

EXTERNAL GUIDE

HOW TO COMPLETE AND SUBMIT YOUR COUNTRY BY COUNTRY INFORMATION

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1 PURPOSE

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.
- The purpose of this guide is to describe the Country by Country information requirements and also describe how to submit the CBC report and/or master file and or local files via eFiling. This guide is structured as follows:
 - Clarify the CBC information and declaration process;
 - How to access the CBC functionality on eFiling
 - How to complete the CBC01 form;
 - How to submit the CBC01 form together with the master and local files;
 - How to submit the master and local file; and
 - How to request a correction of your submitted CBC01 form and/or master and/or local file.

2 INTRODUCTION

- The definition of “International Tax Standard” has been amended in section 1 of the Tax Administration Act (TAA) to include the Country by Country (CBC) reporting standard of Multinational Enterprises (MNE). The regulations of this has been updated and documented under section 257 of the TAA. This update is as a result of the Action 13 Final Report issued from the OECD/G20 BEPS projects which was published on October 2015.
- The Action 13 Final Report prescribes that all MNE group companies must document their CBC report and submit it to their resident (home) tax administration at specified periods. The CBC report will then be exchanged by the resident (home) tax administration with the foreign tax administration where there is an existing treaty with South Africa.
- MNEs impacted are defined in the South African CBC regulations as having a total consolidated group revenue of more than R10 billion or €750 million. This is applicable when the Ultimate Parent entity submits the CBC report and is a tax resident within South Africa. Also this is applicable when a South African resident Constituent entity must submit the CBC report on behalf of the non-South African tax resident UPE.
- The CBC report submissions must be of the fiscal year preceding the reporting fiscal year. An example of this would be, for the financial year 2017, the MNE must submit financials of the preceding financial year, 2016. Also to note is that the CBC report must be submitted no later than 12 months after the last day of each reporting fiscal year of the MNE group beginning or after 1st January 2016.
- All the South African reporting MNE groups that must file the CBC report must also submit a master and/or local file to SARS when required in terms of section 25 of the TAA. These files must be prepared as per the following external Business Requirements Specification (BRS): [Country-by-Country and Financial Data Reporting v 2.2](#), available on the SARS website. This guide will describe how the MNE must submit the CBC report, master files and local files via eFiling to SARS.

3 THE CBC INFORMATION SUBMISSION

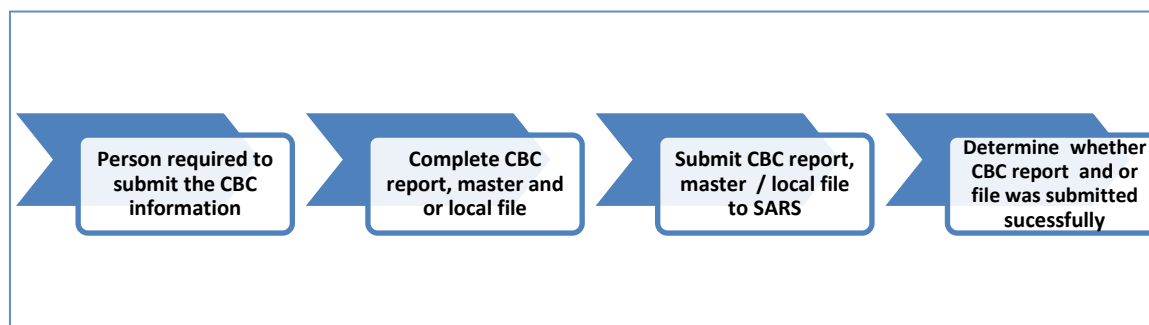


Figure 1: CBC Information Submission Flow

3.1 Person required to submit the CBC information

- The following MNEs, according to the South African CBC legislation, must submit the CBC report together with the master and local files:
 - A Reporting Entity (other than a Surrogate Parent Entity) that is a resident must submit a return in the form and containing the information specified in the BRS: CBC and Financial Data Reporting relating to a CBC Report, a master file and a local file.
 - Where a filing obligation exists in terms of paragraph 2 of Article 2 of the Country-by-Country Regulations and the exceptions under paragraph 3 of Article 2 do not apply, a resident that is a Constituent Entity as identified in paragraph 2 of Article 2, must submit a return in the form and containing the information specified in the BRS: CBC and Financial Data Reporting relating to a CBC Report, a master file and a local file.
- If the aggregate of a person's potentially affected transactions for the year of assessment, without offsetting any potentially affected transactions against one another, exceeds or is reasonably expected to exceed R100 million, and that person is a resident, the person must submit a return in the form and containing the information specified in the BRS: CBC and Financial Data Reporting relating to a:
 - Master file, where the ultimate holding company in respect of the Group that the person is a member of is a resident, or where a master file that substantially conforms with Annex I to Chapter V of the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2017 is prepared by any other entity within the Group that the person is a member of; and
 - Local file.

3.2 Complete the CBC report, the master and local file

- Once the MNE has determined whether it should submit the CBC report, the master and local file, or only the master and local file, the entity must capture the CBC01 form and prepare the files for submission.

- The CBC report (CBC01 form) completion must be as per section 4 on this document. The master and local file on the other hand must be prepared as per the external Country by Country BRS available on the SARS website.

3.3 Submit CBC01 form, master and local file to SARS

- The submission and declaration process of the CBC information can only be done via eFiling. Once the CBC01 form has been completed, proceed as per section 5 on this document. This section describes how to file/ submit your completed CBC01 return to SARS. To file/ submit the master and local files refer to section 6 on this document.
- A MNE can either submit the CBC01 form together with the master and local file or it can submit the master and local file. It is imperative that the MNE deduces which documents to submit. Refer to section 3.1 on this document for more information on this.
- Should you experience any challenges or queries during the submission process, kindly send an email: Bus_Sys_CDsupport@sars.gov.za. Ensure that the subject matter on your email reads: Country by Country.
- *Note that the CBC Report must be filed no later than 12 months after the last day of each reporting fiscal year of the MNE Group beginning on or after 1 January 2016.*

3.4 Determine whether the documents were submitted successfully

- Once the CBC01 form and/or the documents (master or local files) have been submitted, note the following to determine whether your Country by Country information has been successfully submitted.
 - The representative will receive an email or SMS indicating that the Country by Country information has been submitted successfully.
 - Validations of the master and local files submitted will be done and the conclusions of these will be communicated via a letter which will be sent to the representative profile via eFiling. This letter will be either a rejection letter or an acceptance letter.
 - The representative must take note of the contents of the letter and respond to the rejection letter by re-submitting the master and or local file.
 - The communication on the letter will guide the representative on the requirements from the entity by SARS. Refer to section 7 on this document on how to request for correction of your submitted master and local files.
- For any challenges or queries experienced during this process, kindly send them to the following email address: Bus_Sys_CDsupport@sars.gov.za. Ensure that the subject matter on your email reads: Country by Country.

