Effective Date: 11 October 2024

RECOGNISED CONTROLLING BODIES (RCBs)

SARS External Guide

HOW RCBs CAN MANAGE TAX PRACTITIONER MEMBERS ON EFILING

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1 SUMMARY

a) The maintenance of tax practitioner member details and registration statuses are part of the responsibilities of the Recognised Controlling Bodies (RCBs) for the implementation of the Tax administration Act. This guide details how representatives of RCBs can activate the RCB functionality on eFiling, add users to the RCB eFiling profile and submit new tax practitioner member details to SARS.

2 HOW TO REGISTER ON EFILING

a) eFiling is a digital platform which allows users to comply with their various tax responsibilities. Controlling Bodies are required, once recognised by SARS as RCBs, to register on eFiling. This is important to ensure the use of eFiling is effective for the function that they are to perform.

Ensure that the following eFiling registration processes have been completed:

- The RCB's portfolio has been registered as an organisation on eFiling.
- The registered representative of the RCB has been activated on the RCB's organisation portfolio.
- Where a tax practitioner is handling the tax affairs on behalf of the RCB, he/she has been activated on the Tax Practitioner Portfolio.

b) For more information on how to register on eFiling, kindly refer to the eFiling registration guide available on the SARS website.

3 HOW TO ACTIVATE THE RCB FUNCTIONALITY ON EFILING

a) SARS will notify the Controlling Body, once it has been recognised. Additionally, SARS will also update its system, so that the RCB can access the RCB functionality on eFiling

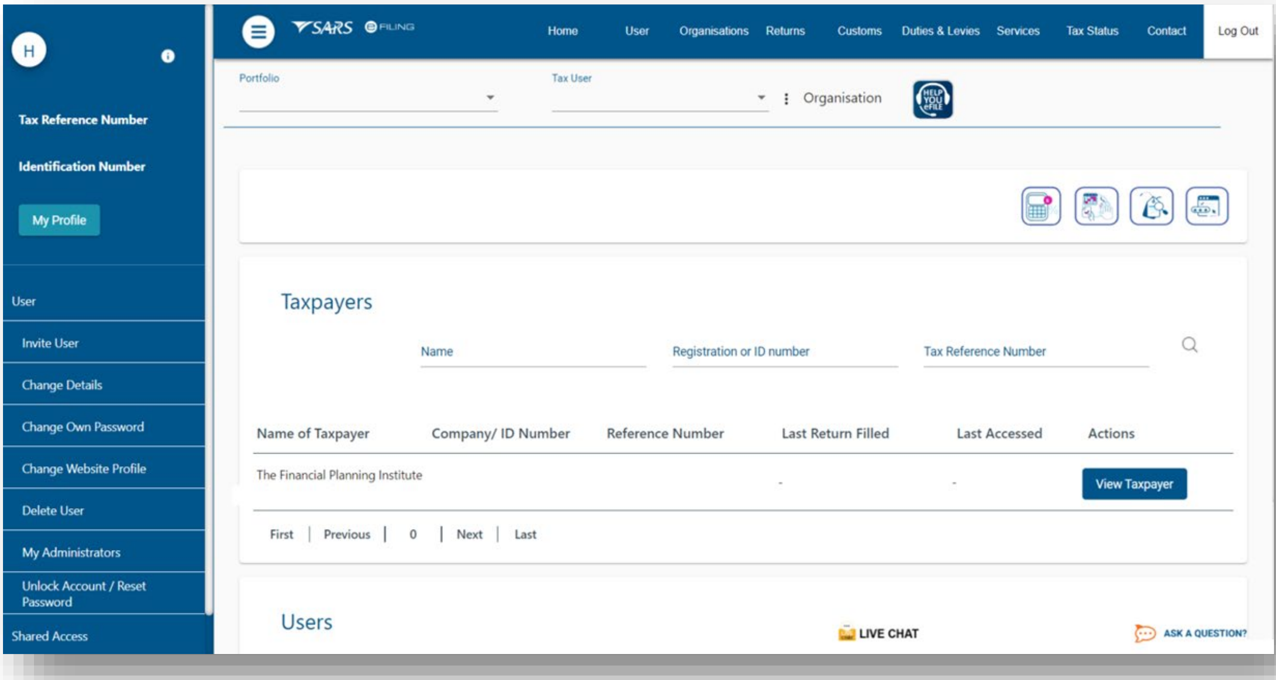
b) Once SARS has updated its systems by including the Controlling Body on the RCB lists, proceed by activating the RCB functionality on eFiling

  i) Note that the RCB may request SARS to confirm whether they have been added to the RCB list using the following mailbox: ReportingUnprofessionalConduct@sars.gov.za

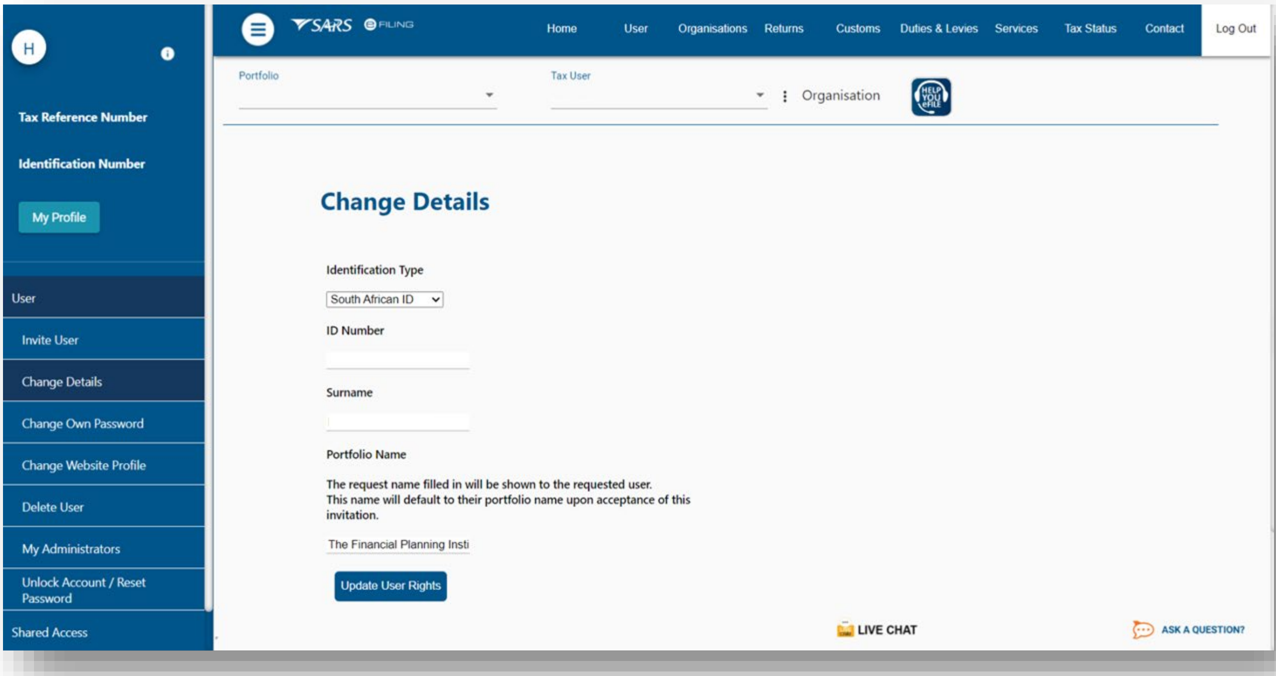
c) To activate the RCB functionality, proceed as follows:

  i) Log on to eFiling
  ii) On the **Landing** page.

    A) Select **User** displayed as part of the main menu
    B) Select **User** on the left menu
    C) Select **Change Details**



d) The **Change Details** page will be displayed

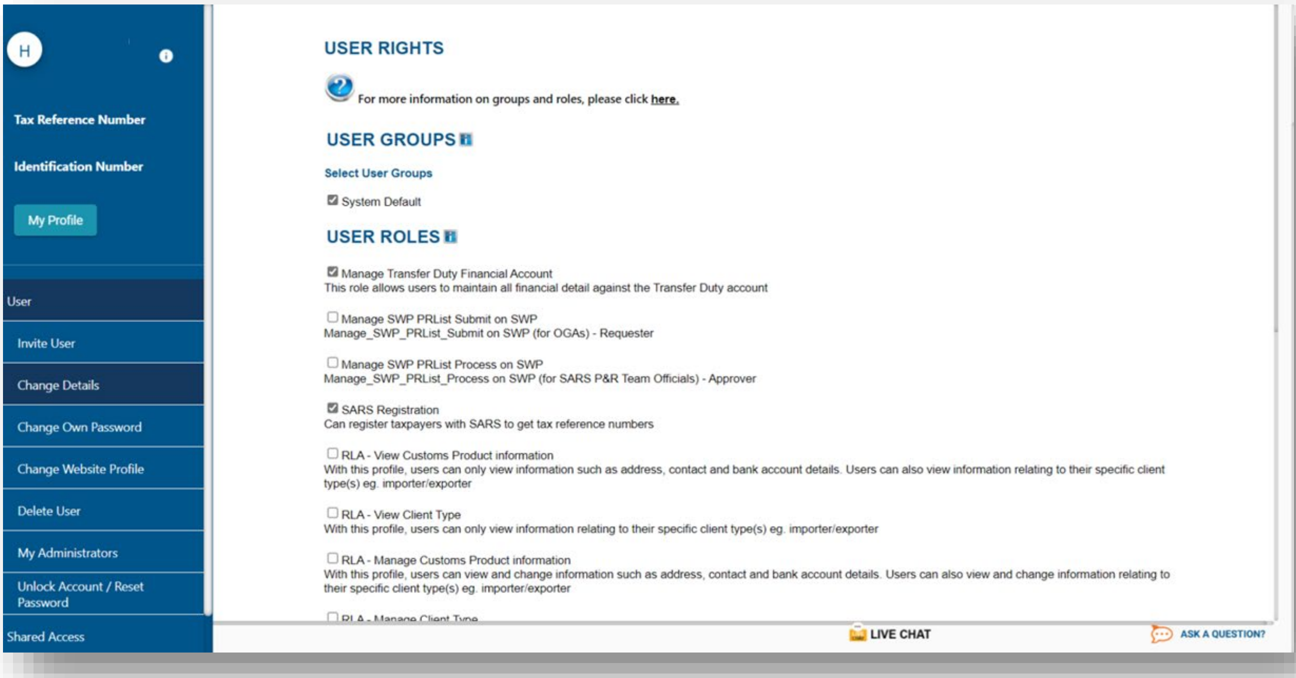


e) On the **Change Details** page, complete the following details of the Registered Representative of the organisation:

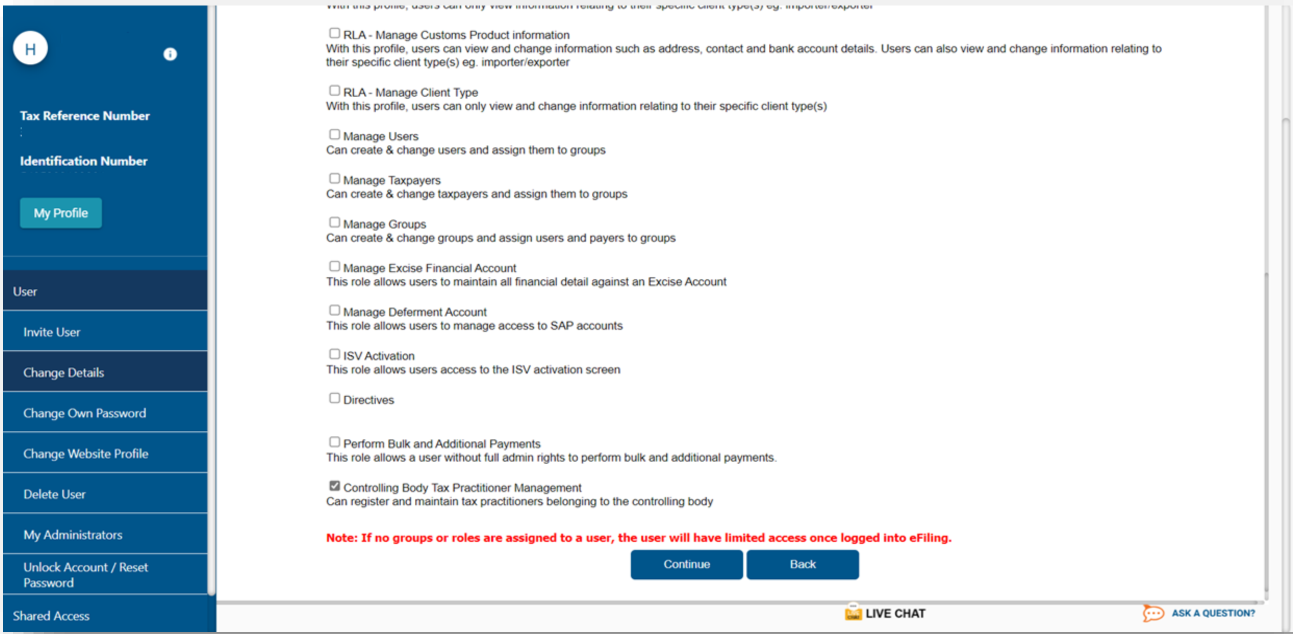
i) Select the applicable **Identification Type** from the drop-down menu
ii) Complete the **ID Number**
iii) Complete the **Surname**

iv) Once the details have been completed, click on **Update User Rights.**

f) This will display the **User Roles** page

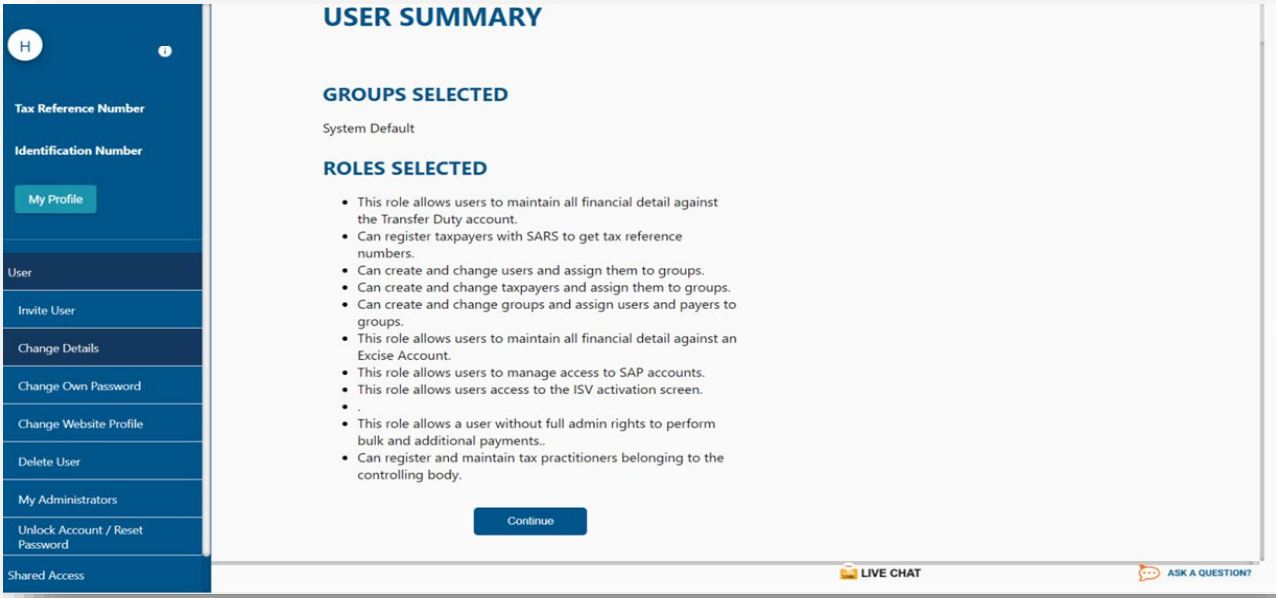


g) On the page, scroll down and select **Controlling Body Tax Practitioner Management**



h) Once selected, click on **Continue**

i) This will display the **User Summary** page.



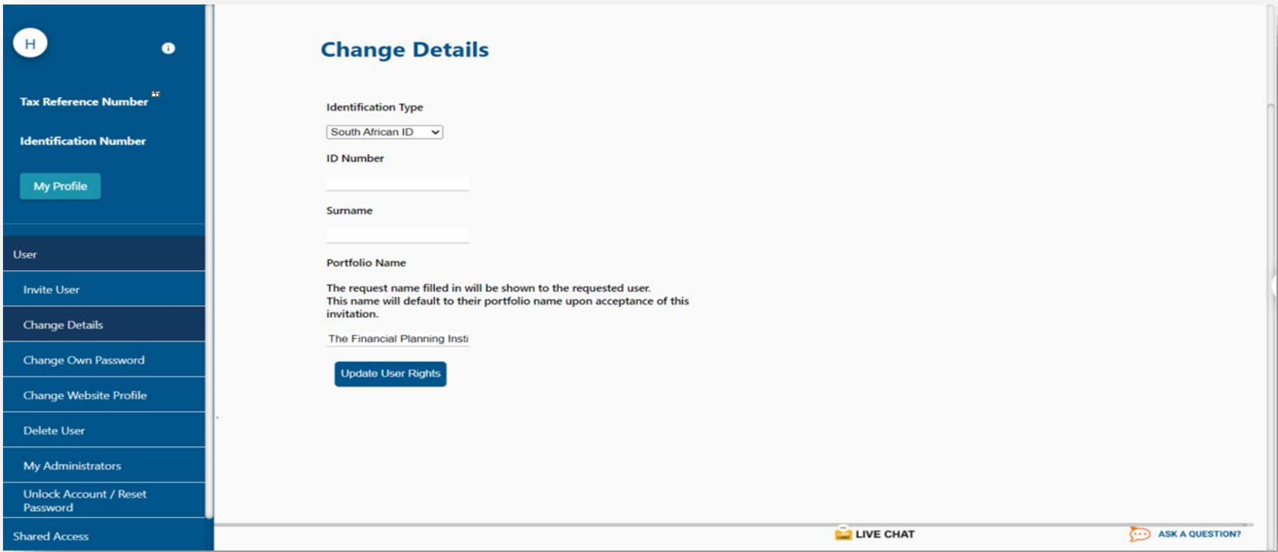
j) Take note of the listed descriptions of the roles selected.

Note the following:

- The user roles listed are consistent with the use or function that the Controlling Body will use on eFiling. These are activated by SARS. If the Controlling Body is not a Recognised Controlling Body, the option of “Controlling Body Tax Practitioner Management” will not be displayed as part of the user roles.

k) Once noted, click on **Continue**

l) The **Change Details** page will be displayed with the completed details.



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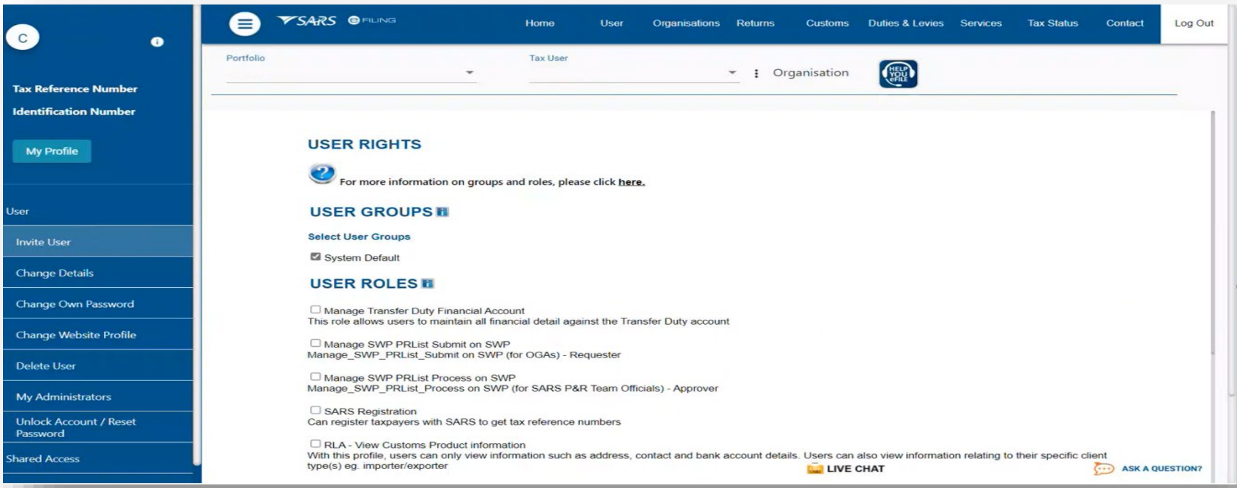
4 HOW TO ADD USERS TO THE RCB EFILING PROFILE

4.1 How to add a user

> Note the following:
>
> - Only the registered representative/tax practitioner can add eFiling users to the profile
> - The user being added to the RCB eFiling profile must have an existing eFiling profile

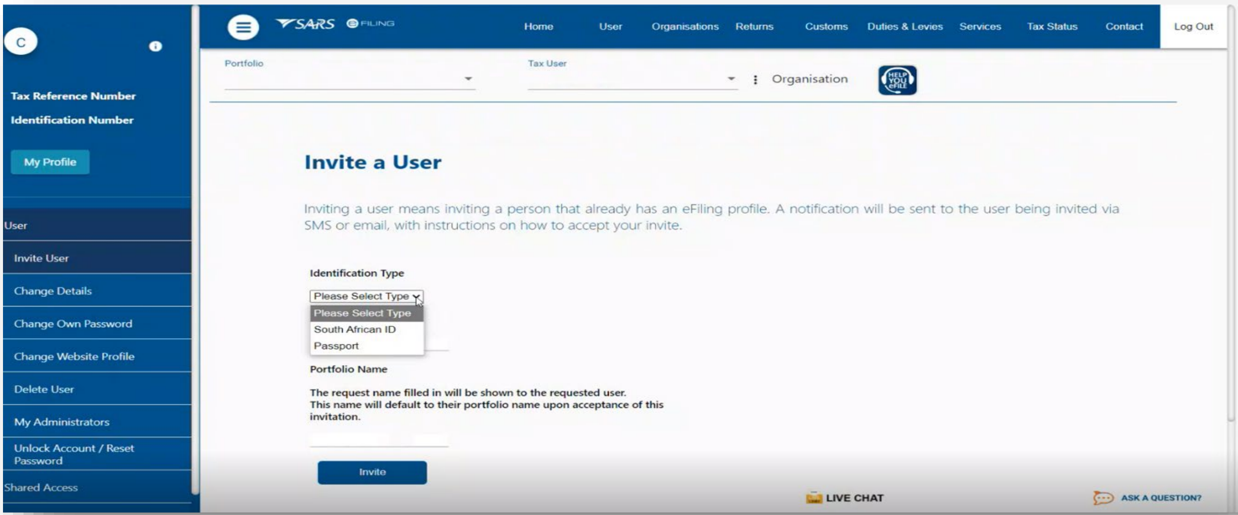
a) To add users, proceed as follows:

i) On the **Landing** page, select **User** displayed on the main menu
ii) Select **User** displayed on the left menu
iii) Select **Invite User**



b) The **Invite User** screen will be displayed

i) Complete the following information regarding the user you wish to add to the RCB profile
A) Select the applicable **Identification Type**



