

## **SARS Country-by-Country (CbC) System Changes**

On 10 November 2020, SARS issued the below correspondence outlining the upgrades to the CbC eFiling system:

The Organisation for Economic Cooperation and Development (OECD) User Guide for Tax Administrations introduced in June 2019 outlines areas of improvement, which SARS and all participating administrations require you to adhere to. These system upgrades will bring consistency in the CbC reporting, and enhance compliance across the OECD countries.

The current XML Schema Version 1.0.1 and [User Guide version 1.0.1 dated September 2017](#) will be upgraded to align with the new XML Schema version 2.0 from 1 February 2021. To enable SARS to implement the required system changes and to provide for testing of the system, the CbC eFiling system will be switched-off from 4 December 2020 to 31 January 2021, however, eFiling will still allow filing of master files and local files during this period.

### **How it impacts you**

These upgrades will affect your organisation as all Multi-National Entities (MNEs) scheduled to file in December 2020 or January 2021 will now be required to file by 28 February 2021. However, those required to file by 28 February 2021 will now file on 31 March 2021. Please make the necessary changes to your XML file to align it to schema version 2.0 when uploading the CbC files. Alternatively, if an MNE prefers to capture the manual CbC01 form, the eFiling form will be enhanced by SARS to align with schema version 2.0. Both functions will be available from 1 February 2021.

SARS regrets the inconvenience caused by this change, and will remind MNEs of the above changes to reporting entities through a system message on eFiling.

A formal public notice regarding the extension for impacted Multinational Entities will be published in due course.

10 November 2020