' (dropdown with 'Ms' selected), 'Name', 'Surname', 'Trading Name', 'EMail', 'Mobile', and 'Telephone'.
- Identification:** Fields for 'ID Type' (dropdown with 'South African ID Number' selected), 'ID No.', 'Tax Type' (dropdown with 'Income Tax' selected), and 'Tax No.'.
- Notes:** A large text area for entering additional information.
- Buttons:** 'Submit', 'Documents (0)', and 'Reset'.

- c) If the “Submit Supporting Documents” query was selected, the query type will default to “Supporting Document Upload”.
- d) Enter the case number relating to the supporting documents that must be attached. The system will match the case number, and one of the following outcomes is possible:
- i) Where the captured case number cannot be matched to the supplied case number but there are other active case numbers. The message “Invalid Case Number. The following case numbers are active for this tax reference number” will be displayed.
 - A) A list of case numbers will be displayed.
 - B) Review the list and enter the correct case number.
 - ii) Where the captured case number cannot be matched, and no other active case numbers exist.
 - A) The message “Invalid Case Number. There are currently no active cases for this tax reference number” will be displayed.
 - B) Review the letter received, requesting the supporting documents to be uploaded, to ensure that the correct case number is captured
 - iii) Where the captured case number is invalid. The message “The Case Number captured is invalid” will be displayed.
- e) Select the Title from the dropdown list. The following can be selected:
- i) Ms for women irrespective of the marital status.
 - ii) Mr for men.

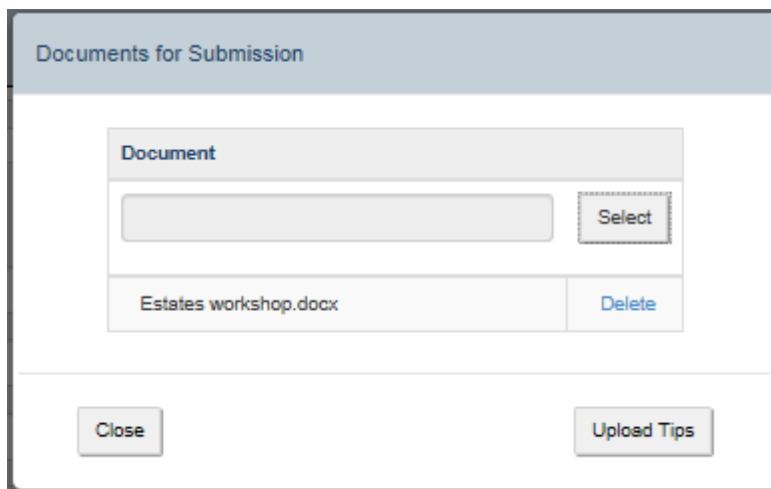
- iii) Mrs for married women.
 - iv) Rev for Reverend.
 - v) Prof for Professor.
 - vi) Dr for Doctor.
 - vii) Adv for Advocate.
 - viii) Hon for Honourable.
- f) Capture the “Initials” in the Initials field’.
- g) Enter the “Name” in the Name field.
- h) Enter the “Surname” in the Surname field.
- i) Enter the “Trading Name” if it is a business. This field is optional.
- j) Enter the “Email” address in the email address field.
- k) Enter the “Mobile” number in the mobile field.
- l) Enter “Telephone” number in the telephone number field. This field is optional.
- m) Select the ID Type from the dropdown list:
- v) South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
 - vi) Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
 - vii) Company Registration Number – If the taxpayer is a Company. Only a valid Company Registration number will be accepted.
 - viii) Trust Number – If the taxpayer is a Trust. Only a valid Trust number will be accepted.
- n) Capture the “ID No” depending on the ID Type selected.
- o) Select the Tax Type from the drop-down list:
- i) Income Tax.
 - ii) PAYE.
 - iii) VAT;
 - iv) Transfer Duty.
- p) Enter the Tax No applicable to the Tax Type selected and the case number.
- q) Add notes in the “Notes” field to explain the reason for submitting the supporting documents. Make sure that the notes are clear and understandable.
- r) Click on “Add Documents” button to add the supporting documents. The screen for “Documents for Submission” will display:



- s) Click on “Upload Tips” button to view the following tips for downloading supporting documents, the following message will be displayed:



- t) Click on “OK” button to close the message.
- u) Click on “Select” button to browse your PC and locate the supporting documents to be uploaded.
- v) Once the supporting document is attached, a “Delete” button is enabled next to the attached supporting document.



- i) View the list of attached documents to ensure that all the relevant supporting documents have been attached.
- ii) Count the documents to ensure that the correct number of documents have been attached as indicated on the tips above.
- iii) Where the taxpayer has attached an incorrect document click on the “Delete” button next to the specific document and delete it.
- w) Click the “Close” button to go back to the detail screen once the documents have been downloaded and attached.
- x) Once complete, press the “Submit” button to send the captured details and attached documents to SARS.
- y) Complete an onscreen CAPTCHA field before the submission is processed. Refer to paragraph 4 below for more details on the Captcha screen.

- i) Click on “Validate” button to validate the captured information. Once the CAPTCHA is completed correctly, the submission is accepted and uploaded for processing.
 - ii) The message: “Thank you for your submission. Correspondence will be issued shortly” will display.
- z) SARS will send an email with a message to notify whether the documents have been successfully received or that there is an error. The emails will provide specific messages relating to the error and the action that is required by the taxpayer.

3.4 REPORT NEW ESTATE CASE

- a) Queries relating to reporting a taxpayer as an estate in respect of Income Tax, PAYE, and VAT, can be submitted using query type Report New Estate Case.
- b) Capture the required mandatory information and you will be able to attach the supporting documents required for this query.
- c) Once the query is submitted, the system will determine if there is an existing estate coding case.
 - i) If there is an existing case, SARS will inform the taxpayer of the existing case, and the supporting documents submitted will be attached to the existing case.
 - ii) If there is no case, a new estate coding case will be created, and the supporting documents submitted will be attached to the case.

The screenshot shows a web form with the following sections:

- Query Type:** A dropdown menu with "Report New Estate Case" selected.
- Category:** A dropdown menu with "Deceased" selected.
- Taxpayer (Estate) Details:** A section containing:
 - Name:** An empty text input field.
 - Type:** A dropdown menu with "Individual" selected.
 - Tax Type:** A dropdown menu with "Income Tax" selected.
 - ID Type:** A dropdown menu with "South African ID Number" selected.
 - Tax No.:** An empty text input field with an asterisk indicating it is required.
 - ID No.:** An empty text input field with an asterisk indicating it is required.

- d) If “Report New Estates Case” query was selected” the Query Type will default to “Report New Estate Case”.
- e) Select the Category from the dropdown list as follows:
 - i) Deceased – If the individual is deceased.
 - ii) Liquidation – If the company is liquidated; or
 - iii) Insolvency/Sequestration – If the taxpayer is sequestrated or insolvent. This option is for all the types of taxpayers Individual, Company, Trust or Other.
- f) Capture Taxpayer (Estate) Details as follows:
 - i) Capture the Name of the estate taxpayer.
 - ii) Select the “Type” of taxpayer from the dropdown list. The list will be limited as per the Category selected above:
 - A) If “Deceased” is selected above, the Type will be limited to an Individual.
 - B) If “Liquidation” is selected above, the Type will be limited to a Company.
 - C) If “Insolvency/Sequestration” is selected above, all the Types will be available.
 - iii) Select the “Tax Type” from the dropdown list. This list will be limited as per the Type of taxpayer selected above:
 - A) If “Individual” is selected, the Tax Type will default to Income Tax.
 - B) If “Company” is selected, the Tax Type will default to Income Tax.
 - C) If “Trust” is selected the Tax Type will default to Income Tax.
 - D) If “Other” is selected the following Tax Types will be available for selection:
 - I) Income Tax.
 - II) PAYE;
 - III) VAT.
 - iv) Capture the Tax No depending on the Tax Type selected.

- v) Select the ID Type from the dropdown list. The list will be limited to the Type of taxpayer selected above.
 - A) If an Individual was selected as Type of taxpayer, the list will consist of a South African ID Number and Passport Number only.
 - I) South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
 - II) Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
 - B) If a Company was selected as a Type of taxpayer, the list will consist of Company Registration Number only.
 - C) If a Trust was selected as a Type of taxpayer, the list will consist of a Trust Number only.
 - D) If “Other” was selected as a Type of taxpayer, the ID type, and ID Number. will be disabled and cannot be completed.
- vi) Capture the “ID No” depending on the ID Type selected.
- vii) The system will validate that the tax reference number and the ID number of the estate taxpayer belong to the same entity. If not, an error message will be displayed upon submission.

Requestor Details:

Title: * <input type="text" value="Ms"/>	Initials: * <input type="text"/>
Name: * <input type="text"/>	Surname: * <input type="text"/>
Capacity: <input type="text" value="Delegated Representative"/>	PR No: PR- <input type="text"/>
Email: * <input type="text"/>	
Mobile: * <input type="text"/>	Telephone: <input type="text"/>

- g) Capture Requestor Details (these are the details of the person that is submitting this query to SARS) as follows:
 - i) Select the Title from the dropdown list. The following can be selected:
 - A) Ms for women irrespective of the marital status.
 - B) Mr for men.
 - C) Mrs for married women.
 - D) Rev for Reverend.
 - E) Prof for Professor.
 - F) Dr for Doctor.
 - G) Adv for Advocate.
 - H) Hon for Honourable.
 - ii) Capture the “Initials” in the Initials field’.
 - iii) Enter the “Name” in the Name field.
 - iv) Enter the “Surname” in the Surname field.
 - v) Select the Capacity from the dropdown list as follows:
 - A) Delegated Representative.
 - B) Tax Practitioner; or
 - C) Curator / Liquidator / Executor / Administrator (Estates).
 - vi) Enter the PR No: in the PR number field. This field is mandatory if the Capacity is Tax Practitioner. The PR Number and the ID Number of the requestor will be validated to ensure that they belong to the same entity. If not, an error message will be displayed on submission.
 - vii) Enter the “Email” address in the Email address field.
 - viii) Enter the “Mobile” number in the Mobile field.
 - ix) Enter “Telephone” number in the Telephone number field. This field is optional.

