

EXTERNAL GUIDE

SOUTH AFRICAN REVENUE

SERVICE

THIRD PARTY

APPOINTMENTS

VIA EFILING

REVISION HISTORY TABLE

Date	Version	Description
14-09-2018	0	Initial release
11-09-2020	1	Added new functionality: Dashboard and capability to generate reports.

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1 PURPOSE

- The purpose of this document is to assist Third Parties in understanding the Third Party Appointment (TPA) process.
- 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 the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.

2 INTRODUCTION

- Third Party Appointment process is a mechanism adopted by the South African Revenue Service (SARS) to collect outstanding taxpayer debt. The current process involves the use of third parties as the agents.
- As part of this process, SARS may appoint a third party (including an employer, a bank and any other third party) who holds or owes any money for or to a taxpayer, to pay the money to SARS in satisfaction of the taxpayer's outstanding tax debt. The Third Party Appointment process follows the issuing of a final demand to the taxpayer and the taxpayer has not complied with the demand for payment.
- SARS will issue a Notice of Third Party Appointment (TPA) Letter via eFiling. The letter will be processed and stored on eFiling if the tax reference number of the third party that it is appointed to, is in an active status on eFiling.
- Upon receiving the Notice of Third Party Appointment Letter, the profile will automatically be activated for Third Party Appointment functionality on eFiling and the following options will be available to process TPA letters: When making a payment, all SARS clients must adhere to the payment rules stipulated in this document.
 - To view, capture outcomes per account holder (taxpayer) and pay against the notification directly on eFiling, or utilise an alternative payment method outside eFiling;
 - Download the TPAs to the agent's own systems for verification and processing. On completion, these TPA outcomes will be uploaded and transmitted to SARS via eFiling
- SARS may also withdraw issued TPAs with a written withdrawal notice. , When the withdrawal of TPA letter gets issued:
 - The TPA will be delinked from the taxpayer, in other words the appointed agent will not be able to apply any outcome or initiate any payments against the specific taxpayer;
 - Details of the withdrawn TPA will be viewed on the work-page; and
 - eFiling will update the status of the TPA withdrawn

3 USER RIGHTS SETUP PROCESS

- When SARS issues Third Party Appointment notifications for the first time to the appointed third party, the TPA security group will automatically be created on eFiling and the registered representative of the third party will receive an email or SMS notice of the TPA issued.
 - The TPA notification letter will be issued on eFiling; eFiling will then process the notice and link the notice to the specific Taxpayer Profile on eFiling using the Appointed Third Party's tax reference number on the TPA.
- The system admin will manually add users' rights to the TPA security group, via the existing 'Rights Groups' menu.
 - Once users have been manually added to the TPA security group, TPA notifications will then be sent to all the users in the group once a day for any subsequent notice of TPAs issued to eFiling.
 - If no users are assigned to the group, TPA notifications will be sent to the Registered Representative of the organisation once a day for any issued Notice of TPAs.

4 MANAGE USERS ON ORGANISATION PORTFOLIO

4.1 INVITE, EDIT AND DELETE A USER ON A PORTFOLIO

- The TPA process requires that any user must be added to a portfolio in order to have access to TPA functionality. This function is used to add new users to a portfolio, grant access to tax types, set the required levels of authorisation for each user and delete users.
- To successfully **add** users, actions are required from both the following parties:
 - **The Requestor** – this refers to an existing user that has the ‘Manage User’ role assigned to him/her and wants to invite another person to be a user and have access to the organisation portfolio.
 - **The User** – this is the person who has been invited to have access to one or more taxpayers that are managed by the requestor.
- To access the required Organisation portfolio:
 - Select **<My Profile>** and **<Portfolio Management>** from the menu on the left
 - Click on **<Go to Portfolio>**.
- Once you have selected the required Portfolio:
 - Select **<User>** from the menu on the top
 - Select **<User>** again from menu on the left
 - Select **<Invite User>**
 - Complete the following information for the user you are inviting:
 - Identification Type
 - **Passport or ID Number**
 - Tax Reference Number (only applicable if identification type is passport)
 - Surname
 - The default Organisation or Tax Practitioner Portfolio name that you want the user to view on his/her portfolio upon accepting your invite
 - Click on **<Invite>**.

The screenshot shows the SARS eFiling interface. The top navigation bar includes 'Home', 'User', 'Organisations', 'Returns', 'Customs', 'Duties & Levies', 'Services', 'Tax Status', and 'Contact'. The 'User' menu item is highlighted with a red box. On the left sidebar, the 'User' and 'Invite User' menu items are also highlighted with red boxes. The main content area is titled 'Invite a User' and contains the following text: 'Inviting a user means inviting a person that already has an eFiling profile. A notification will be sent to the user being invited via SMS or email, with instructions on how to accept your invite.' Below this text are the following form fields: 'Identification Type' (a dropdown menu with options: 'Please Select Type', 'South African ID', 'Passport', 'Surname'), 'Portfolio Name' (a text input field with the value 'FIRSTRAND EMA HOLDINGS LTD' and a note: '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.'). An 'Invite' button is located at the bottom of the form.

- Select the roles (i.e. permissions) that you want to assign to the user from the displayed list.
 - Click on **<Continue>**
 - A summary of the roles selected will display. Click on **<Continue>**.
 - The invite will be sent to the user. You will be notified via email or SMS once the user accepts the invite.

Portfolio My Company Portfolio Tax User Ras (Awaiting Confirmation) Organisation

USER ROLES

- Manage Transfer Duty Financial Account**
This role allows users to maintain all financial detail against the Transfer Duty account
- SARS Registration**
Can register taxpayers with SARS to get tax reference numbers
- RLA – View Customs Product information**
With this profile, users can only view information such as address, contact and bank account details. Users can also view information relating to their specific client type(s) eg. importer/exporter
- RLA - View Client Type**
With this profile, users can only view information relating to their specific client type(s) eg. importer/exporter
- RLA – Manage Customs Product information**
With this profile, users can view and change information such as address, contact and bank account details. Users can also view and change information relating to their specific client type(s) eg. importer/exporter
- RLA - Manage Client Type**
With this profile, users can only view and change information relating to their specific client type(s)
- Manage Users**
Can create & change users and assign them to groups
- Manage Taxpayers**
Can create & change taxpayers and assign them to groups
- Manage Groups**
Can create & change groups and assign users and payers to groups
- Manage Excise Financial Account**
This role allows users to maintain all financial detail against an Excise Account
- Manage Deferment Account**
- ISV Activation**
This role allows users access to the ISV activation screen
- Directives**
- Perform Bulk and Additional Payments**
This role allows a user without full admin rights to perform bulk and additional payments.

Note: If no groups or roles are assigned to a user, the user will have limited access once logged into eFiling.

- Select **<Change Details>** from the menu on the left to do any of the following:
 - **Update User Rights** – use this option to edit roles (permissions) assigned to the user.

