

EXTERNAL GUIDE

HOW TO REPORT SUSPECTED NON-COMPLIANCE TO SARS

REVISION HISTORY TABLE

Date	Version	Description
27-11-2012	0	Initial release
23-10-2013	1	Form changes
03-02-2014	2	Amendment to introduction
02-10-2020	3	Conversion of form to HTML5 format

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1 PURPOSE

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS Strategic Plan 2020/21 - 2024/25 and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.
- The purpose of this document is to guide users on how to:
 - Report a person/entity suspected of non-compliance
 - Upload supporting evidence that may assist SARS with the investigation

2 INTRODUCTION

Any person may contact the South African Revenue Service (SARS) to report a particular taxpayer if he/she suspects that the said taxpayer may be non-compliant.

Suspected non-compliance refers to any conduct or attempted activity or pattern or display of transactions that typically meets any of the following conditions:

- A person is not submitting true information on a return or any submission to SARS;
- A person or business is eligible to register for any type of tax but not paying any form of tax;
- A person or business employs people and deducts PAYE from the employees but is not issuing IRP5 certificates to the employees;
- A person or business is eligible for any type of tax, registered for the tax, but not submitting the required returns to SARS;
- A person is living beyond his obvious financial means – displaying unusually high life-style patterns for a person with similar forms of income;
- A person found to carry an unusual large amount of currency in any form whilst travelling into or out of South Africa;
- A person or business is trading in goods that are suspected of being counterfeit of original brands;
- Derives income from criminal activity;
- A person or business is submitting VAT refund-claims that are fraudulent and do not reflect the truth;
- A person or business is liable to be registered for VAT but is not;
- Customs warehouse irregularities;
- Businesses or persons involved in different forms of structure financing;
- A person or business owes SARS money as a result of an assessment or schedule but not paying SARS;
- An importer (including the clearing agent) that is found to have not declared, mis-declared or under-declared goods upon importation on more than one occasion;
- An importer or exporter (including the clearing agent) that enters a Voucher of Correction on more than one occasion;
- An importer or exporter (including the clearing agent) found to have imported or exported illicit goods (drugs, fire-arms, explosives, CITE described items, counterfeit goods.);
- Imported goods being sold on the open market at a price lower than “landed cost” i.e. less than what it would cost to purchase the goods, transport them and pay VAT and duty on importation
- A person or business suspected of having mixed fuel of any kind;
- A person or business found to have imported or exported frequently using the common 7070-customs code on Bills of Entry

3 HOW DO I REPORT SUSPECTED NON-COMPLIANCE TO SARS?

You can report a suspected non-compliance activity by:

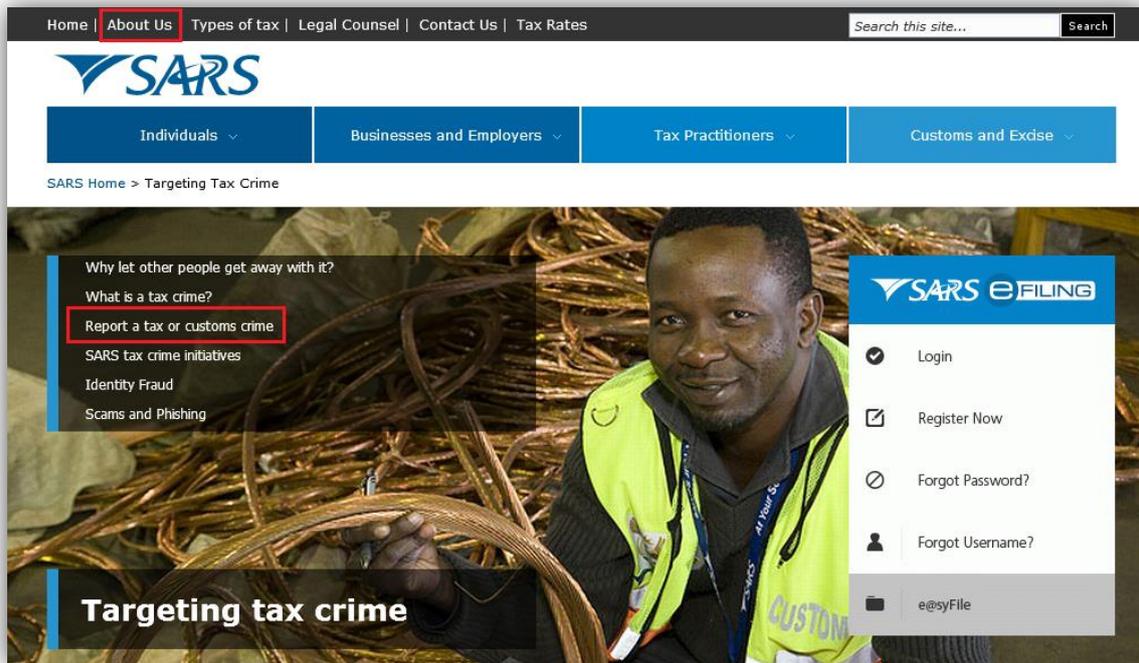
- Accessing the RSN01 form from the SARS website, completing it and submitting it to SARS.
- Calling the SARS Contact Centre on 0800 00 SARS (7277)
- Booking an appointment with a SARS branch

4 CAN I REMAIN ANONYMOUS?

Yes, you have the option to remain anonymous when making the report. On the form you can indicate that you do not wish to disclose your personal details.

5 HOW DO I ACCESS THE FORM FROM THE SARS WEBSITE?

- Log on to the SARS website www.sars.gov.za
- Click on:
 - <About Us>
 - <Tax Crime>
 - <Report a tax or customs crime>



- On the 'Report a tax or customs crime' webpage click on the link to report a suspicious activity.

Individuals ▾ Businesses and Employers ▾ Tax Practitioners ▾ Customs and Exdse ▾

SARS Home > Targeting Tax Crime > Report a tax crime

■ Report a suspicious activity ■ How the law protects you when you report a tax crime
 ■ Corruption Hotline ■ Latest scams

REPORT A TAX OR CUSTOMS CRIME

We want to make reporting a tax or customs crime easy for you. If you want to know what we may consider being a suspicious activity [click here](#). So we've even created an online form for you to complete. What do you need to get together before you start?

- It's useful if you have an ID number; Tax Reference number of the person you are reporting. But it's not essential. Even a car registration number will help
- We'll ask you if the crime is about business tax, personal tax or customs
- You decide if you want to remain anonymous
- But the form is simple and easy to complete:

If you want to report a suspicious activity, click here.

Please note: If you experience any challenges with opening the form e.g. if the form is blank after you've clicked 'Continue' on the first page, it could mean that your browser doesn't support the Adobe Flash (PDF) form. Known browsers not supporting Adobe forms are Chrome, Safari (Apple) and Edge. To see how to successfully view PDFs in these browsers, [see our compatibility guidelines](#). The form works successfully in Internet Explorer (version 8+), Mozilla Firefox and Safari for Windows. Kindly also note that if you want to upload supporting documents to your suspicious activity report, you need the [latest version of Java installed](#).

You need to know that we won't get back in touch with you with our progress as we can never discuss a person's tax affairs with anyone else. But rest assured your contribution is vital and we will be looking into it. SARS is prohibited from providing feedback, even about whether or not an entity is under investigation. You will have to be patient and allow the transparent process that SARS has introduced to manage the complaints received to take its course.

Your information is valuable to us. Reporting a tax crime is the right thing to do.

To access this page in different languages click on the links below:

- Afrikaans
- IsiZulu
- Sepedi
- Sesotho
- Xitsonga

Login

 Register Now

 Forgot Password?

 Forgot Username?

 e@syFile

 FIND A PUBLICATION

 FIND A FORM

 FIND AN FAQ

- The following screen will display:
 - Click on **<Continue>** to open the form
 - Click on **<Additional Information>** to upload supporting documents that you may have for the case you are reporting.