Requestor Additional Details :

ID Type: ID No:

Tax Type: Tax No:

Notes:


- h) Capture Requestor Additional Details as follows:
- i) Select the ID Type from the dropdown list:
 - A) South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
 - B) Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
 - ii) Capture the “ID No” depending on the ID Type selected.
 - iii) Select the Tax Type from the drop-down list.
 - A) The drop down will only have Income Tax as an option.
 - iv) Enter the “Tax No” for the requestor. This field will be mandatory if the Capacity selected is Tax Practitioner.
 - v) The system will validate that the ID Number and Income tax reference number of the requestor belong to the same entity where the information has been completed. If not, an error message will be displayed on submission.
 - vi) Capture additional information in the Notes field about the estate that will be useful in coding the estate.
 - vii) Click on “Documents” button to add the supporting documents. The screen for “Documents for Submission” will display:

Documents for Submission

Document

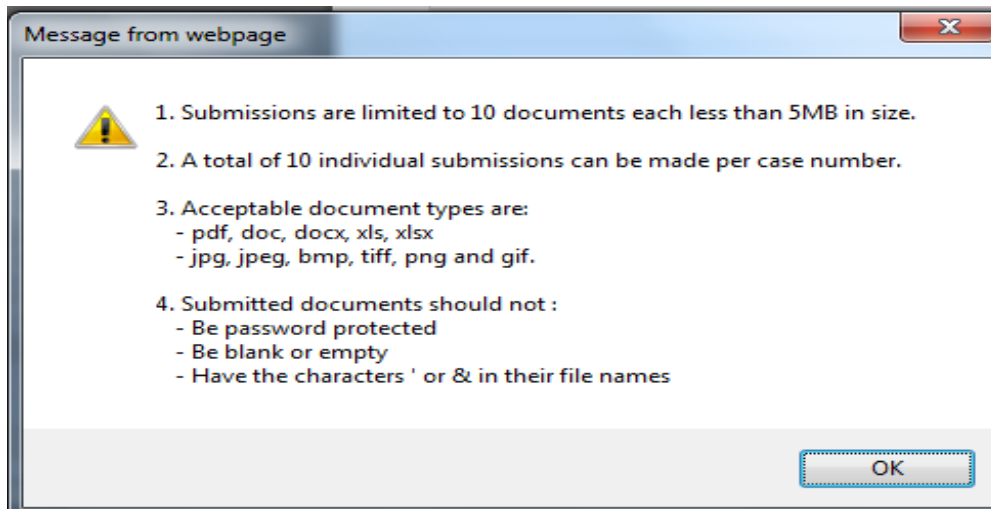
- viii) Click on “Document Requirements” button the following message will be displayed:

Message from webpage

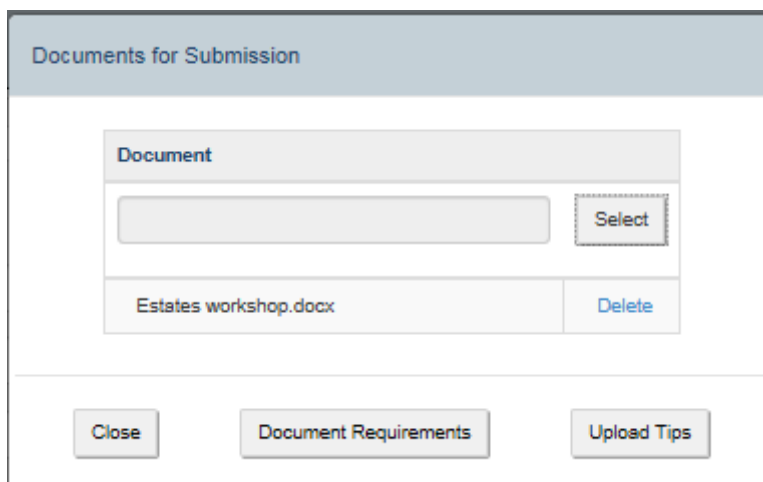
 Please submit all required supporting documents for SARS to initiate and finalise the Estates case.

For further details on requirements for supporting documents, please read our FAQs for Estates on the SARS website.

- ix) On the SOQS screen click on the link “See the supporting documents required” next to Report new Estate Case to view the list of supporting documents required or on the SARS website, go to Business and Employers, click on Estates to view the frequently asked questions (FAQs) for Estates and the list of supporting documents required.
- x) Click on “OK” button to close the message.
- xi) Click on “Upload Tips” button to view the following tips for downloading supporting documents, the following message will be displayed:



- xii) Click on “OK” button to close the message.
- xiii) Click on “Select” button to browse your PC and locate the supporting documents to be uploaded.
- xiv) Once the supporting document is attached a “Delete” button is enabled next to the attached supporting document.



- A) View the list of attached documents to ensure that all the relevant supporting documents have been attached.
- B) Count the documents to ensure that the correct number of documents have been attached as indicated on the tips above.
- C) Where the taxpayer has attached an incorrect document click on the “Delete” button next to the specific document and delete the document.
- xv) Click the “Close” button to go back to the detail screen once the documents have been downloaded and attached.
- i) Once complete, press the “Submit” button to send the captured details and attached documents to SARS.
- j) Complete an onscreen CAPTCHA field before the submission is processed. Refer to paragraph 4 below for more details on Captcha screen.
 - i) Click on “Validate” button to validate the captured information. Once the CAPTCHA is completed correctly, the submission is accepted and uploaded for processing.

- k) The message: “Thank you for your submission. Correspondence will be issued shortly” will display.
- l) No existing estate coding case - SARS will send an email with a message to notify the requestor that the request to report new estate case has been successfully received with the new case number.
- m) Existing estate coding case - SARS will send an email with a message to notify the requestor that the request to report new estate case has been successfully received with an existing case number.

3.5 UPDATING OF REGISTERED REPRESENTATIVE

- a) Queries relating to updating of registered representative of a taxpayer in respect of Income Tax, PAYE and VAT can be submitted using query type “Request to be updated as the Registered Representative”.
- b) This request must be completed by the registered representative.
- c) The requestor captures the required mandatory information and attaches the supporting documents required for this query.
- d) Once the query is submitted a case will be created for a SARS official to resolve.

Query Type:	Request to be set as Registered Representative	Capacity:	Treasurer
-------------	--	-----------	-----------

Entity Details:	
Name:	Type: Individual
Tax Type:	Tax No: *
ID Type:	ID No: *

- e) If “Register a Representative” query was selected” the Query Type will default to “Request to be set as the Registered Representative”.
- f) Select the Capacity from the dropdown list as follows:
 - i) Treasurer – If you are a treasurer for the entity.
 - ii) Curator – If you have been appointed as the Curator for the taxpayer.
 - iii) Liquidator/ Executor/ Administrator (Estates).
 - iv) Main Partner – If you are the main partner in a partnership.
 - v) Main Trustee – If you are the main trustee of the trust.
 - vi) Public Officer – If you a public officer of the company.
 - vii) Main Member – If you are the main member of the Close Corporation.
 - viii) Parent/Guardian – If you are a parent / guardian of a child; or
 - ix) Accounting Officer – If you are an accounting officer of the entity.
- g) Capture Entity Details (these are the details of the taxpayer who will be represented) as follows:
 - i) Capture the Entity Name.
 - ii) Select the “Type” of taxpayer from the dropdown list. The following can be selected:
 - A) Individual.
 - B) Company.
 - C) Trust; or
 - D) Other.
 - iii) Select the “Tax Type” from the dropdown list. This list will be limited as per the Type of taxpayer selected above:
 - A) If Individual is selected, the Tax Type will default to Income Tax.
 - B) If Company is selected, the Tax Type will default to Income Tax.
 - C) If Trust is selected the Tax Type will default to Income Tax.
 - D) If Other is selected the following Tax Types will be available for selection:
 - I) Income Tax.
 - II) PAYE;

- III) VAT.
- iv) Capture the Tax No depending on the Type of taxpayer selected above.
 - v) Select the ID Type from the dropdown list, the list will be limited to the Type of taxpayer selected above.
 - A) If an Individual was selected as Type of taxpayer, the list will consist of a South African ID Number and Passport Number only.
 - I) South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
 - II) Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
 - B) If a Company was selected as a Type of taxpayer, the list will consist of Company Registration Number only.
 - C) If a Trust was selected as a Type of taxpayer, the list will consist of a Trust Number only.
 - D) If “Other” was selected as a Type of taxpayer, the ID type and ID number are not required.
 - vi) Capture the ID No/ Reg No depending on the ID Type selected above.

Representative Contact Details :

Title: *	<input type="text" value="Ms"/>	Initials: *	<input type="text"/>
Name: *	<input type="text"/>	Surname: *	<input type="text"/>
E-Mail: *	<input type="text"/>		
Mobile: *	<input type="text"/>	Telephone:	<input type="text"/>

- h) Capture Representative Contact (these are the details of the person that must be recorded as the Registered Representative of the taxpayer in the selected Capacity) details as follows:
- i) Select the Title from the dropdown list. The following can be selected:
 - A) Ms for women irrespective of the marital status.
 - B) Mr for men.
 - C) Mrs for married women.
 - D) Rev for Reverend.
 - E) Prof for Professor.
 - F) Dr for Doctor.
 - G) Adv for Advocate.
 - H) Hon for Honourable.
 - ii) Capture the “Initials” in the Initials field’
 - iii) Enter the “Name” in the Name field.
 - iv) Enter the “Surname” in the Surname field.
 - v) Enter the “Surname” in the Surname field.
 - vi) Enter the “Mobile” number in the Mobile field.
 - vii) Enter “Telephone” number in the Telephone number field. This field is optional.