Mr  Home User Organisations Returns Customs Duties & Levies Services Tax Status Contact

Portfolio Tax User Organisation 

Change Details

Identification Type

Surname

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

Change Details (highlighted in red in the original image)

- Select <Delete User> from the menu on the left to remove a user from an existing portfolio.
 - Click on <Delete User>

The screenshot shows the SARS eFiling user management interface. The left sidebar contains a menu with 'Delete User' highlighted in a red box. The main content area shows the 'Delete User' page with the following sections:

- DELETE USER**
- RULES**: As a User, you will only be allowed to delete a linked user from your profile if:
 - You reflect as an Administrative user against your profile.
 - You are not the only user linked to your profile.
 - There are no pending tax type transfer requests for the associated user.
- Note:** One or a combination of the above rules may be applicable to allow for the deletion of a user.
- Note:**
 - Once the delete request is authorised, any taxpayers who were linked to the deleted user will be automatically transferred onto your profile.
 - Where the user being deleted is registered for transfer duty, you will be advised that once this user is deleted from your profile, all links to the transfer duty registration will be terminated. You may then choose to continue with the deletion or not.
 - Please ensure that an adequate reason for the deletion request is captured in the text box as this will be tracked against an audit history of your profile.
- USER INFORMATION**
- Linked User Details**

Name:	Mr
ID/Passport Number:	
Login Name:	FIRST
Created:	2005/06/14
- Associated Information**

Linked Taxpayers:	31
Taxpayer Requests Pending:	0
Additional Payments:	175
Service Profiles:	2
Linked Rights Groups:	5
- Linked Roles:** User has following rights: Perform Bulk and Additional Payments, Manage Groups, Manage Taxpayers, Manage Users, SARS Registration
- DELETE USER**
- A user can only be deleted by another user.**
-

Please Note:

- Only a person with an existing eFiling profile can be added as a user on a portfolio. Once an invite is sent by the requestor, the user will receive an SMS and email notification with instructions on how to accept the invite.
- A requestor will not be allowed to invite a user should any of the following conditions apply:
 - SARS cannot find a match for the user details entered
 - The user [registered for eFiling prior to 1 July 2019](#) and has not yet logged in to set up his/her profile on the new eFiling website
 - The user has not yet [completed his/her eFiling registration](#)
 - The user already exists on the portfolio he/she is being invited to.

4.2 ACCEPT INVITE TO BE A USER ON A PORTFOLIO

- SMS and email notifications will be sent to the person who has been invited to be a user on an organisation or tax practitioner’s portfolio.
- Log on to your eFiling profile.
 - Select **<My Profile>**
 - Select **<Portfolio Management>**
 - The User Invitation will display. Click on **<Accept>**.

The screenshot shows the 'Portfolio Management' page. On the left is a navigation sidebar with 'Portfolio Management' highlighted. The main content area has a header 'Portfolio Management' and an 'Add Portfolio' button. Below is a table for 'Linked Portfolio(s)' with columns: Portfolio Name, Tax User Count, Taxpayer Count, Portfolio Type, and Default. One row is visible for 'My Company Portfolio' with 1 tax user and 1 taxpayer, of type 'Individual', and it is the 'Default' portfolio. To the right of this row is a 'Go to Portfolio' button. Below the table is a 'User Invitation(s)' section with a note: 'Your invitation will expire automatically if not accepted within 5 working days.' It shows a table with columns for Portfolio Name and an 'Accept' button. The 'My Company Portfolio' row has an 'Accept' button highlighted with a red box. Below this is an 'Unlinked Portfolio(s)' section with columns for Previous Login Name, Portfolio Name, and Link.

- As part of the authentication process, you will be prompted to enter the [One-Time-Pin \(OTP\)](#) sent to your preferred method of contact.
 - Once the OTP is successfully entered, a pop-up message will display to confirm that the organisation/tax practitioner profile will be linked to your profile.

The screenshot shows the 'Portfolio Management' page after a portfolio has been added. The 'Linked Portfolio(s)' table now includes three rows: 'Howes' (Individual), 'FIRST' (Organisation, Default), and 'My Company Portfolio' (Organisation). A red arrow points from the 'My Company Portfolio' row to a 'Message' pop-up box that says: 'Your portfolio has been added successfully. OK'.

Please Note:

- The invite from the requestor will automatically expire if not accepted by the user within five working days.
- If the invite expires, the record will be deleted on both the requestor’s and user’s portfolio.
- A notification will be sent to the requestor to notify him/her that the invite has expired. The requestor can opt to send a new invite.

5 MANAGE GROUP

- In order to activate the tax type functions and services on eFiling (e.g. Third Party Appointments) you must ensure that the correct rights and authorisation levels have been allocated to users.
- To activate the tax type functions and services:
 - Select **<Organisation>** from the menu on the top
 - Select **<Organisation>** again from menu on the left
 - Click on **<Rights Group>**
 - Click on **<Manage Groups>**
 - The **<Group Details>** screen will display.
 - Click on the **<Open>** hyperlink:
- The **<UPDATE GROUP DETAILS>** screen will display.
 - Insert/edit the **<Group Name>** where applicable
 - Select the applicable **<Authorisation Level>** from the three options available:
 - **View Only:** This will allow you to only have view access
 - **Completions:** You will only be able to view and complete forms or applications
 - **Submissions:** You will be allowed to view, complete and submit tax directive applications
 - Select the applicable tax types to be activated (e.g. Third Party Appointment Banks, Third Party Appointment Employees, Third Party Appointment, Other, etc.)
 - Click **<Update>** to activate the specific tax type functionality required. You also have the option to **<Delete Group>**.

The screenshot displays the 'UPDATE GROUP DETAILS' screen in the SARS eFiling system. The top navigation bar includes 'Home', 'User', 'Organisations', 'Returns', 'Customs', 'Duties & Levies', 'Services', 'Tax Status', and 'Contact'. The left sidebar menu has 'Organisation', 'Rights Groups', and 'Manage Groups' highlighted. The main content area shows the following details:

- Group Name:** Third Party Other
- Authorisation Level:** Submissions (selected), Completions, View Only
- Access To Payments:** (empty)
- Tax Types:**
 - Provisional Tax (IRP6)
 - Value Added Tax (VAT201)
 - Organisation Income Tax (ITR14/IT12E/ITR12T)
 - Individual Income Tax (ITR12)
 - Employee's Tax (EMP201)
 - IT56 - Secondary Tax On Companies (STC)
 - EMP501 - Submission
 - Customs Agent
 - Excise Agent
 - VAT Admin Penalty
 - PAYE Admin Penalty
 - IT Admin Penalty
 - Transfer Duty
 - 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
 - Withholding Tax on Interest(WTI)
 - Foreign Tax Information (FTI)
 - Mineral Royalties (MPR3)
 - CBC
 - TRN (Tax Reference Number)
 - Directives
 - ITR12 Cancelled

At the bottom, there is a question: 'Do you want to import taxpayers from an existing group?' with radio buttons for 'Yes' and 'No' (selected). Below this are buttons for 'Update', 'Delete Group', 'Back', 'Check All', and 'Uncheck All'.

6 THIRD PARTY APPOINTMENT MENU

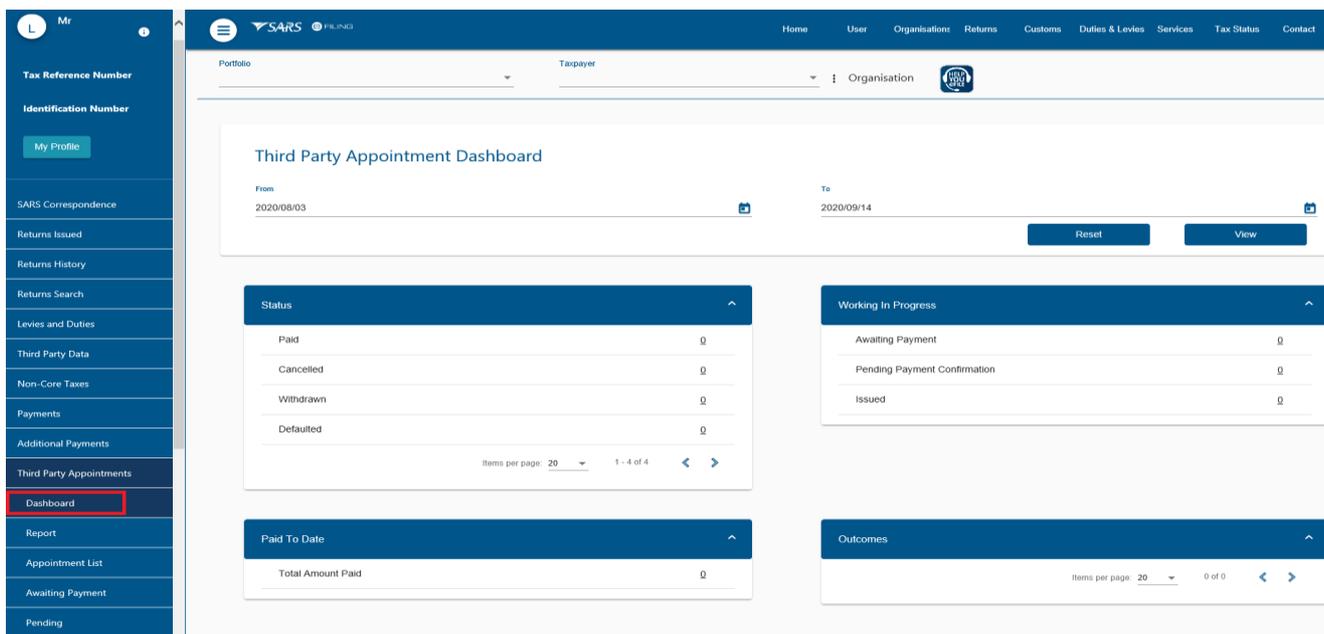
- The Third Party appointment menu will only be accessible to appointed user/s newly created and/or existing with the correct user rights.
- To access the Third Party Appointments Menu:
 - Select <Returns> from the menu on the top
 - Select <Third Party Appointments> from menu on the left
- The following sub-menus will be available within the 'Third Party Appointments' menu:
 - Dashboard
 - Report
 - Appointment List
 - Awaiting Payment
 - Pending
 - History
 - Third Party Appointment Notification
 - Export Data and Exported Files
 - Import Data and Imported Files

