

EXTERNAL GUIDE

GUIDE FOR COMPLETING THE VALUE-ADDED TAX (VAT201) DECLARATION

REVISION HISTORY TABLE

Date	Version	Description
18-05-2020	8	Guide updated with new eFiling refresh screens and the VAT Relief requirements during the Covid-19 period
07-12-2020	9	Updated guide with the VAT Returns Filing information and new Payment screens

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1 PURPOSE

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS strategic objectives, the SARS Intent, and the SARS values, code of conduct and applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.
- The purpose of this guide is to assist vendors/tax practitioners to complete the Value-Added Tax (VAT201) declaration accurately and honestly. Included in this guide are the steps to on how to request, complete and submit the VAT201 Declaration and make payments.

2 INTRODUCTION

- The South African Revenue Service (SARS) has been modernising and simplifying tax processes in line with international best practice. Improvements are being made continuously as we aim to better our service standards, increase efficiency and compliance.
- One of the aspects of compliance that SARS wishes to address is the VAT201 Declaration and payment of VAT.
- The following changes have been applied in previous years:
 - Changes to the VAT201 Declaration aimed not only at improving its systems, but also at addressing SARS's efficiency regarding risk assessment and tax compliance.
 - A new VAT201 Declaration in landscape format has been introduced. It contains the same fields as the previous VAT201 Declaration but with the following additional fields:
 - Demographic information,
 - The declarant's signature.
 - A Payment Reference Number (PRN) which will be pre-populated by SARS will replace the previous "reference number".
- The current environment used to administer the claims of Diesel refunds makes provision for four concessions types, namely On Land, Offshore and Rail, Peak Power Plants and Electricity Generators. The rates contained therein are used by vendors to convert the diesel litre usage to rands, and to calculate the refund due based on the relevant rate. The form auto calculates, the vendor only declares their litres.
- **Note:** The words "declaration" and "return" are used interchangeably in the document but both refer to the VAT201 Declaration.
- In the 2018 Budget Speech, the Minister of Finance announced a VAT rate increase from 14% to 15% effective 1 April 2018.
- A new functionality has been enabled on eFiling for a VAT vendor to view the VAT filing control table for a 12 month period. This is available to registered VAT vendors with an active eFiling profile.
 - **Note:** The "VAT Filing Control Table" and "VAT Control Table" references in this document are the same and will be used interchangeably.

3 COVID-19 VAT REFUND RELIEF

- VAT vendors affected by the COVID-19 outbreak and lockdown were allowed to claim VAT refunds more frequently. The purpose of such measure was to assist businesses with liquidity in a time where business activity is likely to see an unprecedented decline. The benefit of the measure were to facilitate some level of cash flow relief that could enable businesses to sustain themselves.
- As part of the VAT refund relief, vendors were temporarily allowed to file their returns monthly, while still remaining under Category A or B. This option were available to all Category A and B vendors who may choose to temporarily file their VAT returns monthly or continue to file bi-monthly returns.
- For the Covid-19 VAT Refund Relief:
 - **Category A** vendors were allowed to file monthly VAT returns, for the months of Apr 2020 to July 2020 and thereafter the normal two-monthly filing cycle will resume.
 - **Category B** vendors were allowed to file monthly VAT returns for the months of May 2020 to Aug 2020 and thereafter the normal two-monthly filing cycle will resume.

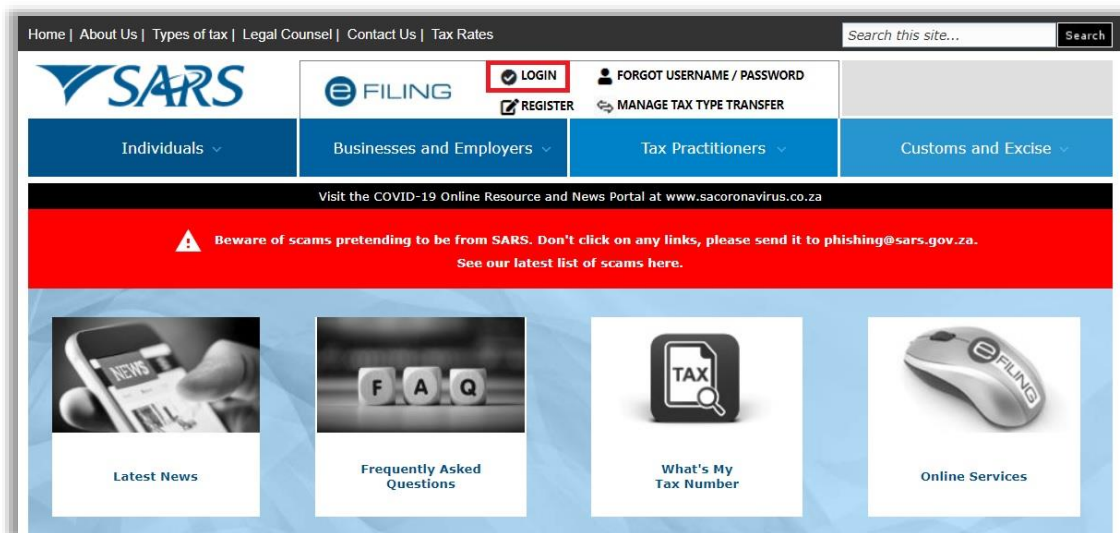
4 REQUESTING THE VAT201 DECLARATION (ORIGINAL OR REVISION WHERE PREVIOUSLY FILED)

- A vendor will be allowed to:
 - View the VAT filing control table;
 - Request a VAT201 Declaration for the current tax period and the tax period following the current period; and
 - Request a VAT201 Declaration for a past tax period.
- The following channels may be used by a vendor to request a VAT201 Declaration:
 - eFiling; or
 - Contact Centre; or
 - Request at a SARS branch.
 - All vendors should make an appointment on the SARS website before visiting the SARS branch.
- **eFiling**
 - If a vendor wants to use the eFiling channel, the vendor must be registered as an eFiler;
 - The relevant "REQUEST FORM" option must be used to request the VAT201 Declaration for the selected tax period.
 - The Payment Reference Number (PRN) will be pre-populated on the declaration.
- Vendors are encouraged to register for eFiling, as eFiling will enable time-saving, hassle-free submission of VAT201 declarations and payments. Vendors who submit their VAT201 declarations manually have to do so by the 25th of the month, while vendors who use eFiling have until the last business day of the month to submit VAT201 declarations and payments. eFiling therefore affords the vendor additional days for submissions and payments. This represents a significant financial advantage. You can register for eFiling at www.sarsefiling.co.za.
- **SARS branch:**
 - When a vendor request the VAT201 Declaration in person at a SARS branch, the agent will request the requestor to provide the following details:
 - The business' trading name;
 - Name and surname of the requester;

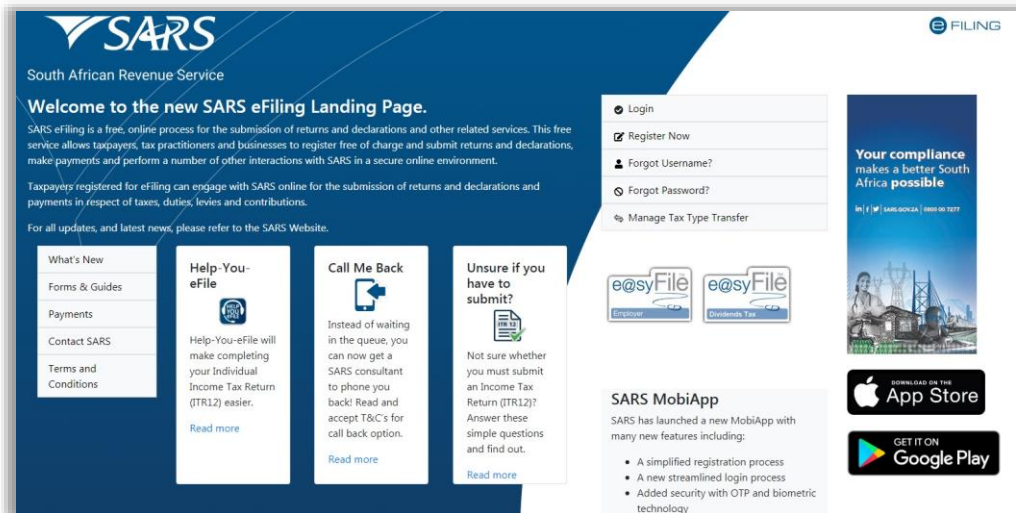
- The VAT registration number;
 - The tax period for which the declaration will be made;
 - Business postal address;
 - Custom code (if applicable).
- Vendors are able to both request and submit their VAT201 Declarations at a SARS branch. When a vendor chooses to follow this option, the vendor must be in possession of and furnish all the amounts to be entered on the relevant fields in the VAT201 Declaration.
 - SARS branches will not be able to assist by analysing the vendor's financial data and calculating the amounts to be entered in the relevant fields of the VAT201 Declaration. The vendor/representative will have to be present to sign the completed VAT201 Declaration to authorise the submission at the SARS branch.
 - **Note:** Copies of the VAT201 Declarations printed from eFiling and used for manual filing will not be accepted and will not be processed by SARS. Photocopies will also not be accepted.

