

**Office**  
Head Pffoce

**Enquiries**  
Lijuan Wang

**Telephone**  
0124228620

**E-mail**  
[ReportingUnprofessionalConduct@sars.gov.za](mailto:ReportingUnprofessionalConduct@sars.gov.za)

**Reference**  
eFiling Profiles

**Date**  
9<sup>th</sup> December 2019

**To: All RCBs**

**South African Revenue Service**

Pretoria Head Office  
299 Bronkhorst Street,  
Nieuw Muckleneuk, 0181  
Private Bag X923, Pretoria, 0001  
SARS online: [www.sars.gov.za](http://www.sars.gov.za)  
Telephone (012) 422 4000

**Dear Sir/Mam,**

**RE: Tax Practitioners releasing of taxpayer e-filing profiles**

In the process of implementing section 240 to 243 of the Tax Administration Act No. 28 of 2011 (hereafter, referred to as the Act), SARS has observed a trend of tax practitioners refusing to release taxpayers' eFiling profiles when requested to do so.

SARS wishes to remind tax practitioners that in terms section 237 (b) and (c) of the Act, withholding taxpayers' eFiling profiles without the taxpayers' consent is a criminal offence.

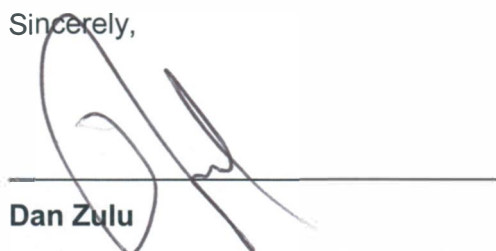
We, therefore, recommend that tax practitioners refrain from withholding taxpayers' eFiling profiles after establishing the legitimacy of the request.

We believe that this will protect the interests of both tax practitioners and those of the clients.

You are kindly requested to inform your members accordingly.

Should you have any queries in this regard, please address them to the SARS official as per the contact details above.

Sincerely,



**Dan Zulu**

**Chairperson: Unprofessional Conduct Regulatory Committee**

**ISSUED ON BEHALF OF THE COMMISSIONER  
FOR THE SOUTH AFRICAN REVENUE SERVICE**