South African Revenue Service

TAX COMPLIANCE STATUS 2016
Table of Contents

- Conceptual Overview
- Phased Implementation Approach
- TCS – The Numbers
- Process Overview
Conceptual Overview: How did the old TCC system look

- **Channels:**
  - Submissions via e-Filing, SARS branch
  - Collection via SARS branch
- **Risk based approval**
- **Paper-based tax clearance**
- **12 month validity on tax compliance status**
- **Approximately 1.5 million applications per year**
- **±5 day turn around on application (communicated)**
- **Receiving entity accept at face value (limited verification)**
- **NT, CSD interface for automated verification based on TCC status**
Conceptual Overview: Why did we change to TCS?

- Eliminate point in time compliance and move to continuous compliance
- Introduce entity compliance view
- Increase compliance visibility prior to application.
- Reduce the risk of fraud in obtaining tax clearance/compliance as well as fraudulent usage of tax clearance/compliance in the market place
- Phase out the manual, paper-based tax clearance process
- Improve track and trace (audit trail) and increase reporting ability
- Totally online - Reduce branch office visits (more than 2 million visits). Option Online or branch
- Reduce printing volumes (more than 10 million certificates)
- Ability to check if printed TCC is valid (Contact centre & Online)
Conceptual Overview: **Design Principles Applied**

- Tax compliance status (TCS) based on consolidated entity registered profile
- Online view of current compliance profile (MCP) with “robot” indicators
- Electronic application for TCS/ TCC (Good Standing, Tender, FIA and Emigration)
- No validity period for the TCS issued – based on compliance behaviour & realtime
- Access PIN to authorise 3rd parties to view TCS
- Online ability to print TCC with systematic withdrawal – for transition period
- Electronic TCS/ TCC verification for authorised 3rd party
- Full audit trail stored for requests and verification
- NT interface from CSD to TCC/ TCS to enable automatic compliance verification without human intervention
Conceptual Overview: Solution Design

TAXPAYER (eFiling/ Branch)
- Activate TCS services
- Manage Compliance Profile
- Challenge Status
- Request TCS (PIN/ TCC)

SARS COMPLIANCE AND PIN MANAGEMENT
- Maintain/ Monitor up-to-date TCS
- Exception Management (case workflow)

AUTHORISED 3rd PARTIES
- Electronic status Verification
- Automated status Verification
- Certificate verification
PHASED IMPLEMENTATION
TCS Phased Implementation

- **Phase1: Pilot**
  - 04 Dec 2015
  - Access – Selected taxpayers (eFilers only)
    - Full scope TCS solution “testing”
      - Online
      - Branch
      - Call Centre
  - Apply for TCC on legacy system
  - NT verification interface between CSD and SARS

- **Phase2: MCP**
  - 23 Jan 2016
  - Access – Any taxpayer
    - My Compliance Profile (MCP) only
      - Online
      - Branch
      - Call Centre
  - Apply for TCC on legacy system
  - NT verification interface between CSD and SARS

- **Phase3: Full**
  - 18 Apr 2016
  - Access – Any taxpayer
    - Full scope TCS solution operational
      - Online
      - Branch
      - Call Centre
  - Switch-off TCC application on legacy system
  - NT verification interface between CSD and SARS
South African Revenue Service

