

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.

South Africa has adopted the “Functional Equivalent” language when it comes to taxpayer identification. In this regard, the TIN or South African Identity Number (ID) or the South African Passport Number can be used to populate the TIN field for account holders. See Appendix II below.

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	No	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.

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

Mr Thembile Hlati (All correspondence in this regard)
 Senior Manager: Exchange of Information – Enterprise Data Management
 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

Appendix I - Modulus 10 Validation

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	0×2	0
Digit 2	0	+ 0
Digit 3	0×2	+ 0
Digit 4	1	+ 1
Digit 5	3×2	+ 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.

Appendix II

Functional Equivalent to South African TIN

There are two functional equivalent values that can be used when the TIN is not provided. These are **the South African Identity Document Number** or the **South African Issued Passport Number**.

1. The South African Identity Number (ID)

The South African ID number is a key identifier (for individuals) and is issued to all South Africans.

The South African ID number is a 13-digit number and is defined by the following format: YYMMDDSSSSCAZ:

- The first 6 digits (YYMMDD) are the date of birth. 10 May 1994 is displayed as 940510.
- The next 4 digits (SSSS) are used to define your gender. Females are assigned numbers in the range 0000-4999 and males from 5000-9999.
- The next digit (C) indicates the South African citizen status with 0 denoting South African Citizen, 1 denoting permanent resident and 2 denoting refugee.
- The last digit (Z) is a checksum digit – used to check that the number sequence is accurate using a set formula called the Luhn algorithm.

2. The South African Passport Number (Passport)

South African passports are issued by the South African Government, in terms of the South African Passport and Travel Documents Act (Act 4 of 1994), and the South African Passport and Travel Documents Regulations of 1996.

In terms of section 26(B) of the South African Citizenship Act, 1995, it is a punishable offence for a South African citizen of 18 years and older to leave or enter South Africa on a foreign passport.

You must have a South African Identity Number when you apply for a passport. In the event that you do not have a South African identity number, you must apply for the registration of your birth and for a South African identity document, as the case may be, first.

There are three types of passports issued in South Africa:

- Normal tourist passport – The passport number starts with **A0**
- Maxi normal tourist passport – The passport number starts with **M0**
- Official passport – The passport number starts with **E0**