FAQ

01 What is a Tax or Public Representative and why is it necessary?

On 1 July 2021, it became a legislative requirement that all entities in South Africa adhere to the Protection of Personal Information Act (POPIA).

SARS had to change its systems as of 1 July 2021 to comply with the act above. To do so each business is required to appoint a Registered Tax Representative.

This Registered Tax Representative is responsible for the entities' information and has authority over who can access this information on the E-filing platform.

02 What this means is that for a Tax Practitioner to be able to file any returns or view a client's profile, there must be a registered tax representative to:

1. Authorize the tax type (profile) transfer by way of an OTP via email or text.
2. Sign a resolution for a Power of Attorney giving the tax practitioner authorization to contact SARS on their behalf to assist with any issues.

03 What is the process to appoint a tax representative?

1. **Our team will reach out requesting:**

- Proof Of address for the director.
  - Not older than 3 months, (A bank Statement will not be accepted)
  - The proof of address can be:
    - Utility address or
    - Lease Agreement
- Clear Copy of ID on both sides (IF it's the card will need front and back)
- Head and shoulder photo of you doing the below (example attached)
  - Holding your ID in 1 hand
  - Holding a note saying "Update my details" in the other.

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2. Once received they will draft the following to be signed:

- Representative Appointment Resolution appointing the director as the representative.
- Power of Attorney (POA) appointing ITS Tax as the tax practitioner for the entity.
- CRA01 (SARS formatted form to update your proof of address)

3. Our team will then submit the documents to SARS.

- SARS allows itself up to 21 business days to process the request.
- To expedite this process our team will book an appointment with an agent once the documents are uploaded and request, they assist with the appointment of the tax representative while on the call.
- Once the appointment has been processed, our team will transfer over the tax types and ask the tax representative to provide them with an OTP to authorize the transfer to our profile.

4. Our Accounting and Tax team can then start reviewing or submitting returns on the entities behalf.

ITS GROUP