

EXTERNAL GUIDE

VOLUNTARY DISCLOSURE PROGRAMME

REVISION HISTORY TABLE

Date	Version	Description
01-07-2018	1	Revision 1– Updated with Filing Season
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TABLE OF CONTENTS

1	PURPOSE	5
2	INTRODUCTION	5
3	CONFIDENTIALITY OF INFORMATION	5
4	PERSONS THAT MAY APPLY FOR VOLUNTARY DISCLOSURE RELIEF	5
5	REQUIREMENTS FOR A VALID VOLUNTARY DISCLOSURE	5
6	THE VDP APPLICATION PROCESS	6
6.1	Accessing the VDP Application Form (VDP01)	6
7	EVALUATION OF THE VDP APPLICATION	6
8	VOLUNTARY DISCLOSURE RELIEF	7
9	THE VOLUNTARY DISCLOSURE AGREEMENT	7
9.1	General	7
9.2	IMPLEMENTING THE VDP AGREEMENT	7
9.3	CANCELLATION OF THE VDP AGREEMENT	8
9.4	WITHDRAWAL OF VDP RELIEF	8
10	ENQUIRIES	8
11	HOW TO COMPLETE the VDP01 FORM	8
11.1	THE VDP01 FORM	9
11.1.1	APPLICATION INFORMATION	9
11.1.2	APPLICANT DETAILS – INDIVIDUAL / SOLE PROPRIETOR / DECEASED ESTATE / PARTNERSHIP	10
11.1.3	APPLICANT DETAILS – COMPANY / TRUST / GOVERNMENT	11
11.1.4	PARTICULARS OF REPRESENTATIVE PERSON	11
11.1.5	PREFERRED MODE OF CONTACT RELATING TO VDP	12
11.1.6	PHYSICAL ADDRESS	13
11.1.7	POSTAL ADDRESS	13
11.1.8	DETAILS OF DISCLOSURE – INCOME TAX	14
11.1.9	PAYE/SDL/UIF	15
11.1.10	VAT	16
11.1.11	OTHER TAXES	17
11.1.12	DECLARATION	18
11.1.13	SUPPORTING DOCUMENTS	18
12	HOW TO USE eFILING TO APPLY FOR VDP	18
12.1	THINGS TO NOTE WHEN USING eFILING.	19
12.2	HOW TO APPLY VIA eFILING	19
12.2.1	CHAT BOT	20
12.3	HOW TO ACCESS THE VDP01 FORM ON eFILING	20
12.4	HOW TO ADD SUPPORTING DOCUMENTS	23
13	CROSS REFERENCES	26

1 PURPOSE

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS Strategic Plan 2020/21 - 2024/25 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 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 INTRODUCTION

- 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.
- 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 demonstrates how a taxpayer or representative can apply via eFiling.

3 CONFIDENTIALITY OF INFORMATION

- 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.
- 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 person, whether in a personal, representative, withholding or other capacity, may apply for voluntary disclosure relief.
- 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.

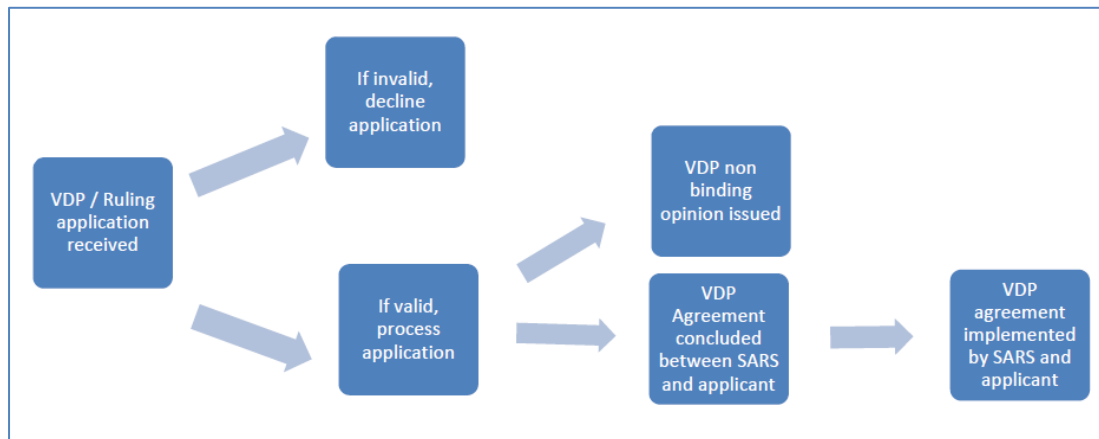
5 REQUIREMENTS FOR A VALID VOLUNTARY DISCLOSURE

- To ensure that a VDP application is valid, a disclosure must:

- Be voluntary;
- 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);
- Be full and complete in all material respects;
- Involve a behavior referred to in column 2 of the understatement penalty percentage table in section 223;
- Not result in a refund due by SARS; and
- 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. 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

- 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).
- The Act requires the VDP agreement to include details on the following aspects:
 - The material facts of the default on which the voluntary disclosure relief is based;
 - The amount payable by the applicant, which must separately reflect the understatement penalty payable;
 - The payment arrangements and dates;
 - The relevant undertakings by the parties.
- 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 VDP AGREEMENT

- The VDP agreement is a contract between SARS and the applicant.
- 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.

- The applicant on the other hand must ensure that payment is effected 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.

9.3 CANCELLATION OF THE VDP AGREEMENT

- 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 effected on the agreed terms, SARS can cancel the agreement under its common law contractual right to do so.

9.4 WITHDRAWAL OF VDP RELIEF

- It is important that the disclosure of a default is full and complete in all material respects.
- 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:
 - Withdraw any relief that has been granted;
 - 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
 - Pursue prosecution for a tax offence arising from the 'default'.

10 ENQUIRIES

- More information regarding the Voluntary Disclosure Programme is available via the following channels:
 - **SARS website:** www.sars.gov.za
 - **By email:** vdp@sars.gov.za
 - **By phone:** 0800 864 613
 - **Physical Address:**
281 Middel Street
Gramick Office Park
Brooklyn
0181
 - **Postal Address:**
Private Bag X923
Pretoria
0001

Please note: The Voluntary Disclosure Unit can be visited by prior appointment.

11 HOW TO COMPLETE THE VDP01 FORM

- 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 THE VDP01 FORM

11.1.1 APPLICATION INFORMATION

- Information required creating your personal application form:
- **Are you applying for VDP Tax Relief?** Complete by selecting either 'Yes' or 'No'
 - Tick 'Yes' if you are applying for normal VDP relief
 - Note that if the answer is 'Yes' the section '*Tax type in respect of which the disclosure is made*' will be displayed.

The screenshot shows the SARS Voluntary Disclosure Application Form (VDP01) interface. The form is titled 'Voluntary Disclosure Application Form' and 'VDP01'. It includes a sidebar with navigation links like 'SARS Correspondence', 'Returns Issued', 'Returns History', 'Returns Search', 'Dividends Tax', 'Third Party Data', 'Non-Core Taxes', 'Payments', 'Third Party Appointments', 'Request For Reason', 'Disputes', 'Voluntary Disclosure', and 'New Application'. The main form area has a header with 'Back', 'Save', 'File', and 'Print' buttons. Below the header, there are two main sections: 'Information to create your personal application form' and 'Tax type in respect of which the disclosure is made'. The first section contains questions about VDP Tax Relief, SVDP Tax relief, non-binding VDP ruling, representative application, and power of attorney. The second section contains checkboxes for 'Income Tax', 'Employee's Tax (PAYE/SDLUIF)', 'Value-Added Tax', and 'Other Taxes'. The form also includes a section for 'Indicate the applicant entity type' with radio buttons for 'Individual' and 'Company'.

- **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.
- **Is this an application for a non-binding VDP ruling?** Complete by selecting either 'Yes' or 'No'.
- **Are you a representative applying on behalf of someone else?** Complete by selecting either 'Yes' or 'No'.
If 'Yes' is selected the following question will be prompted.
- **Do you have power of attorney from the applicant?** Complete by selecting either 'Yes' or 'No'.
- **Indicate the applicant entity type?** Indicate whether the applicant is an 'Individual' or a 'Company' by selecting the appropriate check box.

Tax Type

- The user is required to complete at least one tax type.

Evaluation information

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



- **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 'Yes' or 'No' to the question prompted.
- The VDP application number will be greyed out. This number is automatically generated.

