

EXTERNAL GUIDE

GUIDE FOR COMPLETION OF VAT REGISTRATION APPLICATION FORMS

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1 PURPOSE

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.
- The purpose of this guide is to assist any person completing the VAT application for registration form, consisting of the VAT101 and VAT102 forms (collectively referred to as “the Application”).

2 GENERAL INFORMATION

- When copies of documents are required, the copies do not need to be certified.
- Where a registered tax practitioner presents the Application on behalf of another person, a SARS Power of Attorney (POA) must accompany the Application.
 - Where an employee of a registered tax practitioner presents the Application to SARS; identification proving their employment with the registered tax practitioner must be furnished and the employee must be in possession of a letter of authority from the registered tax practitioner.
 - A POA is required where the representative vendor will be performing the registration duties on behalf of the applicant.
 - A POA will not be accepted for signatories or confirming signatures.

3 INSTRUCTIONS FOR COMPLETING THE APPLICATION

- **Note:** Before completing the Application please read the following instructions.
- Should you experience any difficulty in completing the Application, you are welcome to contact the SARS contact centre (0800 007 277) or visit the SARS website (www.sars.gov.za).
- Additional information may be obtained in the VAT 404 - Guide for Vendors, which is available on the SARS website: www.sars.gov.za or at your local SARS branch.
- A person registered as an eFiler may apply for registration as a vendor via the Registration, Amendments and Verification (RAV01) form on eFiling. If this is the case, the Application referred to in this Guide should only be completed if SARS indicates to the applicant that an interview is required.
- The Application consists of the following parts:
 - Applicant Details – Individuals;
 - Applicant Details – Company / Trust / Partnership and Other Entities;
 - Particulars of Representative Taxpayer;
 - Particulars of Members / Trustees / Beneficiaries / Partners / Directors etc.;
 - My Addresses;
 - My Bank Accounts;
 - VAT;
 - VAT - Diesel Refund Concession Options;
 - VAT – Diesel Refund;
 - Tax Practitioner Details;
 - Declaration.
- The following documents must be submitted with the Application:
 - Supporting documents required of the person applying for registration;
 - Taxpayer Registered information, such as Identity information, addresses, etc.
- Print clearly, using a **blue** or **black** pen only.

- Use BLOCK LETTERS and print one character in each block. Example:
 - | | | | | | | | | | | |
|---|---|---|---|--|---|---|---|---|---|---|
| M | A | G | S | | N | A | I | D | O | O |
|---|---|---|---|--|---|---|---|---|---|---|
- Where a container in the Application requires an election to be made, place an X in the relevant block of that container.
- If a container is not applicable, leave it blank. DO NOT write 'not applicable' or 'n/a'
- CCYYMMDD' format - Where CC is the century, YY is the year, MM is the month and DD is the day in the month.
- Any alterations on the Application must be initialled by the applicant or authorised representative taxpayer.
- You are obliged to make a full and accurate disclosure of all relevant information on the Application.
- Misrepresentation, negligence, furnishing of false information or non-submission of the Application may lead to prosecution.
- The Application must be signed by the applicant or the applicant's authorised representative.
- If the Application is not signed, it will be regarded as not having been received by SARS.
- The Application may not be signed by the registered tax practitioner on behalf of the applicant.
- Once completed, you are required to submit the Application in person to your local SARS branch falling in the area where your business is situated.
- The turnaround time for the Application to be processed will depend on successful validation, verification of information and a possible business premises visit.
- Once the Application has been successfully processed, you will receive a Notice of Registration.
- You can also confirm if the Application has been processed by entering your details under "VAT vendor search" on the SARS website. [Go to www.sars.gov.za TAX TYPES VAT VAT Vendor Search].
- SARS employees are not allowed to verbally confirm your VAT registration number. In this regard a Notice of Registration can be requested from the service agent at the SARS branch.

3.1 TAXPAYER INFORMATION

Note: This part requires details of the person requesting registration.

Applicant Details – Individual																				
Nature Of Entity	Individual	<input type="checkbox"/>	Partnership / Body of persons	<input type="checkbox"/>	Company / CC / Shareblock	<input type="checkbox"/>	Public authority / Municipality	<input type="checkbox"/>	Association not for gain	<input type="checkbox"/>	Estate / Liquidation	<input type="checkbox"/>	Club	<input type="checkbox"/>	Wetfire organization	<input type="checkbox"/>	Trust Fund	<input type="checkbox"/>	Foreign electronic service entity	<input type="checkbox"/>
Surname																				
First Name																				
Other Name																				
Initials				Date of Birth (CCYYMMDD)				ID No.												
Passport/ Permit No.							Passport Country / Country of Origin (e.g. South Africa = ZAF)			Passport / Permit Issue Date (CCYYMMDD)										
Trading Name																				

Applicant Details - Company / Trust / Partnership and Other Entities																						
Nature Of Entity	Individual	<input type="checkbox"/>	Partnership / Body of persons	<input type="checkbox"/>	Company / CC / Shareblock	<input type="checkbox"/>	Public authority / Municipality	<input type="checkbox"/>	Association not for gain	<input type="checkbox"/>	Estate / Liquidation	<input type="checkbox"/>	Club	<input type="checkbox"/>	Wetfire organization	<input type="checkbox"/>	Trust Fund	<input type="checkbox"/>	Foreign electronic service entity	<input type="checkbox"/>		
Company / CC / Trust Reg No.							Main Industry Classification Code			Registration Date (CCYYMMDD)				Financial Year End (MM)			Country of Registration (e.g. South Africa = ZAF)			Master's Office of Trust Registration		
Registered Name																						
Trading Name																						

APPLICANT DETAILS - INDIVIDUAL

Nature of entity

- Indicate applicable nature of entity in block provided.

