

SARS eFiling AIT Application Guide

Last Updated: 6 May 2024

Before you start, please note the following:

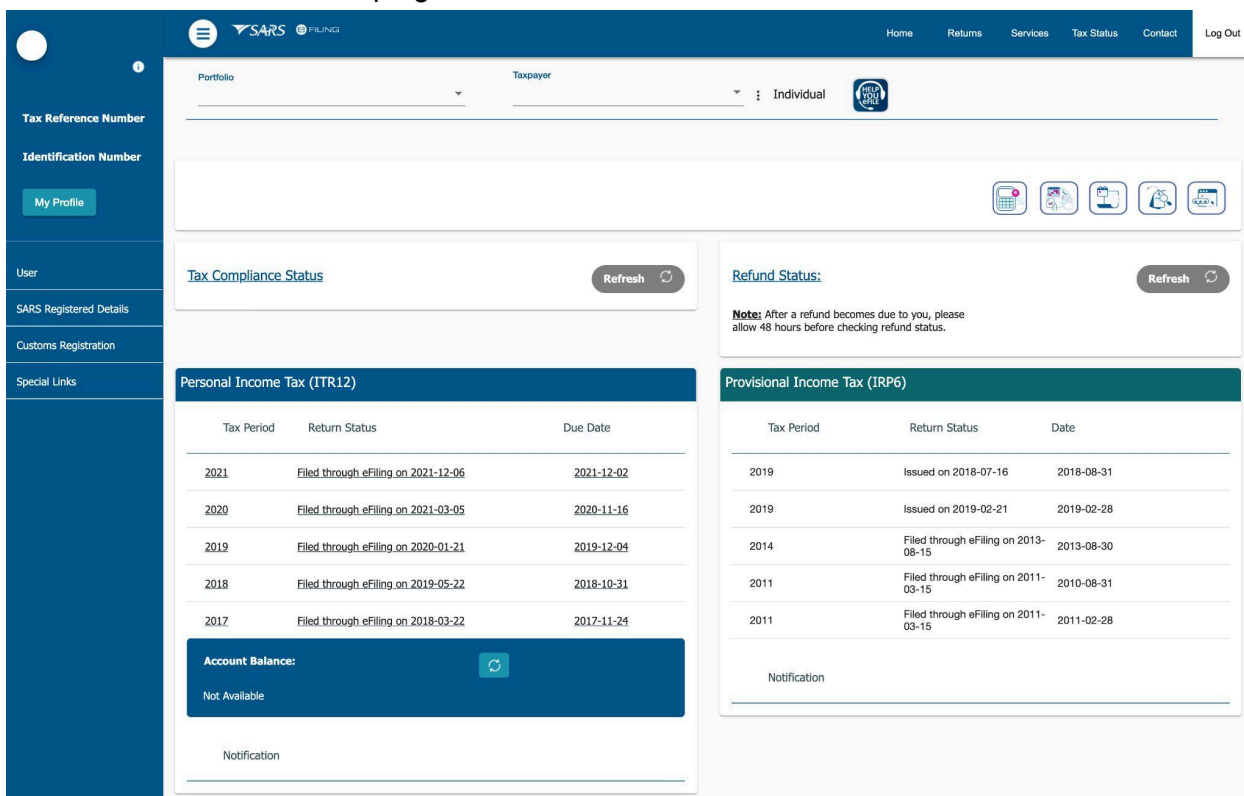
- This guide is specific to submitting an AIT application for crypto arbitrage through Shiftly.
- If you have not used eFiling before it's recommended that you familiarise yourself with the platform or make use of a tax practitioner.
- Please ensure that you are tax-compliant before you submit your AIT application.
- This is not an official SARS-issued guide or tax advice.
- Your AIT being approved is not guaranteed and will vary from case to case.

Step 1

[Login to eFiling](#) (it is recommended to do this on a PC and not a mobile device). If you have not registered for eFiling you'll have to do this before you can proceed.

Step 2

Click on **Tax Status** in the top right corner.



