Welcome to the SARS Tax Workshop

The purpose of this presentation is merely to provide information in an easily understandable format and is intended to make the provisions of the legislation more accessible to the layman. The information therefore has no binding legal effect and the relevant legislation must be consulted in the event of any doubt as to the meaning or application of any provision.
e-Filing Single Registration

Tax Practitioners 2014
Points of Discussion

1. Introduction
2. Single Registration Functionality
3. Tax Practitioners
4. Activating a Registered Representative
5. Status of the Activation
6. Rejection Notification
7. Registered Representative Users
8. Registration: CIT, PAYE, VAT
9. Registration Work Page
Introduction

- Enable Individuals, Tax Practitioners and Registered Legal Entity Representatives to view and maintain legal entity registration (demographic and specific tax type) details on e-Filing.

- The SARS Registered Details functionality on eFiling allows you to:
  - Maintain SARS Registered Details – view and edit specific information for the taxpayer selected
  - Activate Registered Representative – activate the registered representative for the legal entity
  - Registered Representative Users – view the registered representative details for the taxpayer
  - Saved Details – indicate all forms issued and saved for the legal entity
  - History – indicate all submitted forms for the legal entity.
## Single Reg Functionality

<table>
<thead>
<tr>
<th>If I am a:</th>
<th>I want to:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Register as a taxpayer at a branch</td>
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<tr>
<td></td>
<td>Update my identity number and/or bank details at branch</td>
</tr>
<tr>
<td></td>
<td>Update my address, contact details, representative details via branch or eFiling</td>
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<tr>
<td></td>
<td>Enquire about details via branch or eFiling</td>
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<tr>
<td>Individual</td>
<td>![Checkmark] ![Checkmark] ![Checkmark] ![Checkmark]</td>
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<tr>
<td>Tax Practitioner on behalf of a client</td>
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<tr>
<td>Representative on behalf of a Business/Company</td>
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<td>Representative on behalf of a Trader</td>
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<td>Representative on behalf of a Trust</td>
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<td>Representative on behalf of an Estate</td>
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## Single Reg Functionality

<table>
<thead>
<tr>
<th>I want to:</th>
<th>Register as a first time taxpayer</th>
<th>Update my registered details</th>
<th>Activate my registered representative</th>
<th>Add new taxes and/or non-registered representatives to my profile</th>
<th>Enquire about my details</th>
</tr>
</thead>
<tbody>
<tr>
<td>SARS branch</td>
<td>[✓]</td>
<td>[✓]</td>
<td>[✓]</td>
<td>[✓]</td>
<td>[✓]</td>
</tr>
<tr>
<td>eFiling</td>
<td>[✗]</td>
<td></td>
<td>[✓]</td>
<td>[✓]</td>
<td></td>
</tr>
<tr>
<td>Excluding Name and ID/Registered name, Company Registration number &amp; Nature of Entity</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Registration of employees by Employers</td>
<td>[✓]</td>
<td></td>
<td>[✗]</td>
<td>[✗]</td>
<td>[✗]</td>
</tr>
<tr>
<td>SARS Contact Centre</td>
<td>[✗]</td>
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<td>[✗]</td>
<td>[✗]</td>
<td>[✓]</td>
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<tr>
<td>Post</td>
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</tr>
</tbody>
</table>
On the e-Filing Tax Practitioner profile, using the RAV01 form, the tax practitioner will be able to maintain the following:

- Selected Identity Information
- Bank Account details
- Address details
- Contact details
- Indicate the non-representative relationship
- Add a new product subscription if delegated by the representative.
Tax Practitioners

- SARS Registered Details Functionality can be found under the Organisation Tab on E-filing.
If a taxpayer has not been activated on e-filing the user will receive the following message:

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.
Activating a Registered Representative

- This function allows the user to be activated as the assigned Representative for the Legal Entity:

  ✓ Ensure that you select the correct taxpayer from the “Taxpayer List”

  ✓ Select “Activate Registered Representative” under the SARS Registered Details tab
Activating a Registered Representative

- The following screen will be displayed whereby you can do the following:
  - Confirm personal details
  - Make changes to any personal details
  - Assign and remove users
  - Activate or verify your Registered Representative status at SARS

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**ACTIVATE REGISTERED REPRESENTATIVE**

As the assigned Representative against a Legal Entity, you may use eFiling to view and maintain all the SARS registered details pertaining to the entity. To do this, your Registered Representative Status must first be registered at SARS.

Once you have confirmed your personal details, you may activate or verify your Registered Representative status at SARS by clicking on the ‘Activate Registered Representative’ button. To first make any changes to your personal details, please click here.

Once verified, you will be assigned with a Registered Representative role on eFiling. This role also allows you to assign other eFiling users to perform representative duties on your behalf. You may assign other users, remove their access as well as remove your own access via the ‘Registered Representative Users’ menu on the left.

