

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 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

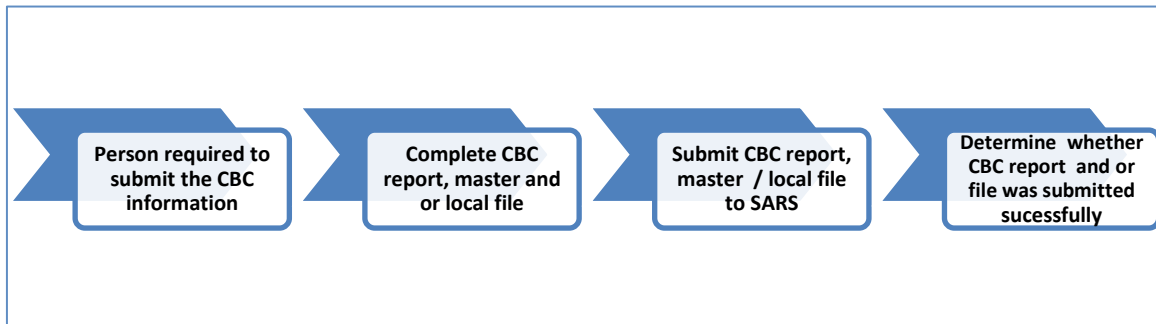


Figure 1: CBC Information Submission Flow

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 to 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 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.

4.1 Reporting Entity

The screenshot shows the SARS Country by Country Reporting (CbC) Reporting Entity form. The form is titled 'SARS Country by Country Reporting (CbC)' and includes a 'Reporting Period (CCYYMMDD)' field and a 'CbC01' button. The 'Reporting Entity' section contains the following fields:

- Registered Name: Two text input fields.
- Trading Name: Two text input fields.
- Company Reg No.: A text input field with a '10' character count indicator and an 'Issued by Country' dropdown menu.
- Tax Ref No.: A text input field with a '10' character count indicator and an 'Issued by Country' dropdown menu.
- Giin No.: A text input field.
- Reporting Role: A dropdown menu.
- Resident Country code (e.g. South Africa = ZA): A dropdown menu.
- Unique No.: A text input field with a 'XXXXXXXXXXXX' character count indicator.
- Record Status: Two checkboxes for 'Correction' and 'Deletion'.

- **Reporting Period:** Complete the reporting fiscal year of the organisation. Note that the end of the fiscal year must be completed in the following format (YYYYMMDD). This field is mandatory for completion.
- **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 the company registration number was created.
- **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 the tax reference number was created.
- **Giin No:** Complete the Giin number of the organisation.
- **Issued by Country:** This field will be pre-populated with the country 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 so 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-edible 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.

4.2 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.

4.3 Address

Address	
Address type	<input type="text"/>
Address	<input type="text"/>
Country Code	<input type="text"/>

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.

4.4 Selection for tax jurisdiction

Selection for Tax Jurisdictions	
Number of Tax Jurisdictions to report	<input type="text"/>

- **Number of Tax Jurisdictions to report:** Complete the number of tax jurisdictions of the MNE Group. The number of tax jurisdictions to be completed is limited to 249.
- Click on the **tab** button once the relevant number has been entered on the field above.
- Note that this will result to additional sections (containers) being displayed on your CbC01 form. The section / container “**CBC Reports**” will be displayed multiple times equating to the number entered on the “**Number of tax jurisdictions to report**” field.
- *The following will be required from the MNE for each **CBC Report***
 - *Summary*
 - *Revenues*
 - *Constituent Entity*
 - *Address*
 - *Business Activity*
- Ensure that all the displayed additional containers / sections “**CBC Reports**” are completed fully.