The screenshot shows the SARS eFiling Tax Status page. The top navigation bar includes Home, Returns, Services, Tax Status, Contact, and Log Out. The main content area is divided into several sections:

- Tax Reference Number** and **Identification Number** fields.
- My Profile** button.
- User** section with a **Refresh** button.
- SARS Registered Details** and **Customs Registration** sections.
- Special Links** section.
- Tax Compliance Status** section with a **Refresh** button.
- Refund Status:** section with a **Refresh** button and a note: "Note: After a refund becomes due to you, please allow 48 hours before checking refund status."
- Personal Income Tax (ITR12)** table:

Tax Period	Return Status	Due Date
2021	Filed through eFiling on 2021-12-06	2021-12-02
2020	Filed through eFiling on 2021-03-05	2020-11-16
2019	Filed through eFiling on 2020-01-21	2019-12-04
2018	Filed through eFiling on 2019-05-22	2018-10-31
2017	Filed through eFiling on 2018-03-22	2017-11-24

- Account Balance:** Not Available
- Provisional Income Tax (IRP6)** table:

Tax Period	Return Status	Date
2019	Issued on 2018-07-16	2018-08-31
2019	Issued on 2019-02-21	2019-02-28
2014	Filed through eFiling on 2013-08-15	2013-08-30
2011	Filed through eFiling on 2011-03-15	2010-08-31
2011	Filed through eFiling on 2011-03-15	2011-02-28

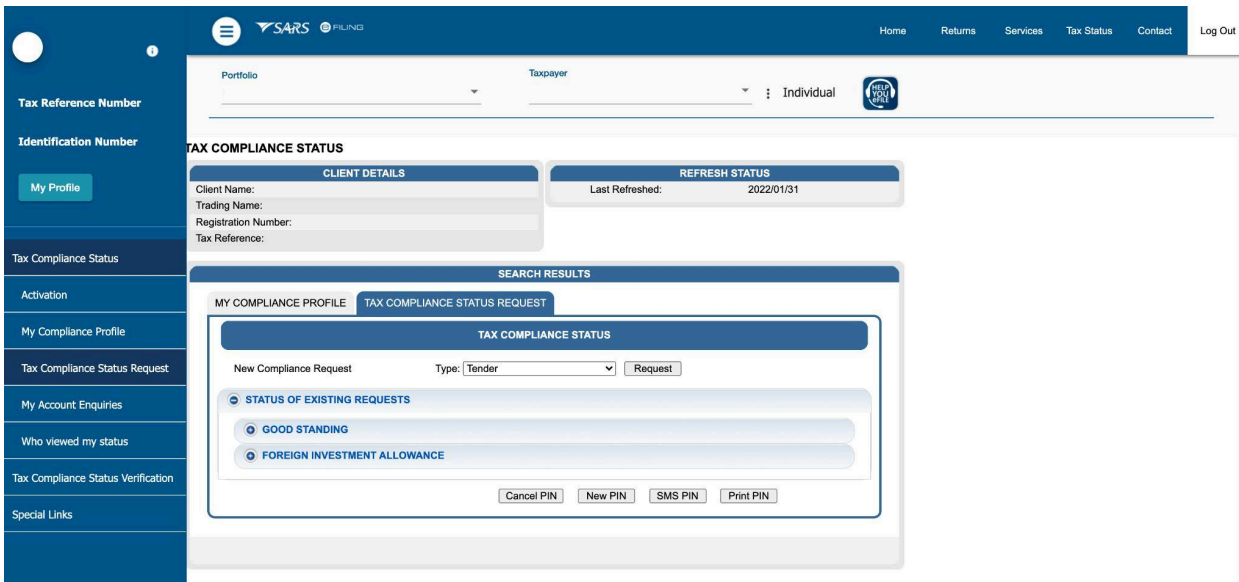
Notification

Step 3

Click on **Tax Compliance Status** in the left menu.

Step 4

Click on **Tax Compliance Status Request** in the left menu.