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**Legal Entity Details**

- Taxpayer Type:
- Trading Name:
- Registration Number:
- Tax Reference Number:

**eFiling User Details**

- Title:
- First Name:
- Identification Type:
- Cell Number:
- Email Address:
- Registered Representative Status on eFiling:

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**Activate Registered Representative**

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www.sars.gov.za
Status of Activation

- **Unconfirmed** – the representative has not been confirmed as the registered representative with SARS and the representative might be required to submit relevant material to confirm the representative relationship to the represented entity (Taxpayer).

- **Rejected** – when there is no representative linked to the legal entity with SARS.

- **Active** – the activation request is successful, the registered representative details are aligned with the details at SARS.
Status of Activation

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

  ![Maintain SARS Registered Details](image)

  A Registered Representative has not been recorded for this entity on the SARS system. As a result, you will not be able to access the ‘SARS Registered Details’ functionality on eFiling. To rectify this, the Registered Representative e.g. Public Officer of the company, will need to visit the nearest SARS branch office with the necessary supporting documents to capture the Representative details. Thereafter you will be able to access the ‘SARS Registered Details’ functionality on eFiling. Please contact the SARS Contact Centre at 0800 00 7277 or visit the SARS website www.sars.gov.za for further information regarding the Registered Representative and the required supporting documents.

- The below message will be displayed if the user is not the registered representative or have any subscription access to the legal entity.

  ![Maintain SARS Registered Details](image)

  Our records indicate that you are not the Registered Representative nor do you have subscription access to this Legal Entity. As a result, you will not be allowed to view or maintain the corresponding SARS registered details.

  To use this functionality, you must activate as the Registered Representative (if applicable), or 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.
Changes to Personal Details

- To make any changes to personal particulars click “here” hyperlink

ACTIVATE REGISTERED REPRESENTATIVE

As the assigned Representative against a Legal Entity, you may use eFiling to view and maintain all the SARS registered details pertaining to the entity. To do this, your Registered Representative Status must first be registered at SARS.

Once you have confirmed your personal details below, you may activate or verify your Registered Representative status at SARS by clicking on the ‘Activate Registered Representative’ button. To first make any changes to your personal details, please click here.

Once verified, you will be assigned with a Registered Representative role on eFiling. This role also allows you to assign other eFiling users to perform representative duties on your behalf. You may assign other users, remove their access as well as remove your own access via the ‘Registered Representative Users’ menu on the left.

- The “Change Details” screen will be displayed to update your personal details on e-Filing. 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 Representative” screen.
Activating Registered Representative

- If the Legal Entity and E-filing User details are correct then select the ‘Activate Registered Representative” button.

Legal Entity Details
- Taxpayer Type: Company
- Trading Name: 
- Registration Number: 
- Tax Reference Number: *Mandatory field. If blank, please capture one active reference number belonging to the Legal Entity.

eFiling User Details
- Title: Mr
- First Name: 
- Identification Type: SA-ID
- Cell Number: 0700000000
- Email Address: 
- Registered Representative Status on eFiling: Unconfirmed

Activate Registered Representative
Status of the registered representative is indicated as “Rejected” when there is no representative linked to the legal entity with SARS.

- The system will send a notice to the representative’s e-Filing home page that will specify the relevant material required, which needs to be personally submitted at the nearest SARS branch.
Registered Representative users

- The registered representative assigns other e-Filing users to have the same representative rights as the registered representative.

- The following message will be displayed when you are not registered as the registered representative of the legal entity that you have selected from the taxpayer list.

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REGISTERED REPRESENTATIVE USERS

Registered Representative Users

Our records indicate that no registered representative has been activated against this Legal Entity via eFiling. Therefore no representative users exist or may be assigned.

To assign representative users, you must first activate as the Registered Representative (if applicable) using the 'Activate Registered Representative' menu alongside.