5 REGISTERING ON eFILING FOR VAT PURPOSES

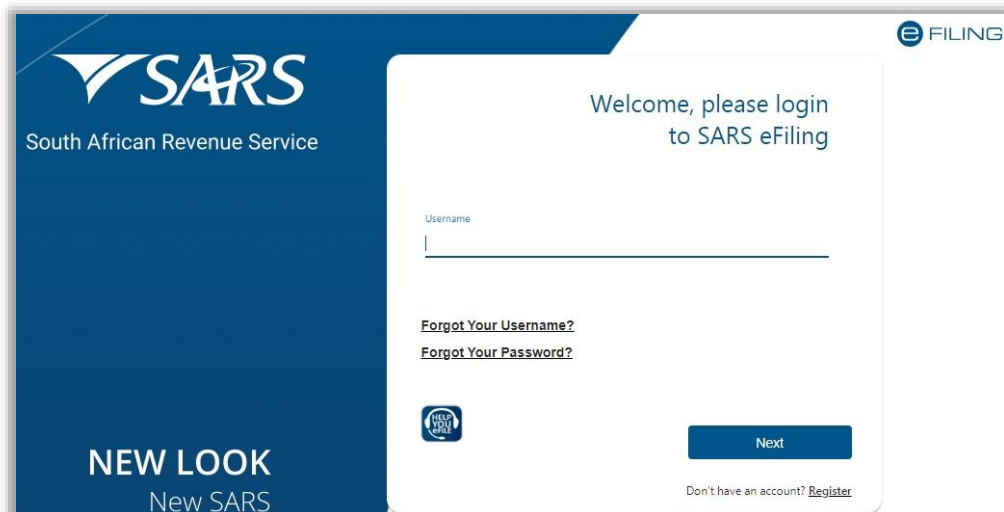
- A vendor has to be registered as an eFiler to be able to submit VAT201 declarations and make VAT payments via eFiling.
- This will apply to:
 - Individuals;
 - Tax practitioners;
 - Organisations (e.g. Companies, Close Corporations, Trusts and Exempt Institutions).
- Navigate to www.sars.gov.za and click 'Login'.



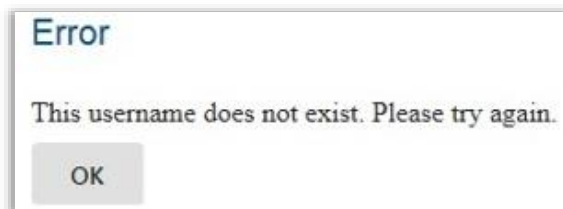
- If you are already registered on eFiling and wish to activate VAT on eFiling in order to submit VAT201 Declarations and make payments follow the steps below:



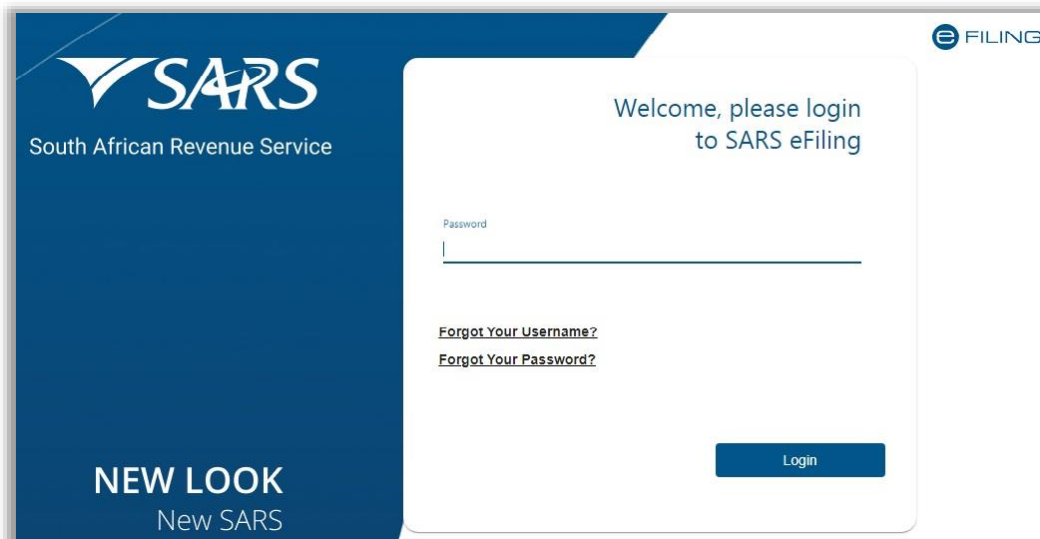
- Click on **LOGIN**
- Enter your username and click the **“Next”** button to continue.



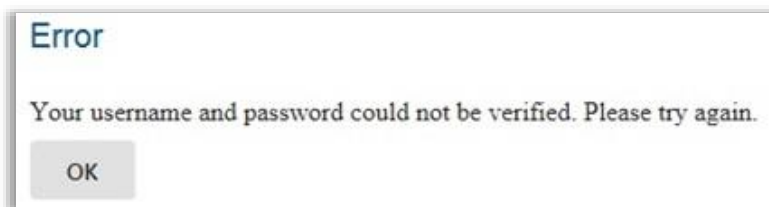
- If you have forgotten your Username and/or Password, click on the **‘Forgot Your Username?’** or **‘Forgot Your Password’** hyperlinks.
- If the username entered is incorrect, the following error message will be displayed.



- Enter your password and click the **“Login”** button to proceed.



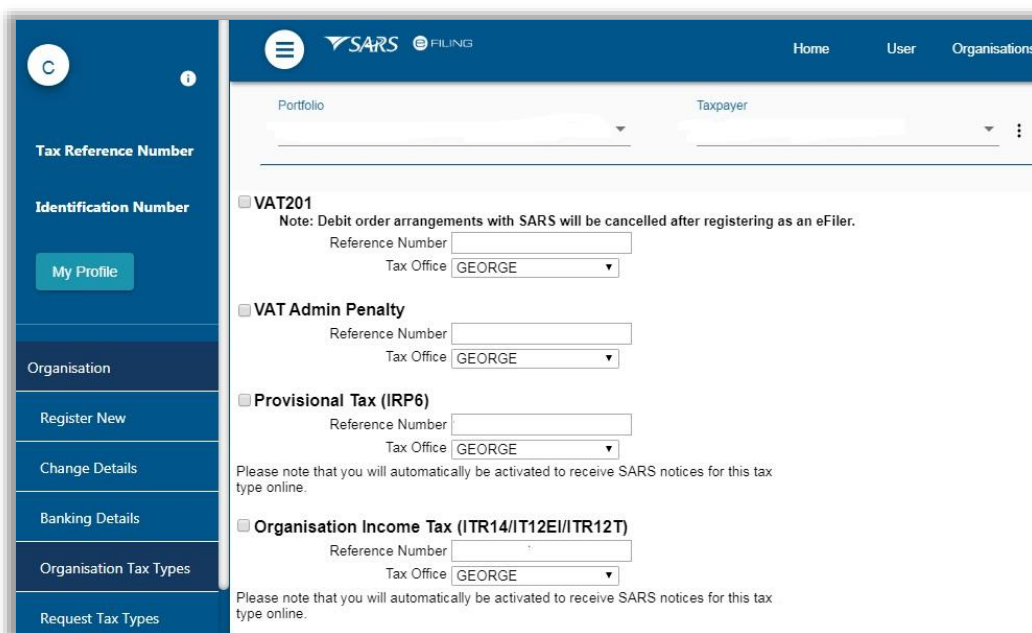
- **Note:** If the login and password details are incorrect, an error message will be displayed on the screen for the user.




- For further assistance with eFiling registration or profile management, refer to the “**How to register for eFiling and manage your user profile**” available on the SARS website www.sars.gov.za.

6 ACTIVATION OF VAT TAX TYPE

- Once logged into eFiling, select “**Organisation Tax Types**” from the side menu options under ORGANISATIONS.



- Tick the “VAT201” and “VAT Admin Penalty” box, fill in your **VAT Reference Number** in the space provided and select the applicable **Tax Office** from the drop down box and click “**Register**”.
- The following messages will appear on the screen: “**Tax Types successfully updated**” and “**Awaiting User Activation**” during the activation process.

 For help on how to deactivate and reactivate tax types, please click [here](#).

Tax Types successfully updated.

Select the electronic returns that you wish to register for:

EMP201 - PAYE
 Reference Number
 Tax Office

EMP501 - Submission
 Reference Number
 Tax Office

PAYE Admin Penalty
 Note that the PAYE admin penalty tax type cannot be deactivated without deactivating the PAYE EMP201 / EMP501 tax types.
 Reference Number
 Tax Office

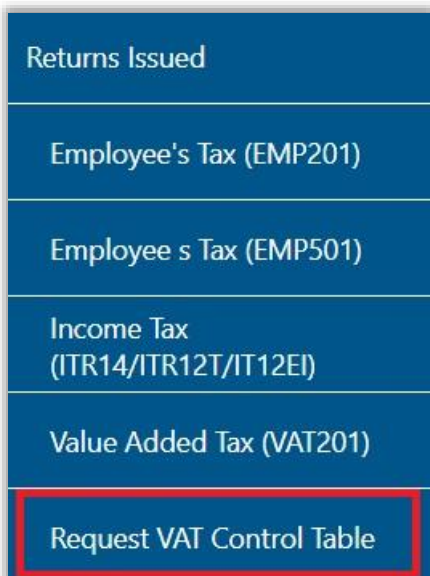
VAT201
 Note: Debit order arrangements with SARS will be cancelled after registering as an eFiler.
 Reference Number
 Tax Office **Status:** Successfully Activated

VAT Admin Penalty
 Reference Number
 Tax Office **Status:** Successfully Activated

- The information provided will be validated and SARS will activate the user account and the status will be updated to “**Return Successfully Activated**”.

