

EXTERNAL GUIDE

**GUIDE FOR COMPLETION OF
VAT REGISTRATION**

APPLICATION FORMS

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1 PURPOSE

- The purpose of this guide is to assist any person completing the VAT application for registration.

2 APPLICATION FOR REGISTRATION BY PERSONS WHO HAVE NOT YET BEEN AWARDED A TENDER

- Discussions were held with the State Tender Board informing them that an application for VAT registration by any person, who has not as yet been awarded a tender, will be denied due to the fact that the relevant provisions of the VAT Act would not have been met.
- If a person is registered in anticipation of being awarded a tender and the tender is not awarded to that person, that person will have to cancel the VAT registration, thereby placing an unnecessary administrative burden on SARS and the person concerned.
- A person who does not meet the requirements of the definition of “enterprise” read with the threshold criteria prescribed under section 23 of the VAT Act, should not be registered as a vendor.
- It follows however, that once a person has been awarded a tender, the application for registration as a vendor will be considered, provided all the other requirements of the VAT Act are met, in addition taking into account the new Voluntary provisions that allows vendors to apply even if their taxable supplies does not exceed R50 000 but are expected to exceed R50 000 in the preceding 11 months.
- The definition of “enterprise” in the VAT Act was amended to include the supply of “electronic services” by a person from a place outside South Africa to a recipient that is a resident of South Africa, or where a payment made to a foreign supplier of electronic services originates from a bank registered or authorised in terms of the Banks Act.

3 GENERAL INFORMATION

- When copies of documents are required, the copies do not need to be certified.
- Where a registered tax practitioner presents an application on behalf of another person, Power of Attorney must accompany the application.
 - Where an employee of a registered tax practitioner presents the application to SARS; identification proving their employment with the tax practitioner and the employee must be in possession of a letter of authority.
- Power of Attorney is required where the Representative vendor will be performing the duties of a vendor.
- The Power of Attorney will not be accepted for signatories or confirming signatures.
- Recent refers to ‘not more than three (3) months old’.

4 REFERENCES

4.1 LEGISLATION

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Value-Added Tax Act No.89 of 1991 Tax Administration Act No. 28 of 2011
Other Legislation:	None
International Instruments:	None

5 DEFINITIONS AND ACRONYMS

Commissioner	The Commissioner for SARS
Electronic services	Services prescribed by the Minister in the Government Gazette No. 37489
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.
Representative vendor	<p>The natural person residing in South Africa responsible for duties imposed by the VAT Act:</p> <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.
Resident	Any natural person who is ordinarily resident in the Republic: or not at any time during the relevant year of assessment ordinarily resident in the Republic, if that person was physically present in the Republic for a period or periods exceeding 91 days in aggregate during the relevant year of assessment, as well as for a period or periods exceeding 91 days in aggregate during each of the five years of assessment preceding such year of assessment; and for a period or periods exceeding 915 days in aggregate during such five preceding years of assessment, in which case that person will be a resident with effect from the first day of that relevant year of assessment provided that a day shall include a part of a day, but shall not include any day that a person is in transit through the Republic between two places outside the Republic and that person does not formally enter the Republic through a 'port of entry' as contemplated in section 9(1) of the Immigration Act No. 13 of 2002, or at any other place in the case of a person authorised by the Minister of Home Affairs in terms of section 31(2)(c) of that Act; and where a person who is a resident in terms of this subparagraph is physically outside the Republic for a continuous period of at least 330 full days immediately after the day on which such person ceases to be physically present in the Republic, such person shall be deemed not to have been a resident from the day on which such person so ceased to be physically present in the Republic; or person (other than a natural person)

	<p>which is incorporated, established or formed in the Republic or which has its place of effective management in the Republic, but does not include any person who is deemed to be exclusively a resident of another country for purposes of the application of any agreement entered into between the governments of the Republic and that other country for the avoidance of double taxation;</p> <p>Person or any other company shall be deemed to be a resident of the Republic to the extent that such a person or company carries on in the Republic any enterprise or other activity and has a fixed or permanent place in the Republic relating to such enterprise or other activity.</p>
SARS	South African Revenue Service
TA Act	Tax Administration Act, No. 28 of 2011
VAT Act	The Value-Added Tax Act, No. 89 of 1991
Vendor	Any person who is or is required to be registered under the VAT Act