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

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. <small>The Home Tel No. you have entered ...</small>	Bus Tel No. <small>The Bus Tel No. you have entered do...</small>
	Fax No.	Cell No.

- Some of these fields will be pre-populated, if they are not, complete as follows:
 - **First two names:** Complete the first two names of the applicant.
 - **Surname:** Complete the surname of the applicant.
 - **Initials:** Complete the initials of the applicant.
 - **Date of Birth:** Complete the date of birth of the applicant.
 - **ID:** Complete the ID number of the applicant.
 - **Passport no:** Complete the passport number of the applicant.
 - **Passport country:** Select the appropriate passport country of the applicant.
 - **Select one of the following types of marriage of the applicant:**
 - Not mmarried.
 - Married in community of property.
 - Married out of community of property.

- **Home Tel no.:** Complete the home telephone number of the applicant.
- **Bus Tel no.:** Complete the business telephone number of the applicant.
- **Fax no.:** Complete the fax number of the applicant.
- **Cell no.:** Complete the cellphone number of the applicant.

11.1.3 APPLICANT DETAILS – COMPANY / TRUST / GOVERNMENT

Applicant details - Company / Trust / Government

✓

✓

✓

!
Bus Tel No. cannot be more than 11 characters.

- 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 cellphone number of the company.
 - **Web address:** Complete the web address of the company.

11.1.4 PARTICULARS OF REPRESENTATIVE PERSON

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

!
Surname is a mandatory field.

!
Initials is a mandatory field.

!
Bus Tel No. is a mandatory field.

!
Cell No. is a mandatory field.

!
ID No. is a mandatory field.

!
Passport No. is a mandatory field.

!
Capacity is a mandatory field.

[ASK A QUESTION?](#)

- 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 cellphone number of the representative.
 - **ID no.:** Complete the ID number of the representative.
 - **Passport no.:** Complete the passport number of the representative.
 - **Passport country:** Select the appropriate passport country.
- **Select one of the following Capacity** of the representative:
 - Public Officer
 - Curator/Trustee/Liquidator/Executor/Administrator
 - Partner
 - Treasurer
 - Accounting officer for local/ Public Authority / Accountant
 - Sole Proprietor
 - Tax Practitioner
 - Legal Representative/ Attorney
- **Email address:** Complete the email address of the representative.

11.1.5 PREFERRED MODE OF CONTACT RELATING TO VDP

Preferred mode of contact relating to VDP
^

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

Email Address

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

11.1.6 PHYSICAL ADDRESS

Physical address ^

Unit No.	Complex (if applicable)
Street No.	Street / Farm Name * <small>Street / Farm Name is a mandatory field.</small>
Suburb / District * <small>Suburb / District is a mandatory field.</small>	City / Town * <small>City / Town is a mandatory field.</small>
Country Code * <small>Country Code is a mandatory field.</small>	Postal Code * <small>Postal Code is a mandatory field.</small>

- If 'Post' was selected as the preferred mode of contact, it is mandatory that either the 'Physical address' or the 'Postal address' is completed.
 - **Unit no.:** Complete the unit number to which communication should be sent to.
 - **Complex :** Complete the complex to which communication should be sent to.
 - **Street no.:** Complete the street number to which communication should be sent to.
 - **Street /name of farm:** Complete the street/farm name to which communication should be sent to.
 - **Suburb/district:** Complete the suburb to which communication should be sent to.
 - **City/Town:** Complete the city/town to which communication should be sent to.
 - **Country code:** Select the appropriate country code to which communication should be sent to.
 - **Postal code:** Complete the postal code to which communication should be sent to.

11.1.7 POSTAL ADDRESS

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

- 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.
 - **Mark with an 'X' if same as above or complete your postal address**
- 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.
 - **Country code:** Select the appropriate country code to which communication should be

- sent to.
- **Postal code:** Complete the postal code to which communication should be sent to.

11.1.8 DETAILS OF DISCLOSURE – INCOME TAX

Back
Save
File
Print

100

Income Tax

Is the entity registered with SARS for Income Tax? *
Y
☒
N
☐

Income Tax Ref No. *

1

Year of assessment (CCYY) *
!

Source Code

Year of assessment (CCYY) is a mandatory field.

Amount *
!

Type of default: *
!

Amount is a mandatory field.

Type of default: is a mandatory field.

