

WHO SHOULD REGISTER FOR VAT

GENERAL RULE

You must register your business for Value Added Tax (VAT) if the total value of taxable goods or services is more than R1 million in a 12-month period or is expected to exceed this amount. A business may also register voluntarily if the income earned in the past 12-month period exceeded R50 000.

REGISTRATION FOR VAT

A person can only register for VAT if they are carrying on an enterprise. A “person” is defined in the VAT Act and includes, but is not limited to, an individual, company, partnership, trust fund and a municipality.

“Enterprise” is a defined term in the VAT Act. It includes any activity carried on continuously or regularly by any person in or partly in South Africa where goods or services are supplied to another person for a consideration, whether or not for profit. Anything done to start or terminate an enterprise is also included as conducting an enterprise for VAT purposes.

The activities or supplies of the following persons are specifically included in the definition of “enterprise”:

- Public authorities as notified by the Commissioner.
- Welfare organisations.
- Share block companies (subject to certain conditions).
- Implementing agency of a foreign donor funded project.
- Intermediaries and non-resident suppliers of electronic services.

The following are some examples of when you are not regarded as carrying on an “enterprise”:

- Making exempt supplies, for example, the supply of financial services, residential accommodation, public transport, etc. Refer to the VAT 404 Guide for Vendors for more detailed information
- An employee earning a salary or wage from an employer (excluding an independent contractor). Note that a non-executive director of a company is considered to be an independent contractor and not an employee.
- Hobbies or any private recreational pursuits not conducted in the form of a business.
- Private occasional transactions, for example, the sale of domestic/household goods, personal effects or a private motor vehicle.
- Supplying “commercial accommodation” in circumstances where the total value of those supplies made or reasonably expected to be made does not exceed R120 000 in any consecutive period of twelve months.
- It is compulsory for a person to register for VAT if the value of taxable supplies made or to be made, is in excess of R1million in any consecutive 12-month period.
- Voluntary registration is possible under certain circumstances.

Individual

☐

Company/Trust/
Partnership/ Other Entities

☐

Please refer to the Supporting Document list available on the SARS website (www.sars.gov.za)

Applicant Details – Individual

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

Applicant Details - Company / Trust / Partnership and Other Entities

Nature Of Entity	Individual <input type="checkbox"/>	Partnership / Body of persons <input type="checkbox"/>	Company / CC / Shareblock <input type="checkbox"/>	Public authority / Municipality <input type="checkbox"/>	Association not for gain <input type="checkbox"/>	Estate / Liquidation <input type="checkbox"/>	Club <input type="checkbox"/>	Welfare organisation <input type="checkbox"/>	Trust Fund <input type="checkbox"/>	Foreign electronic service entity <input type="checkbox"/>
Company / CC / Trust Reg No.	<input type="text"/>			Main Industry Classification Code <input type="text"/>	Registration Date (CCYYMMDD) <input type="text"/>	Financial Year End (MM) <input type="text"/>				
Registered Name	<input type="text"/>									
	<input type="text"/>									
Trading Name	<input type="text"/>									
	<input type="text"/>									

Applicant Info

Preferred Language	<input type="text"/>									
Not Married <input type="checkbox"/>	Married in Community of Property <input type="checkbox"/>	Married out of Community of Property <input type="checkbox"/>	Are you a foreign diplomatic or consular mission ? <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>	Are all of the partners in this partnership natural persons ? <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>	Are you a asylum seeker with a valid permit? <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>		
					Are you a Share Block? <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>	Are you a Body Corporate? <input type="checkbox"/>	Y <input type="checkbox"/> N <input type="checkbox"/>		

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Contact Details

Home Tel No.	<input type="text"/>	Fax No.	<input type="text"/>
Cell No.	<input type="text"/>	Bus Tel No.	<input type="text"/>
Mark here with an X if you declare that you do not have a Cell No.	<input type="checkbox"/>	Mark here with an X if you declare that you do not have an Email address	<input type="checkbox"/>
Email	<input type="text"/>		
Web Address	<input type="text"/>		

Physical Address Details

Unit No.	<input type="text"/>	Complex (if applicable)	<input type="text"/>
Street No.	<input type="text"/>	Street / Farm Name	<input type="text"/>
Suburb / District	<input type="text"/>		
City / Town	<input type="text"/>	Country Code	<input type="text"/>
Postal Code	<input type="text"/>	Registered Physical Address	<input type="checkbox"/>

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	<input type="checkbox"/>	Is your Postal Address a Street Address?	Y <input type="checkbox"/> N <input type="checkbox"/>	Mark here with an "X" if this is a Care Of address	<input type="checkbox"/>	
Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)	<input type="text"/>					
PO Box	<input type="checkbox"/>	Private Bag	<input type="checkbox"/>	Other PO Special Service (specify)	<input type="text"/>	
Post Office	<input type="text"/>				Country Code	<input type="text"/>
Postal Code	<input type="text"/>	Registered Postal Address			<input type="checkbox"/>	