Alternatively, please visit your nearest SARS branch for assistance.
```
Registered Representative users

- If you are registered as the registered representative of the legal entity, the “Registered Representative Users” screen will be displayed:

The registered representative will accept all responsibility for any maintenance that is performed by the users assigned against the Legal Entity.
Registering for CIT/PAYE/VAT – RAV01

The Registration, Amendments and Verification (RAV01) form has been developed to enable Individuals, Registered Representatives or Registered Representative users to maintain the legal entity demographic information of the legal entity.

This form enables the individual or representative to verify and/or maintain (update if required) the following information on e-Filing or at a SARS branch:

- Registered Particulars
- Tax Products
- Representatives
- Tax Practitioner
Company Income Tax - CIT

- In Phase 1 of the Single Registration process, a taxpayer must have at least one Subscription before attempting to register for other Subscriptions on e-filing, this means that the first registration should be done at the SARS Branch Office i.e Income Tax.

- The Registered Representative will then be linked to the Legal Entity at the SARS Branch Office by a consultant. If already registered for one Subscription, the linking of the Subscription to your profile should be done at your nearest SARS Branch Office.

- The Registered Representative can now log onto e-filing activate their profile and link a maximum of 10 Registered Representative Users to the Legal Entity Registered.
Payroll Taxes Registration Options

- This container will be used to maintain PAYE subscription details for individuals and enterprises. If the individual or enterprise has not been registered for PAYE, the following screen will be displayed when you select the Payrolls taxes menu item from the navigation bar.

- Select the “Add new product registration” button.
Payroll Taxes Registration Options

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

  - **PAYE status**

    ✓ Would you like to register for PAYE? (Y/N)
    ✓ If you select “Y”, the PAYE container will be displayed, indicating the mandatory fields.

  - **SDL status**

    ✓ Would you like to register for SDL? (Y/N)
    ✓ If you select “Y”, the Skill Development Levy and Particulars of Exemptions containers will be displayed, indicating the mandatory fields.

- Based on the selection of the answers to the above questions, the status fields will be updated.
### Payroll Taxes Registration Options

- **PayE Status:** NOT REGISTERED
- **SDL Status:** NOT REGISTERED
- **UIF Status:** NEW REGISTRATION

Would you like to register for PAYE? **[Y]** [N]**
Would you like to register for SDL? **[Y]** [N]**

### Tax Type Demographics

- **Reference Number:**
- **Trading Name:**
Payroll Taxes Registration Options

- If you select the business activity code field, the PAYE Business Activity box will be displayed to select the section codes and trade codes applicable to your business. Select the “Ok” button to continue after selections have been made.

- Select Trade Classification code for the Enterprise.
Payroll Taxes Registration Options

- **Skills Development Levy**
  
  This sub-container will be used to maintain SDL subscription details for individuals and enterprises

- **SDL Liability Date**

- **Chamber / SIC Code**

  If you select the Chamber/SIC code field, the SIC/Chamber codes box will be displayed to select the section codes and trade codes applicable to your business. Select the “Ok” button to continue after selections have been made.
Payroll Taxes Registration Options

- On completion of all relevant fields, select the “Done” button and then the “File” button to submit the RAV01 to SARS.
This container is used to maintain VAT subscription details for individuals and enterprises.

Select the “Add new product registration” button.

“POP UP”
The RAV01 form will be presented to you with the VAT container.

VAT Liability Date – must not be prior to 01 September 1991 and no more than 3 months in the future.
Business Activity Code

If you select the business activity code field, the VAT Business Activity box will be displayed to select the section codes and trade codes applicable to your business. Select the “Ok” button to continue after selections have been made.
Value Added Tax - VAT

- **Financial Particulars**
  - Value of Taxable Supplies – furnish the actual / expected total value of taxable supplies for a period of 12 months as follows:
    - Standard rated supplies
    - Zero rated supplies (including goods / services exported to other countries)
    - Total value of taxable supplies
  - If the total taxable supplies is less than R50 000, an error message will be displayed stating “You may only register for VAT If taxable supplies is at least R50 000”.

![Error Message Image]
On completion of all relevant fields, select the “Done” button on the RAV01. The new product registration will be listed on the WRAV01 page. Select “File” to submit the application to SARS.
If you select the “History” option on e-Filing, the following Registration work page will be displayed:

**Registration Work Page**

**Check “Open”**

**REGISTRATION WORK PAGE**

**LEGAL ENTITY DETAILS**
- **Taxpayer Type:** COREG
- **Trading Name:** CASH FLOW INVESTMENTS

**LEGAL ENTITY NAME**
- **ID / Registration Number:** 2005/042353/07
- **Submitted Date:** 2014/03/17

**My Menu**
- **My Registered Particulars**
  - **Category:** My Registration Details
  - **Case Reference:** N/A
  - **Status:** Pending
  - **Status Date:** 2014/03/17

- **My Registered Particulars**
  - **Category:** My Addresses
  - **Case Reference:** N/A
  - **Status:** Pending
  - **Status Date:** 2014/03/17

- **My Registered Particulars**
  - **Category:** My Contact Numbers
  - **Case Reference:** N/A
  - **Status:** Pending
  - **Status Date:** 2014/03/17

- **My Tax Products**
  - **Category:** VAT
  - **Case Reference:** N/A
  - **Status:** Pending
  - **Status Date:** 2014/03/17

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In some cases, new VAT registrations may require an interview at the SARS branch. If an entity’s compliance status indicates a need for an interview, a notice will be issued to the e-Filer’s home page or sent to the email address and he/she will be required to visit a SARS branch before a VAT tax reference number can be allocated. If the VAT registration is rejected, a “VAT validation failure” notice will be issued to the e-Filer’s home page or sent to his/her email address.
Contact SARS

- National Call Centre: 0800 00 72 77
- SARS E-filing: www.sarsefiling.co.za