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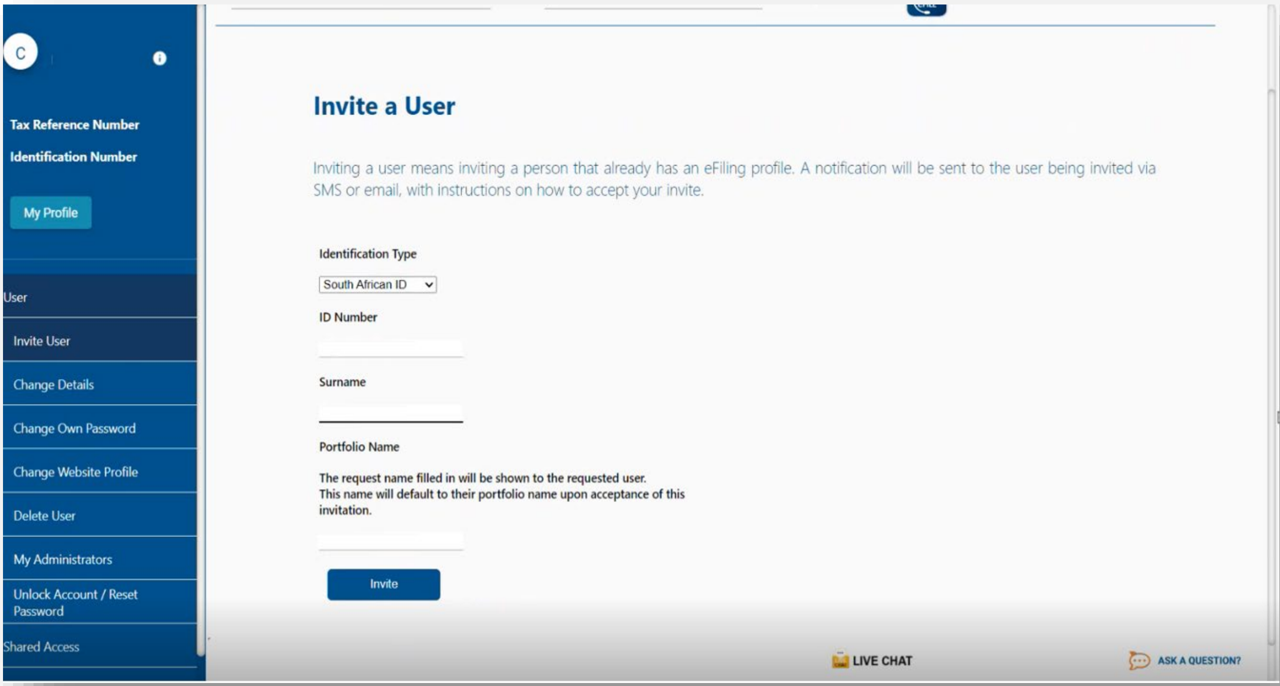
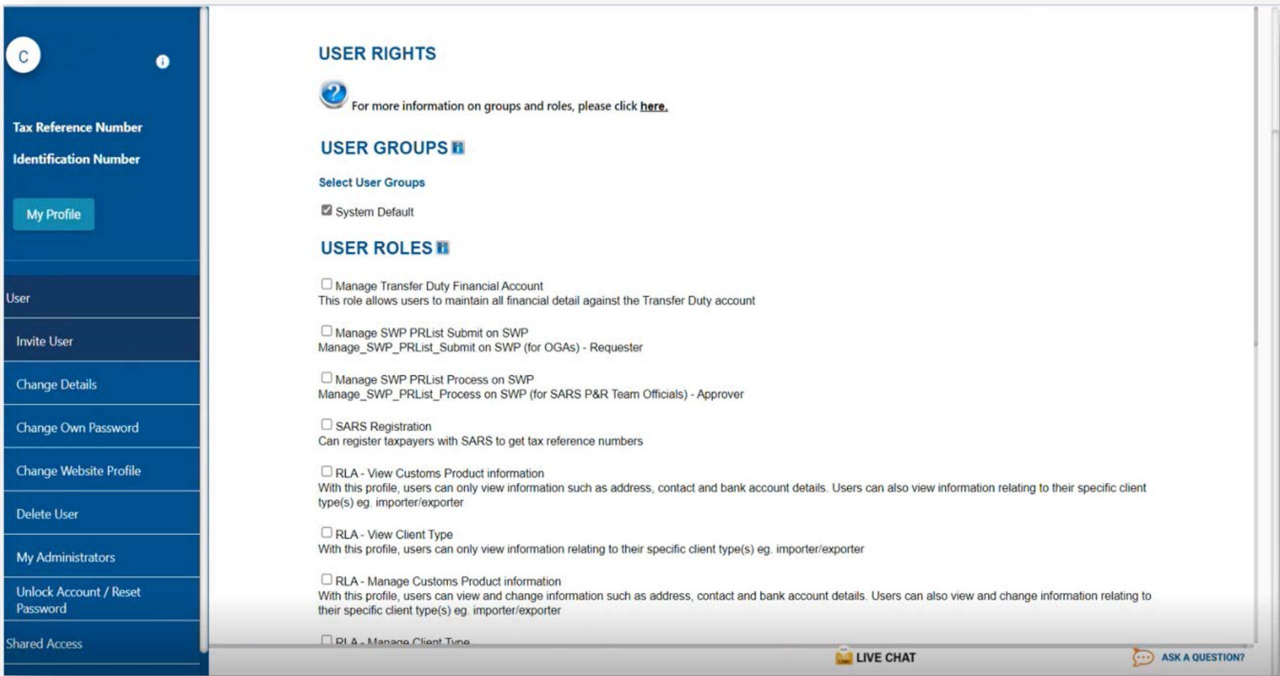
B) Complete the **ID Number/Passport number**

C) Complete the **Surname**



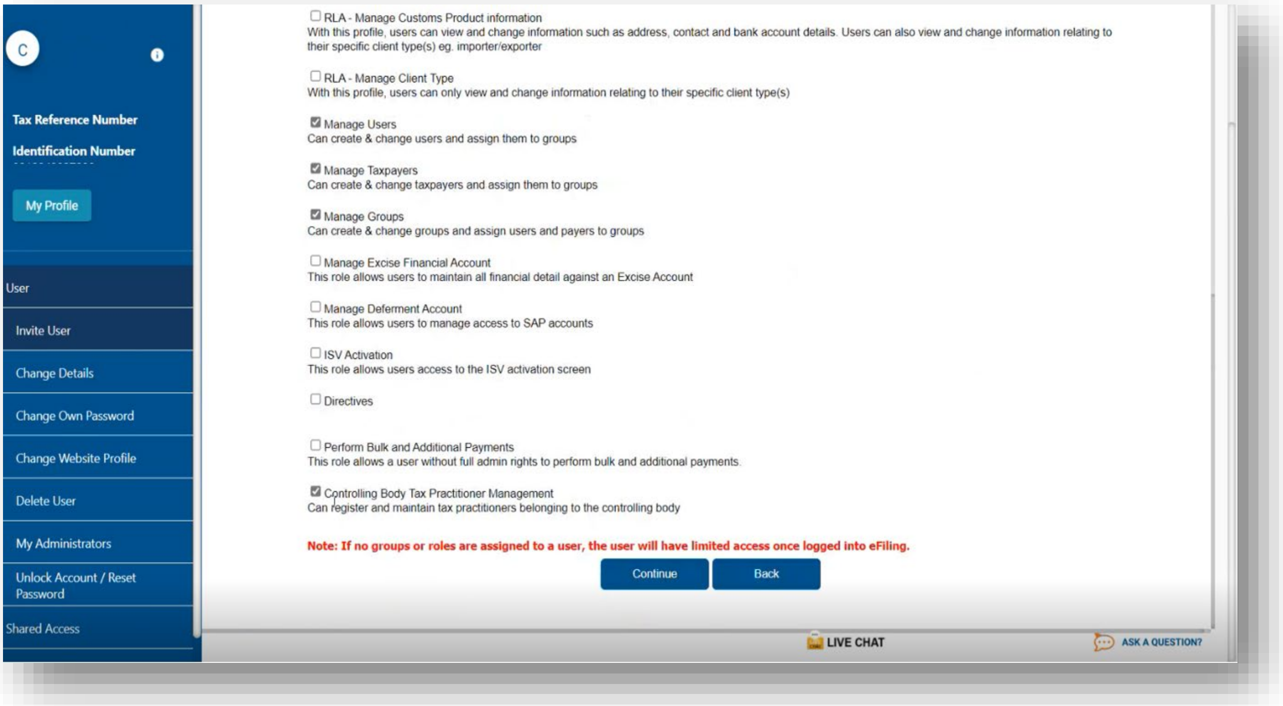
ii) Click on **Invite**

iii) The **User Rights/ User Groups** will be displayed



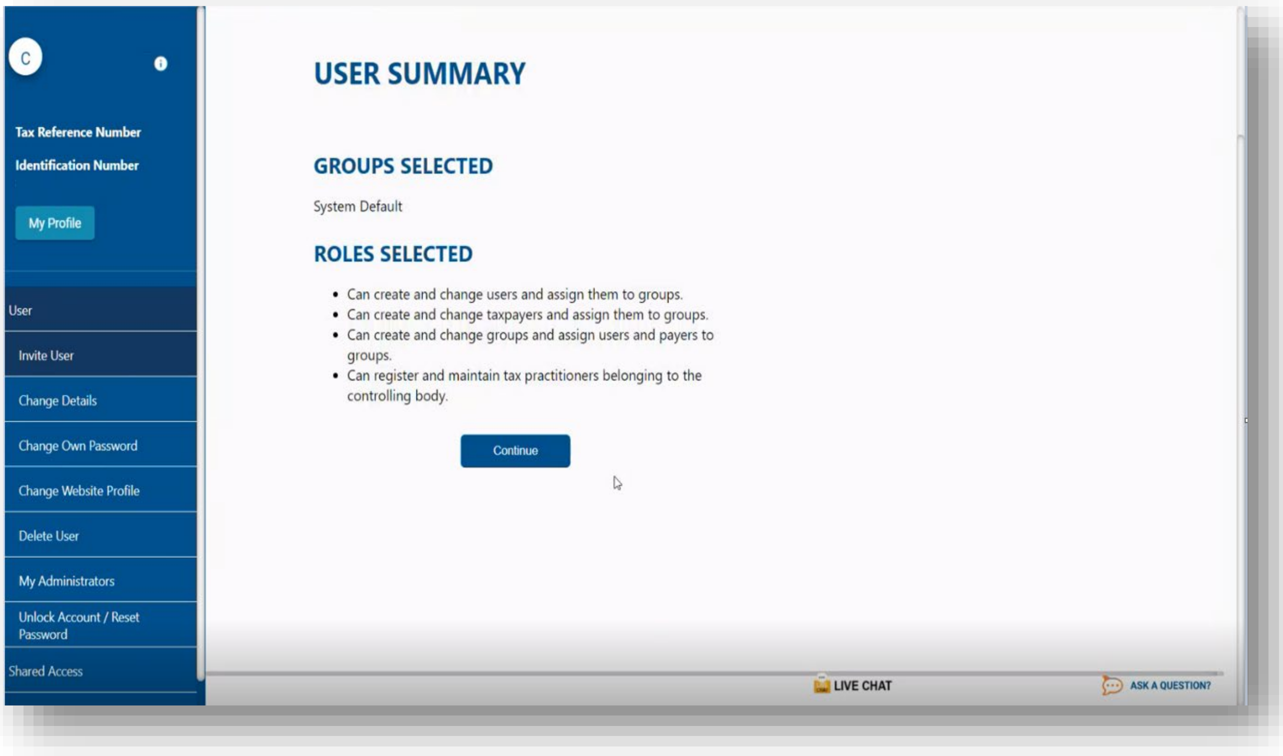
iv) Select the applicable user rights for the user