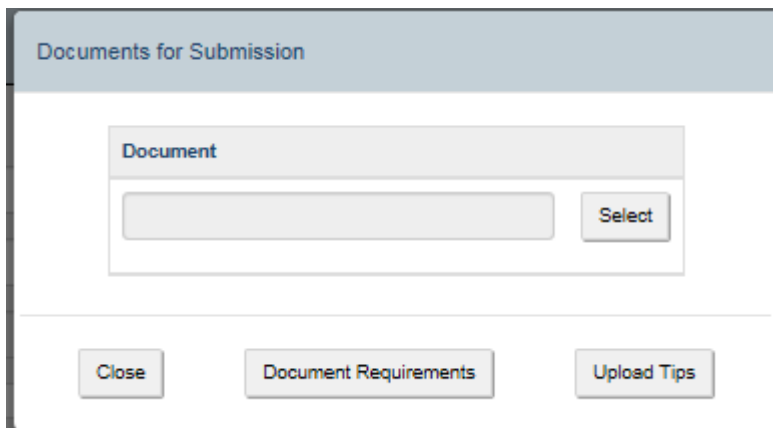
Representative Additional Details :

ID Type:	<input type="text" value="South African ID Number"/>	ID No: *	<input type="text"/>
Tax Type:	<input type="text" value="Income Tax"/>	Tax No: *	<input type="text"/>

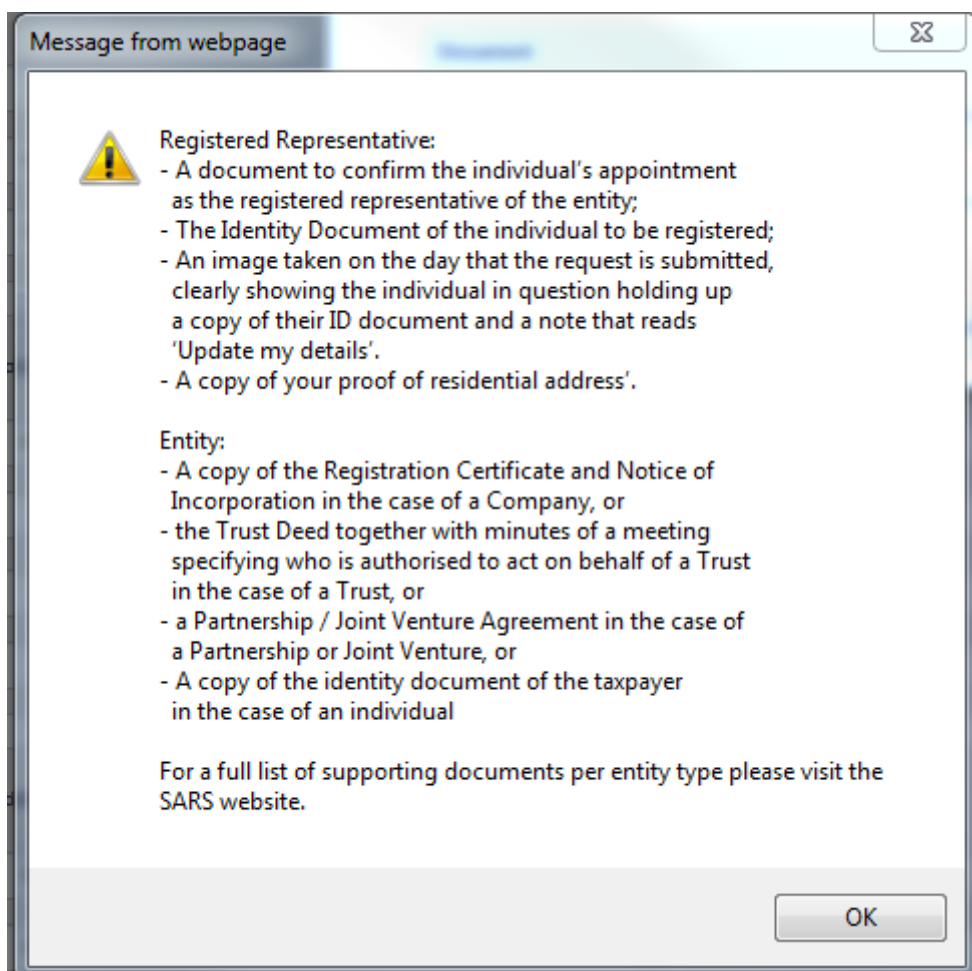
Submit Documents (0) Reset

- i) Capture Representative Additional Details as follows.
- i) Select the ID Type from the dropdown list:
 - A) South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
 - B) Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
 - ii) Capture the ID No depending on the ID Type selected.
 - iii) Select the Tax Type from the drop-down list:
 - A) Income Tax.
 - iv) Enter the Tax Number applicable to the Tax Type selected.

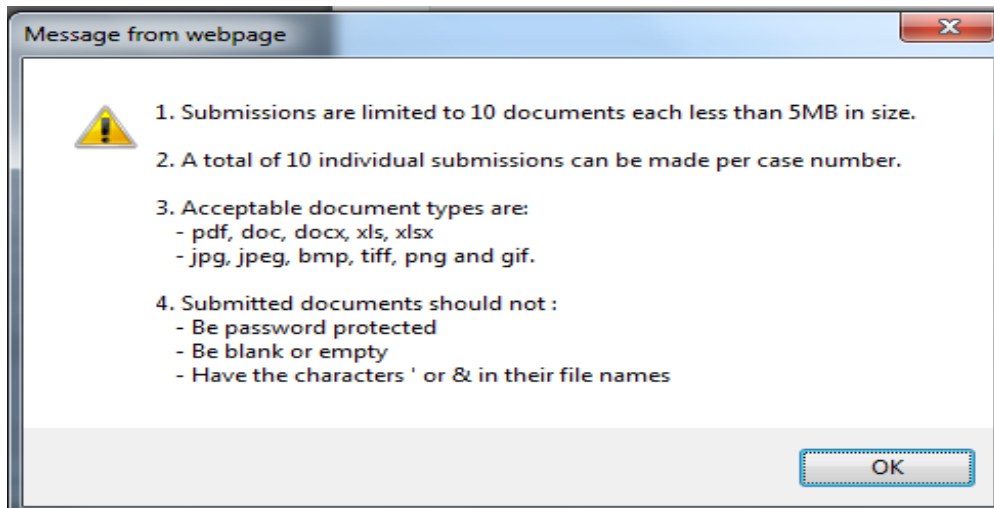
- j) Click on the “Documents” button to add the supporting documents. The screen for “Documents for Submission” will display:



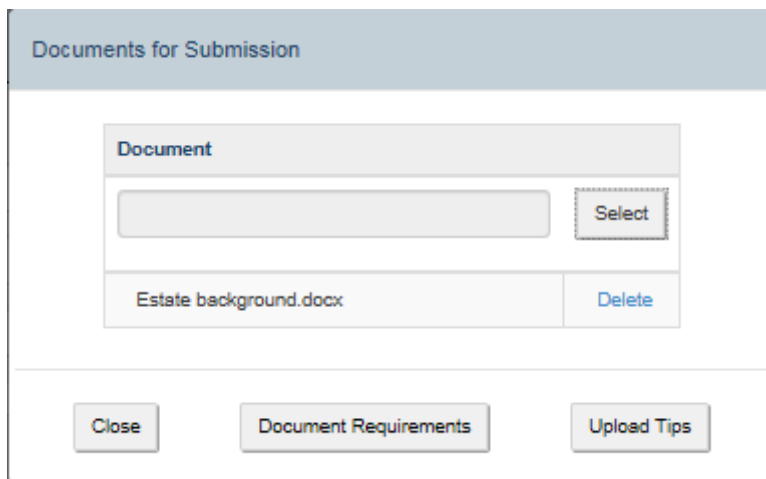
- k) Click on “Document Requirements” button to view the list of supporting documents required. The following message will be displayed:



- l) Click on the “Upload Tips” button to view the following tips for downloading supporting documents. The following message will be displayed:



- m) Click on the “OK” button to close the message.
- n) Click on the “Select” button to browse your PC and locate the supporting documents to be uploaded.
- o) Once the supporting document is attached, a “Delete” button is enabled next to the attached supporting document.



- i) View the list of attached documents to ensure that all the relevant supporting documents have been attached.
 - ii) Count the documents to ensure that the correct number of documents have been attached as indicated on the tips above.
 - iii) Where an incorrect document has been attached, click on the “Delete” button next to the specific document and delete it.
- p) Click the “Close” button to go back to the detail screen once the documents have been downloaded and attached.
 - q) Once complete, press the “Submit” button to send the captured details and attached documents to SARS.
 - r) Complete an onscreen CAPTCHA field before the submission is processed. Refer to paragraph 4 below for more details on Captcha screen.
 - s) Click on “Validate” button to validate the captured information. Once the CAPTCHA is completed correctly, the submission is accepted and uploaded for processing.
 - t) The message: “Thank you for your submission. Correspondence will be issued shortly” will display.

- u) SARS will send an email with a message to notify the requestor that the request to be updated as the registered representative has been received successfully with the allocated case number

3.6 REQUEST TRUST REGISTRATION FOR INCOME TAX

- a) This query will enable a Trust representative to apply for Income Tax registration via SOQS.
- b) The requestor captures the required mandatory information on the screen and uploads the supporting documents required for this query.
- c) Once the query is submitted a case will be created for a SARS official to resolve.

- d) If a “Trust Registration” query was selected, the Trust Registration screen above will be displayed.
 - i) The mandatory fields will have an asterisk (*) next to them.
- e) For the Trust Details Section – All the fields in this part are mandatory.
- f) Capture the Registered Name of the Trust.
- g) Select the Trust Type from the drop-down list. The following Trust types can be selected:
 - i) Inter-vivos Trust - This is a Trust which is created during the lifetime of a person by way of an agreement (contract) between the founder and the trustee(s).
 - ii) Testamentary Trust – This trust is set up in terms of the will of a person and comes into effect after their death.
 - iii) Foreign Trust (Non-Resident Trust) – is a trust that is not a resident in the Republic.
 - iv) Collective Investment Schemes in Securities.
 - v) Special Trust Type A – Inter-vivos Trust created solely for the benefit of a person with a mental or physical disability as defined in section 6B(1) of the Income Tax Act during the lifetime of a person.
 - vi) Special Trust Type A - Testamentary Trust created solely for the benefit of a person with a mental or physical disability as defined in section 6B(1) of the Income Tax Act set up in terms of the will of a person.
 - vii) Special Trust Type B – Testamentary Trust created solely for the benefit of a person(s) who is a relative of a person who died and who are alive on the date of death of that deceased person (including those conceived but not yet born), and the youngest of the beneficiaries is younger than 18 years on the last day of the year of assessment.
- h) Capture the Trust Number – This is the number obtained from the master’s office on registration. The number will be on the Letter of Authority. (Please note: This is not the Unique Reference Number (URN)).
- i) Select the relevant master’s office from the drop-down list.
- j) If the requestor completed the incorrect information, click on “RESET FORM” to clear all the completed information.
 - i) A confirmation message “Are you sure you want to clear the form?” will be displayed.

- ii) Click on “CLEAR” to continue clearing the form.
 - iii) A blank form will be displayed. Complete the blank form with the correct details.
- k) Click on “NEXT” once all the mandatory fields have been completed to go to the next screen. The Beneficial Owner for Individuals screen will be displayed.

