EXTERNAL GUIDE

HOW TO COMPLETE THE REGISTRATION, AMENDMENTS AND VERIFICATION FORM

(RAV01)

REVISION HISTORY TABLE

Date	Version	Description
16-04-2020	9	Verification of Banking Details
25-05-2020	10	Immediate allocation of VAT number
14-12-2020	11	Setting of new RR for a legal entity via eFiling

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1   INTRODUCTION

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS strategic objectives, the SARS Intent, and the SARS values, code of conduct and applicable legislation. Should any aspect of this script be in conflict with the applicable legislation the legislation will take precedence.

- 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.

- 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.

- 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.

- The **SARS Registered Details** functionality on eFiling allows you to:

    o   **Notice of Registration** – view, print and save the notice.
    o   **Maintain SARS Registered Details** – view, edit and maintain specific information.
    o   **Activate Registered Representative -** activate registered representative for legal entity.
    o   **Maintain Registered Users** – view the registered user details for the taxpayer.
    o   **Saved Details** – indicate all forms issued and saved for the legal entity.
    o   **Maintain Registered Details History** – indicate all submitted forms for legal entity.
    o   **Merge Entities –** view, edit and request to add new tax products to a legal entity profile.
    o   **Entity Merge History** – indicate all submitted entity merge requests.
    o   **Register Withholding Tax on Interest** – register and maintain Withholding Tax on Interest information.

- The functionality to maintain legal entity registered details is available for Individual, Organisation and Tax Practitioner profiles on eFiling.

- For Insolvent Estates, it should be noted that the Taxpayer will lose his / her eFiling rights and access to his / her original tax reference number, once coded as an Insolvent Person at a SARS branch. The Court Appointed representative will have the ability to activate and access the Insolvent Person records from eFiling if he / she has been recorded as the representative of the Taxpayer.

- The activation of registered representatives and maintain registered user functionality will only be available on Organisation and Tax Practitioner eFiling profiles. Individuals are regarded as legal entities and do not need required permission or additional activation to access these functions.

- However, where a Sole Proprietor registers for PAYE, VAT and MPRR using his / her Individual eFiling profile, the taxpayer would be required to convert his / her Individual profile to an Organisation Profile.

- **Please note**: The "Maintain SARS registered details" function will allow the eFiler to maintain existing registered tax types or apply for an additional tax type registration. Note that the individual or represented entity must already be registered for at least one tax type.

- The SARS Contact Centre will not be allowed to change any legal entity demographic or tax type details. These changes to Legal Entity details should be done via eFiling or at a SARS branch.

2   INDIVIDUAL

- 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.

- On eFiling Individual profile, using the RAV01 form, you will be able to maintain the following:

  - Selected identity information
  - Bank Account details (excluding 3rd paty bank detail changes)
  - Address details
  - Contact details
  - Add trading names
  - Add a new tax product subscription
  - Non-representative relationships

## 3   REGISTERED REPRESENTATIVE

- 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.

- The following capacities are regarded as authorised representatives:

  - Public Officer,
  - Main Partner,
  - Main Trustee,
  - Treasurer,
  - Administrator, and
 - Executor / Curator

4   TAX PRACTITIONER

- 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.

- On the eFiling Tax Practitioner profile using the RAV01 form, the tax practitioner will be able to maintain the following:

  - Selected Identity Information
  - Bank Account details (excluding 3rd party bank detail changes)
  - Address details
  - Contact details
  - Indicate the non-representative relationships or updating representative detail
  - Add a new tax product subscription if delegated by the representative.

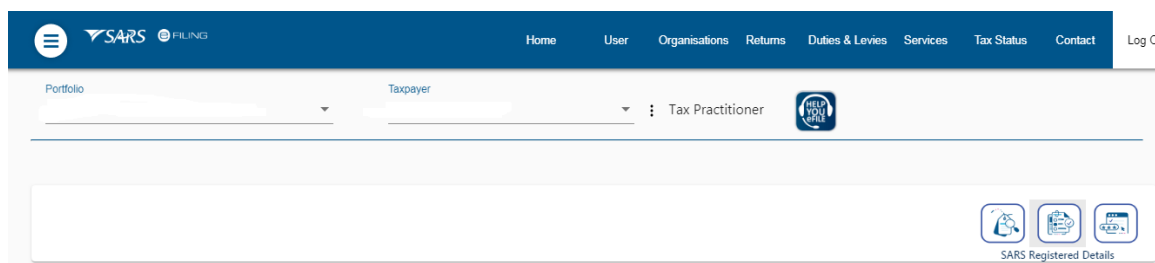## 5   SARS REGISTERED DETAILS

- This functionality will allow the user to view, edit and maintain demographic information on eFiling. This function will be under different menu tabs for each eFiling profile.

- On the **Individual** eFiling profile, the SARS Registered Details functionality will be under "My Profile"
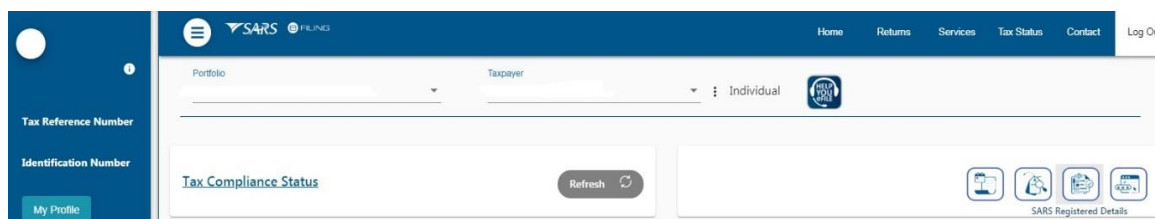

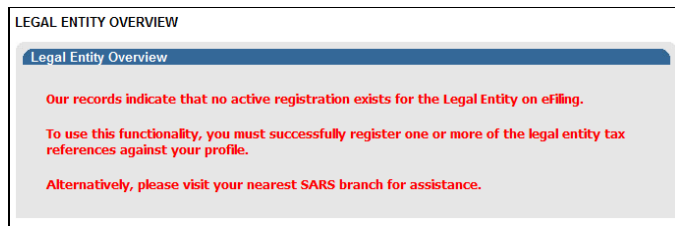- The following four icons are available on the top right:
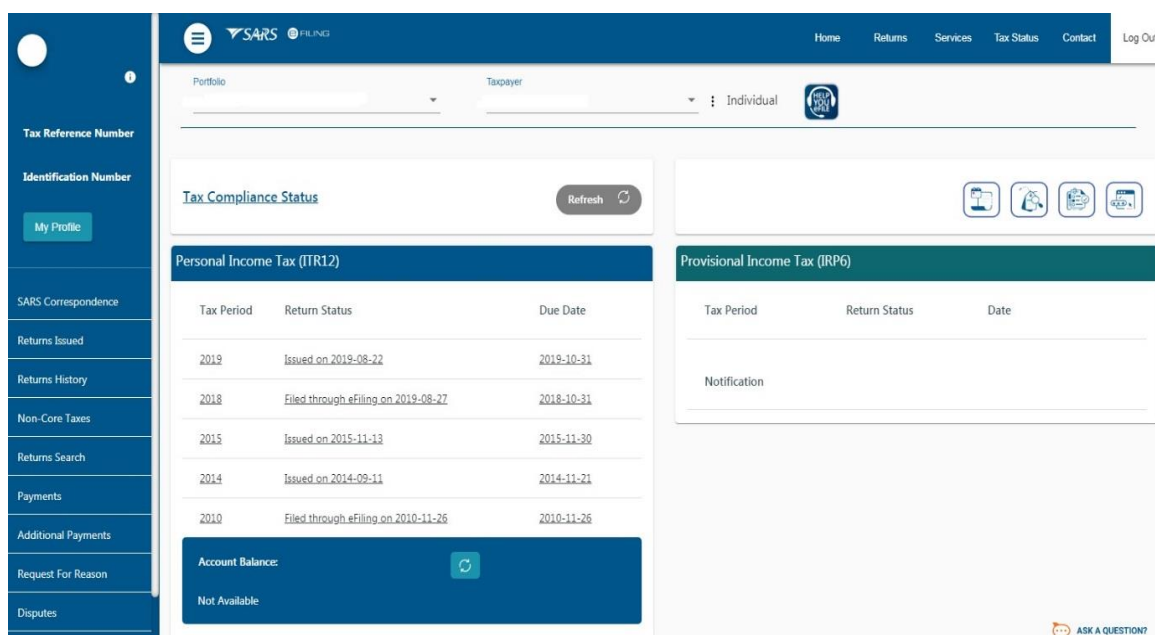
- Statement of Account;
- My Compliance Status;
- SARS Registered Details; and
- Notice of Registration.