Report a Suspicious Activity

Thank you for bringing suspicious activity to our attention. Note that we will keep the information provided confidential. To ensure the best possible outcome, please provide us with complete details.

Reporting a suspicious activity consists of two steps:

1. Complete the reporting of non-compliance form, and;
2. Optional - upload any documentation that can be helpful in the investigation.

Please click on continue to start process.

Please click on additional information if you would like to add information or documents to an existing case.

6 HOW DO I COMPLETE THE RSN01 FORM?

Note: Not all fields are mandatory on the form. The person reporting the suspected non-compliance must however provide the minimum information required for SARS to investigate the suspected non-compliance.

6.1 DETAILS OF PERSON BEING REPORTED

SARS Reporting of Suspected Non-Compliance RSN01
South African Revenue Service

Details of Person being Reported

Nature Of Person: Individual * Number of Individuals * 1 ✓ Company / Trust / Other * Number of Companies / Other * 1 ✓

SARS Reference Number(s) if available

Income Tax: 03089030891 ✓ PAYE VAT Customs / Excise

Individual Details

Surname: TAXPAYER ✓ Initials: J ✓ Date of Birth (CCYYMMDD): Year: 2000 ✓ Month: December ✓ Day: 31 ✓

First Two Names: JOHN ✓ ID No. Passport No.: JT123456789 ✓ Passport Country (e.g. South Africa = ZAF): CUB-CUBA ✓

Company / Trust / Other Details

Registered Name: THE TAX COMPANY ✓ Trading Name: Company / CC / Trust Reg No.: 2000/123456/23 ✓

Residential / Business / Registered Address

Unit No. Complex (if applicable) Street No.: 299 ✓ Street / Name of Farm: BRONKHORST ✓

Suburb / District: BROOKLYN ✓ City / Town: PRETORIA ✓

Country Code (e.g. South Africa = ZAF): ZAF-SOUTH AFRICA ✓ Postal Code: 0001 ✓

Contact Details

Home Tel No. Bus Tel No.: 0124224593 ✓ Fax No. Cell No.: 0833357612 ✓

NATURE OF PERSON

- It is mandatory to indicate the nature of the person being reported. Select one of the following:
 - ◻ Individual
 - ◻ Company/Trust/Other

- Specify the '**Number of Individuals**' or '**Number of Companies/Other**' being reported
 - Note: The maximum value allowed is 5 per form.

SARS REFERENCE NUMBER(S) IF AVAILABLE

- This refers to the SARS reference numbers of the person being reported. Capture the following reference numbers if available:
 - Income Tax
 - PAYE
 - VAT
 - Customs/Excise

INDIVIDUAL DETAILS

- This section of the form will only display if '**Individual**' is selected for the Nature of Person.
- Capture the following information about the individual being reported:
 - Surname
 - Initials
 - First Two Names
 - Date of Birth (CCYYMMDD)
 - ID No.
 - Passport No.
 - Passport Country

Note: If a valid SARS reference number cannot be provided, at least the following information must be provided to assist SARS to identify the individual being reported:

- Either an ID / Passport number or;
- Surname, First Two Names and Date of Birth
- Capture the following information:
 - Residential/Business/Registered Address
 - Contact details

COMPANY/TRUST/OTHER DETAILS

- This section of the form will only be displayed if '**Company/Trust/Other**' is selected for the Nature of Person.
- Capture the following information about the entity being reported:
 - Registered Name
 - Trading Name
 - Company/Trust Reg No.