- l) The following types of beneficial owners may be found in the Trust environment:
- i) Founder – The person who creates the Trust and defines the terms of the Trust.
 - ii) Trustee – The person(s) that are appointed to manage the affairs and the assets of the Trust.
 - iii) Beneficiary – Any person who has a vested or contingent interest in all or a part of the receipts, accruals, or assets of a Trust. Beneficiaries will be identifiable when interpreting the Trust instrument.
 - iv) Donor – A person who donates assets, income or any other property to the Trust through a deed of donation or by any other means.
 - v) Protector – A person who is appointed by the Founder to exercise control over all or certain assets or income in the Trust; usually after the Founder has become incapacitated or has died.
- Note:** Please note that the ultimate beneficial owner will always be a natural person where the type of beneficial owner is identified as a legal entity, legal arrangement or other (e.g. partnership), sufficient detail should be provided to clearly identify the ultimate natural person that will benefit from the assets or income of a Trust.
- m) Determine if the Trust has beneficial owners that are individuals (natural persons) or legal entities/legal arrangements/other or both.
- i) If a Trust has individuals (natural persons) as beneficial owners, complete Individual Details.
 - ii) If a Trust has legal entities/legal arrangements/other as beneficial owners, complete the Entity Details.
 - iii) If a Trust has both, complete both the Individual and Entity Details.
- n) Click on “ADD INDIVIDUAL” button to capture the beneficial owner details. Please note that a maximum of 10 individuals (across all types of beneficial owners) per Trust can be captured.
- i) Should the Trust have more than 10 individuals (natural persons) as beneficial owners, please upload an organogram indicating the other natural beneficial owners and the type of beneficial ownership.

Trust Registration

Please provide the details of each of the Individuals that are Beneficial Owners of this Trust or that represent Companies, Trusts or Other Entities that are Beneficial Owners of this Trust.

ADD INDIVIDUAL

INDIVIDUAL 1

<input type="text" value="Ownership Type *"/>	<input type="text" value="Name *"/>	<input type="text" value="Surname *"/>	<input type="text" value="Place of Birth *"/>	<input type="text" value="Country of Residence *"/>
<input type="text" value="Founder"/>			<input type="text" value="South Africa"/>	<input type="text" value="South Africa"/>
<input type="text" value="ID Type *"/>	<input type="text" value="ID Number *"/>	<input type="text" value="Tax Type *"/>	<input type="text" value="Income Tax Number *"/>	<input type="text" value="Tax Jurisdiction *"/>
<input type="text" value="South African ID Number"/>		<input type="text" value="Income Tax"/>		<input type="text" value="South Africa"/>
<input type="text" value="Mobile Code *"/>	<input type="text" value="Mobile Number *"/>	<input type="text" value="Email *"/>		
<input type="text" value="South Africa (+27)"/>				
<input type="text" value="Unit Number"/>	<input type="text" value="Complex Name"/>	<input type="text" value="Street"/>	<input type="text" value="Suburb/District *"/>	<input type="text" value="City/Town *"/>
<input type="text" value="Postal Code *"/>				

REMOVE INDIVIDUAL

BACK
NEXT

- o) The system will populate the information where possible. If the information is populated, review the information for completeness. If not populated, complete the following information:
- i) Select Ownership Type from the dropdown list. The following can be selected:
 - A) Founder (Settlor or Donor)
 - B) Trustee
 - C) Beneficiary
 - D) Donor (in relation to a donation made to the Trust – not the Founder)
 - E) Protector
 - ii) Capture Name of the beneficial owner.
 - iii) Capture Surname of the beneficial owner.
 - iv) Select Place of Birth from the dropdown list.
 - v) Select Country of Residence from the dropdown list.
 - vi) Select ID Type from the dropdown list.
 - A) If the South African ID number was selected, capture the ID number.
 - B) If the Passport number was selected, capture the passport number.
 - vii) Select the Tax Type from the dropdown list. The following can be selected:
 - A) Income Tax – If the beneficial owner is registered for Income Tax.
 - B) Not Registered – If the beneficial owner is not registered.
 - viii) If Income Tax was selected, capture the Income Tax Number.
 - ix) Select the Tax Jurisdiction from the dropdown list.
 - x) Select the Mobile Code from the dropdown list.
 - xi) Capture the Mobile Number of the beneficial owner.
 - xii) Capture the Email address of the beneficial owner.
 - xiii) Capture the Residential address of the beneficial owner.
 - xiv) Click on “Remove Individual” button to remove an individual who is no longer a beneficial owner.
 - xv) Click on “NEXT” to go to the next screen.

- p) Click on “ADD ENTITY” button to capture the beneficial owner details.
- i) Please note that a maximum of 3 entities per Trust can be captured. If there are more than 3 entities for the specific Trust, an organogram indicating the detail and type of beneficial owner should be provided. This diagram should include the relevant additional beneficial ownership detail of the additional entity(s).
 - ii) If an entity (legal entity, legal arrangement or other) is selected, upload an organogram that provides detail on the beneficial ownership of the entity.

- q) The system will automatically populate the information where possible. If the information is populated review the information for completeness. If not populated complete the following information:
- i) Select Ownership Type from the dropdown list. The following can be selected:
 - A) Founder (Settlor or Donor)
 - B) Trustee
 - C) Beneficiary
 - D) Donor (in relation to a donation made to the Trust – not the Founder)
 - E) Protector
 - ii) Select Entity Type from the dropdown list. The following can be selected:
 - A) Company
 - B) Trust
 - C) Other
 - iii) Capture the Registered Name of the entity.
 - iv) Capture the Registration Number of the entity.
 - v) Select the Tax Type from the dropdown list. The following can be selected:
 - A) Income Tax – If the beneficial owner is registered for Income Tax.
 - B) PAYE – If the beneficial owner is registered for PAYE.
 - C) VAT – If the beneficial owner is registered for VAT.

- vi) Depending on the Tax Type selected, capture the relevant Number.
- vii) Click on “Remove Entity” button to remove an entity which is no longer a beneficial owner.
- viii) Click on “ADD REPRESENTATIVE” to capture the representative details. Please note that a maximum of 3 Individual Representatives can be captured per Entity.

The screenshot shows the SARS Trust Registration interface. At the top, there is a header with the SARS logo and 'Trust Registration'. Below the header, there are input fields for 'Company Registration Number *', 'Income Tax' (a dropdown menu), and 'Income Tax Number *'. A blue button labeled 'ADD REPRESENTATIVE' is visible. Below this, a section titled 'REPRESENTATIVE 1' contains a form with the following fields:

- Name * (text input)
- Surname * (text input)
- Place of Birth * (dropdown menu, currently set to 'South Africa')
- Country of Residence * (dropdown menu, currently set to 'South Africa')
- ID Type * (dropdown menu, currently set to 'South African ID Number')
- ID Number * (text input, with a red border and error message: 'Please enter a valid ID Number')
- Tax Type * (dropdown menu, currently set to 'Income Tax')
- Income Tax Number * (text input, with a red border and error message: 'Please enter a valid Tax Number')
- Tax Jurisdiction * (dropdown menu, currently set to 'South Africa')
- Mobile Code * (dropdown menu, currently set to 'South Africa (+27)')
- Mobile Number * (text input)
- Email * (text input)
- Unit Number (text input)
- Complex Name (text input)
- Street (text input)
- Suburb/District * (text input)
- City/Town * (text input)
- Postal Code * (text input)

At the bottom of the form, there are buttons for 'REMOVE REPRESENTATIVE' and 'REMOVE ENTITY'.

- ix) The system will populate the information where possible. If the information is populated review the information for completeness. If not populated complete the following information:
 - A) Capture Name of the entity's representative.
 - B) Capture the Surname of the entity's representative.
 - C) Select Place of Birth from the dropdown list.
 - D) Select Country of Residence from the dropdown list.
 - E) Select ID Type from the dropdown list.
 - I) If the South African ID number was selected, capture the ID number.
 - II) If the Passport number was selected, capture the passport number.
 - F) Select the Tax Type from the dropdown list. The following can be selected:
 - I) Income Tax – If the beneficial owner is registered for Income Tax.
 - II) Not Registered – If the beneficial owner is not registered.
 - G) If Income Tax was selected, capture the Income Tax Number.
 - H) Select the Tax Jurisdiction from the dropdown list.
 - I) Select the Mobile Code from the dropdown list.
 - J) Capture the Mobile Number of the entity's representative.
 - K) Capture Email address of the entity's representative.
 - L) Capture the residential address of the entity's representative.
- x) Click on “Remove Representative” button to remove the representative.
- xi) Click on “NEXT” to go to the next screen.
- r) The Requestor (person applying for the registration of Trust with SARS) Details screen will be displayed:

- i) Select the Title from the dropdown list. The following can be selected:
 - A) Ms for women irrespective of the marital status.
 - B) Mr for men.
 - C) Mrs for married women.
 - D) Rev for Reverend.
 - E) Prof for Professor.
 - F) Dr for Doctor.
 - G) Adv for Advocate.
 - H) Hon for Honourable.
- ii) Capture the Requestor's Name.
- iii) The Initials will be pre-populated from the Name field, but the requestor can amend the initials.
- iv) Capture the Requestor's Surname.
- v) Select the Capacity from the drop-down list. The following can be selected:
 - A) Tax Practitioner – If Tax practitioner has been selected the PR Number must be captured.
 - B) Main Trustee.
 - C) Administrator (Estates).
 - D) Executor.
 - E) Liquidator.
 - F) Curator.
 - G) Once-off Mandate –The mandate is only for a specific transaction e.g., Trust registration, and then it expires.
- vi) Capture the email address of the requestor.
- vii) Capture the mobile number.
- viii) Capture the telephone number.
- ix) The Tax Type will default to Income Tax.
- x) Capture the Requestor's Income Tax Number. The Income Tax number is mandatory, but under the following circumstances is optional:
 - A) Trust type is a Foreign Trust type.
 - B) Requestor's capacity is a "Once off Mandate".
 - C) Requestor's ID Type is Passport.
- xi) Select the ID Type from the drop-down list. The following can be selected:
 - A) South African ID Number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
 - B) Passport Number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
- xii) Capture the ID No depending on the ID Type selected.
- xiii) If any of the mandatory fields are not completed, when you click "NEXT", the system will display a message with all the errors.
- xiv) Click on "NEXT" button once all the mandatory fields have been completed to go to the screen where supporting documents can be uploaded.

s) The “Captcha” screen below will be displayed.

i) Complete an onscreen CAPTCHA field and click on “SUBMIT” to proceed to the next page which will allow for the upload of supporting documents.

t) The supporting documents screen will be displayed.

- i) Only the supporting documents relating to the Trust type and the requestor capacity selected will be displayed on the screen.
- ii) There will be an upload button next to each supporting document required as per the screen below.
- iii) Upload only the specific document and / or item indicated per upload section.

Note: You must upload a document for each upload section.

