

EXTERNAL GUIDE

A STEP-BY-STEP GUIDE TO THE ENTITY MERGE FUNCTIONALITY ON EFILING

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1 PURPOSE

- The purpose of this document is to assist users with:
 - Activation as a registered representative or tax practitioner; and
 - The legal entity merge functionality on eFiling to ensure that one single view exists for an entity with all its associated tax types.
- In order to reduce the number of requests to “Maintain registered particulars” on a single entity profile and to reduce the number of repeated visits to a SARS branch to record the registered representative, this functionality is introduced to allow taxpayers, registered representatives and registered tax practitioners the ability and opportunity to:
 - Consolidate the taxpayer’s tax type registration into one profile where SARS can match the taxpayer’s identity number and identity details across tax products.
 - Provide SARS with a tax reference number for each tax type that is currently excluded from the taxpayer’s eFiling profile.
 - For cases where SARS is unable to verify the tax reference provided, SARS can request supporting documents and confirm a request.
- This guide in its design, development, implementation and review phases is guided and underpinned by 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.

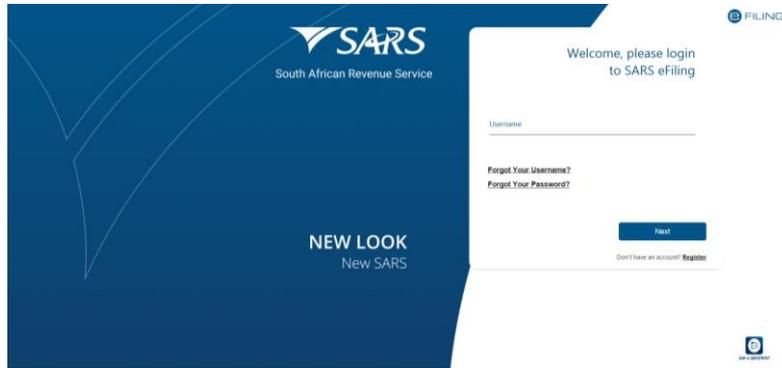
2 INTRODUCTION

- The legal entity merge functionality will enable taxpayers, confirmed/registered tax practitioners and registered representatives to request, view, verify or add all the tax type specific details that currently exist or should exist at SARS in relation to an entity’s portfolio.
- The user will thereafter always be presented with a single, concise and consolidated view of the legal entity either via eFiling or from within a SARS branch.
- The entity merge functionality can only be performed by the taxpayer in his individual capacity, Registered Representatives in respect of Companies, Trusts, Government Institutions and Public Entities and registered Tax Practitioners on eFiling, where the Income Tax record is included in their Tax Practitioner Profile.
- The Tax Product Mineral and Petroleum Resource Royalty (MPRR) is now included in the merge functionality.
- In cases where a user may have merged the incorrect tax reference number to an entity profile, the removal or the de-linking of a tax type can only be performed in the SARS branch and not via eFiling.

3 THE ENTITY MERGE PROCESS

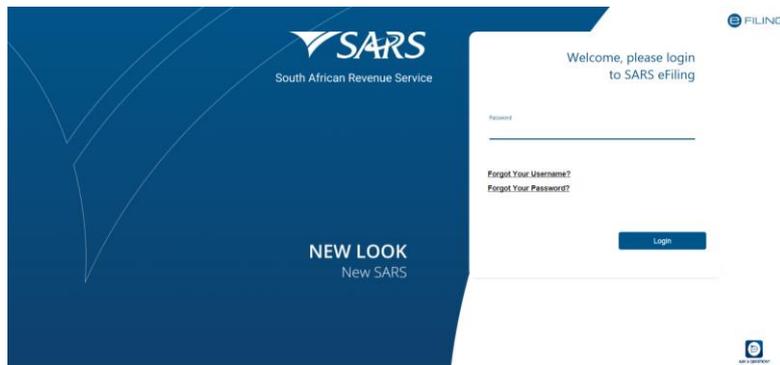
3.1 LOGIN TO EFILING

- Navigate to www.sars.gov.za and click “Login”.
- Enter your username and click “Next”.



