

Technical summary of changes to the SARS TCR01 form

This information may not be necessary for individuals who do not fill out these forms themselves.

Table A: International transfer details

Approval international transfer: AIT ¹	Foreign Investment Allowance: FIA
<p>1 International transfer details</p> <p>1.1 Are you a beneficiary of a trust (local or foreign)? Yes/No</p> <p>1.1.1 If 'Yes', complete the Local and Foreign Trust Details sub-container in the Interest in Trust(s) Details container.</p> <p>1.1.2 Indicate if it is a local or foreign trust.</p> <p>1.1.2.1 Complete the following fields:</p> <p>1.1.2.1.1 Registered Name of the Trust</p> <p>1.1.2.1.2 Trust No.</p> <p>1.1.2.1.3 For a local trust, the Income Tax Ref No. and ID No. of the Main Trustee or Representative Taxpayer of the trust fields are mandatory to complete.</p> <p>1.1.2.1.4 Passport No. of the Main Trustee/Representative Taxpayer of the Trust fields.</p> <ul style="list-style-type: none"> • Once this field is completed, enter the Passport Country and Passport Issue date fields. 	
<p>1.2 Do you have shareholding directly or indirectly in any legal entity (local or foreign) of 20% or more? Yes/No</p> <p>1.2.1 If 'Yes', complete the Local and Foreign Shareholding Details sub-container in the Legal Entity Shareholding Details container.</p> <p>1.2.1.1 Complete the following fields:</p> <p>1.2.1.1.1 Indicate Local or Foreign Entity.</p> <p>1.2.1.1.2 Registered Name of the Entity</p> <p>1.2.1.1.3 Trading Name of the Entity</p> <p>1.2.1.1.4 If Local Entity is selected, the Registration No. and Income Tax Ref No. fields are mandatory to complete.</p> <p>1.2.1.1.5 Estimated value of current Shareholding</p> <p>1.2.1.1.6 Percentage Shareholding (%)</p>	
<p>1.3 Do you have existing loans to a trust(s) (local or foreign)? Yes/No</p> <p>1.3.1 Complete the following fields:</p> <p>1.3.1.1 Indicate Local or Foreign Trust.</p> <p>1.3.1.2 Registered Name of the Trust</p> <p>1.3.1.3 Trust No.</p> <p>1.3.1.4 Income Tax Ref No. – mandatory if Local Trust is selected.</p> <p>1.3.1.5 ID No. of Main Trustee/Representative Taxpayer of the Trust</p> <p>1.3.1.6 Passport No. of Main Trustee/Representative Taxpayer of the Trust</p> <p>1.3.1.7 Passport Country</p> <p>1.3.1.8 Passport Issue Date</p> <p>1.3.1.9 Current Loan Amount</p> <p>1.3.1.10 Interest Rate %</p>	
<p>1.4 Total value of your international transfer</p>	



AIT ¹		Foreign Investment Allowance: FIA
2 Indicate your tax residency status under which the transfer is made		Emigration
2.1 South African tax resident	2.2 Non-resident for tax purposes	
2.1.1 If SA Tax Resident is selected, the 'International Investment Type Details' container will be displayed. Refer to section 9.4 of the SARS Guide to the Tax Compliance Status , Revision: 20, to complete the Investment Type Details container.	2.2.1 If this is selected, indicate the date you ceased to be a South African tax resident (CCYYMMDD). Note: Prior to requesting a Tax Compliance status (TCS) for non-resident, you should have completed the Cease to be a Resident process. See the Cease to be a Resident web page for more details.	2.2.1 Emigration details: This container will be displayed when the tax compliance type selected is Emigration. Refer to table F for a list of supporting documents to be submitted. Will you remain a tax resident in South Africa on emigration? Yes/No
	2.2.2 Where will you be a tax resident? 2.2.2.1 Select the relevant country.	2.2.2 Do you anticipate being a tax resident in SA within five years of emigration? Yes/No Where will you be a tax resident? This question is mandatory only if you have answered 'No' to the question of whether you will remain a tax resident in SA.
2.3 Total value of your international transfer (must be liquid and/or transferable source type):		
2.3.1 Once a value has been entered here, one or both notes will be displayed in the container:		
2.3.1.1 Note: The sum of all sources selected must equal the total value of your international transfer.		
2.3.1.2 Note: The sum of all investments selected must equal the total value of your international transfer.		
3 Is the request in respect of a family unit? Indicate 'Yes' or 'No'		2.2.3
3.1 If 'Yes', the following message will be displayed:		Is this request on behalf of you and your spouse? Yes/No
3.1.1 Complete the following fields in the Family Member Details container:		If 'Yes' is selected:
3.1.1.1 Surname		• Complete the Spouse Details container; and
3.1.1.2 First Two Names		• Ensure that assets and liabilities of both spouses are listed; and
3.1.1.3 ID No.		• Ensure that you indicate 'Yes' in the case where the family unit is emigrating.
3.1.1.4 Passport No.		
3.1.1.5 Passport Country		
3.1.1.6 Passport Issue Date		
3.1.1.7 Relationship to Applicant – indicate Spouse or Child		
Warning: Please note that the application will be declined; and if any of the family members added is registered for personal income tax themselves or if SARS establishes that a family member listed, should have been registered for tax. Family members registered or who should have been registered for personal income tax, must apply for TCS in their own capacity.		Note: If the family unit is emigrating, all members of the family who are registered taxpayers at SARS must request for TCS in respect of emigration separately.



