Flow Chart: Accessing Section 37D

This Flow Chart depicts the steps that must be followed by biodiversity stewardship extension officers and taxpayers to facilitate tax extension services in order to access the section 37D tax incentive.

**STEP 1**
Site Declaration & Title Deed Endorsement Complete (NEMPAA)
PR: TP & EO

**STEP 2**
TP indicate willingness to access S 37D to EO
PR: TP & EO

**STEP 3**
EO inform TEO of TP willingness to access s 37D and confirm step 1 complete. EO arrange for TEO & TP engagement
PR: EO & TEO

**STEP 4**
TP provide information on legal & commercial structures of entity owning the site to EO/TEO (see Landowner/ Community Information Document)
PR: TP & EO/TEO

**STEP 5**
TP and/or EO provide s 37D supporting documentation for tax and NEMPAA requirements to TEO (See List of Supporting Documentation)
PR: TP, EO & TEO

**STEP 6**
TEO determine preliminary eligibility of site for S 37D and informs TP and EO
PR: TEO (and EO & TP)

**STEP 7**
Formal Engagement Letter signed between National Tax Extension Service and duly appointed representative for the TP
PR: TEO/EO & TP

**STEP 8**
TEO determine if tax requirements are met to access S 37D
PR: TEO

**STEP 9**
TEO draft tax opinion indicating and ensuring:
- Methodology
- Significant findings
- Valuation calculations and supporting schedules
- Potential risks
- All supporting documents on file
- Facilitate actual claim with SARS
PR: TEO

**STEP 10**
TEO advise on inclusion of s 37D in tax return and reporting requirements as requested by SARS
PR: TEO

The Flow Chart also indicates the person(s) responsible (PR) for each step in the process: Taxpayer (TP); Biodiversity Stewardship Extension Officer (EO); Tax Extension Officer (TEO)