



HOW TO COMPLETE THE REGISTRATION, AMENDMENTS AND VERIFICATION FORM (RAV01)

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1 SUMMARY

- a) The Registration, Amendments and Verification (RAV01) form enables Individuals, Tax Practitioners and Registered Representatives to view and maintain legal entity registration (demographic and specific tax type) details on eFiling. However, first time registration must be done at the SARS branch by the taxpayer or a legal representative.
- b) Selected sensitive detail changes allowed includes bank details and name/surname or registered name, in the cases of companies and trusts. Do updates to Registration number / ID at a SARS branch.
- c) The Registered Representative or Tax Practitioner or Trustee / Administrator must first activate his/her profile before updating the taxpayer's registered particulars via the RAV01.

2 INDIVIDUAL

- a) An individual is a natural person that is registered on eFiling with his or her own eFiling profile. This person can be classified as a foreign individual as well.
- b) On eFiling Individual profile, using the RAV01 form, you will be able to maintain the following:
 - i) Selected identity information
 - ii) Bank Account details (excluding 3rd party bank detail changes)
 - iii) Address details
 - iv) Contact details
 - v) Add trading names
 - vi) Add a new tax product subscription
 - vii) Non-representative relationships

3 REGISTERED REPRESENTATIVE

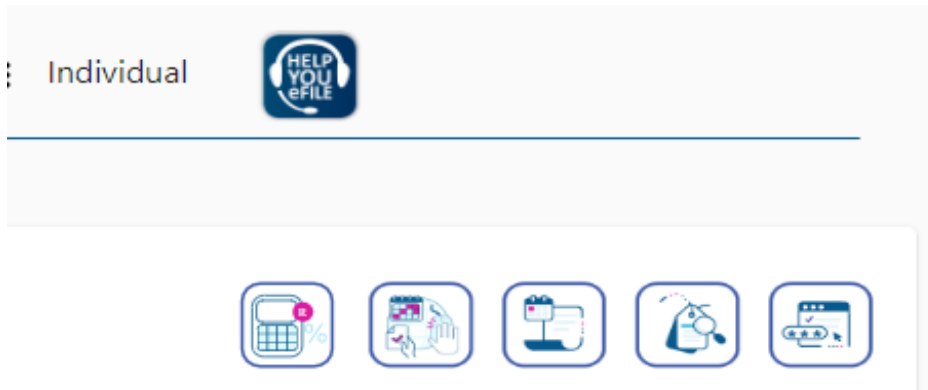
- a) A natural person appointed with full rights to act on behalf of another legal entity as it relates to all dealings or interactions with that legal entity.
- b) The following capacities are regarded as authorised representatives:
 - i) Public Officer,
 - ii) Main Partner,
 - iii) Main Trustee,
 - iv) Treasurer,
 - v) Administrator, and
 - vi) Executor / Curator

4 TAX PRACTITIONER

- a) A natural person is regarded as a tax practitioner if they submit returns on behalf of other individuals or businesses and are currently registered with a recognised controlling body.
- b) On the eFiling Tax Practitioner profile using the RAV01 form, the tax practitioner will be able to maintain the following:
 - i) Selected Identity Information
 - ii) Bank Account details (excluding 3rd party bank detail changes)
 - iii) Address details
 - iv) Contact details
 - v) Indicate the non-representative relationships or updating representative detail
 - vi) Add a new tax product subscription if delegated by the representative.

5 SARS REGISTERED DETAILS

- a) This functionality allows the user to view, edit and maintain demographic information on eFiling and is under different menu tabs for each eFiling profile.
- b) On the **Individual** eFiling profile, the following five icons are available on the top right:



- i) Lump Sum Calculator
- ii) Online Booking
- iii) Statement of Account
- iv) My Compliance Status; and
- v) Notice of Registration.

- b) On the **Tax Practitioner and Organisation** eFiling profile, the SARS Registered Details functionality will be under “My Profile”.
- c) Ensure that one of the legal entity tax reference numbers is registered / activated on eFiling.
- d) Refer to “How to Register for eFiling and Manage Your User Profile” – External Guide.

6 NOTICE OF REGISTRATION

- a) Click on “Notice of registration” icon on the landing page.



- b) To access the Notice of registration:
 - i) The entity must be registered for that specific tax product;
 - ii) This functionality is available on the Tax Practitioners and Organisations eFiling Profiles, and Individual eFiling Profile for Personal Income Tax.

Organisation	Name of Taxpayer	Reference Number	Tax type	Issue Date	Action
SARS Registered Details	A Taxpayer	1234567890	CIT	2020/08/25	Request New View
Notice of Registration	A Taxpayer	08975579	VAT	2021/05/05	Request New View
Activate Registered Representative	A Taxpayer	09876554	PAYE	2021/06/22	Request New View
Maintain Registered Users	A Taxpayer	002488799	TRUST	2021/03/05	Request New View
Maintain SARS Registered Details					
Saved Details					
Maintain Registered Details History					

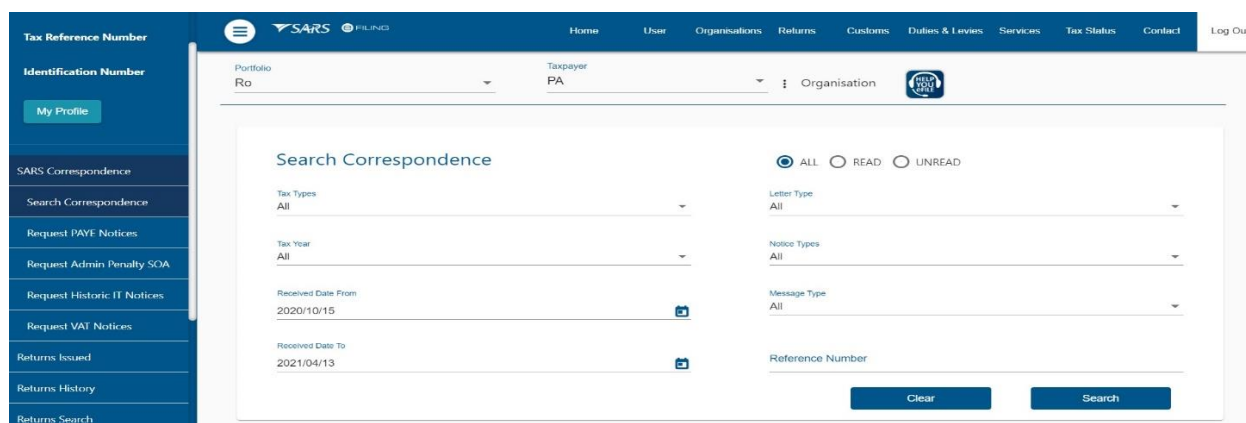
- c) On the Notice of registration screen, the system will display the notice of registration for each registered tax product.
- d) If there are no previous requested notices, the user will have the option to “Request New” only.
- e) If there are previous requested notices, the user will have the option to ”Request New” or to “View”.

Note: The latest notice as well as the “Date of issue” will be displayed.

- i) The user should be able to view, print and / or save the notice on the desktop. Notices can also be viewed on eFiling under SARS Correspondence.

7 SARS CORRESPONDENCE

- a) The user will be able to view all the correspondence issued by SARS. SARS correspondence screen:



- b) To search for a specific correspondence, enter relevant criteria and select search.
- c) If VAT or PAYE is selected for a tax product, an additional search parameter for tax period will be provided.

8 ACTIVATE REGISTERED REPRESENTATIVE

- a) This is available on the Tax Practitioner and Organisation eFiling portfolios.



- b) The **Activate Registered Representative** functionality allows the representative to be set and / or activated as the assigned Representative for the Legal Entity. This functionality is only available on the **Tax Practitioner** and **Organisation** eFiling portfolios.
- c) If you are not a Registered Representative recorded on SARS records at the time you request activation, SARS will create a case and request relevant supporting documents in order to verify that you should be updated as the new Registered Representative of the taxpayer.
- d) Select the "**Activate Registered Representative**" tab under SARS Registered Details.
- e) The "**Activate Registered Representative**" screen will display. Select the applicable "**Activate Registered Representative**" or "**Activate Tax Practitioner**" button to continue.

Activate Registered Representative

Activate Registered Representative

Confirmation of Registered User

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

Are you a Registered Representative?

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

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

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

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

Are you a Registered Tax Practitioner?

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

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

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

Activate Registered Representative

Activate Registered Representative

I, KIM I, ID/Passport number 7 being the authorised Representative Taxpayer of ER
A registration number 50 do hereby confirm that I have been duly appointed by
the taxpayer in this capacity, and that my obligations as defined in the relevant legislation include, but are
not limited to, the following:

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

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

I agree
 I do not agree

- g) Once the declaration has been accepted, proceed with Registered Representative activation.
- h) The “**Activate Registered Representative**” screen will display.

Activate Registered Representative

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

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

Legal Entity Details

TaxPayer Type: Individual
Registration Number: 51
Registered Name: Mr
Trading Name: G

eFiling User Details

Title: Mr Initials: A
First Name: Anything Surname: Something
Identification Type: South African ID ID/Passport Number: 88
Cell Number: 0 Telephone Number: 012
Email Address: i@sars.gov.za Tax Reference Number:
Activation status on eFiling: Active Request Reference Number: 47858624
Capacity: Please select

- i) Ensure that the correct “**Capacity**” is selected.
- j) Once you have completed and clicked “**Activate Registered Representative**” button, the message below will appear:

Please ensure that your eFiling user details are correct before performing the registered user activation.

- k) One of the following statuses will be indicated next to the “**Activation Status on eFiling**” field in the Activate Registered User screen:
- i) **Unconfirmed** – the representative has not been confirmed as the registered user or tax practitioner with SARS and the representative might be required to submit relevant material to confirm the representative relationship to the represented entity (Taxpayer). This status will also be applicable for setting of a new Representative prior to SARS approval. Continue to request activation and SARS will request you to submit the relevant supporting documents to verify your details and appointment as a representative taxpayer.
 - ii) **Request under Verification** – the representative must submit relevant material and the case will be reviewed by SARS.
 - iii) **Rejected** – The tax reference number or the Tax Practitioner number captured is invalid or the case is rejected.
 - iv) **Active** – the activation request is successful, the requestor has been confirmed as the registered representative.

Note: The executor of the deceased estate must activate the representative status to be able to request second registration of the deceased estate.