Table B: Source(s) where the value to be transferred arose from details

AIT ¹	Foreign investment allowance (FIA) ² – now replaced by AIT	Emigration (now replaced by AIT) ²
<p>1 Select one or more of the following source of funds type(s):</p>	<p>1 Source of capital to be invested. Refer to Table F for a list of supporting documents to be submitted depending on the source of capital selected.</p>	
<p>1.1 Cash or savings – complete the following fields:</p> <p>1.1.1 Financial Institution:</p> <p>1.1.1.1 ABSA Bank</p> <p>1.1.1.2 African Bank</p> <p>1.1.1.3 Bidvest Bank</p> <p>1.1.1.4 Capitec Bank</p> <p>1.1.1.5 Discovery Bank</p> <p>1.1.1.6 FirstRand Bank</p> <p>1.1.1.7 GroBank</p> <p>1.1.1.8 Investec Bank</p> <p>1.1.1.9 Nedbank</p> <p>1.1.1.10 Standard Bank of South Africa</p> <p>1.1.1.11 Tyme Bank</p> <p>1.1.1.12 Other</p> <p>1.1.2 Account No.</p> <p>1.1.3 Type of Account:</p> <p>1.1.3.1 Current</p> <p>1.1.3.1 Savings</p> <p>1.1.3.1 Credit Card</p> <p>1.1.3.1 Personal Loan</p> <p>1.1.3.1 Home Loan</p> <p>1.1.3.1 Other</p> <p>1.1.4 Value (proportional value of the total transfer attributed to this account)</p>	<p>1.1 Savings or cash</p>	
<p>1.2 Distribution from trusts as a beneficiary – complete the following fields:</p> <p>1.2.1 Registered Name of the Trust</p> <p>1.2.2 Trust No.</p> <p>1.2.3 Income Tax Ref No.</p> <p>1.2.4 Value (proportional value of the total transfer attributed to this trust)</p>		



AIT ¹	FIA ² – now replaced by AIT	Emigration (now replaced by AIT) ²
<p>1.3 Donation – complete the following fields:</p> <p>1.3.1 Indicate Local or Foreign Entity</p> <p>1.3.2 Entity from whom the donation was received (donor)?</p> <p>1.3.2.1 Individual:</p> <p>1.3.2.1.1 Surname</p> <p>1.3.2.1.2 First Two Name(s)</p> <p>1.3.2.1.3 ID No. – only mandatory if Local Entity is selected.</p> <p>1.3.2.1.4 Passport No.</p> <p>1.3.2.1.5 Passport Country of Issue</p> <p>1.3.2.1.6 Passport Issue Date (CCYYMMDD)</p> <p>1.3.2.1.7 Income Tax Ref No.</p> <p>1.3.2.1.8 Is Donation between spouses? Yes/No</p> <p>1.3.2.2 Company/Trust/Other</p> <p>1.3.2.2.1 Registered Name</p> <p>1.3.2.2.2 Trading Name</p> <p>1.3.2.2.3 Registration No.</p> <p>1.3.2.2.4 Income Tax Ref No.</p>	1.2 Donation	
<p>1.4 Dividends distribution from a company – complete the following fields:</p> <p>1.4.1 Indicate Local or Foreign Company</p> <p>1.4.2 Registered Name of the Company</p> <p>1.4.3 Trading Name of the Company</p> <p>1.4.4 Registration No.</p> <p>1.4.5 Income Tax Ref No.</p> <p>1.4.6 Value (proportional value of the total transfer attributed to this company)</p>		
<p>1.5 Inheritance – complete the following fields:</p> <p>1.5.1 Indicate Local or Foreign Individual.</p> <p>1.5.2 Surname</p> <p>1.5.3 First Two Name(s)</p> <p>1.5.4 ID No. of the Deceased – mandatory if Local Individual is selected.</p> <p>1.5.5 Passport No. of the Deceased</p> <p>1.5.6 Passport Country of Issue</p> <p>1.5.7 Passport Issue Date (CCYYMMDD)</p> <p>1.5.8 Income Tax Ref No. – mandatory if Local Individual is selected.</p> <p>1.5.9 Value (proportional value of the total transfer attributed to this estate)</p>	1.3 Inheritance	
<p>1.6 Loan – complete the following fields:</p> <p>1.6.1 Indicate Local or Foreign Entity</p> <p>1.6.2 Entity from whom the loan was received?</p> <p>1.6.2.1 Individual:</p> <p>1.6.2.1.1 Surname</p> <p>1.6.2.1.2 First Two Name(s)</p> <p>1.6.2.1.3 ID No. (only mandatory if Local Entity is selected).</p> <p>1.6.2.1.4 Passport No.</p> <p>1.6.2.1.5 Passport Country of Issue</p> <p>1.6.2.1.6 Passport Issue Date (CCYYMMDD)</p> <p>1.6.2.1.7 Income Tax Ref No.</p> <p>1.6.2.2 Company/Trust/Other:</p> <p>1.6.2.2.1 Registered Name</p> <p>1.6.2.2.2 Trading Name</p> <p>1.6.2.2.3 Registration No.</p> <p>1.6.2.2.4 Income Tax Ref No.</p>	1.4 Loan	



