



Tax Alert

25 May 2026

Practical steps to reactivate tax directive functionality on eFiling

As many will be aware, the South African Revenue Service ("SARS") updated its eFiling system in respect of tax directives on 17 April 2026. Following these changes, several taxpayers and employers have had trouble accessing the tax directives functionality or submitting new tax directive applications on eFiling.

Key changes to tax directives functionality

SARS has since updated its eFiling guidance, which provides further information on the steps required to access the updated tax directives functionality. This alert summarises the key actions that affected taxpayers, employers, and payroll administrators should consider taking.

In order to restore or enable the tax directives functionality on eFiling, the relevant **tax directive tax type** must first be activated on the applicable organisation's eFiling profile.

This can be done by following these steps on eFiling:

1. Navigate to **organisation**;
2. Select **tax types**;
3. Select **manage tax types**;
4. Choose the applicable **tax directive tax type**; and
5. Submit the update.

Once the tax directive tax type has been successfully activated, and the relevant user rights have been assigned, the **tax directives** menu should become available on the eFiling profile.





User rights and approvals

Where eFiling requires approval or a tax type transfer, this must be actioned by the registered representative (also known as the public officer) of the relevant entity.

SARS has indicated that registered representatives are able to submit new tax type registration applications. In addition, approval for tax type transfers rests with the taxpayer or the registered representative for the relevant tax type.

Where access to the tax directives functionality is not immediately available, taxpayers should confirm that:

1. The tax directive tax type has been activated on the relevant organisation profile;
2. The appropriate user rights have been allocated to the relevant eFiling users;
3. Any tax type transfer requests have been approved; and
4. The registered representative details on eFiling are up to date.

Additional troubleshooting steps

Additional steps for taxpayers to take when the tax directive option does not appear after the registered representative has approved the activation request:

1. Navigate to organisation;
2. Select right groups;
3. Select manage groups;
4. Select system default;
5. Click open;
6. Select tax directives companies/individuals; and
7. Submit the update.



Recommended next steps

In light of the above, we recommend that employers and payroll administrators take the following actions as soon as possible:

- Review their eFiling profiles to identify whether the tax directives functionality has been affected;
- Activate the relevant tax directive tax type, where required;
- Ensure that the correct users have been granted access to the Tax Directives functionality;
- Confirm that any required approvals or tax type transfers have been completed; and
- Allow sufficient time for these updates before submitting urgent tax directive applications.

For further detail on the changes made to the eFiling system, please refer to the guide to the tax directive functionality on eFiling issued by SARS.

How we can help

If you are experiencing ongoing difficulties with the tax directives functionality on eFiling, or if you are unsure whether your organisation's eFiling profile is correctly configured following the recent changes, please do not hesitate to reach out to any of the contacts listed below. We would be happy to assist in resolving any access issues and ensuring that your tax directive submissions can proceed without further delay.

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