4 HOW TO ACTIVATE THE CBC FUNCTIONALITY ON EFILING

- This section will describe how to activate the CBC functionality on eFiling.

- On the SARS eFiling website, complete your **login** and **password** details on the relevant fields displayed on the screen and proceed by clicking on **login**.

4.1 Activate Country-by-Country functionality on eFiling

- To activate the CBC tax product on eFiling, in the “Organisation” tab, select “Organisation Tax Type”. A list of all the tax types will be displayed.

- Select the CBC tax product, insert the **Reference Number** and the **Tax Office** at which income tax was registered.

Note that the reference number is your Income Tax number and the tax office is the geographical location of where you registered for Income Tax.

- Once done, click **Register** below the screen to finalise the activation process.

- Upon successful activation of the Country-by-Country tax type, the status next to the tax type will be indicated as “**Successfully Activated**”.

☒ **CBC**

Reference Number

Tax Office

Please note that you will automatically be activated to receive SARS notices for this tax type online.

Status:
Successfully Activated

4.2 Manage eFiling User Rights

- eFiling administrators for organisation and tax practitioner profiles must ensure that the correct rights are allocated to users for Country-by-Country access in order for the functionality to be available.
- Click “**Organisation**”, “**Rights Group**” and then “**Manage Groups**”.

USER **ORGANISATIONS**

Organisation

Bulk Registration

Admin Reports

Rights Groups

Manage Groups

Organisation Setup

SARS Registered Details

Customs Registration

Special Links

- Select **Setup New Group** in order to create a user group for the organisation.

Group Details

Setup New Group

- Complete the **Group Name**, applicable **Authorisation Level**, indicate if **Access to Payments** should be granted on eFiling and ensure that the correct **Tax Types** are selected. Ensure that you activate the CBC option on the tax type as indicated below.

CREATE NEW GROUP

Group Name

Authorisation Level

Access To Payments ☐

Tax Types

- ☐ Provisional Tax (IRP6)
- ☐ VAT201
- ☐ Organisation Income Tax (ITR14/IT12E/ITR12T)
- ☐ Individual Income Tax (ITR12)
- ☐ Employee's Tax (EMP201)
- ☐ IT56 - Secondary Tax On Companies (STC)
- ☐ EMP501 - Submission
- ☐ Customs Agent
- ☐ Excise Agent
- ☐ VAT Admin Penalty
- ☐ PAYE Admin Penalty
- ☐ IT Admin Penalty
- ☐ Transfer Duty
- ☐ AA88 Agent Appointment – Banks
- ☐ Dividends Withholding Tax (DWT)
- ☐ AA88 Agent Appointment – Employers
- ☐ AA88 Agent Appointment - Other
- ☐ Tax Compliance Status
- ☐ Tax Compliance Status Verification
- ☐ IT3
- ☐ Medical Scheme Contribution
- ☐ Insurance Payment
- ☐ Withholding Tax on Interest (WTI)
- ☐ Foreign Tax Information (FTI)
- ☒ **CBC**

Do you want to import taxpayers from an existing group?

☐ Yes ☒ No

- Once all the relevant information has been completed, click the Add button to create the group.

- The new group will be listed on the Group Details page.

Group Details

[Setup New Group](#)

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
System Default	Submissions	Yes	Open	Manage Payers	Manage Users
Completions	Completions	Yes	Open	Manage Payers	Manage Users
TCS	Submissions	No	Open	Manage Payers	Manage Users
Country by Country	Submissions	No	Open	Manage Payers	Manage Users

- The “Group Details” page will be displayed, click the “Open” hyperlink.

Group Details

[Setup New Group](#)

Group Name	Authorisation Level	Access to Payments	Open	Taxpayers	Users
System Default	Submissions	Yes	Open	Manage Payers	Manage Users

4.3 Manage users in the group

- The administrator maintains users within the group who would be responsible for submission of the CbC Reports.

4.3.1 Register new user

- To register a new user, the administrator must click user tab and register new. Complete all relevant information about the user and select Register to proceed.

[USER](#)
[ORGANISATIONS](#)
[RETURNS](#)
[DUTIES & LEVIES](#)
[SERVICES](#)
[TAX STATUS](#)
[CONTACT](#)
[LOGOUT](#)
 User List:

User

Register new User

[Register New](#)
[Change Details](#)
[Change Own Password](#)
[Change Website Profile](#)
[Delete User](#)
[My Administrators](#)
[Unlock Account / Reset Password](#)

Required Details

Title: Initials: First Name: Surname:
 Identification Type: South African ID
 ID Number:

Do you wish to receive SMS notifications for the following events: ☐ Yes ☐ No
 • After activation as an eFiler
 • After any payment

Cell Number:
 E-mail Address:
 Telephone Number: (012)

Login Account Information

Login:
 Password:
 Confirm Password:

The user you are adding will be required to change this password on first login.

This user is a:

☐ Tax Consultant / Tax Practitioner
☒ Organisation Representative

As part of our ongoing efforts to keep you, the taxpayer, informed we send out periodic communications either via email or SMS.

Please indicate whether you would like to be included in these communications. ☒ Yes ☐ No

See below for optional details that you may want to capture now.

- Select the applicable user group and user rights for the user and click continue to update the details of the user.

USER ORGANISATIONS RETURNS DUTIES & LEVIES SERVICES TAX STATUS CONTACT LOGOUT User List: T Test

User

- Register New
- Change Details
- Change Own Password
- Change Website Profile
- Delete User
- My Administrators
- Unlock Account / Reset Password

Special Links

USER RIGHTS

For more information on groups and roles, please click [here](#).

USER GROUPS

Select User Groups

- ☐ System Default
- ☐ Completions
- ☐ TCS
- ☒ Country by Country

USER ROLES

Select User Roles

- ☐ Manage Transfer Duty Financial Account
This role allows users to maintain all financial detail against the Transfer Duty account
- ☐ SARS Registration
Can register taxpayers with SARS to get tax reference numbers
- ☒ Manage Users
Can create & change users and assign them to groups
- ☒ Manage Taxpayers
Can create & change taxpayers and assign them to groups
- ☒ Manage Groups
Can create & change groups and assign users and payers to groups
- ☐ Manage Excise Financial Account
This role allows users to maintain all financial detail against an Excise Account
- ☐ Manage Deferment Account
- ☐ ISV Activation
This role allows users access to the ISV activation screen
- ☐ Perform Bulk and Additional Payments
This role allows a user without full admin rights to perform bulk and additional payments.