AIT ¹	FIA ² – now replaced by AIT	Emigration (now replaced by AIT) ²
1.7 Sale of property – complete the following fields: 1.7.2.1 Is this your Primary Residence? Yes/No 1.7.2.2 Purchase Price 1.7.2.3 Sale Price 1.7.2.4 Capital Gains Tax amount applicable to the sale of the property. 1.7.2.5 Date sold 1.7.2.6 Value (proportional value of the transfer attributed to this property)	1.5 Sale of property	
1.8 Sale of shares and other securities – complete the following fields: 1.8.1 Select Listed or Unlisted Shares 1.8.2 If Listed Shares is selected, complete the following fields: 1.8.2.1 Value (proportional value of the transfer attributed to the sale of this share/security). 1.8.2.2 Listed Securities Additional Details sub-container: Indicate the relevant exchange marked from the dropdown options: 1.8.2.2.1 JSE Limited 1.8.2.2.2 A2X Markets 1.8.2.2.3 ZAR X 1.8.2.2.4 Equity Express Securities Exchange 1.8.2.2.5 Cape Town Stock Exchange 1.8.2.2.6 Other – provide more details in the field provided 1.8.2.3 Share code 1.8.2.4 Number of shares sold 1.8.2.5 Capital Gains Tax Amount applicable to this transaction 1.8.3 If Unlisted Shares is selected, indicate if Local or Foreign Entity 1.8.3.1 Value (proportional value of the transfer attributed to the sale of this share or security) 1.8.3.2 Complete the following fields: 1.8.3.2.1 Registered Name 1.8.3.2.2 Trading Name 1.8.3.2.3 Registration No. – mandatory field if Local Entity is selected 1.8.3.2.4 Income Tax Ref No. – mandatory field if Local Entity is selected 1.8.3.2.5 Number of shares sold 1.8.3.2.6 Capital Gains Tax Amount applicable to this transaction	1.6 Sale of shares and other securities	
1.9 Sale of crypto assets – complete the following fields: 1.9.1 Select the crypto exchange used: 1.9.1.1 Luna 1.9.1.2 Ice3X 1.9.1.3 Altcoin Trader 1.9.1.4 Ovex 1.9.1.5 Other – complete details in the field provided. 1.9.2 Was the sale in respect of Arbitrage Trading? Yes/No 1.9.3 Value (proportional value of the transfer attributed to the sale of this crypto assets transaction)		



AIT ¹	FIA ² – now replaced by AIT	Emigration (now replaced by AIT) ²
1.10 Transfer of listed securities – complete the following fields: 1.10.1 SA Exchange: 1.10.1.1 JSE Limited 1.10.1.2 A2X Markets 1.10.1.3 ZAR X 1.10.1.4 Equity Express Securities Exchange 1.10.1.5 Cape Town Stock Exchange 1.10.1.6 Other – provide details in the field provided. 1.10.2 Share code 1.10.3 Total Number of shares 1.10.4 Number of Shares to be transferred 1.10.5 Country where shares will be transferred to. 1.10.6 Foreign exchange where shares will be transferred to. 1.10.7 Capital Gains Tax Amount applicable to this transfer. 1.10.8 Value (proportional value of the transfer attributed to the sale of this listed security)	1.7 Transfer of listed securities – non-residents that require clearance for funds still in South Africa and that should be transferred out of the country.	
1.11 Other – complete the following fields: 1.11.1 If 'Other', provide details of the source where the value was derived from 1.11.2 Value (proportional value of the transfer attributed to this source)	1.8 Other If 'Other', please provide details.	
		1 Total amount you wish to transfer: 1.1 This amount must be the actual amount you wish to expatriate. 1.2 This amount cannot exceed the asset value, eg you cannot expatriate an amount of R34 million if your assets are only worth R33 million. 1.3 This amount includes only cash balances and listed or unlisted investments if it is transferred in lieu of cash: <ul style="list-style-type: none"> • The value of fixed property • Insurance amount(s) • Debtors • Interest in trusts 2 Date of departure (CCYYMMDD)

¹ Refer to section 9.3 of SARS Guide to the Tax Compliance Status, Revision: 20; effective date: 24 April 2023.

² Refer to section 11 of SARS Guide to the Tax Compliance Status, Revision: 19, dated: 3 September 2021.



Table C: International investment type details

AIT ³	FIA ⁴ – now replaced by AIT	Emigration (now replaced by AIT) ⁴
<p>1 If SA Tax Residency was selected as the tax residency status, complete the following fields:</p>	<p>1 Foreign investment details – this container will be displayed when the tax compliance type selected is Foreign Investment Allowance.</p>	
<p>1.1 Are you a beneficiary of a trust (local or foreign)? Yes/No</p>	<p>1.1 Total amount to be invested off-shore</p>	
<p>1.2 Do you have shareholding directly or indirectly in any legal entity (local or foreign) of 20% or more? Yes/No</p>	<p>1.2 Expected annual income from this investment</p>	
<p>1.3 Do you have existing loans to a trust(s) (local or foreign)? Yes/No</p>	<p>1.3 Planned investment date (CCYYMMDD)</p>	
<p>1.4 Total value of your international transfer</p>		
<p>2 Select the investment type:</p>	<p>2 Type of investment</p>	
<p>2.1 Cash 2.1.1 Value (proportional value of the total transfer attributed to this investment) 2.1.2 Indicate the 'Country where majority investment will be made' from the dropdown.</p>	<p>2.1 Cash</p>	
<p>2.2 Crypto assets 2.2.1 Select the Crypto exchange used: 2.2.1.1 Luna 2.2.1.2 Ice3X 2.2.1.3 Altcoin Trader 2.2.1.4 Ovex 2.2.1.5 Other – complete details in the field provided. 2.2.2 Is the investment for purpose of arbitrage trading? Yes/No 2.2.3 Value (proportional value of the total transfer attributed to this crypto investment): 2.2.3.1 The amount completed in this field will be auto-populated in the Value (proportional value of the total transfer attributed to this investment field) next to the Investment Type field.</p>		
<p>2.3 Exchange-traded funds 2.3.1 Complete the Value (proportional value of the total transfer attributed to this investment) field. 2.3.2 Indicate the 'Country where majority investment will be made' from the dropdown.</p>	<p>2.2 Exchange-traded funds</p>	
<p>2.4 Insurance products 2.4.1 Complete the Value (proportional value of the total transfer attributed to this investment) field. 2.4.2 Indicate the 'Country where majority investment will be made' from the dropdown.</p>	<p>2.3 Insurance products</p>	