4.5 CBC Report

CbC Reports: <Res Country Code 1>					
Currency Code	<input type="text"/>	Resident Country code (e.g. South Africa = ZA)	<input type="text"/>	Unique No.	XXXXXXXXXXXXXXX
			Record Status:	Correction	<input type="checkbox"/>
				Deletion	<input type="checkbox"/>
Summary: <Res Country Code 1>					
Profit/Loss before Income Tax	<input type="text"/>	Currency Code	<input type="text"/>	Stated Capital	<input type="text"/>
Income Tax Paid	<input type="text"/>	Currency Code	<input type="text"/>	Accumulated Earnings	<input type="text"/>
Income Tax Accrued	<input type="text"/>	Currency Code	<input type="text"/>	Assets	<input type="text"/>
No. of Employees	<input type="text"/>				
Revenues: <Res Country Code 1>					
Unrelated	<input type="text"/>	Currency Code	<input type="text"/>		
Related	<input type="text"/>	Currency Code	<input type="text"/>		
Total	<input type="text"/>	Currency Code	<input type="text"/>		
Selection for Constituent Entities					
Number of Constituent Entities in this Tax Jurisdiction	<input type="text"/>				

- **Currency Code:** Select the appropriate currency from the drop down list.
- **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.
- **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.
- **Unique Number:** This number may / may not be pre-populated. It indicates that the information relates to a specific fiscal year.

4.5.1 Summary

- **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.

4.5.2 Revenue

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.**

4.5.3 Selection for Constituent Entities

- **Number of Constituent Entities in the Tax Jurisdiction:** Complete the number of Constituents Entities within the tax jurisdictions.
- Click on the **tab** button after completing the number of Constituent entities.
- Note that this will generate additional containers /sections titled “**Constituent Entity**” equating to the number completed on the field “**Number of Constituent Entities in the Tax Jurisdiction**”.
- *Note that the following will be required of the Constituent Entity:*
 - *Registered name*
 - *Trading name*
 - *Company Registration number*
 - *Tax reference number*
 - *Address*
 - *Business Activities*

4.6 Constituent Entity

Constituent Entity: <Res Country Code: 1>			
Registered Name	<input type="text"/>		
Trading Name	<input type="text"/>		
Company Reg No.	<input type="text"/>	Issued by Country <input type="text"/>	Tax Ref No. <input type="text"/>
Resident Country code (e.g. South Africa = ZA)	<input type="text"/>	Incorp Country code (e.g. South Africa = ZA)	<input type="text"/>

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.

4.6.1 Address

Address	
Address type	<input type="text"/>
<input type="text"/>	

- **Address Type:** Select the address type 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.

All fields under this section are mandatory.

4.6.2 Business Activities

Business Activities	
Main Business Activities	<div style="border: 1px solid black; height: 15px; width: 100%;"></div> <div style="text-align: right; padding-right: 5px;">▼ +</div>
Other Business Activity Information	

- **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
- **Other Business Activities Information:** Complete by giving a brief description about the business activities on the field provided.
- This container can be repeated the number of times (Tax Jurisdictions) as the CBC reports already completed.

All fields under this section are mandatory.

4.7 Additional Information

Additional Information

Unique No. xxxxxx-xxxxxx 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) ▼ +

Summary Ref Code to Report on
Summary Ref. Code ▼ +

4000

- **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-edible 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.
- **Unique Number:** This number may / may not be pre-populated. It indicates that the information relates to a specific fiscal year.

4.7.1 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 to report on:** Select the appropriate country.
- **Summary Ref code to Report on:** 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

4.8 Declaration

Declaration

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.

Date (CCYYMMDD)

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For enquiries go to
www.sars.gov.za or
call 0800 00 SARS (7277)

- **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.

5 HOW TO SUBMIT THE CBC REPORT

- This section will describe how to file/submit your CBC01 form via 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.
- Note that the organisation must be activated for submitting ITR14 form under tax organisation in order to submit the Country by Country information. On how to activate ITR14 refer to the following guide: IT-ELEC-03-G01 - How to complete the company Income Tax return ITR14 eFiling - External Guide
- On the SARS eFiling web page, complete your **login** and **password** details on the relevant fields displayed on the screen.



Please provide your login details

This is your generated Login Name (ie. johnd9876)

Login Name

Password



 **For a reminder of your Login Name or to reset your password click here**

Your Password is now Case Sensitive

Please note that for security reasons this system has been implemented with a timed session expiry. If you do not use the system for a prolonged period of time, you will receive a "Session Expired" notice and you will automatically be logged out. This time period has been set for 5 minutes. If you expect to be away from your desk, please ensure that you save your current work. You should, however, once you have logged in, not leave this system unattended.

