



VOLUNTARY DISCLOSURE PROGRAMME

TABLE OF CONTENTS

| | | |
|-----------|--|-----------|
| 1 | SUMMARY | 3 |
| 2 | GENERAL INFORMATION | 3 |
| 3 | CONFIDENTIALITY OF INFORMATION | 3 |
| 4 | PERSONS THAT MAY APPLY FOR VOLUNTARY DISCLOSURE RELIEF | 3 |
| 5 | REQUIREMENTS FOR A VALID VOLUNTARY DISCLOSURE | 3 |
| 6 | THE VDP APPLICATION PROCESS | 3 |
| 6.1 | Accessing the VDP Application Form (VDP01) | 4 |
| 7 | EVALUATION OF THE VDP APPLICATION | 4 |
| 8 | VOLUNTARY DISCLOSURE RELIEF | 4 |
| 9 | THE VOLUNTARY DISCLOSURE AGREEMENT | 5 |
| 9.1 | General | 5 |
| 9.2 | IMPLEMENTING THE VOLUNTARY DISCLOSURE PROGRAMME (VDP) AGREEMENT | 5 |
| 9.3 | CANCELLATION OF THE VDP AGREEMENT | 5 |
| 9.4 | WITHDRAWAL OF VDP RELIEF | 6 |
| 10 | ENQUIRIES | 6 |
| 11 | HOW TO COMPLETE the VDP01 FORM | 6 |
| 11.1 | APPLICATION FOR VOLUNTARY DISCLOSURE PROGRAMME (VDP)FORM VIA eFILING | 6 |
| 11.1.1 | CHAT BOT | 7 |
| 11.2 | HOW TO ACCESS THE VDP01 FORM ON eFILING | 8 |
| 11.2.1 | Application Information | 9 |
| 11.2.2 | Tax type in respect of which the disclosure is made | 10 |
| 11.2.3 | Evaluation information | 12 |
| 11.2.4 | APPLICANT DETAILS – INDIVIDUAL / SOLE PROPRIETOR / DECEASED ESTATE / PARTNERSHIP | 12 |
| 11.2.5 | APPLICANT DETAILS – COMPANY / TRUST / GOVERNMENT | 13 |
| 11.2.6 | PARTICULARS OF REPRESENTATIVE PERSON | 13 |
| 11.2.7 | PREFERRED MODE OF CONTACT RELATING TO VDP | 14 |
| 11.2.8 | PHYSICAL ADDRESS | 14 |
| 11.2.9 | Postal Address | 15 |
| 11.2.10 | DETAILS OF DISCLOSURE – | 16 |
| 11.2.11 | INCOME TAX | 16 |
| 11.2.12 | PAYE/SDL/UIF | 17 |
| 11.2.13 | VAT | 18 |
| 11.2.14 | OTHER TAXES | 19 |
| 11.2.15 | SUPPORTING DOCUMENTS | 20 |
| 11.2.16 | DECLARATION | 20 |
| 11.3 | HOW TO ADD SUPPORTING DOCUMENTS | 22 |
| 12 | DEFINITIONS, ACRONYMS AND ABBREVIATIONS | 27 |
| 13 | DOCUMENT MANAGEMENT | 27 |
| 13.1 | REVISION HISTORY | 27 |

1 SUMMARY

- a) The purpose of this document is to provide guidelines in respect of the South African Revenue Service (SARS) Voluntary Disclosure Programme (VDP) for tax defaults in terms of the Tax Administration Act No. 28 of 2011 (the Act). This guide also describes how to complete and submit your VDP application via eFiling.

2 GENERAL INFORMATION

- a) The purpose of the VDP is to enhance voluntary compliance in the interest of enhanced tax compliance, good management of the tax system and the best use of SARS resources. It aims to encourage taxpayers to come forward on a voluntary basis to regularise their tax affairs with SARS and avoid the imposition of understatement penalties and administrative penalties.
- b) VDP relief is available in respect of all taxes administered by SARS (but excluding duties and levies charged in terms of the Customs and Excise Act, 1964). This guide explains the legislative requirements applicable to the SARS Tax VDP, the application process, the outcomes thereof and further demonstrate how a taxpayer or representative can apply via eFiling.

3 CONFIDENTIALITY OF INFORMATION

- a) The rules on confidentiality of information as prescribed in the Act also apply in respect of any information that is submitted through the VDP process.
- b) As added protection, information, including the VDP01 and supporting documents provided through the VDP process is not shared with any other division of SARS. Statistics to determine broad trends are drawn from the information database, but at no stage are the details of any applicant made available in this process or linked in anyway to a particular trend or default.

4 PERSONS THAT MAY APPLY FOR VOLUNTARY DISCLOSURE RELIEF

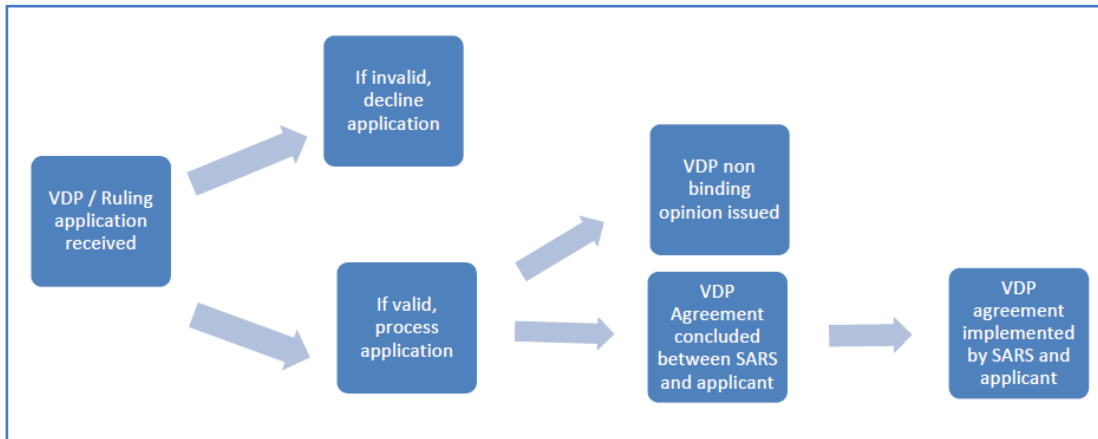
- a) A person, whether in a personal, representative, withholding or other capacity, may apply for voluntary disclosure relief.
- b) Where an applicant has been given notice of the commencement of an audit or criminal investigation which has not been concluded and is related to the disclosed default, such an application is regarded as not being voluntary, unless a senior SARS official is of the view, having regards to the circumstances and ambit of the audit or investigation, that the default would not otherwise have been detected during the audit or investigation, and is also of the view that the application would be in the interest of good management of the tax system and the best use of SARS' resources.

5 REQUIREMENTS FOR A VALID VOLUNTARY DISCLOSURE

- a) To ensure that a VDP application is valid, a disclosure must:
 - i) Be voluntary;
 - ii) Involve a default which has not occurred within five years of the disclosure of a similar "default" by the applicant or a person referred to in section 226(3);
 - iii) Be full and complete in all material respects;
 - iv) Involve a behaviour referred to in column 2 of the understatement penalty percentage table in section 223;
 - v) Not result in a refund due by SARS; and
 - vi) Be made in the prescribed form and manner.

6 THE VDP APPLICATION PROCESS

Figure 1: The end-to-end VDP process:



6.1 Accessing the VDP Application Form (VDP01)

- To access the form VDP01, the applicant must be registered for the use of SARS eFiling. For more information on the eFiling registration, refer to the following external guide available at www.sars.gov.za - GEN-ELEC-18-G01 - How to Register for eFiling and Manage Your User Profile.
- The VDP01 must be completed on-line and submitted via SARS eFiling. Applicants who do not have access to the internet and computer facilities can visit any SARS branch, where the VDP01 will be captured on their behalf by SARS staff and submitted on SARS system.
- The VDP01 is self-explanatory, and provides for information relating to the applicant, the disclosure of the default, the reasons for the default, and so on etc. The more detailed the information is, the bigger the chance of a successful application. Provision is also made to attach supporting documentation where required.

7 EVALUATION OF THE VDP APPLICATION

- SARS will evaluate the VDP application and the supporting documentation to determine if the applicant meets the requirements for a valid voluntary disclosure.
- Where additional information is required, SARS will either request it or request a meeting with the applicant.
- At the end of the evaluation process the VDP unit will:
 - Where a VDP non-binding private opinion was requested, issue the opinion;
 - Where VDP relief was applied for, and the application is invalid, issue the outcome (with the reasons for the outcome);
 - Where the outcome of a VDP relief application is positive, present a VDP agreement to the applicant for consideration and signature.

8 VOLUNTARY DISCLOSURE RELIEF

- Voluntary disclosure relief is limited to defaults disclosed for which relief is granted as per the VDP agreement. The following relief is available:
 - SARS will not pursue criminal prosecution for a tax offence arising from the 'default'
 - Relief in respect of understatement penalties to the extent referred to in column 5 or 6 of the understatement penalty percentage table in terms of section 223 of the Act;
 - 100% relief in respect of an administrative non-compliance penalty that was or may be imposed under Chapter 15 of the Act, or a penalty imposed under a tax Act, but excluding penalty for the late submission of a return.

9 THE VOLUNTARY DISCLOSURE AGREEMENT

9.1 General

- a) The VDP relief and the rights and obligations of both SARS and the VDP applicant must be captured in a voluntary disclosure agreement (VDP agreement).
- b) The Act requires the VDP agreement to include details on the following aspects:
 - i) The material facts of the default on which the voluntary disclosure relief is based;
 - ii) The amount payable by the applicant, which must separately reflect the understatement penalty payable;
 - iii) The payment arrangements and dates;
 - iv) The relevant undertakings by the parties.
- c) The VDP agreement must be signed by both SARS and the applicant and constitutes a contract between the parties to the agreement.