AIT ³	FIA ⁴ – now replaced by AIT	Emigration (now replaced by AIT) ⁴
2.5 Listed equities 2.5.1 Complete the Value (proportional value of the total transfer attributed to this investment) field. 2.5.2 Indicate the 'Country where majority investment will be made' from the dropdown.		
2.6 Listed bonds 2.6.1 Complete the Value (proportional value of the total transfer attributed to this investment) field. 2.6.2 Indicate the 'Country where majority investment will be made' from the dropdown.	2.4 Listed bonds	
2.7 Property 2.7.1 Complete the Value (proportional value of the total transfer attributed to this investment) field. 2.7.2 Indicate the 'Country where majority investment will be made' from the dropdown.	2.5 Property	
2.8 Unit trust 2.8.1 Complete the Value (proportional value of the total transfer attributed to this investment) field. 2.8.2 Indicate the 'Country where majority investment will be made' from the dropdown.	2.6 Unit trust	
2.9 Other 2.9.1 Complete the Value (proportional value of the total transfer attributed to this investment) field. 2.9.2 Indicate the 'Country where majority investment will be made' from the dropdown.	2.7 Other If 'Other', please provide details.	
	Country where majority investment will be made – when this field is selected, a pop-up block will be displayed to select the relevant country.	
	Foreign Investment Details - this container will be displayed when the tax compliance type selected is foreign investment allowance.	

³ Refer to section 9.3 of SARS Guide to the Tax Compliance Status, Revision: 20; effective date: 24 April 2023.

⁴ Refer to section 11 of SARS Guide to the Tax Compliance Status, Revision: 19, dated: 3 September 2021.



Table D: Asset and liabilities details

b) Complete the South African assets and liabilities details ⁵	South African assets ⁶	
<p>1 Local assets:</p>	<p>Note: Where amounts are included under listed and unlisted investments as well as other assets (eg Kruger coins), provide the capital gains tax calculation on the deemed disposal of assets on the day before you cease to be a resident.</p>	<p>Note: Taxpayers applying for emigration after 28 February 2021 must use the SARS TCR01 emigration application. Cognisance needs to be taken that the taxpayer's South African assets and liabilities are required to be fully disclosed on the SARS TCR01 emigration application. Incorrect amounts or assets omitted will result in the application being declined.</p>
<p>1.1 Fixed properties and all improvements to properties</p>	<p>1.1 Fixed property assets 1.1.1 Total Cost Price 1.1.2 Total Current Market Value</p>	
<p>1.2 Shares in private company or member's interest in close corporation</p>	<p>1.2 Investment assets 1.2.1 Unlisted Investments</p>	
<p>1.3 Loan accounts</p>		
<p>1.4 Financial instruments listed (shares, unit trusts, etc.) – excluding crypto asset(s)</p>		
<p>1.5 Financial instruments – crypto asset(s)</p>		
<p>1.6 Net capital of business, trade, profession or farming</p>		
<p>1.7 Equipment, machinery, implements</p>		
<p>1.8 Motor vehicles, caravans, boats</p>		
<p>1.9 Debtors</p>		
<p>1.10 Stock</p>		
<p>1.11 Livestock – elected value(s)</p>		
<p>1.12 Cash on hand, in bank and other similar institutions</p>		
<p>1.13 Personal effects (jewellery, paintings, furniture, etc.)</p>		
<p>1.14 Other assets</p>	<p>1.3 Other assets 1.3.1 Other Assets</p>	
<p>1.15 Total assets – this field is auto calculated</p>	<p>1.4 Total assets – this field will auto-calculate</p>	



b) Complete the South African assets and liabilities details ⁵	South African assets ⁶	
2 Local liabilities:		
2.1 Mortgage Bonds		
2.2 Loan Accounts		
2.3 Creditors		
2.4 Bank Overdraft		
2.5 Other Liabilities		
2.6 Total Liabilities – this field is auto-calculated	1.5 Total liabilities	
	1.6 Net worth – this field will auto-calculate	
3 Complete the Foreign Assets and Liabilities Details		
3.1 Foreign assets 3.1.1 Fixed Properties and all Improvements to Properties 3.1.2 Shares in Private Company or Member's Interest in Close Corporation 3.1.3 Loan Accounts 3.1.4 Financial Instruments Listed (shares, unit trusts, etc.) – excluding crypto asset(s). 3.1.5 Financial Instruments – crypto asset(s) 3.1.6 Net Capital of Business, Trade, Profession or Farming 3.1.7 Equipment, Machinery, Implements 3.1.8 Motor Vehicles, Caravans, Boats 3.1.9 Debtors 3.1.10 Stock 3.1.11 Livestock – elected value(s) 3.1.12 Cash on Hand, in Bank and Other Similar Institutions 3.1.13 Personal Effects (jewellery, paintings, furniture, etc.) 3.1.14 Other Assets 3.1.15 Total Foreign Assets – this field is auto calculated		
3.2 Foreign liabilities 3.2.1 Mortgage Bonds 3.2.2 Loan Accounts 3.2.3 Creditors 3.2.4 Bank Overdraft 3.2.5 Other Liabilities 3.2.6 Total Foreign Liabilities – this field is auto-calculated		

