EXTERNAL GUIDE

GUIDE FOR COMPLETING THE VALUE-ADDED TAX DECLARATION
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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 vendors/tax practitioners to complete the Value-Added Tax (VAT201) declaration accurately and honestly. Included in this guide are the steps to on how to request, complete and submit the VAT201 Declaration and make payments.

2 INTRODUCTION

- Since 2007, the South African Revenue Service (SARS) has been modernising and simplifying tax processes in line with international best practice. Improvements are being made continuously as we aim to better our service standards, increase efficiency and compliance.

- One of the aspects of compliance that SARS wishes to address is the VAT201 Declaration and payment of VAT.

- In 2010 SARS announced that it will be making changes to the VAT201 Declaration aimed not only at improving its systems, but also at addressing SARS’s efficiency regarding risk assessment and tax compliance.

- The following changes apply effective 11 April 2011:
  - A new VAT201 Declaration in landscape format has been introduced. It contains the same fields as the previous VAT201 Declaration but with the following additional fields:
    - Demographic information,
    - The declarant’s signature.
  - A Payment Reference Number (PRN) which will be pre-populated by SARS will replace the previous “reference number”.

- The current environment used to administer the claims of Diesel refunds makes provision for four concessions types, namely On Land, Offshore and Rail, Peak Power Plants and Electricity Generators. The rates contained therein are used by vendors to convert the diesel litre usage to rands, and to calculate the refund due based on the relevant rate. The form auto calculates, the vendor only declares their litres.

- Note: The words “declaration” and “return” are used interchangeably in the document but both refer to the VAT201 Declaration.

- In the 2018 Budget Speech, the Minister of Finance announced a VAT rate increase from 14% to 15% effective 1 April 2018.

- Vendors can direct all questions and queries by sending an e-mail to a dedicated VAT rate change mailbox: VATRateEnquiries@sars.gov.za during this transition period after the implementation of the new VAT rate.

3 REQUESTING THE VAT201 DECLARATION (ORIGINAL OR PREVIOUSLY FILED FOR REVISION)
- **Note:** All VAT201 Declarations must be requested from SARS.

- A vendor will be allowed to:
  - Request a VAT201 Declaration for the current tax period and the tax period following the current period; and
  - Request and submit a VAT201 Declaration for a past tax period.

- The following channels may be used by a vendor to request a VAT201 Declaration:
  - Request and submit at a SARS branch; or
eFiling.

**Request at a SARS branch:**

- When the vendor requests the VAT201 Declaration in person at a SARS branch, the agent will request the requestor to provide the following details:
  - The business’ trading name;
  - Name and surname of the requester;
  - The VAT registration number;
  - The tax period for which the declaration will be made;
  - Custom code;
  - Business postal address.

- The VAT201 Declaration will be posted to the vendor when the request has been processed.

- Vendors are able to both request and submit their VAT201 Declarations at a SARS branch. When a vendor chooses to follow this option, the vendor must be in possession of and furnish all the amounts to be entered on the relevant fields in the VAT201 Declaration.

- SARS branches will not be able to assist by analysing the vendor’s financial data and calculating the amounts to be entered in the relevant fields of the VAT201 Declaration. The vendor will have to be present to sign the completed VAT201 Declaration to authorise the submission at the SARS branch.

- **Note:** No VAT201 Declarations will be issued by any SARS branch as the branches will not be able to print the VAT201 Declarations locally. All declarations will be posted.

**eFiling**

- If a vendor wants to use the eFiling channel, the vendor must be registered as an eFiler;
- The relevant “REQUEST FORM” option must be used to request the VAT201 Declaration for the selected tax period (month);
- The Payment Reference Number (PRN) will be pre-populated on the declaration.

- Vendors are encouraged to register for eFiling, as eFiling will enable time-saving, hassle-free submission of VAT201 Declarations and payments. Vendors who submit their VAT201 Declarations manually have to do so by the 25th of each month, while vendors who use eFiling have until the last business day of the month to submit VAT201 Declarations and payments. eFiling therefore affords the vendor additional days for submissions and payments. This represents a significant financial advantage in terms of both cash flow and potential interest that can be earned. You can register for eFiling at www.sarsefiling.co.za.
**Note:** Copies of the VAT201 Declarations printed from eFiling and used for manual filing will not be accepted and will not be processed by SARS. Photocopies will also not be accepted.

As from 1 May 2011 all vendors falling within Category C tax period must submit their declarations in electronic format and make payments electronically on eFiling.

### 4 REGISTERING ON EFILING FOR VAT PURPOSES

A vendor has to be registered as an eFiler to be able to submit VAT201 declarations and make VAT payments via eFiling.

This will apply to:
- Individuals;
- Tax practitioners;
- Organisations (e.g. Companies, Close Corporations, Trusts and Exempt Institutions).

For assistance with the eFiling registration process, refer to the “How to register, manage users and change user password on eFiling” available on the SARS website www.sars.gov.za.

Navigate to www.sarsefiling.co.za

If you already registered on eFiling and wish to activate VAT on eFiling in order to submit VAT201 Declarations and make payments follow the steps below:

- Click on **LOGIN**
- Log in with your Login name and Password.
Once logged into eFiling, select “Organisation Tax Types” from the side menu options under ORGANISATIONS.

Tick the “VAT201” box, fill in your VAT Reference Number in the space provided and select the applicable Tax Office from the drop down box and click “Submit”.
The following messages will appear on the screen: “Tax Types successfully updated” and “Awaiting User Activation”.

- The information provided will be validated and SARS will activate the user account and the status will be updated to “Return Successfully Activated”. 
5 REQUESTING A VAT201 DECLARATION ON EFILING

- **Note:** A vendor will be able to request the VAT201 Declaration immediately after the VAT201 tax type has successfully been activated.

- A vendor will be allowed to:
  - Request a VAT201 Declaration for the current tax period and the tax period following current tax period, and
  - Request and submit a VAT201 Declaration for a past tax period.

- The following steps must be completed in order to request the VAT201 Declaration.
  - Select the required period and the “Request Return” button.

- If you are not required to submit for a declaration specified tax period, the following error message will be displayed. Ensure that the correct tax periods are selected for the VAT201 Declaration to be generated for completion.

- Once you have selected the required return and it is generated, the VAT201 Work Page will be displayed.