- On the **Tax Practitioner** eFiling profile, the SARS Registered Details functionality will be under "My Profile".

- On the **Organisation** eFiling profile, the SARS Registered Details functionality is under "My Profile"
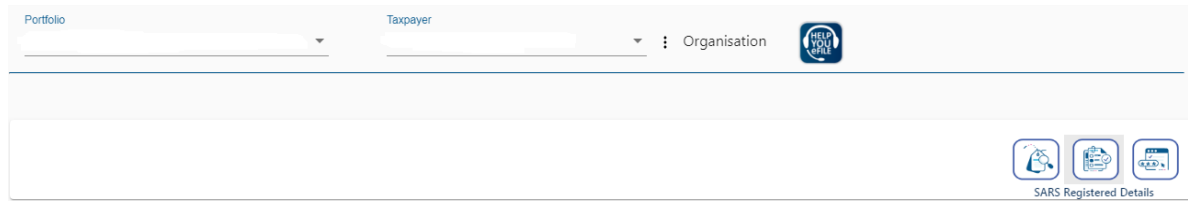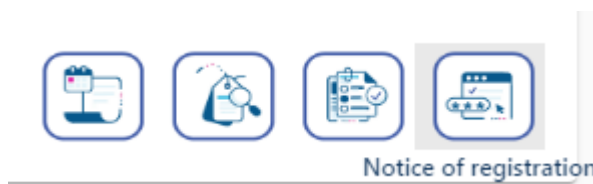

- Ensure that one of the legal entity tax reference numbers is registered / activated on eFiling.

- If you want to use the SARS Registered functionality and the taxpayer is not activated on eFiling, the following message will display.

LEGAL ENTITY OVERVIEW

Legal Entity Overview

Our records indicate that no active registration exists for the Legal Entity on eFiling.

To use this functionality, you must successfully register one or more of the legal entity tax references against your profile.

Alternatively, please visit your nearest SARS branch for assistance.

6   NOTICE OF REGISTRATION

- Click on "Notice of Registration" icon under "My Profile"

Notice of registration

- To view Notice of Registration (IT150), the taxpayer must be registered for Personal Income Tax (PIT).

Notice of Registration

Name of Taxpayer	Reference Number	Tax Type	Issue Date	Actions
Miss		Individual Income Tax (ITR12)		Request New

- If there are no previous requested IT150s, the user will have the option to "Request New" only.

- If there are previous requested IT150s, the user will have the option to "Open" or to "Request New".

    Note: The latest IT150 as well as the "Date of issue" will be displayed.

    o   The user should be able to view, print and / or save IT150 on the desktop. IT150 can also be viewed on eFiling under SARS Correspondence.

7   SARS CORRESPONDENCE

- The user should be able to view all the correspondence issued by SARS.

SARS correspondence screen:

- To search for a specific correspondence, enter relevant criteria and select search.

- If VAT or PAYE is selected for a tax product, an additional search parameter for the tax period will be provided.

8   ACTIVATE REGISTERED REPRESENTATIVE

- This is available on the Tax Practitioner and Organisation eFiling profiles.

- 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 profiles.

- In the event that you are not a Registered Representative recorded on SARS records at the time you request activation, SARS will create a case and request relevant supporting documents in order to verify that you should be updated as the new Registered Representative of the taxpayer.

- Select the correct taxpayer from the taxpayer list that you want to be registered for as the representative or tax practitioner.

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

- 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.

| Activate Registered Representative | Activate Tax Practitioner |

- The "**Representative Declaration**" screen will display.

  o If you select "**I agree**" the "**Continue**" button will be available to select.
  o If you select "**I do not agree**", you will not be able to continue.

Representative Declaration

Representative Declaration

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

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

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

- I agree
- I do not agree

| Continue |

- Once the declaration has been accepted, proceed with Registered Representative activation.

- The "**Activate Registered Representative**" screen will display.

- Ensure that the correct "Capacity" is selected.

- One of the following statuses will be indicated next to the "**Activation Status on eFiling**" field in the Activate Registered User screen:

  ○ **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.
  ○ **Request under Verification** – the representative must submit relevant material and the case will be reviewed by SARS.
  ○ **Rejected** – The tax reference number or the Tax Practitioner number captured is invalid or the case is rejected.
  ○ **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.

- If you want to make changes to your personal details, click on the "**here**" hyperlink.

- 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.

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

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

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

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

- Click the "**Legal Entity Authorisation**" link and the "**Upload Supporting Documents**" screen will display. Refer to the "Supporting Documents" annexure.

- Click on "**Browse**" button and select the files to upload, then click "**Open**" button to continue.
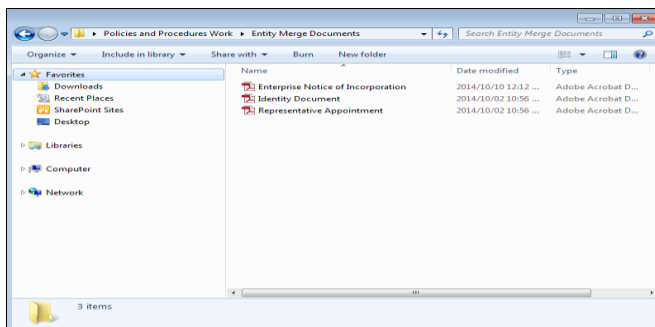
- Ensure that you select the relevant classification per file to upload.

- 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.

- 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.

- Confirm that you want to submit all the documents by clicking the "**OK**" button on the below message.
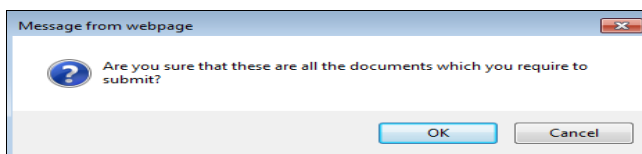
- The status on the supporting documents section will be updated to "**Submitted**".

- The representative relationship will grant and activate once approved by SARS.

- 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.

- 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

- This is available on the Tax Practitioner and Organisation eFiling profiles.

- 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.

- Click "SARS Registered Details" under My Profile

- 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.

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

- 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.

- To confirm the deactivation request, click "**OK**" button to continue.

- The following message will display after you have deactivated the representative.

MAINTAIN REGISTERED USERS

Maintain Registered Users

Our records indicate that the Representative has not been <u>activated</u> as a registered user on this eFiling profile.

To delegate Representative authority and activate additional users as registered users, you must first activate the Registered Representative using the 'Activate Registered Representative' menu alongside.

If you are a Tax Practitioner, please use the 'My TP Configuration', 'Delegate Practitioner Authority' menu under the 'Services' option to delegate your Practitioner authority to additional users.

Alternatively, please visit a SARS branch office for assistance to capture the Representative details.

- If you wish to activate your status as registered representative again, follow the Activate Registered User steps above.

- If you want 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**".

- Click "**OK**" button to continue with activation of the registered representative user.

- If there are no other users registered against the eFiling profile, the following screen will display when you select the Registered Representative Users tab.

- 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.

To register new eFiling users, please click here to be directed to the existing registration menu.

Legal Entity Details		eFiling Registered User Details	
TaxPayer Type:	Company	Registered User Name:	Mr Document test
Trading Name:	.	Identity/Passport Number:	
Registration Number:		Telephone Number:	
		Registered User Status on eFiling:	Active

- Complete all required details and click "**Register**" to continue.

- If you select the **Registered Representative User** menu item again, the new user added will be listed as indicated in below screen.

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10   MAINTAIN SARS REGISTERED DETAILS

- 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.

- Click on "SARS Registered Details" icon under "My profile"

SARS Registered Details
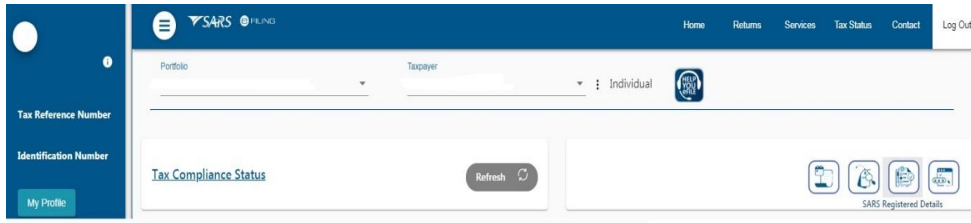
- Users of Tax Practitioner and Organisation profiles must select the correct legal entity (taxpayer) from the taxpayer list.

- The **Maintain SARS Registered Details** screen will display as below:

- Confirm that you are authorised to perform maintenance functions of the registered details of the company or individual.