- l) If you want to make changes to your personal details, click on the “**here**” hyperlink

Activate Registered Representative

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

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

- m) The “**Change Details**” screen will display to update your personal details on eFiling. After you have made the changes, click the “**Update Details**” button to continue. After updating your details, you will be able to see the changes made on the “Activate Registered User” screen.

Note that the eFiling registration details are used for verification purposes and it should be aligned with your identity document or passport.

Change Details

Identification Type
South African ID

ID Number
77

Surname
A

Portfolio Name

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

Email

Update User Rights

- n) If the Legal Entity information and the eFiling User Details are all correct, select the “**Activate Registered Representative**” button to continue.

eFiling User Details

Title: Mrs Initials: K

First Name: KIM Surname: A

Identification Type: South African ID ID/Passport Number: 77

Cell Number: 0000000000 Telephone Number: 011000000000

Email Address: Tax Reference Number:

Activation status on eFiling: Unconfirmed Request Reference Number:

Capacity: Please select

Activate Registered Representative

- i) Complete your tax reference number or practitioner number in the case of a tax practitioner.

- ii) If you are a Registered Representative of the entity according to the SARS records, upon the selection of the “**Activate Registered Representative**” button, you will be activated immediately.

Activate Registered Representative

As the designated Representative of the entity you may obtain a Registered user role and use eFiling to view and maintain all registered details of the entity. Once you have confirmed your details below, you may activate your Registered user status by clicking on the “Activate Registered Representative” button. To first make changes to your eFiling User details, please click [here](#). Once activated, you will be assigned with a Registered Representative role on eFiling. This will also allow you to assign this role to other users to perform certain duties on your behalf, such as to submit new registration requests. You may assign the role to other users, revoke their access, as well as revoke your own access via the ‘Maintain Registered Users’ menu on the left. The right to perform merging of entities cannot be assigned to other users.

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

Legal Entity Details	
TaxPayer Type:	Individual
Registration Number:	80
Registered Name:	Mr L
Trading Name:	Mrs L

eFiling User Details			
Title:	Mr	Initials:	PE
First Name:	P	Surname:	T
Identification Type:	South African ID	ID/Passport Number:	80
Cell Number:	0000000000	Telephone Number:	0820000000000
Email Address:	qa@sarsefiling.co.za	Tax Reference Number:	10
Activation status on eFiling:	Request Under Verification	Request Reference Number:	50991827
Capacity:	Accounting Officer		

[Activate Registered Representative](#)

SARS requires that you upload and submit supporting documents.

Supporting Documents	Case Number	Status	Type	Size	No. of Docs
Legal Entity Authorisation	131626594	Waiting for Documentation to be Uploaded		0	0

- iii) If you are **not** a Registered Representative of the entity according to the SARS records, upon the selection of the “**Activate Registered Representative**” button, you will be required to upload and submit relevant supporting documents for SARS to verify your personal details and confirm your appointment as a representative taxpayer.

- iv) Click the “**Legal Entity Authorisation**” link and the “**Upload Supporting Documents**” screen will display.

SARS requires that you upload and submit supporting documents.

Supporting Documents	Case Number	Status	Type	Size	No. of Docs
Legal Entity Authorisation	131626594	Waiting for Documentation to be Uploaded		0	0

SUPPORTING DOCUMENTS FOR LEGAL ENTITY

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

TAXPAYER DETAILS	
Taxpayer Name:	Mr L
Tax Reference Number:	
Return Type:	Legal Entity Maintenance

UPLOAD SUPPORTING DOCUMENTS	
Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.	
Document Name:	Choose File No file chosen Upload
Classification:	Select i
Very important:	
<ul style="list-style-type: none"> The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif. The maximum allowable size of each file uploaded may not exceed 5Mb per document. The following files may not be uploaded as they will result in the entire group of documents being rejected: <ul style="list-style-type: none"> Documents with the same name. Password protected documents. Spread sheets with multiple sheets. Blank or empty documents. 	

UPLOADED DOCUMENTS	
No documents have been uploaded.	
DOCUMENT GROUP	
Please provide a group name for all the documents that you have uploaded above.	
Document group name	<input type="text" value="Legal Entity Authorisation"/>
Status	Waiting for Documentation to be Uploaded
Submit to SARS Manually Submitted Back	

- v) Click on “Choose File” button and select the files to upload, then click “Open” button to continue.
- vi) Ensure that you select the relevant classification per file to upload.
- vii) Select the “Upload” button to add the document(s), listing under the heading “Uploaded Documents”. If you wish to remove the document that you have uploaded, click the document and select the “Remove” button.

UPLOAD SUPPORTING DOCUMENTS

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

Document Name: No file chosen

Classification:

File successfully uploaded.

Very important:

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

UPLOADED DOCUMENTS

Document Name	Classification	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Testing Legal Entity.pdf	<input type="text" value="Representative Appointment"/>	183	<input checked="" type="checkbox"/>	Converted and stored	2021/04/12 05:50:43 PM	<input type="button" value="View"/>	<input type="checkbox"/>
<input type="button" value="Remove"/>							


DOCUMENT GROUP

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

Document group name

Status

- viii) When you have uploaded all the documents, select the “Submit to SARS” button to continue. If you have submitted the relevant material at your nearest SARS branch, click on “Manually Submitted” to indicate it. Click on the “Back” button to return to the Income Tax Work Page.
- ix) Confirm that you want to submit all the documents by clicking the “OK” button on the below message.
- x) The status on the supporting documents section will be updated to “Submitted”.

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

Supporting Documents	Case Number	Status	Type	Size	No. of Docs
Legal Entity Authorisation	131626594	Submitted	<input type="button" value="i"/>	183	1

- xi) On successful activation of the registered representative on eFiling, the status field will indicate “Active”. On completion of the activation step, the “Activate Registered Representative” button will be inactive.

Activate Registered Representative

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

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

Legal Entity Details

TaxPayer Type:

Registration Number:

Registered Name:

Trading Name:

eFiling User Details

Title: Initials:

First Name: Surname:

Identification Type: ID/Passport Number:

Cell Number: Telephone Number:

Email Address: Tax Reference Number:

Activation status on eFiling: Request Reference Number:

Capacity:

- xii) The status of the registered representative will indicate **“Rejected”** where the tax reference number captured is incorrect or the practitioner number is invalid, in the case of a tax practitioner.

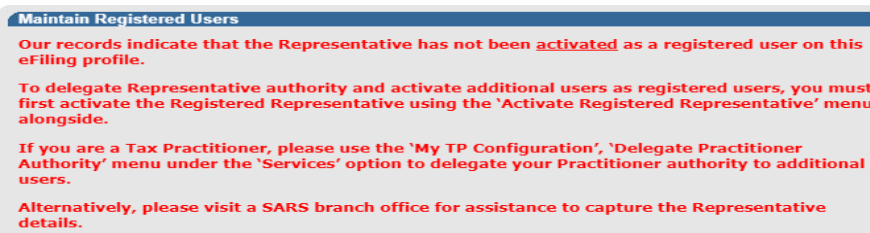
9 MAINTAIN REGISTERED USERS

- a) This is available on the Tax Practitioner and Organisation eFiling portfolios.
- b) In the **“Maintain Registered Users”** functionality, the registered representative user or tax practitioner assigns other eFiling users to have the same representative rights as the registered representative user. Once the users are assigned, they can perform the same functions as the representative on eFiling.
- c) Click **“SARS Registered Details”** under My Profile

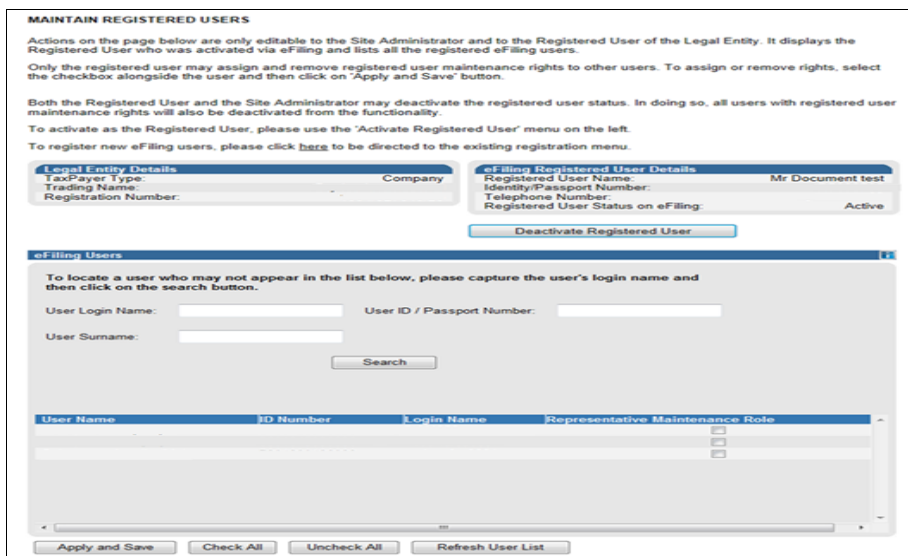


- d) The following message will display when you are not registered as the representative or the registered tax practitioner of the legal entity that you have selected from the taxpayer list.

MAINTAIN REGISTERED USERS



- e) If you are registered as the registered representative of the legal entity, the **“Maintain Registered Users”** screen will display:



- f) The registered representative user or tax practitioner will accept all the responsibility for any maintenance performed by the users assigned against the Legal Entity. Click the “**Deactivate Registered Representative**” button if you wish to deactivate the registered representative.

- i) To confirm the deactivation request, click “**OK**” button to continue.
- g) To activate your status as registered representative again, follow Activate Registered User steps.
- h) To activate a Registered Representative User that is already listed, select the tick box in the “**Representative Maintenance Role**” column and click “**Apply and Save**”.

- i) Click “**OK**” button to continue with activation of the registered representative user.
- i) To add a new eFiling user for this legal entity, click on the “**here**” hyperlink and you will be directed to the “**Register New User**” page.

- i) Complete all required details and click “**Register**” to continue.
- j) If you select the **Registered Representative User** menu item again, the new user added will be listed as indicated in below screen.

10 MAINTAIN SARS REGISTERED DETAILS

- a) The “**Maintain SARS Registered Details**” functionality on eFiling is available for Individual, Tax Practitioner and Organisation profiles. All eFiling users within each of the profiles may access this functionality to view and edit specific information of the legal entity.

