



29 July 2021

To: The South African Revenue Service

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RE: SUBMISSION REGARDING ISSUES EXPERIENCES WITH THE RAV01 FORM

Dear Mark,

Introduction

The Registration, Verifications and Amendments (RAV01) form was recently converted from the Adobe format to the HTML5 format. This conversion was well received by many taxpayers as it allows taxpayers and tax practitioners to view and maintain legal entity registration details on eFiling.

The South African Institute of Taxation (SAIT) has received several queries from members regarding difficulties experienced with the RAV01 form. These challenges include the following:

1. Practitioners are unable to select a Recognised Controlling Body (RCB) to obtain a PR number;
2. The '*Maintain SARS registered details*' tab not being available; and
3. The trust registration number format not being recognised by the RAV01 form.

1. Practitioners unable to select a controlling body to obtain a PR number

For an eligible tax practitioner to register and receive a PR number, the tax practitioner must belong to a RCB. As a result, the RCB that the tax practitioner belongs to is a mandatory field when registering as a tax practitioner on eFiling.

Since 7 July 2021, some SAIT members are unable to obtain their PR numbers due to them being unable to select a RCB on eFiling. The impact of the challenge is felt particularly strongly since we are in the midst of Filing Season, 2021.

This matter was brought to SARS' attention through escalating a number of specific queries via the SARS Stakeholder Engagement Team. According to our understanding the matter will only be resolved around the weekend of 7-8 August 2021.

We request urgent resolution to enable members to continue to practice their profession and assist taxpayers to meet the Filing Season, 2021 deadlines.

2. The '*Maintain SARS registered details*' tab not being available

With the introduction of the new RAV01 form, the '*Maintain SARS registered details*'-tab is only available to users with full admin rights. In most instances, the portfolio administrator with the full admin right is a senior tax practitioner within an organisation.



These tax practitioners employ tax consultants within their firms to deal with the administration and maintenance of their clients. The tax consultants are then granted user rights to perform these functions.

With the new RAV01 form only allowing a user with full admin rights access to maintain SARS registered details, the efficiency and workflow in many practices have been disrupted. In many cases, it is impractical for the tax practitioner/ portfolio administrator to update the registered details for all the taxpayers under the tax practitioner's profile.

In addition, the granting of specific rights to certain users allows the tax practitioner to exercise certain control measures within the organisation. As an internal control measure, the access rights needs to be limited to the function that the tax consultant is mandated to perform within the organisation. Granting full admin rights to every user in the profile will result in a lack of segregation of duties within an organisation. Providing this level of access to junior staff prevents the tax practitioner from mitigating and managing the risk of fraud. We request that SARS consider an alternative solution.

3. Trust Registration Number

SAIT has received several queries regarding the RAV01 form not recognizing the trust registration number. With the ongoing 2021 Filing Season, many trusts are negatively affected by this technical difficulty on the RAV01 form and are therefore unable to submit the ITR12T return. We attach an annexure for ease of reference.

After escalating a few trust cases, a SARS consultant has advised SAIT that a virtual appointment for each trust must be scheduled for a SARS branch agent to manually update the trust registration number. Considering the number of trusts involved and the 7-day appointment cycle restriction, SAIT is of the view that this workaround is impractical.

It is worthwhile to note that the initial registration was processed manually by a SARS agent. Several members have reported the inability of some SARS Contact Centre agents to identify the reason for the specific mismatch. Members have also reported that some updates were done incorrectly, which in turn required a second appointment. It would be of great assistance if SARS could consider an alternative channel for the updates and share the prescribed format for the trust registration number with RCBs.

Yours faithfully,

SAIT

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