Surname

- Complete the Surname
 - | | | | | | |
|---|---|---|---|---|---|
| N | A | I | D | O | O |
|---|---|---|---|---|---|

First Name and Other Name

- Complete the first name and other name in the applicable container. If there is more than one first name, the additional names must be completed on the container labelled 'Other Name'.

Initials

- Insert the initials of the individual, for example:
 - If my name is Maggi Sidney Naidoo, my initials would read

M	S
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Date of Birth

- Insert the date of birth in the 'CCYYMMDD' format

Identity Number

- Record the South African identity number of the individual.

Passport/Permit Number

- For an individual who is not a RSA resident, insert the individual's passport/permit number.

Passport Country/Country of Origin

- It is the country of origin or the country from which the passport was issued. Refer to the Country Codes – External Annexure.

Passport/Permit Issue Date

- For an individual who is not a RSA resident, insert the date the passport or permit was issued. The date must be completed in the 'CCYYMMDD' format.

APPLICANT DETAILS – COMPANY/TRUST/PARTNERSHIP AND OTHER ENTITIES

Nature of entity

- Indicate applicable nature of entity in container provided.

Company/CC/Trust Registration Number

- The Company Registration number is the number supplied by Companies and Intellectual Property Commission (CIPC) / Master of the High court on successful registration of the entity.
- Record the registration number of the entity in the blocks provided. Do not include any spaces and do not use the slash ("/") or dash ("-") signs.
- Where the registration number is not applicable, the container must be left blank, e.g. if the Nature of Entity is a club, Collective Investment Scheme, a Partnership or Body of Persons the registration number is not applicable.

Main Industry Classification Code

- The main industry classification code refers to the main activity from which the applicant derives the majority of its business income (e.g. Agriculture, Fishing, Manufacturing etc.)

Registration Date

- This refers to the date the entity was registered with the relevant authority.

Financial Year End

- Record the financial year end of the entity in 'MM' format. The financial year end is usually the last day of February. However the financial year end can be the last day of any month, for example. Collective Investment Schemes in Securities (Trust) may have a different financial year end other than February.

0	2
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Country of Registration

- Insert the country where the entity is registered.

Master's Office of Trust Registration

- Complete the details of the Master's Office where the Trust is registered.

Registered Name

- Registration is based on the registered name of the entity and not the trading name.
- Record the registered name of the entity, as they appear on the registered documents issued by the relevant registration / regulatory authority.
- In the case of an entity that is not required to be regulated by any regulatory authority, for example a partnership, insert the business or organisation name that appears on all official / legal documents.

Trading Name

- The trading name is the name under which your business trades. It is also the name known by your suppliers or customers and it may be different from the registered / legal name.
 - If the trading name is the same as the registered / legal name, rewrite the name in the blocks provided. DO NOT insert the words or letters “as above”, “not applicable” or N / A”.
 - If your business has more than one trading name, provide the trading name for the main activity and a separate list of other trading names as an annexure to the Application.
- Insert the trading name of the entity in the blocks provided.

APPLICANT INFO

Applicant Info											
Preferred Language	<input type="text"/>										
Not Member	<input type="checkbox"/>	Member in Community of Property	<input type="checkbox"/>	Member out of Community of Property	<input type="checkbox"/>	Are you a foreign diplomatic or consular mission?	Y <input type="checkbox"/> N <input type="checkbox"/>	Are all of the partners in this partnership natural persons?	Y <input type="checkbox"/> N <input type="checkbox"/>	Are you a asylum seeker with a valid permit?	Y <input type="checkbox"/> N <input type="checkbox"/>
								Are you a Share Block?	Y <input type="checkbox"/> N <input type="checkbox"/>	Are you a Body Corporate?	Y <input type="checkbox"/> N <input type="checkbox"/>

- Record the preferred language in the blocks provided.
- To indicate the status of the applicant, place an “X” in the applicable block.

CONTACT DETAILS

Contact Details											
Home Tel No.	<input type="text"/>					Fax No.	<input type="text"/>				
Cell No.	<input type="text"/>					Bus Tel No.	<input type="text"/>				
Mark here with an X if you declare that you do not have a Cell No.					<input type="checkbox"/>	Mark here with an X if you declare that you do not have an Email address					<input type="checkbox"/>
Email	<input type="text"/>										
Web Address	<input type="text"/>										

- The contact details container must be completed.
- Record the landline telephone number that is assigned to the physical address of the business.
 - Where there is no landline telephone number, leave the container blank, or insert an alternate telephone number.
- Insert the cellular phone number in the cellular phone number field.
- The facsimile number need not be physically situated at the place of business and serves as an alternate means of contact. Record the facsimile number in the blocks provided.
- Record the website address of the business in the blocks provided, use UPPER CASE, lower case and signs, where necessary.

