



South African Revenue Service

Dear Stakeholder

TRUSTS: FROM 28 MARCH 2022, AN ONLINE FUNCTIONALITY FOR THE REGISTRATION OF A TRUST FOR INCOME TAX PURPOSES WILL BE AVAILABLE.

In our quest to build a smart, modern SARS with unquestionable integrity, we are continuously enhancing our systems and processes. We believe that these changes will provide taxpayers with the clarity and certainty they require to meet their tax obligations, making it easy for them to comply and enjoy a seamless experience.

Pursuant to this objective, SARS is introducing an online functionality for the registration of a Trust that includes the online submission of the required supporting documents relating to the registration request. Following the successful online application, a tax number will be issued for the Trust. This process will assist taxpayers to do Trust registrations without visiting a SARS branch.

Making it easy

This process makes it easy to register a Trust for income tax and submit supporting documents electronically. Please take note of and follow the steps below to gain access to our online platform:

- Browse our website to access the SARS Online Query System (SOQS) at <https://tools.sars.gov.za/sarsonlinequery/trustregistration/>
- Complete the online form by selecting a Query Type (Trusts); complete the set of required information fields; attach supporting documentation where necessary; and submit the data to SARS for processing and review.
 - On completion of the information field, ensure that the correct Trust Type is selected for the relevant list type to ensure that the required supporting documents are correctly displayed.

- The maximum document size allowed is limited to 5mb and the documents must be in a pdf, doc, docx, gif, jpg, jpeg, bmp or png format.
- Documents should not be blank, password protected or encrypted, to allow SARS to review and process your registration.

Correspondence

- The requestor will receive an email and an SMS message acknowledging receipt of the request for the trust income tax number.
- Once SARS has reviewed and finalised the registration process, a letter with the assigned Trust income tax number will be issued.

We value your support and contribution to our country's economy and prosperity, and we strive to ensure that you clearly understand what is expected from you, as well as what your rights as a taxpayer are.

More information

For further information on the changes introduced, visit the Businesses and Employers page on the SARS website at <http://www.sars.gov.za>

Sincerely,

THE SOUTH AFRICAN REVENUE SERVICE

25 March 2022