The screenshot shows the SARS eFiling login interface. On the left, there is a blue sidebar with the SARS logo (South African Revenue Service) and the text 'NEW LOOK New SARS'. The main content area is white and contains the text 'Welcome, please login to SARS eFiling'. Below this, there is a 'Username' input field, followed by links for 'Forgot Your Username?' and 'Forgot Your Password?'. A blue 'Next' button is positioned below the input fields. At the bottom right of the main area, there is a link that says 'Don't have an account? Register'. In the top right corner, there is a 'eFILING' logo, and in the bottom right corner, there is a 'SARS eFiling' logo.

- Enter your password and click “Login”.

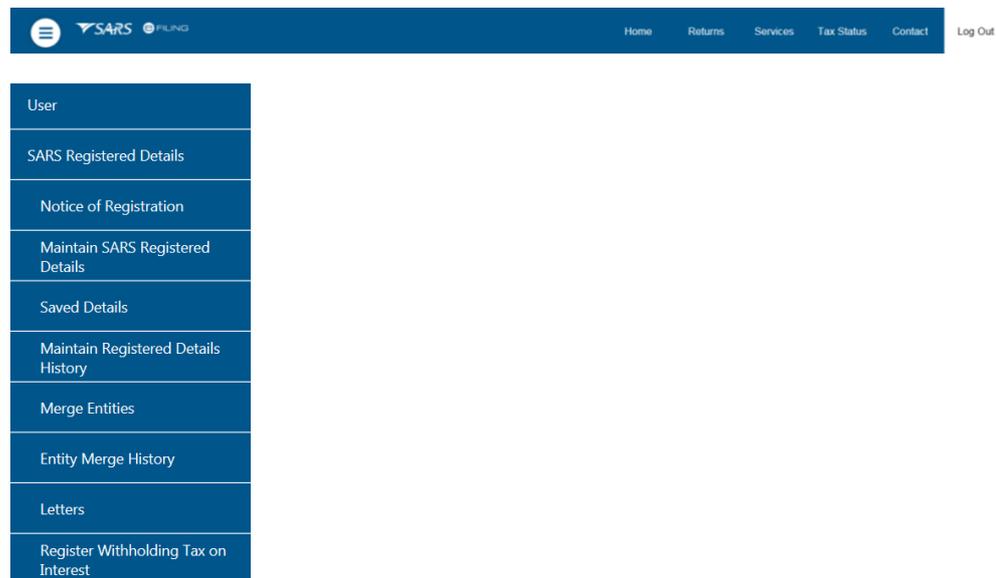


The screenshot shows the SARS eFiling login interface, similar to the previous one but with the password field filled. The 'Username' field is now empty. The 'Next' button has been replaced by a blue 'Login' button. The rest of the interface, including the sidebar and logos, remains the same.

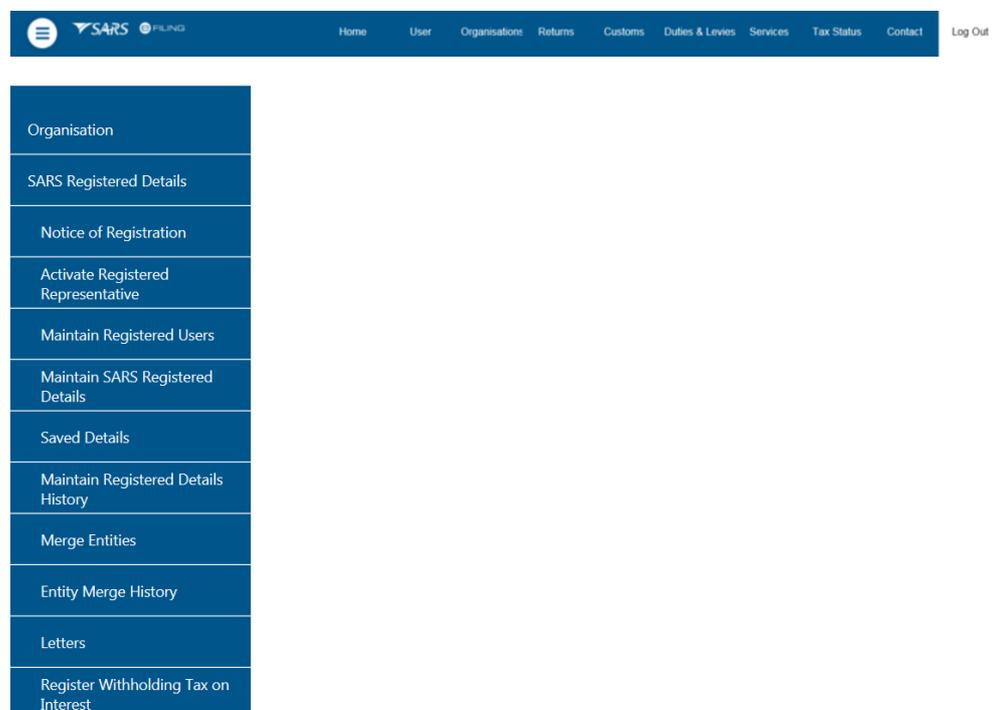
- Click on the SARS Registered Details functionality, under the Home tab to proceed.