Description of default

Add

ASK A QUESTION:

- Note the details of disclosure comment on the “Add” button can be selected for multiple years of assessment.
- If the user selected ‘Income tax’ on the tax type and selected VDP then this container must be completed.

Income tax

- 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.
 - **Is the entity registered with SARS for Income tax?** Select either ‘Yes’ or ‘No’
- Note that if the answer is ‘Yes’ the applicant must complete the Income tax ref. no.
 - **Income tax ref no.:** Complete the applicant’s tax reference number for Income tax.
 - **Year of assessment:** Complete the year of assessment.
- Note that the applicant may add additional periods if he/she wishes to declare more than one period.
 - **Source code:** Complete the source code.
 - To find the source codes on the SARS website, go to Home » Types of Tax » Personal Income Tax » Tax Season » Find a Source Code.
 - **Amount:** Complete the amount to be taxed from the Income tax.
- **Select one of the following types of default:**

- Understatement of income
- Over claiming of expenses
- Non-compliance resulting in outstanding tax

- **Description of default:** Complete the default description.

11.1.9 PAYE/SDL/UIF

PAYE / SDL / UIF
^

Is the entity registered with SARS for PAYE / SDL / UIF? * Y ☐ N ☒ PAYE Ref No.

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

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

11.1.10 VAT

VAT

Is the entity registered with SARS for VAT? *

Y ☐ N ☒

VAT Ref No.

1

Period *

Amount *

Period is a mandatory field.

Amount is a mandatory field.

Select tax: * ☐ VAT

Type of default: *

ASK A QUESTION?

Description of default

Add

- **Is the entity registered with SARS for VAT?** Select either “Yes” or “No”
- **PAYE ref No:** Complete the PAYE reference number of the VAT
- **Period:** Complete the period of the VAT
- **Amount:** Complete the amount to be taxed from the VAT
- Select **VAT** if applicable.
- **Select one of the following type of default:**
 - Understatement of output.
 - Overstatement of input.
 - Non-compliance resulting in outstanding tax.
- **Description of default:** Complete the default description.

11.1.11 OTHER TAXES

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

ASK A QUESTION?

- 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.
- **Is the entity registered with SARS for any other taxes?** Complete the entity registered with SARS for taxes.
- **Reference no.:** Complete the tax reference number of the entity.
- **Period:** Complete the period / year of assessment.
- Note that the applicant may add additional periods if he/she wishes to declare more than one period:
- **Amount:** Complete the amount to be taxed from the Other tax.
- **Tax:** Select the appropriate tax type from the list provided.
 - Certificate of Revenue;
 - Company Fees;
 - Donation Tax;
 - Estate Duty;
 - Indemnity Stamps;
 - Jeweller's Permit;
 - License Payments;
 - Mineral, Petroleum and Royalties(MPRR);
 - Mining Leases;
 - Mining Rent;
 - Recovery Works License;
 - Revenue Stamps;
 - Royalties;
 - Royalties DTA:
 - Secondary Tax on Companies(STC);
 - Stamp Duty;
 - Secondary Transfer Tax(STT);
 - Transfer Duty;
 - Turnover Tax;
 - Uncertified Securities Tax (UST).
- **Type of default:**

- Understatement of output
 - Overstatement of input
 - Non-compliance resulting in outstanding tax
- **Description of default:** Complete the default description.

11.1.12 DECLARATION

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.

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX

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

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

Date (CCYYMMDD)

CCYY / MM / DD

- 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.

11.1.13 SUPPORTING DOCUMENTS

Supporting Documentation

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

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

Number of pages attached

- Supporting documents relating to the defaults declared on this form must be attached
- To attach supporting document see section 12.3 below.
- Note that supporting documents are not mandatory, however they are preferred.