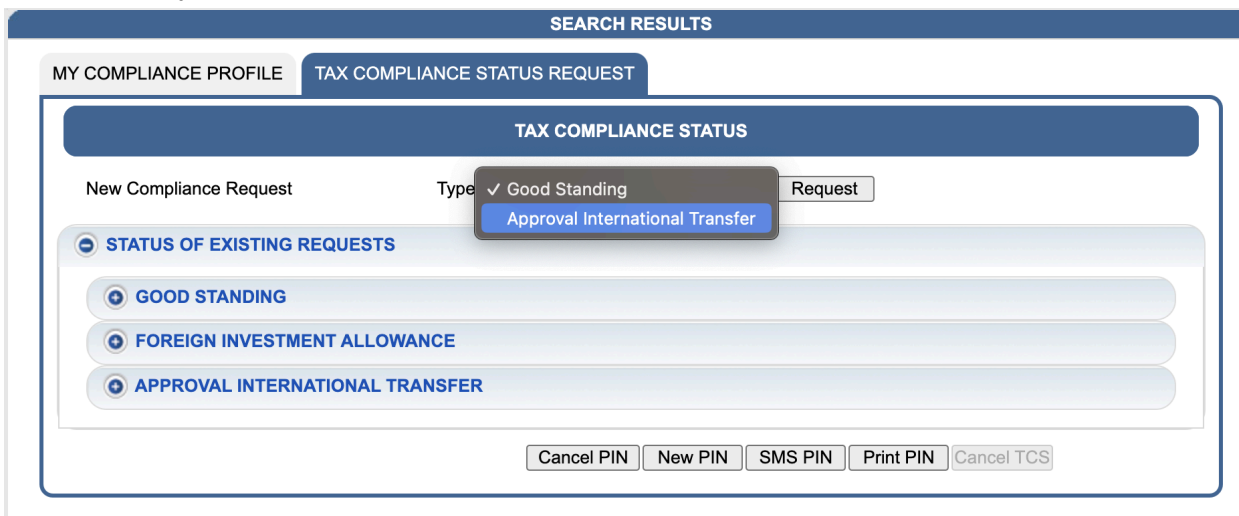
The screenshot shows the Shiftly Tax Compliance Status page. The top navigation bar includes 'Home', 'Returns', 'Services', 'Tax Status', 'Contact', and 'Log Out'. The left sidebar contains a menu with items like 'My Profile', 'Tax Compliance Status', 'Activation', 'My Compliance Profile', 'Tax Compliance Status Request', 'My Account Enquiries', 'Who viewed my status', 'Tax Compliance Status Verification', and 'Special Links'. The main content area is titled 'TAX COMPLIANCE STATUS' and features a 'CLIENT DETAILS' section with fields for Client Name, Trading Name, Registration Number, and Tax Reference. A 'REFRESH STATUS' section shows 'Last Refreshed: 2022/01/31'. Below this is a 'SEARCH RESULTS' section with tabs for 'MY COMPLIANCE PROFILE' and 'TAX COMPLIANCE STATUS REQUEST'. The 'TAX COMPLIANCE STATUS REQUEST' tab is active, showing a 'New Compliance Request' form with a 'Type' dropdown set to 'Tender' and a 'Request' button. Below the form is a 'STATUS OF EXISTING REQUESTS' section with three items: 'GOOD STANDING', 'FOREIGN INVESTMENT ALLOWANCE', and 'APPROVAL INTERNATIONAL TRANSFER'. At the bottom of the form are buttons for 'Cancel PIN', 'New PIN', 'SMS PIN', and 'Print PIN'.

Step 5

Click on **TAX COMPLIANCE STATUS REQUEST** in the **SEARCH RESULTS**

Step 6

Click on the Type dropdown and select: **Approval International Transfer**



This screenshot is a zoomed-in view of the 'TAX COMPLIANCE STATUS REQUEST' section from the previous screenshot. The 'Type' dropdown menu is open, showing three options: 'Good Standing' (selected), 'Approval International Transfer', and 'Request'. The 'STATUS OF EXISTING REQUESTS' section is visible below, showing 'GOOD STANDING', 'FOREIGN INVESTMENT ALLOWANCE', and 'APPROVAL INTERNATIONAL TRANSFER'. At the bottom of the form are buttons for 'Cancel PIN', 'New PIN', 'SMS PIN', 'Print PIN', and 'Cancel TCS'.

