SERVICE AND DELIVERY (LB&I)

SARS External Guide

SUPPLY OF ELECTRONIC SERVICES BY FOREIGN SUPPLIERS AND INTERMEDIARIES

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1 PURPOSE

a) This guide is applicable to the supply of electronic services by Foreign Suppliers and Intermediaries and explains how to:

i) Complete the Value-Added Tax (VAT) Registration Application – VAT101 (VAT Application Form)
ii) Complete the Vendor Declaration (VAT201)
iii) File the VAT201 and make payment of the VAT, and
iv) Request for a cancellation of VAT registration.

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2 GENERAL INFORMATION

a) The Original Electronic Services Regulation that was published in the Government Notice No. R.221 came into effect on 1 June 2014. Foreign Suppliers of Electronic Services (FSES) were required to register for VAT in South Africa (SA) where the total value of electronic services supplied in SA exceeded R50 000.

b) The requirement to register for SA VAT was based on the following provisions in the Value-Added Tax (VAT) Act No. 89 of 1991:

i) A definition of "electronic services" was introduced in section 1(1) of the VAT Act and means those services prescribed by the Minister of Finance by Regulation, as set out in the VAT Act.
ii) The definition of "enterprise" in section 1(1) of the VAT Act, was amended to include the following:
   A) The supply of electronic services by a person from an export country where two of the following criteria are met:
      I) the recipient of the electronic services is a resident of SA; or
      II) the payment to the FSES originates from a bank registered or authorised in terms of the Banks Act. No. 94 of 1990; or
      III) the recipient of the electronic services has a business, residential or postal address in SA.
iii) A new section 23(1A) of the VAT Act was introduced, where FSES were mandated to register, if the value of electronic services supplied in SA exceeded R50 000 (compulsory registration threshold).

c) Effective from 1 April 2019, further changes, as set out below, were made to the VAT Act:

i) The Original Regulation was amended by Government Notice No. 429 (The 2nd Regulation). This broadened the scope of services which qualified as "electronic services".
ii) The definition of "enterprise" in section 1(1) of the VAT Act was also broadened to include the activities of an "intermediary".
iii) A new definition of "intermediary" was inserted in section 1(1) of the VAT Act, to mean a person who facilitates the supply of "electronic services" made by a FSES and who is responsible for issuing the invoices and collecting payment for such supply.
iv) The compulsory registration threshold, in section 23(1A) of the VAT Act, was increased to R1 million and also applied to an "intermediary".

d) Originally, FSES were registered to account for SA VAT on the payments basis. Effective from 21 August 2020, FSES could opt to be registered on the invoice basis of accounting.

e) Effective from 1 April 2021, intermediaries could apply to account for VAT on the payments basis.

f) Effective from 5 January 2023, where a FSES or intermediary exceeds the R1million threshold, in any consecutive period of 12 months, solely as a consequence of abnormal circumstances of a temporary nature, such person is not liable to register for SA VAT.

g) Effective from 1 April 2026, the compulsory registration threshold, in section 23(1A) of the VAT Act, was increased to R2,3 million.

h) Originally, there was no requirement for a FSES or a Foreign Intermediary to appoint a representative vendor in SA. With effect from 24 December 2024, a new section 46(2) read with section 23(2)(a) of the VAT Act allows for the appointment of any natural person (being the person responsible for the accounting of the receipt and payment of monies in respect of the enterprise in SA), as a representative vendor for a FSES or a Foreign Intermediary. A FSES or Foreign Intermediary may appoint a representative vendor who is either a resident or non-resident of SA.

i) With effect from 24 December 2024, a new proviso has been added to section 23(2) of the VAT Act. A non-resident person that becomes liable to register as a vendor in SA will not be required to open a SA bank account. For this proviso to apply, the person must be a resident of a country that has a Double Taxation Agreement (DTA) with SA in terms of section 108(2) of the Income Tax Act No 58 of 1962 or section 75(2) of the VAT Act, and that FSES or Foreign Intermediary must be a –

A) company that –
I) is an "external company" defined in section 1 of the Companies Act No 71 of 2008; and
II) does not have a fixed or permanent place of business in SA,
B) natural person that is physically present in SA for a period that is less than an accumulated period of six months in any period of 12 months, or
C) a person who carries on an enterprise solely as a FSES.

j) The definition of "electronic services" in section 1(1) of the VAT Act was amended by Government Notice No. 5993 published in Government Gazette 52293 on 14 March 2025 (The 3rd Regulation). The definition includes any service supplied via an electronic agent, electronic communication or the internet. The following categories of electronic services are excluded:

i) Educational services supplied by an export country that is regulated by an educational authority in terms of that export country's law.
ii) Telecommunications services; or
iii) Services supplied from an export country by a company that is not a resident of SA if:
A) Both companies form part of the same group of companies; and
B) The company that is not a resident of SA itself supplies the said electronic services that it exclusively discovered, devised, developed, created or produced for the purposes of consumption of those services by the company that is a resident of SA.
iv) Services supplied from a place in an export country by a person that is not a resident of SA, where such services are supplied solely to vendors registered in SA in terms of section 23 of the VAT Act.

k) A new definition of "content" was inserted by the 3rd Regulation, and it refers to signals, writings, images, sounds or information of any kind that are transmitted, emitted or received by a telecommunications service. This inclusion follows the amendment to the definition of "telecommunications services" in the 3rd Regulation which means the transmission, emission or reception, and the transfer or assignment of the right to use capacity for the transmission, emission or reception, of signals, writing, images, sounds or information of any kind by wire, cable, radio, optical or other electromagnetic system, or by a similar technical system, and includes access to global information networks but specifically excludes the content of the telecommunication.

l) VAT Notice 1594 published in Government Gazette 45624 on 10 December 2021 and the Binding General Ruling (BGR) 28 on Electronic Services prescribes the requirements for a FSES or intermediary relating to the following:

i) Information that must be contained on credit and debit notes;
ii) Exchange rates; and
iii) Advertised or quoted prices.

m) A FSES or Foreign Intermediary that makes a supply of electronic services reflecting the value of electronic services in the currency of any country other than SA, must convert the value to the currency of SA. The exchange rate that must be applied is the rate as published by either one of the following three sources:

i) The South African Reserve Bank (www.resbank.co.za);
ii) Bloomberg (www.bloomberg.com); or
iii) The European Central Bank (www.ecb.europa.eu).

n) One of the following three options must be used to determine the applicable exchange rate:

i) Daily exchange rate;
ii) Daily exchange rate on the last day of the month; or
iii) Average rate for the month.