Letter of Authority A copy of the Letter of Authority to the Trustee(s), issued by the Master of the High Court		
Status	File Name	<input type="button" value="UPLOAD"/>
Final Will / Testament A copy of the Final Will / Testament		
Status	File Name	<input type="button" value="UPLOAD"/>
Beneficial Ownership - Entity Organograms A document showing an Organogram for Entity Jay008		
Status	File Name	<input type="button" value="UPLOAD"/>

- u) Click on "CANCEL" button if you want to go back to the previous page.
 - i) A confirmation message "Are you sure you want to cancel upload and return to previous page?" will be displayed.
 - ii) Click on "CANCEL UPLOADING" to go back to the previous page.
- v) Click on "UPLOAD" button next to each supporting document to locate the relevant supporting document on your PC and upload it.
- w) Perform the same steps for all the supporting documents, and once all the supporting documents have been attached the "UPLOAD DOCUMENTS" button will be enabled to allow the requestor to finalise the registration request and to submit data to SARS.
- x) Once the application is submitted a message will be displayed for the Requestor that: "Registration Request Successfully Submitted. Your request to register XXXX Trust with Number 0000000 for Trust Income Tax has been successfully submitted. Additional correspondence in this regard will be sent to the email address and mobile number captured".

3.7 REQUEST ASSESSMENTS NOTICE AND STATEMENT OF ACCOUNT FOR INDIVIDUALS

- a) Taxpayers can use this query to request either a Notice of Assessment ITA34 or Statement of Account (SOA) for Income Tax.
- b) The Notice of Assessment is printed per tax year.
- c) The SOA can be printed for a period of 6 months or for a date range period.
- d) The taxpayer must capture all the mandatory fields on the screen to be able to submit the request.

- e) If the Request for Notice of Assessments and Statement of Account query has been selected the “Request Assessments and Statements” screen above will be displayed.
 - i) The mandatory fields will have an asterisk (*) next to them.
- f) Select the Title from the dropdown list. The following can be selected:
 - i) Ms for women irrespective of the marital status.
 - ii) Mr for men.
 - iii) Mrs for married women.
 - iv) Rev for Reverend.
 - v) Prof for Professor.
 - vi) Dr for Doctor.
 - vii) Adv for Advocate.
 - viii) Hon for Honourable.
- g) Enter the “Name” in the Name field.
- h) The “Initials” will default as per the “Name captured”. Capture the “Initials” in the Initials field’.
- i) Enter the “Surname” in the Surname field.
- j) The “ID type” will default to South African ID number. Select the ID type from the dropdown list:
 - i) South African ID number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
 - ii) Passport number – If the taxpayer is an individual and is a foreigner, a valid passport number must be used.
- k) Capture the “ID No” depending on the ID type selected.
- l) The Tax Type will default to Income Tax.
- m) Capture the Income Tax number.

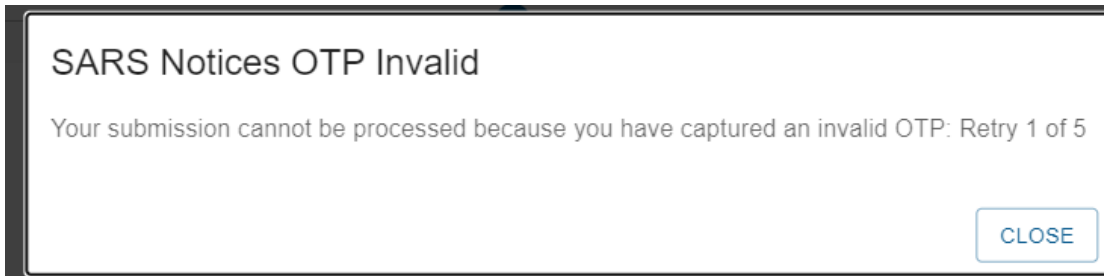
- n) The taxpayer must select the type of notice required:
 - i) If Notice of Assessment is required click on “Notice of Assessment”, then the tax year will be mandatory.
 - A) Select the relevant Tax Year from the list.
 - ii) If Statement of Account is required, choose the option of 6 months or date range.
 - A) If the Statement of Account 6 months option is selected the From Date and To Date will be defaulted by the system.
 - B) If the Statement of Account Date Range is selected, select the “From” date using the calendar and the system will default the “To” date to today’s date.
- o) Once the correct option has been selected click on the “Verify Me” button.
- p) The system will validate the captured information and the following message will be displayed if the information captured does not match the information on the SARS system:
 - i) “Thank you for your Query. Unfortunately, we were not able to process your request to view a SARS Notice. Please retry your selection and if you are still not successful, visit www.sars.gov.za and use our online services to confirm your details or make an appointment to visit your nearest SARS Branch for additional assistance.”
 - ii) The taxpayer can also call the Contact Centre to obtain the ITA34 and SOA.
- q) If the information captured matched SARS information the following screen will be displayed prompting the taxpayer to select the OTP verification method:

Note 1: For additional security, the system will send the OTP to the taxpayer to confirm taxpayer’s identity before displaying sensitive information.

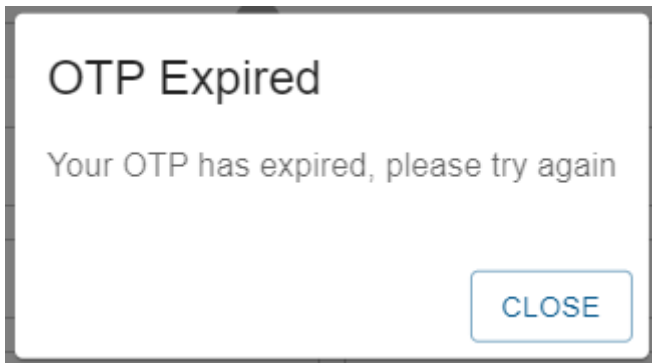
- r) The screen will display the masked version of the email address and mobile phone number that is on SARS records.
- s) Verify that the information displayed on the screen is the correct information.
- t) Select an OTP verification method by clicking on the relevant method preferred by the taxpayer to receive the OTP.
- u) An OTP number will be sent to the taxpayer via the preferred method and the following OTP verification screen will be displayed:

Note 2: The taxpayer will be given a total of 3 minutes to have their OTP successfully validated.

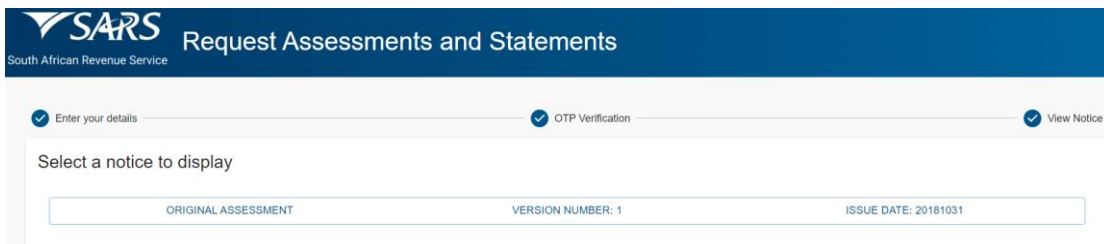
- v) Capture the OTP number received on the above screen and click “Submit”.
- w) If an invalid OTP number was captured the following message will be displayed:



- x) If the OTP has expired the following message will be displayed:



- y) If the correct OTP number was captured within the prescribed time and was successful, the View Notice screen below will be displayed.



- z) Select the notice and click on view to display the notice.

3.8 REQUEST YOUR TAX COMPLIANCE STATUS (TCS)

- a) Taxpayers can use this query to request their TCS. Any of the following TCS types can be requested:
 - i) Good Standing.
 - ii) Approval International Transfer.
- b) The taxpayer must capture all the mandatory fields to be able to submit the TCS request.

Request Details

TCS Type	Active Months *	Entity Type
Good Standing ▼		Individual ▼
Identity Type	ID Number *	
South African ID Number ▼		
Tax Type	Tax Ref No *	
Income Tax ▼		

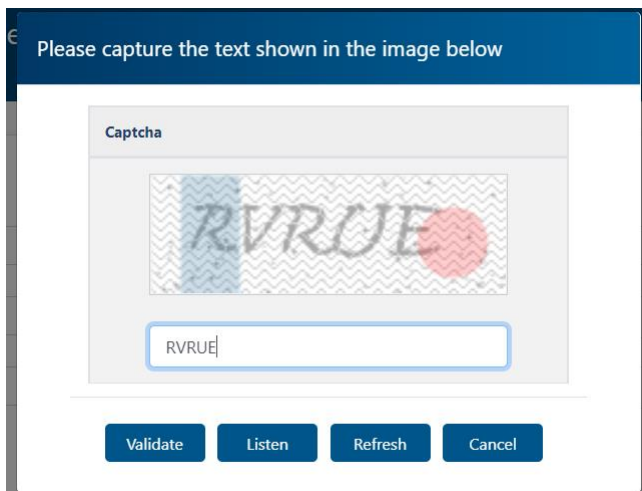
[Generate Form](#)

- c) If “Tax Compliance Status Request” was selected the Request Details for TCS screen will be displayed.
- d) Note the following fields from the above screen:
 - i) The TCS Type will default to Good Standing.
 - ii) Entity Type will default to Individual.
 - iii) Identity Type will default to South African ID Number.
 - iv) The Tax Type will default to Income Tax.
 - v) The mandatory fields will have a red asterisk (*) next to them.
- e) Select the TCS Type from the dropdown list. The following types can be selected:
 - i) Good Standing.
 - ii) Approval International Transfer.
- f) Enter the number of “Active Months” for the TCS pin to be active. The taxpayer can enter any number between 1 and 12 as this is in months. For example, if a taxpayer enters 6 months in this field, the TCS pin will be active only for 6 months.
- g) Select the “Entity Type” from the dropdown list. The following can be selected:


Note: For Approval International Transfer the entity type defaults to Individual as only individuals can apply for this type of TCS.

- i) Individual.
 - ii) Company.
 - iii) Trust,
 - iv) Other.
- h) Select the ID Type from the dropdown list. The list will be limited to the Type of entity selected above.
 - i) If an Individual was selected as the Type of taxpayer, the list will consist of a South African ID number and Passport Number only.
 - A) South African ID number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
 - B) Passport Number – If the taxpayer is an individual and is a foreigner, a valid Passport Number must be used.
 - ii) If a Company was selected as the Type of taxpayer, the list will consist of Company Registration Number only.
 - iii) If a Trust was selected as the Type of taxpayer, the list will consist of a Trust Number only.
 - iv) If “Other” was selected as the Type of taxpayer, the ID type and ID number are not required.
- i) Capture the ID number/ Reg Number depending on the ID Type selected above.