12 HOW TO USE EFILING TO APPLY FOR VDP

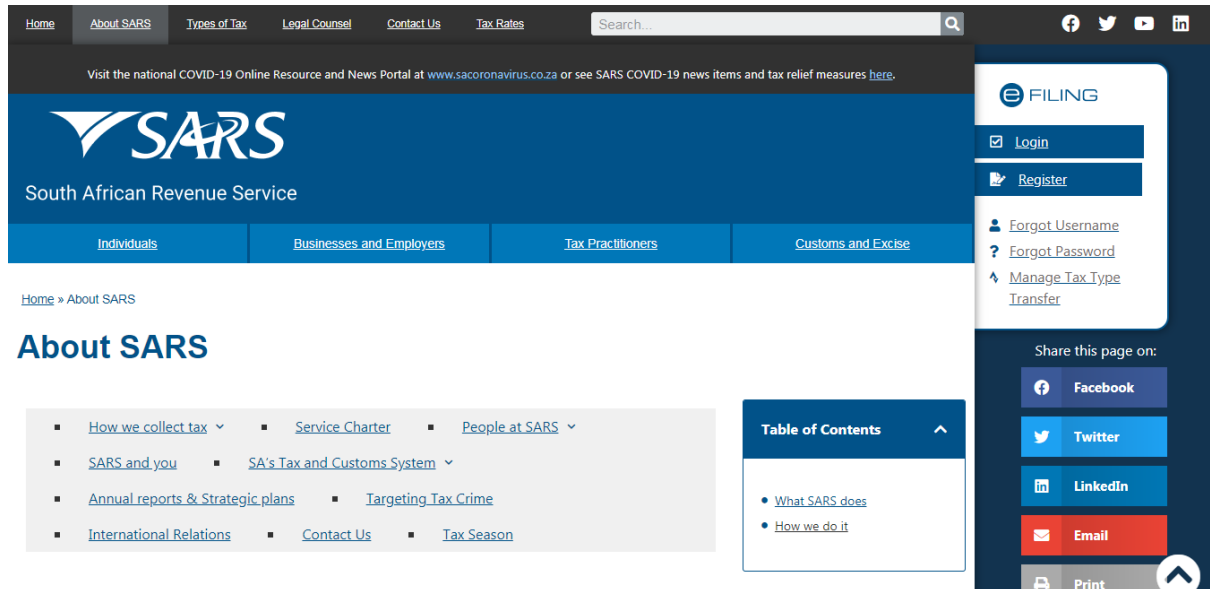
- eFiling is one of the channels that may be used by applicants to apply for VDP. This section will take you through the process of accessing the form online, how to add supporting documents for your application and finally demonstrate how to submit your application via eFiling.

12.1 THINGS TO NOTE WHEN USING eFILING.

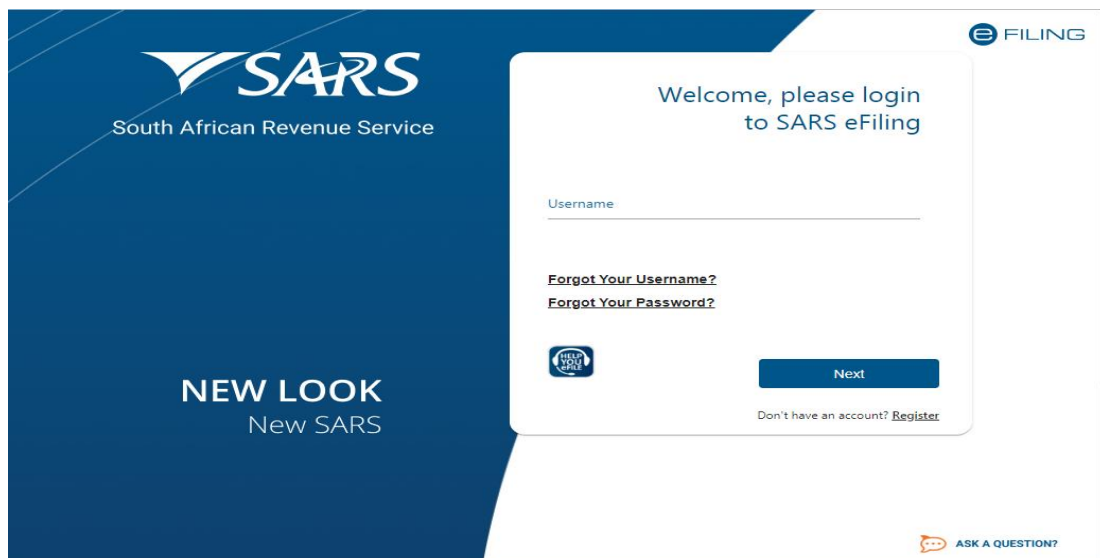
- The applicant must be an eFiler, to register for eFiling refer to the External Guide: GEN-ELEC-18-G01 - How to Register for eFiling and Manage Your User Profile on the SARS website, which is available on www.sars.gov.za. Also, refer to the SARS website FAQ section for further details.