7 VIEW VAT FILING CONTROL TABLE

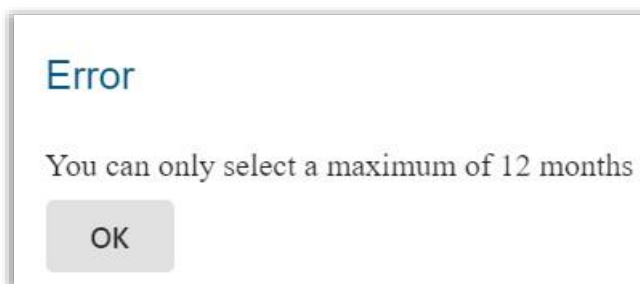
- In order to view the VAT filing control table:
 - Select “**Returns**”, then “**Returns Issued**” and “**Request VAT Control Table**”.



- The VAT control table landing page will be displayed.



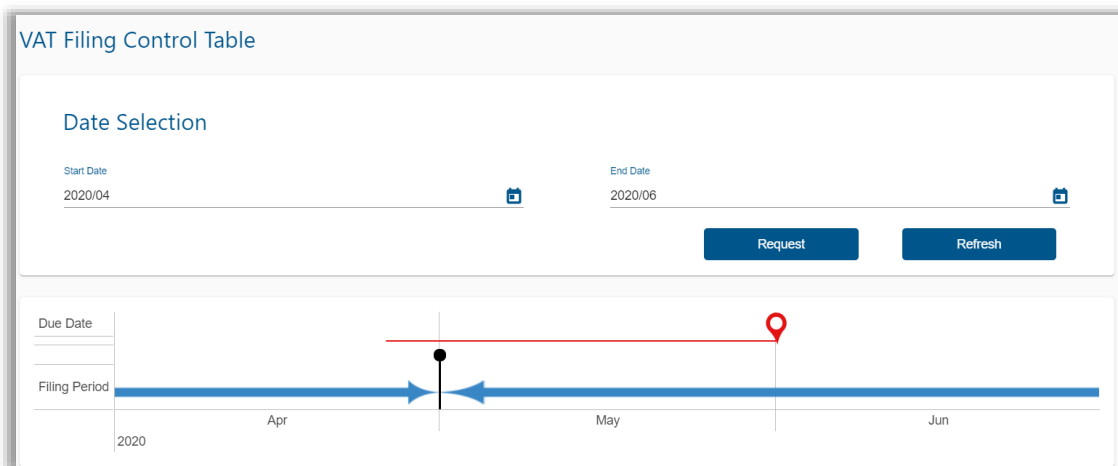
- Enter a **“Start”** and **“End”** date range, a maximum of 12 months is allowed, and click **“Request”**.
 - Error message will be displayed if the date range is incorrect. Click **“OK”** on the message to clear it.



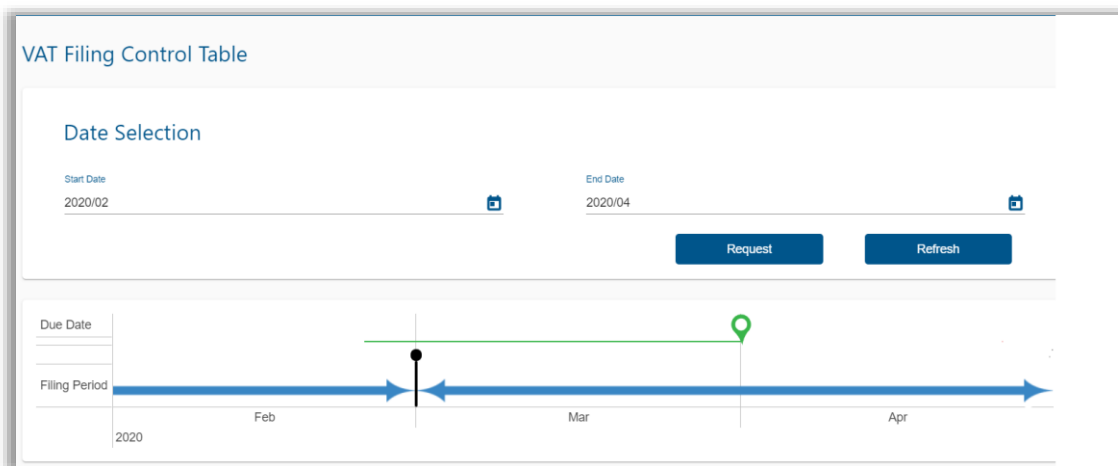
- The data for the selected date range will be displayed:
 - If a **“No Results”** error message displays and the selected date range falls within the liability date, click the **“Refresh”** button to obtain the most recent information from SARS.
 - Select the **“Refresh”** button if the vendor made a change to the category on registration or requested deregistration.
- The period breaker indicated by the black line between the months is placed after each tax period where a return is required.



- **Example:** If the February return is required, period breaker will be placed after February tax period. The due date ribbon will be placed in March (Return due date for February is in March).
- The below ribbons indicate the returns due date and their statuses:
 - The **RED** indicator: “**Return is outstanding and overdue**”. For example, the return for the tax period ending April is outstanding and overdue.



- The **Green** indicator: “**Return was received**”. For example, the return for tax period ending February was received by the due date in March.



- The **Orange** ribbon indicator: “**Return is required**”. For example, the return for tax period ending November is required by the due date in December.

VAT Filing Control Table

Date Selection

Start Date: 2020/11 End Date: 2021/01

Request Refresh

Due Date

Filing Period

2020 Nov Dec 2021 Jan

- The **Blue** ribbon indicator: “Return not required”.

VAT Filing Control Table

Date Selection

Start Date: 2020/01 End Date: 2020/11

Request Refresh

Due Date

Filing Period

2020 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov

8 REQUESTING A VAT201 DECLARATION ON eFILING

- **Note:** A vendor will be able to request the VAT201 Declaration immediately after the VAT tax type has successfully been activated.
- A vendor will be allowed to:
 - Request a VAT201 Declaration for the current tax period and the tax period following current tax period, and
 - Request and submit a VAT201 Declaration for a past tax period.
- Select “Returns”, then “Returns Issued” and “Value Added Tax (VAT201)” to request the VAT201 return.

Returns Issued
Employee's Tax (EMP201)
Employee s Tax (EMP501)
Income Tax (ITR14/ITR12T/IT12E)
Provisional Tax (IRP6)
Secondary Tax (IT56)
Value Added Tax (VAT201)

- The following steps must be completed in order to request the VAT201 Declaration.
- Select the required period and the **“Request Return”** button.

Return Search 2020-04 | Request Return

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
No Records available for your selection.							

- If you are not required to submit for a declaration specified tax period, the following error message will be displayed. Ensure that the correct tax periods are selected for the VAT201 Declaration to be generated for completion.

RETURN ISSUED

Note that if you are not required to submit your VAT201 for the tax period selected by you, the VAT201 will be rejected by SARS. To learn more about your registration category please visit the SARS Website, a SARS Branch or phone the SARS Contact Centre for assistance.

- Once you have selected the required return and it is generated, the VAT201 Work Page will be displayed.

VAT201 WORK PAGE ? Get ADOBE FLASH PLAYER Get ADOBE READER

Taxpayer Name	eFiling Status
Tax Period	Issued
Tax Reference	
2020/10	
Return Type	
4	
VAT201	

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Issued	2020/10/19		1	

Refresh Historic Data | Manually Submitted | Request Statement of Account | Refund Status | Back To Search

- By clicking on the **VAT201** link you be will presented with an editable declaration for the selected tax period.
- The VAT201 will be displayed in HTML format. Ensure that you have a compatible browser to view the VAT201 return.
- If you have already submitted the return at a SARS branch, select the **“Manually Submitted”** option to update the eFiling return status.
- **Note:** If a timeout occurs while in the process of requesting a VAT201 Declaration, eFiling will display the following message: “Your return could not be issued at this time, please try again later”.

- The Vendor Declaration (VAT201) will be displayed for completion.
 - Container headings displayed in red contain mandatory information to be completed.

- Mandatory fields in the containers are indicated as below:

- Once you have completed a field, it will be displayed in green as per the example below:

- On the toolbar, the following tabs will be available for selection.

- If you select the **'Back'** button, the return will be saved and the VAT201 Work Page will be displayed.
 - The **'Save'** button will allow you to save the return and you can submit at a later stage.
 - The **'Submit VAT201'** button will allow you to submit the VAT201 Declaration to SARS.
 - The **'Print'** button will allow you to print the return.
 - On the far right hand side of the screen the zoom buttons are indicated to reduce or increase the display size of the declaration.
- Proceed to the Completion of the VAT201 declaration section.

9 COMPLETING THE VAT201 DECLARATION

- Complete all the relevant information that is required for the processing of the VAT201 Declaration.