4 SARS REGISTERED DETAILS

- The SARS Registered Details functionality allows the user to view, edit and maintain demographic information on eFiling. This functionality will be under different menu tabs for each eFiling profile.
- On the **Individual** profile on eFiling, the SARS Registered Details functionality is under the Home tab and has Notice of Registration, Maintain SARS Registered Details, Saved Details, Maintain Registered Details History, Merge Entities, Entity Merge History, Letters and Register Withholding Tax on Interest menu items.



- On the **Tax Practitioner** and **Organisation** eFiling profiles, the SARS Registered Details functionality is under the **Organisations** menu tab as indicated below.



- Ensure that at least one of the entity tax reference numbers is registered / activated on eFiling. If you want to use the SARS Registered functionality and a tax product is not activated on eFiling, the following message will be displayed.

LEGAL ENTITY OVERVIEW



Legal Entity Overview

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

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

Alternatively, please visit your nearest SARS branch for assistance.

4.1 ACTIVATION OF REGISTERED REPRESENTATIVE

- The **Activate Registered Representative** functionality allows the representative to be activated as the assigned Representative for the Legal Entity. This functionality is only available on the **Tax Practitioner** and **Organisation** eFiling profiles.
- Select the correct taxpayer from the taxpayer list that you want to be registered for as the representative.

Taxpayer List:

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

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

- The "**Activate Registered Representative**" screen will be displayed. Select the applicable "**Activate Registered Representative**" or "**Activate Tax Practitioner**" button to continue.

Activate Registered Representative

Activate Registered Representative

Confirmation of Registered User

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

Are you a Registered Representative?

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

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

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

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

Are you a Registered Tax Practitioner?

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

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

- The “**Representative Declaration**” screen will display. 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.

Representative Declaration

Representative Declaration

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

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

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

I agree

I do not agree

- Once the declaration has been accepted, click ‘Continue’ button to proceed with the registered representative activation. This role will allow the Representative to view and maintain all the registered details of the entity.

- The “**Activate Registered Representative**” screen below will appear.

Activate Registered Representative

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

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

Legal Entity Details

TaxPayer Type:

Registration Number:

Registered Name:

Trading Name:

eFiling User Details

Title: Initials:

First Name: Surname:

Identification Type: ID/Passport Number:

Cell Number: Telephone Number:

Email Address: Tax Reference Number:

Activation status on eFiling: Request Reference Number:

- One of the following statuses will be indicated next to the “**Activation Status on eFiling**” field in the Activate Registered User screen:
 - **Unconfirmed** – the representative has not been confirmed as the registered representative with SARS and the representative might be required to submit supporting documents to confirm the representative relationship to the represented entity (Taxpayer).
 - **Request under Verification** – the representative must submit supporting documents and the case will be reviewed by SARS.
 - **Rejected** – when the supporting documents submitted do not match the representative details as per SARS’ records.
 - **Active** – the activation request is successful, the supporting documents submitted to SARS is aligned with the SARS’ records.

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

Activate Registered Representative

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

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

- The “**Change Details**” screen will be displayed to update your personal details on eFiling. After you have made the changes, click the “**Update Details**” button to continue. After updating your details, you will be able to see the changes made on the “**Activate Registered User**” screen.
- Note that the eFiling registration details will be used for verification purposes and it should be aligned with your identity document or passport.

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 the Legal Entity information and eFiling User Details are all correct, complete your tax reference number and select “**Activate Registered Representative**” button to continue.

