

# EXTERNAL GUIDE

## GUIDE FOR TAX PRACTITIONERS ON EFILING

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## 1 PURPOSE

- The purpose of this document is to assist tax practitioners with different functionality on eFiling, including eFiling registration, adding new eFiling users under the tax practitioner profile, adding new taxpayers, assigning rights to users, tax practitioner registration and configuration.

## 2 INTRODUCTION

- With the promulgation of the Tax Administration Act and the amendment of Section 240A of the Tax Administration Act, all tax practitioners are obliged to register with a recognised controlling body and SARS to be able to practice as a tax practitioner.
- In 2013, tax practitioners were required to register with a recognised controlling body and register or re-register as tax practitioners with SARS via eFiling.
- Prior to the modernisation of the tax practitioner process in 2013, tax practitioners were registered by completing a TP-1 form on eFiling and submitting it to SARS for registration.
- The tax practitioner registration will now be part of the Legal Entity registration process.
- Enhancements to the current functionality includes the maintenance, activation and the selection of the recognised controlling body of the tax practitioner on eFiling in order to update practitioner records at SARS.
- SARS wants to enhance the relationship it has with tax practitioners but also maintain the ability to take action when this relationship has broken down. This will give taxpayers an improved level of trust and safety in dealing with tax practitioners as the relationship is actively managed.

## 3 LEGISLATION BACKGROUND

- Section 240 and 240A of the Tax Administration Act of 2011 replaces sections 67A and 75 of the Income Tax Act and changes the current SARS registration process for tax practitioners and controlling bodies respectively.
- This new process that has been effective from 1 July 2013, calls for an increased role for professional bodies and statutory regulators in the sector. SARS is expected to recognise controlling bodies for practitioners that provide advice with respect to the application of a tax Act or complete returns if the body is relevant and effective.
- Controlling Bodies are required to:
  - Manage compliance of members registered as tax practitioners;
  - Act on complaints related to individual members submitted by the public and SARS;
  - Report individuals' non-compliance to SARS and the public;
  - Supply bi-annual reports to SARS on actions taken as a result of SARS complaints to the body.

## 4 OFFENCES

- Section 271 read in conjunction with paragraph 64 of section 1 of the Tax Administration Act No. 28 of 2011 has also been amended to provide that it is an offence if a person that is required to register, fails to register as a tax practitioner with

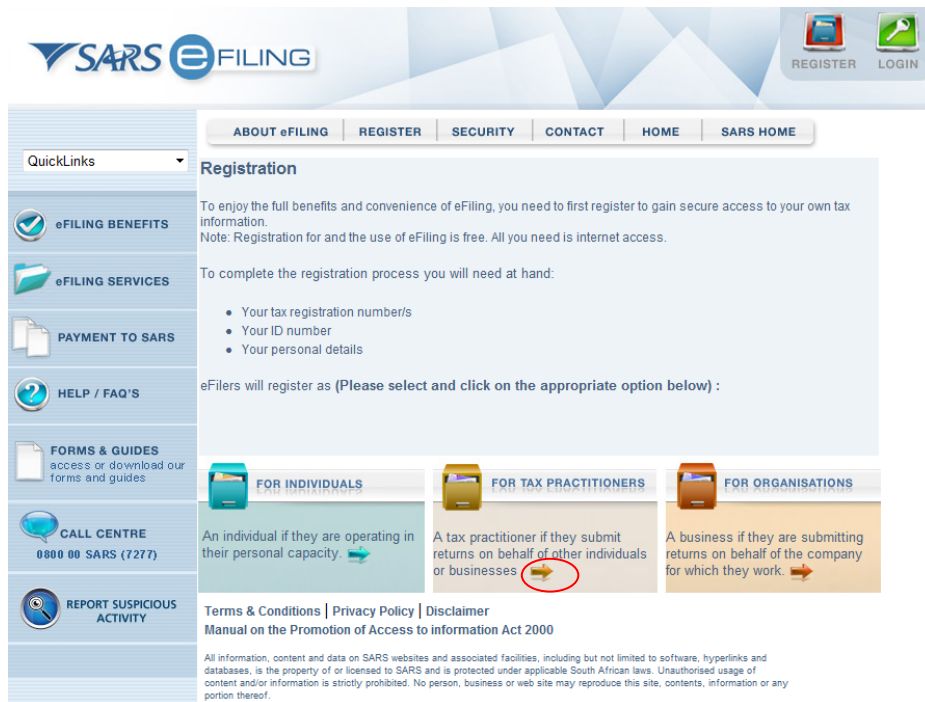
a controlling body, which in turn registers with SARS. On conviction that person may be subject to a fine or imprisonment.

## 5 EFILING REGISTRATION PROCESS

- In order to successfully register as a tax practitioner, you will need:
  - An active eFiling profile in your personal capacity
  - Belong to a registered controlling body in order to verify your membership.
- Navigate to [www.sarsefiling.co.za](http://www.sarsefiling.co.za) and click on the “**Register**” button.

The screenshot shows the SARS eFiling website interface. At the top, there is a navigation bar with the SARS eFiling logo and buttons for REGISTER and LOGIN. Below this is a secondary navigation menu with links for ABOUT eFILING, REGISTER, SECURITY, CONTACT, HOME, and SARS HOME. A QuickLinks dropdown menu is positioned on the left. The main content area is divided into several sections: a 'What's New' section with news items, a 'eFILING BENEFITS' section, a 'eFILING SERVICES' section, a 'PAYMENT TO SARS' section, a 'HELP / FAQ'S' section, a 'FORMS & GUIDES' section, a 'CALL CENTRE' section, and a 'REPORT SUSPICIOUS ACTIVITY' section. At the bottom, there are two 'e@syFile' logos for 'Employer' and 'Dividends Tax'. A large blue banner on the right side contains the text: 'Forgot your eFiling password and login details? No worries' and the SARS logo with the tagline 'At Your Service'.

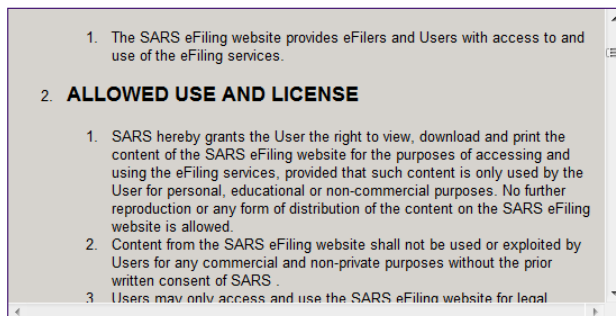
- Click on the arrow in the tax practitioner section as indicated below



- The registration terms and conditions page will be displayed. Ensure that you read the terms and conditions. Click on the “I Accept” tick box and the “Continue” button.

## Terms and Conditions

This site is used under the Terms and Conditions specified below.



Review complete:  
[Terms and Conditions](#)

I Accept

- Select “Tax Practitioner”

- Complete all the relevant fields in the login details page and click “Register” to continue. Ensure that you keep the answers to the security questions safe as this will assist you in the future to reset your password.

**Login Details**

**Login Name**  ⓘ  
(Your login name will be used to create a unique SARS eFiling login name)

**Password**  ⓘ

**Confirm Password**

**Password Hint**   
(Should you forget your password, we will give you the password hint on request.)

**Security Question 1** What is your favourite hobby?  
**Answer**

**Security Question 2** What is your favourite holiday destination?  
**Answer**

**Security Question 3** What is your favourite make of vehicle?  
**Answer**

**Security Question 4** What is your favourite radio station?  
**Answer**

**Security Question 5** What is your mother's maiden name?  
**Answer**

**Identification Type** South African ID ▾

**ID Number**

Do you wish to receive SMS notifications for the following events:  Yes  No

- After activation as an eFiler
- After any payment

**Cell Number**

**E-mail Address**

**Register**

- Complete the registration details and click “**Continue**” to proceed.

Register Log-in **Your Details** Organisation Registered Your Tasks

Your unique login name will be given to you at the end of the registration process  
**User Details**

**Required Details**

**Title**  **Initials**  **Firstname**  **Surname**

**Identification Type** South African ID ▾

**ID Number**

**Telephone Number** (  )

Do you wish to receive SMS notifications for the following events:  Yes  No

- After activation as an eFiler
- After any payment

**Cell Number**

**E-mail Address**

As part of our ongoing efforts to keep you, the taxpayer, informed we send out periodic communications either via email or SMS.  
Please indicate whether you would like to be included in these communications.  Yes  No

See below for optional details that you may want to capture now.