6 INSTRUCTIONS FOR COMPLETING THE VAT 101 / 102 APPLICATION FORM

- **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 office.
- Existing eFilers may register for VAT via the Registration, Amendments and Verification (RAV01) form on eFiling. In the event that the registration is applied for on eFiling, the VAT application (VAT101) form should only be completed if an interview is required.
- The application consists of the following parts:
 - Applicant Details;
 - Particulars of Representative Taxpayer;
 - Particulars of Members / Trustees / Beneficiaries / Partners / Directors etc;
 - My Bank Accounts;
 - Tax Practitioner Details;
 - Declaration;
 - 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 |
|---|---|---|---|--|---|---|---|---|---|---|
- Place an X in the relevant choice blocks.
- Any alterations on the application must be initialled by the taxpayer/representative.
- You are obliged to make a full and accurate disclosure of all relevant information on the application form. Misrepresentation, neglect, furnishing false information or non-submission of your application can lead to prosecution.
- The application form must be signed by the applicant. If the form is not signed, it will be regarded as not having been received by SARS. This could result in unnecessary delays in processing the application or a rejection of the application by SARS. In addition the form may not be signed by the 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 and verification of information and a possible business premises visits.
- Once the application has been successfully processed, you will receive a VAT registration notification.
 - You can also confirm if your application registration 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.

6.1 TAXPAYER INFORMATION

Note: This part requires details of the vendor 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"/>	Welfare organisation	<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"/>	Welfare organisation	<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																					

NATURE OF ENTITY

- Indicate applicable nature of entity in block provided.

APPLICANT DETAILS - INDIVIDUALS

- For entities other than individuals, the Applicant details – Individual container must be blank. DO NOT write 'not applicable' or 'n/a'

Surname

- Complete the Surname if the nature of the entity is an individual.

□ N A I D O O

First name/Other name

- Complete the first name in the applicable blocks. If there is more than one name for the individual, additional names must be completed on the blocks next to 'Other Name'.

Initials

- Insert the initials of the individual in the blocks provided, for example:

□ If my name is Maggy Sidoney Naidoo, my initials would read M S

Date of Birth

- Where the nature of person is an individual, insert the date of birth in the 'CCYYMMDD' format in the applicable blocks. Where CC is the century, YY is the year, MM is the month and DD is the day in the month.

Identity Number

- For an individual, record the South African identity number of the individual.

Passport/Permit Number

- For an individual (not a RSA resident), complete the individual's passport/permit number in the blocks provided.

Passport Country/Country of Origin

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

Passport/Permit Issue Date

- For an individual (not a RSA resident), insert the date the passport or permit was issued. The date must be completed in the 'CCYYMMDD' format in the applicable blocks, where CC is the century, YY is the year, MM is the month and DD is the day in the month.
- It must be noted that South African residents may not use their South African passport number. They may only be registered using their South African ID number.

APPLICANT DETAILS – COMPANY/TRUST/PARTNERSHIP AND OTHER ENTITIES

Company/CC/Trust Registration Number

- The registration number is not applicable and can be left blank if the Nature of Entity is a club, Collective Investment Scheme, a Partnership or Body of Persons.
- 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.

Registered Name

- In the case of a partnership, company, etc. the business or organisation name that appears on all official / legal documents must be inserted.
- Registration is based on the registered name and not the trading name.
- Record the name which the Company/CC/Trust/Co-operative is registered with the applicable registration authority.

Trading Name

- The trading name is the name under which your business trades. It is commonly the name known by the suppliers or customers and it may be different from your business registered name.
- If the trading name is the same as the legal name, rewrite the name. DO NOT write 'as above', 'not applicable' or 'n/a'.
- If your business has more than one trading name, insert the trading name for the main activity in the blocks provided and a separate list of all other trading names.

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, Forestry, Fishing, Construction, Trade, Manufacturing etc.).

Registration Date

- This is the date on which the value of taxable supplies made by the entity even if their taxable

supplies does not exceed R50 000 but are expected to exceed R50 000 in the preceding 11 months, this field must be completed in the following format 'Year/Month/Day' which is 'CCYYMMDD' in the applicable blocks.

Financial Year End

- The financial year end is usually the last day of February, however it can be any month of the year for other entities. Collective Investment Schemes in Securities (Trust) may have a different financial year end other than February. The detail must be completed in the following format 'MM' in the applicable block.

0	2
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Country of Registration

- It is a country where the entity is registered.

Master's Office of Trust Registration

- Complete the details on the office where Trust is registered.

PHYSICAL ADDRESS DETAILS

Complete this part if address is a Street Address

Unit No.	<input type="text"/>	Complex (if applicable)	<input type="text"/>
Street No.	<input type="text"/>	Street / Farm Name	<input type="text"/>
Suburb / District	<input type="text"/>		
City / Town	<input type="text"/>	Country Code	<input type="text"/>
Postal Code	<input type="text"/>	Registered Postal Address <input type="checkbox"/>	Registered Physical Address <input type="checkbox"/>

- The physical address details must be completed by all applicants and require the physical address of the business to confirm the location from where the business is conducted. Therefore it cannot be a Post Office Box number.
- If the applicant carries on an enterprise at his/her place of residence, the residential address should be completed to indicate that he/she is carrying on an enterprise at his/her residential address.
- Indicate on the applicable tick box by placing an 'x' to confirm that the information provided is true and correct in the 'Registered Physical Address'.