Activate Registered Representative

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

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

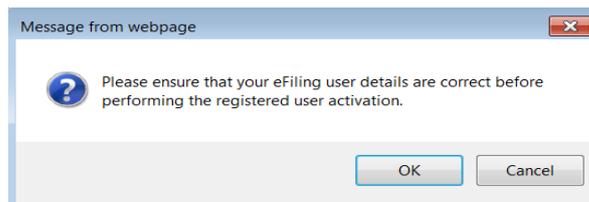
Legal Entity Details

TaxPayer Type: Registration Number: Registered Name: Trading Name:

eFiling User Details

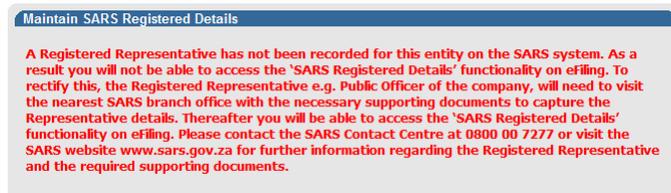
Title: Initials: First Name: Surname: Identification Type: ID/Passport Number: Cell Number: Telephone Number: Email Address: Tax Reference Number: Activation status on eFiling: Request Reference Number:

- If the Tax Reference Number is not captured, the screen requesting the user to capture the tax reference number will appear.
- If the correct tax reference number has been captured, the screen below will appear:

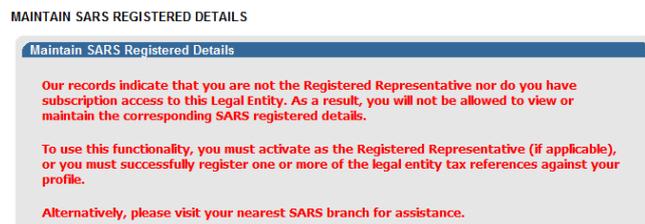


- Click “Ok” button to proceed.

- If a legal entity does not have a registered representative registered with SARS and you click the SARS Registered Details menu item on eFiling, the following message will be displayed:



- Visit the nearest SARS branch with supporting documents to update Representative details.
- Please access SARS website to view supporting documents under the link: <http://www.sars.gov.za/ClientSegments/Pages/Relevant-Material-or-Supporting-Documents.aspx>
- The below message will be displayed if the user is not the registered representative or has no subscription access to the legal entity.



- If you are a Registered Representative of the entity according to the SARS records, upon the selection of the “**Activate Registered Representative**” button, you will be required to upload and submit supporting documents as indicated in the below screen.

Activate Registered Representative

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

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

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

Legal Entity Details	
TaxPayer Type:	Trust
Registration Number:	IT
Registered Name:	Thaba
Trading Name:	Thaba

eFiling User Details			
Title:	Mrs	Initials:	V
First Name:	Vannes	Surname:	Mara
Identification Type:	South African ID	ID/Passport Number:	65
Cell Number:	0000000000	Telephone Number:	011000000000
Email Address:		Tax Reference Number:	
Activation status on eFiling:	Request Under Verification	Request Reference Number:	

SARS requires that you upload and submit supporting documents.

Supporting Documents	Case Number	Status	Type	Size	No. of Docs
Legal Entity Authorisation	100341156	Waiting for Documentation to be Uploaded		0	0

- Click the “**Legal Entity Authorisation**” link and the “**Upload Supporting Documents**” screen will be displayed.

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

TAXPAYER DETAILS	
Taxpayer Name:	Stefai
Tax Reference Number:	2005/
Return Type:	Legal Entity Maintenance

UPLOAD SUPPORTING DOCUMENTS

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

Document Name:

Classification: 

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 2Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - X Documents with the same name.
 - X Password protected documents.
 - X Spread sheets with multiple sheets.
 - X Blank or empty documents.

UPLOADED DOCUMENTS

No documents have been uploaded.

DOCUMENT GROUP NAMING

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

Document group name

- Click on the “**Browse**” button and select the files to upload.
- Ensure that you select the relevant classification per file to be uploaded.

UPLOAD SUPPORTING DOCUMENTS

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

Document Name:

Classification: 

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 2Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - X Documents with the same name.
 - X Password protected documents.
 - X Spread sheets with multiple sheets.
 - X Blank or empty documents.

- Select the “**Upload**” button to add the document(s) and it will be listed under the “**Uploaded Documents**” heading. If you wish to remove the document uploaded, click the document and select the “**Remove**” button.

UPLOAD SUPPORTING DOCUMENTS

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

Document Name:

Classification: 

File successfully uploaded

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 2Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - X Documents with the same name.
 - X Password protected documents.
 - X Spread sheets with multiple sheets.
 - X Blank or empty documents.