**VAT201 WORK PAGE**

- By clicking on the VAT201 link you be will presented with an editable declaration for the selected tax period.

- If you have already submitted the return at a SARS branch, select the “Manually Submitted” option to update the eFiling return status.

- **Note:** If a timeout occurs while in the process of requesting a VAT201 Declaration, eFiling will display the following message: “Your return could not be issued at this time, please try again later”.

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GEN-ELEC-04-G01

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• Proceed to the Completion of the VAT201 section.

6  COMPLETING THE VAT201 DECLARATION

• Complete all the relevant information that is required for the processing of the VAT201 Declaration.

• The following fields will be pre-populated with the information at the disposal of SARS:

  • For the original submission of the VAT201 Declaration for any tax period
    • Trading or Other Name;
    • VAT Registration Number;
    • Tax period for which the declaration is to be made;
    • Payment Reference Number (PRN);
    • Diesel Rates to be applied for the applicable year in which the indicated tax period falls and according to the type of diesel activity for which the vendor is registered.

• The vendor will not be able to edit any of the fields listed above.

• Vendors whose tax periods span between the old VAT rate of 14% and the new VAT rate of 15% (effective from 1 April 2018) will be required to declare these transactions on a single VAT201 return.

• The most impacted will be the Category B vendors whose tax periods are periods of two months ending on the last day of April 2018.

• Also impacted are the Category D vendors whose tax periods are periods of six months ending on the last day of August 2018. Category E vendors whose tax periods are periods of twelve months ending on the last day of the year of assessment will also be impacted.

• Vendors who have tax periods that span between the 14% and 15% VAT rate (Category B, D and E vendors) as well as future tax periods where the rate of 14% is applicable will be required to disclose their transactions on the VAT201 as follows:
- **Output Tax**
  - For all standard rated supplies where VAT at 15% has been levied, vendors will use the fields that are normally used to declare the output tax.
  - For all standard rated supplies where VAT at 14% has been levied, vendors must declare the output tax in field 12 – “Other and Imported Services” on the VAT201.

- **Input Tax**
  - For all acquisitions of goods and services charged with VAT at a rate of 15%, vendors must use fields 14 and 15 on the VAT 201 (as applicable) to deduct the input tax.
  - For all acquisitions of goods and services where VAT rate of 14% is applicable, vendors are requested to use field 18 –“Other” of the VAT201, to deduct the input tax; and
  - For all imports, irrespective of whether the VAT was charged at 14% or 15%, vendors are requested to use Field 14A and 15A of the VAT201 to deduct the input tax.

- **For revising the original/previous submission of a VAT201 Declaration for any tax period**
  - Trading or Other Name;
  - VAT Registration Number;
  - Tax period for which the declaration is to be made;
  - The same Payment Reference Number (PRN) as in the original VAT201 Declaration;
  - Diesel Rates to be applied for the applicable year in which the indicated tax period falls and according to the type of diesel activity for which the vendor is registered.
  - Financial data from the original/previous VAT201 Declaration submitted. (For tax periods prior to the implementation of the new VAT201 Declaration, the financial data will not be pre-populated)
  - Contact details of the person who completed the original/previous submission of the VAT201 Declaration for the tax period concerned.

- The vendor will not be able to edit any of the fields listed above, except for the contact details of the person who completed the original/previous submission of the VAT201 Declaration.

- For a VAT201 Declaration that has already submitted but requires a revision and which is posted to vendors, all the pre-populated fields will be printed in black ink, with the exception of the financial data and the contact details from the original/previous VAT201 Declaration which will be printed in pink ink. This will allow the vendor to write over the pink ink in black or blue ink. Any pre-populated amount that is not overwritten in black or blue ink will be processed unchanged in the relevant field. If the revision is for a tax period prior to the last two years, the diesel portion of the VAT201 Declaration will be printed in black ink.

### 6.1 DIESEL

<table>
<thead>
<tr>
<th>Diesel</th>
<th>On Land</th>
<th>Offshore</th>
<th>Rail &amp; Harbour services</th>
<th>Peak Power Plant</th>
</tr>
</thead>
</table>

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Note: The selection of Diesel rebate type can be made if the vendor is registered for a Diesel refund.

- **On Land**
  - The farming, forestry and mining industries will qualify for this refund.

- **Offshore**
  - Commercial fishing, coastal shipping, offshore mining and the National Sea Rescue Institute will qualify for this refund.

- **Rail and Harbour Services**
  - Rail freight hauliers and specific harbour service operators will qualify for this refund.

- **Peak Power Plant**
  - If a vendor is not registered for the “Peak Power Plant” concession, the vendor will not be able to select this option;

Note: These options “boxes” are not selectable, they are pre populated based on your activity code.
  - Peak power plant will qualify for this refund.

### 6.2 VENDOR DETAILS

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trading or Other Name</td>
<td>The trading name is the name under which your business trades. It is also the name known by your suppliers or your customers and it may be different from your business’ legal name. This field is pre-populated. If the trading name or other name has changed, you are required to inform SARS in writing.</td>
</tr>
<tr>
<td>VAT Registration Number</td>
<td>The VAT registration number is the 10 digit number allocated by SARS to a registered vendor. This field is pre-populated.</td>
</tr>
<tr>
<td>Customs Code</td>
<td>The Customs Code is a number allocated to exporters/ importers. The vendor must complete the Customs Code field if fields 2A, 14A or 15A (or any combination thereof) are completed.</td>
</tr>
<tr>
<td>Tax Period (CCYYMM)</td>
<td>This is the period for which the VAT201 Declaration must be submitted and it depends on the declaration and payment category under which the vendor is registered. This field will be pre-populated.</td>
</tr>
</tbody>
</table>

### 6.3 CONTACT DETAILS

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
</table>
• The vendor must complete the demographic information of the person responsible for completing the VAT201 Declaration.

• The following fields are mandatory and must be completed:
  
  • **First Name**
    - The name of the person responsible for completing the VAT201 Declaration
  
  • **Surname**
    - The surname of the person responsible for completing the VAT201 Declaration
  
  • **Capacity**
    - The capacity of the person responsible for completing the VAT201 Declaration.

• Either the business telephone or cell phone number must be provided. The business telephone number must commence with the relevant area code. If the business number is not provided, the cell phone number is a mandatory field.