PHYSICAL ADDRESS DETAILS

Physical Address Details	
Unit No.	Complex (if applicable)
Street No.	Street / Farm Name
Suburb / District	
City / Town	Country Code
Postal Code	Registered Physical Address

- Record the physical address of the place/location from where the business is conducted. Note: It may not be a Post Office Box number.
- Place an 'X' in the "Registered Physical Address" block to confirm that the information provided is true and correct.

POSTAL ADDRESS DETAILS

Postal Address Details	
Complete this part if postal address is a Postal Box	
Mark here with an 'X' if same as above or complete your Postal Address	Is your Postal Address a Street Address? Y N
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)	Mark here with an 'X' if this is a Care Of address
PO Box Private Bag Other PO Special Service (specify)	Number
Post Office	Country Code
Postal Code	Registered Postal Address
Complete this part if postal address is a Street Address	
Unit No.	Complex (if applicable)
Street No.	Street / Farm Name
Suburb / District	
City / Town	Country Code
Postal Code	Registered Postal Address

- The "Postal Address Details" container must be completed.
- Place an "X" in the first block if the postal address is same as the physical address.
- Answer the question "Is your Postal Address a Street Address" Select "Y" for yes and "N" for no.
- Place an "X" in the last block if it is a Care Of address.
 - If Postal Agency or Other Sub-unit for example, Postnet Suite is used, complete the container.
 - Place an "X" in the block next to -
 - P O Box, or
 - 'Private Bag'; or
 - Other PO Special Service of the enterprise in South Africa where such service is relevant.
 - Complete the container for the 'Number',
 - Insert the Post Office,
 - Insert the Postal and Country codes.
- Indicate on the applicable tick box by placing an 'X' to confirm that the information provided is true and correct in the 'Registered Postal Address' field.
 - If a 'Street Address', complete:
 - The Unit No
 - Complex (if applicable)
 - Street number
 - Street / Farm name
 - Suburb / District
 - City / Town
 - country code, and
 - Postal code
- Indicate on the applicable tick box by placing an 'X' to confirm that the information provided is true and correct in the 'Registered Postal Address' field.

3.2 PARTICULARS OF REPRESENTATIVE TAXPAYER

- Details of the person responsible for performing the duties listed under the Value-Added Tax Act (VAT Act) must be furnished. For VAT purposes, this person is referred to as the representative vendor.

Particulars of Representative Taxpayer

Capacity: Treasurer Main Partner Main Trustee Public Officer Main Member Parent / Guardian Accounting officer Curator / Liquidator / Executor / Administrator (Estates)

Nature Of Entity: Individual Partnership / Body of persons Company / CC / Sharestock Public authority / Municipality Association not for gain Estate / Liquidation Club Welfare organization Trust Fund Foreign electronic service entity

Surname: _____

First Name: _____

Other Name: _____

Initials: _____ Date of Birth (CCYYMMDD): _____ Date of Appointment (CCYYMMDD): _____ ID No.: _____

Passport No.: _____ Passport Country (e.g. South Africa = ZAF): _____ Passport Issue Date (CCYYMMDD): _____

Relationship Marked for Termination

- Note:** If the applicant is not a natural person or is a natural person but is an individual who is not a resident of South Africa, determine who is responsible for performing the duties and obligations imposed under the VAT Act, by referring to the table below.

INSTITUTION / NATURE OF A PERSON	CAPACITY	DEFINITION
A company	Public officer	The nominee that holds a post of responsibility in the company, such as managing director, manger, shareholder or secretary or as appointed in default by the Commissioner. The appointment of an auditor or attorney who is not an employee of the company may not be accepted unless the assessing officer is satisfied that there are special circumstance warranting such appointment and then only if the registered address of the company is that of such auditor or attorney.
Any company in liquidation	Liquidator	The person duly appointed to carry out liquidation.
Any municipality	Accounting Officer	Any person responsible for accounting for receipt or payment of money under any law or for the receipt or payment of public funds on behalf of such municipality
Any public authority	Accounting Officer	Any person responsible for accounting for receipt or payment of money under any law or for the receipt or payment of public funds on behalf of such public authority.
Any corporate or unincorporated body, other than a company	Treasurer	A person appointed to administer or manage the financial assets and liabilities.
A person under legal disability	Guardian, curator or administrator	A person legally responsible for someone unable to manage their own affairs.
A deceased person or his / her estate	Executor or administrator	A person appointed by the testator to carry out the terms of the will.
An insolvent person or his / her estate	Trustee or administrator	An individual or member of a board given powers of administration of property in trust with a legal obligation to administer it solely for the purposes specified.
Any trust fund	Administrator	A person appointed to administer the fund in a fiduciary capacity.
A foreign donor funded project	Accounting officer	Any person responsible for accounting for receipt or payment of money on behalf of such foreign donor funded project.
Non-resident / resident temporarily outside the Republic	Agent	A person legally responsible for controlling such person's affairs in the Republic or any manager of any enterprise of such person in the Republic.