3 REGISTRATION PROCESS

a) Registration for SA VAT must be done by downloading the Value-Added Tax Registration Application (VAT101) form that is available on the SARS website.

b) Complete the VAT101 in English and attach the supporting documents. To access the list of supporting documents, refer to the SARS website (www.sars.gov.za). Supporting documents that are not in English must be translated into English before attaching them as supporting documents to the VAT101.

c) Should you experience any difficulty in completing the VAT101 you are welcome to contact SARS on +27 11 602 2093 or at eCommerceRegistration@sars.gov.za

d) After completing and signing the VAT101, email it together with the supporting documents to SARS at eCommerceRegistration@sars.gov.za

e) The Commissioner will process the VAT101, together with the supporting documents and determine the date from which a Foreign Supplier of Electronic Services or a Foreign Intermediary is required to commence charging SA VAT at the standard rate.

4 INSTRUCTIONS FOR COMPLETING THE VAT REGISTRATION APPLICATION (VAT101)

a) **Note:** Before completing the VAT101 please read the following instructions.

b) Print clearly, using **blue** or **black** ink only.

c) Use BLOCK LETTERS and print one character in each block. Example:

i) | M | A | G | S | | N | A | I | D | O | O |

d) Place an X in the relevant choice blocks.

e) 'CCYYMMDD' format is CC the century, YY the year, MM the month and DD the day in the month.

f) Any alterations on the VAT101 must be initialled by the applicant/representative handling the VAT affairs of the applicant.

g) The applicant/representative handling the VAT affairs of the applicant is obliged to make a full and accurate disclosure of all relevant information on the VAT101.

h) A Foreign Supplier of Electronic Services or a Foreign Intermediary is required to register on eFiling.

   i) eFiling registration will enable the Foreign Supplier of Electronic Services or the Foreign Intermediary to file Vendor Declarations (VAT201s) and make VAT payments from outside SA.
   ii) For more information on how to register on eFiling, please visit www.sarsefiling.co.za

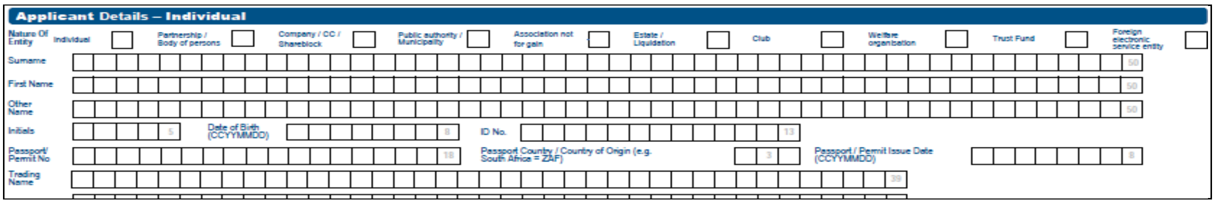
i) Once the application for VAT registration has been successfully processed, you will receive a Notice of Registration.

j) SARS employees are not allowed to verbally confirm your VAT registration number, and if a VAT registration number has been allocated, the SARS employee will provide confirmation thereof by issuing a Notice of Registration.

4.1 TAXPAYER INFORMATION

Note: This part requires details of the person requesting registration for VAT.

a) APPLICANT DETAILS - INDIVIDUALS


Applicant Details – Individual
Nature Of Entity
Individual
Partnership / Body of persons
Company / CC / Shareblock
Public authority / Municipality
Association not for gain
Estate / Liquidation
Club
Welfare organisation
Trust Fund
Foreign electronic service entity
Surname
First Name
Other Name
Initials
Date of Birth (CCYYMMDD)
ID No.
Passport/ Permit No
Passport Country / Country of Origin (e.g. South Africa = ZAF)
Passport / Permit Issue Date (CCYYMMDD)
Trading Name

iv) Complete the fields in this container only if the business is conducted by an individual i.e. a natural person.

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

A) **Nature of entity**

I) The **'Foreign electronic service entity'** block must be marked with an **'X'**.

Note: A Foreign Intermediary is required to make use of the "Foreign electronic service entity" block on the VAT101.

B) **Surname**

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

N A I D O O

C) **First name/Other name**

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

D) **Initials**

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

If my name is Maggi Sidney Naidoo, my initials would read M S

E) **Date of Birth**

Where the nature of person is an individual, insert date of birth ('CCYYMMDD' format).

F) **Passport/Permit Number**

For an individual (not a SA citizen), complete the individual's passport/permit number).

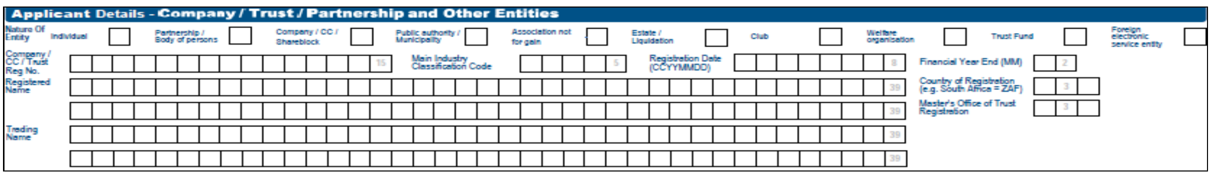
G) **Passport Country/Country of Origin**

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

H) **Passport/Permit Issue Date**

For an individual (not a SA citizen), insert the date ('CCYYMMDD' format) the passport or permit was issued.

b) APPLICANT DETAILS – COMPANY/TRUST/PARTNERSHIP AND OTHER ENTITIES


Applicant Details - Company / Trust / Partnership and Other Entities
Nature Of Entity
Individual
Partnership / Body of persons
Company / CC / Shareblock
Public authority / Municipality
Association not for gain
Estate / Liquidation
Club
Welfare organisation
Trust Fund
Foreign electronic service entity
Company / CC / Trust Reg No.
Main Industry Classification Code
Registration Date (CCYYMMDD)
Financial Year End (MM)
Registered Name
Country of Registration (e.g. South Africa = ZAF)
Master's Office of Trust Registration
Trading Name

i) The fields in this container must only be completed if the activities of the Foreign Supplier of Electronic Services or Foreign Intermediary are conducted by a person other than a natural person, e.g. a Company etc.

A) **Nature of entity**

I) The **'Foreign electronic service entity'** block must be marked with an **'X'**.

Note: A Foreign Intermediary is required to make use of the "Foreign electronic service entity" block on the VAT101.

ii) **Company/CC/Trust Reg No. (Registration Number)**

A) The registration number is not applicable and may be left blank as the Nature of Entity is a "Foreign electronic service entity".

iii) **Registered Name**

A) The business or organisation name that appears on all official / legal documents must be inserted.

B) Registration is based on the registered name and not the trading name.

C) Record the name of the entity registered with the applicable registration authority.

iv) **Trading Name**

A) The trading name is the name under which your business trades. It is commonly the name known by the suppliers or customers and it may be different from your business registered name.