  • **Business Telephone Number**
    - The business telephone number of the person responsible for completing the VAT201 Declaration
  
  • **Fax Number**
    - This is an optional field and may be completed. The fax number of the person responsible for completing the VAT201 Declaration
  
  • **Cell phone Number**
    - The cellular telephone number of the person responsible for completing the VAT201 Declaration
  
  • **Contact Email**
    - This is an optional field and may be completed. Provide the email address of the person responsible for completing the VAT201 Declaration. This field must be completed in BLOCK LETTERS and insert one character per block.

6.4 **VOLUNTARY DISCLOSURE PROGRAMME (VDP)**

• What is the purpose of VDP?
  - The VDP seeks to:
    - Give applicants an opportunity to come clean by disclosing their tax defaults and/or exchange control contraventions and obtain relief if successful.
    - Establish a process within which the application criteria is transparent and relief parameters clearly prescribed
    - Enhance the culture of compliance in both the tax and exchange control environments.

• Once the VDP application has been evaluated by the VDP Unit, a written agreement will be concluded between you and SARS in order to effect the necessary assessments.

• Should you require more information, a Comprehensive Guide concerning VDP is available on the SARS website www.sars.gov.za.

• Where an approved VDP agreement exists between the vendor and SARS, the following information must be completed.

<table>
<thead>
<tr>
<th>Voluntary Disclosure Programme</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is this declaration made in respect of a VDP agreement with SARS?</td>
</tr>
</tbody>
</table>

• **Is this declaration made in respect of a VDP agreement with SARS?**
• Make sure that an “X” is inserted in the “Y” box.

• **VDP application number**  
  ○ The VDP application number as found on the VDP agreement must be completed.
  ○ This is a mandatory field if the “Y” block is selected.

**Note:** When completing the remainder of the return, do not forget to include all amounts applicable for the tax year for which VDP was granted, including the previously omitted information.

### 6.5 TAX PRACTITIONER DETAILS (if applicable)

**Note:** This section should only be completed if a tax practitioner is completing the VAT201 Declaration.

#### Tax Practitioner Details (if applicable)

<table>
<thead>
<tr>
<th>Tax Practitioner Registration No.</th>
<th>Tax Practitioner’s Tel No</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **Tax Practitioner Registration No.**
  - Complete the tax practitioner registration number.

- **Tax Practitioner’s Tel No**
  - Complete the contact number for the tax practitioner.

### 6.6 DECLARATION

- The electronic signature (i.e. the vendor’s log in) associated with an eFiler is deemed to be the signature of the declarant.

#### Declaration

I declare that the information given on this form is complete and correct.

Date (YYYYMMDD)  

For queries go to www.sars.gov.za or call 1800 06 SARS (7277)

6.7 CALCULATION OF OUTPUT TAX AND IMPORTED SERVICES
Field 1 - Standard rate (excluding capital goods and/or services and accommodation)

The new tax fraction applicable from 1 April 2018 is set out below:

\[
\text{Rate of tax} = \frac{15}{115}
\]

For example, if the VAT-inclusive price (final consideration) is R1 150, the VAT amount is calculated as follows:

\[
R1 150 \times \frac{15}{115} = R150\ VAT
\]

Effect of VAT rate increase on VAT vendors.

- Vendors need to make all necessary changes and adjustments to their business systems, including tax invoices to ensure that VAT at the rate of 15% is levied on all goods and services supplied, where those supplies qualify to be charged with VAT at the new rate of 15%.

- Vendors should determine when supplies of goods and services are deemed to have taken place and also consider the special rules that apply when there is a change in the VAT rate to ensure that the correct rate of VAT is applied in respect of the supply, the acquisition and importation of goods and services.

Examples of standard rated supplies (sales) are:

- Aircraft fuel;
- Building materials and services;
- Books and newspapers;
- Cigarettes, cold drinks and liquor;
- Clothing;
- Electricity, water and refuse removal;
- Entrance fees to sporting events;
- Furniture;
- Hotel accommodation;
- Lawyer’s services;
- Local air travel;
- Meat and any food served as a meal;
- Medicines;
- Medical services (other than by State hospitals);
- Motor repairs;
- Motor vehicles and spares;
- Paraffin (excluding illuminating kerosene);
- Postage stamps;
- Restaurant services;
- Telephone services;
- Transport of goods (local);
- Washing powder;
- White bread.

- **Effect of VAT rate increase on VAT vendors**
  - Vendors need to make all necessary changes and adjustments to their business systems, including tax invoices to ensure that VAT at the rate of 15% is levied on all goods and services supplied, where those supplies qualify to be charged with VAT at the new rate of 15%.
  - Vendors should determine when supplies of goods and services are deemed to have taken place and also consider the special rules that apply when there is a change in the VAT rate to ensure that the correct rate of VAT is applied in respect of the supply, the acquisition and importation of goods and services.

- **Field 1A - Standard rate (only capital goods and/or services)**
  - The VAT inclusive amount of goods and/or services supplied by you at the standard rate, only capital goods and/or services must be completed in Field 1A. This field must reflect the consideration received (VAT included) in respect of:
    - Sale of capital goods and/or services (e.g. Sale of land and buildings, plant and machinery, intellectual property).
    - VAT on assets upon termination of registration.

- **Field 2 - Zero rate (excluding goods exported)**
  - The amount of goods and/or services supplied by you at zero rate, excluding exported goods, must be completed in Field 2. Zero rated supplies are taxable supplies, taxed at a rate of 0%. Examples of zero-rated supplies are:
    - Brown bread;
    - Eggs of domesticated chickens;
    - Edible legumes and pulses of leguminous plants;
    - Fresh/frozen fruit and vegetables;
    - Dried beans;
    - Illuminating kerosene;
    - Lentils;
    - Maize meal;
    - Milk, cultured milk, milk powder and dairy powder blend;
    - Pilchards/ sardines in tins or cans;
    - Vegetable oil excluding olive oil;
    - Fuel levy goods (e.g. petrol and diesel);
    - The sale of a business or part of a business as a going concern;
    - Services supplied in respect of goods temporarily admitted into the RSA from an export country for the purposes of being repaired or serviced.
    - International travel.

- **Field 2A - Zero rate (only exported goods)**

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• The amount of goods supplied by you at the zero rate which has been exported from the RSA must be completed in Field 2A. The Customs Code field is mandatory, if Field 2A is completed.