- The following fields will be pre-populated with the information at the disposal of SARS:
- **For the original submission of the VAT201 Declaration for any tax period**
 - Trading or Other Name;
 - VAT Registration Number;
 - Tax period for which the declaration is to be made;
 - Payment Reference Number (PRN);
 - Diesel Rates to be applied for the applicable year in which the indicated tax period falls and according to the type of diesel activity for which the vendor is registered.
- Vendors whose tax periods span between the old VAT rate of 14% and the new VAT rate of 15% (effective from 1 April 2018) will be required to declare these transactions on a single VAT201 return.
- The most impacted will be the Category B vendors whose tax periods are periods of two months ending on the last day of April 2018.
- Also impacted are the Category D vendors whose tax periods are periods of six months ending on the last day of August 2018. Category E vendors whose tax periods are periods of twelve months ending on the last day of the year of assessment will also be impacted.
- Vendors who have tax periods that span between the 14% and 15% VAT rate (Category B, D and E vendors) as well as future tax periods where the rate of 14% is applicable will be required to disclose their transactions on the VAT201 as follows:
- **Output Tax**
 - For all standard rated supplies where VAT at **15%** has been levied, vendors will use the fields that are normally used to declare the output tax.
 - For all standard rated supplies where VAT at **14%** has been levied, vendors must declare the output tax in Field 12 – “Other and Imported Services” on the VAT201.
- **Input tax**
 - For all acquisitions of goods and services charged with VAT at a rate of 15%, vendors must use Fields 14 and 15 on the VAT 201 (as applicable) to deduct the input tax.
 - For all acquisitions of goods and services where VAT rate of 14% is applicable, vendors are requested to use Field 18 –“Other” of the VAT201, to deduct the input tax; and
 - For all imports, irrespective of whether the VAT was charged at 14% or 15%, vendors are requested to use Field 14A and 15A of the VAT201 to deduct the input tax.
- **For revising the original/previous submission of a VAT201 Declaration for any tax period, the following fields will be pre-populated:**
 - Trading or Other Name;
 - VAT Registration Number;
 - Tax period for which the declaration is to be made;
 - The same Payment Reference Number (PRN) as in the original VAT201 Declaration;
 - Diesel Rates to be applied for the applicable year in which the indicated tax period falls and according to the type of diesel activity for which the vendor is registered.
 - Financial data from the original/previous VAT201 Declaration submitted. (For tax periods prior to the implementation of the new VAT201 Declaration, the financial data will not be pre-populated)
 - Contact details of the person who completed the original/previous submission of the VAT201 Declaration for the tax period concerned.

- The vendor will not be able to edit any of the fields listed above, except for the contact details of the person who completed the original/previous submission of the VAT201 Declaration.
- For a VAT201 Declaration that has already submitted but requires a revision and which is posted to vendors, all the pre-populated fields will be printed in black ink, with the exception of the financial data and the contact details from the original/previous VAT201 Declaration which will be printed in pink ink. This will allow the vendor to write over the pink ink in black or blue ink. Any pre-populated amount that is not overwritten in black or blue ink will be processed unchanged in the relevant field. If the revision is for a tax period prior to the last two years, the diesel portion of the VAT201 Declaration will be printed in black ink.

9.1 DIESEL

Note: The selection of Diesel rebate type can be made if the vendor is registered for a Diesel refund.

- **On Land**
 - The farming, forestry and mining industries will qualify for this refund.
- **Offshore**
 - Commercial fishing, coastal shipping, offshore mining and the National Sea Rescue Institute will qualify for this refund.
- **Rail and Harbour Services**
 - Rail freight hauliers and specific harbour service operators will qualify for this refund.
- **Peak Power Plant**
 - If a vendor is not registered for the “Peak Power Plant” concession, the vendor will not be able to select this option.
 - Peak power plant will qualify for this refund.

Note: These options “boxes” are not selectable, they are pre populated based on your activity code.

9.2 VENDOR DETAILS

Note: The vendor’s details must be completed if all the fields have not been pre-populated.

- **Trading or Other Name**
 - The trading name is the name under which your business trades. It is also the name known by your suppliers or your customers and it may be different from your business’ legal name. This field is pre-populated. If the trading name or other name has changed, you are required to inform SARS in writing.

- **VAT Registration Number**
 - The VAT registration number is the 10 digit number allocated by SARS to a registered vendor. This field is pre-populated.
- **Customs Code**
 - The Customs Code is a number allocated to exporters/ importers. The vendor must complete the Customs Code field if Fields 2A, 14A or 15A (or any combination thereof) are completed.
- **Tax Period (CCYYMM)**
 - This is the period for which the VAT201 Declaration must be submitted and it depends on the declaration and payment category under which the vendor is registered. This field will be pre-populated.

9.3 CONTACT DETAILS

The screenshot shows a 'Contact Details' form with the following fields and their values:

Field Label	Value	Status
First Name *	NAME	✓
Surname *	SURNAME	✓
Capacity *	CAPACITY	✓
Bus Tel No. *	0000000000	✓
Fax No.		
Cell No. *		
Contact Email		

- The vendor must complete the demographic information of the person responsible for completing the VAT201 Declaration.
- The following fields are mandatory and must be completed:
- **First Name**
 - The name of the person responsible for completing the VAT201 Declaration
- **Surname**
 - The surname of the person responsible for completing the VAT201 Declaration
- **Capacity**
 - The capacity of the person responsible for completing the VAT201 Declaration.
- Either the business telephone or cell phone number must be provided. 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.
- **Business Telephone Number**
 - The business telephone number of the person responsible for completing the VAT201 Declaration
- **Fax Number**
 - This is an optional field and may be completed. The fax number of the person responsible for completing the VAT201 Declaration
- **Cell phone Number**
 - The cellular telephone number of the person responsible for completing the VAT201 Declaration
- **Contact Email**

- This is an optional field and may be completed. Provide the email address of the person responsible for completing the VAT201 Declaration. This field must be completed in BLOCK LETTERS and insert one character per block.

9.4 VOLUNTARY DISCLOSURE PROGRAMME (VDP)

- What is the purpose of VDP?
 - The VDP seeks to:
 - Give applicants an opportunity to come clean by disclosing their tax defaults and/or exchange control contraventions and obtain relief if successful.
 - Establish a process within which the application criteria is transparent and relief parameters clearly prescribed
 - Enhance the culture of compliance in both the tax and exchange control environments.
- Once the VDP application has been evaluated by the VDP Unit, a written agreement will be concluded between you and SARS in order to effect the necessary assessments.
- Should you require more information, a Comprehensive Guide concerning VDP is available on the SARS website www.sars.gov.za.
- Where an approved VDP agreement exists between the vendor and SARS, the following information must be completed.

- **Is this declaration made in respect of a VDP agreement with SARS?**
 - Make sure that an “X” is inserted in the “Y” box.
- **VDP application number**
 - The VDP application number as found on the VDP agreement must be completed.
 - This is a mandatory field if the “Y” block is selected.

Note: When completing the remainder of the return, do not forget to include all amounts applicable for the tax year for which VDP was granted, including the previously omitted information.

9.5 TAX PRACTITIONER DETAILS (if applicable)

Note: This section should only be completed if a tax practitioner is completing the VAT201 Declaration.

- **Tax Practitioner Registration No.**
 - Complete the tax practitioner registration number.
- **Tax Practitioner's Tel No**
 - Complete the contact number for the tax practitioner.

9.6 DECLARATION

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

Declaration

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

Date (CCYY/MM/DD)

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 7277

9.7 CALCULATION OF OUTPUT TAX AND IMPORTED SERVICES

Description	Field	Amount	Calculation	Field	Amount
Standard rate (excluding capital goods and/or services and accommodation)	1	R 0 ✓	$\times \frac{15}{100 + 15}$	4	R 0.00
Standard rate (only capital goods and/or services)	1A	R 0 ✓	$\times \frac{15}{100 + 15}$	4A	R 0.00
Zero rate (excluding goods exported)	2	R 0 ✓			
Zero rate (only exported goods)	2A	R 0 ✓			
Exempt and non-supplies	3	R 0 ✓			
Supply of accommodation					
Exceeding 28 days	5	R 0 ✓	$\times 6.0\%$	6	R 0.00
Value Not Exceeding 28 days	7	R 0 ✓			
Total (5+7)	8	R 0.00	$\times \frac{15}{100}$	9	R 0.00
Adjustments:					
Change in use and export of second-hand goods	10	R 0 ✓	$\times \frac{15}{100 + 15}$	11	R 0.00
Other and Imported services	12	R 0.00 ✓			
Total A: Total Output Tax (4 + 4A + 9 + 11 + 12)	13	R 0.00			

- The green fields are editable and the greyed out fields are fields that will be auto-calculated as indicated in the below example of Field 1.