The screenshot displays the SARS eFiling user interface. At the top, a navigation bar includes 'Home', 'User', 'Organisations', 'Returns' (highlighted with a red box), 'Customs', 'Duties & Levies', 'Services', 'Tax Status', and 'Contact'. Below this, there are dropdown menus for 'Portfolio' and 'Taxpayer', and an 'Organisation' dropdown. The main content area is divided into several sections: 'USER DETAILS' (User Name, Login Name, Date Registered: 2011/05/19), 'COMPANY DETAILS' (Trading As Name, Registration Number, Date Registered: 2011/05/19), 'INCOME TAX QUICK SEARCH' (with a search input and button), and a large informational box about the updated version 5.0.9 of e@syFile™ Employer. The left sidebar contains a list of menu items: 'My Profile', 'SARS Correspondence', 'Returns Issued', 'Returns History', 'Returns Search', 'Levies and Duties', 'Third Party Data', 'Non-Core Taxes', 'Payments', 'Additional Payments', 'Third Party Appointments' (highlighted with a red box), and 'Dashboard'.

6.1 DASHBOARD

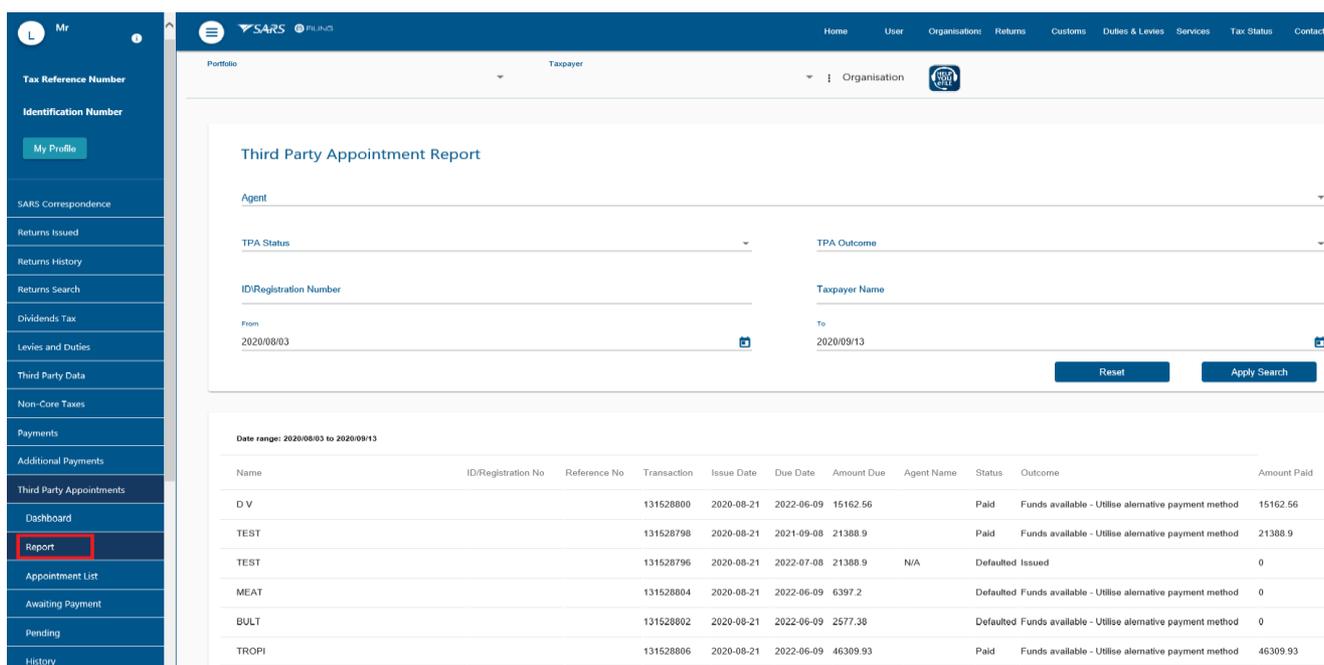
- This work page comprises four different mini-dashboard sections that provide the user with an overview by displaying very high level detail. The different mini-dashboard sections are:
 - TPA Status;
 - Outcomes;
 - Work in progress and
 - Paid to date.
- The following rules will be applied across all mini-dashboards:
 - By default, when the page loads, the four mini-dashboard sections will display and the results displayed if there are any TPA records found between default "From date" and "To date" parameters;
 - The level of detail displayed on any of the mini-dashboards will be the total number of records based on the results returned from the database in relation to the date parameters captured;
 - The total number of records returned, will have its own hyperlink. Selecting this hyperlink will redirect user to the reports page. The reports page will load all of the records based on the selection made by the user, i.e.: if the user chooses "total number of issued transactions that indicated a total of 50 records", all 50 records will be displayed in a detailed format when the user clicks on the hyperlink;
 - If an Agent has different types of appointments, i.e. an Agent has been appointed as a Bank and also appointed as an Employer, then the outcomes displayed on the "Outcomes mini-dashboard" will include a combination of the "Bank" outcomes and the "Employer" outcomes;

- No report can be generated from the dashboard. To generate a report the user must navigate to the reports page.



6.2 REPORT

- This work page will allow the user to search for TPA records by making use of the available search parameters in order to retrieve specific TPA records and to generate a report.
- The following rules will be applied:
 - By default, when the user lands on the reporting page from selecting the “Report” menu item, only the “From” date and “To” date will be populated with a date range of 30 work days and any TPA record that been issued and/or worked on will be displayed when the page loads; the rest of the search parameters will have default values.
 - If the user is coming from the dashboard and clicked on a hyperlink on one of the mini-dashboards, the user will be redirected to the reporting page. The reporting page will be loaded with the TPA records from the dashboard. The date parameters (from date – to date) including the selected status will be updated on the search parameters.
 - If the search applied on the “TPA status” filter and on the “TPA Outcome” filter is by selecting the “issued” option, then the records will be ordered according to the oldest TPA based on issued date.



6.3 APPOINTMENT LIST

- This is a work page containing a list of all the Third Party Appointments sent from SARS to eFiling in relation to taxpayers of the associated Third Party. The Third Party user must action each of these Third Party Appointment records from within this menu.