Capacity

- Indicate the capacity, with reference to the table above, of the representative vendor by placing an “X” in the applicable block.

Nature of Entity

- Indicate the nature of the entity that is being represented, by placing an “X” in the applicable block.

Surname

- Insert the surname of the representative vendor in the blocks provided, for example:

▫ N A I D O O

First Name and Other Name

- Complete the first name and other name in the applicable container. If there is more than one first name, the additional names must be completed on the container labelled ‘Other Name’ Insert the first name of the representative vendor in the blocks provided.

Initials

- If the representative vendor is an individual, provide the initials in the blocks provided.

▫ My name is, Mags Sidney Naidoo, therefore my initials would read: M S

Date of Birth

- Insert the date of birth in the ‘CCYYMMDD’ format.

Date of Appointment

- Record the date of the appointment of the representative vendor in the ‘CCYYMMDD’ format.

Identity Number

- Record the South African identity number of the representative vendor.

Passport/Permit Number

- The representative must be an individual and a resident of the Republic.

Passport Country

- It is a country of origin or a country from which the passport was issued.

Passport Issue Date

- The representative must be an individual and a resident of the Republic.
- Insert the date the passport or permit was issued. The date must be completed in the ‘CCYYMMDD’ format.

Mark the relevant block with an “X” if the relationship marked for termination.

3.3 PARTICULARS OF MEMBERS / TRUSTEES / BENEFICIARIES ETC

Particulars of Members / Trustees / Beneficiaries / Partners / Directors etc.

Is this party a natural person? Y N

Particulars - Individual

Capacity: Treasurer Partner Trustee Public Officer Member Parent / Guardian Accounting officer Custodian / Liquidator / Executor / Administrator (Estates)

Director Main Partner Main Trustee Main Member

Nature Of Entity: Individual Partnership / Body of persons Company / CC / Shareblock Public authority / Municipality Association not for gain Estate / Liquidation Club Welfare organization Trust Fund Foreign electronic service entity

Surname: [Grid]

First Name: [Grid]

Other Name: [Grid]

Initials: [Grid] Date of Birth (CCYYMMDD): [Grid] Date of Appointment (CCYYMMDD): [Grid] ID No.: [Grid]

Passport/Permit No.: [Grid] Passport Country (e.g. South Africa - ZAF): [Grid] Passport Issue Date (CCYYMMDD): [Grid]

Relationship Marked for Termination

- **Note:** This section informs SARS of persons associated with the applicant.
- The following individuals will represent different entities -
 - **Treasurer** for a Corporate or unincorporated body;
 - **Main Partner** for a Partnership
 - **Main Trustee** for a Trust;
 - **Public Officer** for a Company;
 - **Main Member** for a Club / Association not for gain;
 - **Parent / Guardian** for a Minor child;
 - **Accounting Officer** for a Municipality;
 - **Executor / Administrator** for a deceased estate;
 - **Trustee / Administrator** for an insolvent estate; and
 - **Liquidator** for a company in liquidation
- **Answer the question – Is this party a natural person?**
 - Select Y or N
- **Particulars - Individual**
 - Mark the relevant block with an “X”
- Complete the following details -
 - Surname
 - First name
 - Initials
 - Date of Birth in the format (CCYYMMDD)
 - Date of Appointment in the format (CCYYMMDD)
 - Identity number;
 - Passport number / Permit No.
 - Passport Country
 - Passport Issue Date in the format (CCYYMMDD)
 - Registration number of Company/CC/Trust/Fund; and
 - Country of residence.
- **Mark the relevant block with an “X”** if the relationship marked for termination.

3.4 PARTICULARS OF A COMPANY / PARTNERSHIP / TRUST ETC

Particulars - Company / Trust / Partnership and Other Entities

Capacity: Partner

Nature of Entity:

Company / Trust / Partnership / Other Entity:

Reg No:

Date of Appointment (CCYYMMDD):

Registration Date (CCYYMMDD):

Registered Name:

Country of Registration (e.g. South Africa = ZAF):

- **Mark the relevant block with an “X”** if the partner is completing the Application.
- Complete the following details -
 - Nature of Entity.
 - Company / Trust registration number and the registered name.
 - Date of Appointment of the partner in the format (CCYYMMDD).
 - Registration Date of the entity in the format (CCYYMMDD).
 - Country of Registration.