Step 7

Click **Request**

MY COMPLIANCE PROFILE TAX COMPLIANCE STATUS REQUEST

TAX COMPLIANCE STATUS

New Compliance Request Type:

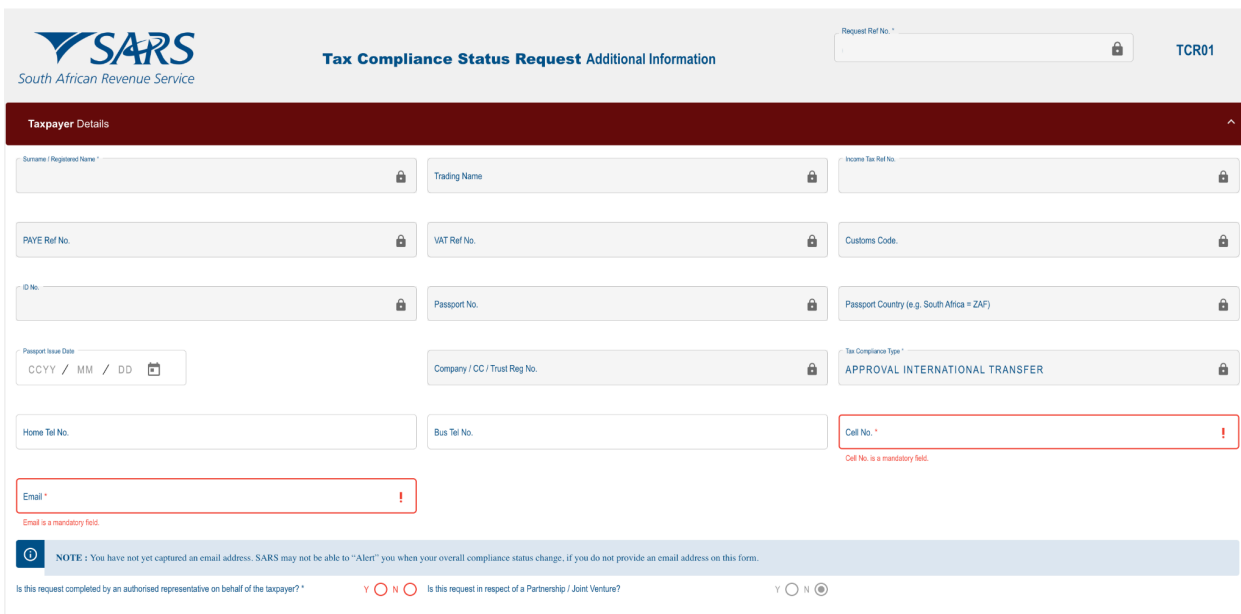
Step 8

Your screen will now show the **Tax Compliance Status Request: Additional Information Form (TCR01)**

Taxpayer Details

Under **Taxpayer Details** complete the contact details options with your contact details e.g. Cell No. and Email.

Next select **N** if the TCR01 is **not** being completed by an authorised representative and select **N** for is this request in respect of a Partnership/Joint Venture



The screenshot shows the SARS Tax Compliance Status Request Additional Information Form (TCR01). The form is titled "Tax Compliance Status Request Additional Information" and includes a "Request Ref No." field. The "Taxpayer Details" section is highlighted in red and contains the following fields:

- Surname / Registered Name *
- Trading Name
- Income Tax Ref No.
- PAYE Ref No.
- VAT Ref No.
- Customs Code.
- ID No.
- Passport No.
- Passport Country (e.g. South Africa = ZAF)
- Passport Issue Date (CCYY / MM / DD)
- Company / CC / Trust Reg No.
- Tax Compliance Type * (APPROVAL INTERNATIONAL TRANSFER)
- Home Tel No.
- Bus Tel No.
- Cell No. * (Error: Cell No. is a mandatory field.)
- Email * (Error: Email is a mandatory field.)