Third Party Appointment Work Page

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

Name Starts With Contains ID/Registration Number
 Bank Branch Code Your Reference
 Due Date Transaction Number
 From Date To Date

Name	I.D./Registration No	Year Reference	Trans/Case Number	Issued Date	Due Date	Amount Due
SOUTH AFRICAN	62054433588		130869575	2020/04/07	2020/04/07	683.13
CAROL	9876542343242424242		130869366	2020/04/08	2020/04/02	127103.22
CAROL	6666665423424242423		130869366	2020/04/08	2020/04/02	127103.22
CAROL	9999999876464645645		130869366	2020/04/08	2020/04/02	127103.22
SOUTH AFRICAN	62054433588		130869575	2020/04/08	2020/04/07	2900.00
SOUTH	405381063		130869575	2020/04/08	2020/04/07	683.13
INSTITUTE	62082998588		130903636	2020/05/04	2020/05/04	1000.00
KENFERAG	6235986232		130949958	2020/05/07	2020/05/07	5000.00
INTRAX	9475070711		130950627	2020/06/09	2020/06/09	49688.18
DEEMMA	6022544524		131063567	2020/07/03	2020/07/31	5353.82
MASTER	lna8		131063668	2020/07/15	2020/07/03	5990.96
TINKA	0000000052300025709		131522602	2020/08/03	2020/07/31	300.00
TINKA	9475070711		131522598	2020/08/03	2020/07/31	300.00
TINKA	52300025709		131522598	2020/08/03	2020/07/31	400.00
TINKA	9475070713		131522598	2020/08/03	2020/07/31	100.00
SMART	555555555		131522587	2020/08/03	2020/07/31	9937462.72
TSHIDI	62222449151		131523242	2020/08/03	2020/08/31	50321.94
THE MCA	6222244915		131528218	2020/08/21	2020/08/20	36814.27
MALANGE	62222449151		131528296	2020/08/21	2020/08/20	46470.12

6.4 AWAITING PAYMENT

- All records accepted will move into this grid while they await payment.
 - Once payment has been made, the affected record/s will move into the pending grid.
 - The outcome may be changed for records still within this 'Awaiting Payment' grid, i.e. while no payments have been made yet.
 - For records where the "payment made outside" outcome was selected, the user will not be able to make use of the eFiling payment process as the expectation is that payment will be made outside of eFiling.

Pending Payments

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

Name Starts With Contains ID/Registration Number
 Bank Branch Code Your Reference
 Due Date Transaction Number
 From Date To Date

Name	I.D./Registration No	Trans/Case Number	Payment Reference Number	Issued Date	Due Date	Amount Due	Amount To Be Paid
<input type="checkbox"/> CAROL	130869366		2102627177100000057	2020/04/08	2020/04/02	127103.22	127103.22
<input type="checkbox"/> CAROL	130869366		2102627177100000071	2020/04/08	2020/04/02	127103.22	127103.22
<input type="checkbox"/> PHARMACI	1308690776		7820717373LX0000027	2020/05/13	2020/05/31	20172.00	20172.00
<input type="checkbox"/> BRETHREN	131083116		0752276154TG0000013	2020/06/30	2020/07/31	50651.88	50651.88
<input type="checkbox"/> LD CIVIL	131113427		9196517187TG0000011	2020/07/09	2020/07/31	41663.00	41663.00
<input type="checkbox"/> FULTH	131113441		7800790398LX0000020	2020/07/09	2020/07/09	181871.10	181871.10
<input type="checkbox"/> HANNAH	131113437		7280790433LX0000020	2020/07/09	2020/07/09	179076.57	179076.57
<input type="checkbox"/> AW LITHO	131113504		9028808237TG0000017	2020/07/09	2020/07/29	10253.73	10253.73
<input type="checkbox"/> PIE	131113566		9025299224AI0000973	2020/07/10	2020/07/10	330000.00	330000.00

6.5 PENDING

- This grid will contain committed Third Party Appointment transactions against which eFiling awaits confirmation from SARS.

Pending SARS Confirmation

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

Name Starts With Contains ID/Registration Number

Bank Branch Code Your Reference

Due Date Transaction Number

From Date To Date

Name	ID/Registration No	Your Reference	Trans/Case Number	Issued Date	Due Date	Amount Due
TEST		62611512220	102667050	2019/03/14	2019/03/31	9428.17
CAROL		11111111112346354725	130869366	2020/04/08	2020/04/02	127103.22
CAROL		11123234314257568576	130869366	2020/04/08	2020/04/02	127103.22
VIEIRA			130950033	2020/05/08	2020/05/08	32824.91
FFA			130950132	2020/05/08	2020/05/08	100000.00
KRISPTRADE			130950646	2020/05/12	2020/05/12	926.74

6.6 HISTORY

- History contains a list of all Third Party Appointment transactions where various outcomes have been applied and no further action is necessary from the user.
- The TPA transactions will be displayed in an ascending order based on the date actioned by the user. The latest TPA transaction must be the first record displayed on the History Grid and it should be according to date actioned by the Banks.

History

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

Name Starts With Contains ID/Registration Number

Bank Branch Code Your Reference

Due Date Transaction Number

From Date To Date

Name	ID/Registration No	Your Reference	Trans/Case Number	Issued Date	Due Date	Amount Due
D.V.		5555555	131528800	2020/08/21	2020/09/30	15162.56
TEST2		62222449151	131528798	2020/08/21	2020/08/21	21388.90
TEST		62222449151	131528796	2020/08/21	2020/08/31	21388.90
MEATY		62222449151	131528804	2020/08/21	2020/09/30	6397.20
BULTEINTEIN		2222449151	131528802	2020/08/21	2020/09/30	2577.38
TROPICAL		62222449151	131528806	2020/08/21	2020/09/30	46309.93
ALWIGO		62222449151	131528809	2020/08/21	2020/08/21	48473.40
SKYE		62222449151	131528632	2020/08/20	2020/08/20	458.57
BODIES		62222449151	131528478	2020/08/20	2020/08/20	43294.54
RICHARD		62222449151	131528474	2020/08/20	2020/08/20	6584.67
SITSHABA		62222449151	131528293	2020/08/20	2020/09/30	60530.19
MALANGENI		62222449151	131528296	2020/08/20	2020/08/20	46470.12
CERTOSA		62222449151	131528275	2020/08/20	2020/08/20	46556.83
RHUBA		62222449151	131528300	2020/08/20	2020/08/20	46469.93
KANDE		5555555	131528259	2020/08/20	2020/09/30	19578.00
D.J.		5555555	131528200	2020/08/20	2020/08/20	12812.50