Note: If no groups or roles are assigned to a user, the user will have limited access once logged into eFiling.

[Continue](#) [Back](#)

5 HOW TO ACCESS THE CBC FUNCTIONALITY ON EFILING

- This section will describe how to access the CBC functionality on eFiling. Note that the report is referred to as the CBC01 form. The user must be registered as a representative of the related organisation profile. A tax practitioner can also submit the report on behalf of their client.
- After login into eFiling, the eFiling landing page will be displayed.

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES TAX STATUS CONTACT LOGOUT Taxpayer List: [dropdown]

USER DETAILS

User Name: [text]
Login Name: [text]
Date Registered: [text]

COMPANY DETAILS

Trading As Name: [text]
Registration Number: [text]
Date Registered: [text]

INCOME TAX QUICK SEARCH

Please enter your Income Tax Reference Number: [text] [SEARCH](#)

UPDATED VERSION 5.0.9 OF e@syFile™ EMPLOYER NOW AVAILABLE

The latest version 5.0.9 of e@syFile™ Employer is now available can be accessed by visiting the SARS eFiling website <http://www.sarsfiling.co.za/> and downloading version 5.0.9 of e@syFile™ Employer. **Please note:** The updated e@syFile™ Employer version 5.0.9 for Macintosh will be available at a later date. Any information submitted to SARS using a previous version of e@syFile™ Employer, will not be accepted.

For more information on the updates to the software visit the SARS website <http://www.sars.gov.za/> > Tax Types > PAYE for Employers.

IMPORTANT: ONLY ADOBE FLASH PLAYER TO BE USED FOR FORMS ON SARS eFILING

In our quest to improve our service to taxpayers, SARS is phasing in the use of Adobe Flash Player as the only plug-in for your browser, to open the forms that are available on SARS eFiling. For more information visit <http://www.sars.gov.za/> or

Left Menu:

- Inbox
- Notifications
- Returns Issued
- Returns History
- Returns Search
- Dividends Tax
- Levies and Duties
- Third Party Data
- Automatic Exchange of Information (AEOI)
- Country by Country Reporting
- Non-Core Taxes
- Payments
- Additional Payments
- SARS Correspondence
- Request For Reason
- Disputes
- Bulk Payments
- Voluntary Disclosure

- Click on the **Returns** button displayed on the main menu.
- Click on the **Country by Country Reporting** button displayed on the left menu.

- The following two menu options will be displayed:
 - **Submit New Declaration** – This button should be selected when submitting a new declaration or to view a saved CBC01 return.
 - **Submitted Declarations** – This option should be selected to view filed/submitted returns and files. This option should also be used when **Requesting for Correction** of your submitted files or return.

- Select **Submit New Declaration**
- The **Submit new declaration (CBC)** page will be displayed

- Select the appropriate fiscal year of submission by clicking on the drop down list arrow displayed besides the **Request Return** button. Refer to the SA CbC Regulations on guidelines pertaining to the Reporting Fiscal Year.
- Once the appropriate fiscal year has been selected, click on the **Request Return** button.

- The **Country by Country Reporting Work Page** will be displayed.

Country by Country Reporting Work Page

Reporting Entity Name	eFiling Status
Tax Reference	Issued
Form Type	
Reporting Period	CBC

Form Type	Status	Date	Version	Last Updated By
CBC01	Issued		1	

[Back to Search](#)

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Waiting for Documentation to be Uploaded			0	0

- To open and complete the CBC01 form, click on the **CBC01** hyperlink.
- The **CBC01 form** will be displayed for completion.

[Back](#) [Save](#) [File Return](#)

SARS **Country by Country Reporting (CbC)** Version 3.1.5 Reporting Period (CCYYMMDD) 20160229 **CBC01**

Reporting Entity

Registered Name

Trading Name

Company Reg No. Issued by Country Tax Ref No. Issued by Country

GLIN No. Issued by Country

Reporting Role Resident Country code (e.g. South Africa = ZA) Unique No. Record Status/Correction ☐

Deletion ☐

Contact Person Details

First Names

Surname

Bus Tel No. 1 Bus Tel No. 2 Cell No.

- Proceed to the below sections of this guide to assist the representative on the requirements of all the fields on the form.

6 HOW TO COMPLETE THE CBC01 FORM

- The following section will unpack the CBC01 form and highlight what information is required when completing the form. Kindly complete as suggested on this section.

6.1 Reporting Entity

- **Reporting Period:** The end of the fiscal year will be pre-populated based on the year selected previously.
- **Registered Name:** This field will be pre-populated with the registered name of the organisation.
- **Trading Name:** This field will be pre-populated with the trading name of the organisation.
- **Company Reg No:** This field will be pre-populated with the company registration number of the organisation.
- **Issued by Country:** This field will be pre-populated with the country code linked to the company registration number.
- **Tax Ref No:** This field will be pre-populated with the tax reference number of the organisation.
- **Issued by Country:** This field will be pre-populated with the country code linked the tax reference number.
- **Giin No:** Complete the Giin number of the organisation. The acceptable format of the Giin No is XXXXXX.XXXXX.XX.XXX. If the information entered in this field is incorrect, the following error will be displayed that indicates the correct format of the Giin number field.

- **Issued by Country:** This field will be pre-populated with the country in which the Giin number was created.
- **Reporting Role:** Select the reporting role of the organisation from the following options:

Note that this field is mandatory for completion.

- **Ultimate Parent Entity –**
 - A constituent entity of an MNE Group that owns directly or indirectly sufficient interest in one or more other constituent entity. This entity is required to prepare the consolidated financial statements under the accounting principles generally applied in its jurisdiction of tax residence. It would be required if its equity interests were traded on a public securities exchange in its jurisdiction of tax residence.