9.2 IMPLEMENTING THE VOLUNTARY DISCLOSURE PROGRAMME (VDP) AGREEMENT

- a) The VDP agreement is a contract between SARS and the applicant.
- b) Both SARS and the applicant are obliged to give effect to the terms of the contract. As such, SARS will ensure that assessments are adjusted or raised where required and that full effect is given to the relief granted by the Act.
- c) The applicant on the other hand must ensure that payment is affected on the date(s) agreed in terms of the VDP agreement and that any other duty or obligation is given effect to on the agreed terms.
- d) **Note:** An Application under the Voluntary Disclosure Programme **must not** be utilised for the submission of tax returns to claim refunds across the various tax types namely PIT, CIT, PAYE, and VAT.
- e) If a taxpayer has applied for voluntary disclosure:
 - i) A Taxpayer must remember to include all default amounts including previously understated income, previously overstated expenses that results in an understatement for the applicable tax year.
 - ii) **Note:** that the VDP application number completed on a tax return must be in respect of a validated VDP application meeting all of requirements of section 227 of the Tax Administration Act.
 - iii) **Note:** A VDP submission may not result in a credit/refund due by SARS; if an assessment results in a credit/refund, the return will be rejected as it does not meet the Voluntary Disclosure Programme legislative framework. The taxpayer must please contact the Voluntary Disclosure Unit for more information.
 - iv) Message displayed to taxpayer.
 - A) *"The Return you are submitting does not meet the Voluntary Disclosure Programme legislative framework. Please contact the Voluntary Disclosure Unit for more information".*

9.3 CANCELLATION OF THE VDP AGREEMENT

- a) Breach of any material term of the VDP agreement by any of the parties to the VDP agreement can result in the cancellation of the VDP agreement. For example, if payment is not affected on the agreed terms, SARS can cancel the agreement under its common law contractual right to do so.

9.4 WITHDRAWAL OF VDP RELIEF

- a) It is important that the disclosure of a default is full and complete in all material respects.
- b) If, subsequent to the conclusion of a voluntary disclosure agreement it is established that the applicant failed to disclose a matter that was material for purposes of making a valid disclosure, the Act provides for a senior SARS official to:
 - i) Withdraw any relief that has been granted;
 - ii) Regard any amount paid in terms of the voluntary disclosure agreement to constitute part payment of any further outstanding tax debt in respect of the relevant default; and
 - iii) Pursue prosecution for a tax offence arising from the 'default'.

10 ENQUIRIES

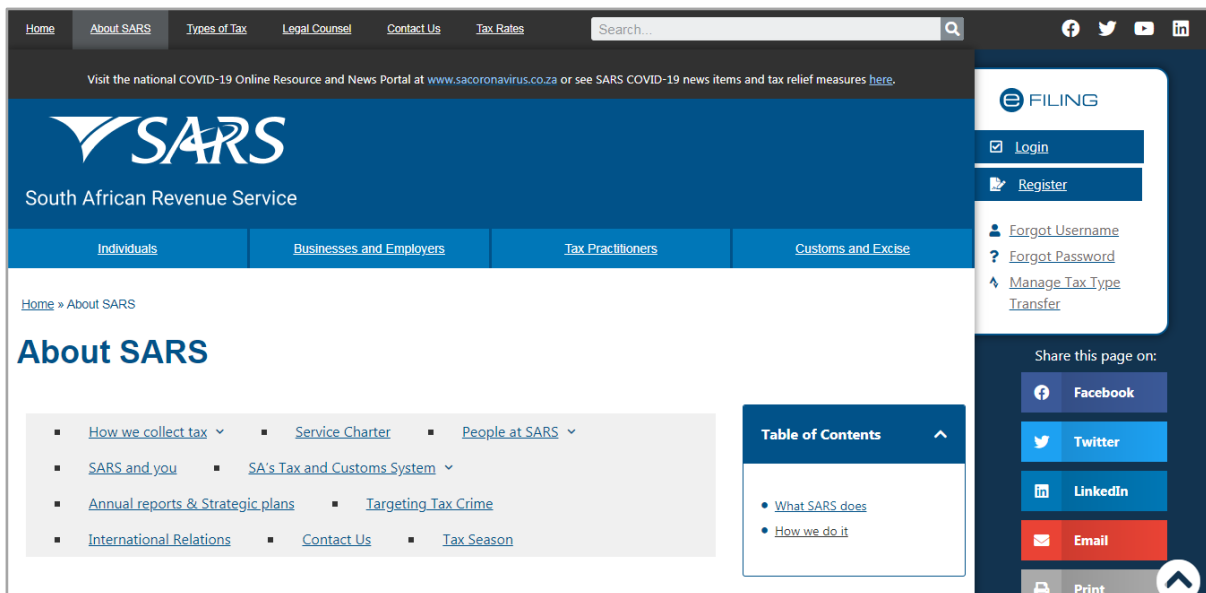
- a) More information regarding the Voluntary Disclosure Programme is available via the following channels:
 - i) SARS website: www.sars.gov.za
 - A) By email: vdp@sars.gov.za
 - ii) By phone: 0800 864 613
 - iii) Physical Address:
 - A) 281 Middel Street
 - B) Gramick Office Park
 - C) Brooklyn
 - D) 0181
 - iv) Postal Address:
 - A) Private Bag X923
 - B) Pretoria
 - C) 0001
- b) Please note: The Voluntary Disclosure Unit can be visited by prior appointment.

11 HOW TO COMPLETE THE VDP01 FORM

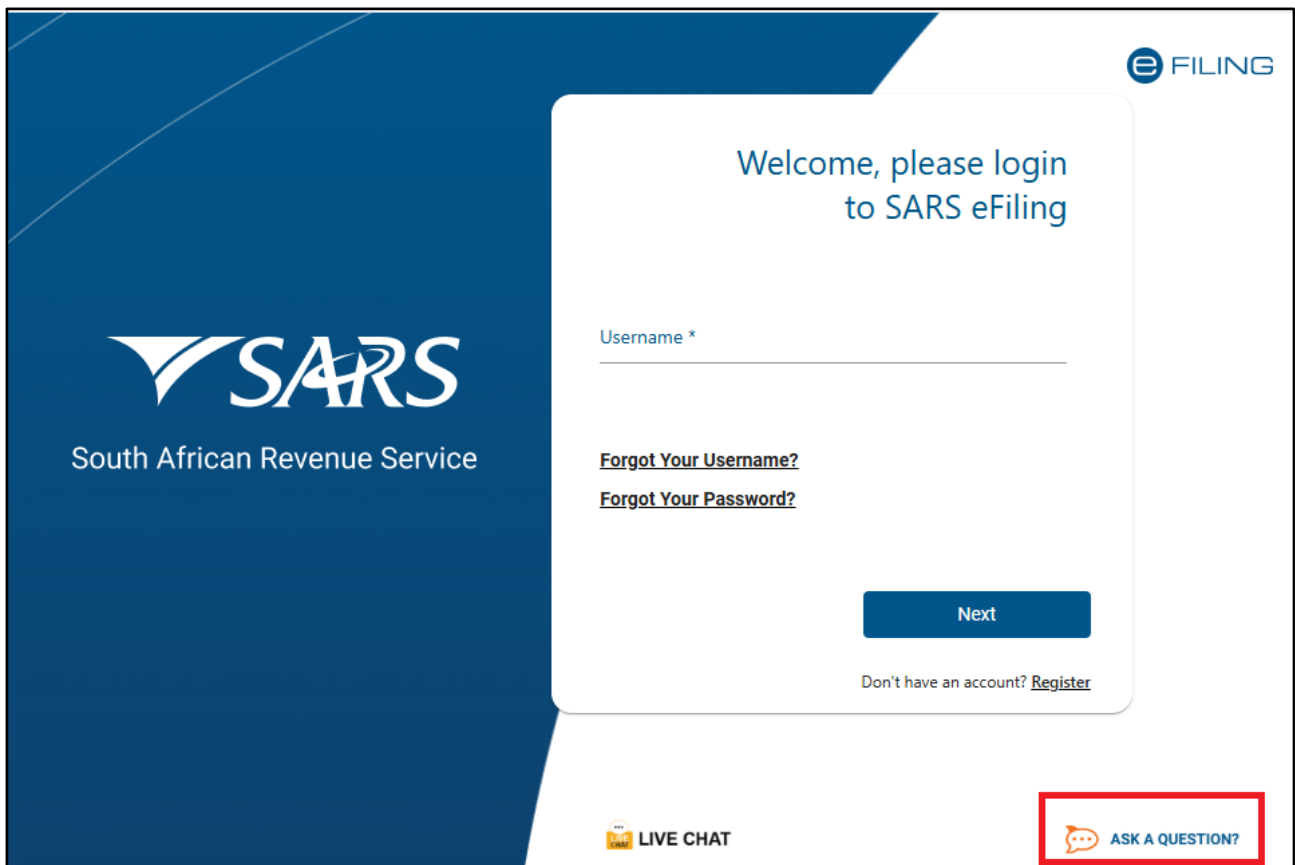
- a) One of the critical things to note with regards to a VDP application is the importance of submitting an accurate VDP01 form. This section unpacks the VDP01 form and highlights essential fields which the applicant should complete.

11.1 APPLICATION FOR VOLUNTARY DISCLOSURE PROGRAMME (VDP)FORM VIA eFILING

- a) The applicant must be an eFiler, to register for eFiling refer to the External Guide: GEN-ELEC-18-G01 - How to Register for eFiling and Manage Your User Profile on the SARS website, which is available on www.sars.gov.za. Also, refer to the SARS website FAQ section for further details.
- b) Go to www.sars.gov.za;

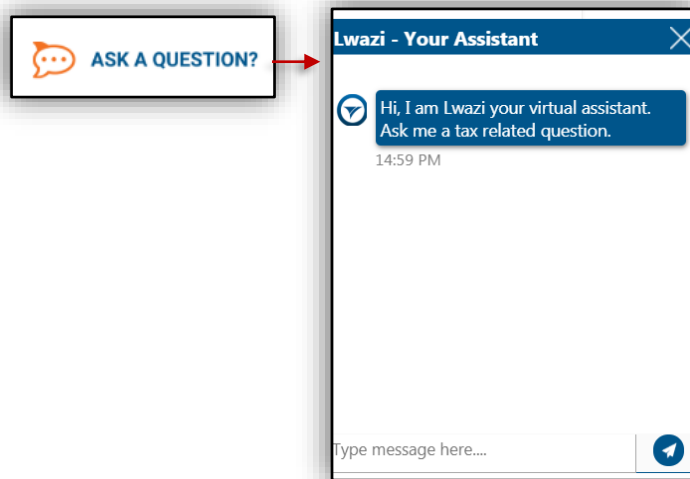


- c) Log in to your eFiling profile you created in the registration process and for further assistance use the Chat Bot below.