POSTAL ADDRESS DETAILS

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)	<input type="text"/>		
PO Box <input type="checkbox"/>	Private Bag <input type="checkbox"/>	Other PO Special Service (specify) <input type="text"/>	Number <input type="text"/>
Post Office	<input type="text"/>	Country Code	<input type="text"/>
Postal Code	<input type="text"/>	Registered Postal Address	<input type="checkbox"/>

- If the postal address is a 'Postal Box', provide the Private Bag, Post Box address or Other PO Special Service of the enterprise in South Africa.
- If the postal address is a 'Street Address', complete the Unit No., Complex (if applicable), Street number and Name or Farm name.
- 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.

6.2 PARTICULARS OF REPRESENTATIVE VENDOR

- The details of the person responsible for the VAT affairs of the entity must be furnished.

Particulars of Representative Taxpayer																				
Capacity:	Treasurer	<input type="checkbox"/>	Main Partner	<input type="checkbox"/>	Main Trustee	<input type="checkbox"/>	Public Officer	<input type="checkbox"/>	Main Member	<input type="checkbox"/>	Parent / Guardian	<input type="checkbox"/>	Accounting officer	<input type="checkbox"/>	Curator / Liquidator / Executor / Administrator (Estates)	<input type="checkbox"/>				
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"/>	Welfare organisation	<input type="checkbox"/>	Trust Fund	<input type="checkbox"/>	Foreign electronic service entity	<input type="checkbox"/>
Surname	<input type="text"/>																			
First Name	<input type="text"/>																			
Other Name	<input type="text"/>																			
Initials	<input type="text"/>	<input type="text"/>	Date of Birth (CCYYMMDD)	<input type="text"/>	<input type="text"/>	Date of Appointment (CCYYMMDD)	<input type="text"/>	<input type="text"/>	ID No.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Passport/ Permit No.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Passport Country (e.g. South Africa = ZAF)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Relationship Marked for Termination	<input type="checkbox"/>																			

- Note:** If a vendor is not a natural person or an individual who is not a resident of South Africa, it is necessary to determine who is responsible for performing the duties and obligations of the vendor. This person is referred to as a representative vendor and is responsible for performing the duties imposed by the VAT Act on the person whom they represent.
- The following persons are responsible for performing the duties imposed by the person whom they represent:

INSTITUTION	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 administrator or	A person appointed by the testator to carry out the terms of the will.
An insolvent person or his / her estate	Trustee administrator or	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.

Capacity

- Indicate the capacity by marking the applicable block with 'x'; refer to the table above for detail.

Nature of Entity

- Complete the details for the 'Nature of the Entity' that is applying for registration.

Surname

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

▫

N	A	I	D	O	O
---	---	---	---	---	---

First Name

- Insert the first name of the representative vendor / person in the blocks provided, for example:

▫ My name is, Isaac James Naidoo, write: therefore my first name would read 'Isaac'.

Other Name

- Where the representative vendor is an entity other than an individual, provide the business or organisation name that appears on all official / legal documents.

Initials

- If the representative vendor is an individual, provide the initials of the representative vendor / person in the blocks provided, for example:

▫ My name is, Mags Sidoney Naidoo, therefore my initials would read:

M	S
---	---

Date of Birth

- Where the representative vendor is an individual, insert the date of birth in the 'CCYYMMDD' format, where CC is the century, YY is the year, MM is the month and DD is the day in the month.
- For entities other than individuals, blocks must be blank. DO NOT write 'not applicable' or 'n/a'.

Date of Appointment

- Provide the date of the appointment of the representative vendor in the 'CCYYMMDD' format, where CC is the century, YY is the year, MM is the month and DD is the day in the month.

Identity Number

- For an individual, record the South African identity number of the individual.
- For entities other than individuals, blocks must be blank. DO NOT write 'not applicable' or 'n/a'.

Passport/Permit Number

- For an individual (not a RSA resident), complete the individual's passport number in the blocks provided.
- For entities other than individuals, blocks must be blank. DO NOT write 'not applicable' or 'n/a'.

Passport Country

- This field refers to the country that issued the passport to the representative vendor. Refer to

VAT-REG-02-G01-A01 – Country Codes – External Annexure for the list of Country Codes to be used to complete this field.

Passport Issue Date

- For an individual (not a RSA resident), insert the date the passport or permit was issued. The date must be completed in the 'CCYYMMDD' format in the applicable blocks, where CC is the century, YY is the year, MM is the month and DD is the day in the month.

Physical Residential Address (in South Africa)

- The physical address in **South Africa** of the representative vendor and not the post office box address must be provided.