- j) Select the “Tax Type” from the dropdown list. This list will be limited as per the Type of entity selected above:
 - i) If Individual is selected, the Tax Type will default to Income Tax.
 - ii) If Company is selected, the Tax Type will default to Income Tax
 - iii) If Trust is selected, the Tax Type will default to Income Tax.
 - iv) If Other is selected, the following Tax Types will be available for selection:
 - A) Income Tax.
 - B) PAYE;
 - C) VAT.
- k) Capture the Tax Number depending on the Type of taxpayer selected above.
- l) Click on the “Generate form” button to display the next screen.
 - i) If the information completed is incorrect click on “Reset” to clear the completed information.
- m) The CAPTCHA screen will display:



- n) Complete an onscreen CAPTCHA field and click on “Validate” to proceed to the next screen.
- o) The following screen will be displayed:



Tax Compliance Status Request Additional Information

Request Ref No. *
0004374964GS0911220610

TCR01


Taxpayer Details













Surname / Registered Name *	Trading Name	Income Tax Ref No.
PAYE Ref No.	VAT Ref No.	Customs Code
ID No.	Passport No.	Passport Country (e.g. South Africa = ZAF)
Passport Issue Date CCYY / MM / DD	Company / CC / Trust Reg No.	Tax Compliance Type * GOOD STANDING
Home Tel No.	Bus Tel No.	Cell No.
Email		


Is this request completed by an authorised representative on behalf of the taxpayer? * Y N O
 Is this request in respect of a Partnership / Joint Venture? * Y N O

- p) The system will populate the following taxpayer information on the screen using the information captured on the first screen:
- i) Surname/Registered Name.
 - ii) Trading Name.
 - iii) Income Tax Number
 - iv) PAYE Number (if available)
 - v) VAT Number (if available)
 - vi) Customs Code (if available)
 - vii) ID Number (If captured on first screen).
 - viii) Passport Number (if it was captured on first screen)
 - ix) Passport Country
 - x) Passport Issue Date
 - xi) Company/CC/Trust Reg No if the entity type was either Company or Trust.
 - xii) Home Tel No if available
 - xiii) Bus Tel No if available
 - xiv) Cell No; and;
 - xv) Email Address.
- q) Review the pre-populated information to ensure that it is correct.
- r) Click on the radio button Y next to the question “Is the request completed by an authorised representative on behalf of the taxpayer” if this request is being completed by an authorised representative.
- s) The following screen will be displayed:

Representative Authorised to request the tax compliance status on behalf of the taxpayer

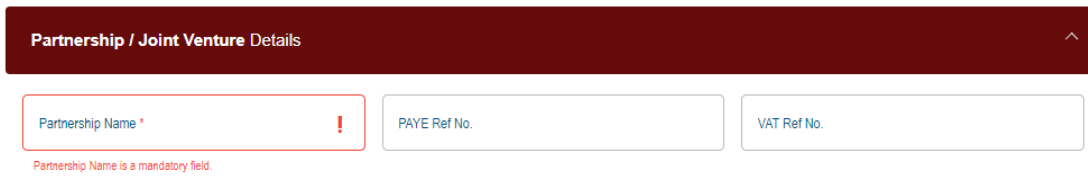
Representative Type: * Tax Practitioner Representative Taxpayer Other If "Other" please provide details 

Surname *  <small>Surname is a mandatory field.</small>	First Two Names *  <small>First Two Names is a mandatory field.</small>	Initials *  <small>Initials is a mandatory field.</small>
ID No. *  <small>ID No. is a mandatory field.</small>	Passport No. *  <small>Passport No. is a mandatory field.</small>	Passport Country (e.g. South Africa = ZAF) 
<small>Passport Issue Date</small> CCYY / MM / DD 	Home Tel No. *  <small>Home Tel No. is a mandatory field.</small>	Bus Tel No. *  <small>Bus Tel No. is a mandatory field.</small>
Cell No. *  <small>Cell No. is a mandatory field.</small>	Tax Practitioner Registration No. 	
Contact Email *  <small>Contact Email is a mandatory field.</small>		

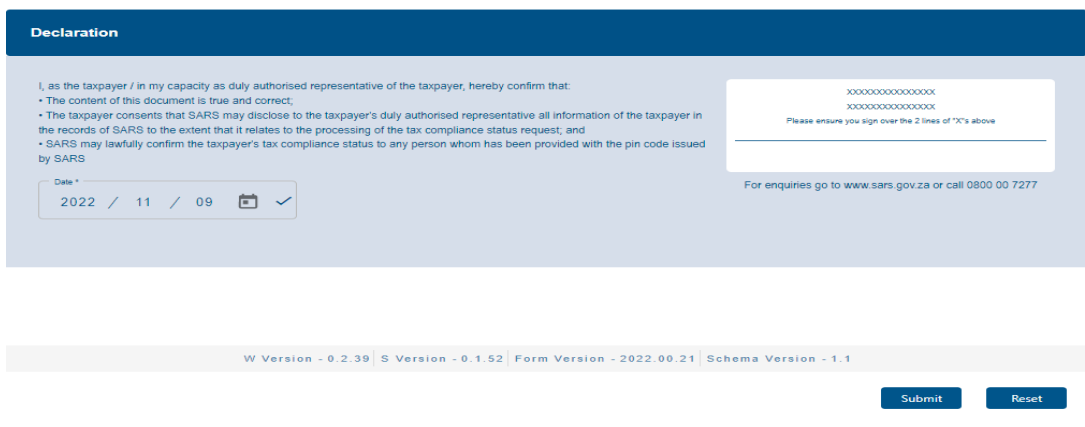
 **NOTE :** You have not yet captured an email address. SARS may not be able to "Alert" you when your overall compliance status change, if you do not provide an email address on this form.

- t) The mandatory fields will have a red asterisk (*) next to them.
- u) "Representative Type" click on the radio button next to the correct representative type. The following can be selected.
 - A) Tax Practitioner.
 - B) Taxpayer Representative; or
 - C) Other.
- v) Select the relevant Representative Type that is completing the form.
 - i) If Other is selected as the representative type, capture the description for Other.
- w) Capture the Initials of the authorised representative.
- x) Capture the First two names of the authorised representative.
- y) Capture the Surname of the authorised representative.
- z) Capture the Date of Birth of the authorised representative.
- aa) Capture the ID Number of the authorised representative if the taxpayer is an individual and is a South African resident. Only a valid ID number will be accepted.
- bb) Capture the Passport Number if the taxpayer is an individual and is a foreigner. A valid passport number must be used.
- cc) Select the Country from the dropdown list.
- dd) Capture any of the following contact numbers:
 - i) Home Telephone Number.
 - ii) Business Telephone Number; and/or
 - iii) Cell Number.
- ee) Capture the Tax Practitioner Registration Number if the Tax practitioner was selected as the representative type.
- ff) Capture the Contact Email Address of the authorised representative.

- gg) Click on the radio button Y next to the question “Is this request in respect of a Partnership/Joint Venture?” if this request is for either a Partnership or a Joint Venture.
- hh) The following Partnership/Joint Venture Details screen will be displayed



- ii) The mandatory fields will have a red asterisk (*) next to them.
- jj) Capture the Partnership/Joint Venture Name on the screen.
- kk) Capture the PAYE Reference Number if applicable.
- ll) Capture the VAT Reference Number if applicable.
- mm) If this application is being completed by the taxpayer and is not in respect of Partnership or Joint Venture, click on the radio button N next to all the questions and sign the declaration.



- nn) Click on “Submit” button to submit the request. An email will be generated for the requestor.
- oo) For Approval International Transfer (AIT) TCS Type, the following Request Details screen will be displayed:

Request Ref No. *
0019098736AS1511220650

SARS Tax Compliance Status Request Additional
South African Revenue Service

Information TCR01

- Taxpayer Details
- International Transfer Details
- Source(s) where the value to be transferred arose from Details
- International Investment Type Details
- Assets and Liabilities Details
- Expiry Details - required for the initial pin issued on approval of this tax compliance request

Declaration

I, as the taxpayer / in my capacity as duly authorised representative of the taxpayer, hereby confirm that:

- The content of this document is true and correct;
- The taxpayer consents that SARS may disclose to the taxpayer's duly authorised representative all information of the taxpayer in the records of SARS to the extent that it relates to the processing of the tax compliance status request; and
- SARS may lawfully confirm the taxpayer's tax compliance status to any person whom has been provided with the pin code issued by SARS

Date *
2022 / 11 / 15

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX
Please ensure you sign over the 2 lines of 'X's above

For enquiries go to www.sars.gov.za or call 0800 00 7277

- i) Only individuals can apply for AIT TCS.
- ii) The mandatory fields will have a red asterisk (*) next to them.

International Transfer Details

Indicate your Tax Residency Status under which the transfer is made: * SA Tax Resident Non-Resident for Tax Purposes

Date you ceased to be a SA tax resident
CCYY / MM / DD

Where will you be a tax resident? * !
Where will you be a tax resident? is a mandatory f...

R Total value of your International T... !
Total value of your International Transfer (must be...

Is this request in respect of a family unit? Y N

Are you a beneficiary of a Trust (Local or Foreign)? * Y N

Do you have Shareholding Directly / Indirectly in any Legal Entity (Local or Foreign) of 20% or more? * Y N

Do you have any existing loan(s) to a Trust (Local or Foreign)? * Y N

- iii) Click on the relevant radio button next to “Indicate your Tax Residency Status under which the transfer is made”.
 - A) Click the radio button next to “SA Resident” if you are still SA resident.
 - B) Click the radio button next to “Non-Resident for Tax Purposes” if you are a non-resident for tax purposes. This means that you ceased to be SA Resident and you have the relevant documents from SARS that you ceased to be SA Resident.
- iv) If SA Resident is selected complete the following information:

International Transfer Details

Indicate your Tax Residency Status under which the transfer is made: * SA Tax Resident Non-Resident for Tax Purposes

Date you ceased to be a SA tax resident * CCYY / MM / DD

Where will you be a tax resident?

R Total value of your International T...!

Total value of your International Transfer (must be...)

Is this request in respect of a family unit? Y N

Are you a beneficiary of a Trust (Local or Foreign)? * Y N

Do you have Shareholding Directly / Indirectly in any Legal Entity (Local or Foreign) of 20% or more? * Y N

Do you have any existing loan(s) to a Trust (Local or Foreign)? * Y N

- A) Complete the Total value of your International Transfers that the Taxpayer wishes to transfer internationally. This must be liquid and/or transferrable Source Types: Please note that the individual amounts captured under the Source Details and Investment Details (only applicable to SA Tax Residents) must equal the “Total value of your International Transfer”.