**Continue** **Reset**

- The optional details may be completed if you wish to. Click “**Continue**” to proceed.

**Optional Details**

Fax Number ( )

Designation

Postal Address

Continue Reset

- In the Organisation Information section, ensure that you select the correct type of taxpayer. The Financial Year End, Please tell us how you heard about SARS eFiling and the “**Are you a Tax Practitioner?**” fields will be populated for all type of taxpayer options.
- If you select the type of taxpayer as Individual/Sole Proprietor, the following fields will be populated to be completed:
  - Individual Name
  - Trading Name
  - Identification Type
  - ID Number

What type of taxpayer are you adding?

Company  Trust  Individual/Sole proprietor  Partnership  Fund/Other

Please note that the details which you need to complete below will be for the organisation/main holding company on your eFiling profile.

Individual Name Title Initials Surname

Mr

Trading As

Identification Type South African ID

ID Number

Financial Year End Select

Please tell us how you heard about SARS eFiling. Are you a Tax Practitioner?

- If you select the type of taxpayer as Partnership, the following fields will be populated to be completed:
  - Organisation Name
  - Trading Name
  - Identification Type
  - ID Number

What type of taxpayer are you adding?

Company  Trust  Individual/Sole proprietor  Partnership  Fund/Other

Please note that the details which you need to complete below will be for the organisation/main holding company on your eFiling profile.

Organisation Name

Trading As As Above

Identification Type South African ID

ID Number

Financial Year End Select

Please tell us how you heard about SARS eFiling. Are you a Tax Practitioner?

- Complete all fields below and click “**Continue**” to proceed with the registration.

Telephone Number

Fax Number

---

Physical Address

Postal Address

---

**Contact Person**

Title  Initials  Firstname  Surname

Designation

Telephone Number

Cell Number

E-mail Address

---

Company Description

- Select the relevant return(s) you wish to register for, complete the reference number and click “**Register**” to complete the registration process. It is not mandatory to complete a reference number. Click “**Register**” to continue. The reference numbers entered here are that of the tax practitioner and NOT of the clients.

**Choose the returns that you wish to register for:**

Please enter number without slashes (e.g. 1234567890 instead of 1234/567/89/0)

**EMP201 - PAYE**  
Please be aware that when registering for PAYE you will automatically be activated for UIF.  
Reference Number   
Tax Office

**EMP201 - SDL**  
Reference Number   
Tax Office

**EMP501 - Submission**  
Reference Number   
Tax Office

**PAYE Admin Penalty**  
Reference Number   
Tax Office

**VAT201**  
Note: Debit order arrangements with SARS will be cancelled after registering as an eFiler.  
Reference Number   
Tax Office

---

**Individual Income Tax (ITR12)**  
Reference Number   
Tax Office

**IT Admin Penalty**  
Reference Number   
Tax Office

- A summary page will be displayed.
- 
- Your login name will be presented to you upon successful registration.



Thank you for registering on SARS eFiling.

**Your Login Name is:**

Please make a note of your unique login name for future use.

In order to finalize your registration you should complete these three steps:

1. Click on the PRINT SUMMARY button to print the "Declaration to eFile"
2. Sign the "Declaration to eFile"
3. Email the signed "Declaration to eFile", a copy of your ID or passport and a full and complete Power of Attorney to: [efilingregistrations@sars.gov.za](mailto:efilingregistrations@sars.gov.za).

[Print Summary](#)

We will pre-activate your account while we await the signed Declaration to eFile, a copy of your ID or passport and the Power of Attorney. The pre-activation will enable you to navigate through our site, capture additional companies and view tax information. You will, however, **not** be able to add additional users to the system or submit tax returns until we have received the signed "Declaration to eFile", your ID or passport copy and the full and complete Power of Attorney.

Once we have fully activated your account you will have access to the full range of SARS eFiling services and we will register you at SARS for electronic submissions.

To register additional companies, please log into SARS eFiling, click on the Organisation menu and use the left hand side menu items to "Register New".

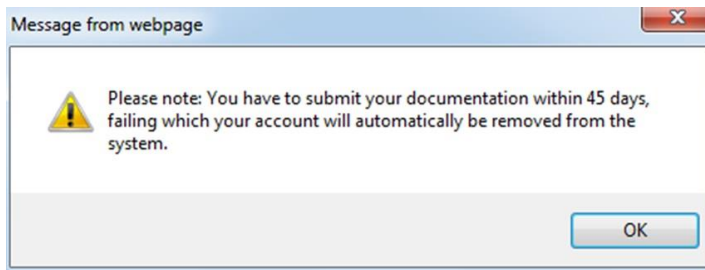
To register additional users, please await our confirmation of full activation, log into SARS eFiling, click on the User menu and use the left hand side menu items to "Register New".

**Please note:** Should there be a need to access the "Declaration to eFile" at a later stage, you can log on and print it again from the "Summary" menu in the Organisation section.

Please click on the Finish button below in order to login to the SARS eFiling system.

[Finish](#)

- A message will be displayed to indicate the amount of days in which the registration must be verified.



- Take note that the tax practitioner is required to click on Print summary in order to print and sign the "Declaration to eFile". Email the Declaration, copy of his/her ID or passport and a full and complete Power of Attorney to [efilingregistrations@sars.gov.za](mailto:efilingregistrations@sars.gov.za)



Tel: 0800 00 SARS (7277)  
Email: eFilingregistrations@sars.gov.za

**SARS eFiling**

**DECLARATION TO EFILE**

**You are registered as:**

**You have registered the following taxpayer:**

**Mr**

ID/Passport No:

ID/Passport/ Reg number: 0000000000

Tax Ref:

Tax Ref:

eMail:

Login name:

I, \_\_\_\_\_, ID number \_\_\_\_\_, as appointed representative taxpayer on behalf of the aforementioned person or entity hereby confirm that I have been duly authorised to perform eFiling functions / services for such person or entity, as per the Power of Attorney that will accompany this declaration.

I declare that I am duly authorised to create payment instructions authorising the relevant financial institution to debit the appropriate bank account of the person / entity and to pay over only such amounts which are due and payable to the relevant SARS bank account, such amounts being tax due and payable as is reflected on the relevant declaration or notice of assessment. I further declare that I have been duly authorised to submit this declaration to eFile.

I, the undersigned accept that without receipt by SARS of this signed declaration to eFile together with the required proof of my identity and a full and complete Power of Attorney, I will not be permitted to perform eFiling functions / services which include the submission of forms, returns, and the making of payments to SARS.