⁵ Refer to section 9.5 of SARS Guide to the Tax Compliance Status, Revision: 20; effective date: 24 April 2023.

⁶ Refer to section 11 of SARS Guide to the Tax Compliance Status, Revision: 19, dated: 3 September 2021.



Table E: Supporting documents

AIT ⁷	FIA ⁸ – now replaced by AIT	Emigration (now replaced by AIT) ⁸
<p>1 When you apply for a TCS in respect of approved international transfers for individuals, you are required to submit the following supporting documents:</p>	<p>1 When you apply for a TCS in respect of foreign investment allowance for individuals, you are required to submit the following supporting documents:</p>	<p>17 Appendix B – supporting documents for emigration</p> <p>1 For a new TCS application:</p> <ul style="list-style-type: none"> Where the TCS application is for a first-time emigrant:
<p>1.1 Specific documents that demonstrate source of the capital to be invested. For detailed information on the specific documents refer to paragraph 15.1 below.</p>	<p>1.1 Specific documents that demonstrate source of the capital to be invested. For detailed information on the specific documents refer to paragraph 16.1 below.</p>	
<p>1.2 Statement of assets and liabilities (local and foreign) for the previous three tax years (this should include disclosure of all investments, loan accounts and distributions from local and foreign companies, trusts, etc.)</p>	<p>1.2 Statement of assets and liabilities for the previous three tax years (this should include disclosure of all investments, loan accounts and distributions from local and foreign companies, trusts, etc.)</p>	<p>1.1 Statement of assets and liabilities for the previous three tax years (this should include disclosure of all investments, loan accounts and distributions from local and foreign companies, trusts, etc.):</p> <p>1.1.1 In the case of TCS applicants who had emigrated without formalising their emigration with South African Reserve Bank (SARB) or have emigrated a very long time ago and as such have no assets and liabilities in SA, a nil statement of assets and liabilities for the previous three tax years must be submitted.</p>
<p>1.3 If the taxpayer is a ‘non-resident for tax purposes’ in SA, relevant proof that the taxpayer has ceased to be a resident for tax purposes in SA, including the date on which the taxpayer ceased to be a resident.</p>		<p>1.2 In cases where the MP366(b) is not applicable, relevant proof that the taxpayer has ceased to be a resident for tax purposes in SA, including the date on which the taxpayer ceased to be a resident.</p>
<p>1.4 Details of any locally listed securities that you will be transferring to an exchange that is outside SA (applicable where ‘Transfer of Listed Securities’ is selected).</p>	<p>1.3 Details of any locally listed securities that you will be transferring to an exchange that is outside SA (applicable where ‘Transfer of Listed Securities’ is selected).</p>	
<p>1.5 Applicable Power of Attorney where the TCS application is submitted by a person other than the taxpayer.</p>	<p>1.4 Applicable Power of Attorney where the TCS application is submitted by a person other than the taxpayer.</p>	<p>1.3 Applicable Power of Attorney where the TCS application is submitted by a person other than the taxpayer.</p>



AIT ⁷	FIA ⁸ – now replaced by AIT	Emigration (now replaced by AIT) ⁸
		1.4 Details, including estimated values of any pension, provident, and/or retirement annuity fund.
		1.5 Details, including estimated values of any insurance policies.
		1.6 Details of any trust in which the taxpayer have an interest in or is a beneficiary.
		1.7 Details of all shareholdings.
		1.8 For request received or applied for at the authorised dealer or SARB before 01 March 2021, the MP336(b) – ‘Emigration: Application for foreign capital allowance’ that is authenticated by the stamp of the authorised dealer (eg bank) concerned and the signature of one of its authorised officers.
		1.9 Capital Gains Tax calculation on the deemed disposal of assets on the day before the taxpayer ceases to be a resident <ul style="list-style-type: none"> • This is applicable where amounts are included under listed and unlisted investments as well as other assets (eg Kruger Coins)
		<ul style="list-style-type: none"> • Where the applicant is a member of a pension, provident or retirement annuity fund, the following particulars in respect of each fund must be submitted on a separate sheet: <ol style="list-style-type: none"> 1.1 Name of fund; 1.2 Expected lump sum amount to be paid out; and 1.3 Date of expected payment.
		<ul style="list-style-type: none"> • Where the applicant has a South African insurance policy, the following particulars in respect of each South African insurance policy the taxpayer own must be submitted on a separate sheet: <ol style="list-style-type: none"> 1.1 Name of insurance company; 1.2 Address of insurance company; 1.3 Policy number; 1.4 Date on which any benefits from the policy are expected; and 1.5 Particulars of expected future benefits from such policy.
		<ul style="list-style-type: none"> • Where the applicant, wife or minor children are beneficiaries of a trust, the following particulars must be submitted on a separate sheet: <ol style="list-style-type: none"> 1.1 Name of the trust; 1.2 Income tax reference number of the trust; 1.3 Name(s) of the trustee(s); 1.4 Postal address of the trust; 1.5 Business address of the trust; 1.6 Nature of income received from the trust and the annual amount thereof; 1.7 Date on which you first received income from the trust; 1.8 Monthly or yearly amount received from the trust.