At the bottom of the form, there are two questions with radio button options:

- Is this request completed by an authorised representative on behalf of the taxpayer? * (Options: Y, N, O)
- Is this request in respect of a Partnership / Joint Venture? (Options: Y, N, O)

Step 9

International Transfer Details

- Select the type of **Tax Residency Status** you fall under.
- Total value of your International Transfer: Input the amount you have valid Proof of Funds for as per your supporting documents (**This is the value you plan to transfer / trade size**).
- Answer the questions below according to your personal details, if you are a beneficiary of a trust or shareholder in a company select **Y**.
- You will be prompted to complete additional information in regards to your ownership status after selecting Y.

International Transfer Details

Indicate your Tax Residency Status under which the transfer is made: SA Tax Resident Non-Resident for Tax Purposes

Date you need to be a SA tax resident: CCYY / MM / DD

Where will you be a tax resident? Total value of your International Transfer (must be Local and/or Transferable Source Type) Is this request in respect of a family unit? Y N O

This value must equal the sum of all sources selected as well as the sum of all investment types...

Are you a beneficiary of a Trust (Local or Foreign)? Y N Do you have Shareholding Directly / Indirectly in any Legal Entity (Local or Foreign) of 20% or more? Y N Do you have any existing loan(s) to a Trust (Local or Foreign)? Y N

NOTE: The sum of all sources selected must equal the Total value of your international transfer.

NOTE: The sum of all investments selected must equal the Total value of your international transfer.

Step 10

Source(s) where the value to be transferred arose from Details

Source Details

- Select the source of your funds under source type.
- If you have traded Arbitrage, you can select Sale of **Crypto Assets**.
- Input the value you plan to trade this must match your value in **Step 9**.
- If using another source of funds, please follow the prompted steps and input the correct data.
- If using multiple sources, please select **Add**.

Sale of Crypto Assets Details

- Under exchange used select Other.
- Input VALR under the Other details
- Was this sale in respect of Arbitrage Trading select Y.

Source(s) where the value to be transferred arose from Details

Source Details

Source Type: Sale of Crypto Assets

Proportional value of the total amount to be transferred attributed to the selected source:

Sale of Crypto Assets Details

1) Sale of Crypto Assets Additional Details

Crypto Exchange Used: Other

If "Other" please provide details: VALR

Was the sale in respect of Arbitrage Trading? Y N O

Value (Proportional value of the total transfer attributed to the sale of the crypto assets transaction):

Step 11

International Investment Type Details

- Investment type select: Crypto Assets
- Country where the majority of investment will be made select: United Kingdom

Crypto Assets Details

- Crypto exchange used select: Other.
- Input Bitstamp under the other details.
- Is the investment for the purpose of Arbitrage Trading select Y.
- Value: Input the same value as used in Step 10.

International Investment Type Details

Investment Type *
 Crypto Assets

Value (Proportional value of the total transfer attributed to this investment)
 R 500000

Country where majority investment will be made *
 Any country not on this list

Cancel
Add

Crypto Assets Details

1) Crypto Assets Additional Details

Crypto Exchange Used *
 Other

If 'Other' please provide details *
 Bitstamp

Is the Investments for Purpose of Arbitrage Trading? *
 Y N O

Value (Proportional value of the total transfer attributed to this crypto investment) *
 R 500000

Cancel
Add

Step 12

Assets and Liabilities Details

Input your Assets and Liabilities data for the current year as at 28 February

South African Assets and Liabilities Details - Local Assets and Liabilities

Foreign Assets and Liabilities Details

Foreign Assets (at cost)

R Fixed Properties and all Improvements to Properties *

Fixed Properties and all Improvements to Properties is a mandatory field.

R Shares in Private Company or Member's Interest in Close ... *

Shares in Private Company or Member's Interest in Close Corporation is a man...

R Loan Accounts *

Loan Accounts is a mandatory field.

R Financial Instruments Listed (shares, unit trusts, etc.) - exc... *

Financial Instruments Listed (shares, unit trusts, etc.) - excluding crypto assets...

R Financial Instruments - crypto asset(s) *

Financial Instruments - crypto asset(s) is a mandatory field.

