

EXTERNAL GUIDE

TAX REFERENCE NUMBER (TRN) ENQUIRY SERVICES ON EFILING

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1 PURPOSE

- The purpose of the guide is to assist authorised Institutions to request or verify a clients Tax Reference Number (TRN) for Income Tax, Value Added Tax (VAT) and Pay As You Earn (PAYE) via eFiling.
- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS values, code of conduct and the applicable legislation.
- Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.

2 INTRODUCTION

- SARS aims to provide the best service to all stakeholders by improving the quality of reporting data and by so doing enhance the level of compliance linked to those reporting institutions that are obligated to fulfil their 3rd party data reporting requirements as per section 26 of the Tax Administration Act (TAA).
 - One of these initiatives is providing an authorized reporting institution with their clients Tax Reference Number (TRN) upon request.
 - This also falls in line with the SARS strategic objectives of increased tax compliance and increased ease and fairness of doing business with SARS.
- Reporting institutions have an obligation to fulfil their 3rd party data reporting requirements towards SARS, which includes the submission of a TRN with their correlating data submissions. Taxpayers are not always aware of their TRN or cannot be successfully contacted to provide this information and this result in the data submitted by reporting institutions to be incomplete.
 - In view of this, SARS is committed to assisting reporting institutions by providing the TRN to them to assist them to comply with their obligation of submitting accurate and complete 3rd party data to SARS.
 - Legislatively SARS can share this information (TRN) as set out in section 69(8)(a) of the TAA.
- Reporting institutions that want to partake in this exchange of information will have to be activated on SARS eFiling for the bulk TRN request service.
 - The activation process entails a verification process to authenticate the activation request for this service.
 - Once activated, the institution will be able to submit a bulk file request to SARS.
 - The institution must compile a bulk request via a data file submission as per the SARS external Business Requirements Specification (BRS) for the TRN request service.
 - This data file must then be submitted to SARS via the existing Direct Data Flow channels either Connect Direct or Secure Web: HTTPS channels.
 - The institution is required to authorise the file processing via SARS eFiling before SARS will be able to process the file.
 - Once authorised the file will be processed and the institution will receive a response file once the process has been completed.
- The Tax Reference Number functionality on eFiling has been enhanced to include the ability to request and confirm Single Requests for Tax Reference numbers as well as to indicate the history of all Single Tax Reference Number requests.

3 REQUIREMENTS

- When requesting your clients TRN the following requirements must be met:
 - To register for the TRN request service, the reporting institution must be:
 - Registered and activated for Corporate Income Tax (CIT) and/or Value Added Tax (VAT) and/or Pay As You Earn (PAYE) on eFiling;

- For Bulk TRN Requests the Enrolment and activation for submission of their third party data via either Connect Direct or Secure Web: HTTPS channels
 - Registered for third party data submissions.
- Only the eFiling administrator and/or registered representative (RR) of the reporting institution may activate the TRN request service.
- The reporting institution may verify/confirm tax reference numbers for Income Tax, Value Added Tax (VAT) and Pay As You Earn (PAYE) for entities as indicated in the below table:

Entity type	Request	Confirm
Individual	√	√
Company	√	√
Trust	√	√
Other	X	√

- Entities that have been activated successfully for the TRN Request Service will be able to request or verify a single TRN, online via eFiling.
- Some reporting institutions will automatically be registered for the TRN request service by SARS.
 - If your reporting institution has not been activated, proceed as per section 4 of this guide.
- Refer to the following guides available on the SARS website www.sars.gov.za, on how to register and enrol for these channels:
 - GEN-ENR-01-G01 - Guide for submission of third party data using the connect direct channel
 - GEN-ENR-01-G02 - Guide for submission of third party data using the HTTPS channel

4 ACTIVATION

4.1 TRN ACTIVATION

- To activate the TRN request service –
 - Click **Returns** and **Tax Reference Number Request**.
 - Click **Activation** and the **Tax reference number request** screen will display.



Tax Reference Number Request

Taxpayer Name
 Trading Name
 Registration No / ID No

SERVICE ACTIVATION

Tax Reference Number

Please provide a short motivation why you require the TRN service

Status: **NB: 3rd party enrollment is a prerequisite for using the bulk TRN request service. For the guide on how to enroll for 3rd party submissions please go to [GUIDE FOR THE SUBMISSION OF THE THIRD PARTY DATA USING THE HTTPS CHANNEL](#).**

- Complete your organisation **Tax Reference Number** and include the **motivation why the TRN service is required**.
- Once completed, click Activate and the following screen will display.