12.2 HOW TO APPLY VIA eFILING

- Go to www.sars.gov.za;

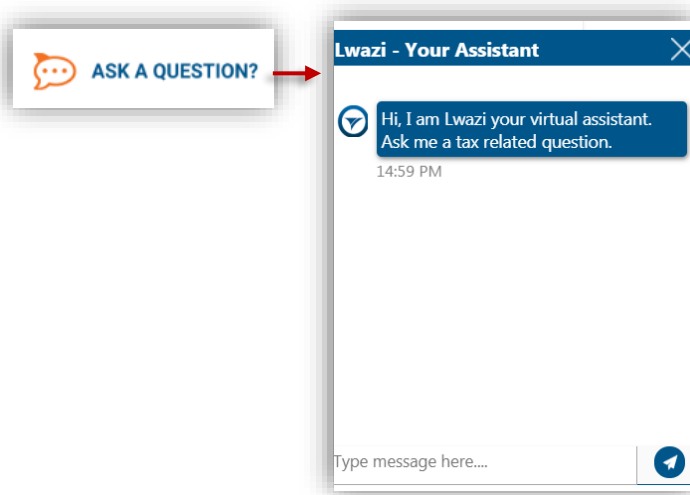


- Log in to your eFiling profile you created in the registration process and for further assistance use the Chat Bot below.



12.2.1 CHAT BOT

- 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 text-box
 - 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.



12.3 HOW TO ACCESS THE VDP01 FORM ON eFILING

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

- Select one of the following options displayed:

- Payments
Additional Payments
Third Party Appointments
Request For Reason
Disputes
Bulk Payments
Voluntary Disclosure
New Application
Saved Applications
History

Home
User
Organisations
Returns
Duties & Levies
Services
Tax Status
Contact
Log Out

Portfolio
Taxpayer
Tax Practitioner

VOLUNTARY DISCLOSURE WORK PAGE

Client Name
Reference Number

eFiling Status
Initiated
SARS Status

APPLICATION	APPLICATION TYPE	STATUS	DATE	CASE REFERENCE NUMBER
VDP	Tax Relief	Initiated	2020/05/28	

Back To Search
Add Supporting Documents

- Back

Voluntary Disclosure Application Form **VDP01**

Application Information

Information to create your personal application form

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

Are you applying for SIVDP 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 ☒ X

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

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 ☒ Value-Added Tax ☐

Employer's Tax (PAYE/SDLUIF) ☐ Other Taxes ☐

Evaluation Information

Is the applicant aware that he/she 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

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

First two names C

Surname H

Initials C H

Date of birth (CCYYMMDD) 2 0 2 1 0 6 1 6 ID no.

Passport no. Passport country (eg. South Africa >ZAF) Not married ☒ X Married in community of property ☐ Married out of community of property ☐

Home tel no. Bus tel no. Fax no. Cell no.

Applicant details - Company / Trust / Government

Registered name Bus tel no.

Fax no.

Trading name Cell no.

- EXTERNAL GUIDE – VOLUNTARY
DISCLOSURE PROGRAMME
GEN-VDP-02-G01
- REVISION: 2
- Page 21 of 27

- **Back** - This button can be used when you need to go back to the previous VDP01 form page.
 - **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.
 - **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.
 - **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.
- Click on the **OK** button, this will go back to the VDP01 form for completion.
 - Once the form is completed, click on '**File**' to submit the VDP01 completed return.
 - The following screen will be displayed.

The screenshot shows a web interface with a left-hand navigation menu and a main content area. The navigation menu is a vertical list of blue buttons with white text: 'Returns Issued', 'Returns History', 'Returns Search', 'Dividends Tax', 'Third Party Data', 'Non-Core Taxes', 'Payments', 'Third Party Appointments', 'Request For Reason', 'Disputes', 'Voluntary Disclosure', and 'New Application'. The 'Voluntary Disclosure' button is highlighted. The main content area has a white background. At the top, there is a blue header bar with the word 'DETAILS' in white. Below this, there is a blue bar with the word 'RESULT' in white. The main text area is white and contains the following text: 'You application has been submitted successfully.', 'Please note that you may follow up on the SARS progress of your application on the "Voluntary Disclosure Work Page"', 'PS Note:', and 'If your application is in respect of "Exchange Control", your application will not be processed if you do not submit supporting documents. In order to complete your application, please submit supporting documents.' At the bottom of the main text area, there is a small, light gray button with the word 'Continue' in black text.