UPLOADED DOCUMENTS

Document Name	Classification	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Representative Appointment.pdf	Representative Appointment	84	<input checked="" type="checkbox"/>	Converted and stored	2014/10/10 12:13:45 PM	<input type="button" value="View"/>	<input type="button" value="Remove"/>
Identity Document.pdf	Identity Document / Passport	81	<input checked="" type="checkbox"/>	Converted and stored	2014/10/10 12:13:57 PM	<input type="button" value="View"/>	<input type="button" value="Remove"/>
Enterprise Notice of Incorporation.pdf	Enterprise Notice of Incorporation	82	<input checked="" type="checkbox"/>	Converted and stored	2014/10/10 12:14:21 PM	<input type="button" value="View"/>	<input type="button" value="Remove"/>

- When you have uploaded all the documents, select the “**Submit to SARS**” button to continue. If you have submitted the relevant material to your nearest SARS branch, click on “**Manually Submitted**” to indicate on eFiling that the documents have been submitted.

- Confirm that you want to submit all documents by clicking on “**OK**” button on below message.

- The status on the supporting documents section will be updated to “**Submitted**”.

SARS requires that you upload and submit supporting documents.

Supporting Documents	Case Number	Status	Type	Size	No. of Docs
Legal Entity Authorisation	100336602	Submitted	i	165	2

- The status of the registered representative will be indicated as “**Rejected**” where the incorrect tax reference number has been captured, the required supporting documents are not submitted or the supporting documents submitted do not match the representative details captured or the representative details as per the SARS’ records.

Activate Registered Representative

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

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

Legal Entity Details	
TaxPayer Type:	Company
Registration Number:	2006
Registered Name:	IMVUSA
Trading Name:	IMVUSA

eFiling User Details			
Title:	Mr	Initials:	JJ
First Name:	John	Surname:	Ward
Identification Type:	South African ID	ID/Passport Number:	6
Cell Number:	0000000000	Telephone Number:	043000000000
Email Address:		Tax Reference Number:	
Activation status on eFiling:	Rejected	Request Reference Number:	

- The representative relationship will be granted and activated once the representative relationship has been approved by the SARS.
- Upon successful activation of the registered representative or tax practitioner on eFiling, the status field will be indicated as “**Active**”. On completion of the activation step, the “**Activate Registered Representative**” button will be inactive.

Activate Registered Representative

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

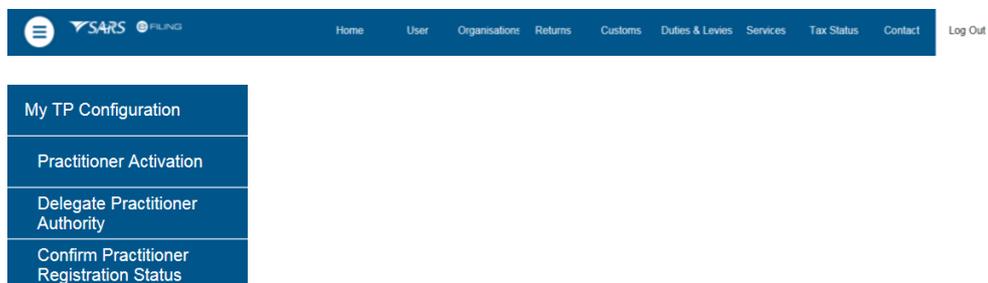
Once activated, you will be assigned with a Registered Representative role on eFiling. This will also allow you to assign this role to other users to perform certain duties on your behalf, such as to submit new registration requests. You may assign the role to other users, revoke their access, as well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

Legal Entity Details	
TaxPayer Type:	Company
Registration Number:	2005.
Registered Name:	Stef
Trading Name:	Stef.

eFiling User Details			
Title:	Mrs	Initials:	Y
First Name:	Y	Surname:	du Plessis
Identification Type:	South African ID	ID/Passport Number:	72
Cell Number:	082	Telephone Number:	0110000000000
Email Address:		Tax Reference Number:	0
Activation status on eFiling:	Active	Request Reference Number:	36512092

4.2 TAX PRACTITIONER ACTIVATION

- This functionality will enable tax practitioners to confirm their tax practitioner status at SARS and allow tax practitioners to access the entity merge functionality.
- To access this functionality, click on “**Services**” and “**My TP Configuration**”.



4.3 PRACTITIONER ACTIVATION

- Click on “**Practitioner Activation**” and 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.