TCS – THE NUMBERS

FULL SOLUTION - IMPLEMENTED
TCS Numbers: **Transactional**

<table>
<thead>
<tr>
<th>TCS Requests</th>
<th>YTD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total TCS Requests Received</td>
<td>618,249</td>
</tr>
<tr>
<td>E-Filing</td>
<td>384,654</td>
</tr>
<tr>
<td>Tender</td>
<td>113,217</td>
</tr>
<tr>
<td>Good Standing</td>
<td>261,069</td>
</tr>
<tr>
<td>Emigration</td>
<td>2,382</td>
</tr>
<tr>
<td>FIA</td>
<td>7,986</td>
</tr>
<tr>
<td>Branch Office</td>
<td>233,595</td>
</tr>
<tr>
<td>Tender</td>
<td>110,666</td>
</tr>
<tr>
<td>Good Standing</td>
<td>117,074</td>
</tr>
<tr>
<td>Emigration</td>
<td>1,312</td>
</tr>
<tr>
<td>FIA</td>
<td>4,543</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TCS Requests vs TCC Printed</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>TCS Requests Approved</td>
<td>609,783</td>
</tr>
<tr>
<td>TCC's printed</td>
<td>515,752</td>
</tr>
<tr>
<td>% TCC's printed</td>
<td>84.58%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>My Compliance Profile (MCP)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total MCP Created</td>
<td>681,874</td>
</tr>
<tr>
<td>MCP via Service Manager</td>
<td>232,495</td>
</tr>
<tr>
<td>MCP via E-Filing</td>
<td>449,379</td>
</tr>
<tr>
<td>Active Overrides (as at report date)</td>
<td>3,054</td>
</tr>
</tbody>
</table>
TCS Numbers: Benefit realisation

- Walk-in volume reduction = 41%
- Back-office processing reduction = 71%
South African Revenue Service

QUESTIONS?
South African Revenue Service

PROCESS OVERVIEW

FULL SOLUTION - IMPLEMENTED
Service Activation:

- **eFiling:**
  - Tax Compliance Status (TCS) and verification service must be activated
  - Only one profile may have it activated
  - Once-off activation

- **Branch specific:**
  - Case management and authentication

- **Call Centre:**
  - Access dependent on prior activation via branch or eFiling channel

- **General:**
  - Profile confirmation (only for TCS service) once-off for “merged” entities, else the confirmation process repeats
## Entity Reference Number Confirmation

### Entity Details

- **Surname / Registered Name:**
- **ID No.:**
- **Passport No.:**

If any of the entity details reflected above require an update, the taxpayer / representative taxpayer should either utilise the entity details amendment function on eFiling or visit a SARS branch.

### Matched Tax Reference Number(s), Customs Code(s) and Excise Code(s)

If one or more of the pre-populated reference numbers in this section do not belong to the taxpayer reflected on this form or if one or more reference numbers that belong to the taxpayer reflected on this form are missing from the list, the taxpayer / representative taxpayer should visit a SARS branch to update the registered profile. Bring along all relevant supporting documents to validate the changes required.

### Taxes On Income (Incl. Assessed, Provisional, Dividends, STC, Turnover tax)

- **Reference Number:**

### Employment Taxes (Incl. PAYE / SDL / UIF)

- **PAYE Ref Number:**
- **SDL Ref Number:**
- **UIF Ref Number:**

### Value Added Tax

- **VAT Ref Number:**

### Customs

- **Customs Code:**

### Excise

- **Excise Code:**

### Declaration

I, as the taxpayer / trader / duly authorised representative of the taxpayer / trader, hereby confirm that the tax reference number(s) and / or customs code(s) displayed on this form are true and correct in every respect and is a true reflection of the complete registered profile of the taxpayer / trader at the date and time of the submission of this form.

- **Y**
- **N**

**Date (CCYMMDD):**

---

**Note:** For enquiries go to www.sars.gov.za or call 0860 06 SARS (7277).
Compliance Profile

- Compliance profile based on consolidated entity registered profile (new registrations systematically added)
- View your compliance profile in reference to the following requirements:
  - Registration status
  - Submission of returns
  - Debt
  - Relevant supporting documents
- Compliance status reflected with colour-coded indicators (RED = Non-compliant, GREEN = Compliant)
- Reason(s) for non-compliance displayed with actions to address non-compliance
- Case management to handle non-compliance rectification requests or online re-direct
- Compliance updates (e.g. return submission or payment) may take up to 48 hours to reflect
Compliance Profile

**SEARCH RESULTS**

**MY COMPLIANCE PROFILE**

- REGISTRATION: Non Compliant
- SUBMISSION OF RETURNS: Non Compliant
- DEBT: Non Compliant
- RELEVANT SUPPORTING DOCUMENTS: Compliant