v) Select **Controlling Body Tax Practitioner Management**

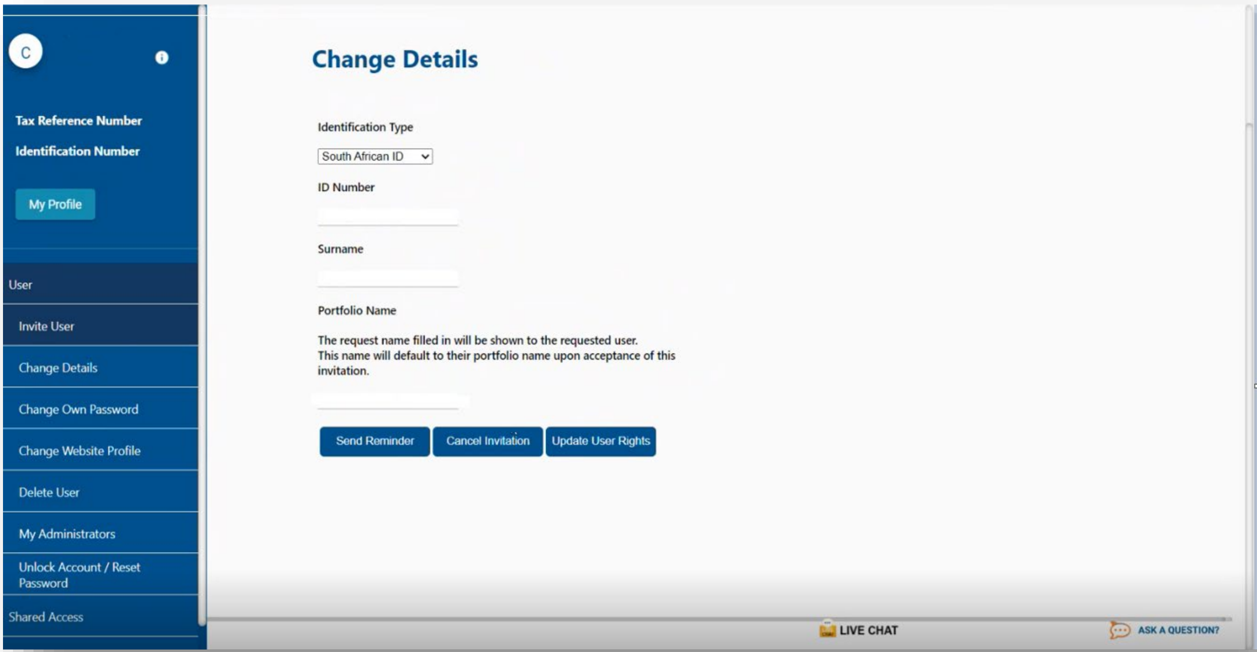


vi) Click on **Continue**

vii) The **User Summary** screen will be displayed



i) Click on **Continue**



i) The **Change Details** screen will be displayed showing the information of the invited user.

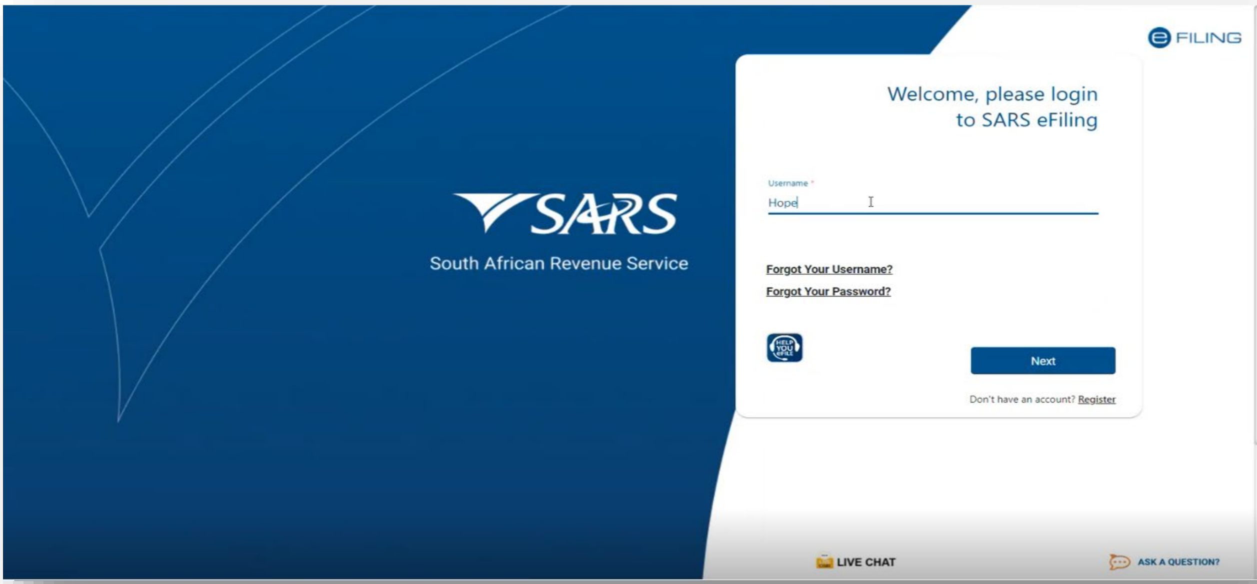
b) Notify the user that they have been invited to the profile

i) An email and SMS invite notification will be sent through to the invited user.

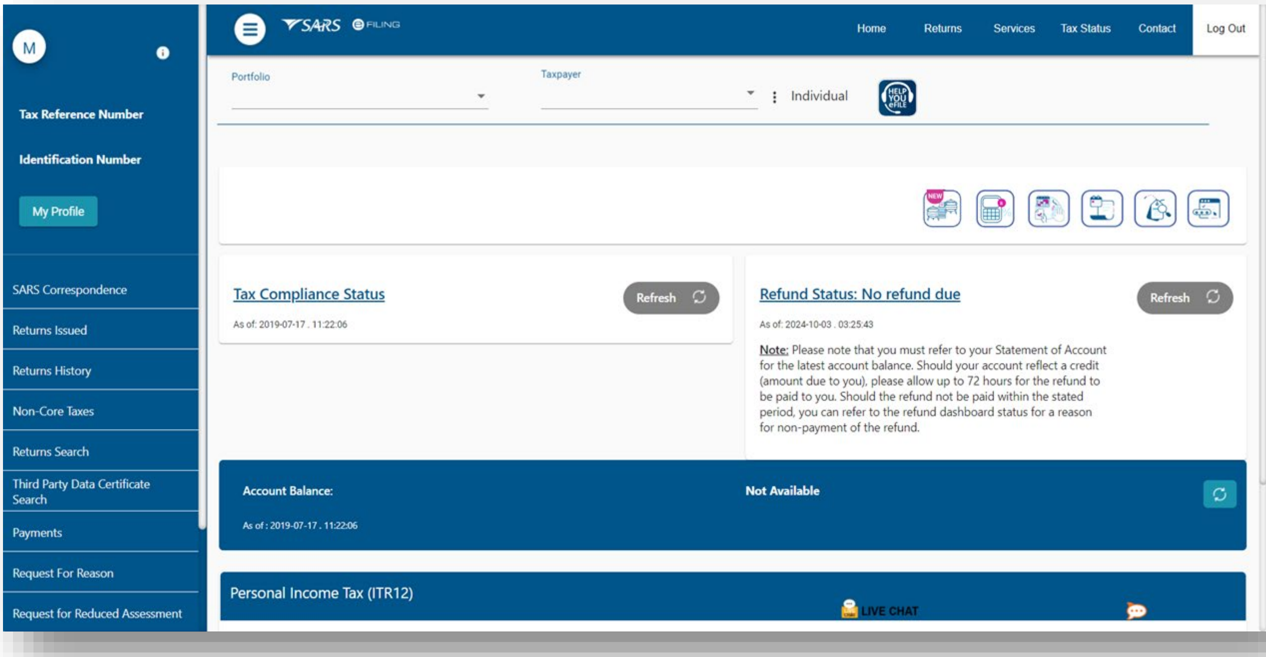
4.2 How a user accepts an invitation

a) To accept an invitation, proceed as follows:

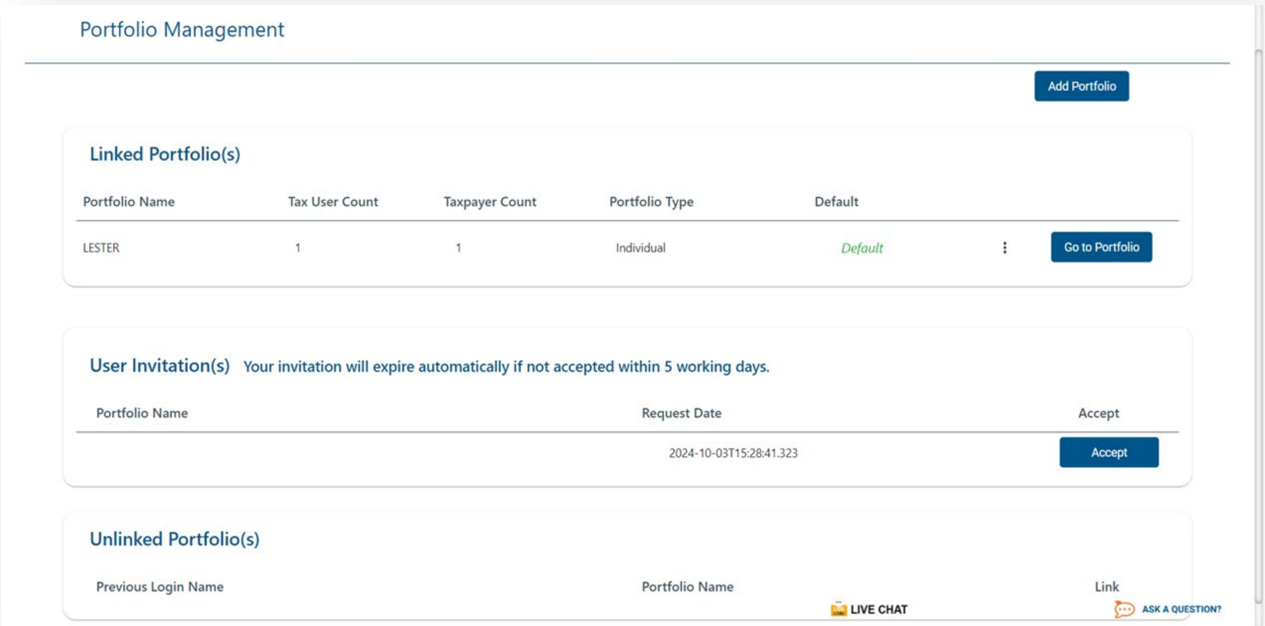
i) Login to eFiling using the Individual Profile details



i) On the **Landing** page
ii) Click on **My Profile**
iii) Select **Portfolio Management**