AIT ⁷	FIA ⁸ – now replaced by AIT	Emigration (now replaced by AIT) ⁸
		<ul style="list-style-type: none">• Where the applicant, spouse or minor children are the shareholder(s) of a private company or member(s) of a close corporation, the following particulars must be submitted on a separate sheet:<ol style="list-style-type: none">1.1 Name of the private company or close corporation;1.2 Income tax reference number of private company or close corporation;1.3 Number of shares or percentage of interest;1.4 Postal address of private company or close corporation; and1.5 Business address of private company or close corporation.



Table F: The specific documents required to demonstrate the source(s) of total value of international transfer

AIT ⁷	FIA ⁸	Emigration 17.1 The specific documents required for emigration applications to demonstrate the source of capital
<p>1 Loan:</p> <p>1.1 Where the parent lends money to the child to invest offshore:</p> <p>1.1.1 Signed and complete loan agreement; and</p> <p>1.1.2 Bank statement of parent, not older than three months.</p> <p>1.2 The trust lends money to the trustee or beneficiary to invest offshore:</p> <p>1.2.1 Signed and complete loan agreement; and</p> <p>1.2.2 Bank statement of trustee or beneficiary, not older than three months;</p> <p>1.2.3 Latest trust financials;</p> <p>1.2.4 Bank statement of trust, not older than three months; or</p> <p>1.2.5 Trust's latest share portfolio statement (not older than three months). This statement will also include the amount of shares and current market value.</p> <p>1.3 The company lends money to a director of the company to invest offshore:</p> <p>1.3.1 Signed and complete loan agreement between the company and the director;</p> <p>1.3.2 Bank statement of the director, not older than three months; and</p> <p>1.3.3 Company's latest annual financial statements.</p>	<p>1 Loan:</p> <p>1.1 Where the parent lends money to the child to invest offshore:</p> <p>1.1.1 Loan agreement; and</p> <p>1.1.2 Bank statement of parent, not older than three months.</p> <p>1.2 The trust lends money to the trustee or beneficiary to invest offshore:</p> <p>1.2.1 Loan agreement; and</p> <p>1.2.2 Bank statement of trustee or beneficiary, not older than three months;</p> <p>1.2.3 Latest trust financials;</p> <p>1.2.4 Bank statement of trust, not older than three months; or</p> <p>1.2.5 Trust's latest share portfolio statement (not older than three months). This statement will also include the amount of shares and current market value.</p> <p>1.3 The company lends money to a director of the company to invest offshore:</p> <p>1.3.1 Loan agreement between the company and the director;</p> <p>1.3.2 Bank statement of the director, not older than three months; and</p> <p>1.3.3 Company's latest annual financial statements.</p>	<p>1 Loan:</p> <p>1.1 Where the parent lends money to the child to invest offshore:</p> <p>1.1.1 Loan agreement; and</p> <p>1.1.2 Bank statement of parent, not older than three months.</p> <p>1.2 The trust lends money to the trustee or beneficiary to invest offshore:</p> <p>1.2.1 Loan agreement; and</p> <p>1.2.2 Bank statement of trustee or beneficiary, not older than three months;</p> <p>1.2.3 Latest trust financials;</p> <p>1.2.4 Bank statement of trust, not older than three months; or</p> <p>1.2.5 Trust's latest share portfolio statement (not older than three months). This statement will also include the amount of shares and current market value.</p> <p>1.3 The company lends money to a director of the company to invest offshore:</p> <p>1.3.1 Loan agreement between the company and the director;</p> <p>1.3.2 Bank statement of the director, not older than three months; and</p> <p>1.3.3 Company's latest annual financial statements.</p>
<p>2 Donation</p> <p>2.1 If the donation is between spouses:</p> <p>2.1.1 A declaration (IT144); and</p> <p>2.1.2 Bank statement of donee, not older than three months</p> <p>2.2 If the donation is not between spouses:</p> <p>2.2.1 A declaration (IT144)</p> <p>2.2.2 Proof (copy of the receipt) of donations tax paid.</p> <p>2.2.3 Bank statement of donor and donee, not older than three months.</p>	<p>2 Donation</p> <p>2.1 If the donation is between spouses:</p> <p>2.1.1 A declaration (IT144); and</p> <p>2.1.2 Bank statement of donee not older than three months.</p> <p>2.2 If the donation is not between spouses:</p> <p>2.2.1 A declaration (IT144)</p> <p>2.2.2 Proof (copy of the receipt) of donations tax paid.</p> <p>2.2.3 Bank statement of donor and donee, not older than three months.</p>	<p>2 Donation</p> <p>2.1 If the donation is between spouses:</p> <p>2.1.1 A declaration (IT144); and</p> <p>2.1.2 Bank statement of donee, not older than three months.</p> <p>2.2 If the donation is not between spouses:</p> <p>2.2.1 A declaration (IT144)</p> <p>2.2.2 Proof (copy of the receipt) of donations tax paid.</p> <p>2.2.3 Bank statement of donor and donee, not older than three months.</p>
<p>3 Inheritance:</p> <p>3.1 Letter from the executor of the estate;</p> <p>3.2 A copy of the final liquidation and distribution account; and</p> <p>3.3 Bank statement, issued on the date of the TCS application, reflecting the inheritance received.</p>	<p>3 Inheritance:</p> <p>3.1 Letter from the executor of the estate;</p> <p>3.2 A copy of the liquidation and distribution account; and</p> <p>3.3 Bank statement, not older than three months.</p>	<p>3 Inheritance:</p> <p>3.1 Letter from the executor of the estate;</p> <p>3.2 A copy of the liquidation and distribution account; and</p> <p>3.3 Bank statement, not older than three months.</p>