R Net Capital of Business, Trade, Profession or Farming *

Net Capital of Business, Trade, Profession or Farming is a mandatory field.

R Equipment, Machinery, Implements *

Equipment, Machinery, Implements is a mandatory field.

R Motor Vehicles, Caravans, Boats *

Motor Vehicles, Caravans, Boats is a mandatory field.

R Debtors *

Debtors is a mandatory field.

R Creditors *

Creditors is a mandatory field.

R Stock *

Stock is a mandatory field.

R Livestock - elected value(s) *

Livestock - elected value(s) is a mandatory field.

R Cash on Hand, in Bank and Other Similar Institutions *

Cash on Hand, in Bank and Other Similar Institutions is a mandatory field.

R Bank Overdraft *

Bank Overdraft is a mandatory field.

R Personal Effects (jewellery, paintings, furniture, etc.) *

Personal Effects (jewellery, paintings, furniture, etc.) is a mandatory field.

R Other Assets *

Other Assets is a mandatory field.

Total Foreign Assets

R 0

Foreign Liabilities (at cost)

R Mortgage Bonds *

Mortgage Bonds is a mandatory field.

R Loan Accounts *

Loan Accounts is a mandatory field.

R Other Liabilities *

Other Liabilities is a mandatory field.

Total Foreign Liabilities

R 0

Foreign Assets and Liabilities Details - Foreign Assets and Liabilities

Assets and Liabilities Details

Net Worth

South African Assets and Liabilities Details


Local Assets (at cost)		Local Liabilities (at cost)	
<div style="border: 1px solid #f00; padding: 2px;"> R Fixed Properties and all Improvements to Properties * ! <small>Fixed Properties and all Improvements to Properties is a mandatory field.</small> </div>	<div style="border: 1px solid #f00; padding: 2px;"> R Shares in Private Company or Member's Interest in Close ... ! <small>Shares in Private Company or Member's Interest in Close Corporation is a man...</small> </div>	<div style="border: 1px solid #f00; padding: 2px;"> R Loan Accounts * ! <small>Loan Accounts is a mandatory field.</small> </div>	<div style="border: 1px solid #f00; padding: 2px;"> R Mortgage Bonds * ! <small>Mortgage Bonds is a mandatory field.</small> </div>
<div style="border: 1px solid #f00; padding: 2px;"> R Financial Instruments Listed (shares, unit trusts, etc.) - exc. ... ! <small>Financial Instruments Listed (shares, unit trusts, etc.) - including crypto assets.</small> </div>	<div style="border: 1px solid #f00; padding: 2px;"> R Financial Instruments - crypto assets 0 ✓ </div>	<div style="border: 1px solid #f00; padding: 2px;"> R Net Capital of Business, Trade, Profession or Farming * ! <small>Net Capital of Business, Trade, Profession or Farming is a mandatory field.</small> </div>	<div style="border: 1px solid #f00; padding: 2px;"> R Loan Accounts * ! <small>Loan Accounts is a mandatory field.</small> </div>
<div style="border: 1px solid #f00; padding: 2px;"> R Equipment, Machinery, Implements * ! <small>Equipment, Machinery, Implements is a mandatory field.</small> </div>	<div style="border: 1px solid #f00; padding: 2px;"> R Motor Vehicles, Caravans, Boats * ! <small>Motor Vehicles, Caravans, Boats is a mandatory field.</small> </div>	<div style="border: 1px solid #f00; padding: 2px;"> R Debtors * ! <small>Debtors is a mandatory field.</small> </div>	<div style="border: 1px solid #f00; padding: 2px;"> R Creditors * ! <small>Creditors is a mandatory field.</small> </div>
<div style="border: 1px solid #f00; padding: 2px;"> R Stock * ! <small>Stock is a mandatory field.</small> </div>	<div style="border: 1px solid #f00; padding: 2px;"> R Livestock - elected value(s) * ! <small>Livestock - elected value(s) is a mandatory field.</small> </div>	<div style="border: 1px solid #f00; padding: 2px;"> R Cash on Hand, in Bank and Other Similar Institutions * ! <small>Cash on Hand, in Bank and Other Similar Institutions is a mandatory field.</small> </div>	<div style="border: 1px solid #f00; padding: 2px;"> R Bank Overdraft * ! <small>Bank Overdraft is a mandatory field.</small> </div>
<div style="border: 1px solid #f00; padding: 2px;"> R Personal Effects (jewellery, paintings, furniture, etc.) * ! <small>Personal Effects (jewellery, paintings, furniture, etc.) is a mandatory field.</small> </div>	<div style="border: 1px solid #f00; padding: 2px;"> R Other Assets * ! <small>Other Assets is a mandatory field.</small> </div>	<div style="border: 1px solid #f00; padding: 2px;"> R Other Liabilities * ! <small>Other Liabilities is a mandatory field.</small> </div>	<div style="border: 1px solid #f00; padding: 2px;"> Total Local Liabilities 0 </div>