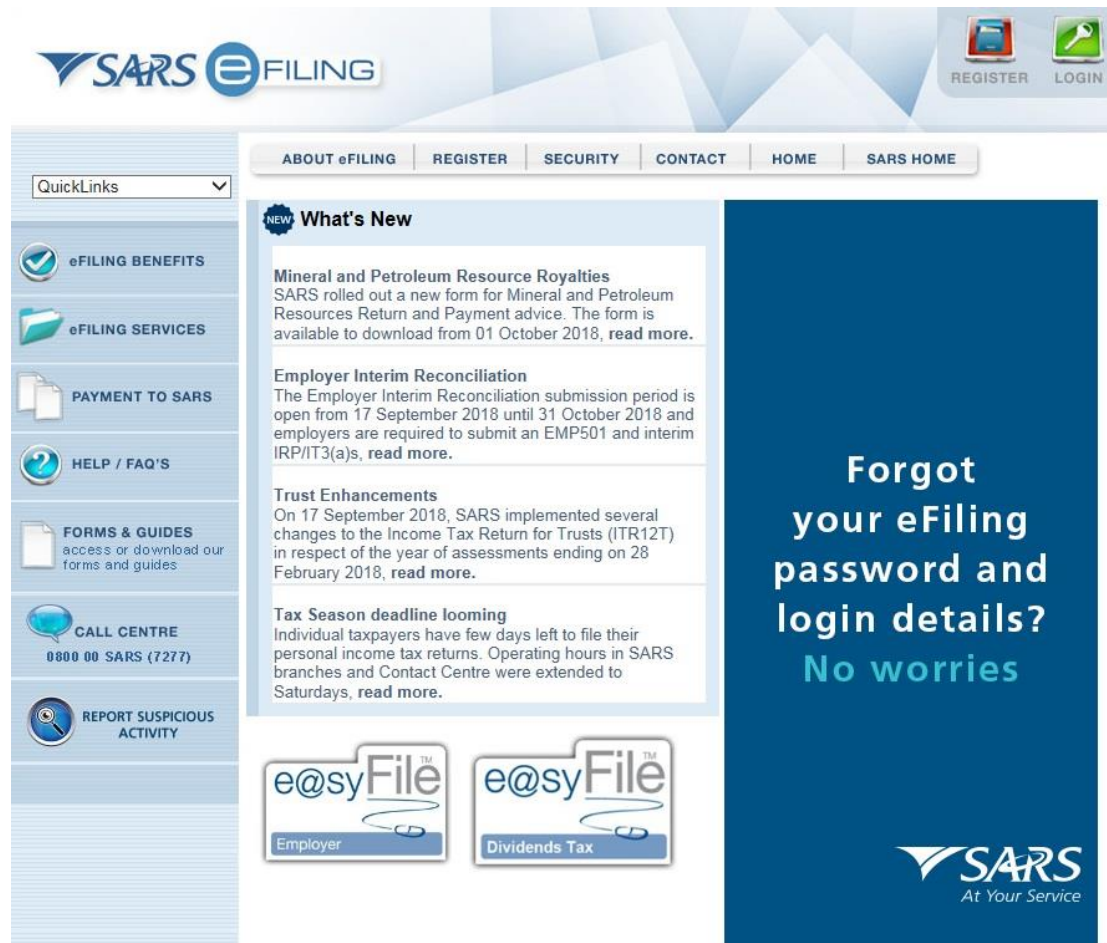
**Representative:**

**Taxpayer:**

Signed at \_\_\_\_\_ on this  
\_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

Signed at \_\_\_\_\_ on this  
\_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

- Navigate to [www.sarsefiling.co.za](http://www.sarsefiling.co.za) and click on the “Login” button.



- Login with your Login name and Password after your eFiling profile has successfully been activated.

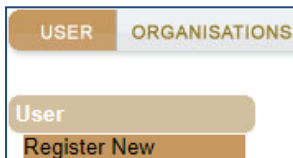
## 6 TAX PRACTITIONER USER FUNCTIONALITY

- This functionality offers a variety of options to manage personal eFiling profiles as well as to manage the details of the other linked users where applicable. Depending on the authorisation level applied to the user, some or all of the menu options will be available.



## 6.1 REGISTER NEW

- This menu option allows a user to add new users to the profile. As part of this process, the user may be granted access to tax types and may be allocated to a particular level of authorisation access. An example of a user may be a staff member that is added to the profile of the registered tax practitioner. On completion, a new user is created and an associated login name and password will be provided. The user will be prompted to change the password on first login to eFiling.



- Complete all relevant fields of the new user and select “**Register**” to proceed.

Register new User

Required Details

Title  Initials  First Name  Surname

Identification Type

ID Number

Do you wish to receive SMS notifications for the following events:  Yes  No

- After activation as an eFiler
- After any payment

Cell Number

E-mail Address

Telephone Number (  )

Login Account Information

Login

Password

Confirm Password

*The user you are adding will be required to change this password on first login.*

This user is a:

Tax Consultant / Tax Practitioner

Organisation Representative

As part of our ongoing efforts to keep you, the taxpayer, informed we send out periodic communications either via email or SMS. Please indicate whether you would like to be included in these communications.  Yes  No

See below for optional details that you may want to capture now.

- The user will be able to choose specific rights that will provide different roles and profiles on eFiling. Select the applicable user role(s) and click “**Continue**” to proceed.

**USER RIGHTS**

For more information on groups and roles, please click [here](#).

**USER GROUPS**

Select User  System Default  
Groups

**USER ROLES**

Select User  Manage Transfer Duty Financial Account  
Roles  
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

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

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.

[Continue](#) [Back](#)

- If you require more information regarding groups and roles, you can select the hyperlink and the “Useful Information” page will be displayed.

Useful Information – Groups and Roles - Microsoft Internet Explorer provided by SARS

**Useful Information – Groups and Roles**

- A group determines a user's access to the 'Returns Issued' and 'Returns History' menu options. Allocation of users to roles does not influence access to return types.
- A user can be added to one or multiple groups, or not to any group. Each group may be created with a different authorisation level.
- By adding a user to a specific group, you are granting this user access to the return type/s which has/have been linked to the group. To access these however, taxpayers must exist for the return types and these taxpayers must also be allocated to the group.
- Where a user has access to a particular return type for a taxpayer via an authorisation grouping, the return will be available for selection by the user.
- Where the user has access to a return type for a taxpayer via an authorisation grouping but no return is currently available, an appropriate message will be displayed.
- If a taxpayer is registered for multiple tax types but the linked user has access to only a selected few, this user will only see those selected return type options within the 'Returns Issued' and 'Returns History' menu categories.
- On creation of an eFiling profile via a new registration, a system default group is created for the user. This group has the highest permission level setting of 'Payments' access to all return types and for all taxpayers linked to the user.
- Allocation of a user to one or more role/s indicates the permission level that the user has to taxpayers, other users, and rights-specific maintenance functions against the logged-in eFiling profile.
- A user with the 'Manage Users', 'Manage Taxpayers' and 'Manage Groups' roles will be considered an Admin user.
- A user will only be allowed to add or edit banking details if this user has the 'Manage Taxpayers' role of if this user is an administrative user.

- The User Summary page will be displayed that will indicate basic details, groups selected and roles selected. Click “Continue” to proceed.

**USER SUMMARY**

**BASIC DETAILS**

Login Name: TPrac1199  
Name:  
Email:  
Telephone Number:

**GROUPS SELECTED**

System Default

**ROLES SELECTED**

No roles selected  
Please make a note of the login name and give it only to the user for whom it is intended

[Continue](#) [Back](#) [Print Summary](#)

- On the User List, the new User's Name will be added.

User List: DP

## 6.2 CHANGE DETAILS

- The change details page displays a user's personal and demographic information as captured during the registration process. A user, regardless of permission levels, is allowed to change his/her personal information. A user with appropriate rights may also update changes against any linked user profiles.
- This menu option also allows an administrator to change the access rights of all linked users via selection of the **"Update Details"** button within the **"Change Details"** page.

USER ORGANISATIONS

User

- Register New
- Change Details**
- Change Own Password
- Delete User
- My Administrators
- Unlock Account / Reset Password

- Click the **"Update details"** button to continue.

Change Details

Required Details

Title  Initials  First Name  Surname

Identification Type

ID Number

Do you wish to receive SMS notifications for the following events:  Yes  No

- After activation as an eFiler
- After any payment

Cell Number

E-mail Address

Telephone Number (  )

This user is a:  Tax Consultant / Tax Practitioner  Organisation Representative

As part of our ongoing efforts to keep you, the taxpayer, informed we send out periodic communications either via email or SMS.  
Please indicate whether you would like to be included in these communications.  Yes  No

See below for optional details that you may want to capture now.

- If you wish to add more roles, select the applicable roles and click **"Continue"**.

**USER RIGHTS**

For more information on groups and roles, please click [here](#).

**USER GROUPS**

Select User  System Default

**USER ROLES**

Select User  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

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

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.

- The User Summary page will be displayed that will indicate basic details, groups selected and roles selected. Click “**Continue**” to proceed.

**USER SUMMARY**

**BASIC DETAILS**

Login Name: TPrac1199

Name: Mr

Email:

Telephone Number: (012)

**GROUPS SELECTED**

System Default

**ROLES SELECTED**

Can create and change taxpayers and assign them to groups  
Can create and change groups and assign users and payers to groups

Please make a note of the login name and give it only to the user for whom it is intended

### 6.3 CHANGE OWN PASSWORD

- Selecting the “**Change Own Password**” option allows you to change your eFiling password and update both your password hint and security question. In the unfortunate event that you forget any of your login information, these details will assist us in identifying you prior to us either resetting your password or sending you the desired information.

**USER** **ORGANISATIONS**

User

Register New

Change Details

Change Own Password

Delete User

My Administrators

Unlock Account / Reset Password

- Complete all relevant fields and click the “**Submit**” button to complete the password change process. Ensure that you keep the answers to the security questions safe as this will assist you in the future to reset your password.



