



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.







Value-Added Tax Registration Application

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First Name																
Other Name																
nitials			Date of Birth (CCYYMMDD)				Date of A	Appointment (CCYYMMDD)			ID No.					
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Particula	rs - Company / Trust / Partnership and Other Entities	
Capacity:	Partner	
Nature of Entity Company / CC / Trust Reg No. Registered Name	Date of Appointme	ent (CCYYMMDD) Registration Date (CCYYMMDD) Country of Registration (e.g. South Africa = ZAF)
My Ad	dresses	
Addres	Details (Used to add, edit and delete addresses at library level)	
Complete	this part if address is a Postal Box	
Is your Posta	Address a Street Address? Y N Mark here with an "X" if this is a	Care Of address
Postal Agend	y or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)	
PO Box	Private Bag Other PO Special Service (specify)	Number 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 Accour	nts					
Bank Account H	older 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 / Part	tnership / Government / Fo	oreign Entity / Other Exempt	Institutions etc.	
Non-resident without a local bank account	Liquidation	Company Deregistration	Group Company Account	Dormant	Trust Administrator Account	
Bank Account D	etails					
Bank Account Status		Account No.				
Branch No.		Account Type: Cheque	Savings Tr	ransmission		
Bank Name						
Branch Name						
Account Holder Name (Account name as registered at bank)						

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VAT					
AT 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					
elect one of the registration options below.					
axable supplies exceeded R50 000.00 in the preceding 1	12 months				Y N
axable supplies did not exceed R50 000.00 in the preced	ding 12 months but are reasonably expected	to exceed R50,000 in the following 12 mo	nths, based on one or more of the following situations:		Y
The actual value of taxable supplies exceeded either a the date of registration	an average of R4,200 per month for a minimu	um of 2 months and a maximum of 11 mo	nths immediately preceding the date of registration, or an	n actual value of R4200 in the month immediately prece	eding Y N
The actual value of taxable supplies were nil or did no immediately preceding the date of registration, but eith	ot exceed either an average of R4,200 per mother of the following exist	onth for a minimum of 2 months and a ma	ximum of 11 months immediately preceding the date of	registration, or an actual value of R4200 in the month	Y
Written Contracts in terms of which a contractual	al obligation exists in writing, to make taxable	e supplies in excess of R50,000 in the foll	owing 12 months reckoned from the date of registration;	or	Y
Finance Agreements wherein the total repayment	nts in terms of that financial, credit or other a	greement 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 th	e date of registrationexceed R 50,000		Y
oods or services are acquired directly in respect of the	he commencement of a continuous and re	egular activity and taxable supplies are	expected to be made after a period of time		Y
Value of Taxable Supplies			Tax Periods		
urnish the actual / expected total value of taxable sup	oplies for a period of 12 months as follows	S:	Please select one of the following:		
tandard rated supplies	R		Monthly tax period	Tax periods of 6 months (Farming - 12 months do not exceed R1.5 milli	only if taxable supplies for on)
ero-rated supplies (including goods /services exported o other countries)	R		Tax periods of two months	Tax periods of 12 months ending or	n financial year end
otal value of taxable supplies	R				
ccounting basis:	Payment	Invoice			
Note: In the case of the purchase of a going concern, fur	nish the value of supplies made by the seller	·.			
VAT - Diesel Refund Concess	sion Options				
n Land Status:			Would you like to register	for diesel refunds – On land ?	Y N
ff Shore Status:			Would you like to register	for diesel refunds – Off shore ?	Y
ail 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) Estimated Diesel Purchases (litres p/a) for Current Financial Year Major Division Forestry and Logging Mining and Quarrying Mining Sub - classification	Estimated Turnover for Current Financial Year Farming Farming Sub - classification
Concession Type - Offshore & Electricity Generating Plant	
Liability Date (CCYYMMDD) Estimated Diesel Purchases (litres p/a) for Current Financial Year Major Division Coastal Shipping Offshore Mining Electricity Generating Plant	Estimated Turnover for Current Financial Year NSRI Commercial Fishing
Concession Type - Rail & Harbour Services	
Liability Date (CCYYMMDD) Estimated Diesel Purchases (litres p/a) for Current Financial Year	Estimated Turnover for Current Financial Year
Tax Practitioner Details	
Registration Status Controlling Body Registration No.	Appointment Date(CCYYMMDD)
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.	Date (CCYYMMDD) For enquiries go to www.sars.gov.za or call 0800 00 SARS (7277) Signature

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