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 or does not match the SARS' records (invalid) the screen below will be displayed:

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:		Initials:	
First Name:		Surname:	
ID Number:		Tax Practitioner Status:	
Tax Practitioner Number:			

[Confirm My Practitioner Status](#)

The Tax Practitioner Number could not be matched or is inactive. Please ensure that you entered the correct number and try again. Alternatively, you may visit your nearest SARS branch for assistance.

- If the tax practitioner number is valid and matches with the SARS' records, 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 which 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

4.4 MERGE ENTITIES

- The Merge Entities functionality is where the user will be able to link tax products to the legal entity profile. This applies where the entity has more than one tax or customs registration.
- The Tax Product MPRR is included in the merge functionality. Where the user has been registered for MPRR, the system will prompt the user to proceed with a merge.
- Click **“Merge Entities”** under SARS Registered Details:

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

- Upon the selection of the “Merge Entities” menu option under the Tax Practitioner and Organisation profiles, eFiling will determine if the user has been activated as the tax practitioner or registered representative of the entity.
- If the user is not activated as the registered representative or tax practitioner of the entity, the following message will be displayed and you will have to activate yourself as the registered user before you will be able to access the entity merge functionality.

Merge Entities

Access to Functionality

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

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

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

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

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

- Where the user reflects as the registered representative or a confirmed tax practitioner, an information page will be displayed with details pertaining to the functionality. Click the “Continue” button in order to proceed to the merge functionality.

Step 3: Add additional records that are not displayed.

If the display of the entity information does not include any tax or customs product detail that you believe should be linked to the legal entity, this step allows you to add the relevant detail. Once submitted to SARS, a vetting process will be followed to ascertain if the addition is valid or not.

Step 4: Review the Merge Portfolio.

Once all the previous steps have been completed, a consolidated view of the merge portfolio will be presented for your review. You may make changes, or proceed to the submission step.

Step 5: Declare and Submit.

Once all the previous steps have been completed, a consolidated view of the merge portfolio will be presented for your review. You may make changes, or proceed to the submission step.

Important Notes:

- Where you elect a representative for the target entity other than yourself, you will lose your representative rights, but this will happen only after all aspects of your merge submission have been completed successfully.
- You will not be able to remove any pre-selected registrations that are presented as registrations linked your entity. If this action is necessary, you will need to visit a SARS branch office for assistance.
- If a displayed entity record is missing any mandatory registration information, this record may not be selected as the target record until the relevant information has been recorded. To update the required information you may use 'Maintain SARS Registered Details' menu alongside, and thereafter continue with the merge function.

Should any registrations shown in the application, not exist on your eFiling profile, you must first add the registration on your eFiling profile in order to use the 'SARS Registered Details' functionality for the specific registration. Alternatively, you may visit a branch office for assistance.

- The records merge application (RM001) will be displayed.

SARS Records Merge RM001

1 Representative 2 Main record 3 Additional records 4 Review 5 Submit

Information Representative Next

1 Select your representative

This step allows you to select the representative that will represent the enterprise once the merging process is complete.

This can be done by clicking the representative field and selecting the representative from the list.

Note: If you accessed the merge application as the Representative, you will be defaulted as the new Representative, and you will replace anybody else that was previously recorded as the Representative. If you are a Tax Practitioner performing this function, and only one representative was previously recorded, then the representative will be defaulted to the existing record.

Select your representative:

5 COMPLETE THE RECORDS MERGE APPLICATION

- The records merge application must be completed in order to view, verify or add legal entities to your profile at SARS.

5.1 REPRESENTATIVE

- The representative step allows you to select a representative that will represent the entity once the merging process is complete.
- A list of the representatives will be displayed if more than one representative is recorded with SARS for the entity. In the case of an individual, the individual taxpayer details will be displayed and locked representative details will be displayed if one has been recorded for the relevant circumstance, e.g. in an estate case.
- Click on the “Next” button to continue to the “Main Record” section.

5.2 MAIN RECORD

- The Main Record step allows you to select the main entity registration that will include tax records based on the selection made in the steps below. It is recommended that the most up to date record is selected as the main record, which is usually the entity registration with income tax linked to it.