- Proceed by clicking on **login**.
- The following screen will be displayed

- Click on the **Returns** button displayed on the main menu.
- Click on the **Country by Country** button displayed on the left menu.
- This will display two menus:
 - **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

The screenshot shows the SARS eFiling interface for 'Submit New Declaration (CBC)'. The top navigation bar includes links for USER, ORGANISATIONS, RETURNS, CUSTOMS, DUTIES & LEVIES, SERVICES, TAX STATUS, CONTACT, and LOGOUT. A 'Taxpayer List' dropdown is visible. The sidebar on the left contains links for Inbox, Returns Issued, Returns History, Returns Search, Levies and Duties, Third Party Data, Country by Country Reporting, Submit New Declaration, Submitted Declaration, Non-Core Taxes, Payments, Additional Payments, SARS Correspondence, Request For Reason, Disputes, Bulk Payments, Voluntary Disclosure, PAYE Maintenance, and Special Links. The main content area features a table with columns: Name, Reference Num, Period, Return Type, Status, and Open. Below the table header, it states 'No Records available for your selection.' To the right of the table, there is a year selector set to '2017' and a 'Request Return' button.

- 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.
- From the drop down list of years, select the appropriate fiscal year of submission.

This screenshot is identical to the previous one, but the year selector in the top right corner is now set to '2017' instead of '2017' (the image shows a dropdown menu with 2015, 2016, 2017, and 2018, and 2017 is selected).

- Once the appropriate fiscal year has been selected, click on the **Request Return** button.
- The **Country by Country Reporting Work Page** will be displayed.

The screenshot shows the SARS eFiling interface. On the left is a navigation menu with options like 'Inbox', 'Returns Issued', 'Country by Country Reporting', and 'Submit New Declaration'. The main area is titled 'Country by Country Reporting Work Page'. It contains a 'Reporting Entity Name' field, a 'Tax Reference' field, a 'Form Type' dropdown set to 'CBC', and a 'Reporting Period' dropdown set to '2017'. Below these is a table with columns: Form Type, Status, Date, Version, and Last Updated By. The table shows one entry: CBC01, Issued, 2017/11/09, 1. At the bottom, there is a 'SUPPORTING DOCUMENTS' table with columns: SUPPORTING DOCUMENTS, STATUS, TYPE, DATE, SIZE (Kb), and NO. OF DOCS. It shows one entry: CBC Documents, Waiting for Documentation to be Uploaded, 1, 2017/11/09, 0, 0.

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

The screenshot shows the SARS eFiling 'Country by Country Reporting (CbC)' form. At the top, there are buttons for 'Back', 'Save', and 'File Return'. The form is titled 'Country by Country Reporting (CbC)' with 'Version: 1.28' and 'Reporting Period (CCYMMDD)' set to '2017'. The form is divided into several sections: 'Reporting Entity' with fields for 'Registered Name', 'Trading Name', 'Company Reg No.', 'GIR No.', 'Reporting Role', 'Resident Country code (e.g. South Africa - ZA)', 'Unique No.', and 'Record Status/Correction'; and 'Contact Person Details' with fields for 'First Name', 'Surname', 'Bus Tel No. 1', 'Bus Tel No. 2', and 'Cell No.'.

- Note section 4 on this document when completing the form which is to assist the representative on the requirements of all the fields on the form.
- 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.

- 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.

- 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**.

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES TAX STATUS CONTACT LOGOUT Taxpayer List

Country by Country Reporting Work Page

Reporting Entity Name eFiling Status Filed

Tax Reference

Form Type CBC

Reporting Period 2016

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling	2017/11/15	1	Mr P Dike

Request For Correction Back to Search

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Waiting for Documentation to be Uploaded	1	2017/11/13	0	0

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

6 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.
- On the **Country by Country Reporting Work Page** note the supporting documents, which have the following status **“Waiting for documentation to be uploaded.”**

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES TAX STATUS CONTACT LOGOUT Taxpayer List

Country by Country Reporting Work Page

Reporting Entity Name eFiling Status Filed

Tax Reference

Form Type CBC

Reporting Period 2016

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling	2017/11/15	1	Mr P Dike

Request For Correction Back to Search

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Waiting for Documentation to be Uploaded	1	2017/11/13	0	0

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

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES TAX STATUS CONTACT LOGOUT

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: _____ Browse... Upload

Classification: **Select**

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:
 - Documents with the same name.
 - Password protected documents.
 - Spread sheets with multiple sheets.
 - Blank or empty documents.