Standard rate (excluding capital goods and/or services and accommodation)	1	R 10000 ✓	$\times \frac{15}{100 + 15}$	4	R 1304.35 ✓
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- Field 1 - Standard rate (excluding capital goods and/or services and accommodation)**
- The new tax fraction applicable from 1 April 2018 is set out below:**

- The new tax fraction to calculate the amount of VAT is as follows:

$$\frac{\text{Rate of tax}}{100 + \text{rate of tax}} = \frac{15}{115}$$
- For example, if the VAT-inclusive price (final consideration) is R1 150, the VAT amount is calculated as follows:

$$R1\ 150 \times \frac{15}{115} = \underline{R150\ \text{VAT}}$$

- **Effect of VAT rate increase on VAT vendors.**

- Vendors need to make all necessary changes and adjustments to their business systems, including tax invoices to ensure that VAT at the rate of 15% is levied on all goods and services supplied, where those supplies qualify to be charged with VAT at the new rate of 15%.
- Vendors should determine when supplies of goods and services are deemed to have taken place and also consider the special rules that apply when there is a change in the VAT rate to ensure that the correct rate of VAT is applied in respect of the supply, the acquisition and importation of goods and services.
 - Examples of standard rated supplies (sales) are:
 - Aircraft fuel;
 - Building materials and services;
 - Books and newspapers;
 - Cigarettes, cold drinks and liquor;
 - Clothing;
 - Electricity, water and refuse removal;
 - Entrance fees to sporting events;
 - Furniture;
 - Hotel accommodation;
 - Lawyer's services;
 - Local air travel;
 - Meat and any food served as a meal;
 - Medicines;
 - Medical services (other than by State hospitals);
 - Motor repairs;
 - Motor vehicles and spares;
 - Paraffin (excluding illuminating kerosene);
 - Postage stamps;
 - Restaurant services;
 - Telephone services;
 - Transport of goods(local);
 - Washing powder;
 - White bread.

- **Effect of VAT rate increase on VAT vendors**

- Vendors need to make all necessary changes and adjustments to their business systems, including tax invoices to ensure that VAT at the rate of 15% is levied on all goods and services supplied, where those supplies qualify to be charged with VAT at the new rate of 15%.
- Vendors should determine when supplies of goods and services are deemed to have taken place and also consider the special rules that apply when there is a change in the VAT rate to ensure that the correct rate of VAT is applied in respect of the supply, the acquisition and importation of goods and services.

- **Field 1A - Standard rate (only capital goods and/or services)**

Standard rate (only capital goods and/or services)	1A	R	Amount *	0	✓
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- The VAT inclusive amount of goods and/or services supplied by you at the standard rate, only capital goods and/or services must be completed in Field 1A. This field must reflect the consideration received (VAT included) in respect of:
 - Sale of capital goods and/or services (e.g. Sale of land and buildings, plant and machinery, intellectual property).
 - VAT on assets upon termination of registration.

• **Field 2 - Zero rate (excluding goods exported)**

Zero rate (excluding goods exported)	2	R	Amount *	0	✓
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- The amount of goods and/or services supplied by you at zero rate, excluding exported goods, must be completed in Field 2. Zero rated supplies are taxable supplies, taxed at a rate of 0%. Examples of zero-rated supplies are:
 - Brown bread;
 - Eggs of domesticated chickens;
 - Edible legumes and pulses of leguminous plants;
 - Fresh/frozen fruit and vegetables;
 - Dried beans;
 - Illuminating kerosene;
 - Lentils;
 - Maize meal;
 - Milk, cultured milk, milk powder and dairy powder blend;
 - Pilchards/ sardines in tins or cans;
 - Vegetable oil excluding olive oil;
 - Fuel levy goods (e.g. petrol and diesel);
 - The sale of a business or part of a business as a going concern;
 - Services supplied in respect of goods temporarily admitted into the RSA from an export country for the purposes of being repaired or serviced.
 - International travel.

• **Field 2A - Zero rate (only exported goods)**

Zero rate (only exported goods)	2A	R	Amount *	0	✓
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- The amount of goods supplied by you at the zero rate which has been exported from the RSA must be completed in Field 2A. The Customs Code field is mandatory, if Field 2A is completed.

• **Field 3 - Exempt and non-supplies**

Exempt and non-supplies	3	R	Amount *	0	✓
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- The amount of exempt supplies or non-supplies supplied by you must be completed in Field 3. No output tax is levied in respect of exempt supplies and no input tax relating to the expenditure on these supplies may be deducted. The following are examples of exempt supplies:
 - Financial services;
 - Donated goods or services by an association not for gain;
 - Residential accommodation;
 - The letting of leasehold land;

- The sale or letting of land situated outside the Republic;
 - Transport of fare-paying passengers by road or railway;
 - The supply of educational services;
 - Membership contributions to employee organisations, such as trade unions;
 - The supply of childcare services.
- **Field 4** must be equal to Field 1 x (r/ (100 + r)), where r is the current VAT rate of 15%. **This amount is automatically calculated on the VAT201 declaration, but will be editable if the vendor disagrees with the automatic calculations. If the edited amount differs considerably from the auto calculated amount, an error message will prompt the vendor to ensure that the correct value is entered.**

Standard rate (excluding capital goods and/or services and accommodation)	1	Amount *	R	10000 ✓	$\times \frac{15}{100 + 15}$	4	Amount	R	1304.35 ✓
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- **Field 4A** must be equal to Field 1A x (r/ (100 + r)). **This amount is automatically calculated on the VAT201 declaration, but will be editable if the vendor disagrees with the automatic calculations. If the edited amount differs considerably from the auto calculated amount, an error message will prompt the vendor to ensure that the correct value is entered.**

Standard rate (only capital goods and/or services)	1A	Amount *	R	0 ✓	$\times \frac{15}{100 + 15}$	4A	Amount	R	0.00 ✓
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- **Field 5 - Supply of accommodation**

Supply of accommodation				
Exceeding 28 days	5	Amount *	R	0 ✓

- The VAT exclusive amount of commercial accommodation supplied exceeding 28 days must be completed in Field 5. The total value (VAT excluded) in respect of:
 - Commercial accommodation provided for a full period of more than 28 days must be reported in Field 5;
 - The amount charged must be an all-inclusive charge that includes the charge for domestic goods and services. If the amount is not an all-inclusive charge, the amount (inclusive of tax) must be reflected in Field 1 above.
- **Field 6** must be equal to Field 5 x 60%. **This amount is automatically calculated on the VAT201 declaration.**

Supply of accommodation												
Exceeding 28 days	5	Amount *	R	50 ✓	\times	Percentage	60 %	\times	6	Amount	R	30 ✓

- **Field 7**

Value Not Exceeding 28 days	7	Amount *	R	0 ✓
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- The VAT exclusive amount of accommodation supplied not exceeding 28 days must be completed in Field 7. The total value (VAT excluded) in respect of accommodation supplied for a period equal to or less than 28 days (full period) must be reported in Field 7
- **Field 8** must be equal to the sum of Fields 6 and 7. **This amount is automatically calculated on the VAT201 declaration.**

A screenshot of a software interface showing a field labeled 'Total:(6+7)' with a blue background. To its right is a numeric input field for 'Amount' containing the value '30' and a currency symbol 'R'. A small blue box with the number '8' is positioned between the label and the input field.

- **Field 9** must be equal to Field 8 x (r/100). **This amount is automatically calculated on the VAT201 declaration.**

A screenshot showing the calculation for Field 9. It features a sequence of fields: a blue box with 'Total:(6+7)', a field with '8' and 'R 30', a multiplication sign, a field with '15/100', a field with '9' and 'R 4.50'. A small blue box with the number '9' is positioned between the label and the final input field.

- Field 9 is calculated by applying the tax rate (i.e. 15%) instead of the tax fraction (15/115) to Field 8.

9.7.1 Adjustments

- **Field 10 – Change in use and export of second-hand goods**

A screenshot of a software interface showing a field labeled 'Adjustments:' in a blue header. Below it, a field labeled 'Change in use and export of second-hand goods' is shown with a blue box containing the number '10' and an input field for 'Amount*' containing '0' and a green checkmark.

- The amount of change in use and the export of second-hand goods must be completed in Field 10. Consideration (VAT included) in respect of goods and/or services purchased for taxable supplies, but applied for private use and exempt supply use.
 - The purchase price of second-hand goods for which a national input tax was deducted where those goods were subsequently exported must be completed in Field 10.
- **Field 11** must be equal to Field 10 x (r/ (100 + r)). **This amount is automatically calculated on the VAT201 declaration, but will be editable if the vendor disagrees with the automatic calculations. If the edited amount differs considerably from the auto calculated amount, an error message will prompt the vendor to ensure that the correct value is entered.**

A screenshot showing the calculation for Field 11. It features a sequence of fields: a blue box with 'Change in use and export of second-hand goods', a field with '10' and 'R 0', a multiplication sign, a field with '15/(100+15)', a field with '11' and 'R 0.00'. A small blue box with the number '11' is positioned between the label and the final input field.

- **Field 12 – Other and imported services**

A screenshot of a software interface showing a field labeled 'Other and imported services' with a blue box containing the number '12' and an input field for 'Amount*' containing '0.00' and a green checkmark.

- Only VAT payable in respect of the following may be entered:
 - Debit notes issued;
 - Credit notes received;
 - Recovery of irrecoverable debts;
 - Barter transactions;
 - Services imported by you for purposes of making non taxable supplies;
 - Adjustments in respect of acquisition of a going concern;
 - VAT adjustments in respect of change in accounting basis.
- **Field 13 - Total Output Tax**

Total A: Total Output Tax (4 + 4A + 9 + 11 + 12)	13	R	Amount	1308.85	🔒
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- Total Output Tax must be equal to the sum of Fields (4+4A+9+11+12). This amount is automatically calculated on the VAT201 Declaration.