  ○   If you select "**I agree**" option, the continue button will be available for selection.
  ○   If you select "**I do not agree**" button, you will not be able to continue with the functionality.

- The "**Saved Details**" message will display if SARS has received updated information for the legal entity.
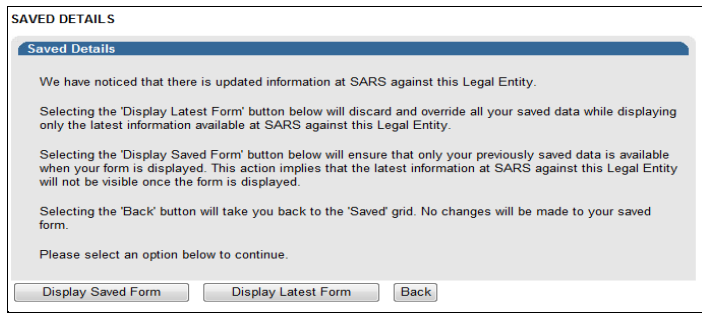
- If **"Display Saved Form"** button is selected, you will view previously saved information and not the latest information at SARS.

- If you select the "**Display Latest Form**" button, you will view the latest information at SARS and all previously saved data will be discarded.

- 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.

11   THE WRAV01

- The WRAV01 is the wrapper menu displayed, with the RAV01 form embedded in it, and consists the following components:

  o **Navigation Menu** – allows user to navigate between various sections of legal entity profile on which the user has the following main categories:
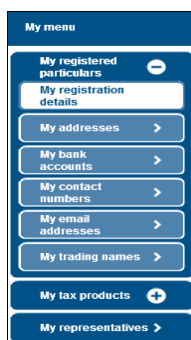
  o **My Registered Particulars** – consists of the demographic details of the entity and has the following sub-categories:
    - My Registration details
    - My addresses
    - My bank accounts
    - My contact numbers
    - My email addresses
    - My trading names

- ○ **My tax products** – consists of the tax products that are linked to the entity. Click "+" sign to view the tax products.
  - ○ Revenue
    - ▪ Income Tax
    - ▪ Pay-As-You-Earn, Skills Development Levy and Unemployment Insurance Fund Contributions
    - ▪ VAT
    - ▪ Customs
    - ▪ 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.

  - ○ **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.
  - ○ **Who I represent** – allows the user to view list of parties that are represented by legal entity.
  - ○ **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.

- • **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.

  - ○ Edit – allows the user to maintain details on the RAV01.
  - ○ Save – save all changes made to the RAV01.
  - ○ File – submit the changes to SARS.
  - ○ Cancel – return the user to eFiling page.

- • **Information Pane** – displays the predetermined section of the legal entity profile. The information pane may display:

  - ○ Table View – showing a summary view of information

  - ○ Form View – displays the form and particular portion of the legal entity profile.
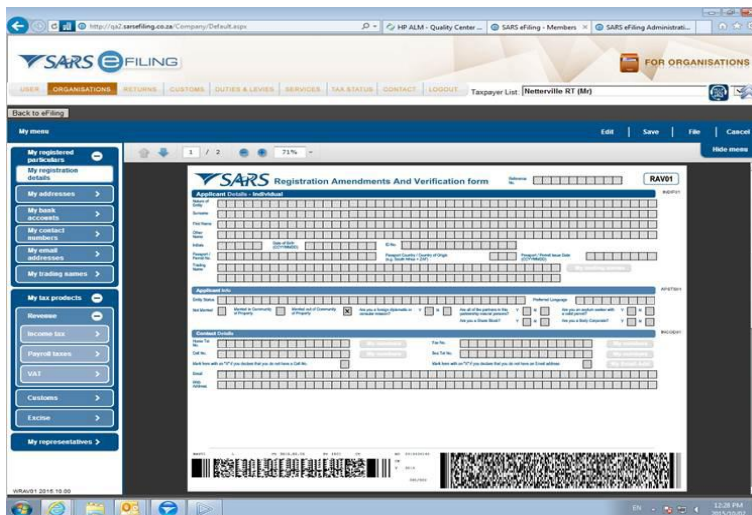
- If the user clicks any menu item on the navigation menu and no mandatory demographic information is completed, an error message will display as indicated below. All mandatory fields will be highlighted in red.
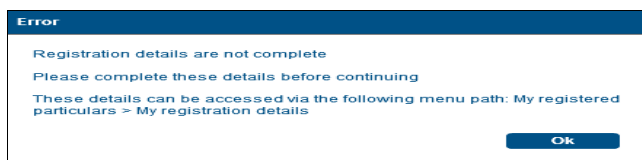
- The RAV01 form is validated when the user selects the File button. Based on the validation responses received, error messages will display. The error message will provide completion to pass form validation rules on the submission of the RAV01.

12   COMPLETION OF THE RAV01 FORM

- 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.

- 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:

  - Registered Particulars
  - Tax Products
  - Representatives.

- Supporting document may be required for changing some of the above information on the RAV01.

- All the information on the RAV01 will pre-populate with the legal entity data that is available at SARS.

- 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.

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13   APPLICATION DETAILS

13.1 Individual

- In the "**Applicant Details**" section, the fields will be editable with the exception of ID No.

    ○   Nature of Entity – A selection box will display –

    ○   Surname
    ○   First Name
    ○   Other Name
    ○   Initials
    ○   Date of Birth

    ○   Passport/Permit No – If completed, the below fields is mandatory to complete:

    ○   Passport Country / Country of Origin – Select from the pop up box.

    ○   Passport /Permit Issue Date

    ○   Changes to Passport Country must be done at the SARS branch.
    ○   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.

- 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".
- If the taxpayer is an emigrant, only complete the identity number field. The Nature of entity is "Individual" and therefore the passport should not be completed. Ensure that a "Date ceased to a resident" are captured.
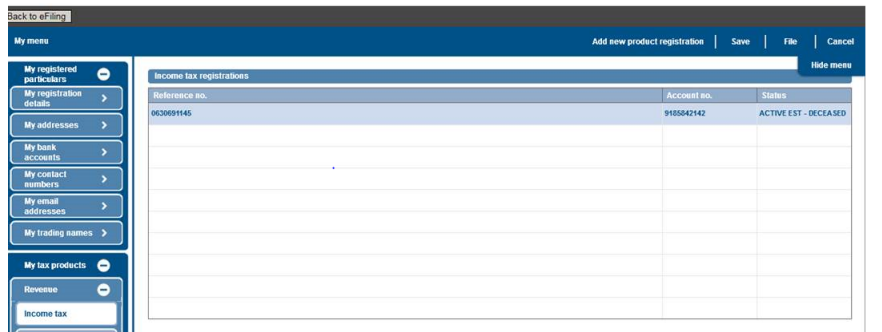
- To register the deceased estate for the second tax reference number:

  ○ Open Income Tax container and select Normal as sub category and "Post Death Income" as Classification.
  ○ 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**.
  ○ 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".

- To register an Insolvent estate for the second tax reference number:

  ○ Open Income Tax container and select "Insolvent estate from date of sequestration" as Sub Category and Classification.
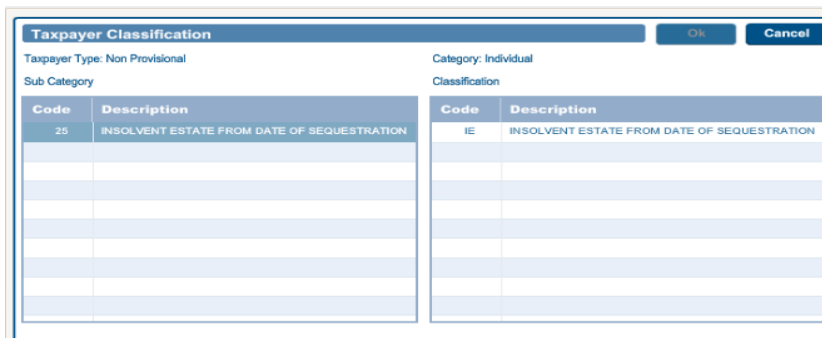
- If the first tax reference number is **not coded** as an Insolvent Person yet and the status is "Active", visit the nearest SARS branch to request the coding of the first tax reference number.
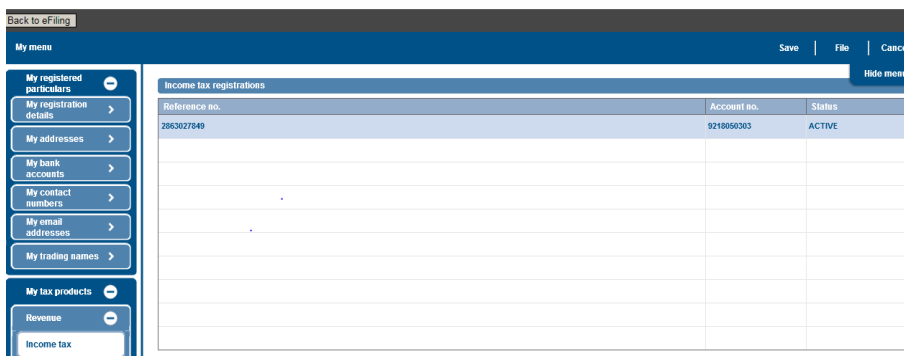
- Ensure that all the supporting documents required for change of the representative and banking details are submitted at the branch.