Step 13

Check all your information is correct, scroll to the top of the TCR01 Form and click **Submit**.

Back Save Submit form Print

- 100 +



Tax Compliance Status Request Additional Information

Request Ref No. *

Taxpayer Details

Once you click **submit**, you will get a confirmation screen.

DETAILS

Request Ref No: 00102

RESULT

Your request has been successfully submitted.
Please note that you may follow up on the progress of your request on the Tax Compliance Work Page.

Continue

Step 14

Once you have submitted, you will need to wait for a letter requesting your **Supporting Documents** (this may take up to an hour).

Step 15

Once you receive the letter navigate back to the **Tax Compliance Status Request** and click on the **Request Reference No** relating to your application.

SEARCH RESULTS

MY COMPLIANCE PROFILE
TAX COMPLIANCE STATUS REQUEST

TAX COMPLIANCE STATUS

New Compliance Request Type: Good Standing Request

STATUS OF EXISTING REQUESTS

- + GOOD STANDING
- + FOREIGN INVESTMENT ALLOWANCE
- APPROVAL INTERNATIONAL TRANSFER

Request Reference No	Trading Name	Date Requested	Request Status	Request Expiry Date	Case Number	Compliance Indicator	Select
+ 0004657746AS2109231535289	Not Applicable	2023/09/21	Review_in_progress	2024/09/21	474041619		<input type="checkbox"/>

Step 16

The **TAX COMPLIANCE STATUS WORK PAGE** will open click on **TCR01 documents**

Home Returns Services Tax Status Contact Log Out

Tax Reference Number

Identification Number

My Profile

Tax Compliance Status

Activation

My Compliance Profile

Tax Compliance Status Request

My Account Enquiries

Who viewed my status

Tax Compliance Status Verification

Special Links

Portfolio
Taxpayer
Individual

TAX COMPLIANCE STATUS WORK PAGE

Taxpayer Name	eFiling Status
Trading Name	Review_in_progress
Tax Reference No	SARS Notifications
Request Ref No	Number of letters: 1
Request Type	
Foreign Investment Allowance	

REQUEST TYPE	STATUS	COMPLIANCE DESCRIPTION	DATE REQUESTED	INDICATOR
Foreign Investment Allowance	Review_in_progress		2022/01/31	

SARS has requested that you supply supporting documentation for your application.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
TCR01 documents	Waiting for Documentation to be Uploaded		2022/01/31	0	0

LETTER DESCRIPTION	LETTER DATE	OPEN
TCR Request - Selected for review	2022/01/31	View