Example Taxpayer A SA Resident received donation of R1M, Inherited R4M and has investment of R1M and the taxpayer wants to transfer all these money internationally. The amount that must be completed in this field is R6M.

- B) Select Y or N radio button next to the question Are you a beneficiary of a Trust (Local or Foreign)? The Interest in Trust(s) Details container will be added to the form:

Interest in Trust(s) Details

1) Local and Foreign Trust Details

* Local Trust Foreign Trust

Registered Name of the Trust *

Trust No. *

Registered Name of the Trust is a mandatory field. Trust No. is a mandatory field.

Income Tax Ref No.

ID No. of Main Trustee/Representative Taxpayer of the Trust

Passport No. of Main Trustee/Representative Taxpayer of ...

Passport No. of Main Trustee/Representative Taxpayer of the Trust is a m...

Passport Country

Passport Issue Date CCYY / MM / DD

Delete Add

- I) If Y is selected the “Interest in Trust Details” will be displayed:
- II) Click on radio button for Local or Foreign trust.
- III) Complete Registered Name of the Trust.
- IV) Complete Trust No
- V) Complete Income Tax Number only applicable to Local Trust.
- VI) Complete ID No of Main Trustee/ Representative Taxpayer only applicable to Local
- VII) Capture Passport No of Main Trustee/ Representative Taxpayer only applicable to Foreign
- VIII) Select Passport Country form the drop-down list
- IX) Select Passport Issue Date on the calendar
- C) Select Y or N next to the question “Do you have Shareholding Directly/ Indirectly in any Legal Entity (Local or Foreign) of 20% or more?”

Legal Entity Shareholding Details

1) Local and Foreign Shareholding Details

* Local Entity Foreign Entity

Registered Name of the Entity is a mandatory field.

Trading Name of the Entity is a mandatory field.

Estimated Value of current Shareholding is a mandatory field.

Percentage Shareholding (%) is a mandatory field.

- I) If Y is selected the “Legal Entity Shareholding details” container will be displayed.
 - II) Click on radio button for Local Entity or Foreign Entity.
 - III) For Local Entity all fields are mandatory
 - IV) Complete Registered Name of the Entity
 - V) Complete Trading Name of the Entity
 - VI) Complete Registration No applicable to Local Entity
 - VII) Complete Income Tax Ref No applicable to Local Entity
 - VIII) Complete Estimated Value of current Shareholding
 - IX) Complete Percentage Shareholding (%)
- D) Select Y or N next to the question “Do you have any existing loan(s) to a Trust (Local or Foreign)”

Loan to a Trust(s) Details

1) Local and Foreign Loan to a Trust Details

* Local Trust Foreign Trust

Registered Name of the Trust is a mandatory field.

Trust No. is a mandatory field.

ID No. of Main Trustee/Representative Taxpayer of the Trust is a mandato...

Passport No. of Main Trustee/Representative Taxpayer of the Trust is a m...

Passport Issue Date

Current Loan Amount is a mandatory field.

Interest Rate % is a mandatory field.

- I) If Y is selected the “Loans to a Trust(s) Details” container will be displayed.
- II) Click on radio button for Local or Foreign trust.
- III) Complete Registered Name of the Trust
- IV) Complete Trust No
- V) Complete Income Tax Number only applicable to Local Trust.
- VI) Complete ID No of Main Trustee/ Representative Taxpayer only applicable to Local
- VII) Capture Passport No of Main Trustee/ Representative Taxpayer only applicable to Foreign
- VIII) Select Passport Country form the drop-down list
- IX) Select Passport Issue Date on the calendar
- X) Complete Current Loan Amount

- XI) Complete Interest Rate %
- E)
- v) If Non-Resident for Tax Purposes is selected complete the following information in addition to the above:

International Transfer Details

Indicate your Tax Residency Status under which the transfer is made: * SA Tax Resident Non-Resident for Tax Purposes

Date you ceased to be a SA tax resident *
CCYY / MM / DD !

Date you ceased to be a SA tax resident is a mand...

Where will you be a tax resident? * !

Where will you be a tax resident? is a mandatory f...

R Total value of your International T... !

Total value of your International Transfer (must be...

Is this request in respect of a family unit? * Y N

Are you a beneficiary of a Trust (Local or Foreign)? * Y N

Do you have Shareholding Directly / Indirectly in any Legal Entity (Local or Foreign) of 20% or more? * Y N

Do you have any existing loan(s) to a Trust (Local or Foreign)? * Y N

- A) Select the Date you ceased to be a SA tax resident on the calendar.
- B) Select the country where will you be a tax resident from the drop-down list.
- C) Select Y or N next to the question “Is the request in respect of a family unit?” a warning message will be displayed:

Warning

Please note, this application will be declined where any of the family members added, is registered for Personal Income Tax themselves or where SARS establishes that a family member listed, should have been registered for tax. Family members registered/ who should have been registered for Personal Income Tax, must apply for TCS in their own capacity.

OK

CANCEL

- D) Click “OK” on the warning message to continue after reading the message. The Family Member Details will be displayed.

1) Family Member Details

Surname * !

Surname is a mandatory field.

First Two Names * !

First Two Names is a mandatory field.

ID No. * !

ID No. is a mandatory field.

Passport No. * !

Passport No. is a mandatory field.

Passport Country

Passport Issue Date
CCYY / MM / DD

Relationship to Applicant * !

Relationship to Applicant is a mandatory field.

Delete

Add

- I) The mandatory fields will have a red asterisk (*) next to them.
- II) Capture the Surname

- III) Capture the First Two Names
- IV) Capture either ID No or Passport No. If Passport No was completed, select the Passport Country from the dropdown list and select the Passport Issue Date on the calendar.
- V) Select the Relationship to Applicant from the drop-down list
- VI) If more than one family member must be added click on “Add” to add more family members.

- VII) If you wish to delete the additional family member details container, click the “Delete” button. A warning message will be displayed. Select “Yes” or “No” to proceed.

- VIII) Upon submission of the AIT application to SARS, and more than one family member are registered for Tax, an error message will be displayed to indicate that each family member registered for tax must submit an application to SARS.
- vi) Click on Source(s) where the value to be transferred arose from Details. The following screen will be displayed:

Source(s) where the value to be transferred arose from Details ^

Source Details v

Cash / Savings Details ^

1) Cash / Savings Additional Details ^

Financial Institution * v ! Account No. * !
Financial Institution is a mandatory field. Account No. is a mandatory field.

Type of Account * v ! R Value (Proportional value of the total transfer ... !
Type of Account is a mandatory field. Value (Proportional value of the total transfer attributed to this ac...

Delete Add

- A) Select the Source Type from the drop-down list. The following can be selected:
- I) Cash/Savings - If the money is from the savings or cash was received.
 - II) Inheritance – If the money was inherited from the deceased person.
 - III) Distribution from Trust as a beneficiary – If the source is the distribution received from a trust.
 - IV) Donations – If the money was donated.
 - V) Dividends distribution from a Company – If the source was the dividends distribution from a company because you are a shareholder.
 - VI) Loan – If the money was lent either from a bank or company.
 - VII) Sale of Property – If the money was generated through the selling of the property.
 - VIII) Sale of Shares and other securities – If the money was generated by selling shares and other securities.
 - IX) Sale of Crypto Asset - If the money was generated by selling crypto asset.
 - X) Transfer of Listed Securities
 - XI) Other – If the source is not on the list, select other and type the description.
- B) Depending on the Source Type selected the details screen per source type will be displayed. Below are few examples on how to complete Source Details.
- C) The taxpayer can select more than one source type by selecting “Add” button.

Source Details ^

Source Type * Inheritance v ✓ Proportional value of the total amount to be transferred attributed to the selected source R 0 !

Delete

Source Type * v ! R Proportional value of the total amount to be transferred attributed to the selected source !
Source Type is a mandatory field.

Delete Add

- D) If you wish to delete the additional Source row, click the “Delete” button. A warning message will be displayed. Click “Yes” or “No” to proceed.

Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

YES
NO

- E) If **Cash / Savings** is selected as the source, the Cash/Savings container will be displayed and complete the following fields:

Cash / Savings Details

1) Cash / Savings Additional Details

Financial Institution is a mandatory field.

Account No. is a mandatory field.

Type of Account is a mandatory field.

Value (Proportional value of the total transfer attributed to this account) is ...

Delete
Add

- I) Select the Financial Institution from the drop-down list.
 - II) Capture the Account No
 - III) Select the Type of Account from the drop-down list.
 - IV) Capture the Value (Proportional value of the total transfer attributed to this account)
- F) If **Distribution from Trusts as a beneficiary** is selected as the source, complete the following fields in the Distribution from Trust Additional Details:

Distribution from Trust Details

1) Distribution from Trust Additional Details

* Local Trust Foreign Trust

Registered Name of the Trust is a mandatory field.

Trust No. is a mandatory field.

Value (Proportional value of the total transfer attributed to this Trust) is a ...

Delete
Add

- I) Registered Name of the Trust
 - II) Trust No
 - III) Income Tax Ref No
 - IV) Value (Proportional value of the total transfer attributed to this Trust)
- G) If **Dividends distribution from a Company** is selected as the source, complete the following fields in the Dividends contribution from a Company Additional Details sub-container

Dividends Distribution from a Company Details
^

1) Dividends Distribution from a Company Additional Details
^

* Local Company Foreign Company

Registered Name of the Company * !

Registered Name of the Company is a mandatory field.

Trading Name of Company * !

Trading Name of Company is a mandatory field.

Registration No.

Income Tax Ref No.

R Value (Proportional value of the total transfer attribute... !

Value (Proportional value of the total transfer attributed to this Company) i...

Delete
Add

- I) Indicate Local or Foreign Company
- II) Registered Name of the Company
- III) Trading Name of the Company
- IV) Registration No
- V) Income Tax Ref No
- VI) Value (Proportional value of the total transfer attributed to this Company)

H) If **Inheritance** is selected, complete the following fields in the Dividends contribution from a Company Additional Details sub-container

Inheritance Details
^

1) Inheritance Additional Details
^

* Local Individual Foreign Individual

Surname * !

First Two Name(s) * !

Surname is a mandatory field. First Two Name(s) is a mandatory field.

ID No. of the Deceased

Passport No. of the Deceased * !

Passport Country of Issue v

Passport No. of the Deceased is a mandatory field.

Income Tax Ref No.

Passport Issue Date
CCYY / MM / DD 📅

R Value (Proportional value of the total transfer attribute... !

Value (Proportional value of the total transfer attributed to this Estate) is a...