Note: If a valid SARS reference number is not provided, at least the following information must be provided to assist SARS to identify the entity being reported:

- Registered Name
- Company / Trust Reg no
- Capture the following information:

- Residential/Business/Registered Address
- Contact details

6.2 DETAILS OF NON-COMPLIANCE BEING REPORTED

- Indicate the type of non-Compliance:
 - SARS Corruption:
 - This refers to wrongdoing on the part of a SARS official for private gain. This could include bribery, collusion, cover quoting (manipulating tender procedures), conflict of interest, extortion and kickbacks
 - Non-registration for tax:
 - This refers to failure to register for a tax or duty with SARS
 - Tax fraud:
 - This refers to illegally avoiding paying taxes to SARS.
 - Other Criminal Activity:
 - This refers to any conduct which relates to the planning and / or execution and / or attempted execution of a tax / customs offence
 - False / under declaration of tax and duty
 - This refers to a false declaration or understatement of what is due to SARS in taxes or duties
 - Customs / Excise Misdeclaration of Duties
 - This refers to illegally avoiding duties payable to SARS
 - Customs Smuggling
 - This refers to any person suspected to be smuggling contraband, such as drugs, into or out of the country.
- Indicate the potential yearly loss to the Government:
 - < R10 000
 - R10 001 – R50 000
 - R50 001 – R100 000
 - R100 001 – R500 000
 - R500 001 – R5 000 000
 - > R5 000 000

- Capture a detailed description of the non-compliance. If you have proof/evidence, you may attach it to the form.
 - A maximum of 2500 characters can be captured in this field
 - Please do not use special characters as this will prevent you from submitting the form.
- If you have details about the assets of the person you are reporting, capture the following information:
 - A description of the asset (e.g. motor vehicles, properties, etc)
 - A registration number if applicable (e.g. a vehicle registration number)
 - Click on the plus sign to capture the details of additional assets

6.3 DETAILS OF PERSON MAKING THE REPORT

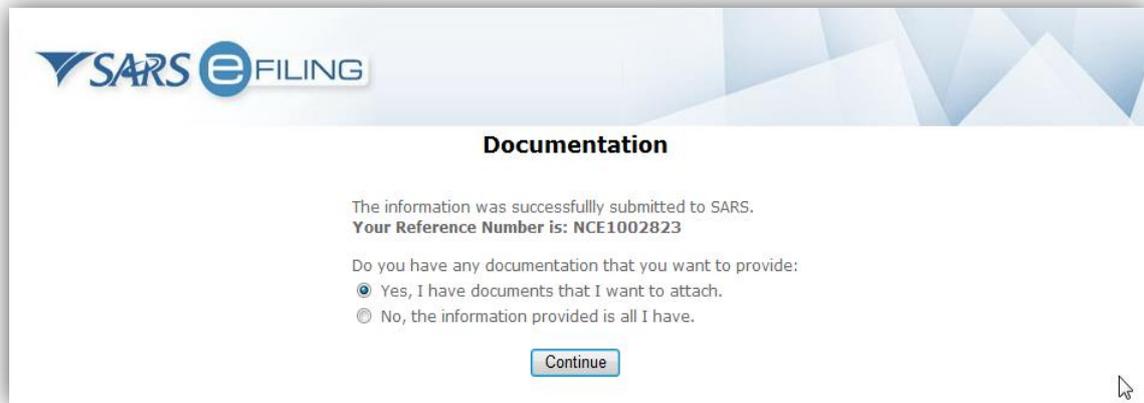
Note: You have the option to remain anonymous.

- Select 'Y' or 'N' for the following questions:
 - Do you wish you to disclose your personal details?
 - Are you willing to provide an affidavit in respect of this non-compliance being reported?
- If you want to disclose your personal details, capture the following:
 - Surname
 - Initials
 - First Two Names
 - Home Tel No.
 - Bus Tel No.
 - Fax No.
 - Cell No.
 - Contact Email

7 HOW DO I SEND THE COMPLETED FORM?

- Once the form has been completed, click on the 'Submit' button at the top of the screen to send the information to SARS.
- The screen below will display with your reference number. You have the option to attach documentation that can be helpful in the investigation of the case.