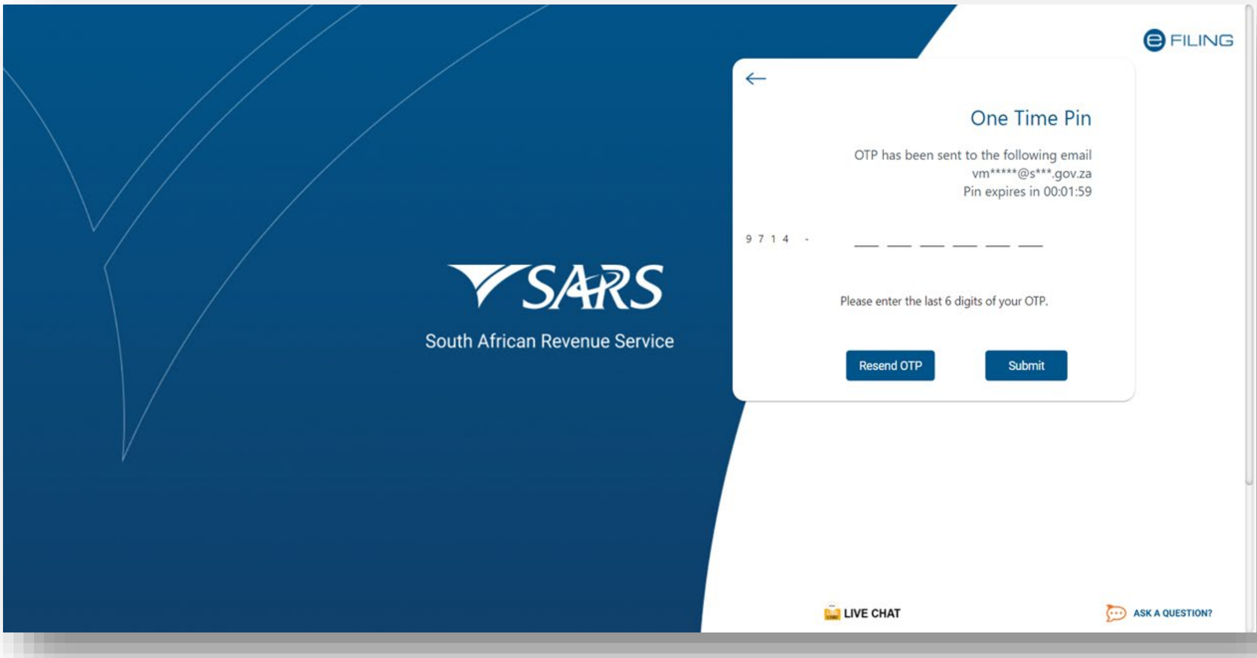


iv) Scroll down to **User Invitation(s)**



v) On the applicable **Portfolio Name**

i) Click on **Accept**
ii) A One-Time Pin will be sent



A) Complete the OTP number
   I) Click on **Submit**

B) Once completed correctly, the following pop-up message will be displayed.

vi) The message displayed indicates that the user has been linked to the portfolio of the RCB.

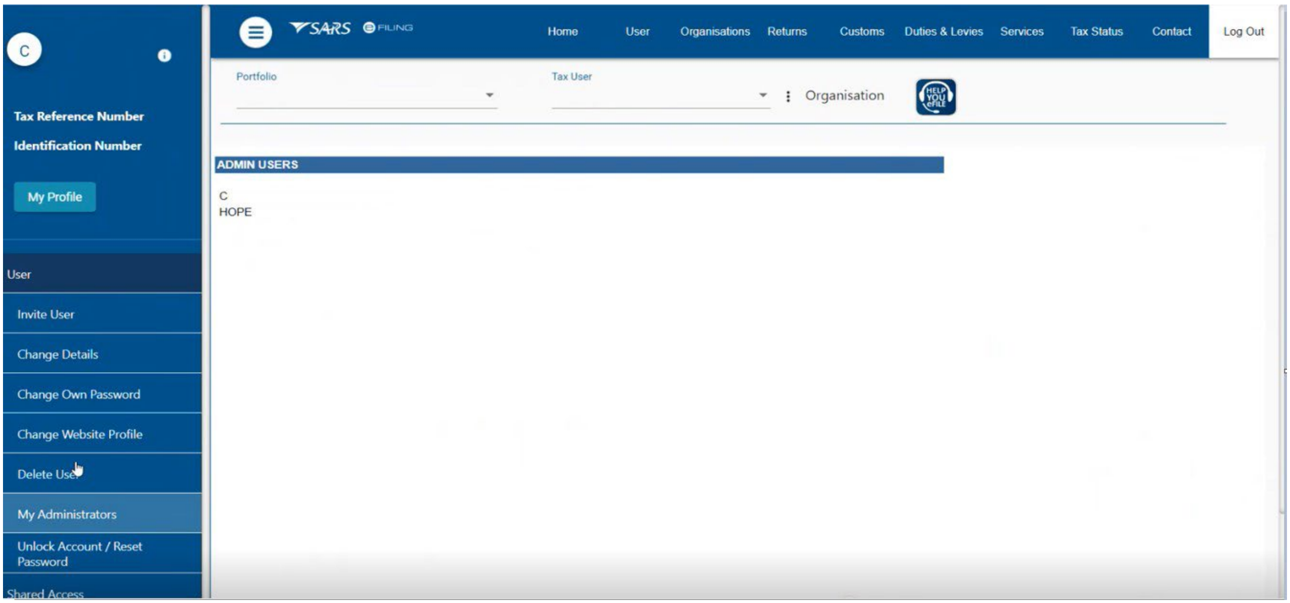
Note the following:

- An email and SMS invite notification will be sent through to the user.
- Where the invited user has not responded by accepting the invitation, as detailed on this section, within **5 working days,** the invitation will be cancelled.

4.3 How to view users

a) To view all the users linked to the RCB portfolio, proceed as follows:

i) On the **Landing** page
ii) Click on **User** displayed on the main menu
iii) Click on **User** displayed on the left menu
iv) Select **My Administrators**
   A) This will display the Admin Users screen

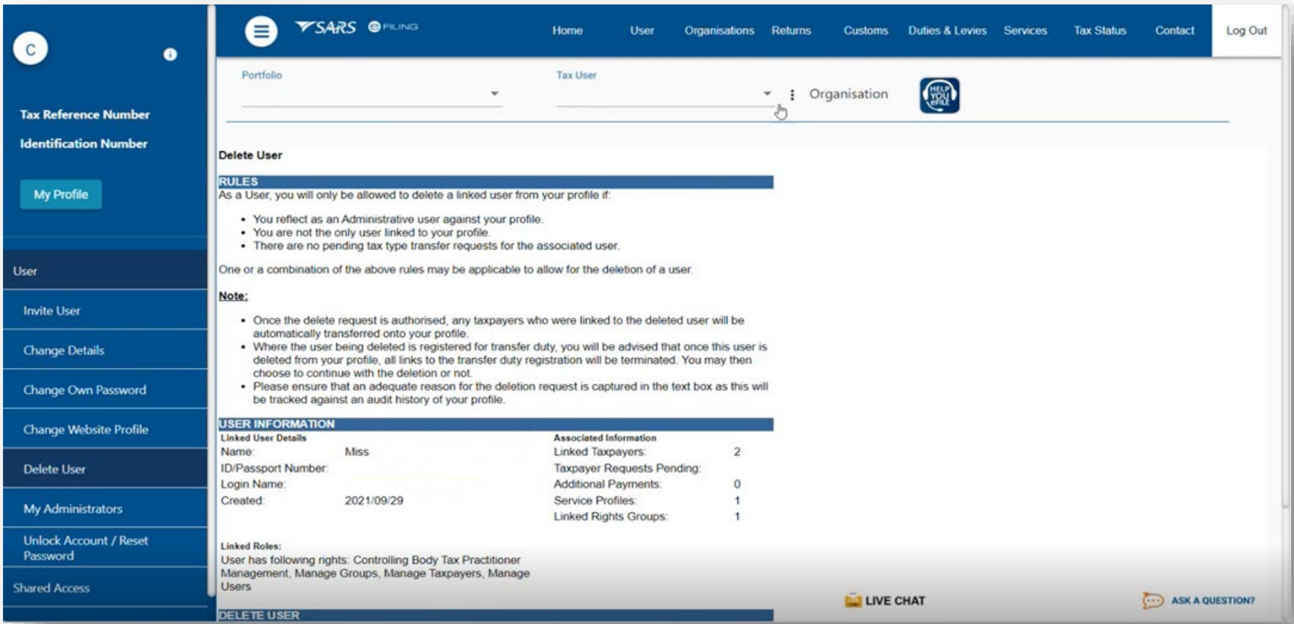


b) Note that only the tax practitioner or the registered representative profile can view the added users

4.4 How to delete a user

a) To delete the applicable **user**, proceed as follows:

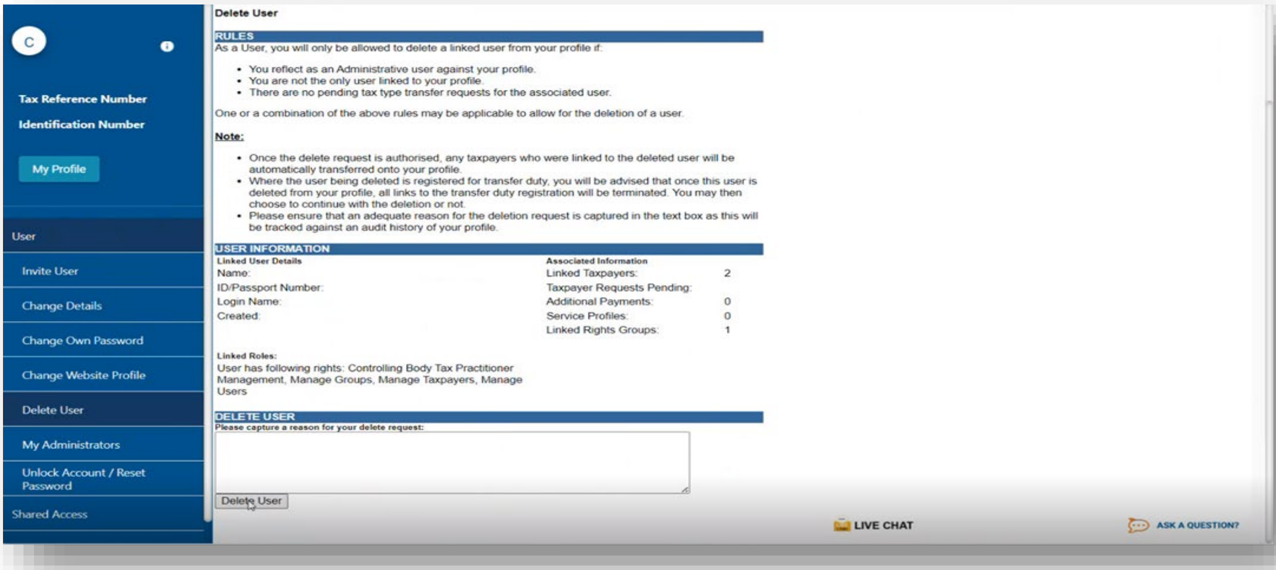
i) Select the applicable **Tax User** to be deleted from the drop-down list beside **Organisation**



ii) Select **User**

iii) Select **Delete User**

b) The **Delete User** screen will be displayed



c) Scroll down and click on **Delete User**

5 HOW TO SUBMIT YOUR TAX PRACTITIONER MEMBER DETAILS ON EFILING

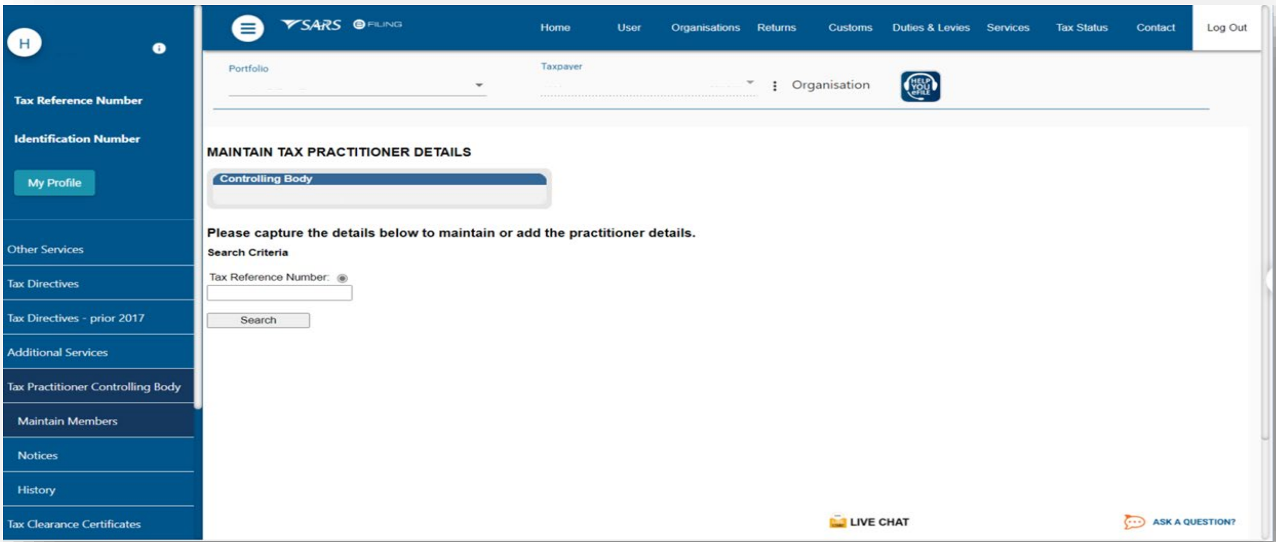
a) Once the Controlling Body Tax Practitioner Function has been activated on eFiling, the RCB should then submit its tax practitioner member details.