• **Field 3 - Exempt and non-supplies**

  The amount of exempt supplies or non-supplies supplied by you must be completed in Field 3. No output tax is levied in respect of exempt supplies and no input tax relating to the expenditure on these supplies may be deducted. The following are examples of exempt supplies:
  - Financial services;
  - Donated goods or services by an association not for gain;
  - Residential accommodation;
  - The letting of leasehold land;
  - The sale or letting of land situated outside the Republic;
  - Transport of fare-paying passengers by road or railway;
  - The supply of educational services;
  - Membership contributions to employee organisations, such as trade unions;
  - The supply of childcare services.

• **Field 4** must be equal to Field 1 x \((r/ (100 + r))\), where \(r\) is the current VAT rate of 15%. This amount is automatically calculated on the VAT201 declaration, but will be editable if the vendor disagrees with the automatic calculations. If the edited amount differs considerably from the auto calculated amount, an error message will prompt the vendor to ensure that the correct value is entered.

• **Field 4A** must be equal to Field 1A x \((r/ (100 + r))\). This amount is automatically calculated on the VAT201 declaration, but will be editable if the vendor disagrees with the automatic calculations. If the edited amount differs considerably from the auto calculated amount, an error message will prompt the vendor to ensure that the correct value is entered.

• **Field 5 - Supply of accommodation**

  The VAT exclusive amount of commercial accommodation supplied exceeding 28 days must be completed in Field 5. The total value (VAT excluded) in respect of:
  - Commercial accommodation provided for a full period of more than 28 days must be reported in Field 5;
  - The amount charged must be an all-inclusive charge that includes the charge for domestic goods and services. If the amount is not an all-inclusive charge, the amount (inclusive of tax) must be reflected in Field 1 above.

• **Field 6** must be equal to Field 5 x 60%. This amount is automatically calculated on the VAT201 declaration.
Field 7

The VAT exclusive amount of accommodation supplied not exceeding 28 days must be completed in Field 7. The total value (VAT excluded) in respect of accommodation supplied for a period equal to or less than 28 days (full period) must be reported in Field 7.

Field 8 must be equal to the sum of Fields 6 and 7. This amount is automatically calculated on the VAT201 declaration.

Field 9 must be equal to Field 8 x (r/100). This amount is automatically calculated on the VAT201 declaration.

Field 9 is calculated by applying the tax rate (i.e. 15%) instead of the tax fraction (15/115) to Field 8.

6.7.1 Adjustments

Field 10 – Change in use and export of second-hand goods

The amount of change in use and the export of second-hand goods must be completed in Field 10. Consideration (VAT included) in respect of goods and/or services purchased for taxable supplies, but applied for private use and exempt supply use.

The purchase price of second-hand goods for which a national input tax was deducted where those goods were subsequently exported must be completed in Field 10.

Field 11 must be equal to Field 10 x (r/(100 + r)). This amount is automatically calculated on the VAT201 declaration, but will be editable if the vendor disagrees with the automatic calculations. If the edited amount differs considerably from the auto calculated amount, an error message will prompt the vendor to ensure that the correct value is entered.

Field 12 – Other and imported services

Only VAT payable in respect of the following may be entered:

- Debit notes issued;
- Credit notes received;
- Recovery of irrecoverable debts;
- Barter transactions;
- Services imported by you for purposes of making non taxable supplies;
- Adjustments in respect of acquisition of a going concern;
- VAT adjustments in respect of change in accounting basis.

**Field 13 - Total Output Tax**

- Total Output Tax must be equal to the sum of Fields (4+4A+9+11+12). This amount is automatically calculated on the VAT201 Declaration.

**6.8 CALCULATION OF INPUT TAX**

- **Field 14 - Capital goods and/or services supplied to you**

  - The permissible VAT amount of capital goods and/or services supplied to you must be completed in Field 14. The prescribed document, for example a valid tax invoice must be held by you before you complete any amount in this field. Examples of such acquisitions are:
    - Office equipment;
    - Furniture;
    - Trucks;
    - Land and buildings.

- **Field 14A - Capital goods imported by you**

  - The permissible VAT amount of capital goods imported by you must be completed in Field 14A. The Customs Code field is mandatory. This field applies to capital goods imported in respect of which a bill of entry valid release document and receipt for the payment of the VAT issued by Customs, is held.

- **Field 15 - Other goods and/or services supplied to you (not capital goods)**

  - The permissible VAT amount of other goods and/or services supplied to you (not capital goods) must be completed in Field 15. The prescribed document, for example a valid tax invoice, must be held by you before you complete any amount in this field. Examples of such acquisitions are:
    - Accounting fees;
    - Advertisements;
    - Commission paid;
    - Cleaning materials;
    - Short term insurance premiums;
- Membership fees;
- Rent;
- Repairs
- Second-hand goods (notional input tax);
- Stationery;
- Stock purchases;
- Telephone;
- Water and lights.

- **Field 15A - Other goods imported by you (not capital goods)**

  The permissible VAT amount of other goods imported by you (not capital goods) must be completed in Field 15A. The Customs Code field is mandatory. This applies to non-capital goods imported in respect of which a bill of entry, valid release document and receipt for the payment of the VAT issued by Customs, is held. An example of such acquisition is the importation of trading stock.

### 6.8.1 Adjustments

- **Field 16 – Change in use**

  The VAT amount in respect of the change in use must be completed in Field 16. Only the VAT amount in respect of:
  - Goods and services previously applied for non-taxable purposes and now wholly or partially applied for taxable purposes.
  - An increase in the extent of application of use of goods and / or services for taxable purposes.

- **Field 17 – Bad debts**

  The VAT amount in respect of bad debts must be completed in Field 17. Fill in only the VAT amount in respect of irrecoverable debts on which VAT was levied during the sale. Only applies if registered under the invoice basis of VAT accounting.

- **Field 18 – Other**

  Only the VAT amount in respect of:
  - Credit notes issued
  - Debit notes received
  - VAT adjustments in respect of change in accounting basis

- **Field 19 - Total Input Tax** must be equal to the sum of Fields (14+14A+15+15A+16+17+18). **This amount is automatically calculated on the VAT201 Declaration.**

- **Field 20 – VAT Payable /Refundable (Total A - Total B)** must be equal to the difference between Fields 13 and 19. **This amount is automatically calculated on the VAT201 Declaration.** If the difference between Field 13 and 19 is less than zero, then the minus (-) sign must be added in the first block before the amount entered in
the field. The minus sign (-) will indicate that a refund is due. If Field 20 has no minus sign (-) before the amount, then the amount indicates that payment is due.