Step 17

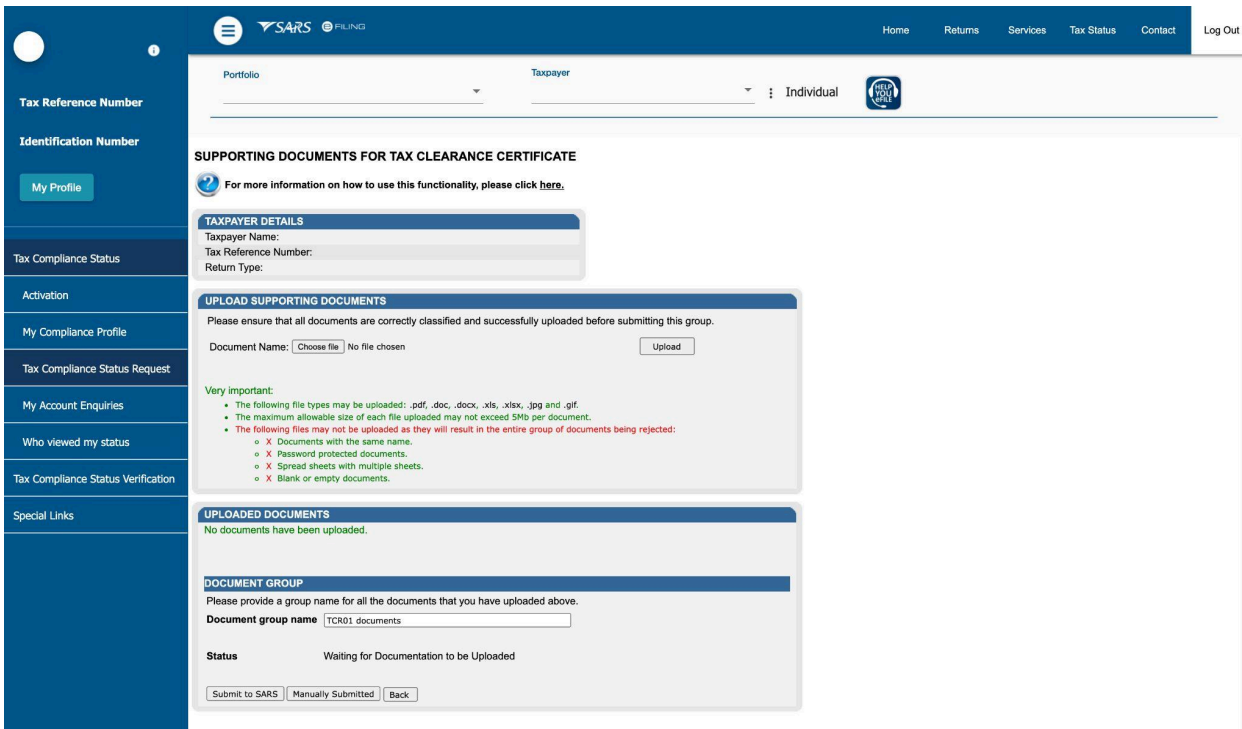
The **SUPPORTING DOCUMENTS FOR TAX CLEARANCE CERTIFICATE** page will open. Here you will upload all your supporting documents (make sure to upload all your supporting documents one by one, the order does not matter).

If this is your first AIT application, upload the following:

- **Proof of funds** (Bank Statements or your recent Transaction history showing available funds to be invested).
- **Source of Funds** (Originating Source of Funds documents as per the [SARS guidelines](#)).
- Your **Asset and Liabilities** Schedule for the last 3 years (Download and complete the [template](#)).

If you have already traded, upload the following:

- Your **Shiftly Trading Statement** and **Capitec Transaction History**.
- Your **Asset and Liabilities** Schedule for the last 3 years.



The screenshot shows the SARS Filing portal interface. The main content area is titled "SUPPORTING DOCUMENTS FOR TAX CLEARANCE CERTIFICATE". It includes a "TAXPAYER DETAILS" section with fields for Taxpayer Name, Tax Reference Number, and Return Type. Below this is the "UPLOAD SUPPORTING DOCUMENTS" section, which contains a "Document Name" field with a "Choose file" button and an "Upload" button. A "Very important:" section lists file type and size restrictions, and a list of items that will be rejected. The "UPLOADED DOCUMENTS" section shows "No documents have been uploaded." The "DOCUMENT GROUP" section has a "Document group name" field with the value "TCR01 documents" and a "Status" field with the value "Waiting for Documentation to be Uploaded". At the bottom, there are buttons for "Submit to SARS", "Manually Submitted", and "Back".

Step 18

Check all your documents are uploaded and Click **Submit to SARS**

Step 19

After your trade, repeat the process above when doing your next AIT application.