**Further Information**

- Challenge Status
- How to address non-compliance
Compliance Profile

**MY COMPLIANCE PROFILE**

- **REGISTRATION**: Non Compliant
- **SUBMISSION OF RETURNS**
  - **INCOME TAX**
    - **Period**: 2008 to 2009
      - **Compliance Description**: According to SARS records there are one or more returns required that has not yet been received.
      - **Status**: Non Compliant
    - **Period**: 2010 to 2013
      - **Compliance Description**: According to SARS records a return for the following tax year(s) is outstanding.
      - **Status**: Non Compliant

**DEBT**: Non Compliant

**RELEVANT SUPPORTING DOCUMENTS**

- Further Information
- How to address non-compliance
Compliance Profile

**My Compliance Profile**

- **Registration**: Non Compliant
- **Submission of Returns**: Non Compliant
- **Debt**: Non Compliant

**Net Account Balance Across All Tax Types**: R 8,461.46

**Income Tax**

- **Assessed Account**
  - **Period**: 2008 to Date
  - **Account Balance**: R 8,461.46
  - **Remedy**: Pay the outstanding amount or make a suitable arrangement with SARS. For more detail on the account request a statement of account.
  - **Status**: Non Compliant

- **Admin Penalty Account**: Compliant

**Relevant Supporting Documents**

- **Further Information**
- **How to address non-compliance**
Challenge Status

- Where the taxpayer disagree with the compliance status displayed the status can be challenged
- The taxpayer must provide reasons why SARS must re-evaluate the status and submit
- Case management to evaluate and approve the request with one of the following possible outcomes:
  - There are non-compliance matters that must be resolved by the taxpayer – no change to status
  - SARS fixed all non-compliance on behalf of the taxpayer – systematic change to compliant status
  - The non-compliance cannot be fixed immediately and a limited time override is approved – manual change of status to compliant
- An override impacts all TCS requests past and going forward.
- During the override period, the taxpayer is regarded as compliant
Manage TCS Request

- Types: Good standing, Tender, FIA or Emigration
- Capture and submit the information to support the request – dynamic flex form
- Each submission will be logged and tracked on the TCS dashboard
- Risk based evaluation – approve or select for review
- An overall TCS and access PIN will be issued for each approved request
- The overall TCS is not static and will change as and when the taxpayers compliance behaviour changes
- Case management to evaluate and approve TCS requests selected for review
Request TCS – TCR01

**Tax Compliance Status**

**Request Additional Information**

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer Details</td>
<td></td>
</tr>
<tr>
<td>Surname / Registered Name</td>
<td></td>
</tr>
<tr>
<td>Trading Name</td>
<td></td>
</tr>
<tr>
<td>Income Tax Ref No.</td>
<td></td>
</tr>
<tr>
<td>PAYE Ref No.</td>
<td></td>
</tr>
<tr>
<td>VAT Ref No.</td>
<td></td>
</tr>
<tr>
<td>ID No.</td>
<td></td>
</tr>
<tr>
<td>Passport No.</td>
<td></td>
</tr>
<tr>
<td>VAT Ref No.</td>
<td></td>
</tr>
<tr>
<td>Customer Code</td>
<td></td>
</tr>
<tr>
<td>Passport Country</td>
<td></td>
</tr>
<tr>
<td>Company / CC / Trust Reg No.</td>
<td></td>
</tr>
<tr>
<td>Home Tel No.</td>
<td></td>
</tr>
<tr>
<td>Bus Tel No.</td>
<td></td>
</tr>
<tr>
<td>Cell No.</td>
<td></td>
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**Representative Authorised**