- 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''.

- 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.

- 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.

- 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

- In the "**Applicant Details**" section, fields will be editable with the exception of 'Nature of Entity'.

- o The Nature of Business options are:
  - Association Not For Gain
  - Close Corporation
  - Clubs
  - Company Limited by Guarantee
  - Company Registered Under Transvaal Law
  - External Company
  - Foreign Company
  - Foreign eCommerce Company – email address mandatory for this option
  - Foreign Governmental Institution
  - Foreign Trust
  - Inter-vivos Trust
  - Government/Public/State Owned Institution
  - Non-Profit Company (NPC)
  - Non Profit External Company
  - Other Trusts
  - Partnerships
  - Body of Persons
  - Personal Liability Company (Inc.)
  - Primary Cooperative
  - Private Company (Pty)
  - Public Company (Ltd)

- Secondary Cooperative
- State Owned Company (SOC Ltd)
- Statutory Body
- Tertiary Cooperative
- Testamentary Trust
- Unlimited Company
- Welfare Organisation
- Funds
- Collective Investment Schemes in Securities
- Collective Investment Schemes in Properties

o 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.
o Main Industry Classification Code – the Section Codes will display on the Main industry Source Code screen and the Division Codes and Subclass Codes will be populated depending on the option selected. Click on the "**Apply**" button in order for the field to be completed.

o Nature of Entity – This change can only be performed at the SARS branch in the case of a company or a trust.
o Registration Date - This change can only be performed at the SARS branch.
o 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.
o Registered Name
o Trading Name
o Country of Registration
o Master's Office of Trust Registration – this field will be editable and mandatory if the nature of business is one of the following:
- Inter-vivos Trust
- Testamentary Trust
- Other Trust

o **The Nature of Entity field describes the following available Trusts Types and can not be changed from eFiling :**
1. Collective Investment Schemes in Securities;
2. Estate Capital Gains Tax (CGT);
3. Special Trust Type B;
4. Testamentary Trust;
5. Inter-vivos Trust.
o Note that you cannot maintain the Nature of entity field via eFiling but can be changed at a SARS branch.

○ 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.

14 APPLICANT INFO

- The applicant info container indicates the status of the applicant.

  ○ Entity Status – This field will pre-populate with the status of the applicant at SARS.
  ○ 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.

  ○ Marital Status – For an individual, the following fields will be editable and mandatory:
    ▪ Not Married
    ▪ Married in Community of Property
    ▪ Married out of Community of Property.
  ○ Are you a foreign diplomatic or consular mission? – This field is editable and mandatory if nature of business is **Foreign Governmental Institution**.

  ○ Are all of the partners in this partnership of natural persons? – This field is editable and mandatory if nature of business is **Partnerships**

  ○ Are you an asylum seeker with a valid permit? – Field is editable and mandatory if nature of entity is **Foreign Individual**.

  ○ Are you a Share Block Company? – Field is editable and mandatory if nature of entity is **Public Company**.

- ○ Are you a Body Corporate? – Field is editable and mandatory if nature of entity is **CIPC** type or **Body of Persons**.

- For an Individual, the Applicant Info container will display as follows and only the first three options regarding marital status will be open to edit:

- For a Company/Trust/Partnership or Other Entities, the Applicant Info container will display as follows with no option opened to edit other than the preferred language option:

- 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.

- Are you a Fund? – This field is editable and mandatory if nature of entity is a **Fund** type.

- Entity status is pre-populated and cannot be edited.

15   CONTACT DETAILS

- The contact details of the individual and entity will display with the following fields:

- ○ Home Tel No

- o Fax No
- o Cell No

- At least one of the contact number fields is mandatory.
  - o Cell No.
    - ▪ If you have entered an incorrect cell no, you will receive the following error:
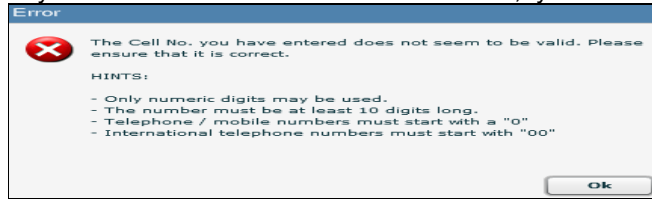
    - ▪ Mark an "X" to declare that you do not have a Cell No. – If selected, the Cell No. field is greyed out.
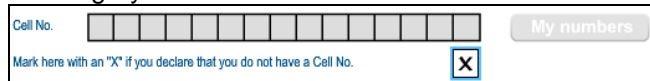
- If you want to edit any of the contact numbers, a confirmation box to complete the relevant fields will display.

- 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).
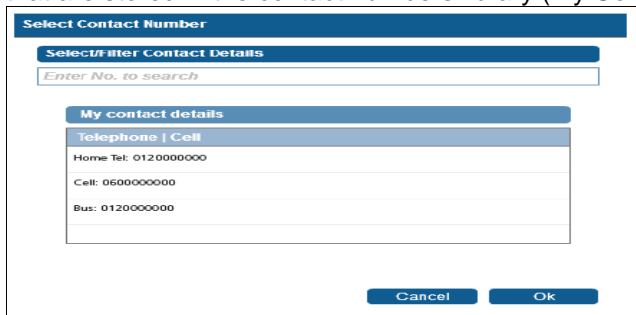
- Mark here with an "X" if you declare that you do not have an email address – if you select this option, the email field is greyed out.
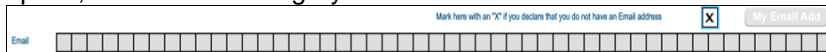
- Email – you will receive a confirmation box to complete your email address.
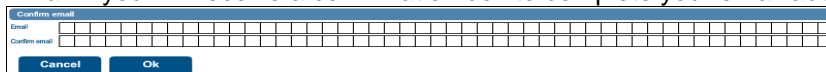
  - o If the email address is incorrect, the following error will display:
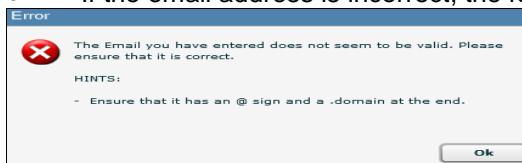
- Web Address – not mandatory and if completed the field must contain a domain at the end.

  - o If the web address is invalid, the following error will display:
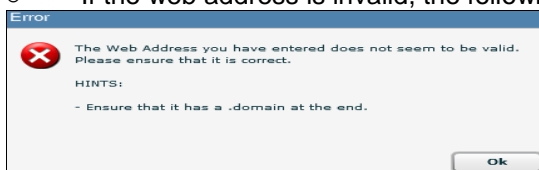
- Efiling Security Details

  - o This information will be used by eFiling to send out "One Time Pin's (OTP)" to taxpayers.

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- ○ Update your security details under this container.
- ○ 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.

16 PHYSICAL ADDRESS DETAILS

- This container indicates the legal entity's physical address, and will display:

  - ○ "Select from my addresses" button – indicates a list of addresses stored.

  - ○ "Create new address" button – enter new unlisted physical address details.

- All mandatory fields will be highlighted in red to complete.

- The fields in the Physical Address Details container are:

  - ○ Unit No
  - ○ Complex (if applicable)
  - ○ Street No
  - ○ Street/Farm Name
  - ○ Suburb/District
  - ○ City/Town
  - ○ Postal Code
  - ○ Country Code
  - ○ Indicators for :
    - ▪ Registered Physical Address
    - ▪ Registered Postal Address
    - ▪ Marked for Deletion

17 POSTAL ADDRESS DETAILS

- The physical address details on RAV01 will pre-populate on the physical address container.

- The following fields will display:

  - ○ 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.

- ○ Is your Postal Address a Street Address? (Yes/No)
  - ▪ "**Yes**" option is pre-populated and the physical address details will display.
  - ▪ If the answer is "**No**", the following fields will display as open and editable:
    - ▪ Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)
    - ▪ PO Box: Indicate on tick box if postal address is 'P.O. Box' or 'Private Bag'
    - ▪ Private Bag: Indicate on tick box if postal address is 'P.O. Box' or 'Private Bag'
    - ▪ Other PO Special Service (specify)
    - ▪ Number
    - ▪ Post Office
    - ▪ Country Code
    - ▪ Postal Code
    - ▪ Registered Postal Address indicator
    - ▪ 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.