11.1.1 CHAT BOT

- a) The chat bot icon appears on the bottom right side of your screen. You can click on this icon to ask a question within the context of the screen that you are busy on.
- Type a question in the input textbox
 - Click on the button on your screen and press <Enter> on your keyboard to submit the question
 - Lwazi, the online assistant, will process your request and display the answers on your screen.

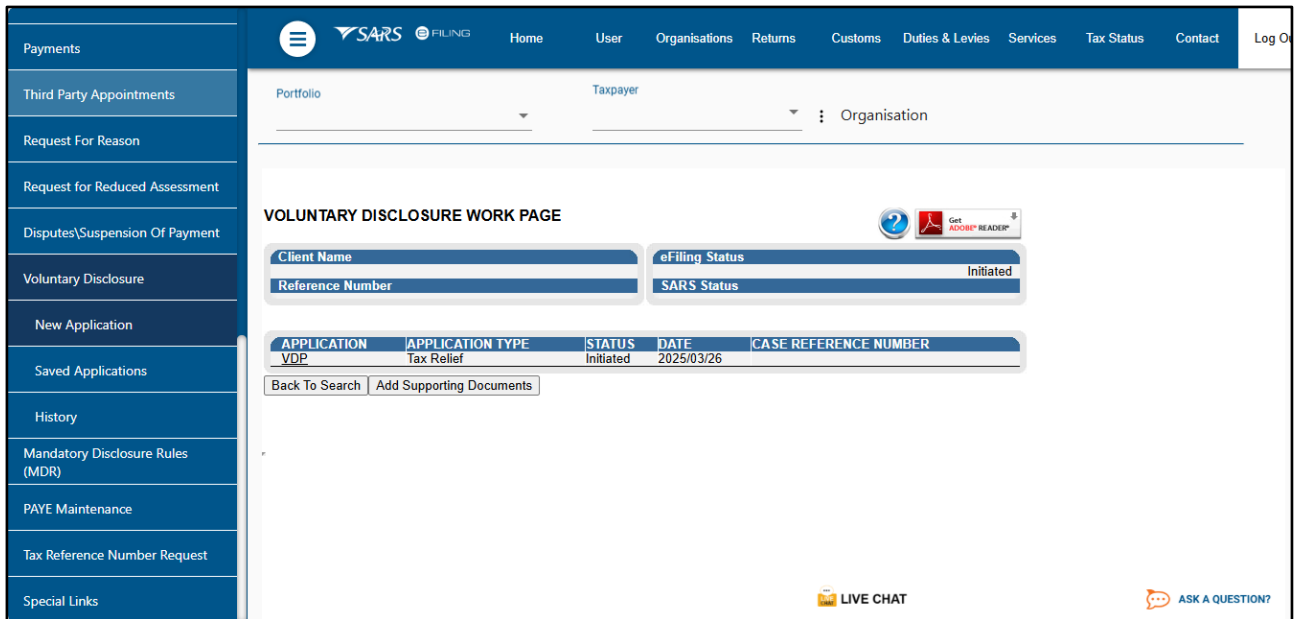


11.2 HOW TO ACCESS THE VDP01 FORM ON eFILING

- a) To access the VDP01 form, proceed as follows:
 - i) Click on '**Returns**' displayed on the main menu.
 - ii) Click on '**Voluntary Disclosure**' displayed on the left menu.
Click on '**New Application**', which forms part of the menu under the icon '**Voluntary disclosure**'.
- b) The following screen will be displayed:

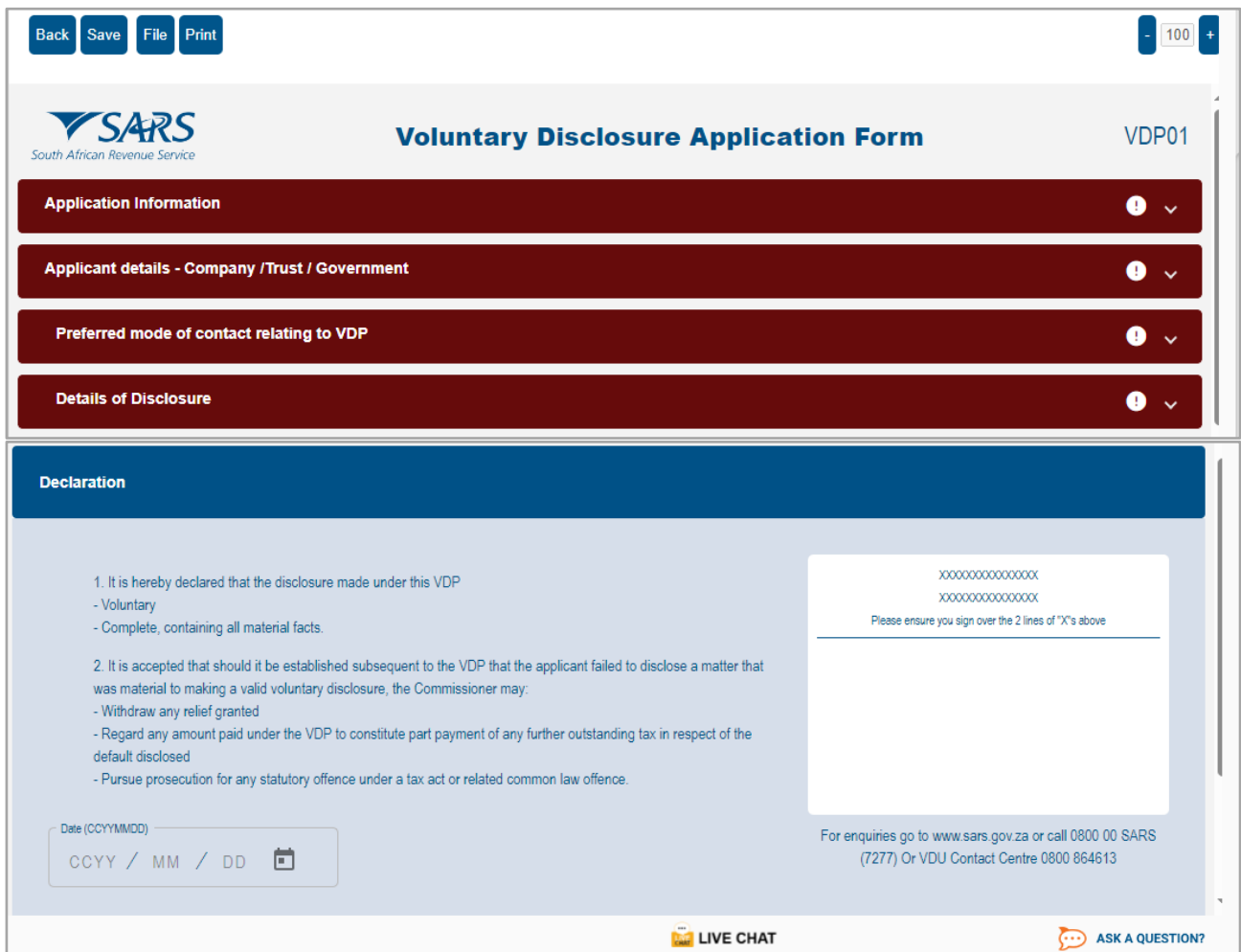
- c) Select one of the following options displayed:
 - i) **Registered Taxpayer** – when the application is made by the mentioned registered taxpayer.
 - ii) **Anonymous Application** – When the applicant wants to remain anonymous.
- d) Select the appropriate tax type(s) in respect of which the disclosure is made, from the following options:
 - i) **Income Tax**
 - ii) **Value Added Tax/Diesel**
 - iii) **Employees Tax**
 - iv) **Other Taxes.**
- e) Click on the **Continue** button.

f) This will display the **Voluntary Disclosure Work Page**.



The screenshot shows the SARS eFiling interface. On the left is a navigation menu with options like Payments, Third Party Appointments, Request For Reason, Request for Reduced Assessment, Disputes\Suspension Of Payment, Voluntary Disclosure, New Application, Saved Applications, History, Mandatory Disclosure Rules (MDR), PAVE Maintenance, Tax Reference Number Request, and Special Links. The main content area is titled 'VOLUNTARY DISCLOSURE WORK PAGE'. It includes fields for Client Name, Reference Number, eFiling Status (Initiated), and SARS Status. Below these is a table with columns: APPLICATION, APPLICATION TYPE, STATUS, DATE, and CASE REFERENCE NUMBER. The table contains one row: VDP, Tax Relief, Initiated, 2025/03/26. At the bottom of the table are buttons for 'Back To Search' and 'Add Supporting Documents'. There are also 'LIVE CHAT' and 'ASK A QUESTION?' links at the bottom right.

g) Click on the **VDP** hyperlink and the VDP form will open in HTML format for completion.