- b) Click on “SARS Registered Details” icon under “My profile”
- c) Users of Tax Practitioner and Organisation portfolios must select the correct legal entity (taxpayer) from the taxpayer list.
- d) The **Maintain SARS Registered Details** screen will display as below:

- e) Confirm that you are authorised to perform maintenance functions of the registered details of the company or individual.
 - i) If you select “**I agree**” option, the continue button will be available for selection.
 - ii) If you select “**I do not agree**” button, you will not be able to continue with the functionality.
- f) The “**Saved Details**” message will display if SARS has received updated information for the legal entity.

- g) If “**Display Saved Form**” button is selected, you will view previously saved information and not the latest information at SARS.
- h) If you select the “**Display Latest Form**” button, you will view the latest information at SARS and all previously saved data will be discarded.
- i) If the registered representative for the legal entity is activated, the following message will display. Select the “**Continue**” button and the RAV01 form will display.

10.1 De-registration for Payroll Taxes

- a) The taxpayer needs to be registered for Payroll taxes and the user needs to be registered as a Registered Representative to be able to de-register.

- b) Select “SARS registered details” side menu and “Registration Maintenance” sub-menu items.

- c) Select the tax type to be de-registered i.e. PAYE, SDL or UIF.
- d) Action required will default to “De-registration” and be greyed-out.
- e) The Effective date is the “de-activation request date” which must be captured in the format “CCYYMMDD”. The effective date cannot be greater than the date of request (current date).
- f) Capture the reason for de-registration by selecting one of the reasons from the dropdown list e.g. The employer ceased trading, the employer is insolvent, other, etc.
- i) Option “Other” has been added as one of the reasons from the dropdown list.
- ii) “Additional Information” field has been added and this field is mandatory if the reason “other” is selected. However, this field can be completed where any other reason is selected.
- g) Click “Submit” button to submit the request.

11 THE WRAV01

- a) The WRAV01 is the wrapper menu displayed, with the RAV01 form embedded in it, and consists the following components:
- i) **Navigation Menu** – allows user to navigate between various sections of legal entity profile on which the user has the following main categories:



- b) **My Registered Particulars** – consists of the demographic details of the entity and has the following sub-categories:
- i) My Registration details
 - ii) My bank accounts.
- c) **My Tax Products** – consists of the tax products that are linked to the entity. Click “+” sign to view the tax products.
- i) Revenue
 - ii) Income Tax
 - iii) Pay-As-You-Earn, Skills Development Levy and Unemployment Insurance Fund Contributions
 - iv) VAT
 - v) Customs
 - vi) Excise.

Note: Second Income Tax registration of the deceased estate can only be done if there is post death income and the registration is only applicable to taxpayers who passed away on or after 01 March 2016 (2017 tax year) under Income Tax Product.

- i) **My Representatives** – allows the user to create and maintain a list of non-representative entities, which are connected to the legal entity. Non-representative relationship refers to an entity that is associated with the company, trust or individual, e.g. a Parent or Guardian of a registered minor child. New representatives may not be added on eFiling but the existing one may be deleted.
 - ii) **Who I Represent** – allows the user to view list of parties that are represented by legal entity.
 - iii) **My Tax Practitioner Details** – allows the user to maintain tax practitioner and controlling body details that relate to their professional registration with SARS as a tax practitioner.
- d) **Taskbar** – contains action buttons that may be activated by the user. Depending on the selection in the navigation menu, different buttons will display on the task bar.



- i) Back – allows the user to go to the previous page.
 - ii) Save – save all changes made to the RAV01.
 - iii) Submit form – submit the changes to SARS.
 - iv) Print – print the form.
- e) Once the “Edit” button has been selected, you will be allowed to proceed with the relevant changes and the form will be available.
- f) If the user clicks any menu item on the navigation menu and no mandatory demographic information is completed, an error message will display.

12 COMPLETION OF THE RAV01 FORM

- a) The Registration, Amendments and Verification (RAV01) form enables Individuals, Registered Representatives or Registered Practitioners users to maintain the legal entity demographic information of the legal entity. Complete the RAV01 when there is a need to update the legal entity information.
- b) This form enables the individual or representative to verify and/or maintain (update if required) the following information on eFiling or at a SARS branch:
- i) Registered Particulars
 - ii) Tax Products
 - iii) Representatives.
- c) Supporting document may be required for changing some of the above information on the RAV01.
- d) All the information on the RAV01 will pre-populate with the legal entity data that is available at SARS.

- e) The “**Reference No**” field will pre-populate with the Income Tax Reference number if the entity has an income tax registration number. In cases where there is no income tax registration, the entity (taxpayer) active Tax type reference number will be pre-populated and locked.

13 APPLICATION DETAILS

13.1 Individual

- a) In the “**Applicant Details**” section, the fields will be editable with the exception of ID No.
- b) Once the edit button has been selected, you will be allowed to proceed with the relevant changes and the form will be available.
- i) Nature of Entity – A selection box will display to select the relevant option.
- ii) Surname
- iii) First Name
- iv) Other Name
- v) Initials
- vi) Date of Birth
- vii) Identity Number.
- viii) Passport/Permit No – If completed, the below fields is mandatory to complete:

- ix) Passport Country / Country of Origin – Select from the pop up box.
- x) Passport /Permit Issue Date
- xi) Changes to Passport Country must be done at the SARS branch.
- xii) Trading Name – complete a trading name if applicable. If you select “My trading names” button, you will be able to view all previously submitted trading names.
- c) In the “**Applicant info**” section the following fields will be editable for an individual:

- d) The executor or a representative of a deceased estate must register the deceased estate for the second tax reference number once the first tax reference number has been coded as “Deceased”. The executor must confirm the tax status of the reference number by clicking on “Income tax” under “My tax products”.
- e) To register the deceased estate for the second tax reference number:
- i) Open Income Tax container and select Normal as subcategory and “Post Death Income” as Classification.
- ii) Confirm that the “Date of Liability” is set as **2017 or the tax year in which the Taxpayer received the post date of death income**.
- iii) Once the second registration is processed and the entity has an existing “To-Date of Death” Estate record, the second registration will automatically be set with a status of “Deceased Estate”.

- f) To register an Insolvent estate for the second tax reference number:
- i) Open Income Tax container and select “Insolvent estate from date of sequestration” as Sub Category and Classification.

- g) If the first tax reference number is **not coded** as an Insolvent Person yet and the status is “Active”, visit the nearest SARS branch to request the coding of the first tax reference number.
- h) Make an appointment to visit the SARS branch via Online Booking (Icon under “my Profile”).
- i) Ensure that all the supporting documents required for change of the representative and banking details are submitted at the branch.
- j) In the case of an insolvent taxpayer, the appointed administrator or trustee must register the insolvent estate (second tax reference number) and if the entity has an existing “To-Date of Insolvency” Estate record, the second registration will automatically be set with a status of “Insolvent Estate”.
- k) For insolvent estate, a second tax reference becomes applicable on income received in the insolvent estate or disposing the assets. This tax reference number should only be registered if the requestor / registered representative can proof taxable income from the insolvent estate.
- l) The third tax reference number is enforced to ensure that the taxpayer meet his / her filing obligation for salary income after the date of sequestration. The third tax reference number is enforced in the RAV01 the moment the first registration is coded as an Insolvent Person.
- m) Under “My Profile” menu you can activate or deactivate individual Income Tax activation for deceased estate purposes or for insolvent estate purposes.

13.2 Company/Trust/Partnership and Other Entities

- a) In the “**Applicant Details**” section, fields will be editable except for ‘Nature of Entity’.
- b) Once the “Edit” button has been selected, you will be allowed to proceed with the relevant changes and the form will be available.
- c) The Nature of Entity options are:
 - i) Association Not For Gain
 - ii) Close Corporation
 - iii) Clubs
 - iv) Company Limited by Guarantee
 - v) Company Registered Under Transvaal Law External Company

- vi) Foreign Company
 - vii) Foreign eCommerce Company – email address mandatory for this option
 - viii) Foreign Governmental Institution
 - ix) Foreign Trust
 - x) Inter-vivos Trust
 - xi) Government/Public/State Owned Institution
 - xii) Non-Profit Company (NPC)
 - xiii) Non Profit External Company
 - xiv) Other Trusts
 - xv) Partnerships
 - xvi) Body of Persons
 - xvii) Personal Liability Company (Inc.)
 - xviii) Primary Cooperative
 - xix) Private Company (Pty)
 - xx) Public Company (Ltd)
 - xxi) Secondary Cooperative
 - xxii) State Owned Company (SOC Ltd)
 - xxiii) Statutory Body
 - xxiv) Tertiary Cooperative
 - xxv) Testamentary Trust
 - xxvi) Unlimited Company
 - xxvii) Welfare Organisation
 - xxviii) Funds
 - xxix) Collective Investment Schemes in Securities
 - xxx) Collective Investment Schemes in Properties.
- d) Company/CC/Trust Reg. No – indicates the registration number of the legal entity and cannot be edited. These changes are performed at the SARS branch.
- e) Main Industry Classification Code – select from the dropdown list.
- f) Nature of Entity – This change can only be performed at the SARS Branch in the case of a company or a trust.
- g) Registration Date - This change can only be performed at the SARS Branch.
- h) Financial Year End – this field will not be updated directly as it requires manual intervention and approval by SARS. The representative will be notified if the financial year end change was approved.
- i) Registered Name
- j) Trading Name
- k) Country of Registration
- l) **Master's Office of Trust Registration** – this field will be editable and mandatory if the nature of business is one of the following:
- i) Inter-vivos Trust
 - ii) Testamentary Trust
 - iii) Other Trust.
- m) **The Nature of Entity field describes the following available Trusts Types and can not be changed from eFiling :**
- i) Collective Investment Schemes in Securities;
 - ii) Estate Capital Gains Tax (CGT);
 - iii) Special Trust Type B;
 - iv) Testamentary Trust;
 - v) Inter-vivos Trust.
- Note** that you cannot maintain the Nature of entity field via eFiling but can be changed at a SARS branch.
- vi) The attached annexure to this guide provides more information on the above trusts and possible trust type changes, kindly consult the guide prior to a SARS branch visit.