Tax Reference Number Request

Your request to activate the service was submitted to SARS successfully. Your activation request is in process. Please return to this page at a later stage for your activation result.

Taxpayer Name
 Trading Name
 Registration No / ID No

SERVICE ACTIVATION

Tax Reference Number

Please provide a short motivation why you require the TRN service

Status: **Awaiting Registration Verification**
NB: 3rd party enrollment is a prerequisite for using the bulk TRN request service. For the guide on how to enroll for 3rd party submissions please go to [GUIDE FOR THE SUBMISSION OF THE THIRD PARTY DATA USING THE HTTPS CHANNEL](#).

- Note that the status on the **Tax Reference Number Request** page will be *“Awaiting Registration Verification”*

Tax Reference Number Request

Taxpayer Name
 Trading Name
 Registration No / ID No

SERVICE ACTIVATION

Tax Reference Number

Please provide a short motivation why you require the TRN service

Status: **Awaiting Registration Verification**
NB: 3rd party enrollment is a prerequisite for using the bulk TRN request service. For the guide on how to enroll for 3rd party submissions please go to [GUIDE FOR THE SUBMISSION OF THE THIRD PARTY DATA USING THE HTTPS CHANNEL](#).

- Once activated the status will change to *“Successfully Activated”*
- If the TRN service is no longer required on eFiling, click the “De-activate” button on the Activation screen. The status on the Tax Reference Number Request screen will indicate that the request was submitted to SARS as indicated in the below screen.

Tax Reference Number Request

Your request for Deactivation was submitted successfully to SARS.

Taxpayer Name
 Trading Name
 Registration No / ID No

SERVICE ACTIVATION

Tax Reference Number

Please provide a short motivation why you require the TRN service

Status: Registration Cancelled by User
 NB: 3rd party enrollment is a prerequisite for using the bulk TRN request service. For the guide on how to enroll for 3rd party submissions please go to [GUIDE FOR THE SUBMISSION OF THE THIRD PARTY DATA USING THE HTTPS CHANNEL](#).

4.2 TRN ORGANISATION ACTIVATION

- To validate that your institution is activated:
 - Click **Organisation**
 - Click **Right Groups**
 - Select **Manage Groups** and the **Group Details** screen will be displayed.

The screenshot shows the SARS eFiling interface. The top navigation bar includes Home, User, Organisations, Returns, Customs, Duties & Levies, Services, Tax Status, Contact, and Log Out. The left sidebar contains various menu items including Tax Reference Number, Identification Number, My Profile, Organisation, SARS Registered Details, Employee Registration, Admin Reports, Rights Groups, Manage Groups, and Organisation Setup. The main content area displays 'Group Details' with a 'Setup New Group' button. Below this is a table with the following data:

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
Companies	Submissions	Yes	Open	Manage Payers	Manage Users
1					

- Click the **Open** hyperlink and the following screen will be displayed.

UPDATE GROUP DETAILS

Group Name:

Authorisation Level:

Access To Payments:

Tax Types:

- Provisional Tax (IRP6)
- VAT201
- Organisation Income Tax (ITR14/IT12E/ITR12T)
- Individual Income Tax (ITR12)
- Employee's Tax (EMP201)
- IT56 - Secondary Tax On Companies (STC)
- EMP501 - Submission
- Customs Agent
- Excise Agent
- VAT Admin Penalty
- PAYE Admin Penalty
- IT Admin Penalty
- Transfer Duty
- Third Party Appointment Banks
- Dividends Withholding Tax (DWT)
- Third Party Appointment Employers
- Third Party Appointment Other
- Tax Compliance Status
- Tax Compliance Status Verification
- IT3
- Medical Scheme Contribution
- Insurance Payment
- Withholding Tax on Interest (WTI)
- Foreign Tax Information (FTI)
- Mineral Royalties (MPR3)
- CBC
- TRN (Tax Reference Number)
- Directives
- ITR12 Cancelled

Do you want to import taxpayers from an existing group?

Yes No

- Select **TRN (Tax Reference Number)** and click **Update**.