3.5 MY ADDRESSES

My Addresses

Address Details (Used to add, edit and delete addresses at library level)

Complete this part if address is a Postal Box

Is this address a Street Address? Y N Mark here with an 'X' if this is a Care Of Address

Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID):

PO Box Private Bag Other PO Special Service (specify): Number:

Post Office: Country Code:

Postal Code: Registered Postal Address:

Complete this part if address is a Street Address

Unit No.: Complex (if applicable):

Street No.: Street / Farm Name:

Suburb / District:

City / Town: Country Code:

Postal Code: Registered Postal Address: Registered Provincial Address:

- The “Postal Address Details” container must be completed.
- Mark the first block with “X” if the postal address is same as the physical address.
- Answer the question “Is your Postal Address a Street Address” Select “Y” for yes and “N” for no.
- Mark the last block with “X” if it is a Care Of address.
 - If Postal Agency or Other Sub-unit for example, Postnet Suite is used, complete the container.
 - Mark with “X” If a ‘Postal Box’,
 - ‘Private Bag’; or
 - Other PO Special Service of the enterprise in South Africa is used.
 - Complete the number,
 - Insert the Post Office,
 - Insert the Postal and Country codes.
- Indicate on the applicable tick box by placing an ‘x’ to confirm that the information provided is true and correct in the ‘Registered Postal Address’ field.
 - If a ‘Street Address’, complete:
 - The Unit No
 - Complex (if applicable)
 - Street number
 - Street / Farm name
 - Suburb / District
 - City / Town
 - Country code and Postal code.

- Indicate on the applicable tick box by placing an 'X' to confirm that the information provided is true and correct in the 'Registered Postal Address' field.

3.6 BANKING PARTICULARS

My Bank Accounts													
Bank Account Holder Declaration													
I use South African bank accounts	<input type="checkbox"/>	I use a South African Bank Account of a 3rd party	<input type="checkbox"/>	I declare that I have no South African bank account	<input type="checkbox"/>								
Reason for No Local / 3rd Party Bank Account – Individual													
Non-resident without a local bank account	<input type="checkbox"/>	Insolvency / Guardianship	<input type="checkbox"/>	Deceased Estate	<input type="checkbox"/>	Shared Account	<input type="checkbox"/>	Income below tax threshold / Impractical	<input type="checkbox"/>	Statutory restrictions	<input type="checkbox"/>	Minor child	<input type="checkbox"/>
Reason for No Local / 3rd Party Bank Account – Company / Trust / CC / Partnership / Government / Foreign Entity / Other Exempt Institutions etc.													
Non-resident without a local bank account	<input type="checkbox"/>	Liquidation	<input type="checkbox"/>	Company Deregistration	<input type="checkbox"/>	Group Company Account	<input type="checkbox"/>	Dormant	<input type="checkbox"/>	Trust Administrator Account	<input type="checkbox"/>		
Bank Account Details													
Bank Account Status	<input type="text"/>			Account No.	<input type="text"/>								
Branch No.	<input type="text"/>			Account Type:	Cheque	<input type="checkbox"/>	Savings	<input type="checkbox"/>	Transmission	<input type="checkbox"/>			
Bank Name	<input type="text"/>												
Branch Name	<input type="text"/>												
Account Holder Name (Account name as registered at bank)	<input type="text"/>												

- Select the relevant block under the 'Bank Account Holder Declaration'
- If an 'X' is placed in the third block 'I declare that I have no South African bank account' is, select the reason for no local bank account.
- If an 'X' is placed in the first block 'I use South African bank account', complete the bank account details.
- If an 'X' is placed in the second block 'I use a South African Bank Account of a 3rd party' is and bank account is not in the name of the vendor, a VAT 119i - Indemnity i.r.o VAT Act Bank Details – External Form must be completed by the account holder to indemnify the Commissioner of the South African Revenue Service against any loss which might occur due to any refund or other payment transferred to the account of a third party other than in the name or the trading name of the vendor.
- Third party banking details may only be used if you are a holding company or a subsidiary company within a 'group of companies' or if you are a foreign company.** Detailed information on banking detail requirements is available from the SARS website (www.sars.gov.za).
- Mark the applicable blocks with an "X" and complete the required bank account details

3.7 VAT

VAT											
VAT Liability Date (CCYYMMDD)	<input type="text"/>			Business Activity Code	<input type="text"/>		Mark here if you derive farming income in addition to your main business activity income	<input type="checkbox"/>	Farming Activity Code	<input type="text"/>	

- Complete the following detail:**
 - Liability date
 - For a compulsory registration, this is the date on which the applicant becomes liable to be registered for VAT as a result of the value of taxable supplies having exceeded or is likely to exceed the R1 million threshold.
 - For a voluntary registration, this is the date the applicant indicates that the applicant intends to be registered for VAT. Under this category, certain requirements must be met before an Application can be completed, for example, the actual value of taxable supplies must exceed R50 000 per annum or as per the prescribed regulations and categories for voluntary registration that has not exceeded the R50, 000 threshold.
 - The date must be completed in the 'CCYYMMDD' format.
 - Business Activity code
 - Insert the relevant business activity code in the blocks provided.
 - Refer to the VAT 403 Vendors and Employers Trade Classification Guide available on the SARS website www.sars.gov.za or obtain a copy from your local SARS branch.
 - Farming income
 - Indicate by marking the applicable block with an 'x' if you derive farming income in addition to your main business activity income.
 - Insert the 'Farming Activity Code' in the blocks provided, the codes can be obtained from the

3.8 FINANCIAL PARTICULARS

- The information to be provided in this container allows SARS to determine the following
 - The financial status of the enterprise;
 - The VAT registration category i.e. whether your application falls within a compulsory or voluntary registration category;
 - The tax period that is applicable; and
 - The accounting basis to be used to calculate the VAT liability.