- n) In the “**Applicant Info**” section, fields will be editable.
 - o) The applicant info container indicates the status of the applicant.
 - i) Entity Status – This field will pre-populate with the status of the applicant at SARS.
 - ii) Preferred Language – This field will default to English and upon selection of the relevant option, the field will have the preferred language.
- Please note:** The preferred language selection does not change the display language of the RAV01 form.
- p) Marital Status – For an individual, the following fields will be editable and mandatory:
 - i) Not Married
 - ii) Married in Community of Property
 - iii) Married out of Community of Property.
 - q) Are you a foreign diplomatic or consular mission? – This field is editable and mandatory if nature of business is **Foreign Governmental Institution**.
 - r) Are all of the partners in this partnership of natural persons? – This field is editable and mandatory if nature of business is **Partnerships**.
 - s) Are you an asylum seeker with a valid permit? – Field is editable and mandatory if nature of entity is **Foreign Individual**.
 - t) Are you a Share Block Company? – Field is editable and mandatory if nature of entity is **Public Company**.
 - u) Are you a Body Corporate? – Field is editable and mandatory if nature of entity is **CIPC** type or **Body of Persons**.
 - v) For a Company/Trust/Partnership or Other Entities, the Applicant Info container will display with no option opened to edit other than the preferred language option:
 - w) Entity status is pre-populated and cannot be edited. This serves as an indication to the representative or individual (eFiler) that there is an active tax type record. If it indicates “Deregistered” it implies the entity’s record is de-registered and there is no active tax type (Income Tax, VAT, PAYE or Customs/Excise) registration.

14 CONTACT DETAILS

- a) The contact details of the individual and entity will display with the following fields:
 - i) Home Tel No
 - ii) Fax No
 - iii) Cell No
 - iv) Bus No
 - v) eMail
 - vi) Web Address.
- b) Mandatory fields which are not completed will be indicated in red.
- c) If you have entered an incorrect cell no, you will receive an error.
 - i) Mark an “X” to declare that you do not have a Cell No. – If selected, the Cell No. field is greyed out.
- d) If you want to edit any of the contact numbers, select the “My numbers” tab.
- e) Next to the above fields you have a “**My numbers**” button that will display all contact numbers that are stored in the contact numbers library (My Contact Details).

- f) Mark here with an “X” if you declare that you do not have an email address. If you select this option, the email field is greyed out.
- g) If the email address is incorrect, an error message will display.
- h) The Web Address is not mandatory and if completed the field must contain a domain at the end.
- i) If the Web Address is invalid, an error will be displayed.
- j) Efiling Security Details
 - i) This information will be used by eFiling to send out “One Time Pin’s (OTP) to taxpayers.

- ii) Update your security details under this container.
- iii) Ensure that both the cell no. and email address are provided. All fields are mandatory.

Note: Do not use the Contact Details container to update Security Details.

15 PHYSICAL ADDRESS DETAILS

- a) This container indicates the legal entity’s physical address details.
 - i) “Select from my addresses” button – indicates a list of addresses stored.
 - ii) “Create new address” button – enter new unlisted physical address details.
- b) All mandatory fields will be highlighted in red to complete.

16 POSTAL ADDRESS DETAILS

- a) The physical address details on RAV01 will pre-populate if the tickbox was selected on the physical address container to indicate this address can be used for the postal address.
- b) If “Y” is selected, the screen below will be displayed:

- c) If “N” is selected, the screen below will be displayed:

- d) The following fields will display:
- i) Mark here with an “X” if same as above or complete your Postal Address – if selected all postal address fields will be removed and the two additional questions will be locked.
 - ii) Is your Postal Address a Street Address? (Yes/No)
 - A) **Yes**” option is pre-populated and the physical address details will display.
 - B) If the answer is **“No”**, the following fields will display as open and editable:
 - I) PO Box: Indicate on tick box if postal address is ‘P.O. Box’ or ‘Private Bag’
 - II) Private Bag: Indicate on tick box if postal address is ‘P.O. Box’ or ‘Private Bag’
 - III) Other PO Special Service (specify)
 - IV) Number
 - V) Post Office
 - VI) Country Code
 - VII) Postal Code
 - VIII) Registered Postal Address indicator
 - IX) Marked for Deletion indicator will remove the selected or captured address from the library if it is not used for another tax type nor has another use.
- e) Mark here with an “X” if this is a Care of Address – this field will be active if you have selected **“No”** to the question **“Is your Postal Address a Street Address?”**
- f) “Select from my addresses” button – indicates a list of addresses stored in the address library (My Addresses).
- g) “Create new address” button – all fields will be cleared, and you will be able to enter new physical address details.
- i) All mandatory fields will be highlighted to complete.

17 PARTICULARS OF REPRESENTATIVE TAXPAYER

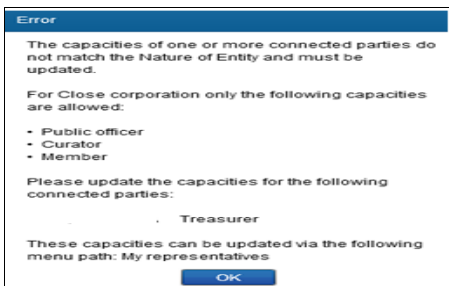
- a) The table below will appear if there is no registered representative for an entity.

- b) This container is used to capture the demographic details of the Non-Representative Taxpayer of the legal entity.

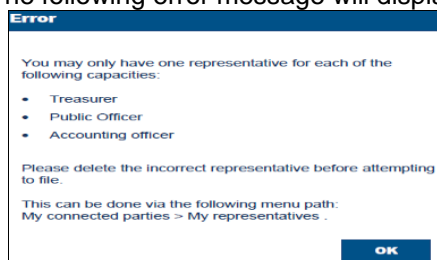
- c) Capacity – based on nature of entity or business, the fields will be available for selection. This field is mandatory.
 - i) Treasurer
 - ii) Main Partner.
 - d) Main Trustee -
 - i) Public Officer
 - ii) Main Member
 - iii) Parent / Guardian
 - iv) Accounting Officer for Local / Public Authority
 - v) Curator / Liquidator / Executor / Administrator (Estates)
 - e) Nature of Entity – on selection of this field a pop-up box will display in order to make the selection. Depending on entity selected, the fields in container will populate.
 - f) Surname
 - g) First Name
 - h) Other Name
 - i) Initials
 - j) Date of Birth
 - k) Date of Appointment
 - l) ID No
 - m) Passport No
 - n) Passport Country
 - o) Passport Issue Date
- p) See screen below of how the screen is displayed when you click on the “My representatives” menu on the WRAV01. A list of representatives will display.

Parties representing me					
Surname / Registered Name	First Name	Initials	Appointed Date	Capacity	Representative Taxpayer
Testing	RAV	R	2012-06-14	Public officer	<input type="checkbox"/>
Testing	RAV	R	2013-01-01	Public officer	<input checked="" type="checkbox"/>

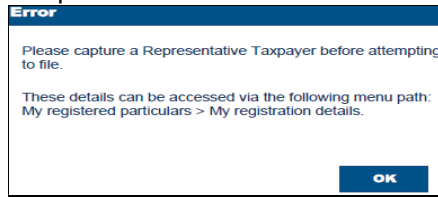
- q) The following error message will display if the capacity does not match the nature of entity.



- r) The following error message will display if you have more than one representative.



- s) The following error message will display if there have been no representative details completed for companies and trust:



PARTICULARS OF MEMBERS / TRUSTEES / BENEFICIARIES / PARTNERS / DIRECTORS etc.

- a) Capture demographic details for individuals and enterprises linked to the enterprise applicant in varying capacities and are referred to as non-representative relationships in this container.
- i) Is this party a natural person? (Y/N) – This field is locked unless the nature of entity is indicated as a Partnership.
 - C) If the answer is “Y” in the question, the Particulars of the individual container will display to complete:
 - ii) Capacity – this field is mandatory and the tick boxes will be available depending on the nature of the entity
 - iii) Nature of Entity
 - iv) Surname
 - v) First Name
 - vi) Other Name
 - vii) Initials
 - viii) Date of Birth
 - ix) Date of Appointment
 - x) ID No
 - xi) Passport / Permit No
 - xii) Passport Country
 - xiii) Passport Issue Date
 - xiv) Relationship Marked for Termination
 - D) If the answer is “N” in the question, the Particulars for company / trust / partnership and other entities container will display to capture demographic details for linked enterprises:
 - xv) Capacity
 - E) Partner
 - F) Beneficiary
 - xvi) Nature of Entity
 - xvii) Company / CC / Trust Reg No
 - xviii) Date of Appointment
 - xix) Registration Date
 - xx) Registered Name
 - xxi) Country of Registration
 - xxii) Relationship Marked for Termination
- b) In cases where a new relationship is added but SARS could not match the captured relationship details to the registered detail on SARS records, a notice will be generated and posted to the representative or individual’s eFiling home page to request relevant material. The relationship will not be recorded until the relevant material is attached and verified.

18 MY ADDRESS

- a) Capture new address by selecting “create new address” or select one from the existing list.
- b) Capture all mandatory fields and click “Done” button to save.
- c) The new address will be listed under Addresses details.
- d) Select address from the list of existing addresses.
- e) If you want to delete an address, select the “Delete” button.