- **Surrogate Parent Entity –**
 - One constituent entity of the MNE Group that has been appointed, as a sole substitute for the Ultimate Parent Entity to file the Country by Country Report in that Constituent Entities jurisdiction of tax residence, on behalf of MNE Group.
 - **Local Filing –**
 - The Local Filing should be selected when the tax jurisdiction of the Reporting Entity has mandated the use of the CBC XML schema for local filing of CBC Reports and if such local filing is required on the basis of the domestic legislation of the jurisdiction of the Reporting Entity.
- **Record Status:** This field is only applicable when the CBC01 form is being revisited for editing purposes per applicable container. Note that it will be un-editable upon the initial completion of the form. To re-edit the information on the **Reporting Entity** container, select one of the following:
 - **Correction** – To correct information completed on this container / section of the form.
 - **Deletion** – To delete information completed on this container section of this form.
- **Unique Number:** This number may / may not be pre-populated. It indicates that the information relates to a specific fiscal year.

6.2 Contact person

Contact Person Details					
First Names	<input type="text"/>				
Surname	<input type="text"/>				
Bus Tel No. 1	<input type="text"/>	Bus Tel No. 2	<input type="text"/>	Cell No.	<input type="text"/>
Email Address	<input type="text"/>				

Note that if any fields within this section are not completed (pre-populated), it is mandatory that they be completed.

- **First Names:** This field will be pre-populated with the representative name of the organisation.
- **Surname:** This field will be pre-populated with the representative surname of the organisation.
- **Bus Tel No.1:** This field will be pre-populated with the business telephone number of the representative of the organisation.
- *When editing the communication numbers, kindly note the following:*
 - *Only numeric values are allowed.*
 - *No spaces are allowed.*
 - *use “00” in place of “+”*
 - *No decimal points are allowed.*
- **Bus Tel No.2:** Complete an alternative business telephone number of the representative of the MNE group.
- **Cell No:** Complete the cell number of the representative of the MNE group.
- **Email Address:** Complete the email address of the representative of the MNE group.

6.3 Address

Address

Address type

Select

Country Code

Select

Note that if fields within this section are not completed (pre-populated), it is mandatory that they be completed.

- Address Type:** Select the address type that will be completed on the next question of the MNE group from the following list:
 - Residential –
 - Residential address of the MNE Group.
 - Business –
 - Business address of the MNE Group.
 - Registered Office –
 - The registered office of the tax administrator where the MNE Group registered for tax purposes.
- Address:** Complete the full address selected on the field “**Address type**” above.
- Country Code:** Select the appropriate country related to the completed address above.

6.4 CBC Report

- The number of CBC Reports to be completed will be limited to 249 Tax jurisdictions.
- The “Summary” and “Revenues” fields should be completed with the aggregate (same as sum or total) of all the Constituent Entities of the MNE Group in the relevant Tax Jurisdiction.
- ZAR should be the only functional currency of a Reporting MNE if the UPE is a South African entity or if ZAR are used (or would be used) in the groups consolidated financial statements.

CBC Reports:

Currency Code

ZAR

Resident Country code (e.g. South Africa = ZA)

Select

Unique No.

Record Status:

Correction

Deletion

Summary:

Profit/Loss before Income Tax

Currency Code

ZAR

Stated Capital

Currency Code

ZAR

Income Tax Paid

Currency Code

ZAR

Accumulated Earnings

Currency Code

ZAR

Income Tax Accrued

Currency Code

ZAR

Assets

Currency Code

ZAR

No. of Employees

Revenues:

Unrelated

Currency Code

ZAR

Related

Currency Code

ZAR

Total

0

Currency Code

ZAR

- The following will be required from the MNE for each **CBC Report**

- Summary
 - Revenues
 - Selection for Constituent Entities
- **Currency Code:** Select the appropriate currency from the drop down list. Once the appropriate selection is made, all the “**Currency Code**” fields will be populated in the “**Summary**” and “**Revenues**” sections.
 - **Note:** All amounts provided in the Country-by-Country Report should be reported in one and the same currency, being the currency of the Reporting MNE. If statutory financial statements are used as the basis for reporting, all amounts should be translated to the stated functional currency of the Reporting MNE at the average exchange rate for the year stated in the Additional Info element.
- **Resident Country Code:** Select the appropriate resident country where the Constituent Entity is based from the drop down list. This will be the Resident Country code where the MNE group has a business operation. The name of the Resident Country selected will be populated onto the CBC Reports heading field.
- **Unique Number:** This number may / may not be pre-populated. It indicates that the information relates to a specific fiscal year.
- **Record Status:** This field is only applicable when the CBC01 form is being revisited for editing purposes per applicable container. Note that it will be un-editable upon the initial completion of the form. To re-edit the information on the **CBC Report** container, select one of the following:
 - **Correction** – To correct information completed on this container / section of the form.
 - **Deletion** – To delete information completed on this container section of this form.

6.4.1 Summary

Summary:							
Profit/Loss before Income Tax	<input type="text"/>	Currency Code	ZAR	Stated Capital	<input type="text"/>	Currency Code	ZAR
Income Tax Paid	<input type="text"/>	Currency Code	ZAR	Accumulated Earnings	<input type="text"/>	Currency Code	ZAR
Income Tax Accrued	<input type="text"/>	Currency Code	ZAR	Assets	<input type="text"/>	Currency Code	ZAR
No. of Employees	<input type="text"/>						

- **Profit/Loss before Income Tax:** Complete the profit /loss acquired before Income Tax as per financial statement of the mentioned Constituent entity.
- **Stated Capital:** Complete the capital stated as per financial statement of the mentioned Constituent entity.
- **Income Tax Paid:** Complete the Income Tax paid as per financial statement of the mentioned Constituent entity.
- **Accumulated Earnings:** Complete the accumulated earnings as per financial statement of the mentioned Constituent entity.
- **Income Tax Accrued:** Complete the Income Tax accrued as per financial statement of the mentioned Constituent entity.
- **Assets:** Complete the value of the assets of the mentioned Constituent entity.
- **No. of Employees:** Complete the number of employees employed by the mentioned Constituent entity.

Note that negative values are accepted and all fields under this section are mandatory.

6.4.2 Revenue

Revenues:			
Unrelated	<input type="text"/>	Currency Code	ZAR
Related	<input type="text"/>	Currency Code	ZAR
Total	0	Currency Code	ZAR

All fields under this section are mandatory.

- **Unrelated:** Complete the unrelated revenue as per financial statements of the Constituent Entity.
- **Related:** Complete the related revenue as per financials of the Constituent Entity.
- **Total:** This field is auto-calculated. It is calculated as follows: **Related + Unrelated**.

Note: If you complete the CBC Report section of the form and click the “Add CBC Report” tab at the bottom of the screen without completing the Constituent Entity information, the below error message will be displayed to indicate that the Constituent Entity section must be completed.

