

## NON-RESIDENT SERVICES & COSTING FOR 2025

*(No VAT applicable)*

**These costs are for all engagements before 1 March 2026 when fees will be reviewed.**

- **FREE 15-minute initial online consultation** via Teams to see whether you need to update your tax residency status with SARS and prove your non-residency to them.
- Should you decide to use our services to prove your non-residency, the following applies:

### Standard Fee for proving your Non-Residency Tax Status to SARS is R21 200

- ***This fee is charged at 50% on uptake and the balance is due once the work is completed.***
- ***Where spouses are separate taxpayers and both require their tax status to be addressed, a discount of 20% will be applied for the second application.***

### Our fee of R21 200 includes:

- A more in-depth consultation to understand your specific situation and obtain tax advice from a Chartered Accountant with more than 22 years of experience in South African personal income tax;
- Email correspondence explaining the process of proving non-residency and moving money out of the country (if applicable);
- Identifying whether your tax number is active or inactive on the SARS database;
- Sending a step-by-step guide on how you can register yourself for eFiling and obtain a South African income tax number;
- Where necessary, setting up an online Teams meeting for you with a SARS consultant, supplying SARS with the necessary documentation for the meeting, and attending the meeting with you, to either:
  - update your eFiling security details (new email address and mobile number); or
  - register you on eFiling;
  - obtain a South African income tax number for you;
- Transferring your eFiling profile to our eFiling profile so that we correspond with SARS on your behalf;
- Obtaining a SARS statement of account for Assessed Tax for you to see
  - what amount you owe SARS;
  - whether SARS has recorded you as being a provisional or non-provisional taxpayer and
  - what outstanding tax returns are required by SARS

Harvard House Chartered Accountants  
A member of Harvard House

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- Obtaining a SARS Penalty statement of account to see what penalties are due by you to SARS, and which returns are outstanding on SARS system;
- Advising you how to settle the outstanding amounts due to SARS;
- Once settled, giving you proof that SARS has recorded that you no longer owe them the outstanding amounts;
- Writing the motivation letter to SARS as to why you are considered to have ceased to be a SA tax resident, basing our argument on one of the three bases:
  - no longer being ordinarily resident for tax purposes in South Africa (in that your intention is no longer to live or retire in South Africa); or
  - no longer being a deemed South African tax resident as you fail the physical presence test requirements; or
  - through the application of the tie breaker clauses in the Double Taxation Agreement between South Africa and the foreign country you now reside in.
- Addressing your deemed exit capital gains tax on change of tax residency, in your motivation letter, as SARS deems you to have disposed of your worldwide assets (with some exceptions), the day before you cease to be SA tax resident;
- Completing the SARS Declaration Form for you confirming the details of when and how you ceased to be a SA tax resident;
- Updating your personal details on the RAV01 on eFiling and changing your tax status code from SA tax resident to non-resident;
- Obtaining and uploading the specific information from you, as requested by SARS, as per the SARS automatically generated “Update Tax Residency Status” letter, being:
  - your signed motivational letter;
  - your signed SARS declaration form;
  - a copy of your passport with the stamps showing entry and exit out of the country or a travel diary;
  - the type of visa on which you have gone to the foreign country;
  - where you have already taken up permanent residence in the foreign country, submitting proof thereof;
  - a certificate of tax residence from the foreign revenue authority, disclosing your tax number in the foreign country;
  - details of any property that you may still have in South Africa, indicating the purpose for which the property is being used;
  - details of any business interest (eg investment or employment) that you may still have in South Africa;
  - details of your family, indicating whether any family members are in South Africa;
  - details of any return visits to South Africa, their frequency and the reason for visiting and
  - details of your social interests in the foreign country e.g. gym contract; recreational clubs and societies
- Obtaining the letter from SARS entitled “Notice of Non-Resident Tax Status” which confirms your application has been successful and SARS now has you recorded on their tax system as being non-resident.
- Disbursements which include: Couriers, Photostating, Travel, Printing, Telephone calls, 3rd party-fees where appropriate.

**Please note that completing your SA tax returns and calculating the deemed exit capital gains tax calculation on change of tax residency is NOT included in the above fee. These tax fees are charged separately by the accounting and tax department, and are as follows:**

- Calculation and submission of capital gains exit tax on change of residency (or where appropriate submission to SARS in mitigation of a capital gains exit tax calculation). *This fee is subject to the client providing all necessary documentation and information and is charged on completion of the work.* R 3,000
- Resubmission of Tax return for the year tax residency changed.
  - Subject to no audit on your submission. *This fee is charged on completion of the work.* R2,500

In a very unusual case, where for example a Voluntary Disclosure Program (VDP) application needs to be submitted to SARS, as a taxpayer voluntarily needs to rectify their tax situation after years of, for example, evading taxes, the fee is likely to a minimum of R30 000, however this will be subject to quotation. This fee will be charged on completion of the work.

***The requirement to formally register non-residency has arisen out of SARS' taking responsibility for areas previously handled by SARB and Foreign Exchange dealers. SARS may have had a lax attitude to this in the past, but this is no longer the case. We would also encourage clients to not believe the idea that they can ignore this legislation without potentially compromising circumstances down the line or worse the reluctance of a local tax practitioner to service your local tax submission needs. The legal requirement for practitioners to adhere to the letter law has become absolute and failure to do so can lead to severe sanctions for the practitioner. This makes adherence a matter of professional integrity. Practitioners cannot legitimately submit a non-resident tax in good conscience or conform to legal requirements without this process having been completed. Harvard House is a quality organization with experienced, qualified professionals addressing your needs. This necessitates a fee commensurate with the complexity and experience required to complete this process.***

***Please feel free to contact us. We look forward to working with you.***