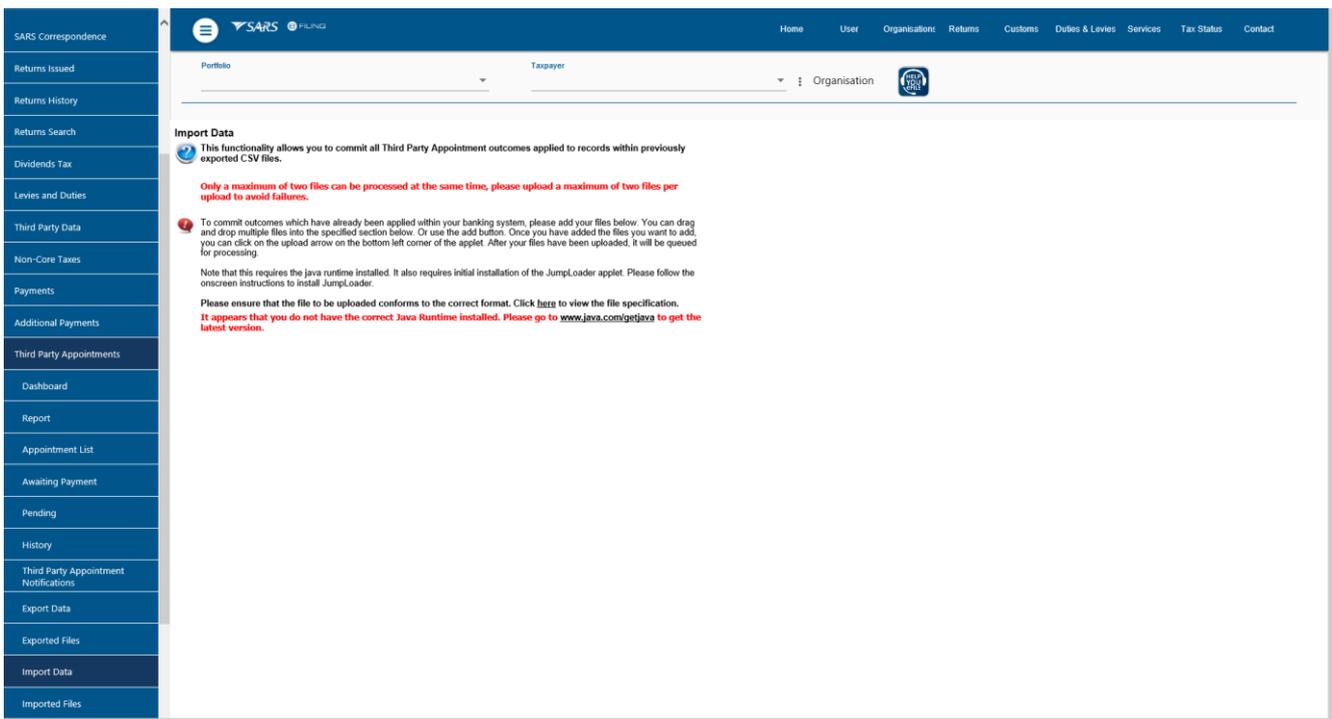
6.9 EXPORTED FILES

- This grid keeps a history of all the files which have been exported from eFiling.
- Once the requested file is created, a 'Download' link will be available.
- Selecting the 'Download' link will allow the Third Party to save the file to a location outside of eFiling.

Date Requested	Status	Open
2018/10/17	Requesting file	
2012/03/30	Request file created	Download
2012/03/12	Request file downloaded	Download
2012/03/06	Request file created	Download
2012/03/06	Request file downloaded	Download
2012/03/06	Request file created	Download
2012/03/06	Request file downloaded	Download
2012/03/06	Request file downloaded	Download
2012/03/06	Request file downloaded	Download
2012/03/06	Request file downloaded	Download
2012/03/06	Request file downloaded	Download
2012/03/06	Request file downloaded	Download
2012/03/06	Request file downloaded	Download
2012/03/05	Request file downloaded	Download
2012/03/05	Request file downloaded	Download
2012/03/05	Request file downloaded	Download
2012/03/01	Request file created	Download
2012/03/01	Request file created	Download
2012/03/01	Request file downloaded	Download
2012/02/27	Request file downloaded	Download
2012/02/24	Request file downloaded	Download

6.10 IMPORT DATA

- This functionality allows the Third Party to commit all TPA outcomes applied to records within previously exported CSV files and will validate the file structure as well as check whether the outcome for each record within the file has already been communicated to SARS via eFiling.
- This functionality requires the Java runtime application to be installed.
- Only CSV files may be uploaded into eFiling. If exported CSV files are opened and worked on in Excel format, the Third Party must format the cells according to the file format guide available within the Import Data menu.
 - **Note:** Where multiple files are uploaded, a message will be displayed to inform the Third Party that in order for the files to be uploaded successfully, the number of files for upload must be limited to two files in case the Third Party is planning on uploading multiple files. This is to avoid any timeout errors that will result in the file failing to be processed successfully. After uploading and processing the two files, if there are more files to upload, the Third Party will be able to do so.
 - Once the file is processed, it will appear as a record within the grid of the 'Imported Files' menu.



6.11 IMPORTED FILES

- The imported file grid keeps a history of the uploaded files. Users will be able to open and view uploaded files as well as view any validation errors specific to records within the files.
- Where a file has failed validations, the Third Party must click on 'View Errors' to view the error message and correct the format according to the file format specification and then retry to import the file.

7 THIRD PARTY APPOINTMENT

7.1 HOW TO USE THE THIRD PARTY APPOINTMENT FUNCTIONALITY

- From the Third Party Appointments menu, you will be able to:
 - View a work page containing a list of all Third Party Appointment notifications that require your action;
 - View all Third Party Appointment letters, Reconciliation Statements, and Default letters;
 - Use eFiling to respond to Third Party Appointment notifications by applying one of various outcomes;
 - Use eFiling to make Third Party Appointment payments in respect of amounts due to SARS;
 - Export files containing all the Third Party Appointment information from eFiling to your own system for processing and payment; and
 - Use eFiling to submit the file back to SARS after Third Party Appointment outcomes and/or payments are processed outside of eFiling.

7.1.1 Appointment List

- On entry into this screen, a Search functionality will be available.
 - Once you request specific or all Third Party Appointment records and click on the 'Search' button, a list of records ('Third Party Appointment work items') will be displayed within a grid.
 - These Third Party Appointment work items will remain within this list until you apply, and commit, an outcome to them. When this occurs, the work item will be moved into the 'Awaiting Payment' or 'Pending' grid, depending on the outcome that has been applied.
 - The search function may be used to further narrow the list of Third Party Appointment work items that you may want to view or work with at any one time.
 - Each Third Party Appointment work item record contains further detail pertaining to the taxpayer. To view this detail, click on the applicable record.
 - To apply an outcome, click on a record within the 'Appointment List' grid. This will then allow you to choose and commit an outcome against it.
 - Once within the 'Apply Outcome' screen of a record, you may choose to navigate back to your working list of records, or to the next record in the list.
 - Please note that an outcome is only applied after clicking on any of the two apply buttons. When this occurs the work item will be automatically moved to the relevant grid.
 - Records for which the 'Accept' outcome have been applied will automatically be moved into the 'Awaiting Payment' grid.
 - Records with all other outcomes will automatically be moved into the 'Pending' grid with an 'Awaiting Cancellation Confirmation from SARS' status.
 - No changes will be permitted to work items for which a cancellation outcome has been committed. If a Third Party Appointment work item has been incorrectly cancelled, please contact the SARS.
 - You will however be allowed to change the outcome in respect of all work items for which an "Accept" outcome has been committed, but not yet paid. Note that this appointment record will now only be available from the 'Awaiting Payment' grid.

Name	ID/Registration No	Your Reference	Trans/Case Number	Issued Date	Due Date	Amount Due
SOUTH AFRICAN	62054433588	130869575	2020/04/07	2020/04/07	683.13	
CAROL	9876542324242424242	130869366	2020/04/08	2020/04/02	127103.22	
CAROL	666666542424242423	130869366	2020/04/08	2020/04/02	127103.22	
CAROL	999999987646464645	130869366	2020/04/08	2020/04/02	127103.22	
SOUTH AFRICAN	62054433588	130869575	2020/04/08	2020/04/07	2000.00	
SOUTH	405381063	130869575	2020/04/08	2020/04/07	683.13	
INSTITUTE	62082998588	130903636	2020/05/04	2020/05/04	1000.00	
KENFRAG	6235986232	130949958	2020/05/07	2020/05/07	5000.00	
INTRAX	9475070711	130950627	2020/06/09	2020/06/09	49688.18	
DEEMMA	6022544524	131063567	2020/07/03	2020/07/31	5353.82	
MASTER	Ina8	131063668	2020/07/15	2020/07/03	5990.96	
TINKA	0000000052300025709	131522602	2020/08/03	2020/07/31	300.00	
TINKA	9475070711	131522598	2020/08/03	2020/07/31	300.00	
TINKA	52300025709	131522598	2020/08/03	2020/07/31	400.00	
TINKA	9475070713	131522598	2020/08/03	2020/07/31	100.00	
SMART	555555555	131522587	2020/08/03	2020/07/31	9937462.72	
TSHIDI	62222449151	131523242	2020/08/03	2020/08/31	50321.94	
THE MCA	62222449151	131528218	2020/08/21	2020/08/20	36814.27	
MALANGE	62222449151	131528296	2020/08/21	2020/08/20	46470.12	

- Select and click the record to open for detailed information; this will then display the next layout.