Error

Please ensure that you complete the following mandatory fields before submitting the form:

- ConstituentEntity

OK

6.4.3 Selection for Constituent Entities

Selection for Constituent Entities	
Number of Constituent Entities in this Tax Jurisdiction	0

Note: Number of Constituent Entities in the Tax Jurisdiction field will be limited to 350. This field will be auto-completed once the Constituent Entity details have been completed.

6.5 Constituent Entity

- In order to complete details of a Constituent Entity, click on the container heading “Constituent Entity” and the fields to complete will be generated.

Constituent Entity:

Registered Name

Trading Name

Company Reg No. Issued by Country Tax Ref No Issued by Country

Resident Country code (e.g. South Africa = ZA) Incorp Country code (e.g. South Africa = ZA)

Address

Address type

Country Code

All fields under this section are mandatory.

- **Registered Name:** Complete the registered name of the Constituent Entity.
- **Trading Name:** Complete the trading name of the Constituent Entity.
- **Company Reg No.:** Complete the company registration of the Constituent Entity.
- **Issued by Country:** Select the appropriate country where the Constituent Entity is located.
- **Tax Ref No:** Complete the tax reference number of the Constituent Entity.
- **Issued by Country:** Select the appropriate country where the Constituent Entity is located.
- **Incorp Country Code:** Select the country code where the Constituent Entity is incorporated in.
- **Resident Country Code:** Select the country code where the Constituent Entity is resident. The name of the Resident Country will be populated onto the Constituent Entity heading field.

6.5.1 Address

All fields under this section are mandatory.

Address

Address type

Country Code

- **Address Type:** Select the address type of the MNE group from the following list:
 - Residential or Business
 - Residential or Business address of the MNE Group
 - Residential –
 - Residential address of the MNE Group.
 - Business –
 - Business address of the MNE Group.
 - Registered Office –
 - The registered office of the tax administrator where the MNE Group registered for tax purposes.

- **Address:** Complete the full address selected on the field “**Address type**” above.
- **Country Code:** Select the appropriate country related to the completed address above.

6.5.2 Business Activities

The image shows a form titled "Business Activities". It contains a section for "Main Business Activities" with a dropdown menu currently showing "Select". To the right of the dropdown are two buttons: a blue "+" button and a blue "-" button.

All fields under this section are mandatory.

- **Main Business Activities:** Select the appropriate main business activities that is done by the Constituent Entity from the following list:
 - Research and Development
 - Holding or Managing intellectual property
 - Purchasing or Procurement
 - Manufacturing or Production
 - Sales, Marketing or Distribution
 - Administrative, Management or Support Services
 - Provision of Services to unrelated parties
 - Internal Group Finance
 - Regulated Financial Services
 - Insurance
 - Holding shares or other equity instruments
 - Dormant
 - Other
- If you select the “**Other**” option as a Main Business Activity, the “**Other Business Activity Information**” field will be presented for completion. In the “Other Business Activity Information” field provide a brief description about the business activities on the field provided.

The image shows a form titled "Other Business Activity Information". It contains a large, empty rectangular text area for providing a description of the business activities.

Note: The “Other Business Activity Information” field will only be displayed once and an amount of 4 000 characters may be entered in this field in order to list and provide multiple “Other Business Activities”.

- In order to add or delete additional Main Business Activities, select the “+” or “-” next to the selection field.

The image shows a form titled "Business Activities". It contains two rows for "Main Business Activities". Each row has a dropdown menu with a "Select" placeholder and two buttons: a blue "+" button and a blue "-" button.


- Once all mandatory fields have been completed on the Constituent Entity section of the CBC01 form, click on the header for “**Additional Information**” and the relevant fields will be displayed. Refer to section 5.6 below to complete the additional

information.

- If all the mandatory fields have been completed on the Constituent Entity section of the CBC01 form and you would like to add another CBC Report or Constituent Entity, click the “**Add CBC Report**” or “**Add Constituent Entity**” tab at the bottom of the screen.

Constituent Entity	Registered Name	Company Reg No.	Tax Ref No	Issued by Country	Resident Country	Edit Delete
<div><button>Add CBC Report</button> <button>Add Constituent Entity</button> <button>Cancel</button></div>						

- If you select the “**Cancel**” tab, the following confirmation message will be displayed.



Are you sure?

You will not be able to recover this CBC Report and its Constituent Entities!

Yes No

- If you select “**Yes**”, the CBC report and the Constituent Entity sections will have to be generated by clicking on the add “+” tab on the below screen to proceed.

CBC Report	No. of Constituent Entities	Resident Country	Currency Code	Profit/Loss before Income Tax	Income Tax Paid	Income Tax Accrued	Related	Unrelated	Total	Edit Delete	+
------------	-----------------------------	------------------	---------------	-------------------------------	-----------------	--------------------	---------	-----------	-------	---------------	---

6.5.3 Save the CBC01

- If all mandatory information have been completed on the CBC Report and the Constituent Entity sections of the form and you do not wish to add another CBC Report or Constituent entity details, you can either proceed to complete the form by capturing the “Additional Information” details and click the “File Return” button or you can click the “**Save**” button on the top of the screen.

Back Save File Return Save Return Saves your return on eFiling.	
	Country by Country Reporting (CbC)
Reporting Period (CCYYMMDD)	20160229
CBC01	

- Once you click the “**Save**” button, eFiling will be updated and the following message will be displayed to indicate that the information completed on the CBC01 return has been successfully saved.

DETAILS

RESULT

Your declaration has been successfully saved on the eFiling system.

Please note that you may click on the “File” button when you have completed all the outstanding information on your return, and this will submit it to SARS.

Continue

- Click “**Continue**” to proceed and the Country by Country Reporting Work Page will be displayed where the status of the CBC01 form will be indicated as “**Saved**”.

Country by Country Reporting Work Page

Reporting Entity Name	eFiling Status Saved
Tax Reference	
Form Type CBC	
Reporting Period	

Form Type	Status	Date	Version	Last Updated By
CBC01	Saved		1	

[Back to Search](#)

- The saved CBC01 return may also be accessed by selecting the “**Submit New Declaration**” tab under the Country by Country Reporting menu tab.

Submit New Declaration (CBC)

2018 [Request Return](#)

Name	Reference Num	Period	Return Type	Status	Open
1		2017	CBC	Saved on 08/03/2018	Open

- In order to edit or delete the CBC Report or the Constituent Entity information captured, select the edit or delete options at the end of the summary field.
- If you opt to edit the CBC Report or the Constituent Entity information, ensure that you click the “**Update CBC Report**” button to update the information.