6.3 PARTICULARS OF PARTNERS / MEMBERS / DIRECTORS / TRUSTEES

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 Caretaker / Liquidator / Executor / Administrator (Estate)
 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 organisation Trust Fund Foreign electronic service entity

Surname: [Grid] 10

First Name: [Grid] 30

Other Name: [Grid] 30

Initials: [Grid] 3

Date of Birth (CCYYMMDD): [Grid] 8

Date of Appointment (CCYYMMDD): [Grid] 8

ID No.: [Grid] 13

Passport/Permit No.: [Grid] 10

Passport Country (e.g. South Africa = ZAF): [Grid] 3

Passport Issue Date (CCYYMMDD): [Grid] 8

Relationship Marked for Termination:

Particulars - Company / Trust / Partnership and Other Entities

Capacity: Partner

Nature of Entity: [Grid] 10

Company / CC / Trust / Reg No.: [Grid] 10

Date of Appointment (CCYYMMDD): [Grid] 8

Registration Date (CCYYMMDD): [Grid] 8

Registered Name: [Grid] 30

Country of Registration (e.g. South Africa = ZAF): [Grid] 3

- Note:** This section informs SARS of the individuals associated with the applicant.
- The type of entities that require individual details are:
 - Companies** - the directors (individuals);
 - Partnerships** - the partners (may be individuals, companies, trusts or a combination);
 - Trusts - the senior trustees** (may be individuals or companies); and
 - Other organisations** - the office bearers (individuals).
- The required details are:
 - Initials;
 - Legal name which is the Surname (for an individual)/Company/Close Corporation/Trust name;
 - Income tax reference number;
 - Identity number;
 - Passport number (non-resident).
 - Registration number of Company/CC/Trust/Fund; and
 - Country of residence.

6.4 BANKING PARTICULARS

My Bank Accounts	
Bank Account Holder Declaration	
Use South African bank accounts <input type="checkbox"/>	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 / Irregular <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 (Repeatability as product varies)	
Bank Account Status <input type="checkbox"/>	Account No. <input type="checkbox"/>
Branch No. <input type="checkbox"/>	Account Type: Cheque <input type="checkbox"/>
	Savings <input type="checkbox"/>
	Transmission <input type="checkbox"/>
Branch Name <input type="checkbox"/>	
Branch Name <input type="checkbox"/>	
Account Holder Name (Account name as registered at bank) <input type="checkbox"/>	

- If the bank account is not in the name of the vendor, a VAT 119i - Indemnity iro 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 a foreign company.** Detailed information on banking detail requirements is available from the SARS website (www.sars.gov.za).

6.5 FINANCIAL PARTICULARS

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 <input type="checkbox"/>
Zero-rated supplies (including goods /services exported to other countries)	R <input type="checkbox"/>
Total value of taxable supplies	R <input type="checkbox"/>
Accounting basis:	Payment <input type="checkbox"/>
	Invoice <input type="checkbox"/>
<small>Note: In the case of the purchase of a going concern, furnish the value of supplies made by the seller.</small>	

- The financial information to be provided in this is required to determine the following details:
 - The financial status of the enterprise;
 - Whether your application falls within a compulsory or voluntary registration category;
 - What tax period is applicable and how often you are required to submit your VAT returns; and
 - The accounting basis to calculate your VAT.

6.6 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"/>

- As part of the new provisions based on legislative changes in respect of Voluntary Registrations, this selection now allows those applicants who do not yet exceed the R50 000 taxable supplies to continue with the registration if the applicable supporting documents can be provided or submitted during interview based on the business activity selected.

- Mark the relevant block with an 'x' to indicate if the taxable supplies have exceeded R50 000 in the past period of 12 months.
- Mark the relevant block with an 'x' to indicate 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:
 - In the case of a person who 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
 - In the case of a person who 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
 - The person 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
 - The person 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
 - 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.

Total value of supplies

- 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;
 - Total value of exempt supplies.

6.7 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)
Tax periods of two months	<input type="checkbox"/> Tax periods of 12 months ending on financial year end

- 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.
- Mark the applicable tax period with an 'x' from the following available categories:
 - The tax periods of two months (Category A + Category B):
 - Monthly tax periods if total value of taxable supplies exceed R30 million (Category C):
 - The tax periods of six months (Farming – only if taxable supplies for 12 months do not exceed R1,5 million) (Category D):
 - The tax periods of twelve months ending on financial year-end (Category E):

Source

- Complete the source of information used to determine the value of taxable supplies as disclosed in the 'Standard rated supplies' field.
- Examples are accounting records such as cash books, general ledger accounts, bank deposit slips, sales invoices etc. The list of examples is not exhaustive as SARS is entitled to request additional information should the need arise.
- **Note:** In a case of a sale of a going concern, a Sale Agreement between the purchaser and seller confirming that the business (or part of the business) is disposed of a going concern.