VOLUNTARY REGISTRATION OPTIONS

Registration Options	
Select one of the registration options below.	
Taxable supplies exceeded R50 000.00 in the preceding 12 months	Y <input type="checkbox"/> N <input type="checkbox"/>
Taxable supplies did not exceed R50 000.00 in the preceding 12 months but are reasonably expected to exceed R50,000 in the following 12 months, based on one or more of the following situations:	Y <input type="checkbox"/> N <input type="checkbox"/>
The actual value of taxable supplies exceeded either an average of R4,200 per month for a minimum of 2 months and a maximum of 11 months immediately preceding the date of registration, or an actual value of R4200 in the month immediately preceding the date of registration	Y <input type="checkbox"/> N <input type="checkbox"/>
The actual value of taxable supplies were nil or did not exceed either an average of R4,200 per month for a minimum of 2 months and a maximum of 11 months immediately preceding the date of registration, or an actual value of R4200 in the month immediately preceding the date of registration, but either of the following exist	Y <input type="checkbox"/> N <input type="checkbox"/>
Written Contracts in terms of which a contractual obligation exists in writing, to make taxable supplies in excess of R50,000 in the following 12 months reckoned from the date of registration; or	Y <input type="checkbox"/> N <input type="checkbox"/>
Finance Agreements wherein the total repayments in terms of that financial, credit or other agreement will in the following 12 months reckoned from the date of registration exceed R 50,000 or	Y <input type="checkbox"/> N <input type="checkbox"/>
Expenditure incurred or to be incurred or capital goods acquired and payments made will in the following 12 months reckoned from the date of registration exceed R 50,000	Y <input type="checkbox"/> N <input type="checkbox"/>
Goods or services are acquired directly in respect of the commencement of a continuous and regular activity and taxable supplies are expected to be made after a period of time	Y <input type="checkbox"/> N <input type="checkbox"/>

- This container allows applicants who do not exceed the threshold of value of taxable supplies of R50 000 to apply for registration. Note that the applicant must provide the applicable supporting documents.
- Place an “X” in the block if the taxable supplies have exceeded R50 000 in the past period of 12 months.
- Place an “X’ in the block if the taxable supplies have not exceeded R50 000 in the past period of 12 months but is reasonably expected to exceed R50,000 in the following 12 months, based on one or more of the following situations:
 - Place an additional “X” in the block if the applicant has made taxable supplies for more than 2 months, such person has proof that the average value of taxable supplies in the preceding 2 months prior to the date of application for registration exceeded R4 200 per month; or
 - Place an additional “X” in the block if the applicant has made taxable supplies for only one month preceding the date of application for registration, such person has proof that the value of the taxable supplies made for that month exceeded R4 200; or
 - Place an additional “X” in the block if the applicant is in terms of a contractual obligation in writing, required to make taxable supplies in excess of R50 000 in the 12 months following the date of registration; or
 - Place an additional “X” in the block if the applicant has acquired finance from certain specified credit providers, wherein finance has been provided to fund the expenditure incurred or to be incurred in furtherance of the enterprise, and the total repayments in the 12 months following the date of registration will exceed R50 000; or
 - Place an additional “X” in the block if the applicant has proof of expenditure incurred or to be incurred in connection with the furtherance of the enterprise as set out in a written agreement or capital goods acquired in connection with the commencement of the enterprise and proof of payment or a payment agreement evidencing payment in the furtherance of the enterprise which has either exceeded R50 000 at the date of application for registration; that will in any consecutive period of 12 months beginning before the date of application and ending after the date of application, exceed R50 000; or will in the 12 months following the date of application for registration exceed R50 000.

VALUE OF TAXABLE SUPPLIES

Value of Taxable Supplies												
Furnish the actual / expected total value of taxable supplies for a period of 12 months as follows:												
Standard rated supplies	R											
Zero-rated supplies (including goods /services exported to other countries)	R											
Total value of taxable supplies	R											
Accounting basis:			Payment	<input type="checkbox"/>		Invoice	<input type="checkbox"/>					
Note: In the case of the purchase of a going concern, furnish the value of supplies made by the seller.												

- Record the actual or expected value of taxable supplies of goods and/or services for the period of 12 months in the following fields:
 - Standard rated supplies;
 - Zero-rated supplies;
 - Record the actual or expected total value of taxable supplies in the applicable block;
 - Accounting basis - Select one of the accounting methods, either Payment or Invoice method.
- **Note:** The above information must be completed for both Compulsory and Voluntary registrations.
- **Compulsory registration** is where the actual or expected value of taxable supplies of goods and/or services made by a person in the period of 12 months exceeded R1 million.
- **Note:** If the applicant is registering on the basis that the applicant acquired a going concern, the applicant is required to furnish the value of taxable supplies that were made by the seller of the going concern.
- Furnish the total value of supplies of goods and/or services for the period of 12 months as required on the application in the following fields:
 - Standard rated supplies;
 - Zero-rated supplies;
 - Total value of taxable supplies; and
 - Accounting basis.
- **Note:** In the case of the purchase of a going concern, furnish the value of supplies made by the seller.