- ○ 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?**"

- ○ "Select from my addresses" button – indicates a list of addresses stored in the address library (My Addresses).

- ○ "Create new address" button – all fields will be cleared and you will be able to enter new physical address details.

- • All mandatory fields will be highlighted to complete.

18   PARTICULARS OF REPRESENTATIVE TAXPAYER

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


  - ○ Capacity – based on nature of entity or business, the fields will be available for selection. This field is mandatory.
    - ▪ Treasurer
    - ▪ Main Partner
  - ○ Main Trustee -
    - ▪ Public Officer
    - ▪ Main Member
    - ▪ Parent / Guardian
    - ▪ Accounting Officer for Local / Public Authority
    - ▪ Curator / Liquidator / Executor / Administrator (Estates)
  - ○ 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.
  - ○ Surname
  - ○ First Name
  - ○ Other Name
  - ○ Initials
  - ○ Date of Birth
  - ○ Date of Appointment
  - ○ ID No
  - ○ Passport No
  - ○ Passport Country
  - ○ Passport Issue Date

- 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.

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

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

- The following error message will display if there has been no representative details completed for companies and trust:
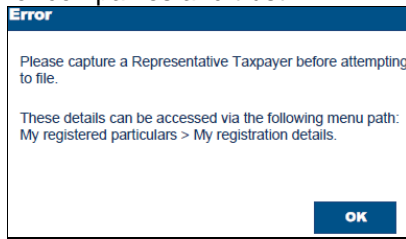
PARTICULARS OF MEMBERS / TRUSTEES / BENEFICIARIES / PARTNERS / DIRECTORS etc.

- 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.

  - Is this party a natural person? (Y/N) – This field is locked unless the nature of entity is indicated as a Partnership.
    - If the answer is "**Y**" in the question, the Particulars of the individual container will display to complete:

  - Capacity – this field is mandatory and the tick boxes will be available depending on the nature of the entity
  - Nature of Entity
  - Surname
  - First Name
  - Other Name
  - Initials
  - Date of Birth
  - Date of Appointment
  - ID No
  - Passport / Permit No
  - Passport Country
  - Passport Issue Date
  - Relationship Marked for Termination
    - 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:

  - Capacity
    - Partner
    - Beneficiary
  - Nature of Entity
  - Company / CC / Trust Reg No
  - Date of Appointment
  - Registration Date
  - Registered Name
  - Country of Registration
  - Relationship Marked for Termination

- 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.

19 MY ADDRESS

- Capture new additions and maintain existing items to the list of "My addresses" in this container.

- The menu tab will be in the navigation bar and "**Add new addresses**" option on the task bar.

- On selection of "**My addresses**" menu item, a list will display of the existing addresses.

- Fields displayed on RAV01 form will differ depending on selections made on "My Address".

- If you select "**Add new address**", the RAV01 form will display with the My Address, Address Details container, with the question "Is this address a Street Address?"

  o If you select "**Y**" to the question, the below fields will display to complete.

  o If you select "**N**" to the question, the below fields will display for completion.

- After completion of fields, select "**Done**" button to complete the address details capturing.

- If you have not completed all the address details, you will receive the following message:

- The new address will be listed under My Addresses container. Select "File" to submit to SARS.

- After you selected the "**File**" button, the following message will display on the form page and on eFiling respectively:

- If you want to verify one of the addresses listed, click on the tick box of the address and the "**Verify Address**" button will be activated.

- Select the "**Verify address**" button and the RAV01 form will display. Select the "**Done**" button when you have verified the address.

- If you want to delete an address, select the "**Delete**" button.

- If address is currently used, the following message will display. Click "**OK**" to continue.

- You will be able to confirm your request to delete the address details. Based on a new address added or an existing address that you want to delete, you will receive either one of the two below messages. Select "**OK**" to continue.

- The RAV01 indicator **"Marked for Deletion"** will be ticked

- An "**Undo Delete**" button will display next to the address details deleted.

20   MY BANK ACCOUNTS

- 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.

- The "**My Bank Accounts**" container consists of sub-containers as follows:

  ○ Bank Account Holder Declaration
    - I use South African bank accounts
    - I use a South African bank account of a 3rd party
    - I declare that I have no South African bank account
  ○ Reasons for No Local / 3rd Party Bank account for Individual:
    - Non-resident without a local bank account
    - Insolvency / Curatorship
    - Deceased Estate
    - Shared Account
    - Income below tax threshold / Impractical
    - Statutory restrictions
    - Minor child
  ○ Reasons for No Local / 3rd Party Bank account for Company / Trust / CC/ Partnership/ Government / Foreign Entity / Other Exempt Institutions etc.:
    - Non-resident without a local bank account
    - Liquidation
    - Company Deregistration
    - Group Company Account
    - Dormant
    - Trust Administrator Account

- On the WRAV01 the "**My bank accounts**" menu and task bar will display:

- Select the "**Bank account settings**", you will receive the Bank account holder declaration:

  ○ I use South African bank accounts – if selected, the bank account details fields are mandatory.
  ○ I use a South African Bank Account of the third party – if selected; select the reason from the dropdown box. Reasons include:
    - Non-resident without a local bank account
    - Liquidation
    - Company Deregistration
    - Group Company Account
   - Trust Administrator Account

○ I declare that I have no South African bank account – if selected, select the reason from the dropdown box. Reasons include:
  ▪ Non-resident without a local bank account
  ▪ Company Deregistration
  ▪ Dormant
  ▪ Trust Administrator Account.

- If you have not completed bank details, you will receive the following error message:

21 BANK ACCOUNT DETAILS

- 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.

- 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.

  ○ If the details are incorrect, please update and submit the changes to SARS.
  ○ If the details are correct, submit the relevant supporting documents via SARS Correspondence functionality.

- Go to SARS Correspondence and search for the new bank details changed letter.

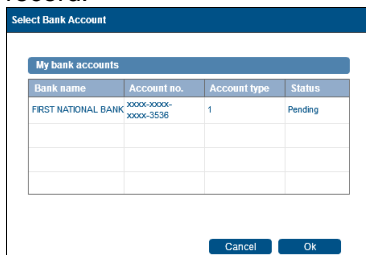 **Note:** The document "Upload" button will be available for submission
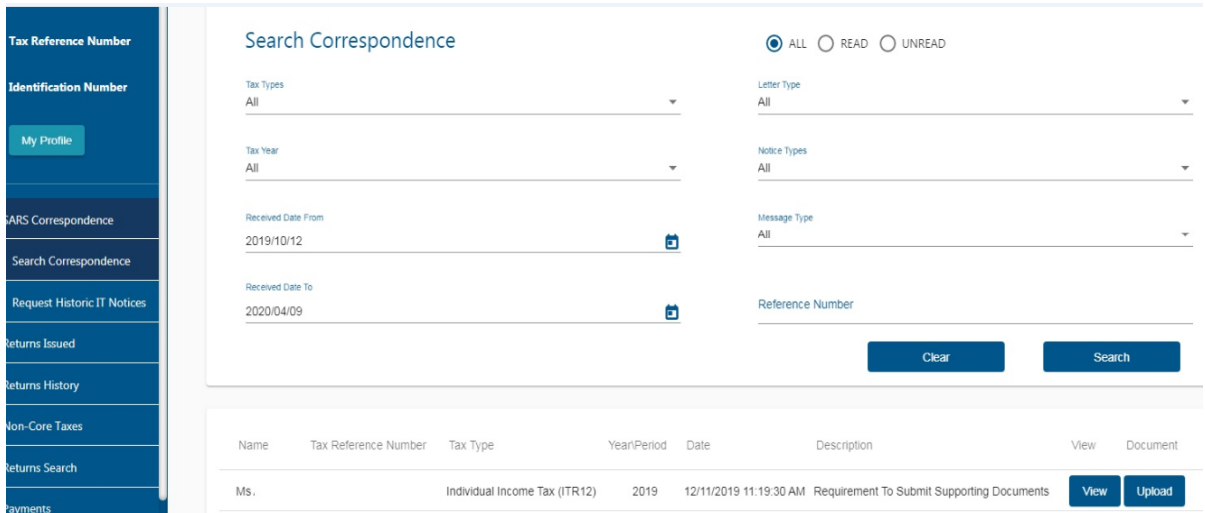
- However, where the recorded is coded as an Insolvent Person or Insolvent Estate, the registered representative will be unable to provide third Party Bank details. The current process requires all estate and third party bank details to be updated at a SARS branch.