6.8 VAT LIABILITY DATE

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

- This is a date on which the entity becomes liable to be registered for VAT; as a result of actual income earned from services supplied or goods sold i.e. taxable supplies exceeding R50 000 per annum for voluntary registration and R1, 000, 000 per annum for compulsory registration.
- The date must be completed in the 'CCYYMMDD' format, where CC is the century, YY is the year, MM is the month and DD is the day in the month.

Business activity code

- Insert the relevant business activity code in the blocks provided.
- For the applicable code e.g. Agriculture, Forestry, Fishing, Construction, Trade, Manufacturing etc. 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 Office**.

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 **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 Office**.

Accounting basis

- There are two methods of calculating your VAT liable i.e. the amount payable to SARS or the amount refundable by SARS on your VAT return. The methods are 'Invoices Basis' (or accrual basis) and the 'Payment Basis' (or cash basis).
- 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.

6.9 PARTICULARS OF TAX PRACTITIONER

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

6.10 ATTACHMENTS REQUIRED ON PERSONS APPLYING FOR REGISTRATION

- This part allows the applicant to provide SARS with the relevant supporting documentation. These documents must be attached to each type of application (e.g. VAT101 and VAT102).
- **Tick the blocks to indicate that the documents are attached to the application form.**
- It is very important that you submit the correct documents with your application. Failing to do so will result in a delay in processing the application.
- Acceptable sources of financial information proving turnover 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 turnover:
 - 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);

SUPPORTING DOCUMENTS REQUIRED PER NATURE OF PERSON

Note 1: Where the source of financial information is not in SA currency the applicant must be requested to translate the value to SA currency as at the date of application for VAT registration.

Note 2: Recent refers to 'not more than three (3) months old' calculated from the date of application.

- **Individual supporting documents required are:**
 - Certified or uncertified copies of a valid identity document, driving licence, passport, temporary identity document, asylum seekers certificate or permit together with the original identification. In instances where a taxpayer is represented by a Tax Practitioner/Representative, a certified copy of the taxpayer's ID is required.
 - Bank Details:
 - Original letter from bank not older than one month confirming the account holder's legal name; account number, account type; branch code and date reflecting the date on which the account was opened of which should not be older than one month; or
 - Original bank statement or ATM/Internet generated statement or ABSA eStamped statement not more than three months old that confirms the account holder's legal name, bank name, account number, account type and branch code, where applicable, or where a new bank account was opened and a bank statement cannot be produced, an original letter from the bank not older than one month on the bank letterhead with the original bank stamp reflecting the date the bank account was opened.

- Copy of financial information listed as source under financial particulars to determine value of taxable supplies (no cash flow projections or business plans will be accepted);
 - If a practitioner is submitting the application on behalf of an applicant, a Power of Attorney authorising the practitioner to act on behalf of the vendor is required.
 - Copy of identity document, driving licence or passport of representative vendor;
 - Confirmation of Business Address
 - Recent copy of the business municipal account; or utility bill; or CRA01 form.
 - Confirmation of Residential Address
 - Recent copy of the residential municipal account; or utility bill, or CRA01 form of individual, partner or representative vendor.
- **Partnership/Body of persons supporting documents required are:**
 - Certified or uncertified copies of a valid identity document, driving licence, passport, temporary identity document, asylum seekers certificate or permit together with the original identification of the partners in the partnership.
 - In instances where a taxpayer is represented by a Tax Practitioner/Representative, a certified copy of the taxpayer's ID is required.
 - Confirmation of partnership (VAT128)
 - Bank Details:
 - Original letter from bank not older than one month confirming the account holder's legal name; account number, account type; branch code and date reflecting the date on which the account was opened of which should not be older than one month; or
 - Original bank statement or ATM/Internet generated statement or ABSA eStamped statement not more than three months old that confirms the account holder's legal name, bank name, account number, account type and branch code, where applicable, or where a new bank account was opened and a bank statement cannot be produced, an original letter from the bank not older than one month on the bank letterhead with the original bank stamp reflecting the date the bank account was opened.
 - Copy of financial information listed as source under financial particulars to determine value of taxable supplies) no cash flow projections or business plans will be accepted;
 - If a practitioner is submitting the application on behalf of a vendor, a Power of Attorney authorising the practitioner to act on behalf of the vendor is required.
 - Copy of identity document, driving licence or passport of representative vendor;
 - Confirmation of Business Address
 - Recent copy of the business municipal account; or utility bill; or CRA01 form.
 - Confirmation of Residential Address
 - Recent copy of the residential municipal account; or utility bill, or CRA01 form of individual, partner or representative vendor.
- **Company / CC/Share block supporting documents required are:**
 - Copy of certificate or Notice of incorporation in case of a private and public companies or certificate of incorporation in case of a close corporation.
 - Certified or uncertified copies of a valid identity document, driving licence, passport, temporary identity document, asylum seekers certificate or permit together with the original identification of two members / directors / shareholders / trustees of the company / CC / share block;
 - In instances where a taxpayer is represented by a Tax Practitioner/Representative, a certified copy of the taxpayer's ID is required.
 - Bank Details:
 - Original letter from bank not older than one month confirming the account holder's legal name; account number, account type; branch code and date reflecting the date on which the account was opened of which should not be older than one month; or
 - Original bank statement or ATM/Internet generated statement or ABSA eStamped statement not more than three months old that confirms the account holder's legal name, bank name, account number, account type and branch code, where applicable, or where a new bank account was opened and a bank statement cannot be produced, an original letter from the bank not older than one month on the bank