19 MY BANK ACCOUNTS

- a) Add, edit and delete bank accounts from the library of bank accounts in this container. It is also used to capture and display bank accounts used on tax products. The user must always assign a bank account to a tax product. Delete the bank account which is no longer in use.
- b) The “**My Bank Accounts**” container consists of sub-containers as follows:
- i) Bank Account Settings:
 - G) I use South African bank accounts
 - H) I use a South African bank account of a 3rd party
 - I) I declare that I have no South African bank account
 - ii) Reasons for No Local / 3rd Party Bank account for Individual:
 - J) Non-resident without a local bank account
 - K) Insolvency / Curatorship
 - L) Deceased Estate
 - M) Shared Account
 - N) Income below tax threshold / Impractical
 - O) Statutory restrictions
 - P) Minor child.
 - iii) Reasons for No Local / 3rd Party Bank account for Company / Trust / CC/ Partnership/ Government / Foreign Entity / Other Exempt Institutions etc.:
 - Q) Non-resident without a local bank account
 - R) Liquidation
 - S) Company Deregistration
 - T) Group Company Account
 - U) Dormant
 - V) Trust Administrator Account
- c) On the WRV01 the “**My bank accounts**” menu and task bar will display:

Bank Name	Account No.	Account Type	Status	Usages	Delete
STANDARD BANK S.A.	00	Cheque	PENDING VERIFICATION	INCOME TAX 5 OUTGOING	Delete
STANDARD BANK S.A.	00	Cheque	PENDING VERIFICATION	VAT 4 OUTGOING	Delete

- d) Select “Add a new bank account” and the RAV01 form will open with the bank account details container that is open to edit.
- e) Select one option from the following:

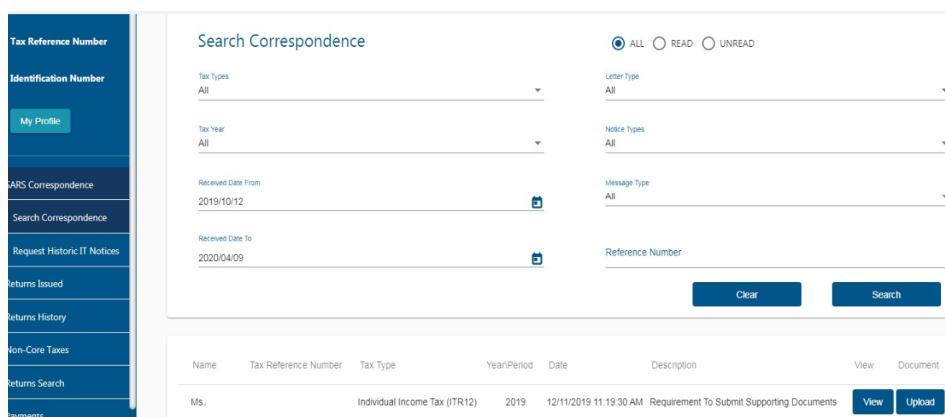
- f) I declare that I have no South African bank account – if selected, select the reason from the dropdown box.
- g) Declaration Reasons include:

- h) Non-residents without a local bank account
- i) Income below tax threshold / Impractical
- j) Statutory restrictions.

20 BANK ACCOUNT DETAILS

- a) You will be able to add new, edit or maintain bank details from the tax product menu or from the My Bank accounts menu in the WRAV01.
- b) Should you receive a letter from SARS advising you to verify banking details, check the correctness of the details submitted to SARS via the “Maintain SARS Registered Details” function.
 - i) If the details are incorrect, please update and submit the changes to SARS.
 - ii) If the details are correct, submit the relevant supporting documents via SARS Correspondence functionality.
- c) Go to SARS Correspondence and search for the new bank details changed letter.

Note: The document “Upload” button will be available for submission.



- d) However, where the recorded is coded as an Insolvent Person or Insolvent Estate, the registered representative will be unable to provide third Party Bank details. The current process requires all estate and third-party bank details to be updated at a SARS branch.
- e) If you opt to use the tax product option, you will select the tax product and if there are bank details listed, you will click on the entry and the RAV01 form will display. This will enable you to delete or add new bank details either by selecting from your library or by adding a new one.
- f) If you select the “**My bank accounts**” menu item in the WRAV01, the My Bank Accounts screen will be displayed as indicated below. If you click the listed bank detail entry, the RAV01 “My Bank Accounts” screen will be displayed for editing.
- g) If “**Create new bank account**” is selected, all the fields will be unlocked and you may enter new bank details.
- h) The new added bank details are subject to verification and will validate against a bank verification system. Added details will only be marked as confirmed once successfully verified.
 - i) Bank Account Status
 - A) Pending – implies the bank details are awaiting verification
 - B) Unverified – implies the bank details are not yet sent for verification
 - C) Valid – implies the bank details have been verified and are valid
 - D) Invalid – implies the bank details are invalid and the entity needs to either correct the incorrect details on the form or at the bank.

- ii) Account Number

- iii) Account Type – Select Cheque, Savings or Transmission
 - iv) Account Holder Name (Account name as registered at bank) – This field will be pre-populated.
- i) Complete the following fields after the selection of the Bank Name.
- i) Branch No: If the “Bank Name” has a universal bank code, this field will be locked and default to the universal branch code, or else this field will be editable and must be completed.
 - ii) Branch Name: If the “Bank Name” has a universal bank code, this field will be locked and default to “Universal branch”, or else this field will be editable and must be completed.
- j) Select the **“Done”** button after you have completed the relevant bank details and then “Submit Form” to proceed.
- k) If you select the **“My bank accounts”**, the list of the new bank details will display.
- l) If you want to delete a bank account, select the “Delete” button and click **“OK”** to confirm the deletion. An “Undo Delete” button will display next to the bank account details deleted.

21 CONTACT DETAILS

- a) This container is used to select / filter existing items on the list of **“My contact numbers”**.

- b) Select the correct number and click “OK” button:

22 MY EMAIL ADDRESS

- a) This container is used to capture or confirm the existing email address

23 EFILING SECURITY DETAILS

- a) eFiling Security details are for individual taxpayers. Cellphone number and email address are mandatory.

- b) Capture the correct cell number and email address.
- c) Click “Ok” button to submit information.

24 MY TRADING NAMES

- a) This container will display all trading names of the entity updated on the RAV01 form.
- b) Select one name from the existing list.
- c) You cannot save the new name captured, the “OK” button will be greyed-out.

25 TAX TYPE DEMOGRAPHICS

- a) This container displays contextual information of the tax subscription being maintained.
- b) On the RAV01 form, the tax type demographics container will display that will indicate the following information:
 - i) Reference Number – this field will be pre-populated.
 - ii) Trading Name
 - A) For Income Tax, this field will be locked and clear
 - B) For VAT and PAYE this field will be mandatory.
 - iii) Deactivate – this tick box will be locked and the tax type will not be able to be de-activated from eFiling. The representative or entity will be required to visit a SARS branch to initiate a request for tax type deactivation.

26 INCOME TAX LIABILITY DETAILS

- a) Container is used to maintain Income Tax subscription details for Individuals and enterprises.
- b) Select the tax type from “**My Tax Products**”.
- c) If you are not registered with SARS for any tax product, the message below will appear

Tax Reference Number Request

You can only activate this service when you have been successfully registered on e-filing for any of the following taxes: Corporate Income Tax (CIT), Pay As You Earn (PAYE), Value Added Tax (VAT)..

- d) The RAV01 form will display as per below screen.

The screenshot shows the SARS Registration Amendments And Verification form (RAV01). At the top, there are buttons for 'Back', 'Save', 'Submit form', and 'Print'. The form title is 'Income Tax' with 'Cancel' and 'Done' buttons. The SARS logo and 'South African Revenue Service' are on the left. The form title 'Registration Amendments And Verification form' is in the center, with 'Reference No. 02' and 'RAV01' on the right. Below the title are three expandable sections: 'Applicant Details - Individual', 'Tax Type Demographics', and 'Income Tax Liability Details'. Under 'Income Tax Liability Details', there are three fields: 'Taxpayer Sub-Category' (dropdown menu with '1 - NORMAL' selected), 'Initial Year of Liability (CCYY)' (text field with '1974' and a lock icon), and 'Taxpayer Classification' (dropdown menu with 'BU - BUSINESS INCOME' selected).

- i) Taxpayer Sub-Category
- ii) Taxpayer Classification – examples would be Salary or Business Income

Note: In the case of a second income tax registration for the deceased estate, select “Non Provisional” and “Normal” as Sub-category.

- e) On selection of any of the above fields, the following box will display to select a sub category and classification. Select “**Ok**” when you have made your selections to continue.
- f) For a non-provisional and provisional taxpayer, the sub-category and classification box will be different.
Non-Provisional taxpayer:

The screenshot shows a selection box for a Non-Provisional taxpayer. The header indicates 'Taxpayer Type: Non Provisional' and 'Category: Individual'. Below the header is a list of categories: '1 - NORMAL', '3 - VISITING ARTIST', '4 - NON-RESIDENT', '5 - MINING', '2 - PARLIAMENTARIAN', and '24 - INSOLVENT PERSON TO DATE OF SEQUESTRATION'. The '1 - NORMAL' category is highlighted.

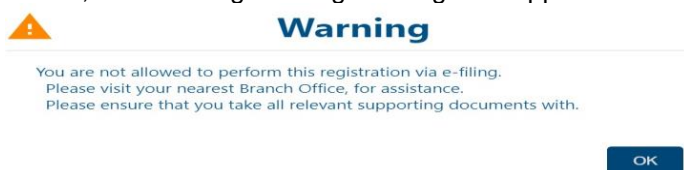
Provisional taxpayer:

The screenshot shows a selection box for a Provisional taxpayer. The header indicates 'Taxpayer Type: Provisional' and 'Category: Individual'. Below the header is a list of categories: '1 - NORMAL', '2 - PARLIAMENTARIAN', '3 - VISITING ARTIST', '4 - NON-RESIDENT', '5 - MINING', and '24 - INSOLVENT PERSON TO DATE OF SEQUESTRATION'. The '1 - NORMAL' category is highlighted.

- i) Initial Year of Liability – must not be prior to 1963 and not 2 years later than current date. Field will be active on a new registration application and disabled for maintain details.
- ii) **Note:** In the case of a second income tax registration for the deceased estate, the liability date must always be set as **2017 or the tax year in which the Taxpayer received the post date of death income.**
- g) A notice of “Change of Registered Particulars” or “Notice of Registration” will be posted to the eFiler’s home page or sent to his/her email address once the information has been submitted and verified by SARS.

- h) Where the taxpayer is leaving the country and immigrate to another country, select “Code 4, Non-resident” under Taxpayer subcategory to change the Income Tax registration status. Do not capture the passport number if the Identity number is entered.
- i) Ensure that a “Date ceased to a resident” is captured and the nature of entity is “Individual”. Passport should not be completed.
- j) Capture the “Date ceased to be a resident” in the format “CCYYMMDD”.

- k) If you select “Insolvent to date of Sequestration” and the first tax number is **not** coded as an Insolvent Person, the following warning message will appear:



- l) Make an appointment to visit the branch. Click on the first icon under “My Profile” to make online booking.

27 MPRR TAX

- a) An entity is allowed to have only one MPRR tax reference number, however where an entity was coded as insolvent, an entity is allowed to have two tax reference numbers.
- b) To register for Mineral and Petroleum Resource Royalty tax, click on “MPRR tax”

Note: Where an entity has multiple entity profiles and have not yet been merged, the MPRR registration will not be allowed.

