

Return in respect of imported services by a recipient that is not registered as a vendor

1. This return must be completed in duplicate by the recipient of the imported services.
2. If the recipient is registered as a vendor and liable for value-added tax (VAT) on imported services, that recipient must declare and pay such VAT on their VAT201 declaration.

Section 1 - Particulars of the recipient

1.1 Name of recipient

1.2 Identity number (if individual)

1.3 Registration number of Company/Close Corporation/Trust/Fund

1.4 Physical address

Unit no. Complex (if applicable)

Street no. Street/ Name of farm

Suburb/District

City/Town Postal Code

1.5 Home telephone number

1.6 Work telephone number

1.7 Cellular number

1.8 Income Tax reference number

Section 2 - Particulars of the imported services

A copy of the supplier's invoice must be attached to this declaration

2.1 Detailed description of the imported services

2.2 Name of supplier

2.3 Country of residence/where business is carried on by the supplier

2.4 Web site address of supplier

2.6 Date of invoice (CCYYMMDD)

2.7 Date of payment (CCYYMMDD)

2.8 Method of payment Cheque Cash EFT

2.9 Value of the imported services (see note 5) R

Section 3 - Calculation of VAT payable (including interest and penalty, if applicable)

Value (from 2.9 above) R X 14% = VAT R

ADD: Penalty (see note 7) R

Interest (see note 7) R

Total Amount Payable R

Declaration

I hereby declare that the information furnished herein is true and correct and that the said amount reflected in section 3 above is due and payable.

Name and Surname

Capacity

Signature

Date (CCYYMMDD)

1. "Imported services" means a supply of services that is made by a supplier who is resident or carries on business outside the Republic of South Africa (Republic) to a recipient who is a resident of the Republic to the extent that such services are utilised or consumed in the Republic otherwise than for the purpose of making taxable supplies.
2. For the purpose of this return, "Recipient" means the person to whom the supply of services is made and who is not a vendor as defined in section 1 of the Value-Added Tax Act (the Act).
3. This return is required in terms of section 14(1) read with section 7(1)(c) of the Act and must be completed by a recipient, being a resident of the Republic who is not registered as a vendor.
4. The recipient of imported services must furnish the South African Revenue Service (SARS) with a completed VAT215 return and calculate and pay the VAT on the value of the imported services to SARS. The return and payment must be made within 30 days of whatever occurred first, being the date on which the invoice was issued by the supplier or recipient or the date on which any payment was made by the recipient.
5. The value of the imported services is the greater of the total amount of the money paid or where the value is not reflected in money the open market value of the imported services.

Where an invoice is issued in a foreign currency, the recipient must convert the foreign currency to the corresponding rand value using the South African Reserve Bank exchange rate on the date the invoice was issued.

6. The VAT215 return and payment must be made at the recipient's nearest SARS Branch.
7. Failure to pay the VAT in the manner prescribed in note 4 above, will result in the imposition of a 10% penalty and interest at the prescribed rate.