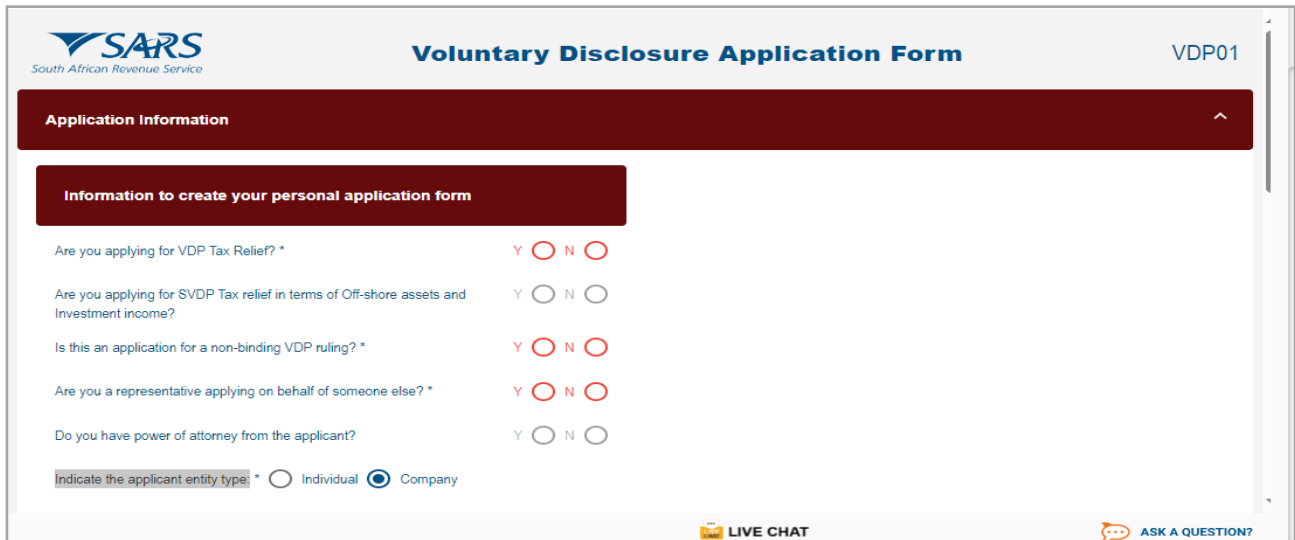


The screenshot shows the 'Voluntary Disclosure Application Form' (VDP01) in HTML format. At the top are buttons for 'Back', 'Save', 'File', and 'Print'. The form is divided into sections: 'Application Information', 'Applicant details - Company /Trust / Government', 'Preferred mode of contact relating to VDP', and 'Details of Disclosure'. Each section has a dropdown arrow. Below these is a 'Declaration' section with a blue header. It contains two numbered paragraphs of text. To the right of the text is a signature box with two lines of 'X's and the instruction 'Please ensure you sign over the 2 lines of "X"s above'. At the bottom left is a date field with the format 'CCYY / MM / DD' and a calendar icon. At the bottom right is contact information: 'For enquiries go to www.sars.gov.za or call 0800 00 SARS (7277) Or VDU Contact Centre 0800 864613'. There are also 'LIVE CHAT' and 'ASK A QUESTION?' links at the bottom right.

11.2.1 Application Information

a) Complete the form fields, as per screen below:

- i) Are you applying for VDP Tax Relief?
- ii) Is this an application for a non-binding VDP ruling?
- iii) Are you a representative applying on behalf of someone else?
- iv) Do you have power of attorney from the applicant?
- v) Indicate the applicant entity type:



Application Information

Information to create your personal application form

Are you applying for VDP Tax Relief? * Y ☐ N ☐

Are you applying for SVDP Tax relief in terms of Off-shore assets and Investment income? Y ☐ N ☐

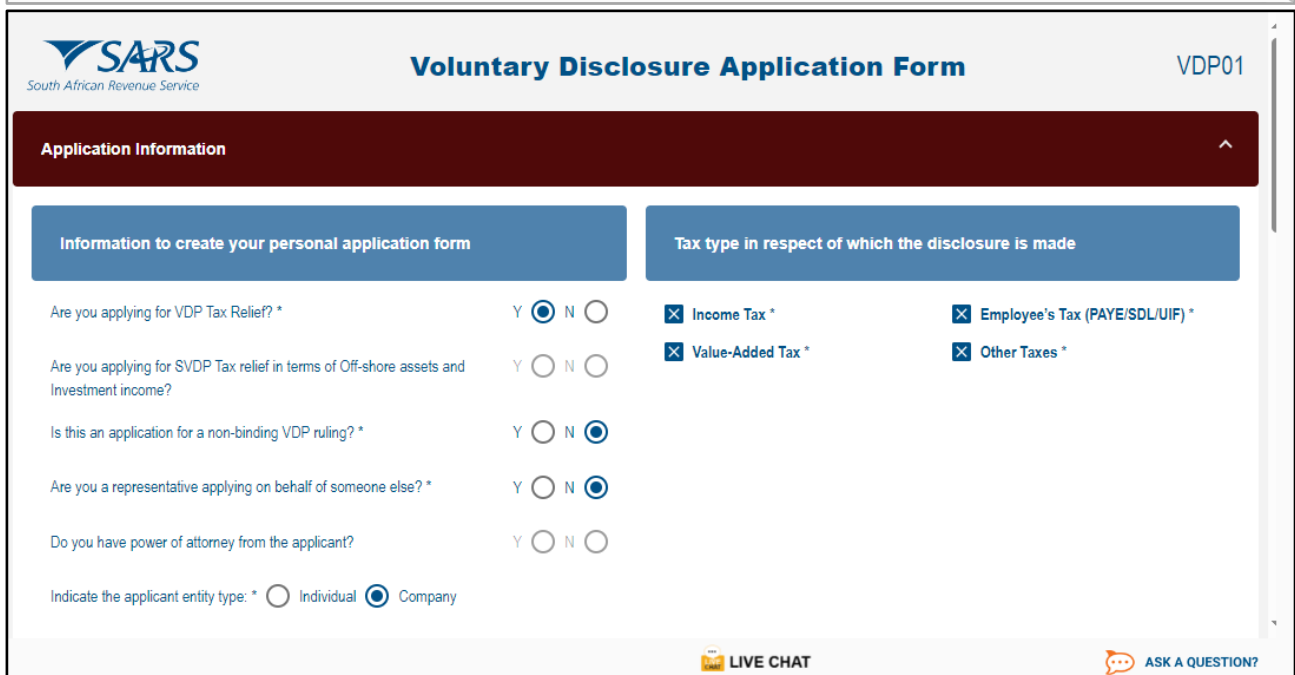
Is this an application for a non-binding VDP ruling? * Y ☐ N ☐

Are you a representative applying on behalf of someone else? * Y ☐ N ☐

Do you have power of attorney from the applicant? Y ☐ N ☐

Indicate the applicant entity type: * ☐ Individual ☒ Company

LIVE CHAT **ASK A QUESTION?**



Application Information

Information to create your personal application form

Are you applying for VDP Tax Relief? * Y ☒ N ☐

Are you applying for SVDP Tax relief in terms of Off-shore assets and Investment income? Y ☐ N ☐

Is this an application for a non-binding VDP ruling? * Y ☐ N ☒

Are you a representative applying on behalf of someone else? * Y ☐ N ☒

Do you have power of attorney from the applicant? Y ☐ N ☐

Indicate the applicant entity type: * ☐ Individual ☒ Company

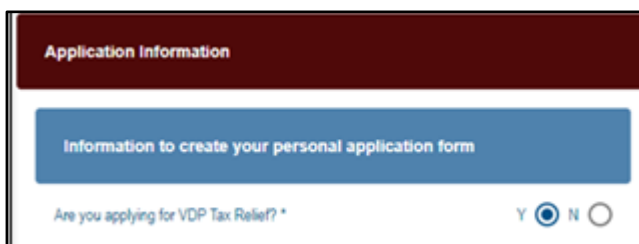
Tax type in respect of which the disclosure is made

☒ Income Tax * ☒ Employee's Tax (PAYE/SOL/UIF) *

☒ Value-Added Tax * ☒ Other Taxes *

LIVE CHAT **ASK A QUESTION?**

- b) If you select the “Y” on, “Are you applying for VDP Tax Relief?”, the Tax type in respect of which the disclosure is made screen will be displayed:



Application Information

Information to create your personal application form

Are you applying for VDP Tax Relief? * Y ☒ N ☐

11.2.2 Tax type in respect of which the disclosure is made

- a) Complete the form fields, as per screen below:
- i) Select the tax type you wish to apply for VDP.
- A) Income Tax,
B) Employee's Tax (PAYE/SDL/UIF)
C) Value- Added Tax,
D) Other Taxes.

Application Information

Information to create your personal application form

Are you applying for VDP Tax Relief? * Y ☒ N ☐

Are you applying for SVDP Tax relief in terms of Off-shore assets and Investment income? Y ☐ N ☐

Is this an application for a non-binding VDP ruling? * Y ☐ N ☐

Are you a representative applying on behalf of someone else? * Y ☐ N ☐

Do you have power of attorney from the applicant? Y ☐ N ☐

Indicate the applicant entity type: * ☐ Individual ☒ Company

Tax type in respect of which the disclosure is made

☐ Income Tax * ☐ Employee's Tax (PAYE/SDL/UIF) *
☐ Value-Added Tax * ☐ Other Taxes *

- b) **Are you applying for VDP Tax Relief?** Complete by selecting either 'Y' or 'N'
- i) Tick 'Yes' if you are applying for normal VDP relief
- ii) Note that if the answer is 'Yes', the section 'Tax type in respect of which the disclosure is made' will be displayed:

Application Information

Information to create your personal application form

Are you applying for VDP Tax Relief? * Y ☒ N ☐


- c) **Are you applying for SVDP Tax relief in terms of offshore assets and investment income?** This field is greyed out as SVDP is not applicable.
- d) **Is this an application for a non-binding VDP ruling?** Complete by selecting either 'Y' or 'N'.
- e) **Are you a representative applying on behalf of someone else?** Complete by selecting either 'Y' or 'N'.
- i) If 'Y' is selected the following question will be prompted.
- f) **Do you have power of attorney from the applicant?** Complete by selecting either 'Y' or 'N'.
- g) **Indicate the applicant entity type?** Indicate whether the applicant is an 'Individual' or a 'Company' by selecting the appropriate check box.
- h) Tax Type
- i) You are required to complete at least one tax type.