AIT ⁷	FIA ⁸	Emigration 17.1 The specific documents required for emigration applications to demonstrate the source of capital
<p>4 Savings, cash, bank account, fixed deposit:</p> <p>4.1 Bank statement, issued on the date of the TCS application; and</p> <p>4.2 Proof of source (ie where and how the money was obtained).</p>	<p>4 Savings, cash, bank account, fixed deposit:</p> <p>4.1 Bank statement, not older than three months; and</p> <p>4.2 Proof of source (ie where and how the money was obtained).</p>	<p>4 Savings, cash, bank account, fixed deposit:</p> <p>4.1 Bank statement, not older than three months; and</p> <p>4.2 Proof of source (ie where and how the money was obtained).</p>
<p>5 Investment income – Local and foreign</p> <p>5.1 Schedules of the interest or dividends received indicating the source and amount of interest or dividends.</p>	<p>5 Investment income – Local and foreign</p> <p>5.1 Schedules of the interest or dividends received indicating the source and amount of interest or dividends.</p>	<p>5 Investment income – Local and foreign</p> <p>5.1 Schedules of the interest or dividends received indicating the source and amount of interest or dividends.</p>
<p>6 Sale of shares and other securities:</p> <p>6.1 Capital gains calculation on the disposal of shares.</p> <p>6.2 Portfolio statement not older than three months. This statement will also include the number of shares and current market value.</p>	<p>6 Sale of shares:</p> <p>6.1 Portfolio statement not older than three months. This statement will also include the amount of shares and current market value.</p>	<p>6 Sale of shares:</p> <p>6.1 Portfolio statement not older than three months. This statement will also include the amount of shares and current market value.</p>
<p>7 Transfer of listed securities</p> <p>7.1 Details of the locally listed securities that the taxpayer will be transferring to an exchange that is outside SA.</p>	<p>7 Transfer of listed securities</p> <p>7.1 Details of any locally listed securities that the taxpayer will be transferring to an exchange that is outside SA.</p>	
<p>8 Sale of property:</p> <p>8.1 Original letter of the conveyancer to confirm the transfer of the property and that the money will be transferred from their trust account; or</p> <p>8.2 Proof of receipt of the proceeds together with applicant's bank statement not older than three months.</p> <p>8.3 Capital gains calculation on the sale of property.</p> <p>8.4 Where the property was jointly owned, the proceeds of the sale to be clearly split as per source document.</p>	<p>8 Sale of property:</p> <p>8.1 Original letter of the conveyancer to confirm the transfer of the property and that the money will be transferred from his/her trust account; or</p> <p>8.2 Proof of receipt of the proceeds together with applicant's bank statement not older than three months.</p>	<p>7 Sale of property:</p> <p>7.1 Original letter of the conveyancer to confirm the transfer of the property and that the money will be transferred from his/her trust account; or</p> <p>7.2 Proof of receipt of the proceeds together with applicant's bank statement not older than three months.</p>
<p>9 Sale of crypto assets</p> <p>9.1 Trading account statement reflecting the trade of the crypto asset.</p> <p>9.2 Bank statement issued on date of the TCS application reflecting the amount available for transfer.</p>		
<p>10 Royalty income</p> <p>10.1 Source of royalty income; and</p> <p>10.2 Proof of royalty payment.</p>	<p>9 Royalty income</p> <p>9.1 Source of royalty income; and</p> <p>Proof of royalty payment.</p>	<p>8 Royalty income</p> <p>8.1 Source of royalty income; and</p> <p>Proof of royalty payment.</p>