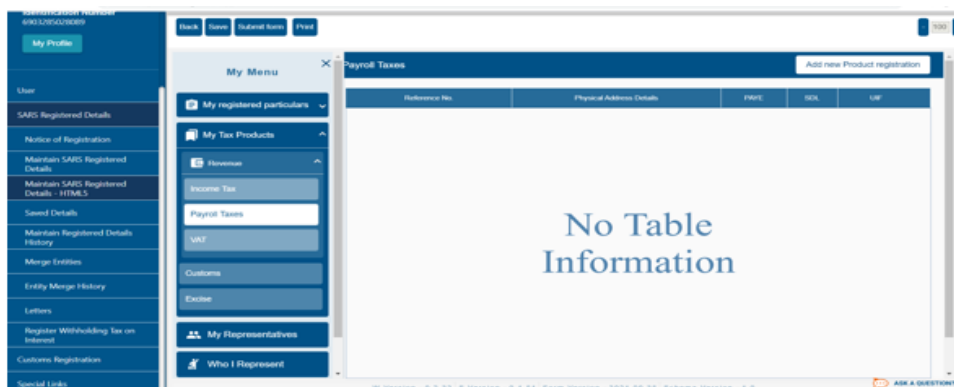
- c) Select “**Add new product registration**” to register for MPRR.



- d) Under “Status Management” select “Deactivate “. The status of the tax product must be “Active” to deactivate.
- e) To re-activate for a product, select “reactivate” under “Status Management”. The status of the tax product must be “Inactive” to deactivate.

28 PAYROLL TAXES REGISTRATION OPTIONS

- a) This container is used to maintain PAYE subscription details for individuals and enterprises.
- b) If the individual or enterprise has not been registered for PAYE, the following screen will display when you select the Payrolls taxes menu item from the navigation bar:

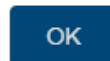


- c) Select the “Add new product registration” button.
- d) A message will display to indicate that demographic information are prepopulated on the RAV01 form. You will be able to provide additional addresses and contact details if the existing demographic details are not used for PAYE.



Information

Your demographic information has been prepopulated in accordance with your registered particulars at SARS. Should you wish to provide alternative details for this particular registration kindly amend the prepopulated information accordingly.



- e) The RAV01 form will be presented to you with the Payroll Taxes Registration Options container.
- f) For PAYE status:
 - i) Would you like to register for PAYE? (Y/N)
 - If you select “Y”, the PAYE container will display, indicating the mandatory fields.
 - If you select “N”, the PAYE container will not be displayed.
- g) For SDL status
 - i) Would you like to register for SDL? (Y/N)
 - If you select “Y”, the Skill Development Levy and Particulars of Exemptions containers will display, indicating the mandatory fields.
 - If you select “N”, the PAYE container will not be displayed.
- h) Based on the selection of the answers to the above questions, the status fields are updated.
- i) If both answers are “N”, the status is indicated as “Not Registered”.

- j) If you answer “Y”, the status changes to “New Registration”.
- k) UIF status will change to “New Registration” once you have indicated that you want to register for PAYE.

28.1 PAYE

- a) PAYE Liability Date
- i) Backdating of the PAYE liability date – The liability date captured must not be backdated for more than six months from today’s date.
 - ii) Due to the nature of employment taxes, the transaction year must be determined, and registration must be allowed from 1 March of the 6-month period. For an example: Today’s date is 15 December 2021. Current month minus 6 months is June 2021 which falls within the 2022 transaction year and therefore, allow backdating to the start of the 2022 transaction year which is 1 March 2021.
 - iii) Should the liability date exceed the six months, you will be required to book an appointment to visit the SARS branch with supporting documents (Financial statements **or** signed employment contracts) to request a further backdating.
 - iv) A warning message will appear on the screen as follows: “The <field name> provided exceeds the period allowed on eFiling. Please visit a SARS branch with your supporting documents to request the required backdating”.
 - A) Click “OK” button on the error message and the date will default to today’s date.
 - B) Then edit the date.
 - v) For existing registrations, no backdating of the PAYE liability date will be allowed via eFiling channel. You are required to book an appointment to visit the SARS branch with the necessary supporting documents to request an amendment to the PAYE liability date.
 - vi) Business Activity Code
 - A) If you select the business activity code field, the PAYE Business Activity box will display.
 - B) Select the “OK” button to continue once the selection has been made.
 - vii) Deactivate – this tick box will be disabled and the representative of the entity or the entity themselves, in the case of an individual, will be required to visit a SARS branch to initiate a request for deactivation.

28.2 Skills Development Levy

- a) This sub-container will be used to maintain SDL subscription details for individuals and enterprises.

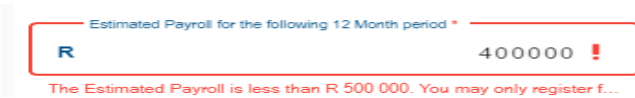
The screenshot shows a form with three mandatory fields highlighted with red boxes and error icons:

- SDL Liability Date**: A date picker field with the format CCYY / MM / DD. Below it, a red error message states: "SDL Liability Date is a mandatory field."
- Chamber / SIC Code**: A dropdown menu field. Below it, a red error message states: "Chamber / SIC Code is a mandatory field."
- Estimated Payroll for the following 12 Month period**: A text input field. Below it, a red error message states: "Estimated Payroll for the following 12 Month period is a mandatory field."

There is also a **Deactivate** checkbox which is currently unchecked.

- b) SDL Liability Date
- i) Backdating of the SDL liability date – The liability date captured must not be backdated for more than six months from today’s date.
 - ii) Due to the nature of employment taxes, the transaction year must be determined, and registration must be allowed from 1 March of the 6-month period. For an example: Today’s date is 15 December 2021. Current month minus 6 months is June 2021 which falls within the 2022 transaction year and therefore, allow backdating to the start of the 2022 transaction year which is 1 March 2021.
 - iii) Should the liability date exceed the six months, you will be required to book an appointment to visit the SARS branch with supporting documents (Financial statements **or** signed employment contracts) to request a further backdating.
 - iv) A warning message will appear on the screen as follows: “The <field name> provided exceeds the period allowed on eFiling. Please visit a SARS branch with your supporting documents to request the required backdating”.
 - A) Click “OK” button on the error message and the date will default to today’s date.
 - B) Then edit the date.

- v) For existing registrations, no backdating of the SDL liability date will be allowed via eFiling channel. You are required to book an appointment to visit the SARS branch with the necessary supporting documents to request an amendment to the SDL liability date.
- c) Chamber / SIC Code
 - i) If you select the Chamber/SIC code field, the SIC/Chamber codes box will display to select the code applicable to your business. Select the “**Ok**” button to continue once the selection has been made.
 - ii) Estimated payroll for the following 12-month period.
 - A) If you enter an amount of less than R500 000, you will receive the following error:



- iii) Deactivate - this tick box will be disabled and the representative of the entity or the entity himself in the case of an individual will be required to visit a SARS branch to initiate a request for deactivation.

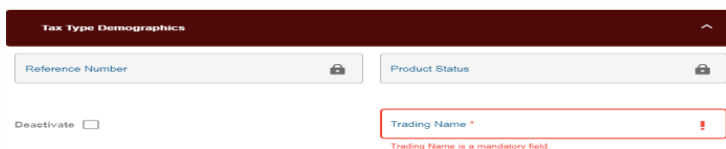
28.3 Particulars of exemption (for SDL)

- a) Select the appropriate block:
 - None
 - Public Benefit Organisations
 - Municipalities to whom a certificate of exe...
 - Any National / Provincial Public Service E...
 - National / Provincial Public Entity. If more t...

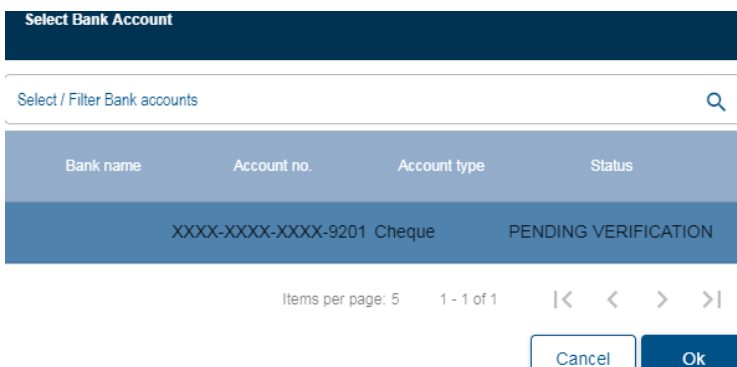
- b) On the selection of the exemption, the “Exemption date” field will become mandatory.



- c) Complete tax type demographics:



- d) Complete bank account details or select existing bank details:



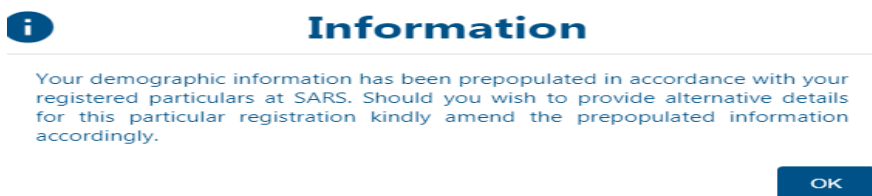
- e) Click “Done” button to submit the form.

29 VAT

- a) Click 'VAT' under "My Tax Products" Revenue



- b) Select "Add new product registration" to register new or additional VAT branch registration. The following message will appear:



- c) The RAV01 form will be presented with prepopulated information such as Main Industry Classification Code, Registration name, Registration date, Financial Year End, etc.
- d) Click "Done" button to save changes made on the form.
- e) Capture the liability date in the format cyy/mm/dd e.g. 20191012
- f) Back dating of the VAT liability date for Compulsory New Registration – The VAT liability date captured must not be backdated for more than six months from today's date. Should the liability date exceeds the six months, you will be required to visit the SARS branch with supporting documents such as financial statements, signed contracts or invoices issued (necessary supporting documents) to request a further back dating.
- g) The warning message will appear on the screen of the eFiler indicating that the liability date provided exceeds the period allowed on eFiling and the vendor should visit the SARS branch with the necessary supporting documents to request the back dating.
- i) For existing registrations no back dating of the VAT liability date will be allowed via eFiling channel. You are required to visit the SARS branch with the necessary supporting documents to request an amendment to the VAT liability date.
- h) Back dating of liability date for Voluntary New Registration – The back dating of the liability date will not be allowed and the system will set it to "**today's date**". In the event where you have charged VAT prior to registration, request the backdating by visiting a SARS branch with the necessary supporting documents to prove the back dating of the VAT liability date.
- i) The following warning message will appear on the screen of the eFiler: 'No backdating in terms of the voluntary registrations is allowed unless you have charged VAT prior to this application. Please visit SARS with sales invoices or signed contracts to request the required backdating'.
- i) No backdating of the liability date via eFiling will be allowed for existing registrations.
- j) The RAV01 form will be presented to you with the VAT container.
- k) Select Business Activity Code from the dropdown list:

Business Activity Code * ▼ !