- 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.
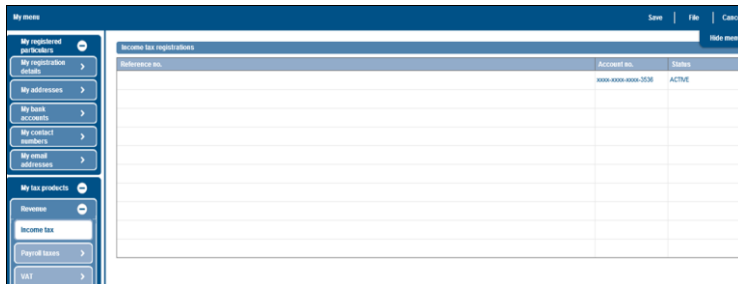
- If you select the "**My bank accounts**" menu item in the WRAV01, the RAV01 will display and you will have the below bank account container.
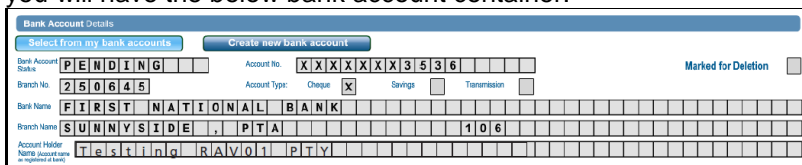
- Click on "**Select from my bank accounts**" button to display the list of bank details already on record.

- If "**Create new bank account**" is selected, all the fields will be unlocked and you may enter new bank details.

- 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.

- ○ Bank Account Status
  - ▪ Pending – implies the bank details are awaiting verification
  - ▪ Unverified – implies the bank details are not yet sent for verification
  - ▪ Valid – implies the bank details have been verified and are valid
  - ▪ Invalid – implies the bank details are invalid and the entity needs to either correct the incorrect details on the form or at the bank
  - ○ Account No
  - ○ Account Type – Select Cheque, Savings or Transmission
  - ○ Account Holder Name (Account name as registered at bank) – This field will be pre-populated.

- ○ Bank Name: Click on the "**+**" sign for the list of bank names to be displayed and a selection to be made. Click "**OK**" to continue.

- Complete the following fields after the selection of the Bank Name.

  - ○ 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
  - ○ 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.

- Select the "**Done"** button to continue.

- Select the "**File**" button on the WRAV01.

- The submission message of the RAV01 form will display.

- If you select the "**My bank accounts**", the list of the new bank details will display.

- If you want to delete a bank account, select the "**Delete**" button.

- Click **"OK"** to confirm the deletion

- An "**Undo Delete**" button will display next to the bank account details deleted.

- The RAV01 indicator "**Marked for Deletion**" will be ticked after you have confirmed the deletion request.

- On the RAV01 form, a container will display for "**Bank Account Use**" that will indicate the following information for the product:
  - Reference No
  - Product Type
  - Bank Use:
    - Payment / Incoming – will not be available for this first release.
    - Refunds / Outgoing – will always be indicated by default.

- If bank details failed validations and are invalid, the status will update accordingly as indicated on below screen. If the bank details are invalid, update with correct bank details.

22 MY CONTACT DETAILS

- This container is used to capture new additions and maintain existing items on the list of "**My contact numbers**".

- Select the "**Add new number**" button to display the RAV01 form to enter a new number.

- To enter new contact number, click Telephone / Cell Number Field. Click "**Ok**" to continue.

- Select the "**Done**" button.

- The new contact number will be listed. If you want to delete the entry, select "**Delete**" button.

- You will be able to confirm your request to delete the contact details. Based on new contact details added or existing contact details that you want to delete, you will receive either one of the two below messages. Select "**OK**" to continue.

Note: At least one contact number is mandatory. If you declare that you do not have a cell phone, then any one of the other contact numbers is mandatory.

23 MY EMAIL ADDRESSES

- Capture new additions and maintain existing items on the list of "**My email addresses**" in this container.

- Select the "**Add new email address**" button and the RAV01 form will display for you to enter a new number.

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- Click on the Email address Field and enter the new email address. Click "**Ok**" to continue.

- Select the "**Done**" button.

- The new email address will be listed. If you want to delete the entry, select the "**Delete**" button.

- You will be able to confirm your request to delete the email address details. Based on a new email address added or an existing email address that you want to delete, you will receive either one of the two below messages. Select "**OK**" to continue.

- An error will display if the email address format is invalid.

24   MY TRADING NAMES

- This container will display all trading names of the entity updated on the RAV01 form.

- Click on "**Add new trading name**" to add a trading name to the entity. The RAV01 will display with the trading name field highlighted.

- Complete the field and select the "**Done**" button to continue.

- The trading name will be listed in the library as indicated below.

- Ensure that you select the "**File**" button to submit the addition of the trading name to the entity's profile. If you do not click "**File**", changes will not be submitted to SARS.

- If you wish to delete the trading name, click on the "**Delete**" button.

- A confirmation will display. Click "**OK**" to delete or "**Cancel**".
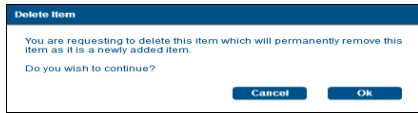
25 TAX TYPE DEMOGRAPHICS

- This container displays contextual information of the tax subscription being maintained.

- On the RAV01 form, the tax type demographics container will display that will indicate the following information:

  - Reference Number – this field will be pre-populated.
  - Trading Name
    - For Income Tax, this field will be locked and clear
    - For VAT and PAYE this field will be mandatory.

  - 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

- Container is used to maintain Income Tax subscription details for Individuals and enterprises.

- Select the tax type from "**My tax products**"

- Click on the results field.

- The RAV01 form will display as per below screen.

  - Taxpayer Sub-Category
  - 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.

- 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.

- For a non-provisional and provisional taxpayer, the sub-category and classification box will be different.

Non-Provisional taxpayer:

Provisional taxpayer:

- ○ 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.
- ○ **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**.

- 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.

- Where the taxpayer is leaving the country and immigrate to another country, select "Code 4, Emigrant" under Taxpayer Classification to change the Income Tax registration status. Do not capture the passport number if the Identity number is entered.

- Capture the Date of Departure in the format "CCYYMMDD"

- In the case of an insolvent estate, capture the year of liability and Date of Sequestration / Insolvency. The sequestration date is a day after "to date of sequestration".

27 MPRR TAX

- 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.
- 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.

- Select "**Add new product registration**" to register for MPRR

- Under "Status Management" select "Deactivate". The status of the tax product must be "Active" to deactivate.

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- 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

- This container is used to maintain PAYE subscription details for individuals and enterprises.

- 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.
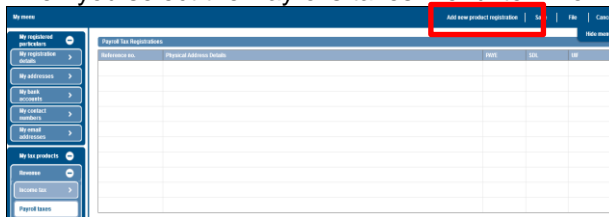
- Select the "**Add new product registration**" button.

- 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.
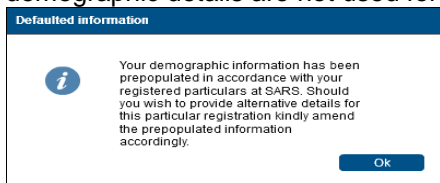
- The RAV01 form will be presented to you with the Payroll Taxes Registration Options container.

  ○   PAYE status

- 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.
- SDL status
  - 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.

- Based on the selection of the answers to the above questions, the status fields are updated.

- If both answers are "**N**", the status is indicated as "**Not Registered**".

- If you answer "**Y**", the status changes to "**New Registration**".

- UIF status will change to "**New Registration**" once you have indicated that you want to register for PAYE.

28.1 PAYE

- PAYE Liability Date
- Business Activity Code

- If you select the business activity code field, the PAYE Business Activity box will display to select the section codes and trade codes applicable to your business.

- Select the "**Ok**" button to continue after selections have been made.

- 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

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


- SDL Liability Date

- ○ Chamber / SIC Code
  - ▪ If you select the Chamber/SIC code field, the SIC/Chamber codes box will display to select the section codes and trade codes applicable to your business. Select the "**Ok**" button to continue after selections have been made.

- ○ Estimated payroll for the following 12 month period.