<table>
<thead>
<tr>
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<th>Details</th>
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</thead>
<tbody>
<tr>
<td>Representative Type</td>
<td></td>
</tr>
<tr>
<td>Tax Practitioner</td>
<td></td>
</tr>
<tr>
<td>Representative Taxpayer</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>Surname</td>
<td></td>
</tr>
<tr>
<td>First Two Names</td>
<td></td>
</tr>
<tr>
<td>Initials</td>
<td></td>
</tr>
<tr>
<td>ID No.</td>
<td></td>
</tr>
<tr>
<td>Passport No.</td>
<td></td>
</tr>
<tr>
<td>Passport Country</td>
<td></td>
</tr>
<tr>
<td>Date of Birth</td>
<td></td>
</tr>
<tr>
<td>Home Tel No.</td>
<td></td>
</tr>
<tr>
<td>Bus Tel No.</td>
<td></td>
</tr>
<tr>
<td>Cell No.</td>
<td></td>
</tr>
<tr>
<td>Fax No.</td>
<td></td>
</tr>
<tr>
<td>Tax Practitioner Registration No.</td>
<td></td>
</tr>
</tbody>
</table>

**Partnership / Joint Venture Details**

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partnership Name</td>
<td></td>
</tr>
<tr>
<td>PAYE Ref No.</td>
<td></td>
</tr>
<tr>
<td>VAT Ref No.</td>
<td></td>
</tr>
</tbody>
</table>
### Foreign Investment Details

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total amount to be invested off-shore R</td>
<td></td>
</tr>
<tr>
<td>Expected annual income from this investment R</td>
<td></td>
</tr>
<tr>
<td>Planned Investment Date (CCYYMMDD)</td>
<td></td>
</tr>
<tr>
<td>Type of Investment:</td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td></td>
</tr>
<tr>
<td>Listed Equities</td>
<td></td>
</tr>
<tr>
<td>Listed Bonds</td>
<td></td>
</tr>
<tr>
<td>Unit Trust</td>
<td></td>
</tr>
<tr>
<td>Exchange Traded Funds</td>
<td></td>
</tr>
<tr>
<td>Property</td>
<td></td>
</tr>
<tr>
<td>Insurance Products</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>Country where majority investment will be made</td>
<td></td>
</tr>
<tr>
<td>Source of capital to be invested:</td>
<td></td>
</tr>
<tr>
<td>Loan</td>
<td></td>
</tr>
<tr>
<td>Donation</td>
<td></td>
</tr>
<tr>
<td>Inheritance</td>
<td></td>
</tr>
<tr>
<td>Shares</td>
<td></td>
</tr>
<tr>
<td>Sale of Property</td>
<td></td>
</tr>
<tr>
<td>Savings / Cash</td>
<td></td>
</tr>
<tr>
<td>Blocked Funds</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
</tr>
</tbody>
</table>

### Emigration Details

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Will you remain a tax resident in SA on emigration?</td>
<td>Y N</td>
</tr>
<tr>
<td>Do you anticipate being a tax resident in SA within 5 years of emigration?</td>
<td>Y N</td>
</tr>
<tr>
<td>Is this request on behalf of you and your spouse?</td>
<td>Y N</td>
</tr>
</tbody>
</table>

### South African Assets and Liabilities (as reflected on your MP 336)

#### Fixed Property Assets
- Total Cost Price
- Total Current Market Value

#### Investment Assets
- Listed Investments
- Unlisted Investments

#### Other Assets
- Insurance Policies
- Cash Balances
- Debors
- Interest in Trusts

### Source of Income

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Any income scored to you from a SA source or a source deemed to be a South African source after you have emigrated?</td>
<td>Y N</td>
</tr>
<tr>
<td>Source of income</td>
<td></td>
</tr>
<tr>
<td>Amount per Annum</td>
<td></td>
</tr>
</tbody>
</table>
## Spouse Details

<table>
<thead>
<tr>
<th>M#</th>
<th>Married in Community of Property</th>
<th>Married out of Community of Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surname</td>
<td></td>
<td></td>
</tr>
<tr>
<td>First Name</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Initials</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income Tax Ref No.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date of Birth (DD-MM-YY)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ID No.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passport No.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Country (e.g. South Africa = ZAF)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passport Issue Date (DD-MM-YY)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Expiry Details - required for the initial pin issued on approval of this tax compliance request

Indicate the number of months that the pin must be active for: 2

## Declaration

I, as the taxpayer in my capacity as duly authorised representative of the taxpayer, hereby confirm that:

The content of this document is true and correct.
The taxpayer consents that SARS may disclose to the taxpayer's duly authorised representative all information of the taxpayer in the records of SARS to the extent that it relates to the processing of the tax compliance status request; and
SARS may lawfully confirm the taxpayer’s tax compliance status to any person whom has been provided with the pin code issued by SARS.