Business Activity Code is a mandatory field.

- l) Mark the box with an “X” if you receive farming income in addition to your main business income and Farming Activity Code will be mandatory.
- m) If you select this indicator, the “**Farming Activity Code**” field will be mandatory.

- i) Select Farming Activity Code from the dropdown list:
 - 0105 - LIVESTOCK FARMING
 - 0110 - CROP FARMING
 - 0115 - PRODUCTION OF MILK
 - 0120 - MIXED FARMING (NO MORE THAN 50% IN ANY OF ABO...
 - 0125 - POULTRY FARMING

- ii) Select the “**Ok**” button to continue once selection has been made.
- n) As part of the new provisions based on legislative changes in respect of Voluntary Registrations, this selection now allows those applicants who do not yet exceed the R50 000 taxable supplies to continue with the registration if the applicable supporting documents based on the business activity selected, can be provided or submitted during the interview.
- o) If your answer to the question ‘Taxable supply exceeded R50,000 in the preceding 12 months’, is ‘Y’ for yes, then the sum of standard rated supplies and zero-rated supplies must be more than R50,000. If you have answered N to the ‘Taxable Supplies exceeded in the preceding 12 months’ then the expected Taxable Supplies question must be answered Y and if you have answered Y to the fact that you have not yet exceeded this amount, you are required to submit supporting documents as proof of taxable income. These questions are mandatory, and you will be unable to proceed if this is not completed.

Registration Options

Select one of the registration options below:

Taxable supplies exceeded R50 000 in the preceding 12 months * Y N

Taxable supplies did not exceed R50 000 in the preceding 12 months but are reasonably expected to exceed R50 000 in the following 12 months, based on one or more of the following situations: * Y N

Goods or services are acquired directly in respect of the commencement of a continuous and regular activity and taxable supplies are expected to be made after a period of time Y N

- p) Click “Ok” to submit proof of taxable income

!
Error

The actual or expected or expected value of taxable supplies must exceed R50 000.00 and the relevant proof must be provided.

OK

- q) Select “Account basis” from the two methods:

Account basis: * Payment Invoice

- r) Provide the value of supplies made by the seller if you purchased a going concern.

Note: In the case of the purchase of a going concern, furnish the value of supplies made by the seller.

- s) Select the Filing Category from the dropdown list.

- i) Monthly tax period
- ii) Tax periods of two months
- iii) Tax periods of 6 months (Farming – only if taxable supplies for 12 months do not exceed R1.5 million)
- iv) Tax periods of 12 months ending on financial year-end.

Tax Periods

Please select one of the following:

Filing Category * !

Filing Category is a mandatory field.

t) Tax Type Demographics:

- i) Select the trading name from the list and capture contact details e.g. fax number.
- ii) Select “create new bank account” or “select from my bank account”. Capture bank account details if “create new bank account” is selected.

Bank Account Details

Select from my bank accounts

Create new bank account

Bank Account Status !

Account No. *

Account No. is a mandatory field.

Bank Account Details

Select from my bank accounts

Create new bank account

Bank Account Status !

Account No. *

Account No. is a mandatory field.

29.1 Financial particulars

- a) Value of Taxable Supplies – furnish the actual / expected total value of taxable supplies for a period of 12 months as follows:
 - i) Standard rated supplies
 - ii) Zero rated supplies (including goods / services exported to other countries)
 - iii) Total value of taxable supplies
- b) The VAT registration may result in an interview and a notice issued in this regard. The notice will indicate supporting documents required when visiting the SARS branch for the interview.

30 VAT – DIESEL REFUND CONCESSION OPTIONS

- a) This container will be used to maintain VAT subscription of diesel details for individuals and enterprises. This container will only be displayed if the business activity you have selected is applicable to diesel concession.
- b) Based on the selection of the answers to the questions, the status fields will be updated.

VAT - Diesel Refund Concession Options

On Land Status Not Registered !	Would you like to register for diesel refunds - On land? *	Y <input type="radio"/> N <input type="radio"/> O <input type="radio"/>
Off shore status Not Registered !	Would you like to register for diesel refunds - Off shore? *	Y <input type="radio"/> N <input type="radio"/> O <input type="radio"/>
Rail status Not Registered !	Would you like to register for diesel refunds - Rail? *	Y <input type="radio"/> N <input type="radio"/> O <input type="radio"/>

- c) If all answers is “N”, the status is indicated as “Not Registered”.
- d) If the answer is “Y”, the status changes to “New Registration”.
- i) On Land Status
Would you like to register for diesel refunds – On land? (Y/N)
- A) If you select “Y”, the “VAT- Diesel Refund Concession Type on Land” container will display, indicating the mandatory fields and the status will change to “New Registration”.
- B) If you select “N”, the VAT container will not be displayed.
- ii) Offshore Status
Would you like to register for diesel refunds – Offshore? (Y/N)
- A) If you select “Y”, the “VAT- Diesel Refund Concession Type Offshore & Electricity Generating Plant” container will display, indicating the mandatory fields and the status will change to “New Registration”.
- B) If you select “N”, the VAT container will not be displayed.
- iii) Rail Status
Would you like to register for diesel refunds – Rail? (Y/N)
- A) If you select “Y”, the “VAT- Diesel Refund Concession Type Rail & Harbour Services” container will display, indicating the mandatory fields and the status will change to “New Registration”.
- B) If you select “N”, the VAT container will not be displayed.

31 VAT – DIESEL REFUND

31.1 Concession Type – ON LAND

- a) Liability Date
- i) The liability date cannot be prior to 2001/07/04 and may not be dated more than 3 months in the future.
- ii) Estimated Diesel Purchases (litres p/a) for Current Financial Year
- iii) Estimated Turnover for Current Financial Year
- iv) Deactivate – this tick box will be disabled and the representative of the entity or the entity himself in the case of an individual will be required to visit a SARS branch to initiate a request for deactivation.
- v) Major Division – select the relevant option applicable to the application.
- A) Mining and Quarrying
- B) Forestry and Logging
- vi) This field will be prepopulated with the business activity code if applicable.

31.2 Concession Type – OFFSHORE

a) Liability Date

- i) The liability date cannot be prior to 2001/07/04 and may not be dated more than 3 months in the future. The following error will display if the liability date is invalid.
- ii) Estimated Diesel Purchases (litres p/a) for Current Financial Year
- iii) Estimated Turnover for Current Financial Year
- iv) Deactivate – this tick box will be disabled and the representative of the entity or the entity himself in the case of an individual will be required to visit a SARS branch to initiate a request for deactivation.
- v) Major Division:
 - A) Offshore Mining
 - B) NSRI
 - C) Coastal Shipping
 - D) Electricity Generating Plant
 - E) Commercial Fishing

31.3 Concession Type – RAIL & HARBOUR SERVICES

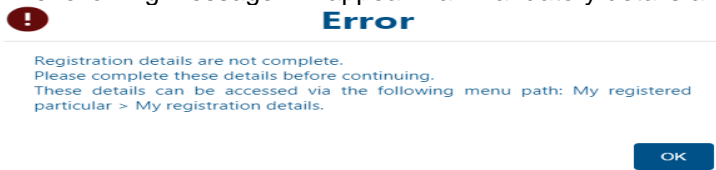
a) Liability Date

- i) The liability date cannot be prior to 2001/07/04 and may not be dated more than 3 months in the future.
- b) Estimated Diesel Purchases (litres p/a) for Current Financial Year
- c) Estimated Turnover for Current Financial Year
- d) Deactivate – this tick box will be disabled and the representative of the entity or the entity himself in the case of an individual will be required to visit a SARS branch to initiate a request for deactivation.
- e) On completion of all relevant fields, select “**Done**” button on the RAV01. The new product registration will be listed on the WRAV01 page.

- f) You will receive the following message:

Processing Your request is processing, this might take a few seconds.

- g) The following message will appear if all mandatory details are not completed:



- h) In some cases, new VAT registrations may require verification of supporting documents. A notice will be issued to the applicant advising him / her to submit the required documents before a VAT tax reference number can be allocated.
- i) SARS allows the applicant 21 business days from the application date to submit the requested supporting documents. Failure to do so will result in an application being cancelled and the applicant would be required to re-apply.
- j) Subsequent applications will also not be allowed until the verification of your existing application is completed.
- k) Go to “Maintain Registered Details History” and click “INDVATREJ” under Correspondence Notice to open a notice.

Correspondence Notice	Letter Description	Date
INDVATREJ	VAT Document Review	2020/05/19

- l) Click “Supporting documents for review” to upload supporting documents.

SARS requires that you upload and submit supporting documentation.

Supporting Documents	Status	Type	Size	No. of Docs
Supporting documents for review	Waiting for Documentation to be Uploaded		0	0

- m) Submit to SARS to complete the process.
- n) If the VAT registration is rejected, a “VAT validation failure” notice will be issued to the eFiler’s home page or sent to his/her email address.
- o) If no verification is required or where the verification has been approved, a VAT registration notice will issued be placed on the eFiler correspondence page.