B) If the trading name is the same as the legal name, rewrite the name. DO NOT write 'as above', 'not applicable' or 'n/a'

v) **Main Industry Classification Code**

A) Please insert code "3455" in this field

vi) **Registration Date**

A) It is a date in the format ('CCYYMMDD') where the value of electronic services supplied by the FSES exceeded R50 000, for the period 1 June 2014 to 31 March 2019 and where the value of electronic services supplied by the FSES or Foreign Intermediary exceeded R1 million, for the period 1 April 2019 to 31 March 2026 and where the value of electronic services supplied by the FSES or Foreign Intermediary exceeded R2,3million for the period commencing 1 April 2026 onwards.

vii) **Financial Year End**

A) The financial year end is usually the last day of February (e.g. 02); however, it can be any month of the year for other entities. The details must be completed in the format 'MM' in the applicable block.

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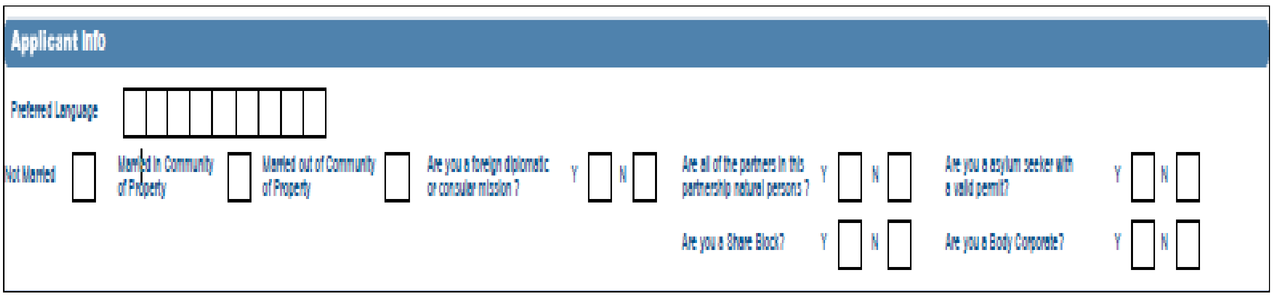
viii) **Country of Registration**

A) It is a country where the entity is registered.

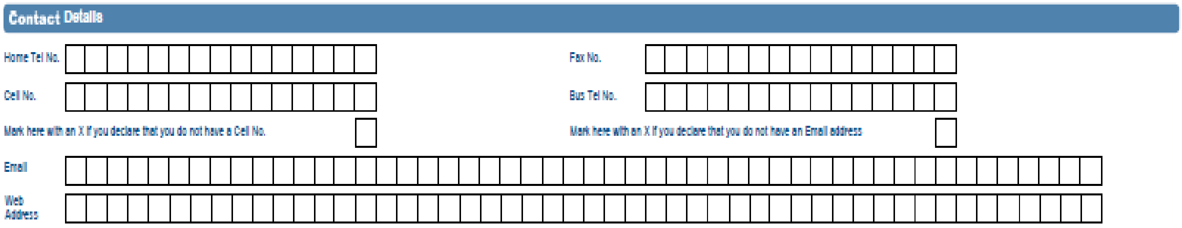
c) APPLICANT INFO



i) Record the preferred language in the blocks provided. The preferred language is English.

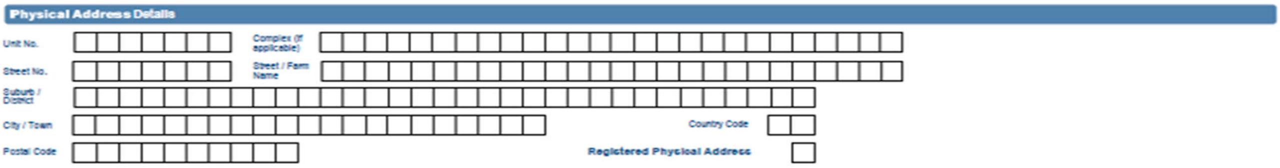
ii) To indicate the status of the applicant, place an "X" in the applicable block.

d) **CONTACT DETAILS**


Contact Details
Home Tel No.
Fax No.
Cell No.
Bus Tel No.
Mark here with an X if you declare that you do not have a Cell No.
Mark here with an X if you declare that you do not have an Email address
Email
Web Address

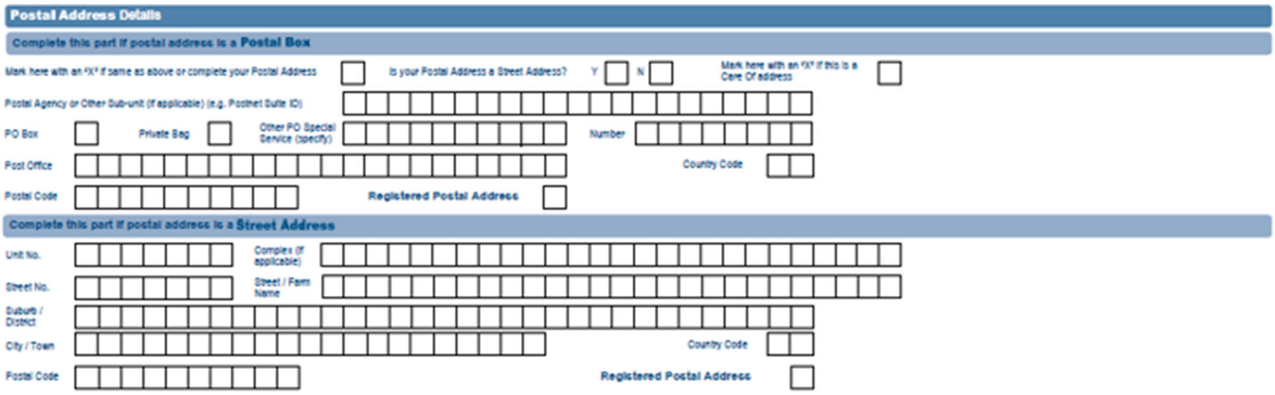
i) Complete the email address of the Foreign Supplier of Electronic Services or Foreign Intermediary in the blocks provided.

e) **PHYSICAL ADDRESS DETAILS**


Physical Address Details
Unit No.
Complex (if applicable)
Street No.
Street / Farm Name
Suburb / District
City / Town
Country Code
Postal Code
Registered Physical Address

i) The particulars refer to the address of the Foreign Supplier of Electronic Services or Foreign Intermediary situated outside SA.This means that the foreign physical business address must be completed under the relevant fields.
ii) Indicate on the applicable tick box by placing an “X” to confirm that the information provided is true and correct in the ‘Registered Physical Address’.

f) **POSTAL ADDRESS DETAILS**


Postal Address Details
Complete this part if postal address is a Postal Box
Mark here with an "X" if same as above or complete your Postal Address
Is your Postal Address a Street Address? Y N
Mark here with an "X" if this is a Care Of address
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)
PO Box
Private Bag
Other PO Special Service (specify)
Number
Post Office
Country Code
Postal Code
Registered Postal Address
Complete this part if postal address is a Street Address
Unit No.
Complex (if applicable)
Street No.
Street / Farm Name
Suburb / District
City / Town
Country Code
Postal Code
Registered Postal Address