Trans/Case Number	Payment Reference Number	Record Status
130869366	2102627177T0000083	Locked by

Name	ID/Passport/CK Number	Your Reference
CAROL	9876542324242424242	

Clicking on the 'Apply Outcome and Load Next Item' button will confirm the outcome that you have selected, and will then automatically load the next available record from the Appointment List.

SARS will be notified of the outcome which has been applied against the confirmed record.

Apply Outcome and Load Next Item | Apply Outcome and Load Search | Back to Search | Unlock Record

Message from webpage: Please select an option for the outcome.

- The displayed layout consists of Third Party Appointment details from the record selected within the Appointment list with following fields:
 - Apply Outcome** – This field contains a drop down selection of the available outcomes which can be applied to the record. The outcomes available vary depending on the type of Third Party appointed i.e. Employer, Bank or Other.
 - Amount** – This field is editable and will allow the user to make full payment or partial payment.
 - Full Payment – The field will be defaulted with the actual debt amount due.
 - Partial Payment – The Third Party may accept the appointment and choose to make a lesser payment depending on the funds available in the taxpayer's account. The amount has to be more than a zero value. A partial payment will result in the Third Party Appointment being finalised. It does not require a full payment for SARS to acknowledge this as finalised. Any outstanding debt will be sent as a new Third Party Appointment during the next Third Party Appointment issued by SARS.

Please Note:

- For imported files/data where a partial payment is made, the user must update the amount field with the actual amount/partial amount to be paid on the 'Awaiting Payment' menu.
- The following buttons are available to either apply the outcomes, navigate back to the appointment list or unlock the record:
 - **Apply outcome and load next item** – This option will apply the outcome to the current record selected. A confirmation pop-up box will appear and you will be requested to confirm the choice made. This will allow you to correct any possible errors in selection prior to applying the outcome. Once the transaction has been committed, you will not be allowed to change the outcome selection. This option will take you back to the next TPA record in the appointment list.
 - **Apply outcome and load search** – This option will apply the outcome to the current record selected. A confirmation pop-up box will appear and you will be requested to confirm the choice made. This will allow you to correct any possible errors in selection prior to applying the outcome. Once the transaction has been committed you will not be allowed to change the outcome selection. This option will confirm the outcome selected and will take you back to the appointment list.
 - **Back to search** – Selecting 'Back to Search' you will be navigated back to the Third Party Appointment Work Page containing the list of Third Party Appointment records. Where an outcome has been selected, but was not committed, selecting 'Back to Search' will discard the changes.
 - **Unlock Record** – As soon as the record is locked, the button will be enabled for selection to unlock the specific record.
 - The button will be made available for selection only to the group admin and will be disabled for all the other users.
 - Once a record is locked, the 'apply outcome and load next item' button will be disabled for any user that opens the record except for the first user that opened the record.
- The following record statuses will be displayed, to demonstrate that a record is locked:
 - **Record locked by current user** – This status will display when the first user logged in to open the record, the username will be displayed as part of the status.
 - If no outcome is applied on a record and the first user moves out of the record, the record will only remain locked to that first user for a period of 30 minutes.
 - Once the 30-minute period has elapsed, the record will be automatically unlocked provided that no outcome has been applied yet.

7.1.2 Selection of outcomes on Third Party Appointment

- The following outcomes as appear on the layout will be applicable to a Bank for selection

The screenshot shows the SARS Filing system interface. The main content area displays the 'Third Party Appointment Detail' for a specific record. The record is locked by the current user. Below the table, there is a section for 'Apply Outcome' with a dropdown menu showing various options like 'Funds available - Utilise alternative payment method', 'Accept - Account is active and funds are available', etc. The 'Amount' field is set to 127103.22. The interface includes a sidebar with navigation options like 'Returns Issued', 'Levies and Duties', and 'Payments'.

Trans/Case Number	Payment Reference Number	Record Status
130869366	2102627177T00000083	Locked by :

Name	ID/Passport/CK Number	Your Reference
		98765423243242424242

Issued	Due Date	Monthly	Total Due
2020/04/08	2020/04/02	R 0.00	R 127,103.22

Click here to view the [Third Party Appointment Letter](#) for this client

Apply Outcome: **Please select an outcome** Amount: 127103.22

Apply Outcome: Funds available - Utilise alternative payment method
Accept - Account is active and funds are available
Reject - Account does not exist
Reject - Account inactive
Reject - Account restricted
Reject - Account active but no funds available
Mismatch - Identity, CK number, Company registration number etc
Mismatch - Account number
Estate in liquidation
Taxpayer deceased

Search Unlock Record

- **Fund Available – Utilise alternative payment method outcome:**
 - Selecting the outcome will immediately moves the record into the ‘Awaiting Payment’ grid.
 - While payment has not yet been made, the status will reflect as ‘Awaiting Payment by Agent’ and the outcome may be changed to any of the other outcomes.
 - As soon as payment is confirmed the record will be moved into the ‘History’ grid.
 - Once the record moves to the History, the outcome cannot be changed.
 - **Taxpayer no longer employed outcome:**
 - Selecting the outcome will move the record immediately to the Pending grid with an “Awaiting Cancellation from SARS” status, the record will move to the History Grid and the status will be updated to “Cancelled”.
 - No further outcome can be applied and the transaction is closed.
 - **Employment Information confirmed outcome:**
 - Selecting the outcome will move the record immediately into the ‘Awaiting Payment’ grid.
 - While payment has not yet been made, the status will reflect as ‘Awaiting Payment by Agent’ and the outcome may be changed to any of the other outcomes.
 - As soon as payment is made, the record must move into the ‘Pending’ grid.
 - A paid record will remain in the Pending grid until eFiling receives payment confirmation.
 - When payment has been made against the record, the outcome cannot be changed and the record will move into the History grid. The transaction will be closed.
 - If for some reason a payment is rejected, the record will move back into the Appointment List grid as an issued record so that the Third Party may select a different outcome, or commit the acceptance outcome again and retry the payment if necessary.
 - **Affordability Requested or Taxpayer Deceased outcome**
 - Selecting the outcome will move the record immediately to the Pending grid with an “Awaiting Cancellation from SARS” status, the record will move to the History Grid and the status will be updated to “Cancelled”.
 - No further outcome can be applied and the transaction is closed.

- The following outcomes displayed below will be applicable to Other Agent:

The screenshot shows the SARS eFiling interface. On the left is a navigation menu with options like 'My Profile', 'SARS Correspondence', 'Returns Issued', 'Returns History', 'Returns Search', 'Levies and Duties', 'Third Party Data', 'Non-Core Taxes', 'Payments', 'Additional Payments', 'Third Party Appointments', 'Dashboard', 'Report', 'Appointment List', 'Awaiting Payment', 'Pending', and 'History'. The main content area shows 'Third Party Appointment Detail' for a specific record. It includes a table for 'Issued' payments with the following data:

Issued	Due Date	Monthly	Total Due
2020/05/21	2020/06/30	R 0.00	R 290,148.59

Below the table, there is a link: 'Click here to view the Third Party Appointment Letter for this client'. An 'Apply Outcome' dropdown menu is open, showing the following options:

- Please select an outcome
- Funds available - Utilise alternative payment method
- Funds Confirmed
- No funds held
- Taxpayer unknown
- Estate in liquidation

There are also buttons for 'Back to Search' and 'Unlock Record'. The amount shown is 290148.59.

- **Fund Available – Utilise alternative payment method outcome**
 - Selecting the outcome will immediately moves the record into the ‘Awaiting Payment’ grid.
 - While payment has not yet been made, the status will reflect as ‘Awaiting Payment by Agent’ and the outcome may be changed to any of the other outcomes.
 - As soon as payment is confirmed, the record will be moved into the ‘History’ grid.
 - Once the record moves to the History, the outcome cannot be changed.