Delete
Add

- I) Indicate Local or Foreign Individual
- II) Surname
- III) First Two Name(s)
- IV) ID No of the Deceased – mandatory if Local Individual is selected.
- V) Passport No of the Deceased
- VI) Passport Country of Issue
- VII) Passport Issue Date (CCYYMMDD)
- VIII) Income Tax Ref No – mandatory if Local Individual is selected
- IX) Value (Proportional value of the total transfer attributed to this Estate)

vii) If SA Tax Residency was selected as the Tax Residency Status under which the transfer is made, the International Investment Type Details container will be displayed.

International Investment Type Details

- A) Select the Investment Type from the drop-down list.
 - B) Capture the proportional value of the total transfer.
 - C) Select Country where majority investment will be made from the drop-down list.
 - D) Click on “Add” button to add more internal investment type where the taxpayer has more than one type of international investment. Below are few examples on how to complete International Investment Type Details.
- viii) If the “Add” button is selected, additional Investment Type fields will be presented for completion.

- ix) Select the “Delete” button to remove Investment Type fields added. A warning message will be displayed, as indicated below. Click the “YES” button to proceed with the deletion or “NO” to close the warning message and complete the fields.

Warning

Deleting this / these sources details will result in data you have previously completed, or data for which SARS has information, not being reflected on your form. This could result in an incorrect submission.

Do you wish to continue?

- A) If “Cash” is selected as the Investment Type, the relevant fields to be completed will be displayed as follows:

- I) Value (Proportional value of the total transfer attributed to this investment)
 - II) Indicate the “Country where majority investment will be made” from the dropdown.
- B) If “Exchange Traded Funds” is selected as the Investment Type, the relevant fields to be completed will be displayed as follows:

International Investment Type Details

Investment Type * Exchange Traded Funds ✓

Value (Proportional value of the total transfer attributed to this investment) * R 100 ✓

Country where majority investment will be made * [Redacted] !

Country where majority investment will be made is a mandatory field.

Delete Add

- I) Complete the **Value (Proportional value of the total transfer attributed to this investment)** field.
- II) Indicate the **“Country where majority investment will be made”** from the dropdown.
- C) If **“Insurance Products”** is selected as the Investment Type, the relevant fields to be completed will be displayed as follows:

International Investment Type Details

Investment Type * Insurance Products ✓

Value (Proportional value of the total transfer attributed to this investment) * R 20 ✓

Country where majority investment will be made * [Redacted] !

Country where majority investment will be made is a mandatory field.

Delete Add

- I) Complete the **Value (Proportional value of the total transfer attributed to this investment)** field.
 - II) Indicate the **“Country where majority investment will be made”** from the dropdown.
- x) Click on Assets and Liabilities Details the following screen will be displayed:

Assets and Liabilities Details

Net Worth

R 0

South African Assets and Liabilities Details !

Foreign Assets and Liabilities Details !

- A) Capture South African Assets and Liabilities details.
 - B) Capture Foreign Assets and Liabilities Details
 - C) Capture all mandatory fields.
- xi) Expiry Details will always default to 12 months

Expiry Details - required for the initial pin issued on approval of this tax compliance request

Indicate the number of months that the pin must be active for *

12 ✓

- A) This container consist of details for the security pin that will be issued when the request is approved.
 - B) Confirm the number of months after which the pin must expire – mandatory field. Two digits are required in the field, e.g. 05 or 12 etc.
- xii) Sign the declaration.
 - xiii) Click on “Submit” button to submit the request, the submission is accepted and uploaded for processing.
 - xiv) The message: “Thank you for your submission. Correspondence will be issued shortly” will display.

- xv) SARS will send an email with a message to notify the requestor that the request for TCS has been received successfully with the allocated case number

3.9 VERIFY TAX COMPLIANCE STATUS

- a) This query allows institutions permitted by the taxpayer to verify the taxpayer's TCS. For the third party to be able to verify, he/she must have the taxpayer's reference number and the TCS Pin.
- b) The third party must capture all the mandatory fields to be able to verify the TCS.

- c) If "Tax Compliance Status Verification" query was selected the "Request Details" for TCS screen will be displayed.
- d) Note the following fields from the above screen:
- i) Entity Type will default to Individual.
 - ii) Identity Type will default to South African ID Number
 - iii) The Tax Type will default to Income Tax.
 - iv) The mandatory fields will have a red asterisk (*) next to them.
- e) Select the "Entity Type" from the dropdown list. The following can be selected:
- i) Individual.
 - ii) Company.
 - iii) Trust;
 - iv) Other.
- f) Select the ID Type from the dropdown list. The list of ID types available will be prepopulated depending on the Type of entity selected above.
- i) If an Individual is selected as the Type of taxpayer, the ID type list will consist of a South African ID number and Passport Number only.
 - A) South African ID number – If the taxpayer is an individual and is a South African resident, only a valid ID number will be accepted.
 - B) Passport Number – If the taxpayer is an individual and is a foreigner, a valid Passport Number must be used.
 - ii) If a Company is selected as the Type of taxpayer, the list will consist of Company Registration Number only.
 - iii) If a Trust is selected as the Type of taxpayer, the list will consist of a Trust Number only.
 - iv) If "Other" is selected as the Type of taxpayer, the ID type and ID number are not required.
- g) Capture the ID number/ Reg. Number depending on the ID Type selected above.
- h) Select the "Tax Type" from the dropdown list. This list will be limited as per the Type of entity selected above:
- i) If Individual is selected, the Tax Type will default to Income Tax.
 - ii) If Company is selected, the Tax Type will default to Income Tax.
 - iii) If Trust is selected, the Tax Type will default to Income Tax.
 - iv) If Other is selected, the following Tax Types will be available for selection:
 - A) Income Tax.
 - B) PAYE;
 - C) VAT

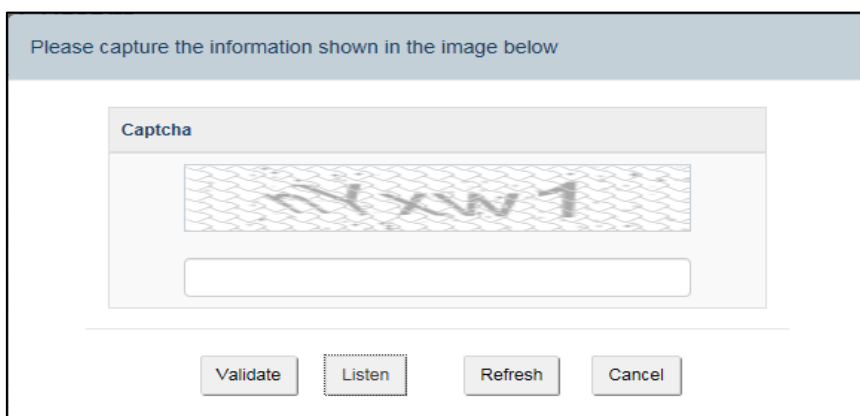
- i) Capture the “Tax Ref” Number depending on the Type of taxpayer selected above.
- j) Click on the “Generate form” button to display the next screen.
- k) The CAPTCHA screen will be displayed.
- l) Complete an onscreen CAPTCHA field before the information is validated. Refer to paragraph 4 below for more details on Captcha screen.
- m) Click on “Validate” button to validate the captured information. Once the CAPTCHA is completed correctly, the system will validate the captured information against the information on SARS system.
- n) If the information captured is incorrect the system will display the error message.
- o) If the information captured is correct the following screen will be displayed:

- p) The TCS Verification Information screen will be displayed.
- q) Entity Type will default to Individual.
- r) Select the “Entity Type” from the dropdown list. The following can be selected:
 - i) Individual.
 - ii) Company.
 - iii) Trust;
 - iv) Other.
- s) Capture the Tax Ref Number depending on the type of entity selected above.
- t) Capture the TCS PIN linked to the tax reference number captured and click on “Submit” to process the request.
 - i) If the information completed is incorrect click on “Reset” to clear the completed information.
- u) The system will validate the captured information against the information on the SARS system.
- v) If the captured information fails, the validation the system will display one of the following messages:
 - i) In the instance where the tax reference number and the PIN number do not match to an existing TCS Request the following error message will be displayed “SARS cannot match the information captured against any existing Tax Compliance request. Please enter the correct information and try again.”
 - ii) If the PIN number is not a valid PIN number “The PIN you have captured is invalid and the verification could not be processed. Please capture the correct PIN to proceed.”

- iii) Where the tax reference number and the PIN number matches, but the PIN is no longer “Active” “The PIN you have entered is no longer active and your request cannot be processed”.
- w) Once the captured information passes the validation the submission is accepted and uploaded for processing.
- x) The message: “Thank you for your submission. Correspondence will be issued shortly.” will be displayed.
- y) The TCS verification outcome letter will be issued to the requestor using the email that is displayed in the “Requestor Details” section.
- z) An SMS will be issued to inform the taxpayer that a third party has verified their TCS status.

4 CAPTCHA SCREEN FOR ALL QUERIES

- a) To ensure that individuals with malicious intent do not flood the SOQS with documents, the taxpayer will be required to complete an onscreen CAPTCHA field for all the queries before the submission will be processed.
- b) This screen will always display after the “Submit” button is clicked on all the queries.
- c) Complete an onscreen CAPTCHA field before the submission is processed.



- d) Click on “Validate” button to validate the captured information.
 - i) If the Captcha information was captured incorrectly, the following error message will be displayed: “It was not possible to verify the source of the submission as the Captcha was not completed correctly. Please try again”.
 - ii) Click on Captcha button to get a new Captcha and then capture the information.
- e) Click on “Refresh” button to clear all the information on the screen, the typed information and the Captcha information will be refreshed. A new Captcha will be displayed on the screen.
- f) Click on “Cancel” button to close the Captcha screen and go back to the query screen.

5 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

The definitions, acronyms and abbreviations can be accessed via the following link: [Glossary webpage](#)

6 REVISION HISTORY TABLE

Date	Version	Description
12-08-2020	0	The SARS Online Query System (SOQS) is to assist taxpayers who wish to raise queries with SARS without the need to go into a SARS branch.

12-10-2020	1	Updated the guide with a new query Report new estate case query; this query must be used to report the taxpayer as an estate to SARS.
14-12-2020	2	Updated the guide with Request to be updated as the Registered Representative query.
31-03-2021	3	Updated the guide with the Request your Tax Compliance Status (TCS) query.
14-06-2021	4	Update the guide with a new query TCS Verification.
28-03-2022	5	Updated the guide with trust registration query and to align screens with the website
17-08-2022	6	Updated the guide with Request for Notices Query
15-02-2023	7	Updated Trust registration with Beneficial Owner Details.
24-04-2023	8	Update the guide with Tax Compliance Status System changes

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
- Make appointment to 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).