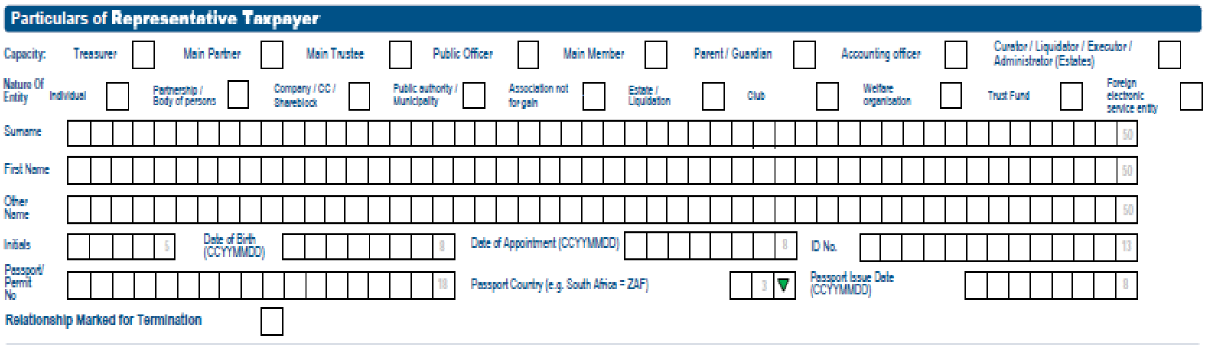
i) Place an “X” in the first block if the postal address is same as the physical address.
ii) Answer the question “Is your Postal Address a Street Address” Select “Y” for yes and “N” for no.
iii) The “Postal Address Details” must only be completed if the Foreign Suppliers of Electronic Services or Foreign Intermediary receives post/mail via a Postal Box.
iv) If the post is received at the physical business address, complete the relevant fields.
v) Indicate on the applicable tick box by placing an “X” to confirm that the information provided is true and correct in the ‘Registered Postal Address’ field.

4.2 PARTICULARS OF REPRESENTATIVE TAXPAYER

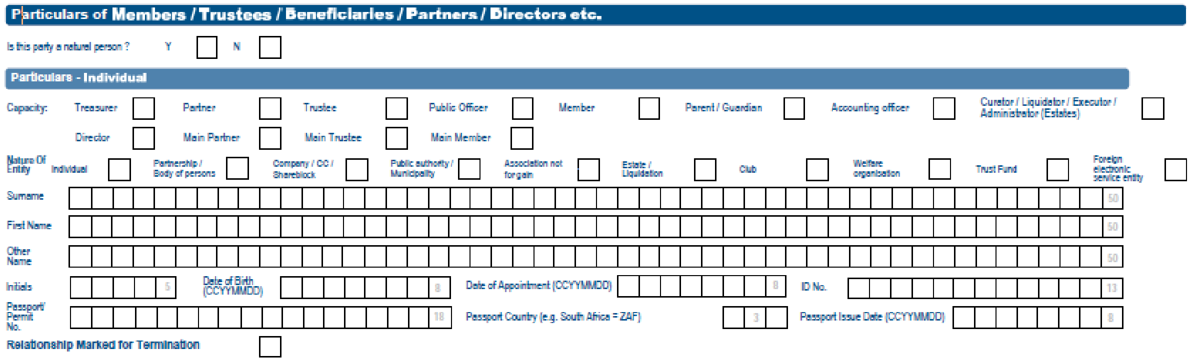
i) The representative taxpayer refers to the “representative vendor”, as defined in the VAT Act.
ii) Prior to 1 April 2025, the FSES was not required to appoint a representative vendor, whether local or foreign.

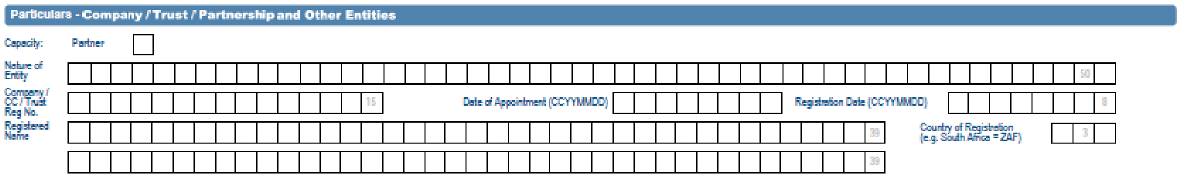
iii) With effect from 1 April 2025 a FSES or Foreign Intermediary is required to appoint a representative vendor, whether local or foreign.

iv) If a non-resident of SA no longer complies with the requirements of the proviso to section 23(2) of the VAT Act, normal rules for a representative vendor and banking details should apply with effect from the date of such non-compliance, where such date is after 24 December 2024.


Particulars of Representative Taxpayer
Capacity: Treasurer | Main Partner | Main Trustee | Public Officer | Main Member | Parent / Guardian | Accounting officer | Curator / Liquidator / Executor / Administrator (Estates)
Nature Of Entity: Individual | Partnership / Body of persons | Company / CC / Shareblock | Public authority / Municipality | Association not for gain | Estate / Liquidation | Club | Welfare organisation | Trust Fund | Foreign electronic service entity
Surname
First Name
Other Name
Initials | Date of Birth (CCYYMMDD) | Date of Appointment (CCYYMMDD) | ID No.
Passport/ Permit No | Passport Country (e.g. South Africa = ZAF) | Passport Issue Date (CCYYMMDD)
Relationship Marked for Termination