11.2.3 Evaluation information

- a) Is the applicant aware that he/she/it is subject to a pending SARS audit or investigation into its tax affairs, alternatively, that a SARS audit or investigation has commenced but has not yet been concluded? Complete by selecting either 'Y' or 'N' to the question prompted.
- b) The VDP application number will be greyed out. This number is automatically generated.

Evaluation Information

Is the applicant aware that he/she/it is subject to a pending SARS audit or investigation into its tax affairs or alternatively, that a SARS audit or investigation has commenced but has not yet been concluded? * Y ☐ N ☐

VDP application number 

11.2.4 APPLICANT DETAILS – INDIVIDUAL / SOLE PROPRIETOR / DECEASED ESTATE / PARTNERSHIP

- a) Complete the form fields and some of these fields will be pre-populated, if they are not, complete as follows:
 - i) First two names: Complete the first two names of the applicant.
 - ii) Surname: Complete the surname of the applicant.
 - iii) Initials: Complete the initials of the applicant.
 - iv) Date of Birth: Complete the date of birth of the applicant.
 - v) ID: Complete the ID number of the applicant.
 - vi) Passport no: Complete the passport number of the applicant.
 - vii) Passport country: Select the appropriate passport country of the applicant.
 - viii) Select **one of the following types of marriage of the applicant:**
 - A) Not married.
 - B) Married in community of property.
 - C) Married out of community of property.
 - ix) Home Tel no.: Complete the home telephone number of the applicant.
 - x) Bus Tel no.: Complete the business telephone number of the applicant.
 - xi) Fax no.: Complete the fax number of the applicant.
 - xii) Cell no.: Complete the cell phone number of the applicant.

Applicant details - Individual / Sole Proprietor / Deceased Estate / Partnership

First Two Names

Surname

Initials

ID No.

Date of Birth (CCYYMMDD)
CCYY / MM / DD

Passport No.

Passport Country (e.g. South Africa = ZAF)

Marital Status

Home Tel No.

Bus Tel No.

Fax No.

Cell No.

LIVE CHAT
ASK A QUESTION?

11.2.5 APPLICANT DETAILS – COMPANY / TRUST / GOVERNMENT

- a) Complete the form fields and some of these fields will be pre-populated, if they are not, complete as follows:
- Registered name: Complete the registered name of the company.
 - Bus tel: Complete the business telephone number of the company.
 - Fax no.: Complete the fax number of the company.
 - Trading name: Complete the trading name of the company.
 - Company / CC/ trust reg no.: Complete the registration number of the company.
 - Cell no.: Complete the cell phone number of the company.
 - Web **address**: Complete the web address of the company.

Applicant details - Company / Trust / Government

Registered Name

Trading Name

Company / CC / Trust Reg No.

Bus Tel No. *
Bus Tel No. is a mandatory field.

Fax No.

Cell No. *
Cell No. is a mandatory field.

Web Address

11.2.6 PARTICULARS OF REPRESENTATIVE PERSON

- a) Complete the form fields and some of these fields will be pre-populated, if they are not, complete as follows:
- Surname: Complete the surname of the representative.
 - Initials: Complete the initials of the representative.
 - Bus tel no.: Complete the business telephone number of the representative.
 - Fax no.: Complete the fax number of the representative.
 - Cell no.: Complete the cell phone number of the representative.

- vi) ID no.: Complete the ID number of the representative.
- vii) Passport no.: Complete the passport number of the representative.
- viii) Passport **country**: Select the appropriate passport country.

b) Select the Capacity of the representative from the dropdown list:

- i) Public Officer;
- ii) Curator/Trustee/Liquidator/Executor/Administrator;
- iii) Partner;
- iv) Treasurer;
- v) Accounting officer for local/ Public Authority / Accountant;
- vi) Sole Proprietor;
- vii) Tax Practitioner;
- viii) Legal Representative/ Attorney.

c) **Email address:** Complete the email address of the representative.

Particulars of **Representative Person** e.g. Person / entity submitting VDP01 application on behalf of someone else

| | |
|--|--|
| Surname * ! <small>Surname is a mandatory field.</small> | Initials * ! <small>Initials is a mandatory field.</small> |
| Bus Tel No. * ! <small>Bus Tel No. is a mandatory field.</small> | Fax No. |
| Cell No. * ! <small>Cell No. is a mandatory field.</small> | ID No. * ! <small>ID No. is a mandatory field.</small> |
| Passport No. * ! <small>Passport No. is a mandatory field.</small> | Passport Country(e.g. South Africa = ZAF) |

Capacity * ! ▼
Capacity is a mandatory field.

Email Address

11.2.7 PREFERRED MODE OF CONTACT RELATING TO VDP

- a) Indicate the preferred mode of contact by selecting either 'Email' or 'Post'
- b) Note that if 'Email' was selected, it is mandatory that the 'Email address' section be completed.

Preferred mode of contact relating to VDP

Indicate the preferred method of contact: * ☐ Email ☐ Post

Email Address

11.2.8 PHYSICAL ADDRESS

- a) If 'Post' was selected as the preferred mode of contact, it is mandatory that either the 'Physical address' or the 'Postal address' is completed.
 - i) Unit no.: Complete the unit number to which communication should be sent to.
 - ii) Complex : Complete the complex to which communication should be sent to.
 - iii) Street no.: Complete the street number to which communication should be sent to.

- iv) Street /name of farm: Complete the street/farm name to which communication should be sent to.
- v) Suburb/district: Complete the suburb to which communication should be sent to.
- vi) City/Town: Complete the city/town to which communication should be sent to.
- vii) Country code: Select the appropriate country code to which communication should be sent to.
- viii) Postal **code**: Complete the postal code to which communication should be sent to.

Physical address
^

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name *
Street / Farm Name is a mandatory field.

Suburb / District *
Suburb / District is a mandatory field.

City / Town *
City / Town is a mandatory field.

Country Code *
Country Code is a mandatory field.

Postal Code *
Postal Code is a mandatory field.

11.2.9 Postal Address

- a) If 'Post' is selected as the preferred mode of contact, it is mandatory that either the 'Physical address' is completed or the 'Postal address' is completed.
 - i) **Mark with an 'X' if same as above or complete your postal address**
- b) Note that if the taxpayer has indicated that his/her postal address is the same as his/her residential address, then the postal address details section will not be visible for completion.
 - i) **Country code: Select the appropriate country code to which communication should be sent to.**
 - ii) **Postal code:** Complete the postal code to which communication should be sent to.

Postal Address
^

Mark here with an "X" if same as above or complete your ☐

Postal Address

Address Line 1

Address Line 2

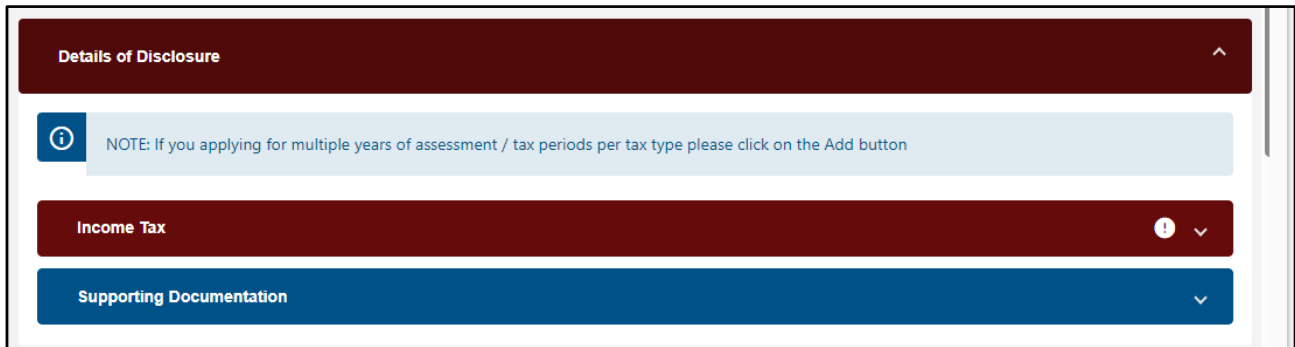
Address Line 3

Address Line 4

Country Code
▼

Postal Code

11.2.10 DETAILS OF DISCLOSURE –



11.2.11 INCOME TAX

- a) Note the details of disclosure comment on the “Add” button can be selected for multiple years of assessment.
- b) If the user selected ‘Income tax’ on the tax type and selected VDP then this container must be completed.
- c) Income tax
 - i) This section contains the financial particulars for Income tax and will only be displayed if it was selected as a tax type by the applicant under VDP application.
 - A) **Is the entity registered with SARS for Income tax?** Select either ‘Y’ or ‘N’
- d) Note that if the answer is ‘Y’ the applicant must complete the Income tax ref. no.
 - i) Income tax ref no.: Complete the applicant’s tax reference number for Income tax.
 - ii) Year of assessment: Complete the year of assessment.
- e) Note that the applicant may add additional periods if he/she wishes to declare more than one period.
 - i) **Source code:** Complete the source code.
 - A) To find the source codes on the SARS website, go to Home>Types of Tax>Personal Income Tax>Tax Season>Find a Source Code.
 - ii) **Amount:** Complete the amount to be taxed from the Income tax.
- f) **Select one of the following types of default:**
 - i) Understatement of income
 - ii) Over claiming of expenses
 - iii) Non-compliance resulting in outstanding tax
- g) **Description of default:** Complete the default description.

Income Tax
^

Is the entity registered with SARS for Income Tax? * Y ☐ N ☒ Income Tax Ref No.

1

Year of assessment (CCYY) * !

Year of assessment (CCYY) is a mandatory field.

Source Code

Amount * !

Amount is a mandatory field.

Type of default: * ! ▼

Type of default: is a mandatory field.