5 BULK REQUESTS FOR TRN

- Upon activation, the reporting institutions are required to compile and submit a request file according to the SARS external BRS for the TRN request service to either validate an existing TRN or request their client's TRN.
- The representative taxpayer of the institution is requested to email SARS at the following email address bus_sys_cdsupport@sars.gov.za to request the SARS TRN external BRS. Kindly ensure that the email is headed "Requesting external BRS for SARS TRN service"
- Prepare the file as per SARS external BRS and note the file size and structure requirements stipulated.
- Once completed, upload the file on either Connect Direct or Secure Web: HTTPS channels.
- Once the entire file has been uploaded and validated, the registered representative of the reporting institution will receive an email informing them that they need to authorise the TRN request file on eFiling.
 - **Note that failure to adhere to the notifications to authorise your TRN request file within 9 working days will result in your organisations' request being cancelled.**

6 STATUS DASHBOARD AND AUTHORISATION FOR BULK TRN REQUESTS

- Once the file has been uploaded and email received, the registered representative of the organisation must authorise the file.
- Visit the **Tax Reference Number Request Dashboard and Authorisation** page on eFiling.
 - Click **Returns**
 - Click **Tax Reference Number Request**
 - Select **Status Dashboard and Authorisations**



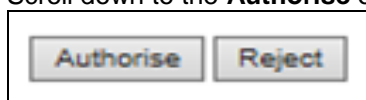
- The **Tax Reference Number Request Dashboard and Authorisations** page will display



- Click **Open** button and the following screen will be displayed.



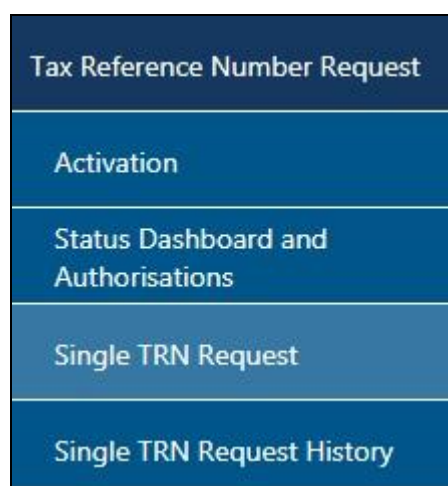
- Note the disclaimer. Click on the checkbox beside the disclaimer
- Scroll down to the **Authorise** or **Reject**



- To authorise the file, click **Authorise**.
 - If authorised,
 - The status on the **Tax Reference Number Request Dashboard and Authorisation** page will change to *"In Progress."*
- To reject the file, click **Reject**.
 - If rejected,
 - The status on the **Tax Reference Number Request Dashboard and Authorisation** page will change to *"Void."*
- Once the summary file has been authorised by the registered representative of the reporting institution:
 - The correlating response file will be compiled and sent to the submission channel used by the reporting institution.
 - An email will be sent to the registered representative to inform him/her that the response file has been issued via the channel of submission.
- **Note the following regarding the results provided via response files to your reporting institution:**
 - SARS will only provide results where there is a 100% match between the data submitted and what SARS has on record and SARS will not provide a TRN for the request if duplicate entities are matched on the SARS systems
 - SARS will not provide a TRN or validate a TRN where the tax reference number has been deactivated.

7 SINGLE TRN REQUEST

- Entities that have been activated for TRN can request or confirm a single tax reference number.
- Click on Single TRN Request.



- The Single TRN Request screen will be displayed.

Single TRN Request

TRN Reason	PAYE Reference Number	TRN Request Type	
TRN Tax Type	Nature of Entity	Identification Type	

Declaration

The submitting entity declares that the intention for requesting the tax reference number of the entity captured in this request is specifically for the purpose specified in the Tax Reference Number Request reason field.

- The following fields will be displayed for completion:

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GEN-ENR-01-G08

- **TRN Reason** – the reasons will be displayed depending if the eFiling profile is activated for both TRN and 3rd party data or only for TRN.
 - For Purposes of FICA requirement
 - For Purposes of RICA requirement
 - For Purposes of Employer to employee relationship (Payroll, annuities, pensions and lump sum benefits)
 - For Purposes of complying to SARS 3rd party data requirements (FATCA, CRS, IT3, Insurance payments, DWT, Medical Aid submissions and any future 3rd party submission that includes as a field tax registration number)
 - For Purposes of searching for a VAT vendor.
 - **PAYE Reference Number - Note – this field will only be enabled and be mandatory when the TRN reason, “For Purposes of Employer to employee relationship” has been selected. The PAYE number that is captured here MUST exist, be active and belong to the requesting entity, else the request will be rejected]**
 - **TRN Request Type**
 - TRN Request
 - TRN Confirmation
 - **TRN Tax Type** – the TRN reason selected will determine which TRN tax Type to display.
 - PAYE
 - VAT
 - Income Tax
 - **Nature of Entity** – based on this selection, the relevant fields will be displayed on the TRN capture screen.
 - Individual
 - Individual Foreign
 - Company
 - Trust
 - Other
 - **Identification Type**
 - South African ID number
 - Foreign ID number
 - Foreign Passport number
 - South African Company/Close Corporation registration number
 - Foreign company registration number
 - South African trust registration number
 - Foreign trust registration number
- Below is an example of the TRN Capture screens based on the Nature of Entity selected as Individual, Company and Trust:

□ **Individual**

Full Names	Initials	Surname
Identification Number	Date of Birth 	Trading Name
Income Tax Reference Number		
		<input type="button" value="Save"/> <input type="button" value="Submit"/>

□ **Company:**

Registration Name	Registration Date  	Identification Number
Trading Name	Income Tax Reference Number	
		<input type="button" value="Save"/> <input type="button" value="Submit"/>

▫ **Trust:**

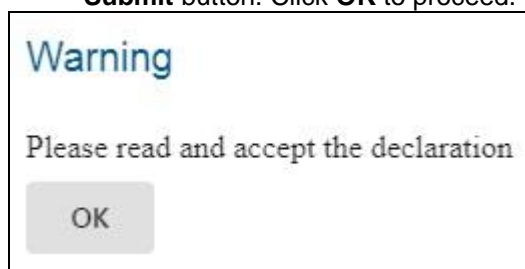
Registration Name Registration Date Identification Number

Registered Master Office Income Tax Reference Number

Registered Master Office is required

Save Submit

- Once all the relevant fields have been completed for the TRN request, ensure that the declaration are read and selected, before submitting the request.
- If you wish to **SAVE** the TRN request or confirmation, select the **SAVE** button. This entry can be retrieved via the Single TRN Request History function and then you can complete and submit the request at a later stage.
- If you have not selected the Declaration, a warning message will be displayed once you select the **Submit** button. Click **OK** to proceed.



- **Note:** One of the following messages will be displayed based on the information captured and what SARS results have on record :
 - Existing tax number found: 0000000000
 - “SARS confirms that the demographic details and the tax number supplied, belongs to the same entity”
 - “SARS confirms that according to our records the entity exists but the tax number is currently INACTIVE”
 - “The information you supplied cannot be matched to an entity on our records”
 - “The information you supplied cannot be matched to a unique entity on our records”
 - “The demographic details and the tax number supplied cannot be matched to the same entity”
 - The PAYE number you entered is either not ACTIVE or does not belong to the entity making this TRN enquiry. Please correct the information and resubmit.

8 SINGLE TRN REQUEST HISTORY

- The **Single TRN Request History** function will display a history of all the Single TRN Requests for PAYE, VAT and Income Tax.



- Select the **TRN Tax Type**, either PAYE, VAT or Income Tax.

- A list of the TRN requests will be displayed as indicated in an example below.

- Click View or Open button.
 - The View button will display the tax reference number.
 - The Open button will display the information captured on the TRN request

9 ENQUIRIES

- Should the registered representative of the reporting institution require assistance regarding the Tax Reference Number (TRN) request service activation or progress with regards to the TRN Requests made via Connect Direct /HTTPS, a detailed request must be emailed to the “3rd Party Data unit” on the following email address: bus_sys_cdsupport@sars.gov.za.

10 CROSS REFERENCES

Document #	Document Title
GEN-ENR-01-G02	Guide for submission of third party data using the HTTPS Channel
GEN-ENR-01-G01	Guide for the submission of third party data using the connect direct channel
GEN-ELEC-18-G01	How to Register for eFiling and Manage Your User Profile

11 DEFINITIONS AND ACRONYMS

AEOI	Automatic Exchange of information
CRS	Common Reporting Standard
FATCA	US Foreign Account Tax Compliance Act
HTTPS	Hyper Text Transfer Protocol Secure
PAYE	Pay As You Earn
PIT	Personal Income Tax
Reporting Institution	This includes all institutions reporting 3 rd party data to SARS
SARS	South African Revenue Service
TAA	Tax Administration Act No. 28 of 2011
TRN	Tax Reference Number
VAT	Value Added Tax

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your own registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 7277
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).