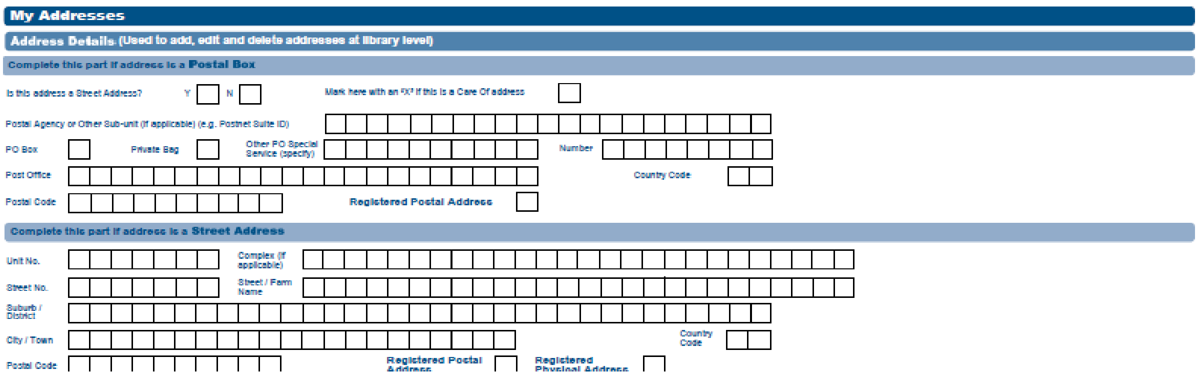
4.3 PARTICULARS OF PARTNERS / MEMBERS / DIRECTORS / TRUSTEES


Particulars of Members / Trustees / Beneficiaries / Partners / Directors etc.
Is this party a natural person? Y N
Particulars - Individual
Capacity: Treasurer | Partner | Trustee | Public Officer | Member | Parent / Guardian | Accounting officer | Curator / Liquidator / Executor / Administrator (Estates)
Director | Main Partner | Main Trustee | Main Member
Nature Of Entity: Individual | Partnership / Body of persons | Company / CC / Shareblock | Public authority / Municipality | Association not for gain | Estate / Liquidation | Club | Welfare organisation | Trust Fund | Foreign electronic service entity
Surname
First Name
Other Name
Initials | Date of Birth (CCYYMMDD) | Date of Appointment (CCYYMMDD) | ID No.
Passport/ Permit No. | Passport Country (e.g. South Africa = ZAF) | Passport Issue Date (CCYYMMDD)
Relationship Marked for Termination


Particulars - Company / Trust / Partnership and Other Entities
Capacity: Partner
Nature of Entity
Company / CC / Trust Reg No. | Date of Appointment (CCYYMMDD) | Registration Date (CCYYMMDD)
Registered Name | Country of Registration (e.g. South Africa = ZAF)

Note: This section in not applicable to a Foreign Supplier of Electronic Services or a Foreign Intermediary.

a) My Addresses


My Addresses
Address Details (Used to add, edit and delete addresses at library level)
Complete this part if address is a Postal Box
Is this address a Street Address? Y N | Mark here with an "X" if this is a Care Of address
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)
PO Box | Private Bag | Other PO Special Service (specify) | Number
Post Office | Country Code
Postal Code | Registered Postal Address
Complete this part if address is a Street Address
Unit No. | Complex (if applicable)
Street No. | Street / Farm Name
Suburb / District
City / Town | Country Code
Postal Code | Registered Postal Address | Registered Physical Address

i) The “Postal Address Details” container must be completed.
ii) Mark the first block with “X” if the postal address is same as the physical address.
iii) Answer the question “Is your Postal Address a Street Address” Select “Y” for yes and “N” for no.
iv) Mark the last block with “X” if it is a Care Of address.
v) Indicate on the applicable tick box by placing an “X” to confirm that the information provided is true and correct in the ‘Registered Postal Address’ field.
vi) Indicate on the applicable tick box by placing an “X” to confirm that the information provided is true and correct in the ‘Registered Postal Address’ field.

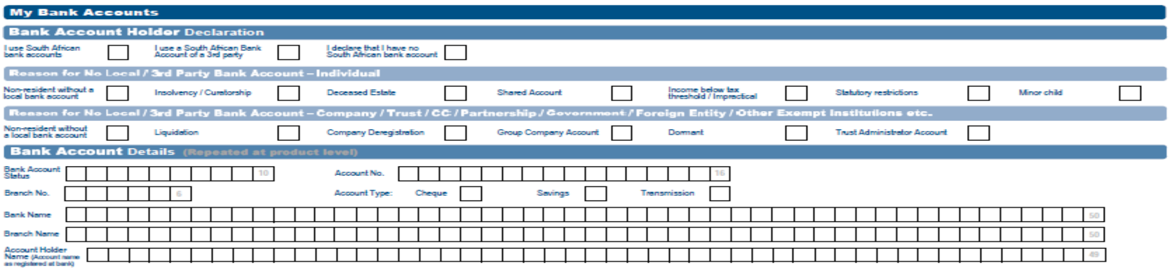
4.4 MY BANK ACCOUNTS

a) A FSES or Foreign Intermediary is not required to open a SA bank account

b) A credit for a FSES will not be refunded, it is offset against the future VAT liabilities.

c) However, if the FSES is in the process of deregistration, any credit due will be refunded to the foreign bank account of the relevant FSES or Foreign Intermediary or a SA bank account of a third party as provided in writing and with relevant indemnification to SARS.

d) An intermediary being a resident of SA will be required to open a bank account with any bank, mutual bank or other similar institution registered under the Banks Act for the purpose of the enterprise carried on in SA.


My Bank Accounts
Bank Account Holder Declaration
I use South African bank accounts | I use a South African Bank Account of a 3rd party | I declare that I have no South African bank account
Reason for No Local / 3rd Party Bank Account – Individual
Non-resident without a local bank account | Insolvency / Curatorship | Deceased Estate | Shared Account | Income below tax threshold / Impractical | Statutory restrictions | Minor child
Reason for No Local / 3rd Party Bank Account – Company / Trust / CC / Partnership / Government / Foreign Entity / Other Exempt Institutions etc.
Non-resident without a local bank account | Liquidation | Company Deregistration | Group Company Account | Dormant | Trust Administrator Account
Bank Account Details (Repeated at product level)
Bank Account Status 10 | Account No. 16
Branch No. 6 | Account Type: Cheque | Savings | Transmission
Bank Name 50
Branch Name 50
Account Holder Name (Account name as registered at bank) 49

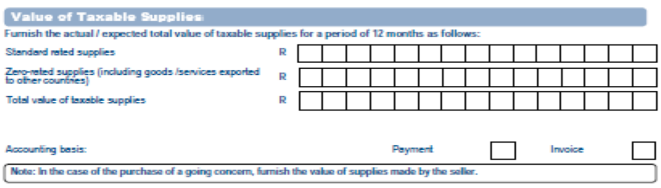
4.5 VAT


VAT
VAT Liability Date (CCYYMMDD) | Business Activity Code | Mark here if you derive farming income in addition to your main business activity income | Farming Activity Code

a) **Complete the following details:**

i) Liability date
A) This date (‘CCYYMMDD’ format) refers to the date the Foreign Supplier of Electronic Services or a Foreign Intermediary becomes liable to be registered for SA VAT.
B) In terms of the VAT Act, this date cannot be a date before **1 June 2014**.
ii) Business Activity code
Please insert code ‘3455’ in this field.