9.8 CALCULATION OF INPUT TAX

B. Calculation of Input Tax					
Capital goods and/or services supplied to you	14	R	Amount*	0.00	✓
Capital goods imported by you	14A	R	Amount*	0.00	✓
Other goods and/or services supplied to you (not capital goods)	15	R	Amount*	0.00	✓
Other goods imported by you (not capital goods)	15A	R	Amount*	0.00	✓
Adjustments:					
Change in use	16	R	Amount*	0.00	✓
Bad debts	17	R	Amount*	0.00	✓
Other	18	R	Amount*	0.00	✓
TOTAL B: TOTAL INPUT TAX (14 + 14A + 15 + 15A + 16 + 17 + 18)	19	R	Amount	0.00	🔒
Total VAT Payable/Refundable (Total A – Total B)	20	R	Amount	1308.85	🔒

- **Field 14 - Capital goods and/or services supplied to you**

Capital goods and/or services supplied to you	14	R	Amount*	1000.00	✓
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- The permissible VAT amount of capital goods and/or services supplied to you must be completed in Field 14. The prescribed document, for example a valid tax invoice must be held by you before you complete any amount in this field. Examples of such acquisitions are:
 - Office equipment;
 - Furniture;
 - Trucks;
 - Land and buildings.

- **Field 14A - Capital goods imported by you**

Capital goods imported by you	14A	R	Amount*	0.00	✓
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- The permissible VAT amount of capital goods imported by you must be completed in Field 14A. The Customs Code field is mandatory. This field applies to capital goods imported in respect of which a bill of entry valid release document and receipt for the payment of the VAT issued by Customs, is held.

- **Field 15 - Other goods and/or services supplied to you (not capital goods)**

Other goods and/or services supplied to you (not capital goods)	15	R	Amount*	0.00	✓
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- The permissible VAT amount of other goods and/or services supplied to you (not capital goods) must be completed in Field 15. The prescribed document, for example a valid tax invoice, must be held by you before you complete any amount in this field. Examples of such acquisitions are:
 - Accounting fees;
 - Advertisements;
 - Commission paid;
 - Cleaning materials;
 - Short term insurance premiums;
 - Membership fees;
 - Rent;
 - Repairs
 - Second-hand goods (notional input tax);
 - Stationery;
 - Stock purchases;
 - Telephone;
 - Water and lights.

- Field 15A - Other goods imported by you (not capital goods)**

Other goods imported by you (not capital goods)	15A	R	Amount*	0.00 ✓
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- The permissible VAT amount of other goods imported by you (not capital goods) must be completed in Field 15A. The Customs Code field is mandatory. This applies to non-capital goods imported in respect of which a bill of entry, valid release document and receipt for the payment of the VAT issued by Customs, is held. An example of such acquisition is the importation of trading stock.

9.8.1 Adjustments

- Field 16 – Change in use**

Change in use	16	R	Amount*	0.00 ✓
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- The VAT amount in respect of the change in use must be completed in Field 16. Only the VAT amount in respect of:
 - Goods and services previously applied for non-taxable purposes and now wholly or partially applied for taxable purposes.
 - An increase in the extent of application of use of goods and / or services for taxable purposes.

- Field 17 – Bad debts**

Bad debts	17	R	Amount*	2000.00 ✓
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- The VAT amount in respect of bad debts must be completed in Field 17. Fill in only the VAT amount in respect of irrecoverable debts on which VAT was levied during the sale. Only applies if registered under the invoice basis of VAT accounting.

- Field 18 – Other**

Other	18	R	Amount*	0.00 ✓
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- Only the VAT amount in respect of:
 - Credit notes issued
 - Debit notes received
 - VAT adjustments in respect of change in accounting basis

- **Field 19 - Total Input Tax** must be equal to the sum of Fields (14+14A+15+15A+16+17+18). **This amount is automatically calculated on the VAT201 Declaration.**

TOTAL B: TOTAL INPUT TAX (14 + 14A + 15 + 15A + 16 + 17 + 18)	19	R	Amount	3000.00
---	----	---	--------	---------

- **Field 20 – VAT Payable /Refundable (Total A - Total B)** must be equal to the difference between Fields 13 and 19. **This amount is automatically calculated on the VAT201 Declaration.** If the difference between Field 13 and 19 is less than zero, then the minus (-) sign must be added in the first block before the amount entered in the field. The minus sign (-) will indicate that a refund is due. If Field 20 has no minus sign (-) before the amount, then the amount indicates that payment is due.

Total VAT Payable/Refundable (Total A – Total B)	20	R	Amount	-1691.15
Total VAT Payable/Refundable (Total A – Total B)	20	R	Amount	308.85

9.9 CALCULATION OF DIESEL REFUND IN TERMS OF THE CUSTOMS AND EXCISE ACT

Note: Below is an example of how the return will be displayed for the Land section. The “Offshore”, “Rail & Harbour services” and “Peak Power Plant” sections will have the same look.

C. Calculation of Diesel Refund in terms of the Customs and Excise Act					
On Land:					
Total purchase used (l)	21	R	Amount *	0	✓
Non-eligible purchases used (l)	22	R	Amount *	0	✓
Eligible purchases used (l)	23	R	Amount	0	Percentage 80 %
Claimable Litres (l)	24	R	Amount	0	Percentage 332.80 (cl) 25 R Amount 0.00

9.9.1 On Land

- **Field 21 – Total Purchases (l)**
 - The total amount of diesel purchases in litres in respect of eligible and non-eligible purchases

Total purchase used (l)	21	R	Amount *	0	✓
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- **Field 22 – Non-eligible purchases (l)**
 - The total amount of non-eligible litres

Non-eligible purchases used (l)	22	R	Amount *	0	✓
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- **Field 23 – Eligible purchases (l)**
 - The amount of diesel in respect of eligible purchases (total purchases less non-eligible purchases). This field is mandatory if field 21 was completed and must be in full litres

Eligible purchases used (l)	23	R	Amount	0	x	Percentage	80	%
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- **Field 24 – Claimable litres (l)**
 - Eligible litres x 80% (concession percentage). This amount is automatically calculated on the VAT201 declaration.

Claimable Litres (l)	24	R	Amount	0	x	Percentage	332.80	(cl)
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- **Field 25 - Total**
 - The value of field 24 x (current diesel rate for on land) cents per litre/ 100. This amount is automatically calculated on the VAT201 declaration.

Claimable Litres (l)	24	R	Amount	0	x	Percentage	332.80	(cl)	25	R	Amount	0.00
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9.9.2 Offshore

- **Field 26 - Total Purchases (l)**
 - The total amount of diesel purchases in litres in respect of eligible and non-eligible purchases

Offshore:					
Total purchase used (l)	26	R	Amount *	0	✓

- **Field 27 – Non-eligible purchases (l)**
 - The total amount of non-eligible litres

Non-eligible purchases used (l)	27	R	Amount *	0	✓
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- **Field 28 – Eligible purchases (l)**
 - The amount of diesel in respect of eligible purchases (total purchases less non-eligible purchases). This field is mandatory if Field 26 was completed and must be in full litres

Eligible purchases used (l)	28	R	Amount	0	x	Percentage	562.00	(cl)
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- **Field 29 - Total**
 - The total value of field 28 x (current diesel rate for off shore) cents per litre/ 100. This amount is automatically calculated on the VAT201 declaration.

Eligible purchases used (l)	28	R	Amount	0	x	Percentage	562.00	(cl)	29	R	Amount	0.00
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9.9.3 Rail & Harbour services

- **Field 30**
 - The total amount of diesel purchases in litres in respect of eligible and non-eligible purchases.

Rail & Harbour service:	
Total purchase used (l)	30 R Amount * 0 ✓

- **Field 31**
 - The total amount of non-eligible litres.

Non-eligible purchases used (l)	31 R Amount * 0 ✓
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- **Field 32**
 - The amount of diesel in respect of eligible purchases (total purchases less non-eligible purchases). This field is mandatory if field 30 was completed and must be in full litres.

Eligible purchases used (l)	32 R Amount 0	x	Percentage 207.00 (cl)
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- **Field 33**
 - The value of field 32 x (current diesel rate for rail) cents per litre/ 100. This amount is automatically calculated on the VAT201 declaration.

Eligible purchases used (l)	32 R Amount 0	x	Percentage 207.00 (cl)	33 R Amount 0.00
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9.9.4 Peak Power Plant

- **Field 34**
 - The total amount of diesel purchases in litres in respect of eligible and non-eligible purchases.

Peak Power Plant:	
Total purchase used (l)	34 R Amount * 0 ✓

- **Field 35**
 - The total amount of non-eligible litres.

Non-eligible purchases used (l)	35 R Amount * 0 ✓
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- **Field 36**
 - The amount of diesel in respect of eligible purchases (total purchases less non-eligible purchases). This field is mandatory if field 30 was completed and must be in full litres.

Eligible purchases used (l)	36 R Amount 0	x	Percentage 384.50 (cl)
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- **Field 37**
 - The total value of field 36 x (current diesel rate for peak power plant) cents per litre/ 100. This amount is automatically calculated on the VAT201 declaration.

Eligible purchases used (l)	36 R	0	Percentage x 384.50	(d)	37 R	0.00
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- **Field 38**
 - The amount of diesel in respect of eligible purchases (total purchases less non-eligible purchases). This field is mandatory if field 36 was completed and must be in full litres.