Description of default

Add

11.2.12 PAYE/SDL/UIF

- a) **Is the entity registered with SARS for PAYE / SDL / UIF?** Select either “Y” or “N”
- b) **PAYE ref No:** Complete the PAYE reference number of the PAYE/SDL/UIF
- c) **Period:** Complete the period of the PAYE/SDL/UIF
- d) **Amount:** Complete the amount to be taxed from the PAYE/SDL/UIF
- e) **Select the applicable tax type(s) from the list below:**
 - i) PAYE
 - ii) SDL
 - iii) UIF
- f) **Select one of the following type of default:**
 - i) Understatement of liability
 - ii) Non-compliance resulting in under-declared liability.
- g) **Description of default:** Complete the default description.

PAYE / SDL / UIF

Is the entity registered with SARS for PAYE / SDL / UIF? *

Y ☒ N ☐

PAYE Ref No. *

PAYE Ref No. is a mandatory field.

1

Period *

Period is a mandatory field.

Amount *

Amount is a mandatory field.

Select tax: *

Select tax: is a mandatory field.

Type of default: *

Type of default: is a mandatory field.

Description of default

Add

11.2.13 VAT

- a) **Is the entity registered with SARS for VAT?** Select either “Y” or “N”
- b) **VAT ref No:** Complete the VAT reference number of the VAT.
- c) **Period:** Complete the period of the VAT
- d) **Amount:** Complete the amount to be taxed from the VAT
- e) Select **VAT** if applicable.
- f) **Select one of the following type of default:**
 - i) Understatement of output.
 - ii) Overstatement of input.
 - iii) Non-compliance resulting in outstanding tax.
- g) **Description of default:** Complete the default description.

VAT
^

Is the entity registered with SARS for VAT? * Y ☐ N ☐ VAT Ref No.

1

Period * !

Period is a mandatory field.

Amount * !

Amount is a mandatory field.

Select tax: * ☐ VAT

Type of default: * !

Type of default: is a mandatory field.

Description of default

Add

11.2.14 OTHER TAXES

- a) This section contains the financial particulars for any other taxes administered by the Commissioner and will only be displayed if the applicant selected it as a tax type on the form.
- b) **Is the entity registered with SARS for any other taxes?** Complete the entity registered with SARS for taxes.
- c) **Reference no.:** Complete the tax reference number of the entity.
- d) **Period:** Complete the period / year of assessment.
- e) Note that the applicant may add additional periods if he/she wishes to declare more than one period:
- f) **Amount:** Complete the amount to be taxed from the other tax.
- g) **Tax:** Select the appropriate tax type from the list provided.
 - i) Certificate of Revenue;
 - ii) Company Fees;
 - iii) Donation Tax;
 - iv) Estate Duty;
 - v) Indemnity Stamps;
 - vi) Jeweller's Permit;
 - vii) License Payments;
 - viii) Mineral, Petroleum and Royalties(MPRR);
 - ix) Mining Leases;
 - x) Mining Rent;
 - xi) Recovery Works License;
 - xii) Revenue Stamps;
 - xiii) Royalties;
 - xiv) Royalties DTA;
 - xv) Secondary Tax on Companies(STC);
 - xvi) Stamp Duty;
 - xvii) Secondary Transfer Tax(STT);
 - xviii) Transfer Duty;

- xix) Turnover Tax;
- xx) Uncertified Securities Tax (UST).

h) **Type of default:**

- i) Understatement of output
- ii) Overstatement of input
- iii) Non-compliance resulting in outstanding tax

i) **Description of default:** Complete the default description.

Other Taxes

Is the entity registered with SARS for any other taxes? *

Y ☐ N ☐

Reference No.

1

Period *

CCYY / MM / DD

!

Period is a mandatory field.

Amount *

!

Amount is a mandatory field.

Tax *

!

Select tax: is a mandatory field.

Type of default: *

!

Type of default: is a mandatory field.

Description of default

Add

11.2.15 SUPPORTING DOCUMENTS

- a) Supporting documents relating to the defaults declared on this form must be attached
- b) Note that supporting documents are not mandatory, however they are preferred.
- c) To attach supporting document see section 11.3 below.

Supporting Documentation

Supporting documents relating to the defaults declared in this form must be attached

Number of pages attached

1

✓

Please refer to the VDP guide for guidance on the type of supporting documents required

11.2.16 DECLARATION

- a) If the applicant is registered as an eFiler the applicant is not required to complete this section as declaration is automatically included in the process when filing a return on eFiling.

Declaration

1. It is hereby declared that the disclosure made under this VDP

- Voluntary
- Complete, containing all material facts.

2. It is accepted that should it be established subsequent to the VDP that the applicant failed to disclose a matter that was material to making a valid voluntary disclosure, the Commissioner may:

- Withdraw any relief granted
- Regard any amount paid under the VDP to constitute part payment of any further outstanding tax in respect of the default disclosed
- Pursue prosecution for any statutory offence under a tax act or related common law offence.

XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX
Please ensure you sign over the 2 lines of "X"s above

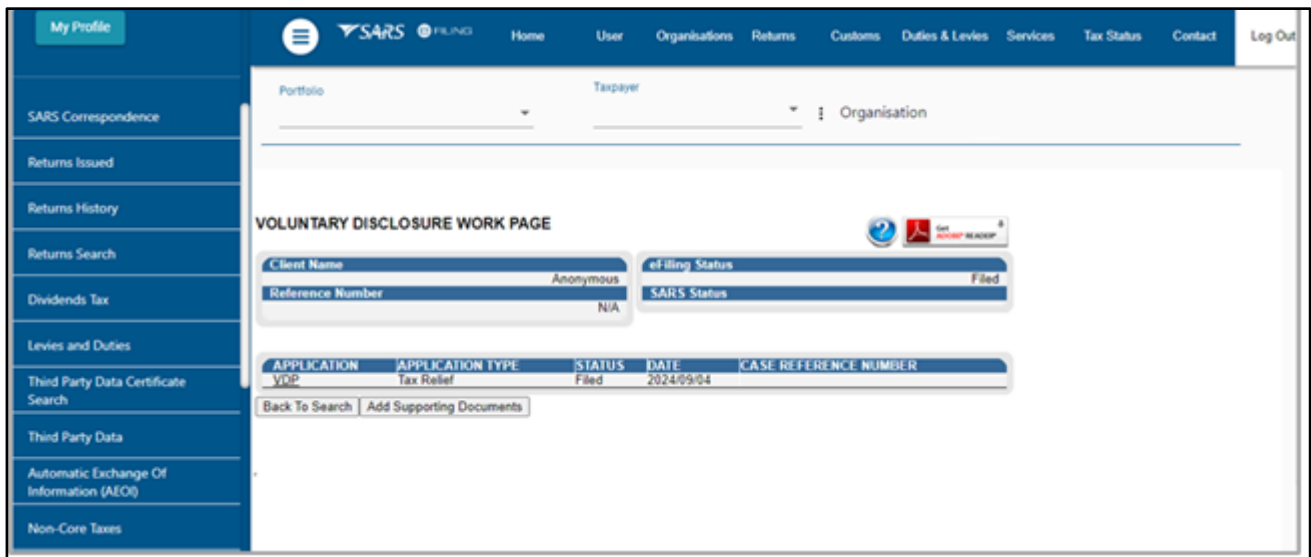
Date (CCYYMMDD)

CCYY / MM / DD

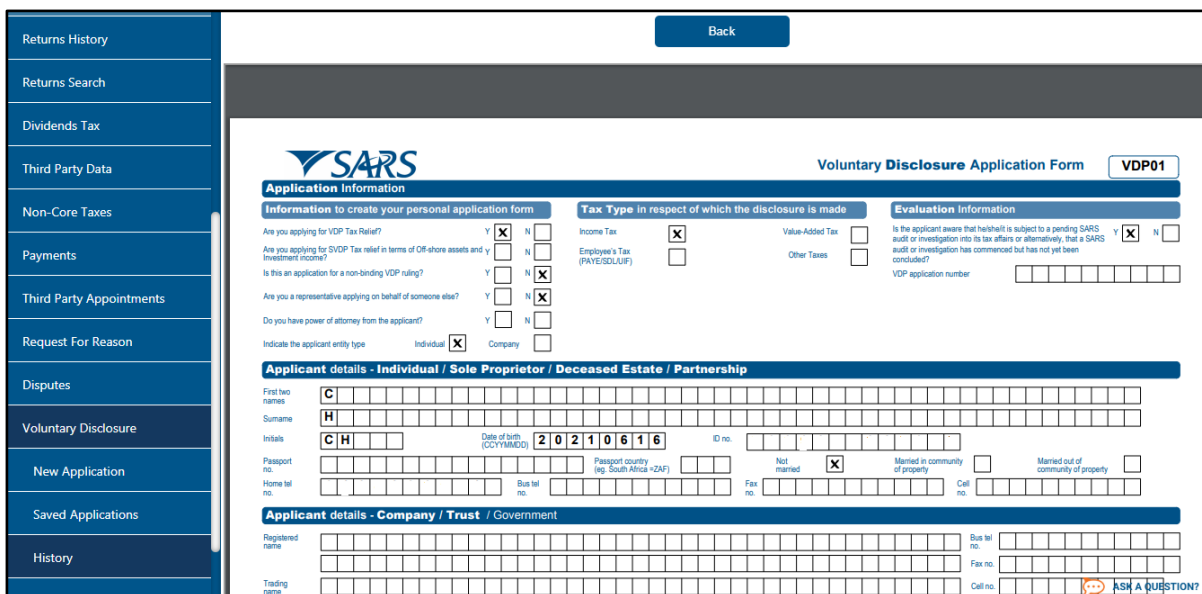
For enquiries go to www.sars.gov.za or call 0800 00 SARS (7277) Or VDU Contact Centre 0800 864613

- b) Note the following buttons displayed on top of the VDP01 form:
- i) **Back** - This button can be used when you need to go back to the previous VDP01 form page.
 - ii) **Save** – This button will save the contents completed on the VDP01 form. Note that the **Voluntary Disclosure Work Page** will display the saved VDP01 form as **Saved** below the Status notification. The saved application can be accessed via the **Saved Applications** left menu option.
 - iii) **File** – This button will submit the completed VDP01 form. Note that the **Voluntary Disclosure Work Page** will display the submitted VDP01 form as submitted via eFiling below the Status notification. The submitted application can be accessed via the **History** left menu option.
 - iv) **Print** - This button will be used when you need to print the VDP01 form and note the VDP01 form even if it is converted to HTML5, the printed form will be same as in the previous format.
- c) Click on the “**OK**” button, this will go back to the VDP01 form for completion.
- d) Once the form is completed, click on ‘**File**’ to submit the VDP01 completed return.
- e) The following screen will be displayed.