- Click on the **Classification** drop down list. This will list all the types of master and local files that can be uploaded.
- The following options will be displayed.

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES TAX STATUS CONTACT LOGOUT Taxpayer List

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: _____ Browse... Upload

Classification: **Master - Organisational structure**

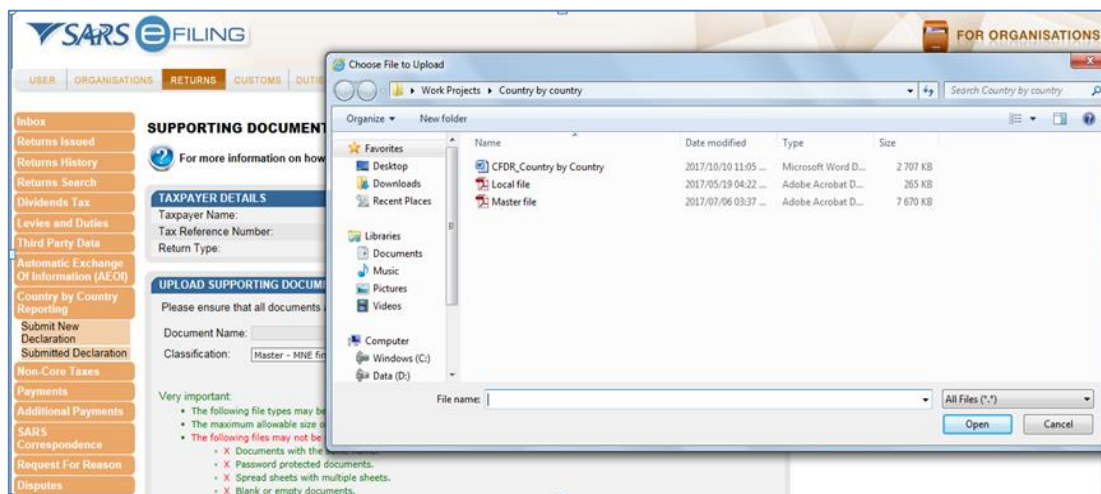
Very important:

- 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:
 - Documents with the same name.
 - Password protected documents.
 - Spread sheets with multiple sheets.
 - Blank or empty documents.

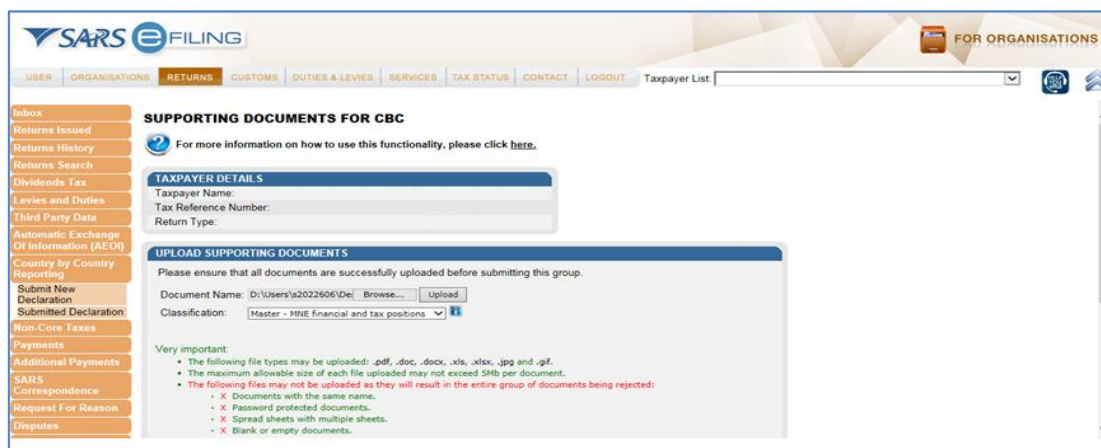
- Select the appropriate classification file from the list displayed.
- Click on the **Browse** button, besides **Document Name**.
- Navigate through the files to upload the document that is required.

