

**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 tax 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
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**Section II – TIN Structure**

A South African Income Tax reference number is 10 numeric digits long. The tax reference number can only start with 0, 1, 2, 3 or 9 e.g. 0123456789 and can be validated using the Modulus 10 Check – refer to Appendix I.

**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 ITR12 – individuals – and Form ITR14 – legal entities); assessments (Form IT34A), 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**

Mr Thembile Hlati (All correspondence in this regard)  
 Senior Manager: Exchange of Information - Business and Individual Tax Compliance Risk  
 South African Revenue Service  
 Private Bag X923  
 PRETORIA  
 South Africa 0001

Our contact numbers are – Local Callers:  
 0800 00 7277 (0800 00 SARS)  
 International Callers:  
 +27 11 602 2093  
 Email: SARS\_EOI@sars.gov.za

### Appendix I – Modulus 10 check on Income Tax Number

The following algorithm can be applied to validate the composition of an Income Tax Reference Number.

The odd positioned digits of the tax reference number (1, 3, 5, 7 and 9) are multiplied by 2. If the answer is greater than 10 the digits are added together to get the calculated value. Add these calculated values and the even positioned digits of the Tax reference number (2, 4, 6 and 8) together. Subtract the last character of this calculation from 10 to get the check digit. If this is not equal to the last digit of the Tax reference number as entered, then this does not pass the modulus 10 test. The last character is a check digit, calculated by applying the following algorithm:

Digit	Formula
Digit 1	Multiply by 2 (Add result to total)* See below
Digit 2	Add to total
Digit 3	Multiply by 2 (Add result to total)* See below
Digit 4	Add to total
Digit 5	Multiply by 2 (Add result to total)* See below
Digit 6	Add to total
Digit 7	Multiply by 2 (Add result to total)* See below
Digit 8	Add to total
Digit 9	Multiply by 2 (Add result to total)* See below

\* When the result of the line item calculation exceeds 9, add the individual digits together to obtain a single digit result (e.g.  $18 = 1 + 8 = 9$ )

Digit 10: Check digit

If the last digit of Total > 0 Then

The Check Digit should be equal to the result of  $10 - (\text{Total MOD } 10)$

If the last digit of Total = 0 Then

The Check Digit should be equal to zero

Example:

Tax Reference Number = 0001339050

Digit	Formula	Result
Digit 1	$0 \times 2$	0
Digit 2	0	+ 0
Digit 3	$0 \times 2$	+ 0
Digit 4	1	+ 1
Digit 5	$3 \times 2$	+ 6
Digit 6	3	+ 3
Digit 7	$9 \times 2 = 18$ ( $1 + 8 = 9$ )	+ 9
Digit 8	0	+ 0
Digit 9	$5 \times 2 = 10$ ( $1 + 0 = 1$ )	+ 1
Total		20

Last Digit of Total is not greater than zero 0 so the check digit equal 0 and the number is therefore valid.