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<p>11 Earnings:</p> <p>11.1 Where a recurring foreign investment does not exceed R30 000 per annum, a copy of a salary slip is needed once a year;</p> <p>11.2 The policy number; and</p> <p>11.3 It must be noted that the institution (eg Sanlam or Old Mutual) will apply on your behalf.</p>	<p>10 Earnings:</p> <p>10.1 Where a recurring foreign investment does not exceed R30 000 per annum, a copy of a salary slip is needed once a year;</p> <p>10.2 The policy number; and</p> <p>10.3 It must be noted that the institution (eg Sanlam or Old Mutual) will apply on your behalf.</p>	<p>9 Earnings:</p> <p>9.1 Where a recurring foreign investment does not exceed R30 000 per annum, a copy of a salary slip is needed once a year;</p> <p>9.2 The policy number; and</p> <p>9.3 It must be noted that the institution (eg Sanlam or Old Mutual) will apply on your behalf.</p>
<p>12 Distributions from a trust:</p> <p>12.1 Resolutions from the trust making the distributions;</p> <p>12.2 Details of the source from the trust making the distribution;</p> <p>12.3 Bank statement of trust, not older than three months; or</p> <p>12.4 Trust's latest share portfolio statement (not older than three months). This statement will also include the amount of shares and current market value.</p> <p>12.5 Copy of trust deed; and</p> <p>12.6 Trust's annual financial statements.</p>	<p>11 Distributions from a trust:</p> <p>11.1 Resolutions from the trust making the distributions;</p> <p>11.2 Details of the source from the trust making the distribution;</p> <p>11.3 Bank statement of trust, not older than three months; or</p> <p>11.4 Trust's latest share portfolio statement (not older than three months). This statement will also include the amount of shares and current market value.</p> <p>11.5 Copy of trust deed; and</p> <p>11.6 Trust's annual financial statements.</p>	<p>10 Distributions from a trust:</p> <p>10.1 Resolutions from the trust making the distributions;</p> <p>10.2 Details of the source from the trust making the distribution;</p> <p>10.3 Bank statement of trust, not older than three months; or</p> <p>10.4 Trust's latest share portfolio statement (not older than three months). This statement will also include the amount of shares and current market value.</p> <p>10.5 Copy of trust deed; and</p> <p>10.6 Trust's annual financial statements.</p>
<p>13 Income from any entity, local or foreign, in which the taxpayer holds a direct or indirect beneficial interest:</p> <p>13.1 The nature of relationship with the entity.</p> <p>13.2 Proof of amounts or distribution received from such entities.</p> <p>13.3 If owner of any businesses, the company group structure, profile and other group investments.</p> <p>13.4 If a director of company or member of a close corporation is a shareholder, a shareholder's agreement and share incentive scheme agreement.</p>	<p>12 Income from any entity, local or foreign, in which the taxpayer holds a direct or indirect beneficial interest:</p> <p>12.1 The nature of relationship with the entity.</p> <p>12.2 Proof of amounts or distribution received from such entities.</p> <p>12.3 If owner of any businesses, the company group structure, profile and other group investments.</p> <p>12.4 If a director of company or member of a close corporation is a shareholder, a shareholder's agreement and share incentive scheme agreement.</p>	<p>11 Income from any entity, local or foreign, in which the taxpayer holds a direct or indirect beneficial interest:</p> <p>11.1 The nature of relationship with the entity</p> <p>11.2 Proof of amounts or distribution received from such entities</p> <p>11.3 If owner of any businesses, the company group structure, profile and other group investments</p> <p>11.4 If a director of company or member of a close corporation is a shareholder, a shareholder's agreement and share incentive scheme agreement.</p>
<p>14 Other:</p> <p>14.1 Documentary proof and explanation.</p>	<p>13 Other:</p> <p>13.1 Documentary proof and explanation.</p>	<p>12 Other:</p> <p>12.1 Documentary proof and explanation.</p>



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		<p>17.2 Family unit</p> <p>13 In case of a family unit, if the spouse is a registered taxpayer at SARS, a separate TCS PIN must be issued for the spouse. In order to formalise their emigration, then the spouse must do the following:</p> <p>13.1 Complete a separate TCR01 - Tax Compliance Request form.</p> <p>13.2 For a request received or applied for at the authorised dealer or SARB before 1 March 2021, the spouse must submit a certified copy of the final MP336(b) submitted to the authorised dealer (not a copy of the MP336(b) submitted by the husband or wife or life partner).</p> <p>13.3 In cases where the MP336(b) is not applicable, submit relevant proof that they have ceased to be a resident for tax purposes in South Africa, including the date on which they ceased to be a resident.</p> <p>13.4 Submit all other applicable supporting documents listed in paragraph 17 and 17.1 above in support of their TCS request.</p> <p>Note 1: The statement of assets and liabilities should be apportioned in accordance with the nature of the marriage.</p> <p>Note 2: The above will not apply where the family unit is emigrating together and the details of the spouse who is not a registered taxpayer are captured in the TCR01. In this event, the PIN letter for the applicant will include the details of the spouse [that is, names, tax reference number (if applicable) and ID number or passport number].</p>



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		<p>17.3 Emigrant's remaining assets (formerly known as 'blocked funds') application</p> <p>Note: The 'Emigrant's Remaining Assets' option is applicable only to the TCS requests received or applied for at SARS before 1 March 2021.</p> <p>14 Where the TCS request is for emigrant's remaining assets, the following supporting documents should be provided:</p> <p>14.1 A copy of the Tax Clearance Certificate (TCC) or TCS PIN letter issued previously to the emigrant by SARS.</p> <p>14.2 A certified copy of the final MP336(b) application previously submitted. If no MP336(b) is submitted, a letter from the authorised dealer indicating the reason why the MP336(b) is not available.</p> <p>14.3 Addendum stating the source of the funds.</p> <p>14.4 A duly completed Power of Attorney by the taxpayer (only if the application is submitted by the taxpayer's representative).</p> <p>Taxpayers who already emigrated and who want to transfer 'Emigrant's Remaining Assets' need to request a TCS for FIA via eFiling or at a SARS branch. When applying for the TCS in respect of FIA, you need to set the 'Source of capital to be invested' to 'Emigrant's Remaining Assets'.</p>

⁷ Refer to section 15 of SARS Guide to the Tax Compliance Status, Revision: 20; effective date: 24 April 2023.

⁸ Refer to section 16 of SARS Guide to the Tax Compliance Status, Revision: 19, dated: 3 September 2021.

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