- If you enter an amount of less than R500 000, you will receive the following error:
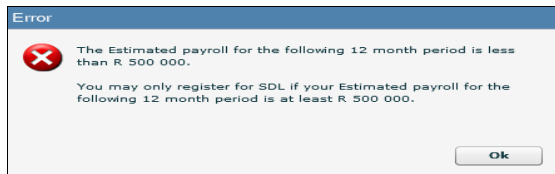
- ○ Deactivate - this tick box will be disabled and the representative of the entity or the entity himself in the case of an individual will be required to visit a SARS branch to initiate a request for deactivation.

28.3 Particulars of exemption (only for SDL)

- Please select the appropriate block

  - ○ Public Benefit Organisations
  - ○ Municipalities granted a certificate of exemption
  - ○ Any National / Provincial Service Employer
  - ○ National / Provincial Public Entity, if more than 80% of your expenditure is defrayed from funds voted by Parliament

- On the selection of the exemption, the "Exemption date" field will become mandatory.

- On completion of all relevant fields, select the "**Done**" button and then the "**File"** button to submit the RAV01 to SARS.

- If you select "**History**" you will be able to view the Registration Workpage.

- Click the "**Open**" hyperlink of your submission.

- A notice of "Change of Registered Particulars" or "Notice of registration" will be posted to the eFiler's home page or sent via email once the information has been submitted and verified.

29   VAT

- This container is used to maintain VAT subscription details for individuals and enterprises.

- Click 'VAT' under My tax products, Revenue

- Select "**Add new product registration**" to register new or additional VAT branch registration.

- The RAV01 form will be presented to you with the VAT container.

- VAT Liability Date – must not be prior to 01 September 1991 and not more than 3 months in the future. The following error message will display if you do enter an incorrect date:
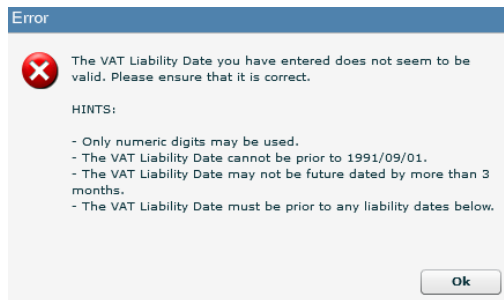
- Back dating of the VAT liability date for Compulsory New Registration – The VAT liability date captured must not be backdated for more than six months from today's date. Should the liability date exceeds the six months, you will be required to visit the SARS branch with supporting documents such as financial statements, signed contracts or invoices issued (necessary supporting documents) to request a further back dating.

- 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.

  ○ 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.

- 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.

- 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'.

  ○ No backdating of the liability date via eFiling will be allowed for existing registrations.

- The RAV01 form will be presented to you with the VAT container.
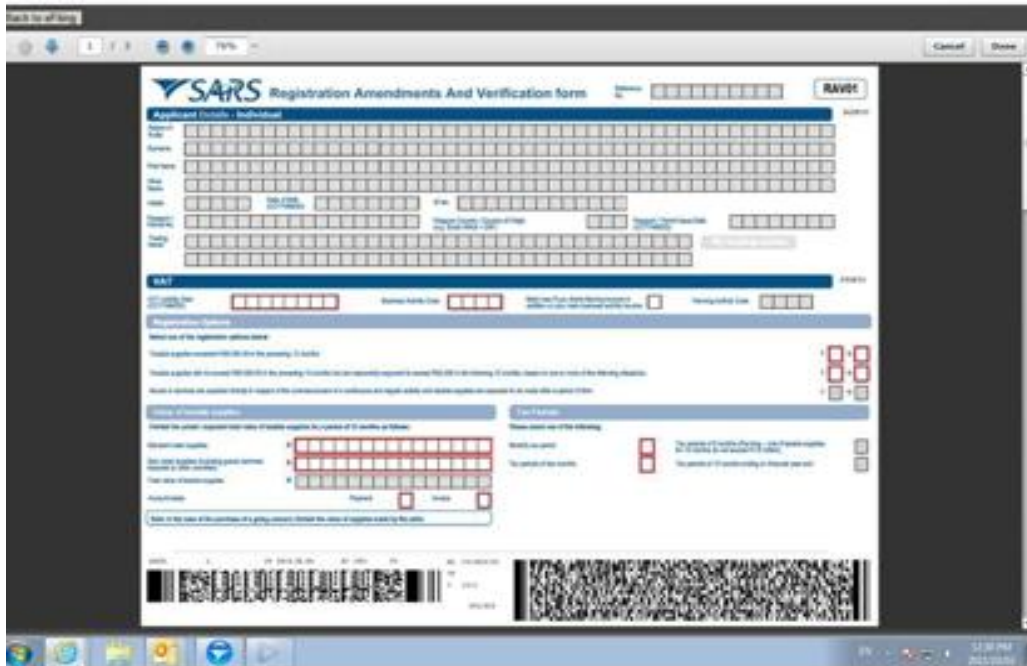
- Business Activity Code

  ○ If you select the business activity code field, the VAT Business Activity box will display to select the section and trade codes applicable to your business. Select the "Ok" button to continue after selections have been made.

- 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.

- 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 indicate when and how you will expect to reach the R50 000 Taxable Turnover. These questions are mandatory and you will be unable to proceed if this is not completed.

- If you select a different business activity code after you have received the containers for Diesel concession, you will receive the following error:
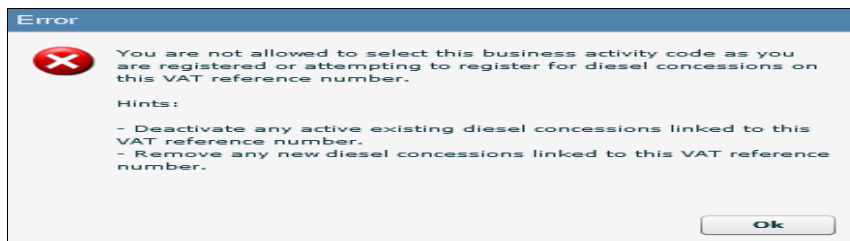
- Mark here if you derive farming income in addition to your main business activity income:

  ○ If you select this indicator, the "**Farming Activity Code**" field will be mandatory.

- Farming Activity Code:

  ○ If you select the business activity code field, the Farming Activity codes will display to select the section codes and trade codes applicable to your business. Select the "**Ok**" button to continue after selections have been made.

29.1 Financial particulars

- Value of Taxable Supplies – furnish the actual / expected total value of taxable supplies for a period of 12 months as follows:

  ○ Standard rated supplies
  ○ Zero rated supplies (including goods / services exported to other countries)
  ○ Total value of taxable supplies

- Tax Periods – please select one of the following:

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

- 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

- 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.

- Based on the selection of the answers to the questions, the status fields will be updated.

- If all answers is "**N**", the status is indicated as "**Not Registered**".

- If the answer is "**Y**", the status changes to "**New Registration**".

- On Land Status
  - Would you like to register for diesel refunds – On land? (Y/N)

    - 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**".
    - If you select "**N**", the VAT container will not be displayed.

- Off Shore Status
  - Would you like to register for diesel refunds – Off shore? (Y/N)

    - 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".
    - If you select "**N**", the VAT container will not be displayed.

- Rail Status
  - Would you like to register for diesel refunds – Rail? (Y/N)

    - 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".
    - If you select "**N**", the VAT container will not be displayed.

31 VAT – DIESEL REFUND

31.1 Concession Type – ON LAND

- Liability Date

  - 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.

  - Estimated Diesel Purchases (litres p/a) for Current Financial Year
  - Estimated Turnover for Current Financial Year
  - 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.

- ○ Major Division – select the relevant option applicable to the application.
    - Forestry and Logging
    - Mining and Quarrying
    - Mining Sub-classification

        - This field will be prepopulated with the business activity code if applicable.

    - Farming
    - Farming Sub-classification

        - Select the applicable farming sub-classification from the farming activity codes pop-up displayed.

Farming Activity codes   **Ok**   **Cancel**

Section Codes: **Filter By** Code / Description   Trade Codes: **Filter By** Code / Description

Code	Description		Code	Description
01	Agriculture, forestry and fishing		0105	Livestock farming
			0110	Crop farming
			0115	Production of milk
			0120	Mixed farming (no more than 50% in any of above)
			0125	Poultry farming
			0130	Breeding of non-food producing animals (including horses)
			0140	Market gardening/ vegetable farming
			0145	Fruit farming
			0150	Flower and seed growing

31.2 Concession Type – OFFSHORE & ELECTRICITY GENERATING PLANT

- Liability Date

    o   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.

    o   Estimated Diesel Purchases (litres p/a) for Current Financial Year
    o   Estimated Turnover for Current Financial Year
    o   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.
    o   Major Division:
        ▪   Coastal Shipping
        ▪   Offshore Mining
        ▪   Electricity Generating Plant This field will ONLY be unlocked and editable if the Business Activity code is 1905.
        ▪   NSRI
        ▪   Commercial Fishing

31.3 Concession Type – RAIL & HARBOUR SERVICES

- Liability Date

    - The liability date cannot be prior to 2001/07/04 and may not be dated more than 3 months in the future.