Accounting basis

- The invoice basis and the payment basis are the two available methods of calculating your VAT liability i.e. the amount payable to SARS or the amount refundable by SARS on your VAT return.
- Vendors are generally required to account for VAT on the 'Invoice Basis'. However, a vendor may account for VAT on the payment basis if the vendor meets the prescribed requirements.
- Place an "X" in the applicable block to indicate the accounting basis.

TAX PERIODS

Tax Periods	
Please select one of the following:	
Monthly tax period	<input type="checkbox"/> Tax periods of 6 months (Farming – only if taxable supplies for 12 months do not exceed R1.5 million) <input type="checkbox"/>
Tax periods of two months	<input type="checkbox"/> Tax periods of 12 months ending on financial year end <input type="checkbox"/>

- Tax periods end on the last day of a calendar month. You may, however, apply to the **SARS Branch** in writing for your tax period to end on another fixed day or date, which is limited to 10 days before or after the month end.
- Place an “X” in the applicable block to indicate the tax period. The following tax periods are available:
- Mark the applicable tax period with an ‘X’ from the following available categories:
 - The tax periods of two months (Category A + Category B). The return must be submitted once every two calendar months.
 - Category A is a two-month period ending on the last day of January, March, May, July, September and November.
 - Category B is a two-month period ending on the last day of February, April, June, August, October and December.
 - Monthly tax periods if total value of taxable supplies exceed R30 million (Category C). The return must be submitted for each calendar month.
 - The tax periods of six months (Farming – only if taxable supplies for 12 months do not exceed R1,5 million) (Category D) and vendors qualifying as Micro businesses in terms of the Income Tax Act No.58 of 1962. One return must be submitted for every six months.
 - The tax periods of twelve months ending on financial year-end (Category E). One return must be submitted for 12 calendar months.

3.9 DIESEL REFUND

VAT - Diesel Refund Concession Options	
On Land Status: <input type="checkbox"/>	Would you like to register for diesel refunds – On land? Y <input type="checkbox"/> N <input type="checkbox"/>
Off Shore Status: <input type="checkbox"/>	Would you like to register for diesel refunds – Off shore? Y <input type="checkbox"/> N <input type="checkbox"/>
Rail Status: <input type="checkbox"/>	Would you like to register for diesel refunds – Rail? Y <input type="checkbox"/> N <input type="checkbox"/>

- Answer the three questions on the left hand by placing an “X” in the applicable block.
- Insert the status of the relevant option.

VAT – Diesel Refund	
Concession Type – On Land	
Liability Date (CCYYMMDD) <input type="checkbox"/>	Estimated Diesel Purchases (litres per) for Current Financial Year <input type="checkbox"/>
Major Division: Forestry and Logging <input type="checkbox"/> Mining and Quarrying <input type="checkbox"/> Mining Sub - classification <input type="checkbox"/>	Estimated Turnover for Current Financial Year R <input type="checkbox"/>
Farming <input type="checkbox"/>	Farming Sub - classification <input type="checkbox"/>
Concession Type – Offshore & Electricity Generating Plant	
Liability Date (CCYYMMDD) <input type="checkbox"/>	Estimated Diesel Purchases (litres per) for Current Financial Year <input type="checkbox"/>
Major Division: Coastal Shipping <input type="checkbox"/> Offshore Mining <input type="checkbox"/> Electricity Generating Plant <input type="checkbox"/>	Estimated Turnover for Current Financial Year R <input type="checkbox"/>
NSRI <input type="checkbox"/>	Commercial Fishing <input type="checkbox"/>
Concession Type – Rail & Harbour Services	
Liability Date (CCYYMMDD) <input type="checkbox"/>	Estimated Diesel Purchases (litres per) for Current Financial Year <input type="checkbox"/>
	Estimated Turnover for Current Financial Year R <input type="checkbox"/>

- Under the relevant Concession Type, insert the following:
 - Liability date in the format CCYYMMDD.
 - Estimate Diesel purchases.
 - Estimated turnover for the current financial year.
- Place an “X” in the applicable block to indicate the Major Division.

3.10 PARTICULARS OF TAX PRACTITIONER

Tax Practitioner Details		
Registration Status	<input type="text"/>	Registration No. <input type="text"/>
Appointment Date(CCYMMDD)	<input type="text"/>	
Controlling Body	<input type="text"/>	
	<input type="text"/>	

- Complete the particulars with Registration Status, Registration No, Appointment date and Controlling Body. If you do not utilise the services of a Tax Practitioner, leave these blocks blank.