Constituent Entity	Registered Name	Company Reg No.	Tax Ref No	Issued by Country	Resident Country	Edit Delete
Constituent Entity : 1	TEST2	145879	25478	BAHRAIN	UGANDA	Edit Delete

[Update CBC Report](#) [Add Constituent Entity](#) [Cancel](#)

CBC Report	No. of Constituent Entities	Resident Country	Currency Code	Profit/Loss before Income Tax	Income Tax Paid	Income Tax Accrued	Related	Unrelated	Total	Edit Delete
CBC Report : 1	1	ALBANIA	AUD	45631	112352	022020	36547	25896	62443	Edit Delete

- The “**Number of Constituent Entities in this Tax Jurisdiction**” field will be pre-populated, indicating the amount of Constituent Entity details completed and added.

Selection for Constituent Entities

Number of Constituent Entities in this Tax Jurisdiction

6.6 Additional Information

- Ensure that the “Additional Information” have been completed. If you select the “**File Return**” button without completing the “Additional Information”, the following error message will be displayed.

Error

Please ensure that you complete the following mandatory fields before submitting the form:

- Other Information
- Resident Country Code
- Summary Ref Code

OK

- In order to complete “**Additional Information**”, click on the container heading and the fields to complete will be generated.

Additional Information
+

Unique No:

Record Status: ☐ Correction ☐ Deletion

Other Information

Please include any further brief information or explanation you consider necessary or that would facilitate the understanding of the compulsory information provided in the Country-by-Country Report.

Resident Country Code to report on

Resident Country Code(e.g. South Africa = ZA)

Select

+

-

Summary Ref Code to Report on

Summary Ref.Code

Select

+

-

- Unique Number:** This number may / may not be pre-populated. It indicates that the information relates to a specific fiscal year.
- Record Status:** This field is only applicable when the CBC01 form is being revisited for editing purposes per applicable container. Note that it will be un-editable upon the initial completion of the form. To re-edit the information on the **Additional information** container, select one of the following:
 - **Correction** – To correct information completed on this container / section of the form.
 - **Deletion** – To delete information completed on this container section of this form.

6.6.1 Other information

- Please include any further brief in information or explanation you consider necessary or that would facilitate the understanding of the compulsory information provided in the Country-by-Country Report:** Complete as described.
- Resident country code:** Select the appropriate country.
- Summary Ref code:** Select the appropriate summary ref code on the list provided:
 - Revenues – Unrelated
 - Revenues – Related
 - Revenues – Total
 - Profit or Loss
 - Tax Paid
 - Tax Accrued
 - Capital
 - Earnings
 - Number of Employees
 - Assets
 - Name of MNE group

6.7 Declaration

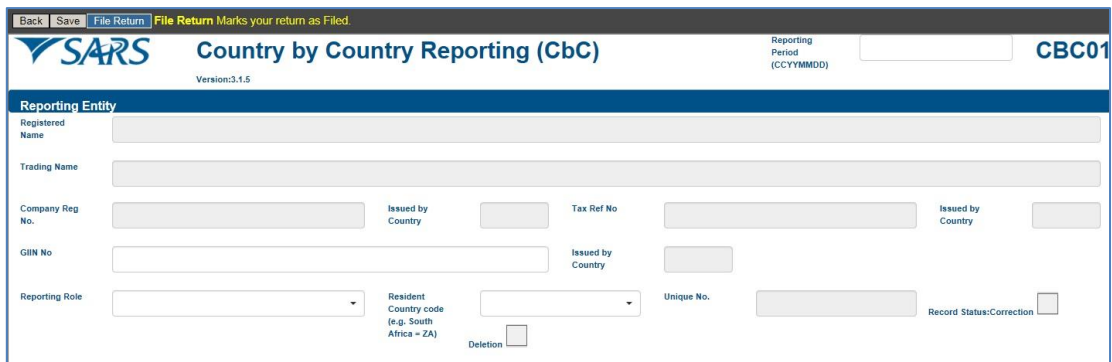


The screenshot shows a 'Declaration' section with a text box containing the following text: 'I declare that: The information furnished in this form is true and correct in every respect; and I have disclosed in full the amounts during the period covered by this declaration. I have the necessary records to support all the declarations on this form.' Below the text box are two input fields for 'Date (CCYYMMDD)' and a small text box for 'For enquiries go to www.sars.gov.za or call 0800 90 5845 (7277)'. The form is part of a larger interface with a blue header and footer.

- **Date:** Complete the date at which you want to declare the CBC01 form information is correct. This must be completed before filing (submitting) the form.


7 SUBMIT THE CBC01 RETURN

- Once the CBC01 form has been completed, click on the **File Return** button displayed at the menu above the form to submit/file the form to SARS.



The screenshot shows the 'Country by Country Reporting (CbC)' form. At the top, there are navigation buttons: 'Back', 'Save', and 'File Return'. The 'File Return' button is highlighted with a yellow background and the text 'File Return Marks your return as Filed'. Below the navigation bar is the SARS logo and the title 'Country by Country Reporting (CbC)'. The form is divided into sections: 'Reporting Entity' with fields for 'Registered Name', 'Trading Name', 'Company Reg No.', 'GIIN No.', and 'Reporting Role'. There are also fields for 'Issued by Country', 'Tax Ref No.', 'Resident Country code (e.g. South Africa = ZA)', 'Unique No.', and 'Record Status: Correction'. A 'Deletion' checkbox is located at the bottom right of the form.

- Note that the following with regards to the menu buttons:
 - **Back** - This button will take you back to the **Country by Country Reporting Work Page** without saving the contents completed on the form.
 - **Save** – This button will save what you have completed on the CBC01 form and take you back to the **Country by Country Reporting Work Page**.
 - **File Return** – This button will submit the return to SARS and take you back to the **Country by Country Reporting Work Page**.
- Once the user clicked on the **File Return** button, the following will be displayed.



The screenshot shows a 'DETAILS' section with a 'RESULT' header. The text below the header reads: 'Your declaration has been successfully submitted. Please note that you may follow up with SARS on the processing of your declaration submission on the Work Page.' At the bottom of the section is a 'Continue' button.

- Click on the **Continue** button to be taken back to the work page.
- Note the **Status** of the CBC01 form has changed to **Filed through eFiling**.