TOTAL AMOUNT PAYABLE/REFUNDABLE 20 - (25 + 29 + 33 + 37) OR 20 + (25 + 29 + 33 + 37)	38 R	0.00
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- Field 38 = Fields 20 – (25 + 29 + 33+37) or 20+(25+29+33+37)
- If Field 38 is less than zero, then the minus sign (-) must be added in the first block before the amount is entered in the field. This means a refund is due
- If Field 38 is more than zero, it means a payment is due.

9.10 PAYMENT DETAILS

Payment Details (Only to be completed if payment is due to SARS)

Debit Order Authorisation Y N

Payment Reference No. 4 VC2020100	Payment Period (CCYYMM) * 202010
Total R 0.00	VAT R 0.00
Diesel R 0.00	Penalty and interest * R 0.00 ✓

Penalty of 10% is payable on late payments. Interest must be calculated on a basis at the applicable prescribed rate. To view the table of rates, go to www.sars.gov.za

Note: The details of payment made must be completed in this section.

- **Debit Order Authorisation**
 - The VAT debit order facility as arranged with SARS, will no longer apply and an “N” will show for all eFilers.
- **Payment Reference Number (PRN)**
 - This number will be generated by SARS when the VAT201 Declaration is issued to the vendor.
- **Payment Period (CCYYMM)**
 - This field will be automatically pre-populated. The payment period will be exactly the same as the tax period under the Vendor Details section.
- **Total**
 - The total amount of the VAT payment due to SARS is automatically calculated on the VAT201 Declaration. If you are registered for diesel and entered any amounts in the diesel section, then the Total field is calculated as Fields 20 – (25 + 29 + 33) + Penalties and Interest (where applicable). If you are not registered for diesel, then the Total field is equal to Field 20 + Penalties and Interest (where applicable).
- **VAT**
 - The portion of the total amount of the payment for VAT will be equal to Field 20 and will be automatically populated on the VAT201 Declaration.
- **Diesel**

- The diesel amount is the sum of Fields 25+29+33. This field will be automatically calculated on the VAT201 Declaration.
- **Penalty and Interest**
 - The portion of the payment that must be allocated to a penalty and/or interest for the specific tax period must be completed in this field. If the vendor wants to pay interest/penalties/outstanding taxes in respect of another tax period, the PRN for that tax period must be used.

9.11 REFUND DETAILS

Refund Details (Only to be completed if refund is claimed)	
Payment Reference No.	4 VC2020100
Payment Period (CCYYMM)	202010
Total	R -48895.65
VAT	R -48895.65
Diesel	R 0.00

Note: This section must only be completed if a refund is claimed by the vendor.

- **Payment Reference Number (PRN)**
 - This number will be generated by SARS when the VAT201 Declaration is issued on eFiling.
- **Payment Period (CCYYMM)**
 - This field will be pre-populated. The payment period will be exactly the same as the tax period under the Vendor Details section.
- **Total**
 - The total amount of the refund claimed is automatically calculated on the VAT201 Declaration. If you are registered for diesel and entered any amounts in the diesel section, then the Total field is calculated as Fields 20 – (25 + 29 + 33). If you are not registered for diesel then the Total field must be equal to Field 20.
- **VAT**
 - The total amount of the VAT refundable (Field 20) will automatically be populated on the VAT201 Declaration.
- **Diesel**
 - The diesel amount is the sum of Fields 25+29+33. This field will be automatically calculated on the VAT201 Declaration.

10 SUBMITTING THE VAT201 DECLARATION

- The following channels can be used by a vendor to submit a VAT201 Declaration:
 - eFiling; or
 - At a SARS branch
 - All vendors should make an appointment on the SARS website before visiting a SARS branch.
- **Submit at a SARS branch**
 - The completed VAT201 Declaration can be submitted personally at any SARS branch, by making an appointment on the SARS website. When submitting the VAT201 Declaration at the branch, the declaration will be captured/processed by the SARS agent. For physical addresses of SARS branches go to www.sars.gov.za and click on Contact Us.

- **eFiling submissions**
 - The VAT201 Declaration can be completed electronically by entering the relevant information into the applicable fields. After the VAT201 Declaration has been completed, it must be submitted using the eFiling channel. The VAT201 Declaration will automatically be processed by SARS.
- **Note:** Faxed, emailed or photocopied VAT201 Declarations printed from eFiling will not be accepted by SARS.

10.1 SUBMISSION OF THE VAT201 VIA eFILING

- Once all the required fields have been captured, click on the **“Save”** or **“Submit VAT201”** button to save or submit your VAT201 Declaration.
- If the VAT201 Declaration is saved it will be stored on the eFiling system and it will still be available for editing before submitting the VAT201 Declaration to SARS. If the VAT201 Declaration is filed, it will be automatically submitted and processed by SARS.
- If your VAT201 Declaration has been successfully saved on eFiling, the following screen will display:

- The VAT201 Work Page will be updated to indicate that the return has been **“Saved”**.

VAT201 WORK PAGE

Taxpayer Name		eFiling Status	Saved
Tax Period	2020/10		
Tax Reference	4		
Return Type	VAT201		

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Saved	2020/11/23	304.35	1	

- If your VAT201 Declaration has been successfully filed on eFiling, the following screen will be displayed:

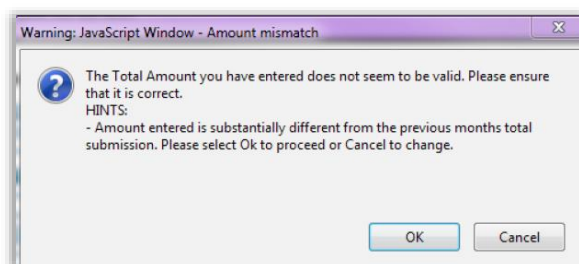
DETAILS

Tax Reference Number	4	Period	202010
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RESULT

Your return has been successfully submitted.
Please note that you may follow up with SARS on the processing of your return on the VAT201 Work Page.

- **Note:** Before the VAT201 Declaration is filed and if the amount declared for this tax period is substantially different from the amount declared in the previous tax period, the following message will be displayed:



- **Notes:**
 - If a vendor was in the process of completing their VAT201 Declaration in respect of any tax period using the old format, these VAT201 returns will be removed so that the updated VAT201 with the correct rate of tax can be requested.
 - A vendor will only be allowed to submit a VAT201 Declaration on the 1st day of the month following the tax period for which the declaration must be made.

11 MAKING A PAYMENT

- The VAT201 Declaration contains a new Payment Reference Number (PRN). This number will be pre-populated by SARS. The vendor must use this PRN when making VAT and Diesel to SARS in order to link the actual payment to the payment declared on the VAT201 Declaration.
- **Note:** The unique PRN on the VAT 201 Declaration provided by SARS must be used when making payments. Each VAT201 Declaration that you request from SARS will have its own unique PRN which will be used to track individual payments and queries.

- The PRN should only be used once for that specific tax period's submission of declaration and payment. The 19-digit PRN is structured as follows:
 - Digit 1-10 is your VAT registration number
 - Digit 11-19 will be systematically allocated by SARS
 - For example: 4123456789VC2011091

- Vendors can make use of the following payment methods:
 - eFiling;
 - Approved banking institution;
 - EFT.

- **EFT**
 Payments can be made directly to SARS using the internet banking services offered by:
 - ABSA
 - Al Baraka Bank
 - Capitec
 - FNB
 - Grobank Ltd (previously Bank of Athens)
 - HSBC
 - Investec
 - JP Morgan
 - Mercantile Bank
 - Nedbank
 - Standard Bank

- In all instances it is imperative that the correct PRN is provided to ensure that tax payments are easily identified and correctly allocated by SARS.

- **Note:**
 - "Additional Payments" on eFiling for Income Tax, Provisional Tax, Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE) is not available via the Debit Pull facility. In such cases the Credit Push facility must be used.

- **Credit push**
 - Refers to payment transactions that are initiated on the eFiling site and presented to the banking product as bill presentation, i.e. a payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit push transactions are irrevocable once approved.

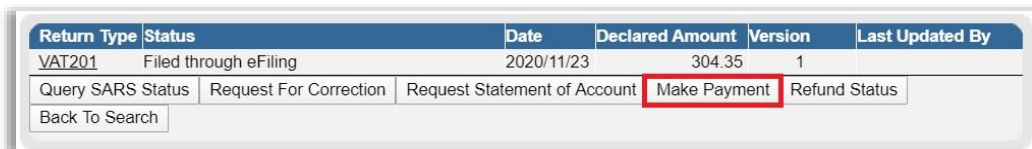
- **Banking institutions**
 - Payment can be made at any ABSA, Capitec, FNB, Nedbank or Standard Bank branch. These payments must comply with the same PRN requirements as EFT payments.