- letterhead with the original bank stamp reflecting the date the bank account was opened.
 - Copy of financial information listed as source under financial particulars to determine value of taxable supplies (no cash flow projections or business plans will be accepted);
 - If a practitioner is submitting the application on behalf of a vendor, a Power of Attorney authorising the practitioner to act on behalf of the vendor is required.
 - Copy of identity document, driving licence or passport of representative vendor;
 - For Holding/Subsidiary company or Non-resident company
 - VAT 119i form indemnity for banking details where 3rd party's bank details are used.
 - VAT 121 form if tax period is category E.
 - Confirmation of Business Address
 - Recent copy of the business municipal account; or utility bill; or CRA01 form.
 - Confirmation of Residential Address
 - Recent copy of the residential municipal account; or utility bill, or CRA01 form of individual, partner or representative vendor.
- **Government Institution: Municipality / public authority supporting documents required are:**
 - Copy of the government gazette (This is only required in the instance of a first time registration – e.g. with a Municipality that is newly formed);
 - Bank Details:
 - Original letter from bank not older than one month confirming the account holder's legal name; account number, account type; branch code and date reflecting the date on which the account was opened of which should not be older than one month;
 - Copy of financial information listed as source under financial particulars to determine value of taxable supplies (no cash flow projections or business plans will be accepted);
 - If a practitioner is submitting the application on behalf of a vendor, a Power of Attorney authorising the practitioner to act on behalf of the vendor is required;
 - Copy of identity document, driving licence or passport of representative vendor;
 - Letter on a letterhead of the Government Institution confirming the address.
- **Association not for gain supporting documents required are:**
 - Copy of the constitution or Friendly societies registration document
 - Certified or uncertified copies of a valid identity document, driving licence, passport, temporary identity document, asylum seekers certificate or permit together with the original identification of all three fiduciary responsible office bearers
 - Bank Details:
 - Original letter from bank not older than one month confirming the account holder's legal name; account number, account type; branch code and date reflecting the date on which the account was opened of which should not be older than one month; or
 - Original bank statement or ATM/Internet generated statement or ABSA eStamped statement not more than three months old that confirms the account holder's legal name, bank name, account number, account type and branch code, where applicable, or where a new bank account was opened and a bank statement cannot be produced, an original letter from the bank not older than one month on the bank letterhead with the original bank stamp reflecting the date the bank account was opened.
 - For Holding/Subsidiary company or Non-resident company
 - VAT119i form indemnity for banking details where 3rd party's bank details are used.
 - Copy of financial information listed as source under financial particulars to determine value of taxable supplies (no cash flow projections or business plans will be accepted);
 - If a practitioner is submitting the application on behalf of a vendor, a Power of Attorney authorising the practitioner to act on behalf of the vendor is required.
 - Copy of identity document, driving licence or passport of representative vendor;
 - Confirmation of Business Address
 - Recent copy of the business municipal account; or utility bill; or CRA01 form.
 - Confirmation of Residential Address
 - Recent copy of the residential municipal account; or utility bill, or CRA01 form of fiduciary officer, individual, partner or representative vendor.

- **Estate / Liquidation supporting documents required are:**
 - Copy of the letter of appointment of an executor issued by the Master of the High Court
 - Bank Details:
 - Original letter from bank not older than one month confirming the account holder's legal name; account number, account type; branch code and date reflecting the date on which the account was opened of which should not be older than one month; or
 - Original bank statement or ATM/Internet generated statement or ABSA eStamped statement not more than three months old that confirms the account holder's legal name, bank name, account number, account type and branch code, where applicable, or where a new bank account was opened and a bank statement cannot be produced, an original letter from the bank not older than one month on the bank letterhead with the original bank stamp reflecting the date the bank account was opened.
 - Copy of financial information listed as source under financial particulars to determine value of taxable supplies (no cash flow projections or business plans will be accepted);
 - If a practitioner is submitting the application on behalf of a vendor, a Power of Attorney authorising the practitioner to act on behalf of the vendor is required.
 - Copy of identity document, driving licence or passport of representative vendor;
 - Confirmation of Business Address
 - Recent copy of the business municipal account; or utility bill; or CRA01 form.
 - Confirmation of Residential Address
 - Recent copy of the residential municipal account; or utility bill, or CRA01 form of individual, partner or representative vendor.

