



South African Revenue Service

Lehae la SARS Building, 299 Bronkhorst Street
Nieuw Muckleneuk, Pretoria
Private Bag X923, Pretoria, 0001
Tel: +27 (12) 422-4000

Dear Sir / Madam

REQUEST FOR CHANGE OF BANK DETAILS

The fraudulent changes to taxpayers' bank details remain one of the biggest risks that SARS has to deal with. It is SARS' responsibility to protect taxpayers from any fraudulent transactions on their SARS accounts emanating from within SARS.

To prevent such risks, taxpayers are therefore advised that under no circumstances will SARS request taxpayers' bank account details over the phone or accept bank account detail changes via facsimile, post, drop-box or e-mail.

A power of attorney appointing a person as the taxpayer's duly authorised agent will no longer be accepted for the changing of bank account details. Only changes done through the following channels will be accepted:

- In person at any SARS branch (Note: This is a SARS preferred channel)
- SARS eFiling (if you are registered as an eFiler)
- When submitting an Individual Income Tax Return (ITR12), Return of
- Income: Companies and Close Corporations (IT14) and (Employer Declaration) EMP501 return/ reconciliation.

When visiting a SARS branch to change your bank details, please ensure that you have the following supporting documents:

- **Individual Income Tax:**
 - Original identity document/ passport or affidavit to justify the absence of an identity document/ passport together with a temporary identity document/passport.
 - Certified copy of the identity document or passport
 - Original bank statement with the bank stamp that confirms the account holder's name, account number, account type and branch code
 - Original proof of residential address, e.g. a municipal account/ utility bill of an individual not more than three months old reflecting the name and residential address or a confirmation of another entity's residential address, in which instance a Confirmation of Entity Residential Address (CRA01) must be completed. The CRA01 can be obtained on the SARS website at www.sars.gov.za or any SARS branch.

- **Company Income Tax (CIT), Value-Added Tax (VAT) and Pay As You Earn (PAYE):**

- Certificate of Incorporation (CM1) in case of a Public/ Private Company, Founding Statement and Certificate of Incorporation (CK1) in case of a Close Corporation and a Partnership Agreement in case of a Partnership
- Original identity document/passport or affidavit to justify the absence of an identity document/passport together with a temporary identity document/passport of an individual, a partner or an entity representative (not required if non-resident company has no presence in RSA)
- Certified copy of identity document or passport of an individual, a partner or an entity representative
- Original bank statement with the bank stamp that confirms the account holder's name, account number, account type and branch code
- Original proof of residential address, e.g. a municipal account/utility bill of an individual, a partner or an entity representative not more than three months old reflecting the name and residential address or a confirmation of another entity's residential address, in which instance a Confirmation of Entity Residential Address (CRA01) must be completed. The CRA01 can be obtained on the SARS website at www.sars.gov.za or any SARS branch
- Original business municipal account/utility of a Company/Close Corporation/Partnership not more than three months old reflecting the name and residential address.

- **Non-resident Company:**

- Indemnity form VAT119i
- Articles of memorandum of association or similar document issued indicating country of issue
- Letter of appointment of representative vendor
- Certified copy of the identity document of authorised signatory of nominated bank account.

- **Subsidiary or holding company as defined in Section 1 of the Companies Act, 1973:**

- Indemnity form VAT119i
- Letter from Public Officer confirming company structure,
- Certified copy of the identity document of authorised signatory of nominated bank account.

For more information please call the SARS Contact Centre on 0800 00 7277 or visit www.sars.gov.za.

Sincerely

Issued on behalf of the Commissioner for the South African Revenue Service

Please note that SARS will never request a taxpayer's banking details in any correspondence that you receive per post, via email or SMS. SARS will also not send you hyperlinks to other websites - even those of banks. Please note that the SARS website does not have links to any banks. Should you wish to verify the authenticity of correspondence from SARS, kindly call the SARS Contact Centre on **0800 00 SARS (7277)**. Information about the latest phishing scams and fraudulent emails abusing the SARS brand is regularly updated on the SARS website. Go to www.sars.gov.za for examples of these scams. Report all suspicious incidents to the SARS Anti Corruption Hotline on **0800 00 2870** or email phishing@sars.gov.za