5.1 How to submit new individual tax practitioner details

a) To add a new member (tax practitioner), proceed as follows:

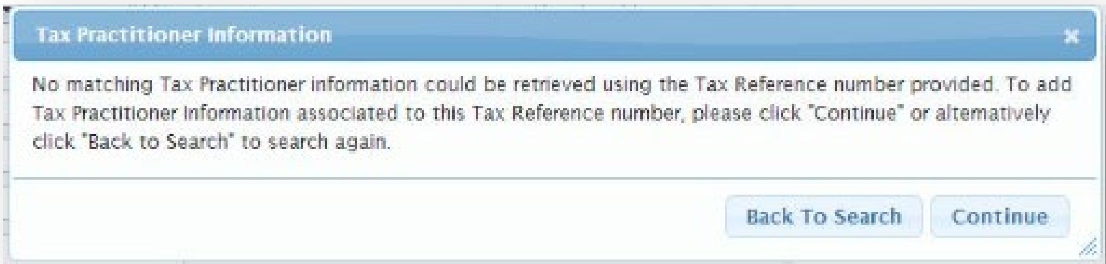
i) Click on **Services** displayed on the main menu
ii) Click on **Tax practitioner Controlling Body** displayed on the left menu

b) The **Maintain Tax Practitioner Details** page will be displayed



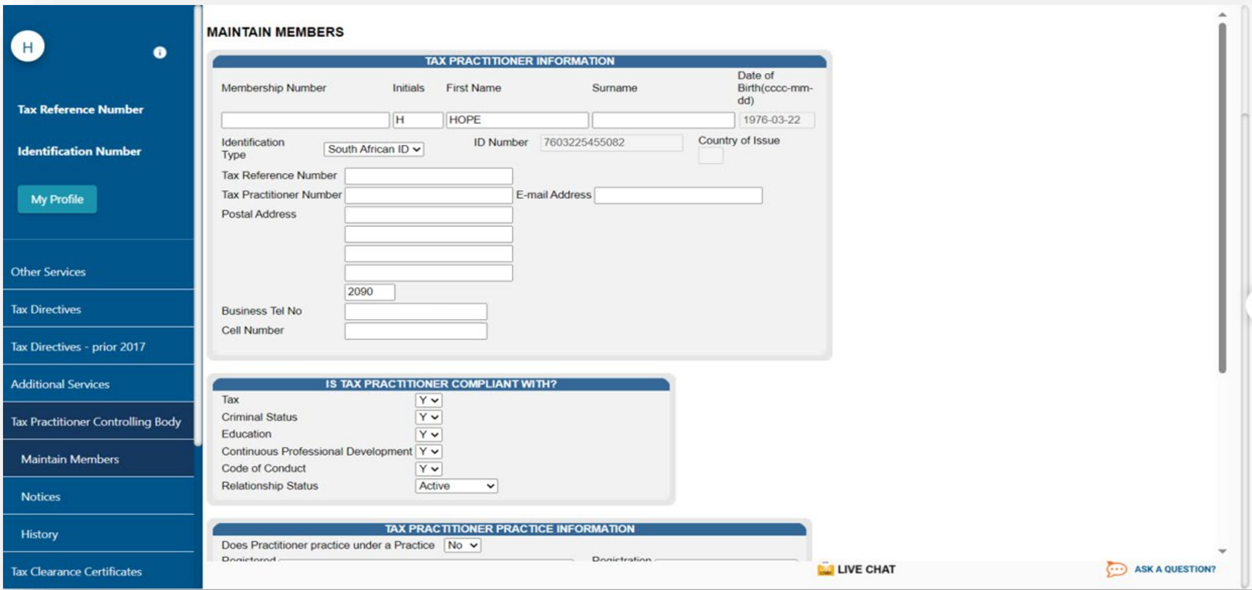
i) Complete the tax practitioner's **Tax Reference Number**

c) The system will notify the user that there is no link with the Controlling Body by displaying the following message:



d) Proceed by clicking on **Continue**

e) The **Maintain Members** page will be displayed



f) Complete all the required information relating to the new tax practitioner.

g) Once all the fields have been completed, click on **Submit** at the bottom of the page.

> Note the following when completing the Maintain Members Page
>
> - Where the Tax Reference Number completed is incorrect, an error message will be displayed.
> - Where the completed Tax Reference Number already forms part of the SARS database, however it has not been linked to the Recognised Controlling body, a blank page will be displayed.
>   - Proceed by completing the new tax practitioner details.
> - All fields of the new tax practitioner must be captured.

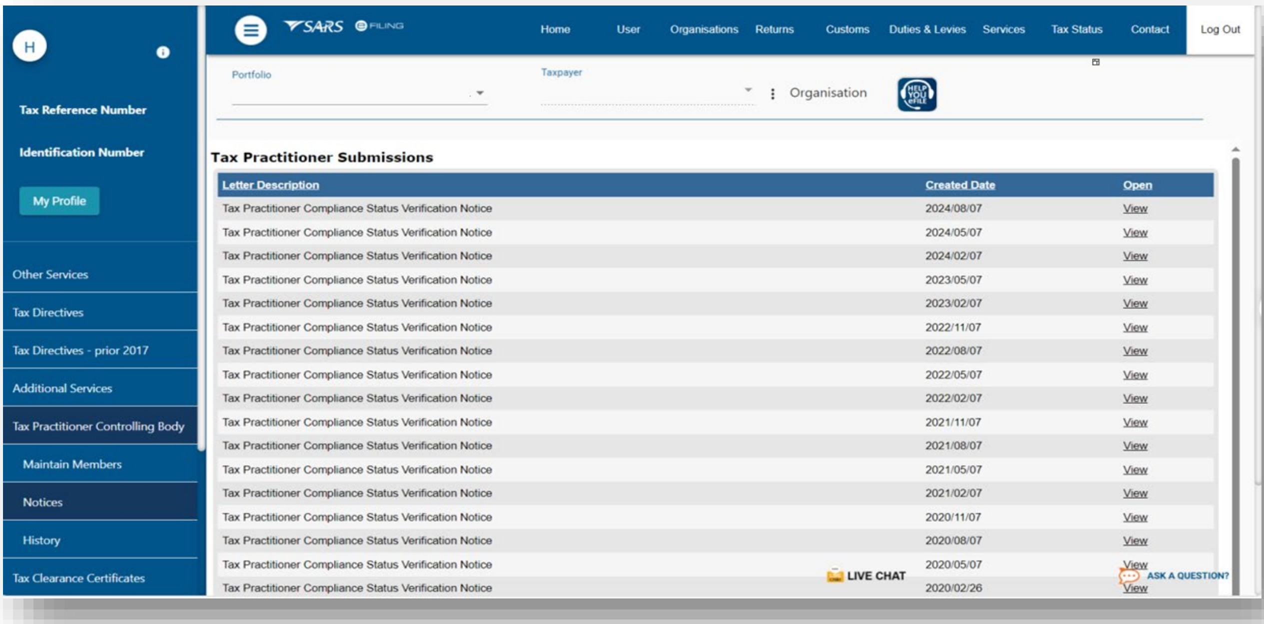
6 HOW TO MANAGE YOUR TAX PRACTITIONER MEMBERS ON EFILING

6.1 How to view notices of a tax practitioner

a) At any given time, SARS may issue a notice regarding the continuous non-compliance of Controlling Body's individual tax practitioner members. These notices, when received will be stored under the "Notices" sub menu as indicated in the following screen.

b) To view tax practitioner members, proceed as follows:

- i) Click on **Services**
- ii) Click on **Tax Practitioner Controlling Body**
- iii) Click on **Notices**



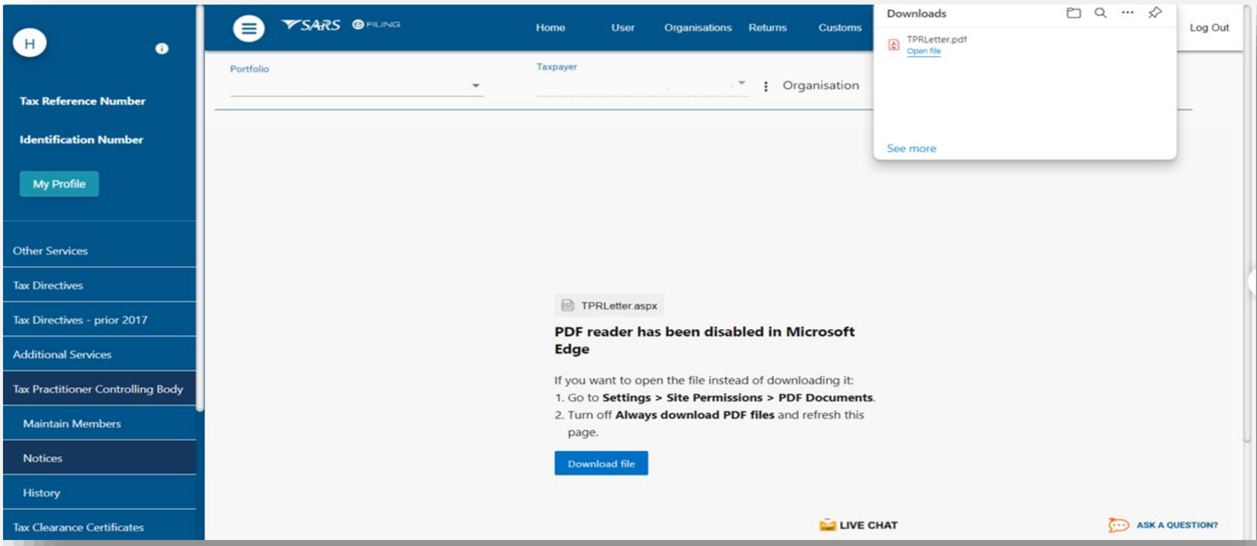
c) The **Tax Practitioner Submissions page** will be displayed with the following fields:

- i) **Letter Description** – Letter name.
- ii) **Creation Date** – Date letter received.
- iii) **Open** – Option to open the issued letter.