- **Club supporting documents required are:**
 - Copy of the constitution.
 - Certified or uncertified copies of a valid identity document, driving licence, passport, temporary identity document, asylum seekers certificate or permit together with the original identification of all three fiduciary responsible office bearers
 - Bank Details:
 - Original letter from bank not older than one month confirming the account holder's legal name; account number, account type; branch code and date reflecting the date on which the account was opened of which should not be older than one month; or
 - Original bank statement or ATM/Internet generated statement or ABSA eStamped statement not more than three months old that confirms the account holder's legal name, bank name, account number, account type and branch code, where applicable, or where a new bank account was opened and a bank statement cannot be produced, an original letter from the bank not older than one month on the bank letterhead with the original bank stamp reflecting the date the bank account was opened.
 - Copy of financial information listed as source under financial particulars to determine value of taxable supplies (no cash flow projections or business plans will be accepted);
 - If a practitioner is submitting the application on behalf of a vendor, a Power of Attorney authorising the practitioner to act on behalf of the vendor is required.
 - Copy of identity document, driving licence or passport of representative vendor;
 - Confirmation of Business Address
 - Recent copy of the business municipal account; or utility bill; or CRA01 form.
 - Confirmation of Residential Address
 - Recent copy of the residential municipal account; or utility bill, or CRA01 form of individual, partner or representative vendor.

- **Welfare organisation supporting documents required are:**
 - Copy of the constitution.
 - Certified or uncertified copies of a valid identity document, driving licence, passport, temporary identity document, asylum seekers certificate or permit together with the original identification of all three fiduciary responsible office bearers.
 - Bank Details:
 - Original letter from bank not older than one month confirming the account holder's legal name; account number, account type; branch code and date reflecting the date on which the account was opened of which should not be older than one month; or
 - Original bank statement or ATM/Internet generated statement or ABSA eStamped statement not more than three months old that confirms the account holder's legal name, bank name, account number, account type and branch code, where applicable, or where a new bank account was opened and a bank statement cannot be produced, an original letter from the bank not older than one month on the bank letterhead with the original bank stamp reflecting the date the bank account was opened.
 - For Holding/Subsidiary company or Non-resident company
 - VAT119i form (indemnity for banking details) where 3rd party's bank details are
 - Copy of financial information listed as source under financial particulars to determine value of taxable supplies (no cash flow projections or business plans will be accepted);
 - If a practitioner is submitting the application on behalf of a vendor, a Power of Attorney authorising the practitioner to act on behalf of the vendor is required.
 - Copy of identity document, driving licence or passport of representative vendor;
 - Confirmation of Business Address
 - Recent copy of the business municipal account; or utility bill; or CRA01 form.
 - Confirmation of Residential Address
 - Recent copy of the residential municipal account; or utility bill, or CRA01 form of fiduciary officer, individual, partner or representative vendor.

- **Trust supporting documents required are:**
 - Copy of certificate of registration issued by the Master of the High Court.
 - Certified or uncertified copies of a valid identity document, driving licence, passport, temporary identity document, asylum seekers certificate or permit together with the original identification of the two most senior trustees of the trust;
 - Bank Details:
 - Original letter from bank not older than one month confirming the account holder's legal name; account number, account type; branch code and date reflecting the date on which the account was opened of which should not be older than one month; or
 - Original bank statement or ATM/Internet generated statement or ABSA eStamped statement not more than three months old that confirms the account holder's legal name, bank name, account number, account type and branch code, where applicable, or where a new bank account was opened and a bank statement cannot be produced, an original letter from the bank not older than one month on the bank letterhead with the original bank stamp reflecting the date the bank account was opened.
 - Copy of financial information listed as source under financial particulars to determine value of taxable supplies (no cash flow projections or business plans will be accepted);
 - If a practitioner is submitting the application on behalf of a vendor, a Power of Attorney authorising the practitioner to act on behalf of the vendor is required.
 - Copy of identity document, driving licence or passport of representative vendor;
 - VAT 121 if tax period is category E.
 - Confirmation of Business Address
 - Recent copy of the business municipal account; or utility bill; or CRA01 form.
 - Confirmation of Residential Address
 - Recent copy of the residential municipal account; or utility bill, or CRA01 form of individual, partner or representative vendor.

