

## South Africa - Information on Tax Identification Numbers

### Section I – TIN Description

Taxpayer reference numbers are allocated to a person obliged to register as a taxpayer or does so voluntarily. The allocation is regulated under Chapter 3 of the Tax Administration Act, 2011, in particular section 24 that provides as follows:

**24. Taxpayer reference number.**—(1) SARS may allocate a taxpayer reference number in respect of one or more taxes to each person registered under a tax Act or this Chapter.

(2) SARS may register and allocate a taxpayer reference number to a person who is not registered.

(3) A person who has been allocated a taxpayer reference number by SARS must include the relevant reference number in all returns or other documents submitted to SARS.

(4) SARS may regard a return or other document submitted by a person to be invalid if it does not contain the reference number referred to in subsection (3) and must inform the person accordingly if practical.

The South African Tax Identification number is only issued by the South African Revenue Service and can be found on all Taxpayer specific correspondence addressed to the Taxpayer. An Income Tax Reference number is only issued by SARS when a person/entity registers for Income Tax purposes. The TIN issued is valid for a lifetime and does not change even when a tax account is coded estate. While different numbers are issued for Valued Added Tax (VAT) and Pay As You Earn (PAYE) we only require the Income Tax Reference numbers for CRS purpose.

### Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

#### Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

|             |     |          |     |
|-------------|-----|----------|-----|
| Individuals | Yes | Entities | Yes |
|-------------|-----|----------|-----|

### Section II – TIN Structure

A South African Income Tax reference number is 10 numeric digits long, with a slash after the fourth and seventh digit. The tax reference number can only start with 0, 1, 2, 3 or 9 e.g. 1876/234/203

### Section III – Where to find TINs?

The TIN is used in almost all correspondence between SARS and the taxpayer as well as in prescribed documents such as returns (Form IT 12 – individuals – and Form IT14 – legal entities); assessments (Form IT34), , audit correspondence, notices of objection & appeal (Form NOO & NOA) and related dispute correspondence. It is also used in third party information requests.

### Section IV – TIN information on the domestic website

n/a

### Section V – Contact point for further information

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