

SARS SYSTEM ENHANCEMENT ON PERSONAL INCOME TAX (PIT) TYPE TRANSFER - 5 MAY 2020

Background

SARS have enhanced the eFiling system insofar as it relates to the PIT tax type transfer from one tax practitioner to another and have asked RCBs to share the below information with members.

Previously when a tax practitioner requested the PIT tax type from the Taxpayer and the PIT profile was registered to a different tax practitioner, the existing tax practitioner had to release the tax type in order for the new tax practitioner to link it on their profile. This was dependent on the existing tax practitioner releasing the profile within a specified time-frame, before the system override would activate.

With the system enhancement, the approval of the transfer lies directly with the Taxpayer (owner of the PIT) or the Registered Representative of the PIT.

New process

In terms of the new process, the registered tax practitioner must complete the tax activation and transfer process on eFiling as normal. A request is then sent to the owner of the tax via sms / email depending on their preferred method of communication, informing them that they have to access the SARS website (<http://www.sars.gov.za>) to approve the tax type transfer.

On the website there is a link named "Tax Type Transfer". The user must click on the link and complete the online form by entering their ID / Passport number and tax reference number. An OTP will be sent to the user which they must then enter on the system and if that OTP passes, the user will be presented with the online "POA" which they will have to accept to complete the process. If they accept, the tax type will be moved to the requesting tax practitioner.

If no response from the Taxpayer is received, the request will be cancelled (a request will be sent every 5 days if there is no response to the initial request and after the 3rd request goes unanswered, it will automatically be cancelled).