### 6.9 CALCULATION OF DIESEL REFUND IN TERMS OF THE CUSTOMS AND EXCISE ACT

#### On Land:
- **Field 21 – Total Purchases (l)**
  - The total amount of diesel purchases in litres in respect of eligible and non-eligible purchases

#### Field 22 – Non-eligible purchases (l)
- The total amount of non-eligible litres

#### Field 23 – Eligible purchases (l)
- The amount of diesel in respect of eligible purchases (total purchases less non-eligible purchases). This field is mandatory if field 21 was completed and must be in full litres

#### Field 24 – Claimable litres (l)
- Eligible litres x 80% (concession percentage). This amount is automatically calculated on the VAT201 declaration.

#### Field 25 - Total
The value of field 24 x (current diesel rate for on land) cents per litre/100. This amount is automatically calculated on the VAT201 declaration.

### 6.9.2 Offshore

- **Field 26 - Total Purchases (l)**
  - The total amount of diesel purchases in litres in respect of eligible and non-eligible purchases

- **Field 27 – Non-eligible purchases (l)**
  - The total amount of non-eligible litres

- **Field 28 – Eligible purchases (l)**
  - The amount of diesel in respect of eligible purchases (total purchases less non-eligible purchases). This field is mandatory if Field 26 was completed and must be in full litres

- **Field 29 - Total**
  - The total value of field 28 x (current diesel rate for off shore) cents per litre/100. This amount is automatically calculated on the VAT201 declaration.

### 6.9.3 Rail & Harbour services

- **Field 30**
  - The total amount of diesel purchases in litres in respect of eligible and non-eligible purchases.

- **Field 31**
  - The total amount of non-eligible litres.

- **Field 32**
  - The amount of diesel in respect of eligible purchases (total purchases less non-eligible purchases). This field is mandatory if field 30 was completed and must be in full litres.
- **Field 33**
  - The value of field 32 x (current diesel rate for rail) cents per litre/ 100. This amount is automatically calculated on the VAT201 declaration.

  ![Total](33 R)

**6.9.4 Peak Power Plant**

- **Field 34**
  - The total amount of diesel purchases in litres in respect of eligible and non-eligible purchases.

  ![Total purchases used (l)](34)

- **Field 35**
  - The total amount of non-eligible litres.

  ![Non-eligible purchases used (l)](35)

- **Field 36**
  - The amount of diesel in respect of eligible purchases (total purchases less non-eligible purchases). This field is mandatory if field 30 was completed and must be in full litres.

  ![Eligible purchases used (l)](36 x)

- **Field 37**
  - The total value of field 36 x (current diesel rate for peak power plant) cents per litre/ 100. This amount is automatically calculated on the VAT201 declaration.

  ![Total](37 R)

- **Field 38**
  - The amount of diesel in respect of eligible purchases (total purchases less non-eligible purchases). This field is mandatory if field 36 was completed and must be in full litres.

  ![TOTAL AMOUNT PAYABLE/REFUNDABLE](20 – (25 + 29 + 33 + 37) OR 20 + (25 + 29 + 33 + 37) x)

  - Field 38 = Fields 20 – (25 + 29 + 33+37) or 20+(25+29+33+37)
  - If Field 38 is less than zero, then the minus sign (-) must be added in the first block before the amount is entered in the field. This means a refund is due
  - If Field 38 is more than zero, it means a payment is due.

**6.10 PAYMENT DETAILS**

![Debit Order Authorisation](Payment)  

*Note:* The details of payment made must be completed in this section.

- **Debit Order Authorisation**
The VAT debit order facility as arranged with SARS, will no longer apply and an "N" will show for all eFilers.

- **Payment Reference Number (PRN)**
  - This number will be generated by SARS when the VAT201 Declaration is issued to the vendor.

- **Payment Period (CCYYMM)**
  - This field will be automatically pre-populated. The payment period will be exactly the same as the tax period under the Vendor Details section.

- **Total**
  - The total amount of the VAT payment due to SARS is automatically calculated on the VAT201 Declaration. If you are registered for diesel and entered any amounts in the diesel section, then the Total field is calculated as Fields 20 – (25 + 29 + 33) + Penalties and Interest (where applicable). If you are not registered for diesel, then the Total field is equal to Field 20 + Penalties and Interest (where applicable).

- **VAT**
  - The portion of the total amount of the payment for VAT will be equal to Field 20 and will be automatically populated on the VAT201 Declaration.

- **Diesel**
  - The diesel amount is the sum of Fields 25+29+33. This field will be automatically calculated on the VAT201 Declaration.

- **Penalty and Interest**
  - The portion of the payment that must be allocated to a penalty and/or interest for the specific tax period must be completed in this field. If the vendor wants to pay interest/penalties/outstanding taxes in respect of another tax period, the PRN for that tax period must be used.

### 6.11 REFUND DETAILS

<table>
<thead>
<tr>
<th>Refund Details (Only to be completed if refund is claimed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment Reference No.</td>
</tr>
<tr>
<td>-----------------------</td>
</tr>
</tbody>
</table>

**Note:** This section must only be completed if a refund is claimed by the vendor.

- **Payment Reference Number (PRN)**
  - This number will be generated by SARS when the VAT201 Declaration is issued on eFiling.

- **Payment Period (CCYYMM)**
  - This field will be pre-populated. The payment period will be exactly the same as the tax period under the Vendor Details section.

- **Total**
  - The total amount of the refund claimed is automatically calculated on the VAT201 Declaration. If you are registered for diesel and entered any amounts in the diesel section, then the Total field is calculated as Fields 20 – (25 + 29 + 33). If you are not registered for diesel then the Total field must be equal to Field 20.

- **VAT**
The total amount of the VAT refundable (Field 20) will automatically be populated on the VAT201 Declaration.

- Diesel
  - The diesel amount is the sum of Fields 25+29+33. This field will be automatically calculated on the VAT201 Declaration.