Note:

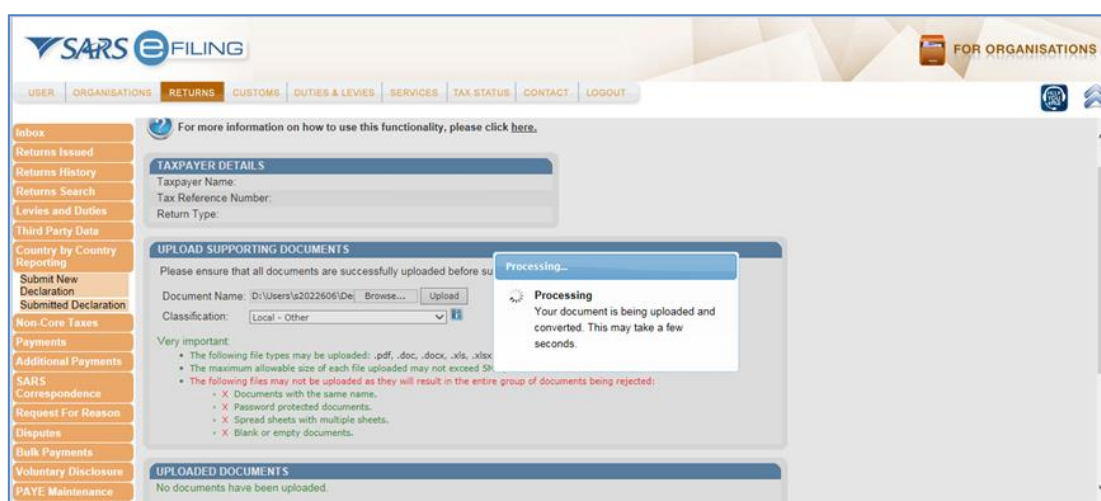
The user will not be permitted to submit the same name document under one classification. The user will be required to submit as per document classifications provided, if the documents under that classification exceeds the limitation, the user may use the same classification but rename the document(e.g 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 **Upload** button



- The files uploaded will be displayed on the screen as follows:

UPLOADED DOCUMENTS							
Document Name	Classification	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
Local file.pdf	Local - Other	265	<input checked="" type="checkbox"/>	Converted and stored	2017/11/15 01:45:53 PM	View	<input type="checkbox"/>
Master file.pdf	Master - Other	265	<input checked="" type="checkbox"/>	Converted and stored	2017/11/15 01:48:02 PM	View	<input type="checkbox"/>

[Remove](#)

DOCUMENT GROUP

Please provide a group name for all the documents that you have uploaded above.

Document group name


Status Uploaded

[Submit to SARS](#) [Manually Submitted](#) [Back](#)

Note that the master file and local file documentation to be submitted should not exceed 5 MB per document. The total size of all the documents submitted (both master and local files) must not exceed 100MB.

- Proceed to the **classification** type drop down list and select another **classification** document type and **Upload** the relevant document as described above.
- Once all the documents have been uploaded, click on the **Submit to SARS** button.
- The following pop up message will be displayed.

Message from webpage

 I declare that the information furnished in the Master file and/or Local file is true and correct in every aspect 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 such documents.

[OK](#) [Cancel](#)

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

The screenshot displays the SARS eFiling interface for the 'Country by Country Reporting Work Page'. The left sidebar contains a navigation menu with options like 'Inbox', 'Returns Issued', 'Returns History', 'Returns Search', 'Dividends Tax', 'Levies and Duties', 'Third Party Data', 'Automatic Exchange Of Information (AEOI)', 'Country by Country Reporting', 'Submit New Declaration', 'Submitted Declaration', 'Non-Core Taxes', 'Payments', 'Additional Payments', 'SARS Correspondence', 'Request For Reason', and 'Disputes'. The main content area shows the 'Country by Country Reporting Work Page' with fields for 'Reporting Entity Name', 'Tax Reference', 'Form Type' (CBC), and 'Reporting Period' (2016). The 'eFiling Status' is 'Filed'. Below this, a table lists the submission details: Form Type (CBC01), Status (Filed through eFiling), Date (2017/11/15), Version (1), and Last Updated By (Mr P Dik). At the bottom, a 'SUPPORTING DOCUMENTS' table shows 'CBC Documents' with a status of 'Submitted', a date of 2017/11/15, a size of 530 Kb, and 2 documents. A 'Request For Correction' button is visible at the bottom left of the supporting documents table.