The screenshot displays the SARS Records Merge application interface. At the top, the SARS logo and 'Records Merge' title are visible, along with the reference number RMOD1. A progress bar indicates the current step is '2 Main record', with previous steps '1 Representative', '3 Additional records', '4 Review', and '5 Submit'. Navigation buttons for 'Previous' and 'Next' are present. The main content area is titled 'Master record (Select one record only)'. On the left, an 'Information' panel provides instructions for selecting the main record. The main form area includes fields for Match type, Select your main record, Trading name, Registration no., Registered name, Legal status, Nature of entity, and Representative. There are also expandable sections for Tax types, Physical address details, and Contact details. On the right, a 'Main record' section shows a 'Suggested main' radio button selected, and fields for STEF, Legal status (ACTIVE), and Company (Y).

- The main record will be displayed with the relevant fields pertaining to the entity type.
- For Individual entities, the following demographic fields will be displayed:
 - Match type – will indicate the suggested master record at SARS
 - Select your main record – this indicator will be selected by default
 - Entity name
 - Entity surname
 - Other name
 - Date of birth
 - ID no
 - Passport no.
 - Country of issue
 - Nature of entity
 - Representative

- It should be noted that in the event where the Main record has missing information for the specified fields and is the preferred Main record, the user must first maintain the missing information on the RAV01 available on eFiling. The user is allowed to select another record as the preferred Main record. The most updated record is suggested as the Main Record.
- For non-individual entities the following demographic fields will be displayed:
 - Match type – will indicate the suggested master record at SARS
 - Select your main record – this indicator will be selected by default
 - Trading name
 - Registration no.
 - Registered name
 - Legal Status
 - Nature of entity
 - Representative
- Under the “Tax Types”, the tax products will be listed.
- With the new inclusion of Mineral and Petroleum Resource Royalty, you will be allowed to add your MPRR tax reference number.

Tax types	
INCOME TAX	

- The “Physical address” details container will display the following fields:
 - Unit No
 - Complex (if applicable)
 - Street no
 - Street / farm name
 - Suburb / district
 - City / town
 - Country code
 - Postal code

Physical address details	
Unit no.	
Complex (if applicable)	
Street no.	
Street / farm name	176 SERVAL ROAD
Suburb / district	HESTEA PARK
City / town	PRETORIA NORTH
Country code	South Africa
Postal code	0182

- The “Contact details” container will display the following fields:
 - Cell no
 - Home tel no
 - Work no
 - Email

Contact details	
Cell no.	
Home tel no.	
Work no.	
Email	

- Click on the “Next” button to continue to the “Additional Records” section.

5.3 ADDITIONAL RECORDS

- In the “Additional Records” step, you will be able to add additional tax records which belong to you but are not reflected on eFiling.

The screenshot shows the SARS Records Merge interface at step 3, 'Additional records'. The main record is 'Suggested main' with details: STEF, ACTIVE, Company, Y. The 'Additional records' section is currently empty, with expandable sections for 'Tax types', 'Physical address details', and 'Contact details'.

- Click on the “Add” button to add an additional tax, customs or excise registration reference number. An “Added Record 1” column will open. All mandatory fields will be highlighted in red. The main record will also be displayed.

The screenshot shows the SARS Records Merge interface at step 3, 'Additional records'. The 'Add' button is highlighted. The 'Added record 1' column is open, showing fields for 'Match type', 'Trading name', 'Registration no.', 'Registered name', 'Legal status', 'Nature of entity', and 'Representative'. The 'Main record' is also visible.

- Complete all the relevant fields for the additional entity that must be merged.
- Under the “Tax Types” section, you will complete the tax reference number of the additional entity registration next to the “New” field”. The current active reference number(s) will be listed in the fields above the new field.

The screenshot shows the SARS Records Merge interface at the 'Tax types' section. The 'Tax Reference Number' field is highlighted in red.

- Complete the “Physical address details” and the “Contact details” fields for the additional entity registration you want to add.

The screenshot shows the SARS Records Merge interface at the 'Physical address details' and 'Contact details' sections. The 'Physical address details' section includes fields for 'Unit no.', 'Complex (if applicable)', 'Street no.', 'Street / farm name', 'Suburb / district', 'City / town', 'Country code', and 'Postal code'. The 'Contact details' section includes fields for 'Cell no.', 'Home tel no.', 'Work no.', and 'Email'.

- After you have completed all mandatory fields, click on the “Next” button to proceed.