4.6 FINANCIAL PARTICULARS


Value of Taxable Supplies
Furnish the actual / expected total value of taxable supplies for a period of 12 months as follows:
Standard rated supplies R
Zero-rated supplies (including goods /services exported to other countries) R
Total value of taxable supplies R
Accounting basis: Payment | Invoice
Note: In the case of the purchase of a going concern, furnish the value of supplies made by the seller.

a) The financial information to be provided in this part, is required to determine the following details:

i) The financial status of the enterprise to determine if the value of the electronic services supplied to recipients in SA exceeds R2,3 million or exceeded R120 000 effective from 1 April 2026.

ii) FSES was previously registered to account for SA VAT on the payments basis. Effective from 21 August 2020, FSES and Foreign Intermediary can opt to be registered on the invoice basis of accounting.

iii) A record of all services supplied by the FSES or a Foreign Intermediary, this includes for example, all tax invoices, credit and debit notes, bank statements, deposit slips etc.

b) FSES or a Foreign Intermediary, must keep records for five years.

i) The records may be kept in electronic form. Records maintained in electronic form must be physically located in SA. Approval may however be granted to allow the retention of the electronic documents at a location outside SA, subject to certain requirements. Refer to Public Notice 787 of 1 October 2012 for more detail.

4.7 VALUE OF TAXABLE SUPPLIES

Value of Taxable Supplies

Furnish the actual / expected total value of taxable supplies for a period of 12 months as follows:

Standard rated supplies	R	
Zero-rated supplies (including goods /services exported to other countries)	R	
Total value of taxable supplies	R	

Accounting basis: Payment ☐ Invoice ☐

Note: In the case of the purchase of a going concern, furnish the value of supplies made by the seller.

a) This field refers to the value of electronic services supplied to a recipient in SA. In this regard, insert the Rand value of the electronic services in the ‘Standard rated supplies’ field. The other fields under the ‘Total Value of Supplies’ container is not applicable.

b) For accounting basis, mark an “X” on the applicable option “Payment” or “Invoice”.

4.8 TAX PERIODS

Tax Periods

Please select one of the following:

Monthly tax period	☐	Tax periods of 6 months (Farming – only if taxable supplies for 12 months do not exceed R1.5 million)	☐
Tax periods of two months	☐	Tax periods of 12 months ending on financial year end	☐

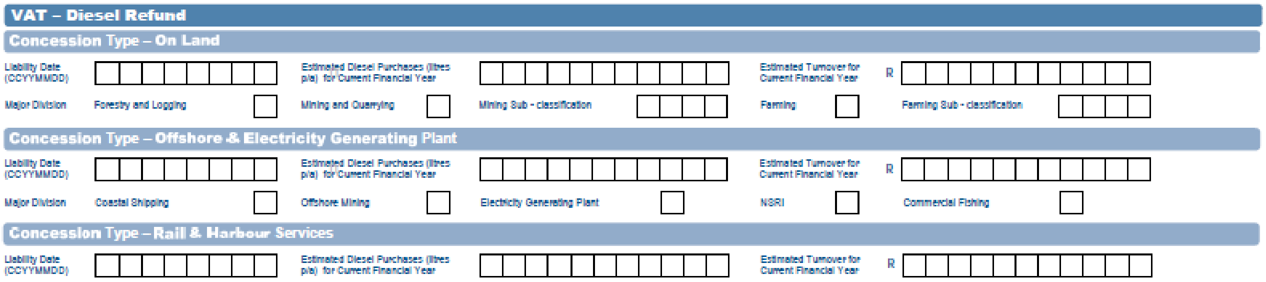
a) A monthly tax period or a two monthly tax period is available for a FSES or a Foreign Intermediary. A ‘Monthly tax period’ is preferred, therefore place an ‘**X’** alongside the ‘Monthly tax period’ field

4.9 DIESEL REFUND

a) This container is not applicable to a FSES or a Foreign Intermediary.

VAT - Diesel Refund Concession Options

On Land Status:		Would you like to register for diesel refunds – On land ?	Y	☐	N	☐
Off Shore Status:		Would you like to register for diesel refunds – Off shore ?	Y	☐	N	☐
Rail Status:		Would you like to register for diesel refunds – Rail ?	Y	☐	N	☐



4.10 PARTICULARS OF TAX PRACTITIONER

a) The Tax Practitioner Details are not required for a FSES or a Foreign Intermediary.

4.11 DECLARATION

a) This container requires the signature of the representative handling the VAT affairs of the FSES and a Foreign Intermediary and must be the same person as indicated in the 'Particulars of Representative Taxpayer' container.

b) Once you have completed the VAT101, you are required to read the declaration. When the representative handling the VAT affairs is satisfied that all the information provided in the VAT101 is accurate and complete, the VAT101 must be signed and dated in addition to recording the name and capacity of the representative handling the VAT affairs of FSES or a Foreign Intermediary.

c) No Power of Attorney will be accepted for purposes of signing the VAT101. It must be signed by the representative handling the VAT affairs of the FSES or a Foreign Intermediary.

5 SUBMISSION OF THE VENDOR DECLARATION (VAT201)

a) The VAT201 must be filed, and the payment must be made by the last business day of the month after the end of the tax period applicable to the Foreign Supplier of Electronic Services or Foreign Intermediary.

   i) For example, if the tax period ends on 30 June 2014, if registered on Category C (monthly tax period), the Foreign Supplier of Electronic Services or Foreign Intermediary has until 31 July 2014 to file the VAT201 and make payment.
   ii) Note that if the due date for the VAT201 and payment is on a Saturday, Sunday or SA public holiday, the VAT201 and the payment must be submitted timeously so that it is received by SARS by no later than the last working day before that date.
   iii) Failure to pay the SA VAT within the prescribed period will result in penalty and interest being imposed by SARS.
   iv) For ease of reference, the date by which the VAT201 must be filed and SA VAT paid to SARS is reflected on the VAT201.

b) The VAT201 will be made available for completion and submission by the FSES or a Foreign Intermediary, using eFiling.

5.1 COMPLETION OF THE VAT201

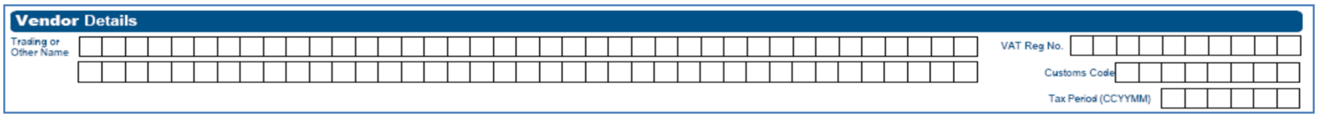
a) Request VAT201 for the relevant tax period using eFiling channel, and select "REQUEST FORM" option

b) Complete all the relevant information that is required for the processing of the VAT201.

c) The form will be pre-populated with the following information:

i) Trading or Other Name
ii) VAT Registration Number
iii) Tax period for which the declaration is to be made
iv) Payment Reference Number (PRN)

5.2 VENDOR DETAILS


Vendor Details
Trading or Other Name
VAT Reg No.
Customs Code
Tax Period (CCYYMM)

Note: All these fields are pre-populated. If the details are not pre-populated, please populate them.

a) **Trading or Other Name**

i) The name under which the Foreign Supplier of Electronic Services or Foreign Intermediary conducts its business. If the trading or other name has changed, and if this field is already pre-populated, you are required to inform SARS in writing. This must be done by sending an email to eCommerceRegistration@sars.gov.za

b) **VAT Registration Number**

i) The VAT registration number is the 10-digit number allocated by SARS in the Notice of Registration.