**Password Change**

Name: Mr DPMahlangu      Login Name: TPrac1199

Old Password:

Change Password:

Confirm Password:

Update Password Hint:

*Password Hint: Should you forget your password, we will give you the password hint on request.*

**Security Question 1**      What is your favourite hobby?  
**Answer**     

**Security Question 2**      What is your favourite holiday destination?  
**Answer**     

**Security Question 3**      What is your favourite make of vehicle?  
**Answer**     

**Security Question 4**      What is your favourite radio station?  
**Answer**     

**Security Question 5**      What is your mother's maiden name?  
**Answer**     

## 6.4 DELETE USER

- For tax practitioners and organisation representatives with Administration rights against their eFiling profiles, functionality exists via the **“Delete User”** menu option to delete any unwanted Users.

**USER    ORGANISATIONS**

**User**

- Register New
- Change Details
- Change Own Password
- Delete User**
- My Administrators
- Unlock Account / Reset Password

- Complete the **“Reason for delete request”** and click on **“Delete user”** button.

**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.

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		Associated Information	
Name:	Mr	Linked Taxpayers:	20
ID/Passport Number:		Taxpayer Requests Pending:	0
Login Name:	TPrac	Additional Payments:	0
Created:	2014/06/23	Service Profiles:	0
		Linked Rights Groups:	1

**Linked Roles:**  
 User has following rights: Manage Groups, Manage Taxpayers

**DELETE USER**

Please capture a reason for your delete request:



## 6.5 MY ADMINISTRATORS

- The “**My Administrators**” menu provides a list of all administrative users linked to the representative organisation. A user may contact an administrative user via the email address provided.



- A list of Admin users will be displayed.



## 6.6 UNLOCK ACCOUNT/RESET PASSWORD

- This functionality allows the user to reset passwords or unlock their accounts.

**Unlock Account or Reset Password**  
Administrators can use this functionality to reset user's passwords, or to unlock their accounts if they have been locked out. Please select the applicable user from the User List above.

Name: Mr DP      Login Name: TPrac

New Password     

Confirm Password     

## 7 RIGHTS GROUPS FUNCTIONALITY

- The following section of the guide deals with configuring new groups, assigning users to groups and how to assign taxpayers and access rights to groups.
- Click on “**Organisations**” and then “**Rights Groups**”.



### 7.1 MANAGE GROUPS

- This functionality allows you to create new groups, manage taxpayers, manage users and link taxpayers to groups.



- Click on “**Setup New Group**” button and the “**Create new Group**” page will be displayed.



- Complete the Group Name and select the “**Authorisation Level**”.

Group Name

Authorisation Level 

- Submissions
- Submissions
- Completions
- View Only

- Indicate if the group will have “**Access to Payments**” and ensure that the Tax Types required in the group are selected.

Access To Payments

Tax Types

- Provisional Tax (IRP6)
- VAT201
- Organisation Income Tax (ITR14/IT12E/IT12TR)
- Individual Income Tax (ITR12)
- Employee's Tax (EMP201)
- IT56 - Secondary Tax On Companies (STC)
- EMP501 - Submission
- Customs Agent
- Excise Agent
- VAT Admin Penalty
- PAYE Admin Penalty
- IT Admin Penalty
- Transfer Duty
- AA88 Agent Appointment – Banks
- Dividends Withholding Tax (DWT)
- AA88 Agent Appointment – Employers
- AA88 Agent Appointment - Other
- Tax Compliance Status
- IT3
- Medical Scheme Contribution
- Insurance Payment

- If you wish to import taxpayers from an existing group, select the “**Yes**” indicator. If not, ensure that the indicator is “**No**”. Select the “**Add**” button to complete the creation of the new group.

Do you want to import taxpayers from an existing group?  Yes  No

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

Group Details

[Setup New Group](#)

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
System Default	Submissions	Yes	<a href="#">Open</a>	<a href="#">Manage Payers</a>	<a href="#">Manage Users</a>
Name of Group	Submissions	No	<a href="#">Open</a>	<a href="#">Manage Payers</a>	<a href="#">Manage Users</a>

1

- If you select the “Open” hyperlink, you will be diverted to the “Update Group Details” page and will be allowed to make changes to the group.

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
System Default	Submissions	Yes	<a href="#">Open</a>	<a href="#">Manage Payers</a>	<a href="#">Manage Users</a>
Name of Group	Submissions	No	<a href="#">Open</a>	<a href="#">Manage Payers</a>	<a href="#">Manage Users</a>

1

- Click on the “Manage Payers” hyperlink and a list of the current taxpayers will be listed.

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
System Default	Submissions	Yes	<a href="#">Open</a>	<a href="#">Manage Payers</a>	<a href="#">Manage Users</a>
Name of Group	Submissions	No	<a href="#">Open</a>	<a href="#">Manage Payers</a>	<a href="#">Manage Users</a>

1

- Select the taxpayers that you wish to add to the group and click the “Save” button to continue.

Add Taxpayers to Group

GROUP INFORMATION			
Group Name	Authorisation Level	Payments	Created
Name of Group	Submissions	No	2014/06/23

TAXPAYERS			
Name	Registration Number	In Group	
Aguilar	41	<input checked="" type="checkbox"/>	
BRIDGING CONCEPTS	2005	<input type="checkbox"/>	
Dikago	2002	<input checked="" type="checkbox"/>	
Drehzner	2009	<input type="checkbox"/>	
EK	2005	<input type="checkbox"/>	

[Save](#) [Back](#) [Check All](#) [Uncheck All](#)

- You will receive a successful message upon confirmation.

Add Taxpayers to Group

**Group successfully updated**

GROUP INFORMATION			
Group Name	Authorisation Level	Payments	Created
Name of Group	Submissions	No	2014/06/23

- If you select the “Manage Users” hyperlink, you will be able to allocate users to the group that you have created.

Group Details

[Setup New Group](#)

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
System Default	Submissions	Yes	<a href="#">Open</a>	<a href="#">Manage Payers</a>	<a href="#">Manage Users</a>
Name of Group	Submissions	No	<a href="#">Open</a>	<a href="#">Manage Payers</a>	<a href="#">Manage Users</a>

1

- Select the applicable user and drag this person into the grey box. Click on the **“Save”** button to complete. Click on **“Switch to Grid View”** link for the alternative view of user list.

- Tick the checkbox next to the user and click on the **“Save”** button to link the users to the group.

GROUP INFORMATION			
Group Name	Authorisation Level	Payments	Created
Name of Group	Submissions	No	2014/06/23
USERS			
Name	ID Number	Login Name	In Group
MM	77		<input type="checkbox"/>
DP	65		<input type="checkbox"/>

## 7.2 ORGANISATION SETUP

- Select **“Organisation Setup”** and the Organisation Access Rights overview page will be displayed with information on Representative Organisation Details and Organisation Access Rights Setup.
- “Organisation”** refers to the organisation that is responsible for rendering the service; however the profile is in the name of the individual practitioner.
- If you wish to change the default organisation, select the applicable organisation from the taxpayer list and select the **“Set As Organisation”** button. Ensure that the entity displayed is the organisation or main holding company for the profile.

REPRESENTATIVE ORGANISATION DETAILS			
Organisation Name:	Trading	<a href="#">Change Representative Organisation</a>	
Registration Number:	2008	You are currently a representative for the organisation reflecting on the left.	
Total Number Of Users:	2	To change this organisation, please select a different one from the 'Taxpayer List' box which is located alongside the top menu of this screen. The details will then be populated below:	
Total Number Of Taxpayers:	20	Organisation Name: INVESTMENTS CC Registration Number: 2005 To confirm the change and to apply your new representing organisation, please select the button below. <input type="button" value="Set As Organisation"/>	
<small>Note: If you cannot find your representing organisation in the 'Taxpayer List' box above, please use the 'Register New' menu on the left to first update this organisation against your profile.</small>			
ORGANISATION ACCESS RIGHTS SETUP			
Total Number of User Groups:	1	Users assigned to Groups:	2
Total Number of Admin Users:	1	Unassigned Users:	0
Users with 'Manage Groups' Role:	2	Taxpayers assigned to Groups:	20
User with 'Manage Taxpayers' Role:	2	Unassigned Taxpayers:	0
Users with 'Manage Users' Role:	1		
Groups without Users:	0		
Groups without Taxpayers:	0		
Groups without Tax Types:	0		

- Logged in User Details displays information about the user that is logged into the profile.