- **Funds Confirmed outcome**
 - Selecting the outcome will move the record immediately into the 'Awaiting Payment' grid.
 - While payment has not yet been made, the status will reflect as 'Awaiting Payment by Agent' and the outcome may be changed to any of the other outcomes.
 - As soon as payment is made, the status will be updated to 'Awaiting Finalisation Confirmation from SARS' and the record must move into the 'Pending' grid.
 - A paid record will remain in the Pending grid until eFiling receives payment confirmation.
 - When payment has been made against the record, the outcome cannot be changed and the record will move into the History grid. The transaction will be closed.
 - If for some reason a payment is rejected, the record will move back into the Appointment List grid as an issued record so that the Third Party may select a different outcome, or commit the acceptance outcome again and retry the payment if necessary.

- **No Funds held / Taxpayer unknown / Estate in liquidation**
 - Selecting the outcome will move the record immediately to the Pending grid with an "Awaiting Cancellation from SARS" status, the record will move to the History Grid and the status will be updated to "Cancelled".
 - No further outcome can be applied and the transaction is closed.

8 LETTERS AVAILABLE ON EFILING

- The following letters will be available on eFiling:
 - **Debt Courtesy**
 - The letter will be processed and stored against the relevant taxpayer's profile in PDF format and can be accessed under SARS correspondence under the search letters functionality

 - **Notice of Third Party Appointment:**
 - The appointment letter will be sent to a Bank, Employer or Other agent and which contains records of taxpayers with debt owing to SARS. Each TPA will only contain records of taxpayers belonging to the bank, Employer or Other agent for which the TPA was generated.
 - Access the letter by clicking on the "Third Party Appointment Notifications" side menu under the Third Party Appointment functionality or access it under SARS correspondence under search letters functionality. Refer to Appendix 1
 - The letter will be processed and stored against the Third Party profile in PDF format.

 - **Withdrawal of Third Party Appointment:**
 - The letter will be processed and stored against the Third Party profile.
 - Access the letter by clicking on the History menu item, on the history list.
 - Click on a taxpayer against which the letter makes reference to that taxpayer and you will be redirected to the Agent Appointment Work Page where the letter will be stored.
 - No outcome can be updated and no payment will be made against the taxpayer once the withdrawal letter is issued.

9 MANAGE PAYMENT VIA EFILING

- Open record from 'Awaiting Payment grid', select one record or bulk from record displayed.

Pending Payments

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

Name Starts With Contains ID/Registration Number

Bank Branch Code Your Reference

Due Date Transaction Number

From Date To Date

Name	ID/Registration No	Trans/Case Number	Payment Reference Number	Issued Date	Due Date	Amount Due	Amount To Be Paid
<input type="checkbox"/> CAROL	130869366	130869366	2102627177T00000577	2020/04/08	2020/04/02	127103.22	127103.22
<input type="checkbox"/> CAROL	130869366	130869366	2102627177T00000071	2020/04/08	2020/04/02	127103.22	127103.22
<input type="checkbox"/> PHARMACI	130860776	130860776	7620717373LX0000027	2020/05/13	2020/05/31	20172.00	20172.00
<input type="checkbox"/> BRETHREN	131063116	131063116	0752276154TG0000013	2020/06/30	2020/07/31	50651.88	50651.88
<input type="checkbox"/> LD CIVIL	131113427	131113427	9186517178TG0000011	2020/07/09	2020/07/31	41663.00	41663.00
<input type="checkbox"/> RUTH	131113441	131113441	7800790398LX0000020	2020/07/09	2020/07/09	181871.10	181871.10
<input type="checkbox"/> HANNAH	131113437	131113437	7260790433LX0000020	2020/07/09	2020/07/09	179076.57	179076.57
<input type="checkbox"/> AWLITHO	131113504	131113504	902880823TTG0000017	2020/07/09	2020/07/29	10253.73	10253.73
<input type="checkbox"/> PIE	131113566	131113566	9025299224AI0000973	2020/07/10	2020/07/10	330000.00	330000.00

- You will be prompted to confirm the transaction after selecting '**Make Payment**'.
 - Select a bank account setup against the profile and the payment request date.

Payment Summary

Number Of Payments Selected	Total Amount Due	Total Amount To Be Paid
1	R 127,103.22	R 127,103.22

Payment Details

Account Name:

Payment Request Date:
Format: yyyy/mm/dd

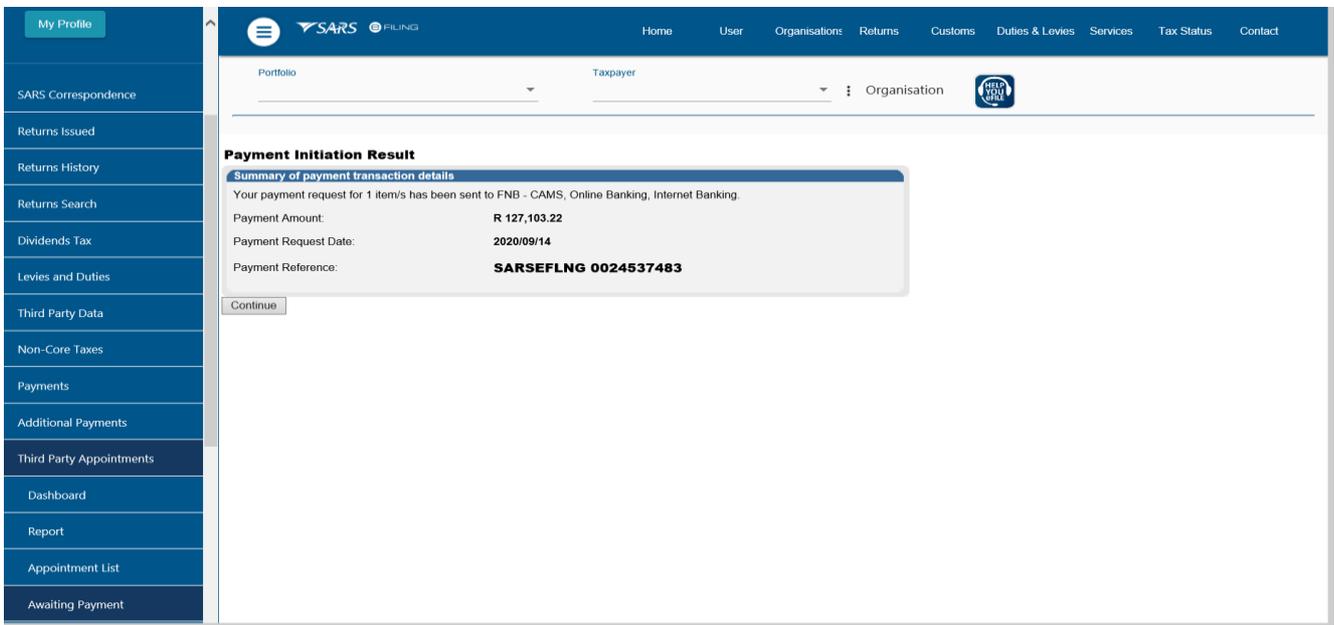
Payment Amount: **R 127,103.22**

Comments:

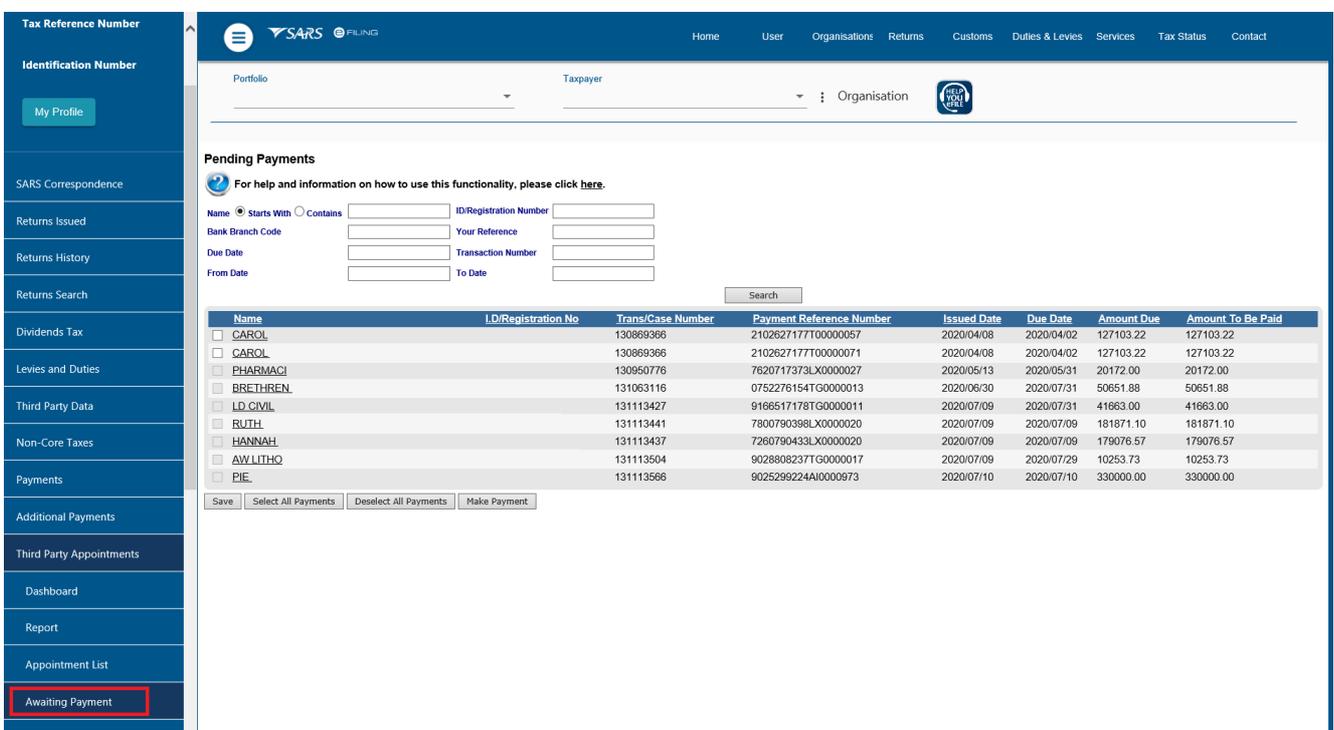
Message from webpage

Are you sure you wish to create this payment?

- Select '**OK**' to proceed to the next step:
 - A payment notification as shown below will be displayed once a payment is made:



- Selecting **'Continue'**, will direct you back to the list of Third Party Appointment that are awaiting payment.



- You may select to pay just one record, or to pay all ('bulk'), or to select as many as you want to pay at once. (also 'bulk').
- To pay one or more records, select the applicable checkbox and then click on **'Make Payment'**.
- Once you have made the relevant selection and clicked on **'Make Payment'**, a summary screen will display. This payment screen shows payment records and allows a Third Party to continue to make a payment.
- After a payment is made, the Third Party Appointment will move to the **'Pending'** list:
- If any amendments need to be made to the details captured on a payment/s:
 - Click on the name of the taxpayer and select a new outcome, then any outcomes previously selected will be erased

Note: This is the only time any amendments may be made to a payment/Third Party Appointment outcome.

10 PENDING SARS CONFIRMATION

- This page will contain all records where both accepted and rejected outcomes have been committed, payments have been made and the records are waiting for confirmation from SARS.

Name	ID/Registration No	Your Reference	Trans/Case Number	Issued Date	Due Date	Amount Due
TEST		62611512220	102667050	2019/03/14	2019/03/31	9428.17
CAROL		11111111112346354725	130869366	2020/04/08	2020/04/02	127103.22
CAROL		11123234314257568576	130869366	2020/04/08	2020/04/02	127103.22
VIEIRA			130950033	2020/05/08	2020/05/08	32824.91
EFA			130950132	2020/05/08	2020/05/08	100000.00
KRISPTRADE			130950646	2020/05/12	2020/05/12	926.74

- The following screens will be displayed when the user clicks on the record:
 - For records where payment was made: "Accepted outcome" the below will be displayed

SARS Notifications	Issued Date	Due Date	Amount Due	Outcome	Outcome Date
Notice of Third Party Appointment Bank	2019/03/14	2019/03/31	9,428.17	08 - Accept - Account is active and funds are available	2020/09/09

SARS Status	Status Date	Payment Amount	Payment Date	Payment Status	Payment Reference Number	eFiling Payment Reference
Awaiting Finalisation Confirmation from SARS	2020/09/09	9,428.17	2020/09/09	PAID	0848551230T00000000	SARSEFLNG 0024537469

- For records where no payment was made: "Rejected outcome" the below will be displayed

SARS Correspondence

Returns Issued

Returns History

Returns Search

Dividends Tax

Levies and Duties

Third Party Data

Non-Core Taxes

Payments

Additional Payments

Third Party Appointments

Dashboard

Report

Appointment List

Awaiting Payment

Pending

History

Home User Organisations Returns Customs Duties & Levies Services Tax Status Contact

Portfolio Taxpayer Organisation

THIRD PARTY APPOINTMENT WORK PAGE

Taxpayer Name Your Reference

ID/Registration No

Trans/Case Number 130950033

SARS Notifications	Issued Date	Due Date	Amount Due	Outcome	Outcome Date
Notice of Third Party Appointment Bank	2020/05/08	2020/05/08	32,824.91	10 - Reject - Account inactive	2020/05/08

11 SARS FINALISATION CONFIRMATION

- All records in the Pending grid will be finalised once confirmation is received from SARS to eFiling.
- This confirmation will automatically move the records from Pending to the History grid as displayed below.

My Profile

SARS Correspondence

Returns Issued

Returns History

Returns Search

Dividends Tax

Levies and Duties

Third Party Data

Non-Core Taxes

Payments

Additional Payments

Third Party Appointments

Dashboard

Report

Appointment List

Awaiting Payment

Pending

History

Home User Organisations Returns Customs Duties & Levies Services Tax Status Contact

Portfolio Taxpayer Organisation

History

For help and information on how to use this functionality, please click here.

Name Starts With Contains ID/Registration Number

Bank Branch Code Your Reference

Due Date Transaction Number

From Date To Date

Search

Name	ID/Registration No	Your Reference	Trans/Case Number	Issued Date	Due Date	Amount Due
D.V.		5555555	131528800	2020/08/21	2020/09/30	15162.56
TEST2		62222449151	131528798	2020/08/21	2020/08/21	21388.90
TEST		62222449151	131528796	2020/08/21	2020/08/31	21388.90
MEATY.		62222449151	131528804	2020/08/21	2020/09/30	6397.20
BULTFONTEIN		2222449151	131528802	2020/08/21	2020/09/30	2577.38
TROPICAL		62222449151	131528806	2020/08/21	2020/09/30	46309.93
ALWIGO		62222449151	131528809	2020/08/21	2020/08/21	48473.40
SKYE		62222449151	131528632	2020/08/20	2020/08/20	458.57
BODIES		62222449151	131528478	2020/08/20	2020/08/20	43294.54
RICHARD		62222449151	131528474	2020/08/20	2020/08/20	6584.67
SITSHABA		62222449151	131528293	2020/08/20	2020/09/30	60530.19
MALANGENI		62222449151	131528296	2020/08/20	2020/08/20	46470.12
CERTOSA		62222449151	131528275	2020/08/20	2020/08/20	46556.83
RHUBA		62222449151	131528300	2020/08/20	2020/08/20	46469.93
K AND E		555555	131528259	2020/08/20	2020/09/30	19578.00
D.J.		5555555	131528200	2020/08/20	2020/08/20	12812.50

12 CONCLUSION

- Please contact SARS should you require any further information which might not be addressed in this guide.

DISCLAIMER

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

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277)
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).