



South African Revenue Service

PRACTITIONER CONNECT - ISSUE 12: JUNE 2018

TAX SEASON 2018 – TAX PRACTITIONERS REQUESTED TO SUBMIT RETURNS VIA SARS eFILING

In preparation for the 2018/2019 Tax Season, we have been working closely with the Recognised Controlling Bodies (RCBs) to improve our service delivery to tax practitioners.

This year we urge you strongly to utilise the eFiling platform as it has been designed to make it easy for tax practitioners to submit returns. Furthermore, by using eFiling you will avoid the long queues at our branches during Tax Season, saving you valuable time.

Please note that our branches will no longer accept Income Tax Return (ITR12) submissions from tax practitioners which are submitted during tax season at a SARS branch. We have instead put together a comprehensive list of Service Channel Offerings in consultation with the RCBs. This is available on the SARS website www.sars.gov.za and will also be distributed by the RCBs to their members.

Forgotten your eFiling username or password?

If you have forgotten your eFiling username and password you can reset these either online or by calling our Contact Centre:

- **Online through the eFiling website**

Go to the eFiling website and click on the Login button. From there, click on 'For a Reminder of your username,' or if you have forgotten your password [click here](#).

- **Calling the Contact Centre**

An automated self-service option is available on 0800 00 7277 to reset your password and receive it via sms or email. Follow these easy steps to have your password reset:

- Call the SARS Contact Centre on 0800 00 7277
- Listen to the available options, and select "If you have forgotten your personal eFiling password"
- When asked, enter the following details:
 - o Tax reference number followed by the hash (#) key
 - o South African ID number or company registration number followed by the hash (#) key.
- If your contact details have changed, you will be transferred to the contact centre agent to help you reset your password
- Please remember to have your identity number and Practitioner Number on hand before calling the Contact Centre.

For more information you can visit the SARS website www.sars.gov.za or call the SARS Contact Centre on 0800 00 7277.

SARS TO HOST BRICS HEADS OF TAX AUTHORITIES

The South African Revenue Service (SARS) will this month host the Heads of Tax authorities from BRICS member countries: Brazil, Russia, India China and South Africa, with a view to enhance relations, further improve co-operation and promote development among BRICS member countries.

The meetings, which take place in Sandton from 18 to 21 June 2018, follow the heads of Customs administrations meetings that took place in Durban during April 2018. These discussions are a precursor to the 10th BRICS Summit, which South Africa will host as chair of BRICS in July 2018.

The tax administration meetings provide a unique and significant platform to share best practices and to explore areas for multilateral tax co-operation and capacity building between the BRICS member countries. This year contemporary tax issues such as the improvement of tax enforcement technology and addressing the challenges arising from the development of virtual transactions are expected to be among the topics for discussion.

COUNTRY-BY- COUNTRY (CBC) REPORTING: SUBMISSION AND EXCHANGE OF INFORMATION

Taxpayers are reminded that an Ultimate Parent Company (UPE) or other MNE entity liable to file a CbC Report, master file and local file must do so no later than 12 months after the last day of the Reporting Fiscal year of the MNE Group. Notifications pertaining to the entity responsible for filing these reports must be provided to SARS by the same date.

On 23 December 2016 regulations specifying the changes to the CbC Reporting Standard for MNE Groups specifically required for South Africa's circumstances were published. The ultimate parent entity, resident in South Africa, of a multinational group with total consolidated group revenue of R10 billion, or more for the previous financial year must submit the required information on a CbC01 form using the SARS eFiling platform.

Automatic exchange of this information will commence by the end of June 2018 when SARS will implement a system making provision for the transmission of CbC reports to other tax jurisdictions. This is in terms of the Multilateral Competent Authority Agreement (MCAA) and bilateral Competent Authority Agreement, as well as the exchange of transfer pricing documentation on request between the participating authorities.