LOGGED-IN USER DETAILS	
Name:	Mr M
ID/Passport Number:	
Login Name:	
Linked Taxpayers:	20
Assigned User Rights:	Submissions - CC Status: EMP201; EMP501; Insurance Payment; IT; IT3; ITR12; ITR14/IT12E/IT12TR; Medical Scheme; PTAX; STC; VAT; VAT Penalty; Withholding Tax
Access to Payments:	20
Assigned User Roles:	Manage Groups Manage Taxpayers Manage Users SARS Registration
Users with 'Manage Users' Role:	1
Groups without Users:	0
Groups without Taxpayers:	0
Groups without Tax Types:	0

### 7.3 MERGE REQUESTS

- This functionality allows you to merge profiles into one in order to better manage the organisations profile and information. This may be used when you have more than one matching profile against the same organisation.
- Capture the login name of the user profiles you want to merge with your profile.
- Click on the “**Request Merge**” button.

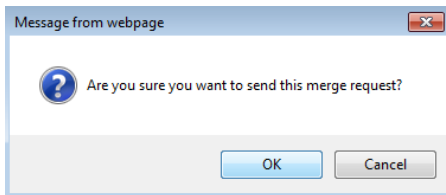
**MERGE REQUESTS**

In the event that there are matching profiles existing against the same representative organisation, the functionality below can be used to merge these profiles.  
To request a merge of a tax user, please enter the login name of the associated user and then click on the 'Request Merge' button below.

Login Name:

**Request Merge**

- Click on “**OK**” to confirm the request.



- Once you have accepted the merge request an email will be sent to the requested user and the following screen will be displayed.

**MERGE REQUESTS**

In the event that there are matching profiles existing against the same representative organisation, the functionality below can be used to merge these profiles.  
To request a merge of a tax user, please enter the login name of the associated user and then click on the 'Request Merge' button below.

Login Name:

**Request Merge**

**Your request for a profile merge has been sent to user with login name maggiej. Email correspondence will be sent in this regard. Should your request be accepted, please ensure that the appropriate access rights and groups are duly assigned. If you have any queries or experience any problems, please contact our helpdesk on 0800 00 SARS (7277).**

- The receiving user will be required to accept or reject the request. Once accepted or rejected an email will be sent to the requesting party. If you decline a request, the request will be removed from your profile.
- The receiving user will access the “**Organisation Setup**” functionality and “**Merge Receipts**” details will be displayed at the bottom of the screen.

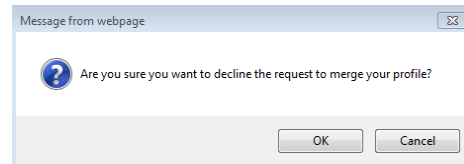
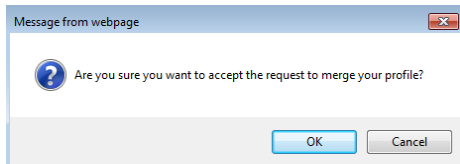
**MERGE RECEIPTS**

The table below contains one or more requests to merge your profile into that of the requesting tax user. You may choose to accept or decline a request by first selecting a record and then one of the buttons which become available below the grid.  
**Note:** Should you accept a request, you and all your linked tax users and taxpayers will move over to the requesting user's profile.

Select	Requesting User Name	Requesting User Surname	Requesting Organisation	Organisation Reg. No.
<input checked="" type="radio"/>	M	M		2008

Accept Decline

- If you click “**Accept**” or “**Decline**”, you must confirm to merge profiles. Click “**OK**” to continue.

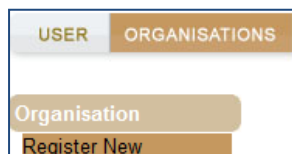


- If you accepted the merge request, you will receive the following message to confirm the merge.

Your profile has been successfully merged with that of user mmasil. Email correspondence will be sent in this regard. If you had not previously setup authorisation groups to manage your taxpayers and users, please note that until the appropriate access rights have been assigned to you by the requesting user, you may experience limited functionality on your next login. If you have any queries or experience any problems, please contact our helpdesk on 0800 00 SARS (7277).

## 8 ADDING NEW CLIENTS

- Tax practitioners will be able to add new clients in the same manner as what they are currently doing on eFiling. Ensure that clients that the practitioner will be representing are added onto the practitioner’s profile to allow details of the client to pull through to SARS.
- Select the “**Organisation**” tab and click on “**Register New**”.



- The “**Register New Organisation**” page will be displayed for you to add new clients to the eFiling profile of the tax practitioner. Based on the selection of the type of taxpayer, the fields to complete will differ.

**Register New Organisation**

**Mandatory Details**  
 What type of taxpayer are you adding?  
 Company  Trust  Individual/Sole proprietor  Partnership  Fund/Other

Individual Name  
 Title: Mr  Initials: D  Surname:  Surname of Client

Trading As:

Identification Type: South African ID

ID Number: 6500000000000000

Financial Year End: February

Please tell us how you heard about . Are you a Tax Practitioner?   
 SARS Call Centre

Telephone Number: (012)  400000000000

Fax Number: ( )

Physical Address: Brooklyn   
 Pretoria

Postal Address:

0181

**Contact Person**  
 Title: Mr  Initials:  Firstname:  Surname:

Designation:

Telephone Number: ( )

Cell Number:

E-mail Address:

- On completion of all relevant fields, click on “**Continue**” to proceed.

**Company Description**  
 Individual to be registered as a client on the tax practitioner profile.

- If there are groups created on eFiling, you will be required to select the relevant group the client should belong to. Click “**Continue**” to proceed.

**ADD TAX PAYER TO GROUPS**

System Default  
 Name of Group

- The client that was added will be indicated in the taxpayer list field and the Tax Organisation Summary Page will be displayed with the information added as well as the group selected. Click on “**Continue**” to proceed.

**TAX ORGANISATION SUMMARY**

Individual Name: Mr D Surname  
 ID/Passport Number: 79  
 Groups Selected: Name of Group

- The “**Tax Types**” page will be displayed to complete the relevant tax type of the taxpayer. Ensure that you enter the correct reference number and select the “**Register**” button.

**Individual Income Tax (ITR12)**  
 Reference Number   
 Tax Office

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

- A registration message will be displayed. Click on “**OK**” to continue.

Registration

SARS is busy verifying your registration. Please allow 24 hours for verification to complete before you continue.

### 8.1 DELETE TAXPAYER

- Click “**Organisation**” and “**Delete Taxpayer**”

USER ORGANISATIONS

Organisation

- Register New
- Change Details
- Banking Details
- Organisation Tax Types
- Request Tax Types
- ISV Activation
- Summary
- VAT Vendor Search
- Delete Taxpayer**
- Pending Registration

- The “**Delete Taxpayer**” screen will be displayed. Select the “**Delete Taxpayer**” button to delete the taxpayer.

Delete Taxpayer

**RULES**

As a user, you will only be allowed to delete the taxpayer from your profile if:

- All tax types linked to the taxpayer have been deactivated.
- There are no pending tax type transfer requests for the associated taxpayer.
- The taxpayer is not the only taxpayer linked to the user.

One or a combination of the above rules may be applicable to allow for the delete of a taxpayer.

**TAXPAYER INFORMATION**

<b>Taxpayer Name:</b> Mr D Mahlangu Individual - By Tax Consultant	<b>Number of associated:</b> Returns: 0 Payments: 0 Assessments: 0 Objections: 0 Letters: 0 Rights Groups: 1
--	--

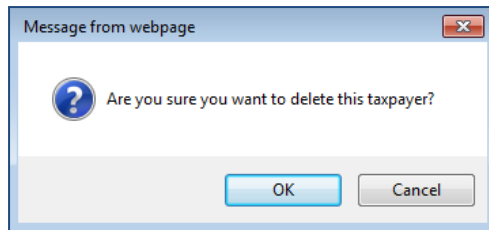
Return Type	Reference Number	Status
Individual Income Tax (ITR12)		Registration
IT Admin Penalty		Registration

**DELETE TAXPAYER**

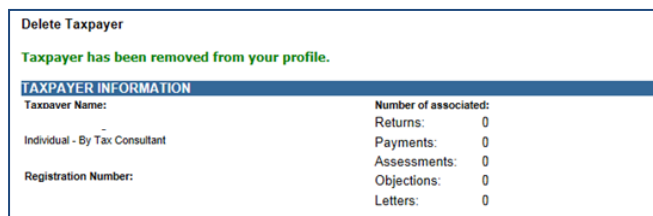
Notes:  
testing for tax prac guide.