d) On the applicable **Letter Description**

- i) Click on the **View** hyperlink

e) The following screen will be displayed



f) Click on **Download File**

i) Click on the downloaded PDF document

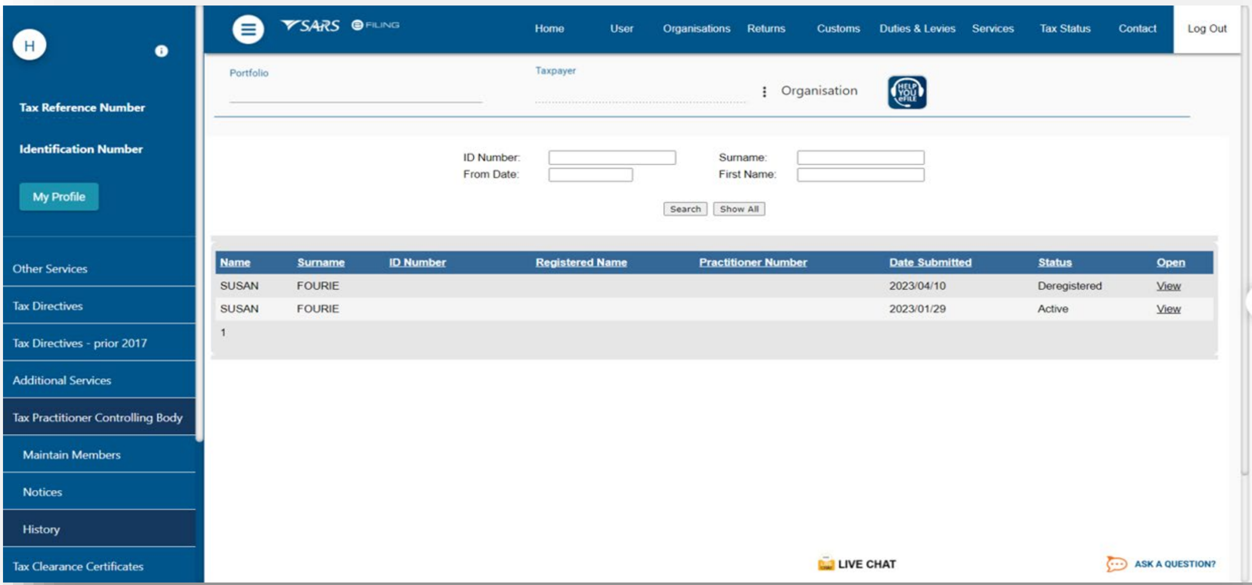
6.2 How to view the history of a tax practitioner

a) This functionality allows RCB to view the individual tax practitioner historical information submissions.

b) To access this functionality, proceed as follows:

i) Click on **Services**
ii) Click on **Tax Practitioner Controlling Body**
iii) Click on **History**

c) The **History** screen page will be displayed.



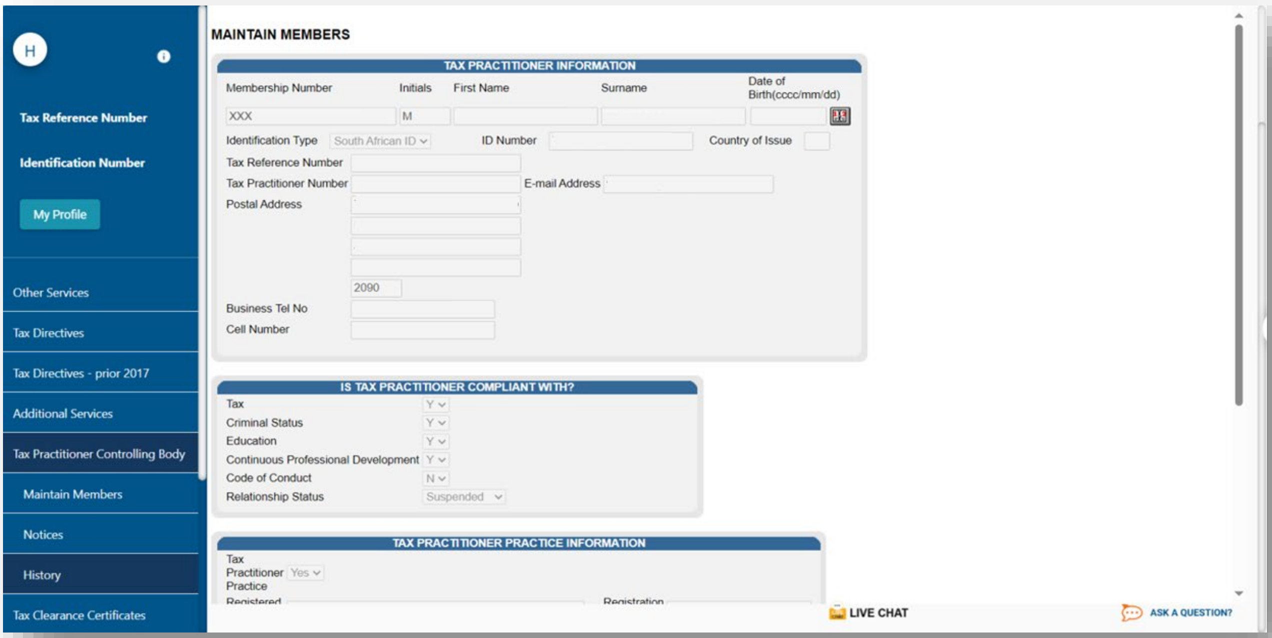
d) The page will be displayed with the following fields:

i) **Name** – Name of the tax practitioner.
ii) **ID number** – Identification number of the tax practitioner.
iii) **Registered name** – Registered name of the tax practitioner's practice if available.
iv) **Practitioners number** – Practitioner's number allocated to tax practitioner by SARS.
v) **Date submitted** – Submission date.
vi) **Status** – Tax practitioner registration status
vii) **Open** – Option to open the submitted data.

e) The user may search for the tax practitioner by completing the above-mentioned information and click on **Search** or alternatively click on **Show All** to display all the tax practitioner members.

f) To view the tax practitioner details,

i) Click on the **View** hyperlink beside the applicable tax practitioner
ii) The following screen will be displayed

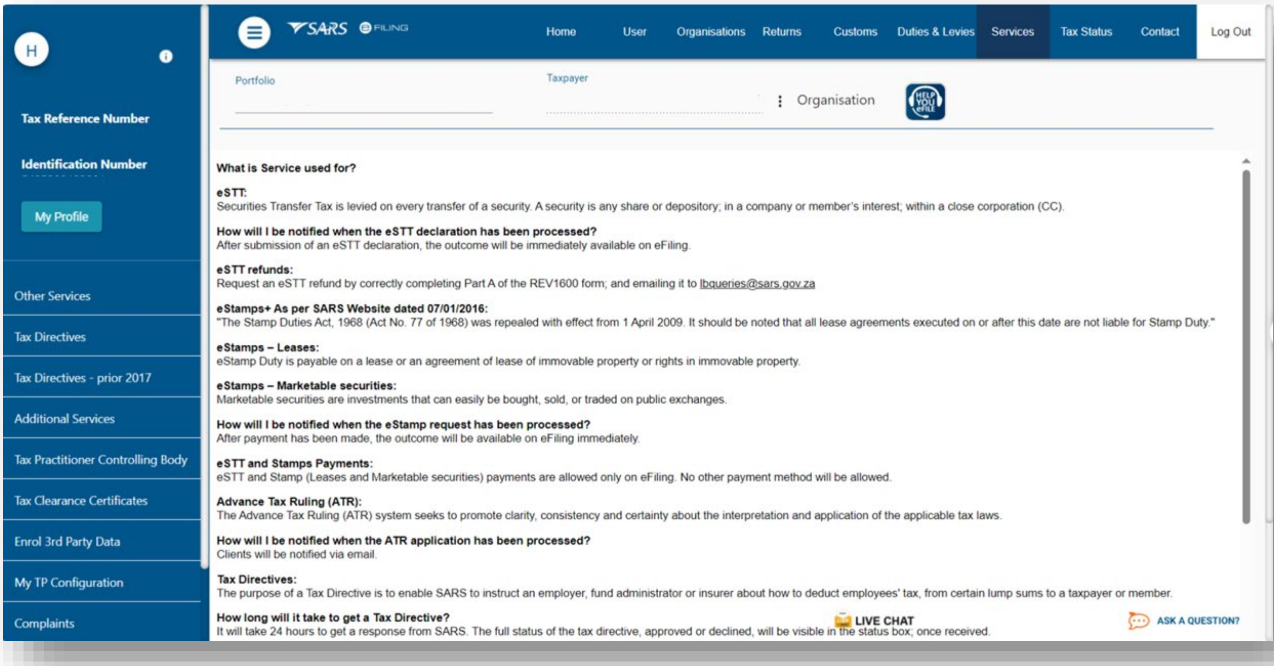


6.3 How to view or update tax practitioners' details

a) RCBs can deregister their tax practitioner members from their list of registered tax practitioners via eFiling.

b) To update the tax practitioner member details, proceed as follows:

i) Select **Services** on the e-filing menu bar.

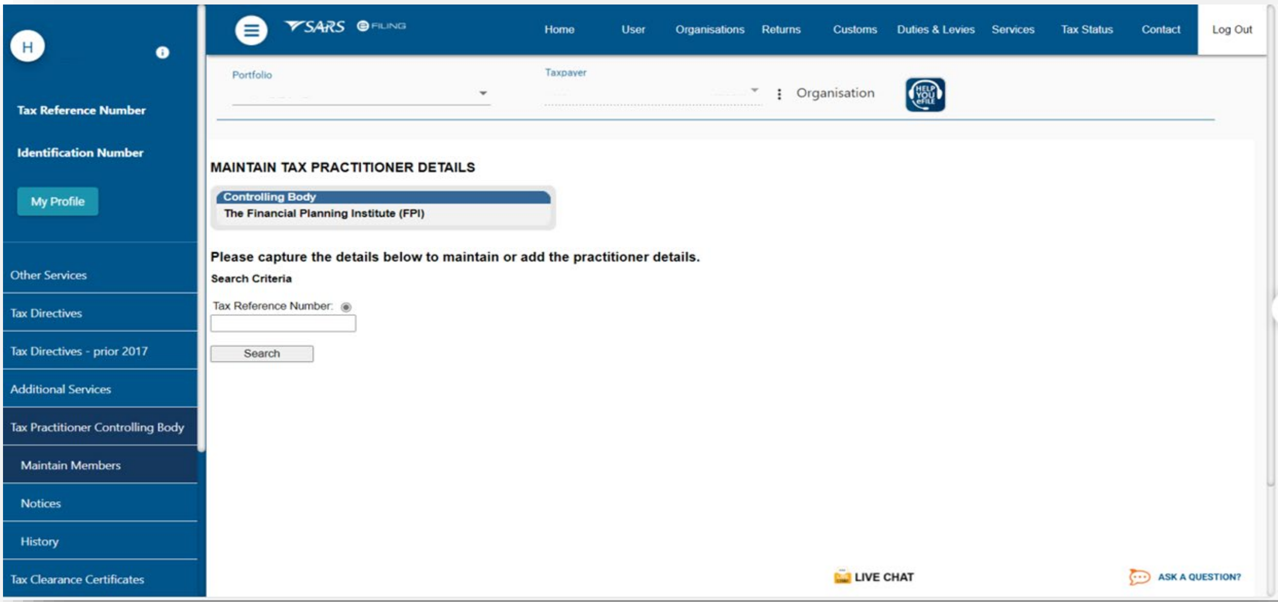


c) Tax Practitioner Controlling Body sub menu will be displayed.

i) Select **Tax Practitioner Controlling Body** option on the services menu.