Date (DD-MM-YY): [ ] [ ] [ ] [ ] [ ] [ ]
Request TCS – Dashboard
Manage PIN/ TCC

- PIN issuing – SMS, print, email (SARS branch or CC)
- PIN maintenance – cancel, request new
- The PIN is the access mechanism for 3rd parties, to whom the PIN was shared by the taxpayer, to verify the taxpayer’s current TCS status
- TCC issuing – print (online or SARS branch)
- TCC availability – only when the taxpayer’s overall TCS reflects as compliant
- The TCC looks and feels like existing TCC and communicates point-in-time compliance – validity must be checked
Print PIN

Dear Taxpayer

TAX COMPLIANCE STATUS PIN ISSUED

The South African Revenue Service (SARS) has issued your tax compliance status (TCS) PIN as indicated below:

<table>
<thead>
<tr>
<th>TCS Details</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer Name</td>
<td>C FOURIE</td>
</tr>
<tr>
<td>Trading Name</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Taxpayer Reference Number(s)</td>
<td>IT – 0109056145, VAT – 4000569805, PAYE – 7100699698</td>
</tr>
<tr>
<td>Purpose of Request</td>
<td>Foreign Investment Allowance</td>
</tr>
<tr>
<td>Request Reference Number</td>
<td>0071/2/2014/A0E5887011</td>
</tr>
<tr>
<td>PIN</td>
<td>1D23A798AA</td>
</tr>
<tr>
<td>PIN Expiry Date</td>
<td>2017-05-01</td>
</tr>
</tbody>
</table>

You may authorise a third party to view your TCS by providing them the PIN. The PIN only allows the third party access to your TCS. All your other tax information remains secure.

Your TCS displayed is based on your compliance as at the date and time the PIN is used.

You may cancel this PIN at any time before the expiry date reflected above. Once cancelled, a third party will not be able to verify your TCS.

SARS reserves the right to cancel the PIN in the event that it was fraudulently issued or obtained.

Should you have any queries please call the SARS Contact Centre on 0800 00 SARS (7277). Remember to have your taxpayer reference number at hand when you call to enable us to assist you promptly.

Sincerely

ISSUED ON BEHALF OF THE SOUTH AFRICAN REVENUE SERVICE
Print TCC

Tax Clearance Certificate Number:
0071/2/2016/A00E5887011

Tax Clearance Certificate – Foreign Investment

Enquiries
0800 00 SARS (7277)
Approved Date
2016-03-11
Expiry Date
2016-10-01

Name R MNISI
Identity Number 8508220055089
Income Tax 0100559887
Amount to be Invested R250 000

The South African Revenue Service (SARS) has no objection to the expatriation of the funds indicated above.

It is confirmed that, on the basis of the information at the disposal of the South African Revenue Service (SARS), the above-mentioned taxpayer has complied with the requirements as set out in the Tax Administration Act.

This certificate is valid until the expiry date reflected above, subject to the taxpayer’s continued tax compliance. To verify the validity of this certificate, contact SARS through any of the following channels:
• via eFiling
• by calling the SARS Contact Centre
• at your nearest SARS branch

This certificate is issued in respect of the taxpayer’s tax compliance status only, and does not address any other aspect of the taxpayer’s affairs.
ALERT! Change in Status

- Overall compliance TCS monitored for
- Alert triggered only when status change from *Compliant* to *Non-compliant*
- Issue systematic alert – email or SMS.
- Allow Grace Period of ‘X’ days to fix non-compliance, else display overall non-compliant status to verifying entities and cancel/ withdraw all active TCCs
- My Compliance Profile reflects non-compliance
Verification – TCC