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling	2017/11/15	1	Mr P Dik

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted	1	2017/11/15	530	2

- 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 must 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**. However under the **Submitted Declaration** left menu option, the submission of the master and local file will not be displayed. The **status** of the return submitted will appear as **issued** under the **Submit new declaration** left menu option. If this is the case, note that your master and local files have been submitted to SARS and communication will be issued regarding the progress of your submission. SARS is investigating this further and will communicate when it has been rectified.

7 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 for your rejected master and or local file.
- 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** displayed on the left menu.
- The **Submitted Declarations** page will be displayed listing all the files that have been submitted to SARS.

Submitted Declarations

Name	Reference Num	Period	Return Type	Status	Open
		2017	CBC	Filed	Open
		2018	CBC	Filed	Open
1		2015	CBC	Filed	Open

- 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: **2017**

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling	2017/11/16	1	Mr SH Ramalla

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

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted	F	2017/11/16	4304	2

[Request For Correction](#)

- Note that below the **Form Type** and the **Supporting Documents** rows, a **Request for Correction** button is displayed.
- When the representative wants to re-submit or submit another master and or local file forgotten/omitted during the first submission, click on the **Request for Correction** button below **Supporting Documents**.
- An additional row will be displayed with a **Status** reading: **"Waiting for documents to be Uploaded"**

The screenshot shows the SARS eFiling interface for the 'Country by Country Reporting Work Page'. The left sidebar contains a navigation menu with options like 'Inbox', 'Returns Issued', 'Returns History', 'Returns Search', 'Third Party Data', 'Country by Country Reporting', 'Submit New Declaration', 'Submitted Declaration', 'Non-Core Taxes', 'Payments', 'Additional Payments', 'SARS Correspondence', 'Request For Reason', 'Disputes', 'Bulk Payments', 'Voluntary Disclosure', 'PAYE Maintenance', and 'Special Links'. The main content area is titled 'Country by Country Reporting Work Page' and includes a 'Reporting Entity Name' field, a 'Tax Reference' field, a 'Form Type' dropdown set to 'CBC', and a 'Reporting Period' dropdown set to '2017'. The 'eFiling Status' is shown as 'Filed'. Below this, a table lists the form details: Form Type (CBC01), Status (Filed through eFiling), Date (2017/11/16), Version (1), and Last Updated By (Mr SH Ramala). At the bottom, a table titled 'SUPPORTING DOCUMENTS' shows two entries: 'CBC Documents' with status 'Submitted' (Type: I, Date: 2017/11/16, Size: 4304, No. of Docs: 2) and 'CBC Documents' with status 'Waiting for Documentation to be Uploaded' (Type: I, Date: 2017/11/16, Size: 0, No. of Docs: 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

The screenshot shows the SARS eFiling interface for the 'SUPPORTING DOCUMENTS FOR CBC' page. The left sidebar is the same as the previous screenshot. The main content area is titled 'SUPPORTING DOCUMENTS FOR CBC' and includes a link for more information. Below this, there is a 'TAXPAYER DETAILS' section with fields for 'Taxpayer Name', 'Tax Reference Number', and 'Return Type'. The 'UPLOAD SUPPORTING DOCUMENTS' section contains a message: 'Please ensure that all documents are successfully uploaded before submitting this group.' It includes a 'Document Name' field with a 'Browse...' button and an 'Upload' button, and a 'Classification' dropdown set to 'Select'. A 'Very important' section lists file type restrictions: supported types (pdf, doc, docx, xls,xlsx, jpg and gif), maximum size (5Mb per document), and rejected file types (same name, password protected, multiple sheets, blank or empty documents).

- Proceed as per section 6 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**.

SARS eFILING FOR TAX PRACTITIONERS

USER | ORGANISATIONS | RETURNS | DUTIES & LEVIES | SERVICES | TAX STATUS | CONTACT | LOGOUT

Country by Country Reporting Work Page

Reporting Entity Name: [Blank] eFiling Status: Filed

Tax Reference: [Blank]

Form Type: CBC

Reporting Period: 2017

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling	2017/11/16	1	Mr SH Ramalla

Request For Correction | Back to Search

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted	1	2017/11/16	4304	2
CBC Documents	Submitted	1	2017/11/16	1626	1

Request For Correction

- 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

SARS eFILING FOR TAX PRACTITIONERS

USER | ORGANISATIONS | RETURNS | DUTIES & LEVIES | SERVICES | TAX STATUS | CONTACT | LOGOUT

Submitted Declarations

Name	Reference Num	Period	Return Type	Status	Open
		2017	CBC	Filed	Open
		2018	CBC	Filed	Open
1		2015	CBC	Filed	Open

- Select the appropriate row and click on the **Open** hyperlink.
- This will display the **Country by Country Reporting Work Page** of the selected row.