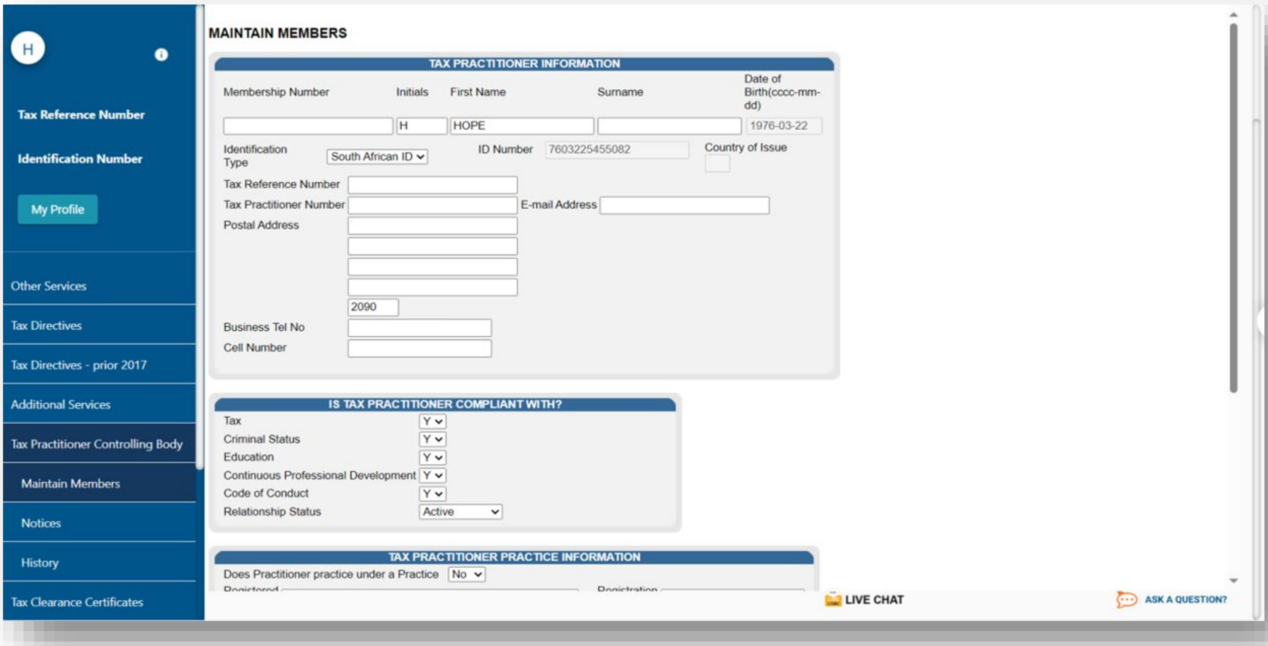
d) Select **Maintain Members** option.

e) **Maintain Tax Practitioner Details** page will be displayed.



f) Insert the **Tax Reference Number** of the tax practitioner on the textbox and click on the **Search** button.

g) The tax practitioner details submitted will be displayed.



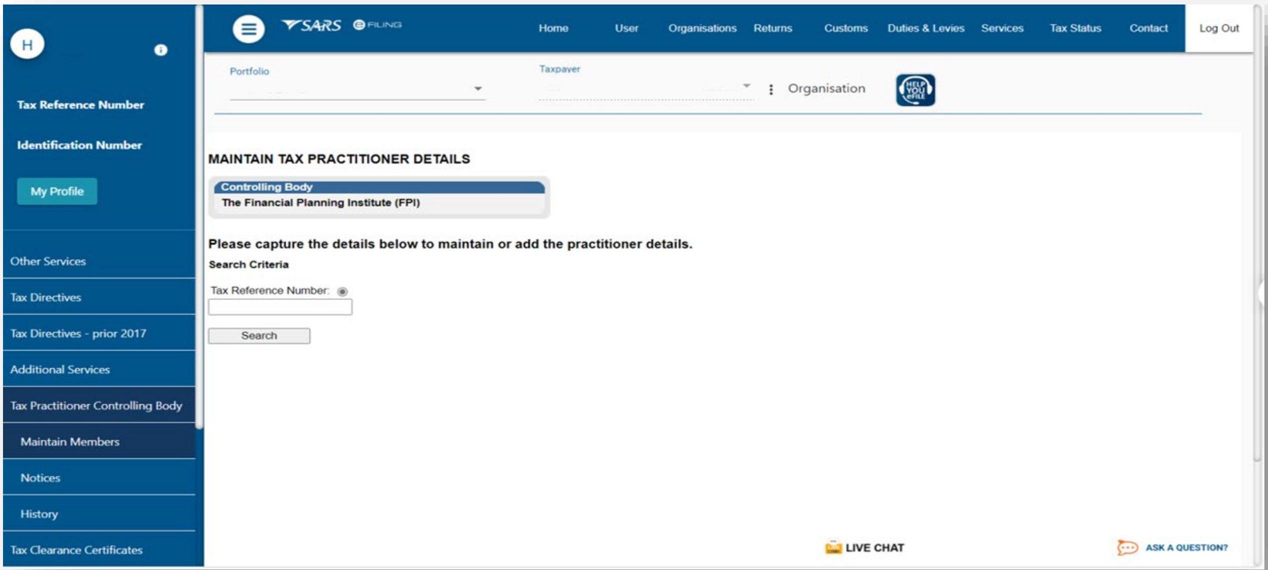
h) Complete the information to be updated on the **Maintain Member** page

i) Once completed, click on the **Submit button** displayed at the end of the page.

6.4 How to deregister a tax practitioner

a) To deregister a tax practitioner member, proceed as follows:

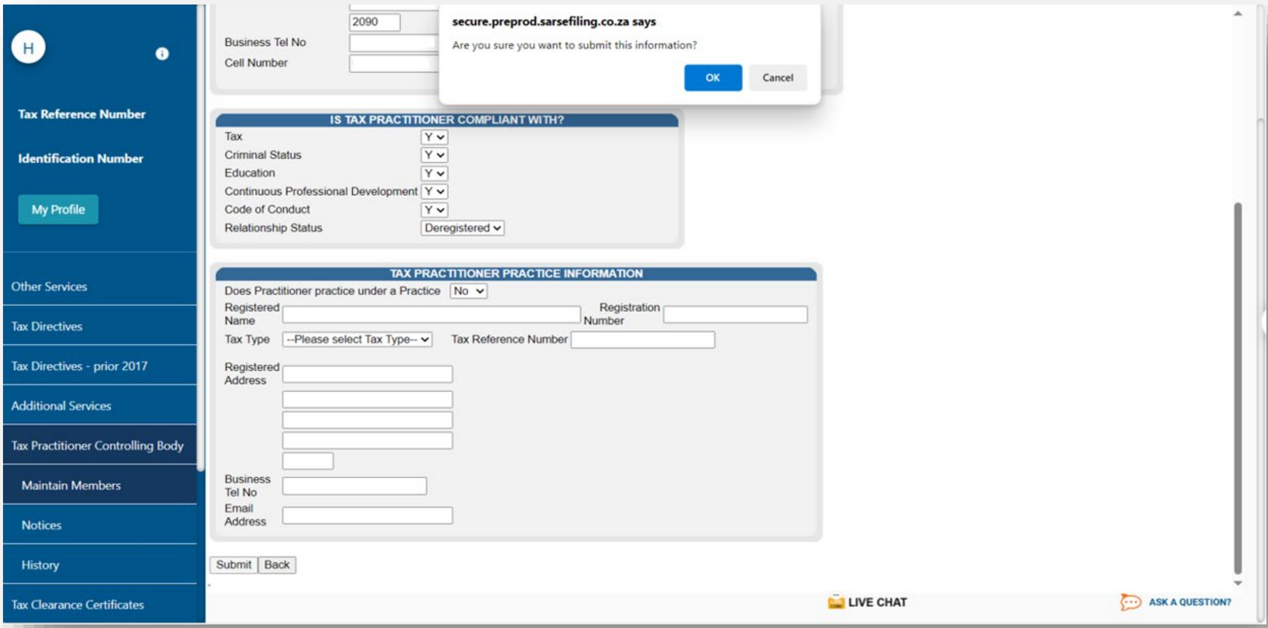
   i) Select **Services** on the e-filing menu bar.
   ii) Select **Tax Practitioner Controlling Body** option on the services menu.
   iii) Select **Maintain Members** option.
   iv) Complete the **Tax Reference Number** of the relevant tax practitioner on the textbox and click on the **Search** button.



b) Fill in the tax practitioner compliance details as required on the screen.
To deregister a tax practitioner, on the **dropdown Relationship Status**, select **Deregistered**

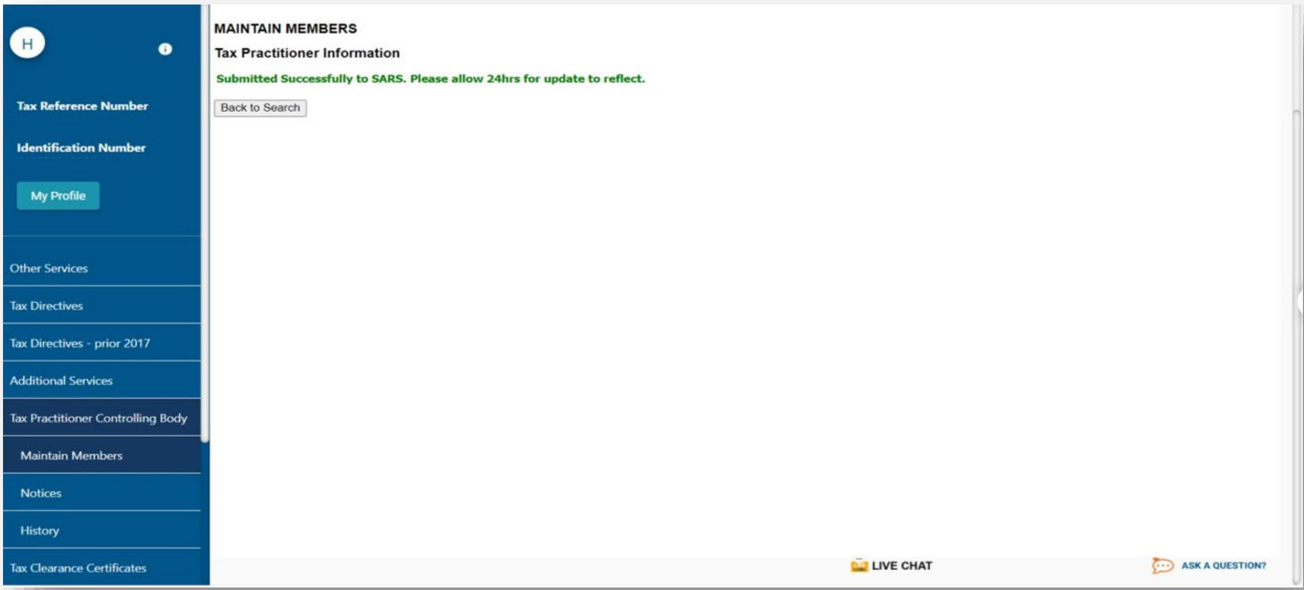
> **Note:**
>
> - If you are only interested in updating information of a tax practitioner and not deregistering a tax practitioner, the Relationship Status must be selected as “Active”.
> - Any other selected Relationship Status (Cancel, Inactive, Suspend, and Deregistered) will result in the tax practitioner being recorded as “Unregistered”.

c) Click on the **Submit** button at the bottom of the page. A pop-up message will be displayed.



d) Select “**Ok**”.

e) A message of a successful submission to SARS will be displayed.



f) SARS will update the profile of the tax practitioner submission accordingly.

7 DEFINITIONS AND ACRONYMS

Link for centralised definitions, acronyms, and abbreviations: Glossary A-M | South African Revenue Service (sars.gov.za)

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

- Visit the SARS website at www.sars.gov.za;
- Make a booking to visit the 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); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).