- The following guidelines are provided when adding additional entities or tax types to the main entity:
 - **Valid Merge Scenarios:** Examples where entities should be merged:
 - Where entities have the same ID/registration number and name, and have different tx types linked to them
 - Where an entity is not registered with a registration authority such as Companies and Intellectual Property Commission (CIPC), and has no registration number but multiple records of the entity exist with different tax types linked to them, and the name, address and contact details are similar
 - Where multiple records of an entity exist, but the registration number was recorded incorrectly on one of the records, which could have been due to a company conversion at CIPC.
 - **Merge scenarios not allowed:** Examples where entities should **not** be merged:
 - Where the entity types are different e.g. Company and Trust and cannot be combined
 - Where multiple records of an entity exist but the registration numbers are different and different registrations exist at the registration authorities
 - Where multiple records of a trust exist and the trust numbers and name are the same but the Masters Office at which the trust was registered are different
 - Where an Owner/Trustee wants to merge entities because he owns/represents both entities and wants to see all tax and customs registrations in one profile, but they are registered as separate entities at a registration authority
 - Where the entities are husband and wife.

5.4 REVIEW

- In the “Review” step of the process, you will be able to view and verify the details of entity registrations which SARS includes in your request and the additional entity registrations that you want to merge.
- If you want to make changes, you can click on the “Previous” button to make the changes.
- If you are satisfied with all the information that you have completed, click on the “Next” button to continue.

5.5 SUBMISSION OF THE RECORDS MERGE FORM

- In the submission step, you will be presented with the declaration to complete before submitting the records merge application request.

The screenshot shows the SARS Records Merge submission interface. The top navigation bar includes the SARS logo, the title 'Records Merge', and the reference number 'RM091'. Below the navigation bar, a progress indicator shows five steps: 'Representative', 'Main record', 'Additional records', 'Review', and '5 Submit'. The 'Submit' button is circled in red. The main content area is titled 'Declaration' and contains a checkbox for the user to confirm the submission. The left sidebar shows 'Information' with a '5 Submit merge request' section.

- Select the declaration check box and click the “Submit” button to submit the request to SARS.
- You will receive the following message upon submission to SARS.

The screenshot shows the submission confirmation message. It features a blue header for 'SUBMISSION DETAILS' with the text 'Registration Number' below it. A second blue header for 'RESULT' is followed by a bolded message: 'Thank you for maintaining your entity's portfolio via eFiling. Your update has been submitted to SARS and is currently being assessed'. Below this message is the text 'To view your captured form, you may select the 'Continue' button below to be directed to the 'History' grid.' and a 'Continue' button.

- If you click the “Continue” button, you will be directed to the “Portfolio Maintenance History” page.

6 ENTITY MERGE HISTORY

- All the entity merge requests submitted to SARS will be listed in the “Entity Merge History” page.

PORTFOLIO MAINTENANCE HISTORY

The grid below consists of all your returns that were submitted only via eFiling and are ordered from the latest submitted.

Entity Name: ID / Registration Number:

From Date: To Date:

Legal Entity Name	ID/Registration Number	Reference No	Submitted Date	Open
Stef	200		2014/10/10	Open

- It should be noted that where records have been added and SARS has already identified them as a likely or a possible match due to the entity details displayed, the system will not route or create a verification case for further verification. These verification cases are only created where the tax records that were added do not match the identity information of the target record.
- Click the “**Open**” hyperlink to view the “Portfolio Maintenance Work Page”. In this page the entity details and the case number that has been created to verify the records merge application will be displayed.

Portfolio Maintenance Work Page

Legal Entity Details	
Trading Name:	Stef Ltd
Registration Number:	200
Reference Number:	

Legal Entity Name	ID / Registration Number	Status
Stef	200	Submitted To SARS

- If you select the Entity Name hyperlink, you will be able to view the records merge application you have completed.
- If the user is not activated as the tax practitioner or registered representative of the entity, the following message will be displayed and you will have to activate yourself as the registered user before you will be able to access the portfolio maintenance history functionality.

User has insufficient rights to use this functionality

PORTFOLIO MAINTENANCE HISTORY

The grid below consists of all your returns that were submitted only via eFiling and are ordered from the latest submitted.

Entity Name: ID / Registration Number:

From Date: To Date:

7 NOTICES

- The following notices may be applicable:
 - Confirmation of registered representative
 - A letter in the case where relevant material is required.
 - A notice to all representatives in the case where a change in the registered representative is made by way of the entity merge application.
 - Exclusion of an entity from the merge request where the entity merge application of a particular entity is rejected.
- These notices will be posted to your eFiling profile Homepage

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 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).