7 SUBMITTING THE VAT201 DECLARATION

- The following channels can be used by a vendor to submit a VAT201 Declaration:
  - SARS branches;
  - eFiling.

- Submit at a SARS branch
  - The completed VAT201 Declaration can be submitted personally at any SARS branch. When submitting the VAT201 Declaration at the branch, the declaration will be captured/processed by the SARS agent. For physical addresses of SARS branches go to www.sars.gov.za and click on Contact Us.

- eFiling submissions
  - The VAT201 Declaration can be completed electronically by entering the relevant information into the applicable fields. After the VAT201 Declaration has been completed, it must be submitted using the eFiling channel. The VAT201 Declaration will automatically be processed by SARS.

- **Note:** Faxed, emailed or photocopied VAT201 Declarations printed from eFiling will not be accepted by SARS.

7.1 SUBMISSION OF THE VAT201 VIA EFILING
• Once all the required fields have been captured, click on the “Save Return /File Return” button to save or file your VAT201 Declaration.

• If the VAT201 Declaration is saved it will be stored on the eFiling system and it will still be available for editing before submitting the VAT201 Declaration to SARS. If the VAT201 Declaration is filed, it will be automatically being submitted and processed by SARS.

• If your VAT201 Declaration has been successfully saved on eFiling, the following screen will display:

![Screen Displaying Successful Saving]

• If your VAT201 Declaration has been successfully filed on eFiling, the following screen will be displayed:

![Screen Displaying Successful Filing]

Note: Before the VAT201 Declaration is filed and if the amount declared for this tax period is substantially different from the amount declared in the previous tax period, the following message will be displayed:

![Warning Message]

• Notes:
  □ If a vendor was in the process of completing their VAT201 Declaration in respect of any tax period using the old format, these VAT201 returns will be removed so that the updated VAT201 with the correct rate of tax can be requested.
  □ A vendor will only be allowed to submit a VAT201 Declaration on the 1st day of the month following the tax period for which the declaration must be made.

8 MAKING A PAYMENT

• Note: No payment of VAT by cheque in excess of R100 000 may be made at a SARS branch or by post. All vendors falling within Category C in terms of section 27 of the VAT Act must submit VAT declarations in electronic format and make VAT payments electronically.

• The VAT201 Declaration contains a new Payment Reference Number (PRN). This number will be pre-populated by SARS. The vendor must use this PRN when making VAT and Diesel to SARS in order to link the actual payment to the payment declared on the VAT201 Declaration.
**Note:** The unique PRN on the VAT 201 Declaration provided by SARS must be used when making payments. Each VAT201 Declaration that you request from SARS will have its own unique PRN which will be used to track individual payments and queries.

- The PRN should only be used once for that specific tax period’s submission of declaration and payment. The 19-digit PRN is structured as follows:
  - Digit 1-10 is your VAT registration number
  - Digit 11-19 will be systematically allocated by SARS
    - For example: 4123456789VC2011091

- Vendors can make use of the following payment methods:
  - eFiling;
  - Approved banking institution;
  - EFT.

**EFT**
Payments can be made directly to SARS using the internet banking services offered by:
- ABSA
- Capitec Bank
- FNB
- HSBC
- Investec
- Mercantile
- Nedbank
- Standard Chartered Bank.

In all instances it is imperative that the correct PRN is provided to ensure that tax payments are easily identified and correctly allocated by SARS.

**Debit order**
- All debit order arrangements for the filing of manual VAT201 declarations have been discontinued with effect from 1 July 2011.

**Debit pull**
- Refers to authorised payment transactions that you have requested SARS to collect on your behalf at a specified date. This payment mechanism involves the initiation of a payment instruction from SARS’s bank to your bank. The debit pull mechanism may be reversed due to insufficient funds once the request is processed by the bank. Correct banking details are required to ensure the payment is successful.

**Note:**
- As of the end of October 2013 Debit Pull transactions are discontinued for ABSA, FNB, Investec, Nedbank and Standard Bank. Taxpayers are advised to set-up a Credit Push payment option or use one of our alternative methods of payment. Refer to [www.sars.gov.za](http://www.sars.gov.za) for more information on the credit push set-up and SARS payment rules.
- “Additional Payments” on eFiling for Income Tax, Provisional Tax, Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE) is not available via the Debit Pull facility. In such cases the Credit Push facility must be used.

**Credit push**
- Refers to payment transactions that are initiated on the eFiling site and presented to the banking product as bill presentation, i.e. a payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit push transactions are irrevocable once approved.
• **Banking institutions**
  - Payment can be made at any ABSA, FNB, Nedbank or Standard Bank branch. These payments must comply with the same PRN requirements as EFT payments.

• **eFiling**
  - Submitting via eFiling provides a convenient, reliable and accurate electronic payment facility. eFiling is supported by:
    - Credit Push:
      - ABSA;
      - Capitec;
      - Citibank;
      - FNB;
      - Investec;
      - Nedbank;
      - Standard Chartered Bank;
      - Mercantile Bank;
      - Al Baraka Bank;
      - HBZ Bank LTD;
      - HSBS;
      - SASFIN Bank.

For more information on making payments via the eFiling channel, please refer to [www.sarsefiling.co.za](http://www.sarsefiling.co.za).

**Note:** For more information on payment rules and acceptable payment methods (e.g. cheque payments, etc.), please refer to GEN-PAYM-01-G01 which is available on [www.sars.gov.za](http://www.sars.gov.za).

You can make the payment immediately after the submission of the VAT201 Declaration or opt to make the payment at a later stage by selecting the Payments menu on eFiling.

**Notes:**
- Vendors can complete their VAT201 Declaration on eFiling and make the corresponding payment on eFiling.
- Vendors can complete their VAT201 Declaration on eFiling and submit to SARS. Thereafter the vendor can make the corresponding payment at a later time on eFiling via the VAT201 Work Page or another channel (i.e. Internet Banking, Bank).
- A vendor will not be able to make a payment via eFiling prior to submitting the corresponding VAT201 Declaration via eFiling.