- **Foreign Company supporting documents required are:**
 - Copy of certificate of incorporation – if in a foreign language it must be translated in writing into English
 - If the foreign company has a physical presence in the SA, copy of the municipal account of the business must be submitted.
 - Where the foreign company has no physical/business address in SA; proof of the physical address of the representative vendor is required.
 - Certified or uncertified copies of a valid identity document, driving licence, passport, temporary identity document, asylum seekers certificate or permit together with the original identification of the members / directors / shareholders / trustees of the company;
 - Copies of financial information listed as source in the financial particulars section of the application form to determine value of taxable supplies. If the value is not in SA currency, the SA rand equivalent must be provided (no cash flow projections or business plans will be accepted)
 - Bank Details:
 - Original letter from bank not older than one month confirming the account holder's legal name; account number, account type; branch code and date reflecting the date on which the account was opened of which should not be older than one month; or
 - Original bank statement or ATM/Internet generated statement or ABSA eStamped statement not more than three months old that confirms the account holder's legal name, bank name, account number, account type and branch code, where applicable, or where a new bank account was opened and a bank statement cannot be produced, an original letter from the bank not older than one month on the bank letterhead with the original bank stamp reflecting the date the bank account was opened; or
 - VAT 119i form indemnity for banking details where 3rd party's bank details are used.

- **Supporting documents required for Representative Vendor / Authorised Practitioner are:**
 - In case of a practitioner, a Letter of Authority or Power of Attorney to authorise the practitioner to act on behalf of the applicant;
 - Copy of ID document / passport /driving licence of representative vendor;

- **Foreign Suppliers of Electronic Services supporting documents required are:**
 - Copy of certificate of incorporation;
 - Proof of registration with Foreign Authority; i.e. Tax Registration Certificate issued in country of residence confirming registration of any tax administered by foreign country.
 - Copy of identity document or passport of the appointed foreign representative or specified contact person with regards to the registration application; and
 - Copy of a recent bank statement from the South African registered bank in South African bank details (if provided).

- **Sale of a Going Concern supporting documents required are:**
 - Additional supporting documents required where the purchaser acquired a business as a going concern (refer to supporting documents required per Nature of Person) above.
 - Sale Agreement between the purchaser and seller confirming that the business (or part of the business) is disposed of a going concern. A written agreement submitted with the registration application for VAT must stipulate that:
 - The business is sold as a going concern;
 - The business will continue with income earning activities on the transfer date;
 - The business disposed to the purchaser includes all the necessary assets for carrying on the business; and
 - The sale includes VAT at the rate of 0%.
 - In this regard the Sale Agreement must provide that the enterprise will be an income-earning activity on the date of transfer.

- A copy of the seller's zero-rated tax invoice in respect of the sale of the business (or part of the business);
- Evidence that the seller's turnover, for the past period of twelve months⁷ exceeded R50 000, for example,:
 - The Sale Agreement, if turnover is stipulated therein;
 - Signed financial statements;
 - Management accounts;
 - Tax invoice(s) issued other than the zero rated tax invoice for the going concern sale; or
 - VAT returns for the past period of twelve months.

6.11 DECLARATION BY REPRESENTATIVE VENDOR

Declaration	
<p style="font-size: 8px; margin: 0;">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 authorise my registered tax practitioner to present this application in person to SARS for validation of information.</p>	<div style="border: 1px solid #ccc; height: 30px; margin-bottom: 5px; text-align: center; font-size: 8px;">SIGNATURE</div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="font-size: 8px;">Date (CCYYMMDD)</div> <div style="border: 1px solid #ccc; width: 60px; height: 15px; display: flex; gap: 2px;"> <div style="width: 10px; height: 100%;"></div> <div style="width: 10px; height: 100%;"></div> <div style="width: 10px; height: 100%;"></div> <div style="width: 10px; height: 100%;"></div> <div style="width: 10px; height: 100%;"></div> <div style="width: 10px; height: 100%;"></div> <div style="width: 10px; height: 100%;"></div> <div style="width: 10px; height: 100%;"></div> </div> </div> <div style="font-size: 8px; margin-top: 5px; text-align: right;"> For enquiries go to www.sars.gov.za or call 0800 00 SARS (7277) </div>

- This part is a declaration by the vendor or the representative vendor 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 is aware of his / her duties and responsibilities as per the VAT Act and Tax Administration Act.
- Once you have completed this application, you are required to read the declaration. When the applicant is satisfied that all of the information provided in the application is accurate and complete, the application form must be signed and dated in addition to recording the name and capacity of the representative vendor.
- No Power of Attorney will be accepted for purposes of signing the VAT101. It must be signed by the individual owner, partner or representative vendor.
- A tax practitioner may not sign the form on behalf of the representative vendor.

6.12 SUBMISSION OF 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 basis in cases where applications:
 - Are geographically far away from the SARS branch; and
 - Cannot reach the SARS branch due to a disability.

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).