- i) Click on the **Continue** button.
- j) This will take the user back to the **Voluntary Disclosure Work Page**.



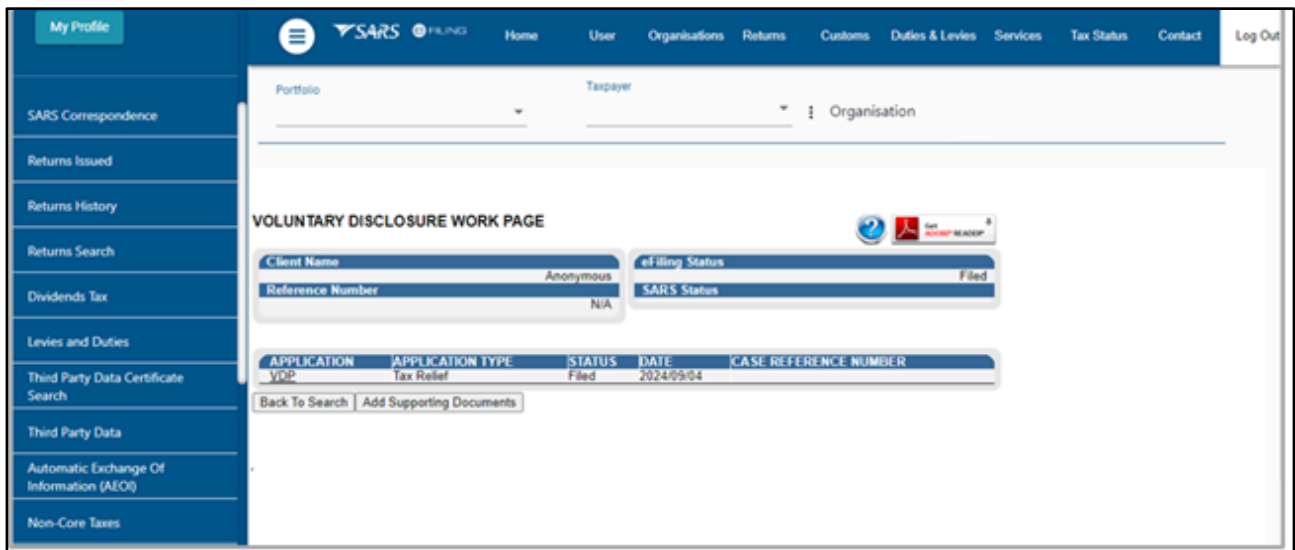
- k) The screen should indicate that the VDP01 form has been filed at the date on which it was submitted.
- l) The VDP application number will be greyed out. This number is automatically generated.
- m) When you need to print the VDP01 form and note the VDP01 form even if it is converted to HTML5, the printed form will be same as in the previous format.



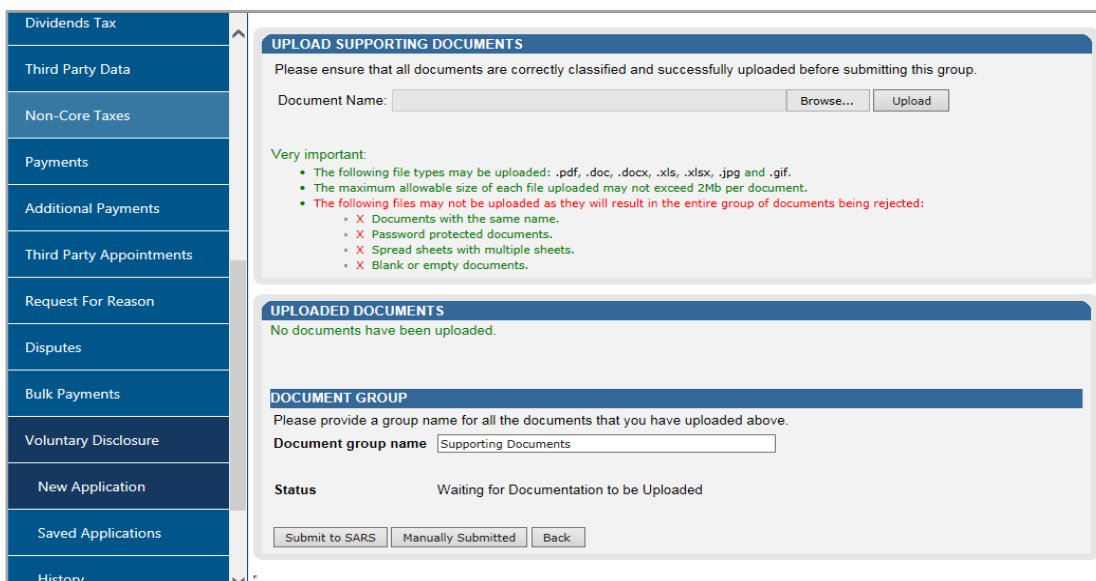
11.3 HOW TO ADD SUPPORTING DOCUMENTS

- a) Supporting documents are required for substantiation and consideration of the VDP application.
- b) Supporting documents may include a detailed explanation of the default, how the taxpayer meets the requirements of the VDP, a detailed schedule including the default amounts and tax calculations thereto.
- c) To add supporting documents on eFiling / proceed as follows:
 - i) Click on the "Add Supporting Documents button"; or
 - ii) Click on '**Returns**' displayed on the menu.
 - iii) Click on '**History**' displayed as one of the icons under '**Voluntary Disclosure**' displayed as part of the left icons.
 - iv) Click on the '**Open**' hyperlink on the filed return.

- v) The **Voluntary Disclosure Work Page** will be displayed.
- d) Note that this will open the filed **VDP01** form.



- e) Click on the **Add Supporting Documents** button.
- f) This will display the **Supporting Documents for Voluntary Disclosure** page.



- g) To upload documents, click on '**Browse**' to find the location where you have saved your VDP supporting documents. Once you found the document, click on the '**Upload**', button.

Dividends Tax
Third Party Data
Non-Core Taxes
Payments
Additional Payments
Third Party Appointments
Request For Reason
Disputes
Bulk Payments
Voluntary Disclosure
New Application
Saved Applications
History

UPLOAD SUPPORTING DOCUMENTS
Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.
Document Name: No file chosen

Upload failed. Please select a document to upload before clicking the upload button.
Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 2MB.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - Documents with the same name.
 - Password protected documents.
 - Spread sheets with multiple sheets.
 - Blank or empty documents.

UPLOADED DOCUMENTS
No documents have been uploaded.

DOCUMENT GROUP
Please provide a group name for all the documents that you have uploaded above.
Document group name

Status: Waiting for Documentation to be Uploaded

Open
VDP documents
2020/05/28 01:41 ... Adobe Ac

- h) The uploaded document should be displayed under 'Uploaded documents' section.
- i) Once completed click on the 'Submit to SARS' button.

Third Party Data Certificate Search
Third Party Data
Automatic Exchange Of Information (AEOI)
Non-Core Taxes
Payments
Third Party Appointments
Request For Reason
Request for Reduced Assessment
Disputes\Suspension Of Payment
Voluntary Disclosure
New Application
Saved Applications
History

UPLOAD SUPPORTING DOCUMENTS
Please ensure that all documents are correctly classified and successfully uploaded before submitting this group.
Document Name: No file chosen

File successfully uploaded.
Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - Documents with the same name.
 - Password protected documents.
 - Spread sheets with multiple sheets.
 - Blank or empty documents.

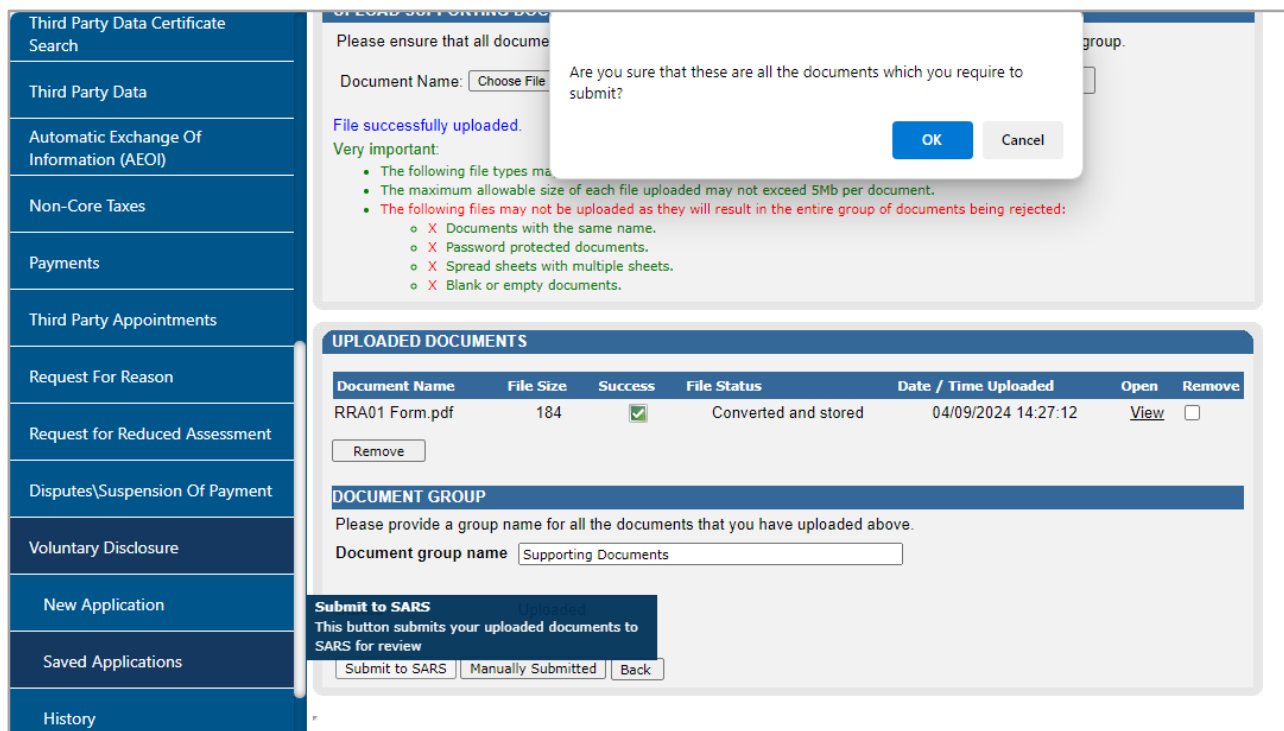
UPLOADED DOCUMENTS

| Document Name | File Size | Success | File Status | Date / Time Uploaded | Open | Remove |
|----------------|-----------|-------------------------------------|----------------------|----------------------|----------------------|--------------------------|
| RRA01 Form.pdf | 184 | <input checked="" type="checkbox"/> | Converted and stored | 04/09/2024 14:27:12 | View | <input type="checkbox"/> |