- If you have documents to attach to the form, select **<Yes>** and then click on **<Continue>**. (Refer to Section 8 below)
- If you do not have documents, select **<No>** and then click on **<Continue>** to send the form.



SARS eFILING

Documentation

The information was successfully submitted to SARS.
Your Reference Number is: NCE1002823

Do you have any documentation that you want to provide:

- Yes, I have documents that I want to attach.
- No, the information provided is all I have.

[Continue](#)

here.'." data-bbox="147 407 864 544"/>

SARS eFILING

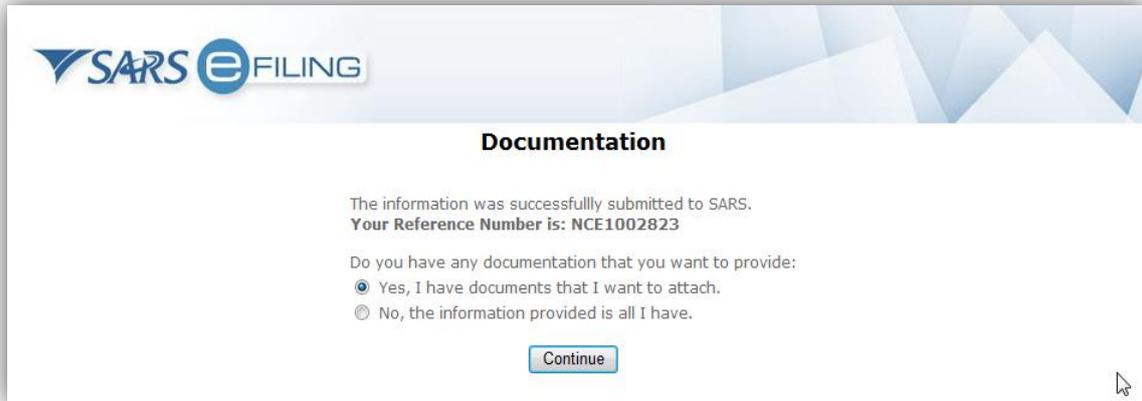
Submission Complete

Thank you for filing the Suspected Non-Compliance report.
If you wish to perform another submission please click [here](#).

8 HOW DO I UPLOAD DOCUMENTS?

ATTACH DOCUMENTS TO A NEW FORM

- If you want to attach documents to the new form that you are sending to SARS, select **<Yes>** for the question 'Do you have any documentation that you want to provide' and then click on **<Continue>**.



ATTACH DOCUMENTS TO AN EXISTING CASE

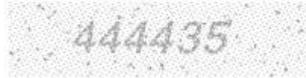
- If you want to provide documents for a form that you have already sent to SARS (i.e. an existing report) you will require the reference number allocated to you.
 - Click on <**Additional Information**>
 - Note: follow the steps in section 5 above if you cannot remember how to navigate to this page



- On the screen below:
 - Enter the <**Reference Number**>
 - Enter the <**Security Code**>
 - Click on <**Continue**>.

Thank you for assisting us by supplying additional information.
Please provide the reference number of the original case and the security code respectively.