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

The screenshot shows the SARS eFiling interface. On the left is a navigation menu with options like 'SARS Correspondence', 'Returns Issued', 'Returns History', 'Returns Search', 'Dividends Tax', 'Third Party Data', 'Non-Core Taxes', 'Payments', and 'Third Party Appointments'. The main header includes the SARS eFiling logo and navigation links: Home, User, Organisations, Returns, Duties & Levies, Services, Tax Status, and Contact. Below the header, there are dropdown menus for 'Portfolio' and 'Taxpayer', followed by a 'Tax Practitioner' label and a 'HELP YOU eFILE' icon. The main content area is titled 'VOLUNTARY DISCLOSURE WORK PAGE'. It contains two input fields: 'Client Name' and 'Reference Number'. To the right, there are two status boxes: 'eFiling Status' showing 'Filed' and 'SARS Status' showing 'Filed'. Below these is a table with the following data:

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

At the bottom of the table area are two buttons: 'Back To Search' and 'Add Supporting Documents'.

- The screen should indicate that the VDP01 form has been filed at the date on which it was submitted.

12.4 HOW TO ADD SUPPORTING DOCUMENTS

- Supporting documents are required for substantiation and consideration of the VDP application.
- 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.
- To add supporting documents on eFiling proceed as follows:
 - Click on '**Returns**' displayed on the menu.
 - Click on '**History**' displayed as one of the icons under '**Voluntary Disclosure**' displayed as part of the left icons.
 - Click on the '**Open**' hyperlink on the filed return.
 - The **Voluntary Disclosure Work Page** will be displayed.
- Note that this will open the filed **VDP01** form.

This screenshot shows the same SARS eFiling interface as the previous one, but with a different status. The 'eFiling Status' box now shows 'Initiated' and the 'SARS Status' box also shows 'Initiated'. The table below has been updated with the following data:

APPLICATION	APPLICATION TYPE	STATUS	DATE	CASE REFERENCE NUMBER
VDP	Tax Relief	Initiated	2020/05/28	

The 'Back To Search' and 'Add Supporting Documents' buttons remain at the bottom.

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

- 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.

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

SARS Correspondence
Returns Issued
Returns History
Returns Search
Dividends Tax
Third Party Data
Non-Core Taxes

VOLUNTARY DISCLOSURE WORK PAGE

Client Name

Reference Number

eFiling Status

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

- 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

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

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

Home User Organisations Returns Duties & Levies Services Tax Status Contact Log Out

Portfolio Taxpayer

Tax Practitioner

VDP Search

TaxPayer Name: From Date: 2021/05/16

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

Search

Name	Description	Status	Date	Case Reference Number	Application Type	Open
1	Filed		2021/06/16		Tax Relief	Open

- 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.
- Upon successful submission of VDP application, the applicant will receive an acknowledgement of receipt indicating the VDP number and case number.

13 CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
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GEN-ELEC-09-G01	How to complete the Registration Amendments and Verification Form RAV01 - External Guide	All
GEN-ELEC-18-G01	How to register, manage users and change password on eFiling	All

14 DEFINITIONS AND ACRONYMS

Default	The submission of inaccurate or incomplete information to SARS, or the failure to submit information or the adoption of a tax position, where such submission, non-submission or adoption resulted in an understatement.
PAYE	Pay-As-You-Earn or employees' tax
Relevant Material	Means any information, document or thing that is foreseeably relevant for tax risk assessment, assessing tax, collecting tax, showing non-compliance with an obligation under a tax Act or showing that a tax offence was committed.
Return	Means a form, declaration, document or other manner of submitting information to SARS that incorporates a self-assessment or is the basis on which an assessment is to be made by SARS.
Taxpayer	In terms of the Tax Administration Act No. 28 of 2011, taxpayer means: a) a person chargeable to tax; b) a representative taxpayer; c) a withholding agent; d) a responsible third party; or a person who is the subject of a request to provide assistance under an arrangement made with the government of any other country by an agreement entered into in accordance with a tax Act
VDP	Voluntary Disclosure Programme

DISCLAIMER

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

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

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 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).