- Manual distribution of paper TCC to receiving entity
- TCC reflects that the validity is dependent on taxpayers compliance – must be checked by receiving entity
- The TCC validity can be checked online, at the SARS branch or call centre
- Verification result reflects current TCC status and can be issued in written format to verifying entity
Verification – TCC

TAX COMPLIANCE STATUS VERIFICATION

VERIFYING ENTITY

Tax Payer Name: Mr CL
Trading Name: Mr C
Tax Reference Number: 0293

QUERIED ENTITY

Tax Reference Number: 
Security PIN: 
TCC Number: 
Security Code: 953261
Verify Security Code: 
Continue
Verification – TCC

TAX COMPLIANCE STATUS VERIFICATION

You may only proceed to view the compliance status of the taxpayer mentioned below if you have been authorised by the taxpayer to view the status.

DETAILS OF TAXPAYER

Registered Name: ESTIE
Reg/CC/Trust No: 7803
Verification – TCC

### Result Summary

<table>
<thead>
<tr>
<th>Entity Details</th>
<th>Description</th>
<th>Status</th>
<th>Purpose</th>
<th>Approved Date</th>
<th>Expiry Date</th>
<th>Refresh</th>
<th>Open</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registered Name:</td>
<td>ESTIE</td>
<td>ACTIVE</td>
<td>Good Standing</td>
<td>2016-05-16</td>
<td>2017-05-16</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reg/CC/Trust No:</td>
<td>780301</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>INCOME_TAX:</td>
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<td></td>
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<td></td>
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<tr>
<td>TCC Number:</td>
<td>0700/2/2016/A000068936</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date/Time:</td>
<td>2016-05-16 11:02:41</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The response represents the taxpayer’s compliance status at the date and time of this response. It is important to note that the overall compliance status is not static and will change as the compliance status changes.
Verification – TCC

Dear CARL LOUIS

TAX CLEARANCE CERTIFICATE VERIFICATION

With reference to your tax clearance certificate (TCC) verification request, the South African Revenue Service (SARS) confirms the following:

<table>
<thead>
<tr>
<th>TCC Verification</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer Name</td>
<td>Estle</td>
</tr>
<tr>
<td>Trading Name</td>
<td></td>
</tr>
<tr>
<td>Tax Reference Number(s)</td>
<td>1394:</td>
</tr>
<tr>
<td>TCC Number</td>
<td>0700/2/2015/A000068936</td>
</tr>
<tr>
<td>Date of Verification</td>
<td>2016/05/16</td>
</tr>
<tr>
<td>TCC Type</td>
<td>Good Standing</td>
</tr>
<tr>
<td>TCC Status</td>
<td>ACTIVE</td>
</tr>
<tr>
<td>Tax Compliance Status Description</td>
<td>The TCC verified is valid and active. Note - SARS reserves the right to withdraw this certificate at any time should any return and/or tax become outstanding by the above taxpayer prior to the expiry date of this certificate.</td>
</tr>
</tbody>
</table>

Should you have any queries please call the SARS Contact Centre on 0800 00 SARS (7277). Remember to have your taxpayer reference number at hand when you call to enable us to assist you promptly.

Sincerely

ISSUED ON BEHALF OF THE SOUTH AFRICAN REVENUE SERVICE
Verification – TCS via PIN

- **eFiling specific:**
  - Activate the TCS verification service
  - Once-off activation process
  - View history of verifications performed

- **Branch specific:**
  - Case management – standard SARS processes

- **General:**
  - Access with PIN and tax number
  - Taxpayer details confirmation
  - View verification result
  - The TCS displayed is the current tax status of the taxpayer as at the date and time of the verification
  - A colour indicator will be displayed (**RED** = Non-compliant, **GREEN** = Compliant)
  - Additional information relating to the specific request will be displayed (e.g. Trading name, VAT number, investment amount, asset list etc.)
  - Result available to print
Verification – TCS via PIN

TAX COMPLIANCE STATUS VERIFICATION

VERIFYING ENTITY
Tax Payer Name: Mr CL
Trading Name: Mr C
Tax Reference Number: 0293

QUERIED ENTITY
Tax Reference Number: 
Security PIN: 
TCC Number: 
Security Code: 953261
Verify Security Code: 

Continue
Verification – TCS via PIN

TAX COMPLIANCE STATUS VERIFICATION

You may only proceed to view the compliance status of the taxpayer mentioned below if you have been authorised by the taxpayer to view the status.