The date on which the VAT201 Declaration and payment must be received by SARS will be explained in the table below:

<table>
<thead>
<tr>
<th>Payment Method</th>
<th>SARS must receive return by (or last preceding business day)</th>
<th>SARS must receive payment by (or last preceding business day)</th>
</tr>
</thead>
<tbody>
<tr>
<td>SARS eFiling of return only and payment not using SARS eFiling</td>
<td>Last business day of the month</td>
<td>25th</td>
</tr>
<tr>
<td>SARS eFiling of return and payment via SARS eFiling website</td>
<td>Last business day of the month</td>
<td>Last business day of the month</td>
</tr>
</tbody>
</table>
A payment entry will be created and you will be presented with the following screen from which you may choose to make the payment or postpone it for a later time:

If you click on the “Continue” button the following page will be displayed:

If you click on the “Pay Now” button, the following screen will be displayed and you will be requested to provide your bank details to initiate the payment process:

```
VAT201 PAYMENT SUMMARY
Tax Reference: 4380251696 Period: 2016/2
Make Payment
Amount
Pay Now Back

This page allows you to:
- Capture payment details regarding tax return payments you have already made manually
- Create payment instructions to the bank of your choice to do the actual payment to SARS
- Tip: You can submit payments any time before the payment due date, with an effective date of the payment due date. The payment will only be processed on the effective date.
- Please be aware that there is a R500,000 limit on payments unless you use one of the following banking products: ABSA - Cash Focus, ABSA Corporate Banking, ABSA Direct - Internet Banking, Autopay (Standard Bank), FNB - CAMS, Online Banking, Internet Banking, Investec Online Banking, Nedbank Treasury (Nedbank), Nedbank Business (Nedbank) or Standard Bank Business Online (CAI5).

- Amount - This field is editable to allow you to enter the amount you would like to pay
- Pay Now – This button will redirect you to the Payment Details page.
- Back – This button will take you back to the VAT201 Work Page.
```

Should you reduce the populated amount to be paid, the following message will be displayed:

If the amount entered is the required amount as populated on the VAT 201 declaration, the following screen will be displayed:
Payments: Outstanding

This page allows you to:
- Ensure that the payment is selected and click "Make electronic payment" to continue.
- If you click on the “Cancel” button, you will be redirected to the Return Search page.
- If you click on “Pay Now” the following screen will be displayed:

**Confirm Payment Initiation**

**Summary of payment transaction details**
- Payment for: 1 Item
- Amount: R 78.70
- Payment Request Date: 2016/03/15
- Account Name: test
- Bank Name: FNB - CAMS, Online Banking, Internet Banking
- Please note that by clicking on the "Confirm" button below, a payment instruction will be created and sent to your bank, which requires authorisation in order for the payment to be finalised.
- Kindly logon to your banking product to authorise this payment in order to release the required funds to SARS.

Please be aware that once a payment is submitted the instruction cannot be reversed.

If you click on the “Confirm” button a payment summary pop-up message will be displayed:
• If you click on the “Cancel” button, you will be redirected to the Return Search page.

• If you click on the “OK” button the confirmation page will be displayed:

![Payment Initiation Result]

• If you click on the “Cancel” button, you will be redirected to the Return Search page.

• To view your payment confirmation, click on the “Print Confirmation” button. The following screen will be displayed:

![SARS Payment Transaction Details]

Confirmation of a payment request made on 15 Mar 2016

Payment Information
Initiated By: Mrs. Payment Reference:

Bank: FNB - CAMS, Online Banking, Internet Banking Request Date: 15 Mar 2016

Payment instruction status: FNB Electronic Banking Payment Total Amount: R 78.70

Payments Breakdown (t Return):

<table>
<thead>
<tr>
<th>Name</th>
<th>Tax Reference Number</th>
<th>Type of Payment</th>
<th>Period</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>VAT201 Payment</td>
<td>201602</td>
<td></td>
<td>R 78.70</td>
</tr>
</tbody>
</table>

This payment was made using SARS eFiling. If there are any questions regarding this payment or eFiling in general please contact our help desk on:
Tel: 0800 00 7277

• If you opted to pay later you will find your saved VAT201 Declaration in the VAT201 Work Page. The following screen will be displayed when you return to the VAT201 Work Page:
If a payment was aborted during the payment process, the payment entry will be created and listed as “General Unpaid” in the Payments menu. You will be able to confirm the payment by ticking the “Pay” box. Please note that you will not be able to edit the amount reflected in this section.

9 REQUEST FOR CORRECTION

- Vendors have the ability to revise a previously submitted VAT201 Declaration, whether it is for the current tax period or a prior tax period, amounts under Part A can be increased or decreased, however amounts under Part B can only be decreased on the VAT201 Declaration to reflect the correct VAT liability.

- Notes:
  - The vendor will be allowed to do a revision on the VAT portion of the VAT201 Declaration for any tax period within the last 5 years.
  - The vendor will be allowed to do a revision on the diesel portion of the VAT201 Declaration for any tax period within the last 2 years.
  - Revisions on the VAT201 Declarations will only be accepted if submitted in the new format.
  - There will be no limit on the number of revisions permitted to the vendors per tax period.
  - When a vendor revises a VAT201 Declaration for the second time onwards (version 3), the vendor is required to submit supporting documents with the submission of the revised VAT201 Declaration to support the change made to the declaration.
The vendor will be able to request for a correction on the VAT201 Declaration from any channel and not only the channel on which the vendor submitted the original assessment for the tax period concerned.

- If an audit case has been finalised or a correction was done by a SARS user, the vendor will not be allowed to submit a revision of the VAT201 Declaration.

9.1 Manual corrections

- When a vendor intends to adjust any VAT201 Declaration to reflect the correct amounts, noting that the amounts under Part A can be increased or decreased, however amounts under Part B can only be decreased the following must be done:
  - Request a new VAT201 Declaration for the relevant tax period from SARS. The PRN will be pre-populated when the revised VAT201 Declaration is posted to the vendor. This PRN number will be the same as the PRN in the original VAT201 Declaration.
  - Complete the new VAT201 Declaration for the specific tax period where the correction needs to be made.
  - Complete the full amounts on the new VAT201 Declaration (NOT the difference between the amounts completed on the current and previous declaration).
  - Any additional payment must be made using the same PRN.

- **Note:** The vendor will not be allowed to increase his input tax deduction when doing a revision on a past tax period. If the vendor wishes to deduct input tax attributable to a past tax period, a deduction can be made in the next tax period or any future tax period, only if the deduction is made within five years from the date of first entitlement to such input tax deduction.