- Click “**OK**” to confirm deletion of the taxpayer.





- A message will be displayed to indicate the removal of the taxpayer from your profile.

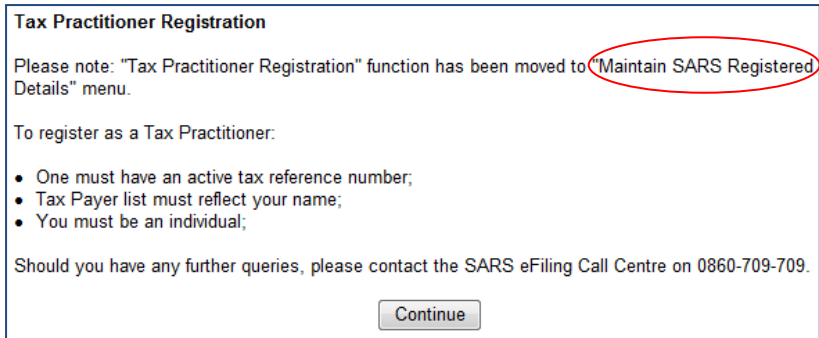


## 9 TAX PRACTITIONER REGISTRATION PROCESS VIA EFILING

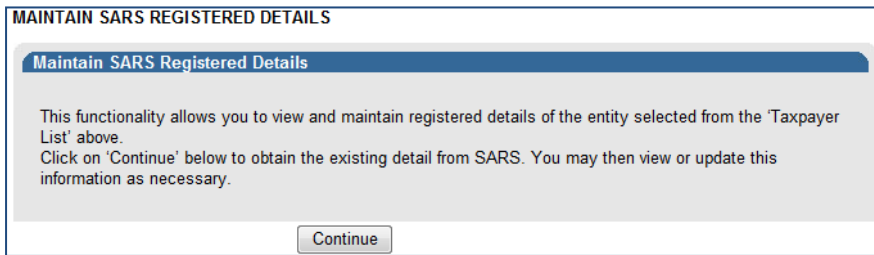
- After registration of the tax practitioner eFiling profile, the tax practitioner need further activate his/her profile by indicating which Recognised Controlling Body (RCB) he/she belongs to.
- On the Organisation profile, ensure that the correct taxpayer is selected from the taxpayer list in the event of registering an individual as a tax practitioner.
- **Note:** Ensure that a registered user is activated against the legal entity before continuing with this functionality. A message will be displayed to the user if there is already a registered user activated for the legal entity.
- Select “**Organisation**” menu tab and “**SARS Registered Details**” to continue with the registration of a tax practitioner. Click on “**Maintain SARS Registered Details**” to continue.



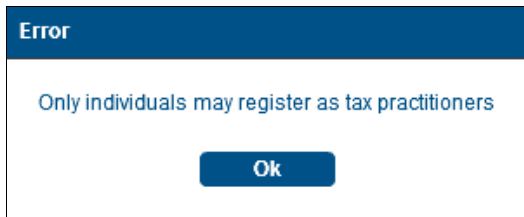
- The Tax Practitioner Registration screen will be displayed to inform you that the functionality has moved to the “**Maintain SARS Registered Details**” menu on eFiling. Click “**Continue**” to proceed.



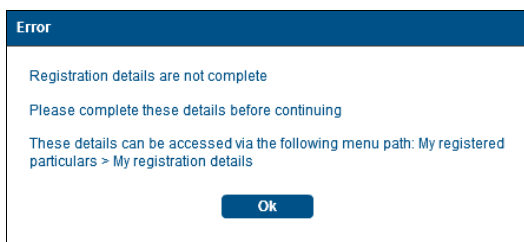
- The Maintain SARS Registered Details page will be displayed. Click **“Continue”** to proceed.



- If you are not an individual, and wish to register as a tax practitioner, the following error will be displayed:



- If your registration details are incomplete, you will receive the following error message when you select the **“My tax practitioner details”**:



- Ensure that all registered details are correct before continuing to the tax practitioner section.
- A message containing an explanation on the details saved with SARS will be displayed and you will have to select the relevant option.

**SAVED DETAILS**  
Saved Details

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

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

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

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

Please select an option below to continue.

- Depending on your selection above, the WRAV01 form will be displayed:

The screenshot shows the SARS Registration Amendments And Verification form (WRAV01) interface. The left-hand menu has 'My tax practitioner details' highlighted with a red box. The main form area displays various fields for registration details, including personal information, contact details, and professional information.

- Select the “**My tax practitioner details**” tab and the tax practitioner details container will be displayed with the following fields:
  - Registration Status – Registered or Unregistered
  - Registration Number
  - Appointment Date (CCYYMMDD) – indicates the date the tax practitioner was officially registered as a tax practitioner.
  - Controlling Body
  - Deactivate Registration

**Tax Practitioner Details** TXPDT01

Registration Status	<input type="text"/>	Registration No.	<input type="text"/>	Appointment Date (CCYYMMDD)	<input type="text"/>
Controlling Body	<input type="text"/>				Deactivate Registration <input type="checkbox"/>

- If you select the Controlling body field, a list of Controlling Bodies will be displayed 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 Recognised 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 have the RCB verify their membership.

**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.

- Click the “**Ok**” button to continue or “**Cancel**” to go back to the form. The screen below is only an example of the Controlling Bodies screen that will be displayed in the instance where a tax practitioner is registered with more than one RCB and the RCB has submitted all relevant information to SARS.

Controlling Bodies
Law Society of South Africa (LSSA)
THE INSTITUTE OF ADMINISTRATION AND COMMERCE ASSOCIATION (IACSA)
South African Institute of Chartered Accountants (SAICA)

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

Cancel	Done
--------	------

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

Tax Practitioner Details		TXPDT01
Registration Status		Registration No.
Appointment Date (CCYYMMDD)		
Controlling Body	SOUTH AFRICAN INSTITUTE OF CHARTERED ACCOUNTANTS (SAICA)	
Deactivate Registration	<input type="checkbox"/>	

- Select the “**Edit**” button to edit the RAV01 form. The “**Save**” button will save the changed you have made to the form and you will be able to submit the form at a later stage. If you select “**Cancel**”, you will return to the previous page.
- Select the “**File**” button to submit the RAV01 form to SARS.

Edit	Save	File	Cancel
------	------	------	--------

- After you have submitted the RAV01 form, you will receive the following message, select “**Continue**”:

SUBMISSION DETAILS
ID Number
<b>RESULT</b>
Thank you for submitting your registered details to SARS. The data submitted within this form is currently being assessed. To view your captured form and the results of your submission, you may select the 'Continue' button below to be directed to the 'History' grid.
Continue

## 10 HISTORY

- In order to view all submitted RAV 01 forms, select the “**Organisation**” tab, “**SARS Registered Details**” menu and “**History**”.
- Select the “**Open**” hyperlink to view the RAV01 form.

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

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

Legal Entity Name	ID/Registration Number	Submitted Date	Open
Mr.		2014/03/27	<a href="#">Open</a>
1			

## 11 DEACTIVATE REGISTRATION OF TAX PRACTITIONER ON EFILING

- This functionality will only deactivate the registration of the tax practitioner, which means that you will not be able to practice as a tax practitioner nor be assisted by SARS through any of the tax practitioner channels.
- In the tax practitioner container on the RAV01 form, there is a tick box that may be selected if you wish to deactivate your tax practitioner registration.

**Tax Practitioner Details**

Registration Status:  Registration No.:  Appointment Date (CCYYMMDD):   
 Controlling Body:   
 Deactivate Registration

- A warning message will be displayed to ensure that you want to deactivate the registration.
- Select “**Ok**” to continue or “**Cancel**” if you do not want to deactivate the registration.

**Warning**

Are you sure you wish to deactivate your Tax practitioner registration?

- If you click “**Ok**”, the tick box will be selected.

**Deactivate Registration**

- You will receive a Deregistration notice that you can view by following the steps in the section below “**Tax Practitioner Notices**”.

**Note:** If you select to deactivate your registration, you will not be able to assist any taxpayer in your capacity as a registered tax practitioner. You will still be allowed to act as a representative on behalf of others provided the service is not for payment.