DETAILS OF TAXPAYER

Registered Name: ESTIE
Reg/CC/Trust No: 7803
Verification – TCS via PIN

**Result Summary**

<table>
<thead>
<tr>
<th>Entity Details</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Registered Name:</td>
<td>ESTIE LE ROUX</td>
</tr>
<tr>
<td>Reg/CC/Trust No:</td>
<td>780301</td>
</tr>
<tr>
<td>INCOME_TAX:</td>
<td>1384:</td>
</tr>
<tr>
<td>PIN:</td>
<td>3BC77B04B9</td>
</tr>
<tr>
<td>Date/Time:</td>
<td>2016-05-16 10:59:58</td>
</tr>
</tbody>
</table>

The response represents the taxpayer’s compliance status at the date and time of this response. It is important to note that the overall compliance status is not static and will change as the compliance status changes.

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Description</th>
<th>Status</th>
<th>Purpose</th>
<th>Approved Date</th>
<th>Expiry Date</th>
<th>Refresh</th>
<th>Open</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compliant</td>
<td>The taxpayer is registered for tax and is currently compliant in respect of filing and payment responsibilities</td>
<td>ACTIVE</td>
<td>Good Standing</td>
<td>2016-05-16</td>
<td>2017-05-16</td>
<td>Refresh</td>
<td></td>
</tr>
</tbody>
</table>
Verification – TCS via PIN

TAX COMPLIANCE STATUS

Enquiries should be addressed to SARS:

Contact Detail
SARS
Contact Centre Tel: 0800 00 SARS (7277)
Alberton
1528
SARS online: www.sars.gov.za

Details
Taxpayer Reference Number: 0293
Case Number:
Issue Date: 2016/05/16

Dear Carl Louis

TAX COMPLIANCE STATUS VERIFICATION

With reference to your tax compliance status (TCS) verification request, the South African Revenue Service (SARS) confirms the following:

<table>
<thead>
<tr>
<th>TCS Verification</th>
</tr>
</thead>
</table>
| Taxpayer Name                            | Este
| Trading Name                             |   |
| Tax Reference Number(s)                   | 1394 |
| PIN                                      | 38C7780489 |
| Date of Verification                     | 2016/05/16 |
| Tax Compliance Status Type               | Good Standing |
| Tax Compliance Status                    | Compliant |
| Tax Compliance Status Description        | The taxpayer is registered for tax and is currently compliant in respect of filing and payment responsibilities |

Should you have any queries please call the SARS Contact Centre on 0800 00 SARS (7277). Remember to have your taxpayer reference number at hand when you call to enable us to assist you promptly.

Sincerely

ISSUED ON BEHALF OF THE SOUTH AFRICAN REVENUE SERVICE
Verification – Interface

- Standardised real-time interface requirement
- 3rd Party submits a single request containing taxpayer registered particulars and SARS issues response containing the compliance status of the corresponding taxpayer
- No human intervention

*(Only National Treasury (NT) currently – between CSD and TCC/ TCS)*
Tax Compliance Status: Implemented April 2016

- MY COMPLIANCE PROFILE
- REQUEST TCS
- CHALLENGE STATUS
- TCS VERIFICATION
- SERVICE ACTIVATION/AUTHENTICATION
- PRINT TCC
- VERIFY CERTIFICATE
- PROFILE CONFIRMATION
- PIN MANAGEMENT
- ALERT STATUS CHANGE
- VERIFICATION INTERFACE