Complete this part if postal address is a Street Address

Unit No.	<input type="text"/>	Complex (if applicable)	<input type="text"/>	
Street No.	<input type="text"/>	Street / Farm Name	<input type="text"/>	
Suburb / District	<input type="text"/>			
City / Town	<input type="text"/>	Country Code	<input type="text"/>	
Postal Code	<input type="text"/>	Registered Postal Address		<input type="checkbox"/>

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Particulars of Representative Taxpayer

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

Particulars of Members / Trustees / Beneficiaries / Partners / Directors etc.

Is this party a natural person ? Y ☐ N ☐

Particulars - Individual

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

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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)

My Addresses

Address Details (Used to add, edit and delete addresses at library level)

Complete this part if address is a Postal Box

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 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 ☐

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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

Bank Account Status Account No.
Branch No. Account Type: Cheque ☐ Savings ☐ Transmission ☐
Bank Name
Branch Name
Account Holder Name (Account name as registered at bank)

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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

Financial Particulars

Registration Options

Select one of the registration options below.

Taxable supplies exceeded R50 000.00 in the preceding 12 months

Y ☐ N ☐

Taxable supplies did not exceed R50 000.00 in the preceding 12 months but are reasonably expected to exceed R50,000 in the following 12 months, based on one or more of the following situations:

Y ☐ N ☐

The actual value of taxable supplies exceeded either an average of R4,200 per month for a minimum of 2 months and a maximum of 11 months immediately preceding the date of registration, or an actual value of R4200 in the month immediately preceding the date of registration

Y ☐ N ☐

The actual value of taxable supplies were nil or did not exceed either an average of R4,200 per month for a minimum of 2 months and a maximum of 11 months immediately preceding the date of registration, or an actual value of R4200 in the month immediately preceding the date of registration, but either of the following exist

Y ☐ N ☐

Written Contracts in terms of which a contractual obligation exists in writing, to make taxable supplies in excess of R50,000 in the following 12 months reckoned from the date of registration; or

Y ☐ N ☐

Finance Agreements wherein the total repayments in terms of that financial, credit or other agreement will in the following 12 months reckoned from the date of registration exceed R 50,000 or

Y ☐ N ☐

Expenditure incurred or to be incurred or capital goods acquired and payments made will in the following 12 months reckoned from the date of registration exceed R 50,000

Y ☐ N ☐

Goods or services are acquired directly in respect of the commencement of a continuous and regular activity and taxable supplies are expected to be made after a period of time

Y ☐ N ☐

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.

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 ☐

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 ☐

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VAT – Diesel Refund

Concession Type – On Land

Liability Date (CCYYMMDD)	<input type="text"/>	Estimated Diesel Purchases (litres p/a) for Current Financial Year	<input type="text"/>	Estimated Turnover for Current Financial Year	R	<input type="text"/>
Major Division	Forestry and Logging <input type="checkbox"/>	Mining and Quarrying <input type="checkbox"/>	Mining Sub - classification <input type="text"/>	Farming <input type="checkbox"/>	Farming Sub - classification	<input type="text"/>

Concession Type – Offshore & Electricity Generating Plant

Liability Date (CCYYMMDD)	<input type="text"/>	Estimated Diesel Purchases (litres p/a) for Current Financial Year	<input type="text"/>	Estimated Turnover for Current Financial Year	R	<input type="text"/>
Major Division	Coastal Shipping <input type="checkbox"/>	Offshore Mining <input type="checkbox"/>	Electricity Generating Plant <input type="checkbox"/>	NSRI <input type="checkbox"/>	Commercial Fishing	<input type="checkbox"/>

Concession Type – Rail & Harbour Services

Liability Date (CCYYMMDD)	<input type="text"/>	Estimated Diesel Purchases (litres p/a) for Current Financial Year	<input type="text"/>	Estimated Turnover for Current Financial Year	R	<input type="text"/>
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Tax Practitioner Details

Registration Status	<input type="text"/>	Registration No.	<input type="text"/>	Appointment Date(CCYYMMDD)	<input type="text"/>
Controlling Body	<input type="text"/>				
	<input type="text"/>				

Declaration

I, the undersigned (taxpayer/representative taxpayer) hereby indemnify the South African Revenue Service (SARS) against any loss which may occur due to any payment by SARS transferred to the above bank account nominated by me.

I declare that to the best of my knowledge the information in this form is true and correct and meets the requirements of any legislation as administered by SARS.

Signature

Date (CCYYMMDD)

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

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