## 12 TAX PRACTITIONER CONFIGURATION

- This functionality will enable tax practitioners to confirm their tax practitioner status at SARS and allow tax practitioners to link practitioner users to other activated practitioner user profiles.

**NOTE:** If a user is not a confirmed practitioner or has not been linked to a practitioner user, access to ITR12 returns will be limited to only a “SAVE” functionality. This means that the tax practitioner or practitioner user will not be able to submit the ITR12 returns to SARS and the taxpayers will have to either have to submit via eFiling if he/she has got shared access to the ITR12 with the tax practitioner or the taxpayer will have to go to the nearest SARS branch office and submit the return.

- To access this functionality, click on “**Services**” and “**My TP Configuration**”.

The screenshot shows a navigation menu with the following items:

- Other Services
- Additional Services
- Tax Clearance Certificates
- Enrol 3rd Party Data
- My TP Configuration
  - Practitioner Activation
  - Delegate Practitioner Authority
  - Confirm Practitioner Registration Status

### 12.1 PRACTITIONER ACTIVATION

- Click on “**Practitioner Activation**” and the “**Tax Practitioner Declaration**” will be displayed. If you select “**I agree**” the “**Continue**” button will be available to select. If you select “**I do not agree**”, you will not be able to continue.

#### TAX PRACTITIONER DECLARATION

The form contains the following text and options:

I, \_\_\_\_\_ ID/Passport number \_\_\_\_\_ being an authorised Tax Practitioner, do hereby confirm that:

- I am a registered Tax Practitioner in good standing with a Recognised Controlling Body
- I have been duly appointed by the taxpayer in this capacity

I am fully aware of my obligations and duties in this regard.

I agree

I do not agree

[Continue](#)

- Once the declaration has been accepted, you may proceed with the Tax Practitioner activation.
- The “**Activate Tax Practitioner**” screen will be displayed. Enter a valid practitioner number in the tax practitioner number field and click on “**Confirm My Tax Practitioner Status**” button to continue.

The screen displays the following information and form fields:

**ACTIVATE TAX PRACTITIONER**

As a registered Tax Practitioner, you may use eFiling to submit returns on behalf of taxpayers.

In order to do this, you first need to validate and activate your practitioner status. You can do so by confirming your details below and then clicking on the 'Confirm My Practitioner Status' button

**eFiling User Details**

Title:	Mrs	Initials:	MF
First Name:	MI	Surname:	V
ID Number:	65	Tax Practitioner Status:	Unconfirmed
Tax Practitioner Number:	PR-7		

[Confirm My Practitioner Status](#)

- If the tax practitioner number is inactive and does not match with SARS, the status field will be indicated as “**Unconfirmed**”. Tax practitioners are encouraged to register with RCB’s and ensure that they are registered as a tax practitioner with SARS.

**ACTIVATE TAX PRACTITIONER**

As a registered Tax Practitioner, you may use eFiling to submit returns on behalf of taxpayers.

In order to do this, you first need to validate and activate your practitioner status. You can do so by confirming your details below and then clicking on the 'Confirm My Practitioner Status' button

eFiling User Details			
Title:	Mr	Initials:	LJ
First Name:	L	Surname:	Br
ID Number:	791	Tax Practitioner Status:	Unconfirmed
Tax Practitioner Number:	PR-00		

**Confirm My Practitioner Status**

- If the tax practitioner number is valid and matches with SARS, the status field will be indicated as “**Registered**”.
- If you wish to refresh the status of an existing PR number, select the “**Reconfirm Status**” button.

**ACTIVATE TAX PRACTITIONER**

As a registered Tax Practitioner, you may use eFiling to submit returns on behalf of taxpayers.

In order to do this, you first need to validate and activate your practitioner status. You can do so by confirming your details below and then clicking on the 'Confirm My Practitioner Status' button

eFiling User Details			
Title:	R	Initials:	F
First Name:	F	Surname:	M
ID Number:	67	Tax Practitioner Status:	Registered
Tax Practitioner Number:	PR-00		

**Reconfirm Status**

- A message will be displayed that indicates that you have been successfully confirmed as a registered tax practitioner.

**ACTIVATE TAX PRACTITIONER**

As a registered Tax Practitioner, you may use eFiling to submit returns on behalf of taxpayers.

In order to do this, you first need to validate and activate your practitioner status. You can do so by confirming your details below and then clicking on the 'Confirm My Practitioner Status' button

eFiling User Details			
Title:	R	Initials:	F
First Name:	F	Surname:	M
ID Number:	67	Tax Practitioner Status:	Registered
Tax Practitioner Number:	PR-00		

**Reconfirm Status**

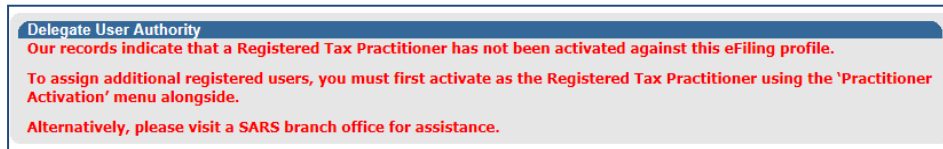
**You have been successfully confirmed as a Registered Tax Practitioner.**

## 12.2 DELEGATE PRACTITIONER AUTHORITY

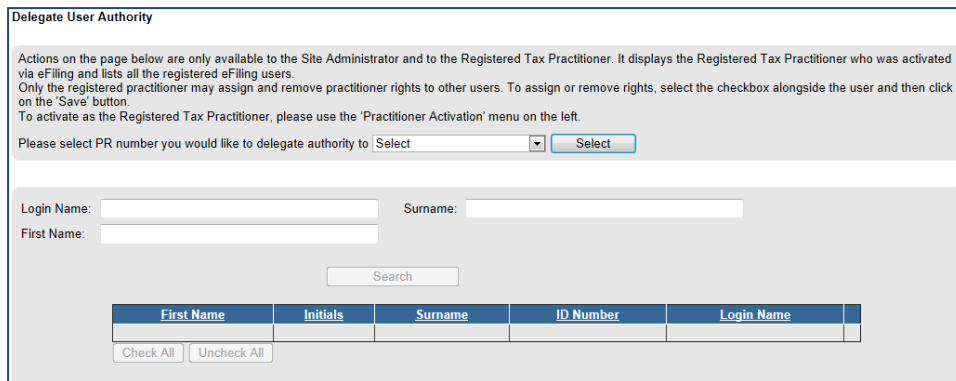
- Tax practitioners are allowed to link practitioner users to other activated practitioner users and thereby delegate authority, in cases whereby staff members of an organisation are performing functions on eFiling on behalf of the tax practitioner.
- Click “**Services**”, “**My TP Configuration**” and “**Delegate Practitioner Authority**” to access the functionality.



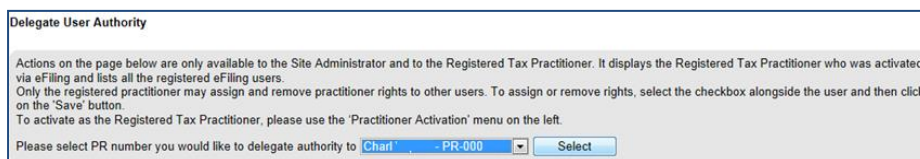
- If the tax practitioner has not been activated against the eFiling profile, the following message will be displayed. To activate, refer to step 12.1 above.



- If the tax practitioner has been activated and the status is indicated as “Registered”, the Delegate Practitioner Authority page will be displayed.



- Administrators on eFiling or the tax practitioner may select the relevant user to delegate authority to and click the “Select” button to continue. The admin user on eFiling will be able to view all linked practitioners in the dropdown. If it is the user on eFiling, only his/her practitioner number will be displayed for selection.



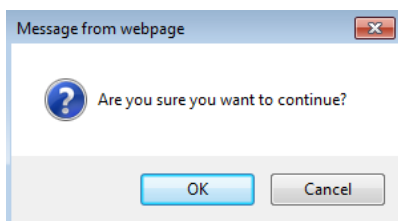
- A list of users will be displayed. Select the users and click the “Save” button to continue.