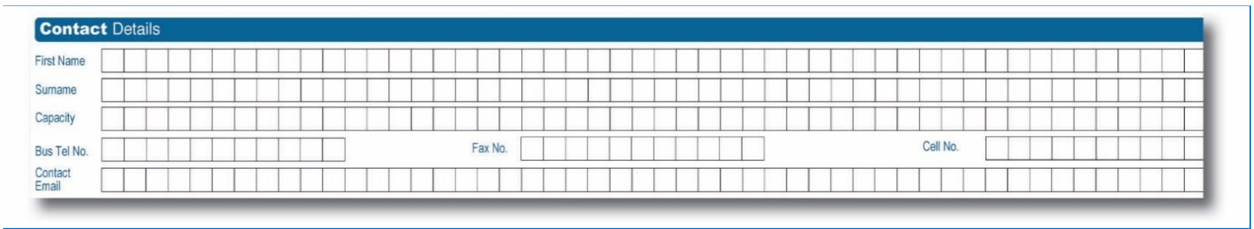
c) **Customs Code**

i) This field is not applicable to a Foreign Supplier of Electronic Services or Foreign Intermediary.

d) **Tax Period (CCYYMM)**

i) This period is the period for which the VAT201 must be submitted depending on the filing and payment category allocated to the Foreign Supplier of Electronic Services or Foreign Intermediary.

5.3 CONTACT DETAILS


Contact Details
First Name
Surname
Capacity
Bus Tel No.
Fax No.
Cell No.
Contact Email

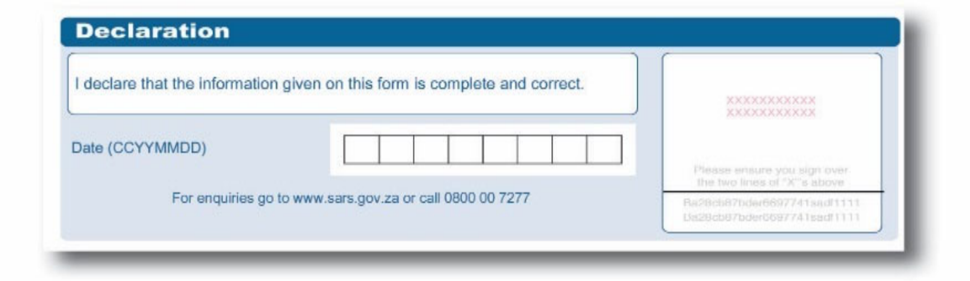
a) Complete the following mandatory demographic information of person responsible for completing VAT201:

i) **First Name**
ii) **Surname**
iii) **Capacity**
iv) **Business Telephone Number**
v) **Fax Number**
vi) **Cell phone Number**
vii) **Contact Email**: This is an optional field and may be completed. This field must be completed in BLOCK LETTERS and insert one character per block.

b) Either the business telephone or cell phone number must be provided.

c) 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.

5.4 DECLARATION


Declaration

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

Date (CCYYMMDD)

For enquiries go to www.sars.gov.za or call 0800 00 7277

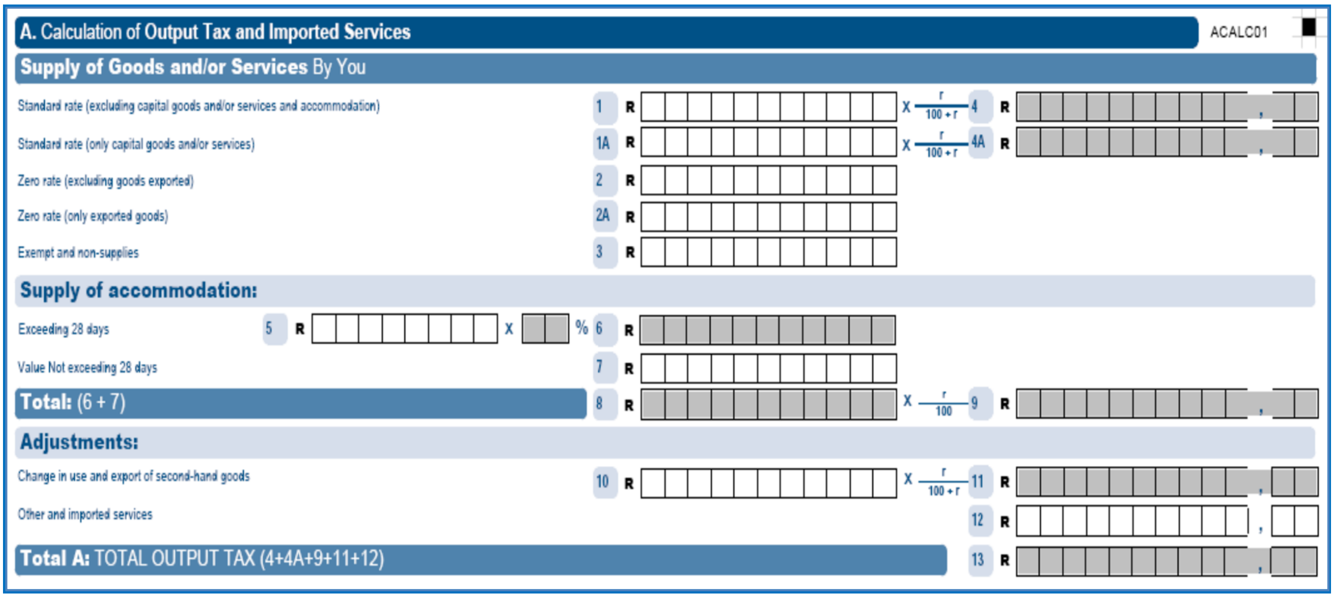
XXXXXXXXXXX
XXXXXXXXXXX

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

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

Note: Please note that a PRN will be pre-populated on the VAT201, which must be used when making payment of the VAT.