Country by Country Reporting Work Page

Reporting Entity Name	eFiling Status			
Tax Reference	Filed			
Form Type				
Reporting Period	CBC			

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling		1	

Request For Correction Back to Search

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Waiting for Documentation to be Uploaded			0	0

- Proceed by submitting the master and local file as per section 6 below.

8 HOW TO SUBMIT THE MASTER AND LOCAL FILE

- The master and local files consists of documents that must be submitted by the MNE entity as per the external Country by Country BRS which is available on the SARS website. This section will guide the user on how to arrange and submit your master and local file.
- For the purposes of calculating the value of a taxpayer's annual aggregate (potentially affected transactions):
 - One should include dividends paid / received, the coupon paid / received on preference shares and finance charges flowing from any transaction, operation, scheme, agreement or understanding, directly or indirectly entered into or effected between or for the benefit of either or both a person that is a resident; and any other person that is not a resident.
 - It will exclude any transaction, operation, scheme, agreement or understanding contemplated in section 31(5), (6) or (7) of the Income Tax Act.
- On the **Country by Country Reporting Work Page** note the supporting documents, which have the following status **"Waiting for documentation to be uploaded."**

Country by Country Reporting Work Page

Reporting Entity Name	eFiling Status			
Tax Reference	Filed			
Form Type				
Reporting Period	CBC			


Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling		1	

Request For Correction Back to Search

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Waiting for Documentation to be Uploaded			0	0

- Click on the **CBC Documents** hyperlink, displayed below **"Supporting Documents"**
- The **Supporting Documents for CBC** page will be displayed

SUPPORTING DOCUMENTS FOR CBC

 For more information on how to use this functionality, please click [here](#).


TAXPAYER DETAILS

Taxpayer Name: _____
 Tax Reference Number: _____
 Return Type: _____ CBC

UPLOAD SUPPORTING DOCUMENTS

Please ensure that all documents are successfully uploaded before submitting this group.

Document Name:

Classification: 

Very important:


- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - X Documents with the same name.
 - X Password protected documents.
 - X Spread sheets with multiple sheets.
 - X Blank or empty documents.

- Click on the **Browse** button, besides **Document Name**. Navigate through the files to upload the document that is required.

Note: The user will not be permitted to submit the same name document under one classification. The user will be required to submit as per document classifications provided, if the documents under that classification exceeds the limitation, the user may use the same classification but rename the document (e.g Master file Organisational Structure-Part 1).

- Once you found the document, Click on the appropriate file and then click the **Open** button.
- Click on the **Classification** drop down list. This will list all the types of master and local files that can be uploaded.
- Select the appropriate classification file from the list displayed.

SUPPORTING DOCUMENTS FOR CBC

 For more information on how to use this functionality, please click [here](#).


TAXPAYER DETAILS

Taxpayer Name: _____
 Tax Reference Number: _____
 Return Type: _____

UPLOAD SUPPORTING DOCUMENTS

Please ensure that all documents are successfully uploaded before submitting this group.

Document Name:

Classification: 

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - X Documents with the same name.
 - X Password protected documents.
 - X Spread sheets with multiple sheets.
 - X Blank or empty documents.

- Click on the **Upload** button.



- Note the content on the pop up message. Once noted, click on the **OK** button to proceed and this will take the representative back to the **Country by Country Reporting Work Page**.

Country by Country Reporting Work Page

Reporting Entity Name	eFiling Status
Tax Reference	Filed
Form Type	
Reporting Period	CBC

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling		1	

Request For Correction Back to Search

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted	T		81	1

Request For Correction

- Note that the status under supporting documents changed to **Submitted** on the **Country by Country Reporting Work Page**.

*When submitting the master and local file only, the CBC01 form may not be completed and submitted. Once the master and local files have been uploaded and submitted, eFiling will display the status of the supporting documents as **Submitted** on the **Country to Country Reporting Work Page**. SARS will issue communication regarding the validation outcomes of your submission.*

- The following message will be displayed once a declaration has been filed to SARS.



- Once SARS has received the Master or Local files, the following message will be communicated to the representative.



9 HOW TO REQUEST A CORRECTION OF THE SUBMITTED CBC01 FORM, MASTER FILE AND OR LOCAL FILE

- This function should be used when the user wants to submit an updated CBC01 form, master and or local file.
- Also note that after validations has been conducted on your submitted master and local file, a letter will indicate whether the documents submitted are accepted by SARS or rejected. This section will unpack how to request a correction on your CBC01 form, rejected master and or local file or when additional master or local files need to be uploaded and submitted to SARS.
- Note that the representative can only request for correction on submitted master and or local files or the CBC report (CBC01 form).
- Click on **Submitted Declaration** option displayed on the left menu.
- The **Submitted Declarations** page will be displayed listing all the files that have been submitted to SARS.

<ul style="list-style-type: none"> Returns Issued Returns History Returns Search Third Party Data Country by Country Reporting Submit New Declaration Submitted Declaration 	Submitted Declarations					
	Name	Reference Num	Period	Return Type	Status	Open
			2016	CBC	Filed	Open
	1					

- On the appropriate submission, click on the **Open** hyperlink
- This will display the **Country by Country Work Page**.

Country by Country Reporting Work Page

Reporting Entity Name	eFiling Status Filed
Tax Reference	
Form Type CBC	
Reporting Period	

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling		1	

Request For Correction Back to Search

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted			81	1

Request For Correction

- Note that below the **Form Type** and the **Supporting Documents** rows, a **Request for Correction** button is displayed.

9.1 Request for Correction for CBC01 report

- To request a correction of the CBC report (CBC01 form), proceed as follows:
- From the main menu click on **Submitted Declarations** displayed on the left menu, select the appropriate row and click on the **Open** hyperlink. This will display the **Country by Country Reporting Work Page** of the selected row as discussed above.

Country by Country Reporting Work Page

Reporting Entity Name	eFiling Status Filed
Tax Reference	
Form Type CBC	
Reporting Period	

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling		1	

Request For Correction Back to Search

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted			81	1

Request For Correction

- Click on the **Request for Correction** button displayed below **Form Type**
- An additional row will be displayed with a **Status** as **Saved**

Country by Country Reporting Work Page

Reporting Entity Name	eFiling Status Filed
Tax Reference	
Form Type CBC	
Reporting Period	

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling	2018/03/08	1	
CBC01	Saved	2018/03/08	2	

[Back to Search](#)

- Click on the saved **CBC01** hyperlink to open the **CBC01** form.
- Complete the CBC01 form and click on the **File** button displayed on top of the form.
- Once the form has been submitted, it will super impose the initial submission of the CBC01 form and the latest one will be the filed submission to SARS.
- Also note that there will be instances where an additional row under **Supporting Documents** will also be displayed reading as **Waiting for documentation to be uploaded**. Note that when that happens the representative must also re-submit the master and local files.
- The **Status** of the submitted CBC01 form will change to **Filed through eFiling**.