Country by Country Reporting Work Page

Reporting Entity Name: [Field] eFiling Status: Filed

Tax Reference: [Field]

Form Type: CBC

Reporting Period: 2018

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling	2017/11/10	1	Mr SH Ramalla

Request For Correction Back to Search

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted	1	2017/11/10	76	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: [Field] eFiling Status: Filed

Tax Reference: [Field]

Form Type: CBC

Reporting Period: 2018

Form Type	Status	Date	Version	Last Updated By
CBC01	Filed through eFiling	2017/11/10	1	Mr SH Ramalla
CBC01	Saved	2017/11/16	2	Mr SH Ramalla

Back to Search

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
CBC Documents	Submitted	1	2017/11/10	76	1
CBC Documents	Waiting for Documentation to be Uploaded	1	2017/11/16	0	0

- Click on the **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**.

7.1 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 interface. The top navigation bar includes links for USER, ORGANISATIONS, RETURNS, DUTIES & LEVIES, SERVICES, TAX STATUS, CONTACT, and LOGOUT. The left sidebar contains a menu with options like Inbox, Returns Issued, Returns History, Dividends Tax, Third Party Data, Automatic Exchange Of Information (AEOI), Country by Country Reporting, Submit New Declaration, Submitted Declaration, Non-Core Taxes, Payments, Additional Payments, SARS Correspondence, Request For Reason, Disputes, Bulk Payments, Voluntary Disclosure, PAYE Maintenance, VAT Maintenance, and Special Links.

The main content area is titled 'Country by Country Reporting Work Page'. It displays a table for 'Submitted Declarations' with columns: Form Type, Status, Date, Version, and Last Updated By. The table shows one entry: 'CBC01' with status 'Filed through eFiling', date '2017/11/14', version '1', and last updated by 'Mrs J Wilson'. Below this table, there are two sections: 'LETTER' and 'SUPPORTING DOCUMENTS'.

The 'LETTER' section has columns: LETTER, Letter Description, and DATE. It shows two entries: 'CBC Letters' with description 'Acceptance of Master Files and Local Files' and date '2017/11/15', and 'CBC Letters' with description 'Rejection of Master Files and Local Files' and date '2017/11/15'.

The 'SUPPORTING DOCUMENTS' section has columns: SUPPORTING DOCUMENTS, STATUS, TYPE, DATE, SIZE (Kb), and NO. OF DOCS. It shows one entry: 'CBC Documents' with status 'Submitted', type 'f', date '2017/11/14', size '1244', and '2' documents.

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



Acceptance of Master Files and Local Files

Enquiries should be addressed to SARS:

Contact Detail

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

Details

Tax Reference No.: Always quote this reference number when contacting SARS

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:



Rejection of Master Files and Local Files

Enquiries should be addressed to SARS:

Contact Detail

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

Details

Tax Reference No.: Always quote this reference number when contacting SARS

Date: 2017-11-15

Dear Taxpayer

REJECTION 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 2015 reporting year.

The following documents were rejected as they did not meet the minimum requirements stipulated:

- Master File / MNE intercompany fin activities

You are required to re-submit relevant materials in relation to all the documents mentioned above within 30 working days from the date of notice.

You are advised to refer to the External Business Requirements Specification for the Country-by- Country and Financial Data Reporting and also to the Annex I and II to Chapter V of the 2017 OECD Transfer Pricing Guidelines for further details relating to the submission requirement.

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

- To proceed, the representative must re-submit the master and local file with the information required by proceeding back to the **Country by Country Reporting Work Page** and clicking on the **Request for Correction** button under the supporting

documents row. The representative must then re-submit the documents (master and or local file) as per section 6 on this document.

8 CROSS REFERENCES

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

9 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 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).