Voluntary Disclosure Programme(VDP)

South African Revenue Service

Voluntary Disclosure Programme (VDP)

About the Voluntary Disclosure Programme (VDP)

The VDP allows taxpayers to voluntarily disclose tax defaults (past mistakes) relating to their tax affairs with SARS.

It enables all taxpayers to correct past understatements.

South African Revenue Service

The programme lets taxpayers:

- Come forward voluntarily before SARS identifies the default or starts enforcement action relating to it.
- Correct inaccurate, incomplete, or outstanding tax information.
- Promote honest tax declarations and long-term compliance.
- Resolve past non-compliance through a structured and formal process.

Why Act Now?

VDP relief is available if the disclosure is voluntary, complete, and made before SARS initiates an audit or investigation. Once SARS detects the non-compliance first, you may lose the opportunity to benefit from the programme.

Benefits of Acting Early

If the VDP application is approved and a voluntary disclosure agreement is concluded, you can:

- Receive relief from administrative non-compliance penalties and understatement penalties.
- Receive protection from criminal prosecution for the disclosed default, subject to compliance with the VDP agreement.
- Benefit from interest relief in certain circumstances, where allowed by law.
- Regularise your tax affairs and be compliant.

The Risk of Waiting

- SARS may detect the default through its enforcement processes.
- If SARS has already started an audit or criminal investigation related to the default, the application may be disqualified unless the limited statutory exception applies.

You remain responsible for tax, applicable penalties, and interest due.

To qualify, your disclosure must be:

- Voluntary, meaning it is not made after SARS has identified or is already pursuing the related default, except where the limited statutory exception applies.
- Full and complete in all material respects.
- Made in the prescribed form and must not result in a refund being due by SARS.

Your Next Step

If you are not sure if you qualify for relief, complete a request for a non-binding private VDP opinion first, to help determine whether VDP is the appropriate route for your tax matters.

Scan the QR code to start your VDP application.

NEED HELP?

- Visit the SARS website.
- Contact the VDP toll-free number: 0800 864 613.
- Send an email to vdp@sars.gov.za.
- Contact the SARS Contact Centre: 0800 007 277.
- Book an appointment or visit a SARS Service Centre where assistance is available.
- Consult a registered tax practitioner.

Important Disclaimer

The information provided is general and may not apply to every taxpayer's situation.

If the guidance is incorrect or misleading, the taxpayer will still be responsible for:

- Resolving all tax affairs.
- Paying the tax, including applicable penalties and interest due.