9.2 eFiling corrections

- When a vendor wants to increase/decrease the payment amount and needs to adjust the VAT201 Declaration for the specific tax period to reflect the correct figures, the following must be done:
  - Access the previously submitted VAT201 Declaration via eFiling and use the “Request for Correction (RFC)” option.
  - The application will automatically create an additional VAT201 Declaration with the same PRN and tax period, and will be reflected as a new version.
  - Complete the full amounts on the revised VAT201 Declaration (NOT the difference between the amounts completed on the current and previous declaration).
  - Any additional payment must be made using the same PRN.

- The following two scenarios will be where a vendor can request a correction on the filed VAT201 Declaration:
  - **Overstated Return:** The vendor wants to decrease the declaration for a specific tax period.
  - **Understated Return:** The vendor wants to increase the declaration for a specific tax period.
- Select the desired declaration where a correction needs to be made on “Returns History” from the side menu options under Returns.

![VAT201 WORK PAGE]

- Select the “Request for Correction” option.

![VAT201 WORK PAGE]

- When a vendor requests for a revision, the selected filed return is presented in a SAVED status and is allocated a new version.

**Note**: For corrections to previously submitted declarations, vendors will only be allowed to adjust the last version of each declaration, therefore ensuring that the correct version is always adjusted.

- The vendor will be able to view the work page of any submitted VAT201 Declarations.
- It will contain the following:
  - Return type: VAT201 Declaration
  - Tax period and Version: indicates the version number of the last submitted VAT201 Declaration
  - Status: indicates the current status of the VAT201 Declaration
  - Submission date: indicates the date on which that particular version of the VAT201 Declaration was submitted
  - Submission Channel: indicates the channel by which that version was submitted
  - Last updated by: indicates the name of the person who last updated the VAT201 Declaration.
A new VAT201 Declaration will be created with the minimal pre-populated fields.

Notes:
- The vendor must submit a totally revised VAT201 Declaration and not just the difference on the fields the vendor wishes to revise.
- The vendor will be able to view the previously submitted declaration when performing the correction.
- The vendor will not be allowed to increase his input tax deduction when doing a revision on a past tax period. If the vendor wishes to deduct input tax attributable to a past tax period, a deduction can be made in the next tax period or any future tax period, only if the deduction is made within five years from the date of first entitlement to such input tax deduction.

10 SUBMITTING SUPPORTING DOCUMENTS TO SARS VIA EFILING

SARS might request the vendor to upload relevant material, if it deems to be necessary. Relevant material must only be uploaded if a letter is received from SARS requesting the vendor to submit relevant material. This letter will be issued via eFiling and can be accessed under “SARS Correspondence”. Once the letter is opened, another container will open on the VAT201 work page under SUPPORTING DOCUMENTS from where the relevant material can now be uploaded.
Select “Documents for Review” and the following screen will be displayed:

- Click on the “Browse” button displayed on the submission confirmation message window or on the VAT201 Work Page.

- The following screen will be displayed to allow you to select the document(s) to be uploaded:

- This option will allow you to browse for documents saved on the computer, external storage devices and networks.

- Once you have selected the document(s) you can upload the supporting document(s) by clicking on the “Upload” button.

- The documents will be listed under the “Uploaded Documents” section on the below screen:
• Click the “Submit to SARS” button to submit all documents to SARS.

11  VIEWING HISTORIC RETURNS ON EFILING

• On eFiling, users will have the ability to search for and view their filed VAT201 Declarations. The VAT201 Declarations that are listed in the “Returns History” list will be accessible from the Returns Search menu option.

• VAT201 Declarations that have the status as set out below will be displayed on this menu:
   Submitted to SARS
   Processed by SARS
   Manually Submitted
   Selected for Audit.

• Click on the “Open” button on the grid to be redirected to the VAT201 Work Page.

• For a comprehensive understanding of VAT, the VAT404 Guide for Vendors is available on the SARS website at www.sars.gov.za

12  REQUESTING A STATEMENT OF ACCOUNT (VATSA) ON EFILING

• This function will allow you to:
   Manage your VAT account by giving your insight into transactions per tax period.

• Notes:
   The vendor will only be able to request VATSAs within the last 5 years, from date of request for statement. The vendor will only be able to request the VATSA after March 2007 on eFiling, prior to this date the VATSA must be obtained from a SARS branch.
   The vendor will be able to open the VATSA on eFiling in .pdf format and either save it on a local disk or print it to a local printer.
   Only a copy of the last requested VATSA will be kept on eFiling. The next requested VATSA will replace the current VATSA on eFiling. Please print or save a copy of each VATSA requested if you want to keep record of all the previous requests.
On the VAT Work Page, select the option “Request Statement of Account”

The following screen will be displayed:

The vendor must be able to specify the transactional year (March to Feb) by selecting the appropriate year from a drop-down list.

Once the vendor has selected the transactional year, the vendor must be able to specify the tax periods within that year by selecting the “Start Period” and the “End Period” from drop-down lists.

The following screen will be displayed:

**Note:** A tax period must be specified in the following format: (YYYYMM)

Where a vendor requires a VATSA for a single tax period, the vendor must be able to select the same tax period as the “From” and the “To” tax period. This statement will therefore display all the transactions related to this selected period.

The following screen will be displayed:
• The VATSA will always be accompanied by notes to assist the reader on the interpretation of the account.

• The notes will provide explanations for tax periods indicated as those for which the vendor was not registered for VAT and those for which the vendor was registered but on which no transactions were processed.

• The statement of account will be presented as follows:

![Value Added Tax Statement](image)

- If the vendor was not registered at all for the specified statement period, the following message will be displayed on the screen: “You were not registered for VAT for the statement period specified by you. Press OK to specify a different statement period or press Cancel to cancel the request.”

- If the statement of account cannot be displayed, the following message will appear on the screen: “Due to a system problem we are unfortunately unable to issue your statement now. Processing your request can take up to 48 hours. The Statement of Account will be issued to you on eFiling within this period. Press OK”.

- Vendors must visit the Value Added Tax page on the SARS website [www.sars.gov.za](http://www.sars.gov.za) where they will find guides and FAQ’s to assist them in understanding the implications of the VAT rate increase on various types of transactions or contact the SARS Contact Centre on 0800 00 7277.
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 registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 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).