3.11 DECLARATION

Declaration	
<p>I declare that: I am the individual owner / partner / representative vendor and the information herein is true and correct and that all the required documents are attached. I am fully aware of my duties and responsibilities as per the Value-Added Tax Act, 1991 and Tax Administration Act, 2012. I will present myself or authorize my registered tax practitioner to present this application in person to SARS for validation of information.</p>	<p>SIGNATURE</p> <p>Date (CCYYMMDD) <input type="text"/></p> <p><small>For enquiries go to www.sars.gov.za or call 0800 03 SARS (1277)</small></p>

- This container requires a declaration by the applicant affirming that the information supplied in this Application is true and correct and that all required documents are attached when submitted to SARS. It is also an affirmation by the vendor or the representative vendor that he / she are aware of his / her duties and responsibilities as per the VAT Act and Tax Administration Act.
- No Power of Attorney will be accepted for purposes of signing the Application. It must be signed by the individual owner, partner or representative vendor.
- A tax practitioner may not sign the form on behalf of the Applicant or representative vendor.

4 ATTACHMENTS REQUIRED ON PERSONS APPLYING FOR REGISTRATION

- **Note:** Please refer to the Supporting Document list available on the SARS website (www.sars.gov.za)
- It is very important that you submit the correct documents with your Application. Failure to do so will result in a delay in processing the Application.
- Acceptable sources of financial information proving the value of taxable supplies will include but is not limited to:
 - Copies of invoices issued;
 - Signed financial statements;
 - Written approval confirming that the tender was awarded;
 - Copies of written signed contracts;
 - Sale agreements;
 - Copies of signed lease agreements (the lessee and lessor cannot be the same person);
 - Plans, rezoning documents, financing methods and / or signed offers of purchase which indicate occupation date for property developers;
 - In respect of going concern transactions, proof of taxable supplies made by the seller of the business.
- The following documents are not acceptable to prove the value of taxable supplies:
 - Ambitious non-factual plans.
 - Business plans;
 - Cash flow projections;
 - Orders placed (without proof of actual supply giving effect to such orders);
 - Tender proposals (prior to tender being awarded);

5 SUBMISSION OF THE APPLICATION TO SARS

- Only personally presented applications by the individual owner / partner / legal representative vendor / authorised registered tax practitioner will be accepted.
- Applications received via mail will only be accepted on an exception where the Applicant:
 - Is geographically far away from the SARS branch; and
 - Cannot reach the SARS branch due to a disability.

6 DEFINITIONS AND ACRONYMS

Commissioner	The Commissioner for SARS
eFiling	It is a free, simple and secure way of interacting with SARS from the comfort and convenience of your home or office. eFilers can also receive SMS and email notifications to remind them when submissions are due
Enterprise	The supply of electronic services by a person from a place in an export country <ul style="list-style-type: none"> ▫ To a recipient that is a resident of the Republic, or ▫ Where any payment to that person in respect of such electronic services originates from a bank registered or authorised in terms of the Banks Act, 1990 (Act No.94 of 1990)
Exempt supplies	Goods and services exempt from VAT and in respect of which no input tax may be claimed.
Goods	Goods are movable things, fixed property and any real right in any such thing or fixed property. It does not, however, include money, a right under a mortgage bond or stamps, forms or cards which have a money value and have been sold / issued by the State, e.g. revenue stamps.
PRN	Payment Reference Number
Representative vendor	The natural person residing in South Africa responsible for duties imposed by the VAT Act: <ul style="list-style-type: none"> ▫ On any company shall be the public officer thereof contemplated in section 246(1), (2), (3) of the Tax Administration Act No. 28 of 2011. ▫ In case of any company placed in liquidation the liquidator thereof. ▫ On any Public Officer shall be the person responsible for accounting for receipt or payment of moneys under the provisions of any law or for the receipt or payment of moneys or funds on behalf of such public authority. ▫ On a municipality shall be any person responsible for accounting for the receipt and payment of moneys or funds on behalf of such a municipality. ▫ On any corporate or unincorporated body (other than a company) shall be the person who is the treasurer of that body or whose functions are similar to those of a treasurer of that body. ▫ On a person under legal disability shall be his guardian, curator or administrator or the other person having management or control of his affairs. ▫ On any person who is not a resident of the Republic or any person (other than a company) who is for the time being out of Republic, shall be any agent of such person controlling such person's affairs in the Republic or any manager of any enterprise of such person in the Republic. ▫ On a deceased person or his estate shall be the executor or administrator of such estate. ▫ On an insolvent person or his estate shall be the trustee or administrator of such estate. ▫ On any trust fund shall be the person administering the fund in a fiduciary capacity. ▫ On a foreign donor funded project shall be any person responsible for accounting for the receipt and payment of moneys or funds on behalf of such foreign donor funded project.
SARS	South African Revenue Service
TA Act	Tax Administration Act, No. 28 of 2011
Tax Period	Tax periods available to the foreign supplier of electronic services in respect of the submission of the VAT201 returns are:

	<ul style="list-style-type: none"> ▫ Category A – The periods of two months ending on the last day of January, March, May, July, September and November of the calendar year. ▫ Category B – The periods of two months ending on the last day of February, April, June, August, October and December of the calendar year. ▫ Category C – The last day of each of the twelve months of the calendar year
VAT Act	This is South African legislation referred to as the Value-Added Tax Act, 1991 (No. 89 of 1991)
Vendor	A person who is or is required to be registered under the VAT Act.

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277)
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).