Start a PBO application

PBO means public benefit organisation. This guide is for a first application for PBO approval on SARS eFiling.

Before you start

Have an active organisation income tax number, an eFiling profile, an appointed representative recorded with SARS and verified bank details in the organisation's name. Have your founding document and supporting records ready.

1. Select the correct taxpayer

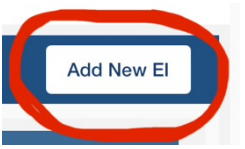
Open the organisation portfolio and choose your organisation under Taxpayer. Open Organisations > Organisation > Income Tax Exemption > Application for Income Tax Exemption. Choose Continue.

2. Confirm the registered details

Read the declaration and agree if authorised. Check the organisation name, address, contact details and bank details. Correct outdated information and check that the bank account shows as verified or valid.

3. Open the application form

Under My Tax Products, open Tax Exempt Institutions. Select Add New EI and choose Public Benefit Organisation. EI is SARS's abbreviation for exempt institution.



Choose the approval you need

The PBO application deals with income tax exemption. Section 18A is an additional approval that allows receipts for qualifying donations.

4. Check the PBO section

After you choose Public Benefit Organisation, SARS fills in the relevant PBO section. Complete the questions about your organisation and the public benefit activities it carries out.

5. Decide whether Section 18A applies

If you only want PBO approval, continue with the PBO application. If you also want to issue tax-deductible receipts, check which Section 18A category fits your work.

If you run the activity yourself

Section 18A(1)(a)(i) applies to a PBO that itself carries out qualifying activities listed in Part II of the Ninth Schedule. Check your activity against that list before selecting the option.

If you fund other organisations

Check the separate funder category, section 18A(1)(b), and its requirements before choosing. If you both run and fund activities, check the SARS categories for your situation.

Submit and check the outcome

Use the details from your own records throughout the application.

6. Check the date and declaration

Only request retrospective approval if you want SARS to consider an earlier period. Use the date that applies to your organisation. Complete the required fields and read the declaration before ticking the acknowledgement.

7. Finish the form and submit it

Select Done inside the application, then Submit Form at the top. Look for the submission confirmation and save it for your records.



8. Look for SARS correspondence

Check the Registration Work Page under SARS Registered Details > Maintain SARS Registered Details. If SARS requests documents, open the request and submit the listed records by the deadline in the letter.

Wait for written Section 18A approval before issuing tax-deductible receipts. Check the effective date and activities covered in your letter.