- Estimated Diesel Purchases (litres p/a) for Current Financial Year

- Estimated Turnover for Current Financial Year

- 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.

- On completion of all relevant fields, select "**Done**" button on the RAV01. The new product registration will be listed on the WRAV01 page. Select "**File"** to submit application to SARS.

- You will receive the following message:

- If you select "**History**" option on eFiling, the following Registration work page will display:

- Click on the "**Open**" hyperlink of your submission.

- 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.

- 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.

- Subsequent applications will also not be allowed until the verification of your existing application is completed.

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- 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

- 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	i	0	0

- Submit to SARS to complete the process.

- 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.

- 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

- This container will be used to capture and display the details of the legal entity in their capacity as a tax practitioner. This container will only appear if the entity is a registered tax practitioner at any of the SARS recognised controlling bodies.
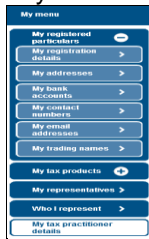
- Click on the RAV01 form and the Tax Practitioner Details container will display as below:

- Registration Status
  - Registered
  - Unregistered
- Registration Number – will be prepopulated
- Appointment Date – enter your appointment date
- Controlling Body – If you select the Controlling Body field, a list of Controlling Bodies will display to select from.
- Tax Practitioners that have not registered with a Recognised Controlling Body (RCB) or that have registered with the RCB but the RCB has not submitted the information to SARS, will be able to select one RCB from a list of 11 Recognized Controlling Bodies. This information will be submitted to SARS but it does not mean that the tax practitioner is registered with the RCB as well. The tax practitioner still needs to register with the RCB

or the RCB must still submit the information to SARS.
○ Click the "**Ok**" button to continue or "**Cancel**" to go back to the form. The below screen is an example of the Controlling Bodies screen and may not contain the full list of controlling bodies. Once the relevant controlling body with which they are registered is selected and submitted, the tax practitioner is activated and can act on behalf of clients.

- After you have selected the Controlling Body, select the **"Done"** button on the RAV01 page to proceed.

- The Controlling Body information will be populated onto the form.

  ○ **NOTE:** The tax practitioner's status will only reflect as "Registered" on SARS systems once the RCB and the practitioner have successfully submitted information to SARS and the details match.
  ○ Deactivate Registration – this tick box will be active and the user will be able to deactivate himself or the represented entity as a tax practitioner.

33 DECLARATION OF THE RAV01

- The declaration will display at the end of the RAV01 form for the user.

34 SUBMISSION OF THE RAV01

- 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.

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

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

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- For an enterprise, the registration number will display.

- Click "**Continue**" button to return to the History page.

35   NOTICE OF REGISTRATION

- To access the Notice of Registration:
    - The entity must be a registered VAT vendor;
    - This functionality is available on the Organisation eFiling profile.

- Select "Notice of Registration" under "SARS Registered Details".

- Select "Request New" option.

Note: The Notice of Registration as well as the "Date of issue" will be displayed.

- The user should be able to view, print OR save the notice on the desktop.

36   SAVED DETAILS

- 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.

- If there is no saved information, nothing will display.

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

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

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

- 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.

- Click on "**Display Saved Form**" to open the RAV01:

- Select the "**Edit**" button to edit the form.

- All mandatory fields will be highlighted and must be completed.

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

37 MAINTAIN REGISTERED DETAILS HISTORY

- The "**Maintain Registered Details History**" menu item will display a history of all submissions of the RAV01 to SARS.

- If there is no submitted information, nothing will display.

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

- Click the "**Open**" hyperlink and the Registration Work Page will display.

- If you select the "**Print**" button, the form will open and be available to print.

38   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.

Individual:	Tax Practitioner / Organisations

Individual:

User
SARS Registered Details
Maintain SARS Registered Details
Saved Details
Maintain Registered Details History
Merge Entities
Entity Merge History
Letters
Register Withholding Tax on Interest

Tax Practitioner / Organisations

Organisation
SARS Registered Details
Activate Registered Representative
Maintain Registered Users
Maintain SARS Registered Details
Saved Details
Maintain Registered Details History
Merge Entities
Entity Merge History
Letters
Register Withholding Tax on Interest

- Upon selecting "Register Withholding Tax on Interest, the disclaimer will display. Click "**I agree**" to accept the disclaimer and click "**Continue**" button to proceed.

REGISTER WITHHOLDING TAX ON INTEREST

Register Withholding Tax on Interest

This functionality allows you to register and maintain Withholding Tax on Interest for the entity selected from the **Taxpayer List** above.

Click on the **Continue** button below to obtain existing details from SARS, which can be viewed and edited as necessary.

I, hereby, confirm that I am duly authorised to register and maintain Withholding Tax on Interest of the taxpayer concerned.

◉ I agree

○ I do not agree

[Continue]

- 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.

REGISTER WITHHOLDING TAX ON INTEREST

Withholding Tax on Interest

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

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

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

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

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

- 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.

REGISTER WITHHOLDING TAX ON INTEREST

Taxpayer Details

Date of Liability:	2015/03/01
Income Tax Reference No:	
First Name:	Thabo
Surname:	Mat
ID Number:	

[Register]

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

- The following message will display if the registration was successful. Click "**Continue**" to proceed.

- The "**Activation Withholding Tax on Interest**" page will display. Check that all taxpayer details displayed are correct.

- If there are details that must be updated, click the "**Update Details**" button to update details.

- If all information displayed is correct, click check box to confirm that all information is correct and true and click "**Activate**" to continue.

- A confirmation message will display. Select "**OK**" to continue or "**Cancel**" to go back to the Activation page.

- 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.

- Once the Activation of Withholding Tax on Interest is successfully activated, the status on the Activation page will be updated to "**Successfully Activated**".

- 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.

- You can now select "**Returns**", "**Non-Core Taxes**" and "**Withholding Tax on Interest**" option to submit a declaration.

Non-Core Taxes
Withholding Tax on Interest
Activation
Issued/Saved Declaration
Declaration History
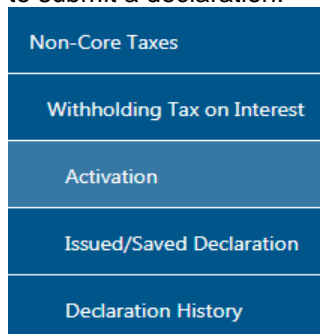
- For the Organisations profile, ensure that Withholding Tax on Interest tax type is selected in the "Rights Groups" functionality.

UPDATE GROUP DETAILS

Group Name	System Default
Authorisation Level	Submissions ▾
Access To Payments	☑
Tax Types	☑ Provisional Tax (IRP6)
	☑ VAT201
	☑ Organisation Income Tax (ITR14/IT12EI/ITR12T)
	☐ Individual Income Tax (ITR12)
	☑ Employee's Tax (EMP201)
	☑ IT56 - Secondary Tax On Companies (STC)
	☑ EMP501 - Submission
	☐ Customs Agent
	☐ Excise Agent
	☑ VAT Admin Penalty
	☑ PAYE Admin Penalty
	☑ IT Admin Penalty
	☐ Transfer Duty
	☐ Third Party Appointment Banks
	☐ Dividends Withholding Tax (DWT)
	☐ Third Party Appointment Employers
	☐ Third Party Appointment Other
	☑ Tax Compliance Status
	☐ Tax Compliance Status Verification
	☐ IT3
	☐ Medical Scheme Contribution
	☐ Insurance Payment
	☐ Witholding Tax on Interest(WTI)
	☐ Foreign Tax Information (FTI)
	☐ Mineral Royalties (MPR3)
	☐ CBC
	☐ TRN (Tax Reference Number)
	☐ Directives
	☐ ITR12 Cancelled
Do you want to import taxpayers from an existing group?	○ Yes ● No

Sidebar: Tax Reference Number / Registration Number / My Profile / Organisation / SARS Registered Details / Admin Reports / Rights Groups / Manage Groups / Organisation Setup / Customs Registration / Special Links

Buttons: Update | Delete Group | Back | Check All | Uncheck All

- For more information regarding this process, the Withholding Tax on Interest external guide is available on the SARS website www.sars.gov.za.

39 GENERAL

- For more information on the RAV01 process, visit the SARS website www.sars.gov.za, call the SARS Contact Centre on 0800 00 SARS (7277) or visit your nearest SARS branch.

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication, you may:
- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 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).