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling	2018/03/08	1	
CBC01	Filed through eFiling	2018/03/08	2	

[Request For Correction](#) [Back to Search](#)

9.2 Request for Correction for Supporting Documents

- When the representative wants to re-submit or submit additional master and or local file(s) forgotten/omitted during the first submission, click on the **Request for Correction** button below **Supporting Documents**.

Country by Country Reporting Work Page

Reporting Entity Name	eFiling Status Filed
Tax Reference	
Form Type CBC	
Reporting Period	

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling		1	

[Request For Correction](#) [Back to Search](#)

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted			81	1


[Request For Correction](#)

- An additional row will be displayed with a **Status** reading: **“Waiting for documents to be Uploaded”**.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted		2018/03/08	81	1
CBC Documents	Waiting for Documentation to be Uploaded		2018/03/08	0	0

- Click on the hyperlink **Waiting for documentation to be Uploaded**
- This will lead the representative to the **Supporting Documents for CBC** page displayed below

SUPPORTING DOCUMENTS FOR CBC

 For more information on how to use this functionality, please click [here](#).


TAXPAYER DETAILS

Taxpayer Name:
Tax Reference Number:
Return Type: CBC

UPLOAD SUPPORTING DOCUMENTS

Please ensure that all documents are successfully uploaded before submitting this group.



Document Name:

Classification: 

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - X Documents with the same name.
 - X Password protected documents.
 - X Spread sheets with multiple sheets.
 - X Blank or empty documents.

- Proceed as per section 7 on this document to upload the master and or local file.
- Once the **Submit to SARS** button has been clicked, the representative will be taken back to the **Country by Country Work Page** where the **Status** of the recent updates changed to **Submitted**.

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted		2018/03/08	81	1
CBC Documents	Submitted		2018/03/08	81	1

9.3 Communication from SARS

- Once the master and local file has been submitted, there are validations done to ensure that the information submitted is accurate.
- SARS will communicate the outcome of the validations via a letter which will be sent on the profile of the representative via eFiling.
- The representative can either locate the letters under the **SARS correspondence** left menu displayed when selecting the return button on the main menu option or on the **Country by Country Reporting Work Page**.
- To navigate to the work page proceed as follows:

- Click on the **Country by Country Reporting** left menu
 - Click on the **Submitted Declarations**
 - Select the appropriate row and click on the **Open** hyperlink under the **Submitted Declarations (CBC)** page
- This will display the **Country by Country Reporting Work Page**.

The screenshot shows the SARS eFiling portal. On the left is a navigation menu with options like 'Inbox', 'Returns Issued', 'Country by Country Reporting', etc. The main area is titled 'Country by Country Reporting Work Page'. It contains several sections:

- Reporting Entity Information:** Fields for Reporting Entity Name, Tax Reference, Form Type, and Reporting Period (2016). The eFiling Status is 'Filed'.
- Form Details Table:**

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling	2017/11/14	1	Mrs J Willson
- Request For Correction:** Buttons for 'Request For Correction' and 'Back to Search'.
- LETTER Table:**

LETTER	Letter Description	DATE
CBC Letters	Acceptance of Master Files and Local Files	2017/11/15
CBC Letters	Rejection of Master Files and Local Files	2017/11/15
- SUPPORTING DOCUMENTS Table:**

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (KB)	NO. OF DOCS
CBC Documents	Submitted	1	2017/11/14	1244	2

- To open the letters, click on the **CBC letters** hyperlink
- The acceptance letter is as follows:

The screenshot shows a formal letter from SARS titled 'Acceptance of Master Files and Local Files'. It includes contact information for SARS and details of the submission.

Enquiries should be addressed to SARS:

Contact Detail

SARS Head Office: 0124226563
SARS online: www.sars.gov.za

Details

Tax Reference No.: [Redacted]
Date: 2017-11-15

Dear Taxpayer

ACCEPTANCE OF MASTER FILES AND LOCAL FILES

The South African Revenue Service (SARS) has finalised the validation process of the master file and the local file submitted in accordance with the Public Notice that prescribes these returns in terms of Section 25 of the Tax Administration Act, 2011, and the SARS External Business Requirement Specification for the Country By Country and Financial Data Reporting for the 2016 reporting year.

SARS confirms that the returns have passed the validation requirements. SARS reserves the right to conduct further validations, if required, in respect of the returns stated above for the specified reporting period.

Should you have any queries relating to this submission, please contact the SARS official mentioned above.

Sincerely

- The rejection letter is as follows:



10 CROSS REFERENCES

DOCUMENT TITLE	APPLICABILITY
IT-ELEC-03-G01 - How to complete the company Income Tax return ITR14 eFiling - External Guide	All

11 DEFINITIONS AND ACRONYMS

BRS	Business Requirements Specifications
CBC	Country by Country
CBC Report	A CBC report is the CBC01 form which captures certain information regarding global allocation of the MNEs group income and taxes paid, together with certain indicators of the location of economic activities within the MNE group.
Constituent Entity	Any separate business unit of an MNE group that is included in the Consolidated Financial Statement of the MNE group for financial reporting purposes, or would best be included if equity interests in such business unit of an MNE group were traded on a public securities exchange.
Entity	This term is generally used in OECD/G20 CbC guidelines and the SACbC regulations and its definitions generally include the term "business unit".
Fiscal year	An annual accounting period with respect to which the ultimate parent entity of the entity of the MNE group prepares its financial statements.
ITA	Income Tax Act
International Agreement	The multilateral convention for mutual administrative assistance in tax matters, any bilateral or multilateral tax convention or any tax information exchange agreement to which South Africa is a party, and by its terms provides legal authority for the exchange of tax information between jurisdictions, including automatic exchange of information.
Local File	The local file is supporting documents compiled by all MNEs referring specifically to material transactions of the local MNE group entity.
Master File	The master file is supporting documents which must be compiled by a parent or headquarters entity. It contains standardised information relevant for all entities of the MNE group.
TAA	Tax Administration Act

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your own registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 7277
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).