DOCUMENT GROUP
Please provide a group name for all the documents that you have uploaded above.
Document group name

Status: Uploaded

- j) Note the following:
- i) **Manually Submitted** - The supporting documents were submitted at the SARS Branch.
Back - The user wants to go back to the **Voluntary Disclosure Work Page**.
- k) The following pop-up message will be displayed.



Please ensure that all documents are uploaded.

Document Name: Choose File

Are you sure that these are all the documents which you require to submit?

File successfully uploaded.

Very important:

- The following file types may not be accepted:
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - X Documents with the same name.
 - X Password protected documents.
 - X Spread sheets with multiple sheets.
 - X Blank or empty documents.

UPLOADED DOCUMENTS

| Document Name | File Size | Success | File Status | Date / Time Uploaded | Open | Remove |
|----------------|-----------|-------------------------------------|----------------------|----------------------|----------------------|--------------------------|
| RRA01 Form.pdf | 184 | <input checked="" type="checkbox"/> | Converted and stored | 04/09/2024 14:27:12 | View | <input type="checkbox"/> |

[Remove](#)

DOCUMENT GROUP

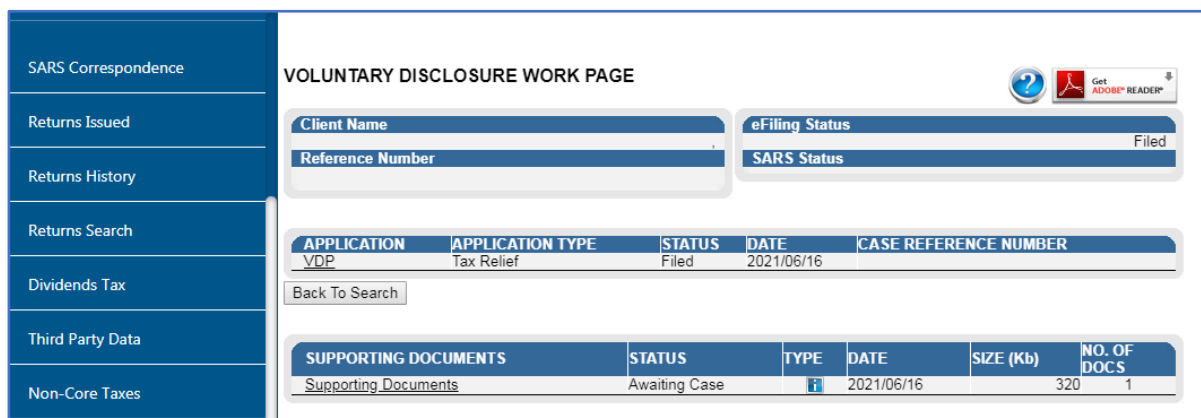
Please provide a group name for all the documents that you have uploaded above.

Document group name

Submit to SARS
This button submits your uploaded documents to SARS for review

[Submit to SARS](#) [Manually Submitted](#) [Back](#)

- l) Click "Submit to SARS" to submit the supporting documents and click "OK" on the confirmation message displayed.
- m) The **Voluntary Disclosure Work Page** will be displayed as follows:



VOLUNTARY DISCLOSURE WORK PAGE

Client Name eFiling Status

Reference Number SARS Status

| APPLICATION | APPLICATION TYPE | STATUS | DATE | CASE REFERENCE NUMBER |
|-------------|------------------|--------|------------|-----------------------|
| VDP | Tax Relief | Filed | 2021/06/16 | |

[Back To Search](#)

| SUPPORTING DOCUMENTS | STATUS | TYPE | DATE | SIZE (Kb) | NO. OF DOCS |
|--------------------------------------|---------------|------|------------|-----------|-------------|
| Supporting Documents | Awaiting Case | | 2021/06/16 | 320 | 1 |


- n) The status on the Income Tax Work Page will change to "Submitted" once the documents have been successfully uploaded and sent to SARS.

| SUPPORTING DOCUMENTS | STATUS | TYPE | DATE | SIZE (Kb) | NO. OF DOCS |
|---|-----------|------|------------|-----------|-------------|
| Compulsory Supporting Documents | Submitted | | 2020/02/13 | 63 | 1 |

- o) When the user clicks on the **History** option displayed on the left menu, the following screen will be displayed.

Third Party Data
Automatic Exchange Of Information (AEOI)
Non-Core Taxes
Payments
Third Party Appointments
Request For Reason
Request for Reduced Assessment
Disputes\Suspension Of Payment
Voluntary Disclosure
New Application
Saved Applications
History

VDP Search

TaxPayer Name: From Date: 

To view all anonymous VDP applications click "Show All" on the taxpayer drop down

| Name | Description | Status Date | Case Reference Number | Application Type | Open |
|------|-------------------|-------------|-----------------------|------------------|----------------------|
| | Processed by SARS | 2024/09/04 | 207565780 | Tax Relief | Open |
| | Processed by SARS | 2021/01/11 | 175006067 | Tax Relief | Open |
| | Filed | 2016/10/21 | | Tax Relief | Open |
| | Filed | 2016/10/07 | | Tax Relief | Open |
| | Processed by SARS | 2016/08/31 | 100437605 | Tax Relief | Open |
| | Processed by SARS | 2016/08/31 | 100437604 | Tax Relief | Open |
| | Processed by SARS | 2016/06/13 | 100327837 | Tax Relief | Open |
| | Filed | 2016/06/11 | 100327019 | Tax Relief | Open |
| | Filed | 2016/06/11 | 100327015 | Tax Relief | Open |
| | Processed by SARS | 2016/06/10 | 100354724 | Tax Relief | Open |

1

- p) This page will list all the filed/submitted VDP applications made by the user. To access the **Voluntary Disclosure Work page**, click on the **Open** hyperlink.

Dashboard
Automatic Exchange Of Information (AEOI)
Non-Core Taxes
Payments
Third Party Appointments
Request For Reason
Request for Reduced Assessment
Disputes\Suspension Of Payment
Voluntary Disclosure
Mandatory Disclosure Rules (MDR)
PAYE Maintenance
Tax Reference Number Request

VOLUNTARY DISCLOSURE WORK PAGE

Client Name
Reference Number

Anonymous
N/A

eFiling Status

SARS Status

Processed by SARS

| APPLICATION | APPLICATION TYPE | STATUS | DATE | CASE REFERENCE NUMBER |
|-------------|------------------|-------------------|------------|-----------------------|
| VDP | Tax Relief | Processed by SARS | 2024/09/04 | |

| LETTER DESCRIPTION | LETTER DATE | OPEN |
|---|-------------|----------------------|
| Acknowledgment of Receipt of Application for Relief | 2024/09/04 | View |

- q) Upon successful submission of VDP application, the applicant will receive an acknowledgement of receipt indicating the VDP number and case number.
- r) Click on the '**View**' hyperlink on the Acknowledgment of receipts of application for relief and the following letter will be displayed to you:



SHERE GHSH
PRETORIA EAST
PRETORIA EAST
0116

VOLUNTARY DISCLOSURE PROGRAMME
Acknowledgement of Receipt of Application for Voluntary Disclosure Relief

Enquiries should be addressed to SARS:

Contact Detail

299 Bronkhorst Street
Nieuw Muckleneuk
0181

Contact Centre Tel: 0800 00 SARS (7277)
SARS website: www.sars.gov.za

Details

VDP application no: Always quote this reference number when contacting SARS
VDP Case Number:
Date: 2024-09-04

Dear Sir/Madam,

ACKNOWLEDGEMENT OF RECEIPT OF APPLICATION FOR RELIEF

Your application 2024/09/04 for relief under the Voluntary Disclosure Programme (VDP/SVDP) is acknowledged.

Please note that this letter cannot be used as confirmation that your Tax and/or Exchange Control affairs have been regularised.

Your application will be evaluated and a written response will follow to indicate the outcome of your application.

Always quote both the VDP case number as well as the VDP application number in any correspondence in relation to this application. These numbers are reflected above.

Sincerely

ISSUED ON BEHALF OF THE SOUTH AFRICAN REVENUE SERVICE

12 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

- a) The definitions, acronyms and abbreviations can be accessed via the following link: [Glossary webpage](#)

13 DOCUMENT MANAGEMENT

13.1 REVISION HISTORY

| | |
|-------------------------|--|
| Business Owner | Head: Process Design and Engineering |
| Detail of Change | Updated Template. Updated with minor changes. Updated with VDP changes for September 2024 release. Decommission of Help-You-eFile (HYEF), replace screens - April 2025 release. |

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;
- Make a booking to visit the 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); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).