5.5 CALCULATION OF OUTPUT TAX AND IMPORTED SERVICES


A. Calculation of Output Tax and Imported Services — ACALC01

Supply of Goods and/or Services By You

Standard rate (excluding capital goods and/or services and accommodation) — 1 R × r/(100 + r) — 4 R

Standard rate (only capital goods and/or services) — 1A R × r/(100 + r) — 4A R

Zero rate (excluding goods exported) — 2 R

Zero rate (only exported goods) — 2A R

Exempt and non-supplies — 3 R

Supply of accommodation:

Exceeding 28 days — 5 R × % — 6 R

Value Not exceeding 28 days — 7 R

Total: (6 + 7) — 8 R × r/100 — 9 R

Adjustments:

Change in use and export of second-hand goods — 10 R × r/(100 + r) — 11 R

Other and imported services — 12 R

Total A: TOTAL OUTPUT TAX (4+4A+9+11+12) — 13 R

Note: Please note that the calculation of imported services is not applicable to a Foreign Supplier of Electronic Services or a Foreign Intermediary.

a) Complete fields 1, 4 and 13 only.

i) Field 1 must be completed by inserting the Rand value of electronic services supplied to a recipient in SA. This amount will be inclusive of SA VAT charged at the standard rate.

ii) Field 4 refers to the SA VAT amount, it is programmatically calculated based on the amount declared in field 1.

iii) Field 13 is the sum total of fields 4, 4A, 9, 11 and 12. The amount in field 13 will therefore be the same amount disclosed under field 4.

5.6 CALCULATION OF INPUT TAX

B. Calculation of Input Tax		EMPDT
Capital goods and / or services supplied to you	14	R
Capital goods imported by you	14A	R
Other goods and / or services supplied to you (not capital goods)	15	R
Other goods imported by you (not capital goods)	15A	R
Adjustments:		
Change in use	16	R
Bad debts	17	R
Other	18	R
Total B: TOTAL INPUT TAX (14+14A+15+15A+16+17+18)	19	R
VAT PAYABLE / REFUNDABLE (Total A - Total B)	20	R
Payment Details (Only to be completed if payment is due to SARS)		EMPDT
Debit Order Authorisation		
Payment Reference No.	Payment Period (CCYYMM)	Total R
Penalty and Interest R		
Penalty of 10% is payable on late payments. Interest must be calculated on a monthly basis at the applicable prescribed rate. To view the table of rates, go to www.sars.gov.za		
Refund Details (Only to be completed if refund is claimed)		EMPDT
Payment Reference No.	Payment Period (CCYYMM)	Total R

a) Complete the relevant fields under this container if the Foreign Supplier of Electronic Services or Foreign Intermediary was charged SA VAT at the standard rate on the acquisition of goods or services for purposes of making supplies of electronic services, to recipients in SA.

   i) Complete fields 14 to 18, whichever is applicable, by inserting the amount of the SA VAT charged to the Foreign Supplier of Electronic Services or Foreign Intermediary.

   ii) Field 19 is the sum of fields 14 to 18.

b) Field 20 is the difference between fields 13 and 19 and is therefore the net amount of SA VAT that must be paid to SARS in accordance with the filing and payment method described below.

c) **Payment Details:** This field is not applicable

d) **Refund Details:** This field is not applicable

6 THE PAYMENT METHOD

a) Use the SWIFT MT103 payment method. The turnaround time when using this payment method is dependent on the initiating bank payment service.

b) **Example** of a completed **SWIFT 103 message format**:

Taxpayer Name	: XYZ Services (situated in the USA)
VAT Tax Reference Number	: 4999999999
Period Payable	: July 2014
Amount Payable	: R 50,374-61
Effective Payment Date	: 20 August 2014
19 digit payment reference	: 4999999999V00072014 (provided by SARS)

c) Use the following tax reference number and banking details to apply the SARS payment rules:

19 digit payment reference	: 4999999999V00072014
SARS Bank Account / ID	: SARS-FOR-999
Financial Institution	: First National Bank Ltd, SWIFT Address: **FIRNZAJJ**

d) These fields would appear in the SWIFT 103 message as follows:

Message Type 103 fields	Field Descriptions
:20:BAFZMO93001 7737	Issuing (foreign) bank's reference

:23B:CRED	Bank Operation Code
:32A:070820USD50374,61	Value Date, Currency and Settled Amount
:33B:USD50374,61	Currency and Instructed Amount
:50K:/091 969801	Payer Account
XYZ Services	Payer Name
P0 Box 1234	Payer address
UNITED STATES OF AMERICA	Payer address
:53A:/05002371 3	Sender's Correspondent
:57A:FIRNZAJJ	Beneficiary' banking institution
:59:/SARS-FOR-999	Beneficiary Account Number
SOUTH AFRICAN REVENUE SERVICE	Beneficiary Name
299 BRONKHORST STREET	Beneficiary Address
SOUTH AFRICA	Beneficiary Address
:7O:4999999999V00072014	Remittance Information
: 71A:0 U R	Details of Charges
:72:/ACC/FNB CORPORATE	Sender to receiver info - e.g. Branch Details
//RSA	Sender's Reference

e) **Note** that the above is only an **example**. When making a payment it is imperative that the correct unique PRN is quoted to ensure the payment is easily identified and correctly allocated. Do not use the PRN provided in the example.

f) SARS' foreign payments are administered solely by the First National Bank (FNB). Any queries regarding the completion of the SWIFT 103 message should be directed to the FNB call centre on **08601 FOREX (08601 36739)**.

7 CANCELLATION OF VAT REGISTRATION

a) A FSES or Foreign Intermediary may apply to cancel their VAT registration, where the total value of electronic services supplied to SA recipients did not exceed the R1 million threshold within a 12-month period, or R50 000 for the period starting from 1 June 2014 to 31 March 2019 or did not exceed the R2.3 million threshold as at 1 April 2026.

b) Where the FSES or Foreign Intermediary is carrying on any other activity in SA that requires that person to remain registered for SA VAT, such person will be required to inform SARS of the change in registered particulars, specifically with reference to the change in nature of activity. In this instance, normal SA VAT rules will apply. Any changes must be emailed to eCommerceRegistration@sars.gov.za.

c) The request to cancel a VAT registration (VAT123e form or a letter containing the below information) can be emailed to: eCommerceRegistration@sars.gov.za

i) Legal name of the entity.
ii) VAT registration number of the entity.
iii) The date at which the cancellation of registration is to be effected.
iv) A declaration that the cancellation of registration request is as a result of the value of taxable supplies (value of electronic services supplied to recipients in SA) not exceeding the R1 million threshold in a period of 12 months (or R50 000 for the period starting from 1 June 2014 to 31 March 2019).
v) Financial records of the FSES or Foreign Intermediary, certified by an accountant or auditor, confirming that the value of taxable supplies (value of electronic services supplied to recipients in SA) made in a 12 month period has not exceeded the R1 million threshold (or R2.3 million as at 1 April 2026) (or R50 000 for the period starting from 1 June 2014 to 31 March 2019).

d) Cancellation of the VAT registration will not be effected where there are outstanding VAT201(s) and/or VAT payment(s).

e) A FSES or Foreign Intermediary must continue charging VAT on its supplies, filing VAT201s and making payments of VAT to SARS, even if it has submitted a request to have its registration cancelled. SARS will communicate the last tax period for which a VAT201 must be filed and the VAT that was charged, in respect of that tax period, must be paid.

8 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

Glossary A-M | South African Revenue Service (sars.gov.za)