Login Name:  Surname:   
 First Name:

First Name	Initials	Surname	ID Number	Login Name	
Nazlie	N	Adams	76		<input checked="" type="checkbox"/>
Nazereen	N	Allie	67		<input type="checkbox"/>
Babsie	B	Botha	71		<input type="checkbox"/>
Petrus	PM	Erasmus	74		<input checked="" type="checkbox"/>
Michelle	M	Horstmann	75		<input checked="" type="checkbox"/>
Tahra	T	Lamb	76		<input type="checkbox"/>
Ursula	U	Margerman	50		<input type="checkbox"/>
Aubrey	A	Mohale	79		<input type="checkbox"/>
Vivian	V	Moncho	81		<input checked="" type="checkbox"/>
Tuvjah	T	Musikanth	43		<input type="checkbox"/>
Natasha	N	Poole	73		<input type="checkbox"/>
Zukiswa	Z	Shosha	82		<input checked="" type="checkbox"/>
Stephen	S	Tucker	50		<input type="checkbox"/>
Hope	H	Tyira	76		<input type="checkbox"/>

- Confirm the selection by clicking “OK”.



- A message will be displayed that the list of users have been successfully updated.

### 12.3 CONFIRM PRACTITIONER REGISTRATION STATUS

- In order to confirm the registration status of the tax practitioner, select the “**Confirm Practitioner Registration Status**” option under My TP Configuration on eFiling.



- The tax practitioner registration status page will be displayed. Enter the tax practitioner number and complete the security pin provided. Click the “**Search**” button to continue.

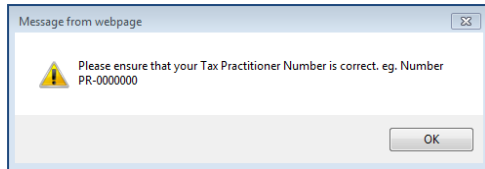
TAX PRACTITIONER REGISTRATION STATUS

Tax Practitioner Number  (e.g. PR-0000000)

Security PIN

Verify Security PIN

- If the tax practitioner number is incorrect, the following error message will be displayed.



- If no registered tax practitioner can be found, a message will be displayed on the screen.

Tax Practitioner Number  (e.g. PR-0000000)

Security PIN

Verify Security PIN

No registered tax practitioner can be found for this number.

- If the tax practitioner is registered, the practitioner's name, surname, practitioner number and registration status indicated as **"Registered"** will be displayed.

TAX PRACTITIONER REGISTRATION STATUS

Tax Practitioner Number  (e.g. PR-0000000)

Security PIN

Verify Security PIN

Full Names	Surname	Practitioner Number	Registration Status
FRAN	MOS	PR-00	REGISTERED

### 13 COMPLETION OF ITR12 RETURN BY UNREGISTERED TAX PRACTITIONER

- Tax practitioners that have not re-registered and received accreditation as a Tax Practitioner by the controlling bodies, will be regarded as unregistered tax practitioners and will no longer be permitted to submit returns on behalf of their clients. Unregistered Tax Practitioners will have the ability to prepare and save ITR12 returns on behalf of their clients, but the submission of the saved returns may only be performed by the Taxpayer.
- Unregistered Tax Practitioners are NOT allowed to charge a fee for services rendered.
- Submission of the saved return by the taxpayer may only be performed in either of the following ways:
  - By the taxpayer on his/her own eFiling profile via the shared access functionality on eFiling.
  - By the taxpayer visiting a SARS branch office, where the taxpayer must inform the agent that the return has been prepared by an unregistered tax practitioner, and the agent will retrieve the saved return and submit from the SARS systems.
- Unregistered tax practitioners will be able to complete the ITR12 return on behalf of the taxpayer and will have the following options available:
  - Save – this option will allow saving of the return without performing form validations and will allow the incomplete return to be saved on eFiling
  - Save for Filing – this option will allow form validations to be performed when the ITR12 is saved on eFiling. The return will be available for retrieval at the SARS branch office by an agent from the SARS systems to be submitted or retrieved by the taxpayer on eFiling via shared access for return submission.

- Notices regarding the successful submission of the ITR12 will be sent to the eFiling profile of the unregistered tax practitioners as per the current functionality including the requests for relevant material (supporting documents).

## 14 TAX PRACTITIONER NOTICES

- Notifications relating to returns submitted to SARS will be available under the new Inbox functionality on eFiling.



- The “**Notification Centre Inbox**” screen will be displayed with multiple search options to select. There will be no notifications if no returns have been submitted.

Notification Centre Inbox

Tax Type:

Income Tax Ref:

From Date:  To Date:

Correspondence:  Unread  Read  All

Clear Search Search

**Inbox (0)**

Date Received	Time Received	Name	Reference Number	Return Type	Description
No results found.					

Remove from Inbox Mark as Unread

- On completion of all search criteria and if there are notifications available, the notifications will be listed in the Inbox.

**Note:** A maximum of 20 notifications will be listed per page.

**Inbox (2)**

Date Received	Time Received	Name	Reference Number	Return Type	Description
<input type="checkbox"/> 2014/05/30	09:58			Individual Income Tax (ITR12)	IT Statement of Account
<input type="checkbox"/> 2014/05/30	09:54			Individual Income Tax (ITR12)	IT34

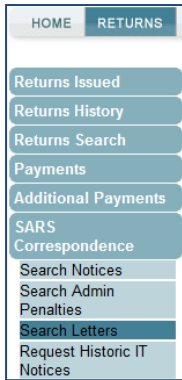
Showing 1 to 2 of 2 records

Remove from Inbox Mark as Unread

- You have the option to remove a notification from the inbox by selecting the record and clicking on the “**Remove from Inbox**” button.
- You will receive a message to confirm that you are sure you want to delete the record.
- The number of records will reduce in the inbox.

**Note:** The notification will only be deleted out of the inbox but will still be available under the SARS Correspondence function.

- Alternatively, select the “**Returns**” tab and “**SARS Correspondence**” menu and “**Search Letter**” item.



- From the “Return Type” dropdown arrow, select “Tax Practitioner Notice”

**Letter Search**

Return Type: Individual Income Tax (ITR12) Letter Type: Select All

Income Tax Ref: Individual Income Tax (ITR12) Year:

From Date: Organisation Income Tax (ITR14/IT12EI/IT12TR) To Date:

Transfer Duty

Tax Compliance Status

Tax Compliance Status Verification

**Tax Practitioner Notice**

Legal Entity Maintenance

Name	Year	Return Type	Description
Legal Entity Maintenance			

- From the “Letter Type” field, you will be able to select one of the following options:
  - Tax Practitioner Registration Notice and
  - Tax Practitioner Deregistration Final Notice

**Letter Search**

Return Type: Tax Practitioner Notice Letter Type: Select All

Income Tax Ref: 1234567890 Year:

**Tax Practitioner Deregistration Final Notice**

**Tax Practitioner Registration Notice**

- If you select “Tax Practitioner Deregistration Final Notice” or “Tax Practitioner Registration Notice”, you will only receive the specific notice.

**Letter Search**

Return Type: Tax Practitioner Notice Letter Type: Select All

Income Tax Ref:  Year:

From Date: 2014/01/01 To Date:

Name	Reference Num	Year	Return Type	Description	Date	Open
Mr :		2014	Tax Practitioner Notice	Tax Practitioner Deregistration First Notice	2014/03/03	<a href="#">View</a>

- Complete as much of the search fields to narrow the search results that will be displayed. Select the “Search” button and a list of notice(s) will be displayed.

**Letter Search**

Return Type: Tax Practitioner Notice Letter Type: Select All

Income Tax Ref:  Year:

From Date: 2014/01/01 To Date:

Name	Reference Num	Year	Return Type	Description	Date	Open
Mr :		2014	Tax Practitioner Notice	Tax Practitioner Registration Notice	2014/02/26	<a href="#">View</a>

- If you do not make a selection from the “Letter Type” dropdown, all notices will be displayed for the tax practitioner.

**Letter Search**

Return Type:  Letter Type:

Income Tax Ref:  Year:

From Date:  To Date:

Name	Reference Num	Year	Return Type	Description	Date	Open
Mr		2014	Tax Practitioner Notice	Tax Practitioner Deregistration First Notice	2014/03/03	<a href="#">View</a>
Mr		2014	Tax Practitioner Notice	Tax Practitioner Deregistration Final Notice	2014/02/27	<a href="#">View</a>
Mr		2014	Tax Practitioner Notice	Tax Practitioner Registration Notice	2014/02/26	<a href="#">View</a>
1						

- Select the **"View"** hyperlink to view the notice.

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