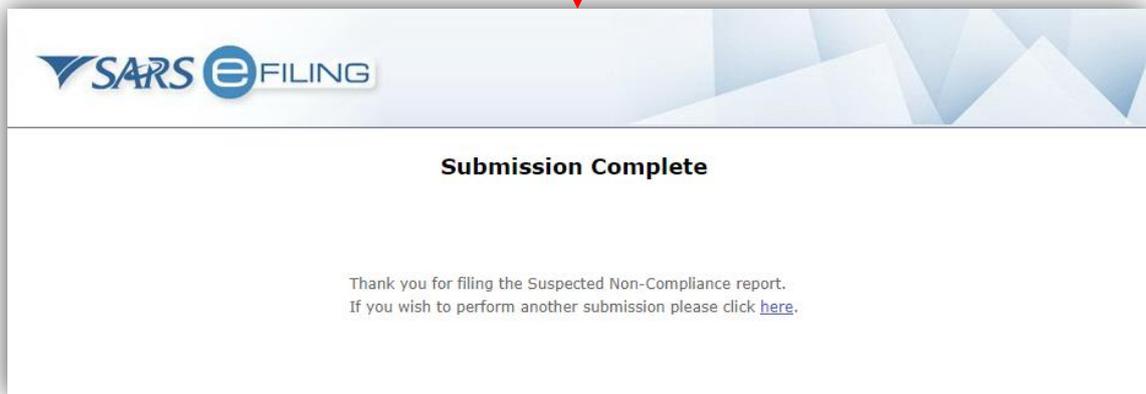
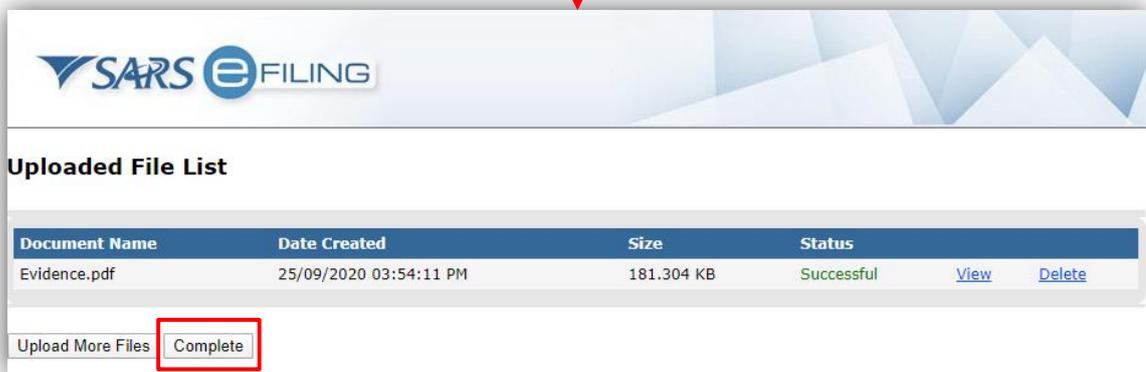
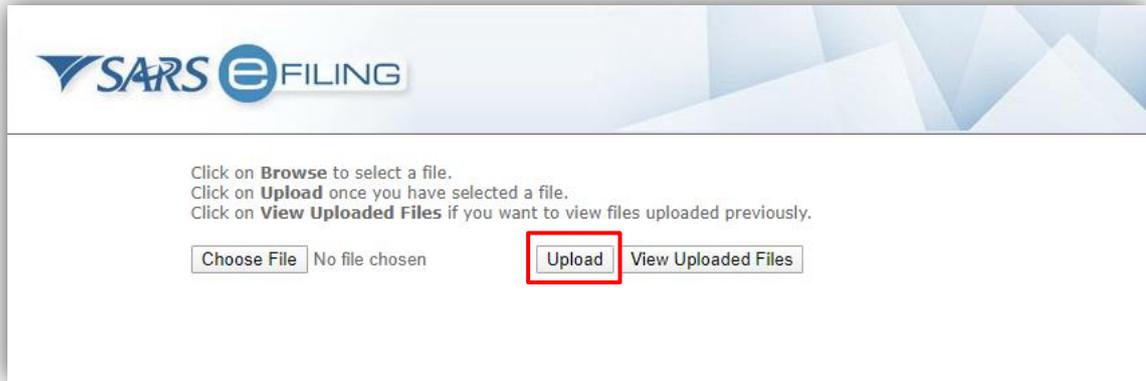
Reference Number:



Security Code:

UPLOAD DOCUMENTS

- Select the required file from your computer and click on **<Upload>**
- After you have successfully uploaded your files click on **<Complete>**.



9 DEFINITIONS AND ACRONYMS

PAYE	Pay-As-You-Earn
RSN01	Form for Reporting of Suspected Non-Compliance
VAT	Value-Added-Tax

DISCLAIMER

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

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

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