32 TAX PRACTITIONER DETAILS

- a) Under “My registered particulars” select “My Tax Practitioner Details”



- b) Click on “Edit” button on the RAV01 “My Tax Practitioner” header.

c) The Tax Practitioner Details container will open to edit as displayed below:

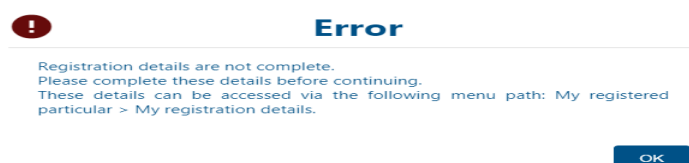
d) Select the relevant Controlling Body from the dropdown list below:

e) Click “Done” button to submit the changes.

f) Once the changes have been submitted, the screen below will appear:

33 SUBMISSION OF THE RAV01

a) If you have not completed all mandatory fields on the RAV01 form, you will receive an error message that will indicate all the mandatory fields need to be completed before submission. Below is an example of the error message:



b) eFiling will display a message to indicate that the RAV01 has been successfully submitted.

c) For an individual, the ID number will display as indicated below:

DETAILS	
ID Number	81

RESULT	
<p>Thank you for submitting your registered details to SARS. The data submitted within this form is currently being assessed. To view your captured form and the results of your submission, you may select the "Continue" button below to be directed to the "History" grid.</p>	
<input type="button" value="Continue"/>	

d) For an enterprise, the registration number will display.

DETAILS	
Registration Number	2001/01 /21

RESULT	
<p>Thank you for submitting your registered details to SARS. The data submitted within this form is currently being assessed. To view your captured form and the results of your submission, you may select the "Continue" button below to be directed to the "History" grid.</p>	
<input type="button" value="Continue"/>	

e) Click "Continue" button to return to the History page.

34 SAVED DETAILS

- a) A version of the form is saved if the user elected to "Save" changes for later submission during the maintenance or capturing of the RAV01 form. "Save" implies that changes were provisionally made to the registered details but not submitted to SARS. All issued and saved forms are displayed for the user.
- b) If there is no saved information, nothing will display.

SAVED DETAILS
The grid below consists of all your issued and saved forms ordered against the last saved or issued one. To locate a specific one, you may make use of the search functionality below.

Legal Entity Name: ID / Registration Number:

From Date: To Date:

Legal Entity Name	ID/Registration Number	Saved Date	Open
No Records available for your selection.			

c) After you have saved the RAV01, a list of saved RAV01 forms will display.

SAVED DETAILS
The grid below consists of all your issued and saved forms ordered against the last saved or issued one. To locate a specific one, you may make use of the search functionality below.

Legal Entity Name: ID / Registration Number:

From Date: To Date:

Legal Entity Name	ID/Registration Number	Saved Date	Open
SA	81	2021	Open
1			

d) If you select the "Open" hyperlink, the Registration Work Page will display. You can select the legal name hyperlink to open the RAV01 form.

REGISTRATION WORK PAGE

Legal Entity Details	
Taxpayer Type:	SA-ID
Trading Name:	SA
Registration Number:	81
Tax Reference Number:	2

Legal Entity Name	ID / Registration Number	Status	Print Form
SA	81	Saved	Print

e) You will be receiving the "Saved Details" screen and must select the applicable option to open the RAV01 form.

SAVED DETAILS

Saved Details

We have noticed that there is updated information at SARS against this Legal Entity.

Selecting the 'Display Latest Form' button below will discard and override all your saved data while displaying only the latest information available at SARS against this Legal Entity.

Selecting the 'Display Saved Form' button below will ensure that only your previously saved data is available when your form is displayed. This action implies that the latest information at SARS against this Legal Entity will not be visible once the form is displayed.

Selecting the 'Back' button will take you back to the 'Saved' grid. No changes will be made to your saved form.

Please select an option below to continue.

- f) It should be noted that if any changes were submitted via a SARS branch after a “saved” version was stored on eFiling, the saved version will not be available again as it was overwritten by the change that was made at the SARS branch.
- g) Click on “**Display Saved Form**” to open the RAV01 and select the “Edit” button to edit the form.

- h) The container and the mandatory fields will be highlighted in red and must be completed.

Applicant Info

Are you a foreign diplomatic or consular mission?
 Are all of the partners in the partnership natural persons?
 Are you a asylum seeker with a valid permit?

Are you a Share Holder?
 Are you a Body Corporate?

Contact Details

- i) You will receive a message that indicates that the form has been saved successfully.

DETAILS

ID Number: 81

RESULT

Your form has been successfully saved on the eFiling system.

Note: You may access this form from within the 'Saved Detail' menu on the left. Once you have completed all outstanding information, click on the 'File' button and this will send the form to SARS. Please select the 'Continue' button below to be directed to the 'Saved Details' grid.

35 MAINTAIN REGISTERED DETAILS HISTORY

- a) The “**Maintain Registered Details History**” menu item will display a history of all submissions of the RAV01 to SARS
- b) If there is no submitted information, nothing will display.

Maintain Registered Details History
 The grid below consists of all your submitted forms ordered against the latest submitted. To locate a specific one, you may make use of the search functionality below:

Legal Entity Name: ID / Registration Number:
 From Date: To Date:

Legal Entity Name	ID/Registration Number	Submitted Date	Open
No Records available for your selection.			

c) If there is a RAV01 submitted already, an entry will display as below.

HISTORY
 The grid below consists of all your submitted forms ordered against the latest submitted. To locate a specific one, you may make use of the search functionality below:

Legal Entity Name: ID / Registration Number:
 From Date: To Date:

Legal Entity Name	ID/Registration Number	Submitted Date	Open
		2014/03/17	Open
		2014/03/14	Open
		2014/03/13	Open
		2014/03/13	Open

d) Click the “Open” hyperlink and the Registration Work Page will display.

Maintain Registered Details History
 The grid below consists of all your submitted forms ordered against the latest submitted. To locate a specific one, you may make use of the search functionality below:

Legal Entity Name: ID / Registration Number:
 From Date: To Date:

Legal Entity Name	ID/Registration Number	Submitted Date	Open
SA	81	2021/	Open
SA	81	2021/	Open
1			

e) If you select the “Print” button, the HTML form will open and be available to print.



36 REGISTER WITHHOLDING TAX ON INTEREST

- Withholding Tax on Interest (WTI) is a fixed percentage of interest amount paid to a foreign entity and is payable to SARS. The interest amount is derived when interest is paid by a South African resident to a non-resident and a portion of interest amount is withheld by the resident.
- The aim of the WTI process via eFiling is to provide the functionality for residents to self-declare the amount on the interest paid to foreign entities. Registration for WTI, submission and payment will only be available via eFiling.
- Before you can continue with the registration of WTI on eFiling, ensure that you are registered as an eFiling user and that your status is active.
- The “**Register Withholding Tax on Interest**” functionality is hosted within the “**SARS Registered Details**” option on eFiling.
- Upon selecting “Register Withholding Tax on Interest, the disclaimer will display. Click “**I agree**” to accept the disclaimer and click “**Continue**” button to proceed.

- f) In the case where representative is not active on eFiling, the practitioner access is not active or where individual with a new eFiling profile is not active, the following message will display. Ensure that all activations are completed prior to registering for Withholding Tax on Interest.

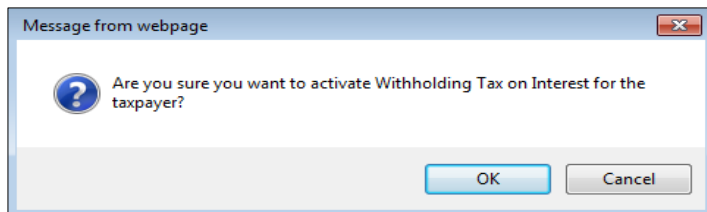
- g) If all activations are correct, the Register Withholding Tax on Interest page will display. Select “**Date of Liability**” and click “**Register**” to continue. If there is no Income Tax Reference number pre-populated, complete the Income Tax Reference number before you proceed.

Note: The date of liability may only start from 1 March 2015 and may not be future dated.

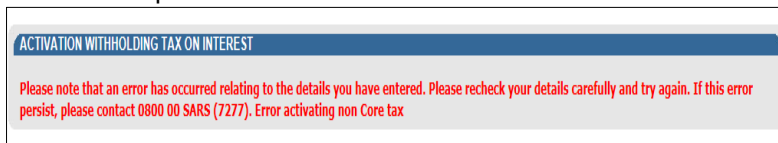
- h) The following message will display if the registration was successful. Click “**Continue**” to proceed.

- i) The “**Activation Withholding Tax on Interest**” page will display. Check that all taxpayer details displayed are correct.
j) If there are details that must be updated, click the “**Update Details**” button to update details.

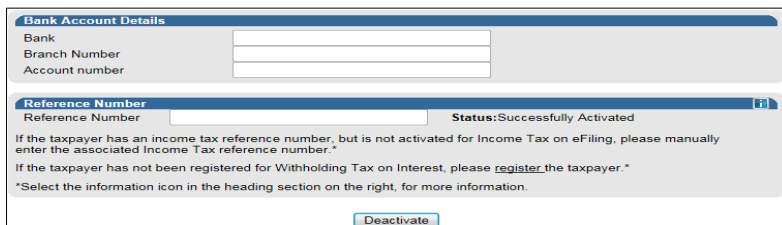
- k) If all information displayed is correct, click check box to confirm that all information is correct and true and click “**Activate**” to continue.
l) A confirmation message will display. Select “**OK**” to continue or “**Cancel**” to go back to the Activation page.



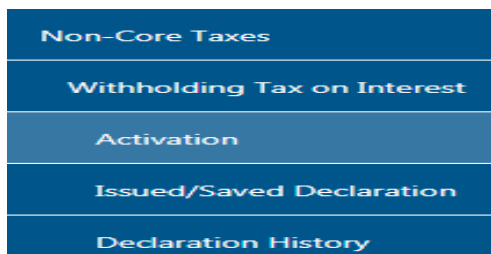
- m) If the taxpayer information details at SARS do not match the details submitted for the activation request, the following error message will display. Ensure that you correct all information and re-submit the activation request.



- n) Once the Activation of Withholding Tax on Interest is successfully activated, the status on the Activation page will be updated to **“Successfully Activated”**



- o) If you wish to deactivate the WTI functionality on eFiling, click on the **“Deactivate”** button displayed in the above screen. You will receive a confirmation message to confirm the request.
- p) You can now select **“Returns”**, **“Non-Core Taxes”** and **“Withholding Tax on Interest”** option to submit a declaration.



- q) For the Organisations profile, ensure that Withholding Tax on Interest tax type is selected in the “Rights Groups” functionality.
- r) For more information regarding this process, the Withholding Tax on Interest external guide is available on the SARS website www.sars.gov.za.

37 DEFINITIONS AND ACRONYMS

[Glossary A-M | South African Revenue Service \(sars.gov.za\)](http://www.sars.gov.za)

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 a booking to visit the 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); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).