- **eFiling**
 - Submitting via eFiling provides a convenient, reliable and accurate electronic payment facility. eFiling is supported by:
 - ABSA;
 - Al Baraka Bank;
 - Bidvest Bank;
 - Capitec;
 - Citibank;
 - FNB;
 - HBZ Bank LTD;
 - HSBC
 - Investec;
 - Mercantile Bank;
 - Nedbank;

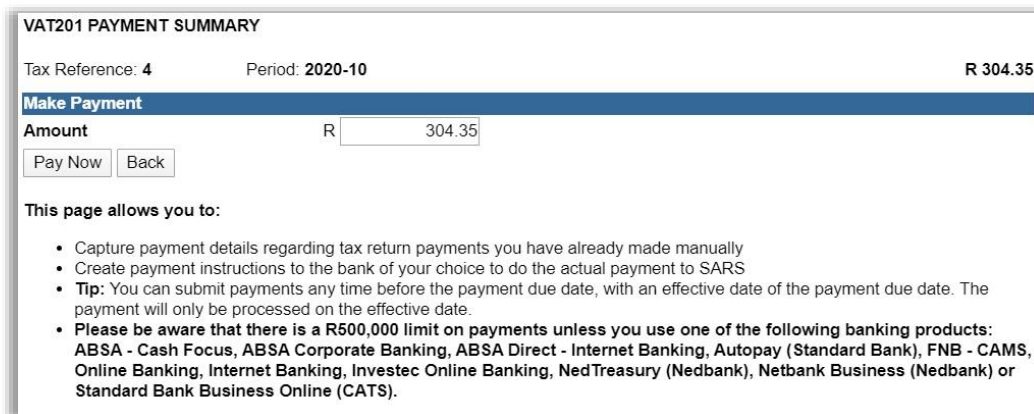
- SASFIN Bank;
 - Standard Bank;
 - Standard Chartered Bank.
- **Note:** For more information on payment rules and acceptable payment methods, please refer to the SARS Payment Rules External Guide which is available on www.sars.gov.za
 - You can make the payment immediately after the submission of the VAT201 Declaration or opt to make the payment at a later stage by selecting the Payments menu on eFiling.
 - **Notes:**
 - Vendors can complete their VAT201 Declaration on eFiling and make the corresponding payment on eFiling.
 - Vendors can complete their VAT201 Declaration on eFiling and submit to SARS. Thereafter the vendor can make the corresponding payment at a later time on eFiling via the VAT201 Work Page or another channel (i.e. Internet Banking, Bank).
 - A vendor will not be able to make a payment via eFiling prior to submitting the corresponding VAT201 Declaration via eFiling.
 - The date on which the VAT201 Declaration and payment must be received by SARS will be explained in the table below:

Payment Method	SARS must receive return by (or last preceding business day)	SARS must receive payment by (or last preceding business day)
SARS eFiling of return only and payment not using SARS eFiling	Last business day of the month	25 th
SARS eFiling of return and payment via SARS eFiling website	Last business day of the month	Last business day of the month

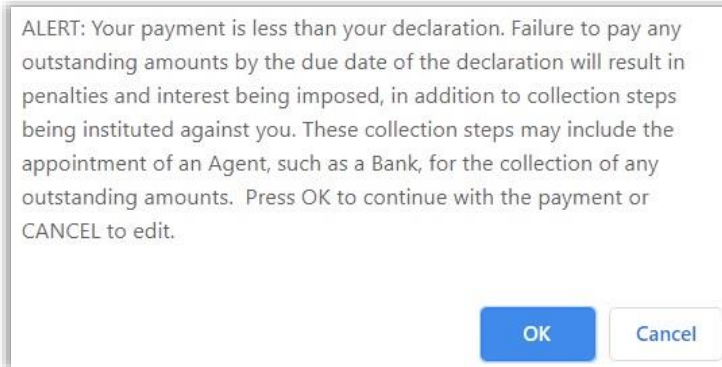
- On the VAT201 Work Page, the “Make Payment” button will be available to make the payment to SARS:



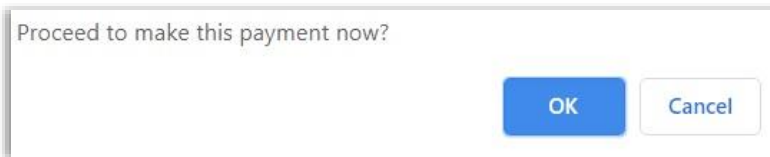
- If you click on the “Make Payment” button VAT201 Payment Summary screen will be displayed:



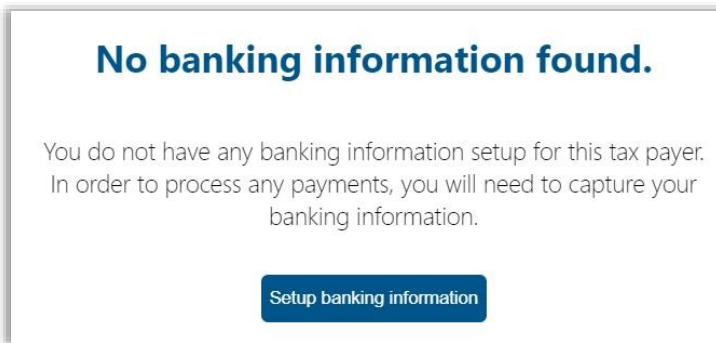
- If you click on the **“Pay Now”** button, the following screen will be displayed and you will be requested to provide your bank details to initiate the payment process:
 - **Amount** - This field is editable to allow you to enter the amount you would like to pay
 - **Pay Now** – This button will redirect you to the Payment Details page.
 - **Back** – This button will take you back to theVAT201 Work Page.
- Should you reduce the populated amount to be paid, the following message will be displayed:



- Click **“OK”** to proceed with the reduced payment or **“Cancel”** to be routed back to the Payment Summary screen. If you click **“OK”**, you will receive a confirmation message as indicated below.



- If there are no bank details set up on eFiling, the following screen will be displayed.



- Click **“Setup banking information”** to save bank details on eFiling to initiate payments.

Banking Information

Payments can be made from a banking account of your choice, by:

- Credit Push** - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.
- Authorised Debit Pull** - This option is used for verification purposes only. You will not be able to initiate a payment from eFiling using this method.

Account Name This is a description of your bank account
VAT Payments

Banking Product Please select

- If you select the “**Banking Product**” field, a list of banks will be displayed. Select the relevant bank.

The screenshot shows the 'Banking Product' dropdown menu open, displaying a list of banks including ABSA CashFocus, ABSA Corporate Banking, ABSA Direct, Albaraka, Barclays.Net, Bidvest, Capitec, CitiBank, FNB, HBZ, HSBC, Investec, Mercantile Bank, Nedbank, SAFIN, Standard Bank, and Standard Chartered. The 'Account Name' field is filled with 'VAT Payments' and the 'Banking Product' field is set to 'Please select'.

- After selecting the bank, the Account Number field will be displayed for completion. Complete this field and select “**Save**” to proceed or “**Back**” to make changes to the bank information captured.

Banking Information

Payments can be made from a banking account of your choice, by:

- Credit Push** - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.
- Authorised Debit Pull** - This option is used for verification purposes only. You will not be able to initiate a payment from eFiling using this method.

Account Name This is a description of your bank account
VAT Payments

Banking Product Please select

Account Number Please select

- After you have saved the bank details, the details will be saved on eFiling as indicated below.

Banking Details		
Setup New Account		
Description	Bank	Open
VAT Payments		Open

- If you click the “**Open**” hyperlink, the banking Information page will be displayed.

Banking Information

Payments can be made from a banking account of your choice, by:

- Credit Push** - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.
- Authorised Debit Pull** - This option is used for verification purposes only. You will not be able to initiate a payment from eFiling using this method.

Account Name This is a description of your bank account

VAT Payments

Banking Product ▼

Account Number _____

Save
Back
Delete

- To remove the bank details, click the “**Delete**” button. Click “**OK**” to confirm the deletion of the bank details or “**Cancel**” to close the message.

Are you sure you wish to Delete this item?

OK
Cancel

- After you have confirmed the deletion of the bank details, no bank details will be displayed on the banking details page on eFiling.

Banking Details		
Setup New Account		
Description	Bank	Open
No Records available for your selection.		

- If the amount entered is the required amount as populated on the VAT 201 declaration, the following screen will be displayed:

Taxpayer: C
Payments: Outstanding

This page allows you to:

- Capture payment details regarding tax return payments you have already made manually
- Create payment instructions to the bank of your choice to do the actual payment to SARS
- **Tip:** You can submit payments any time before the payment due date, with an effective date of the payment due date. The payment will only be processed on the effective date.
- **Note:** To access all unpaid Excise levies, select the 'CUS and Excise Unpaid' submenu from within the 'Payments' menu on the left.

VAT Declaration Payments								
Pay	Name	Reference Num	Payment Reference Num	Payment Type	Status	Amount Due	Payment Advice	
<input checked="" type="checkbox"/>	C	4	4	VC2020016	VAT201 Payment	UNPAID	R 452.17	Print

[Back to Top](#)

Select All Payments

Total amount of Payments:	R	452.17
Total amount of Payments selected:	R	452.17
Total amount of Payments not selected:	R	0.00
Total number of Payments selected:		1
Total number of Payments:		1

[Make electronic payment](#)


[Manual Payments - Capture details of payments made outside of this system](#)

- Ensure that the payment is selected and click **“Make electronic payment”** to continue.

Payment Details

Tip: You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.
Note: ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.

Account Name: [Select bank account ▼](#)

Payment Request Date: 2020/11/23  23 Nov 2020
Please use the format: yyyy/mm/dd

Payment Amount: R 30.43

Comments:

Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

Payment Summary

Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
P	4		30.43	0.00	0.00	R 30.43
Total						R 30.43

- If you click on the **“Cancel”** button, you will be redirected to the Return Search page.
- If you click on **“Pay Now”** the following screen will be displayed:

Note: To effect the payment, the payer who is the owner of the bank account must authorise the payment. The transaction will only take place when, in accordance with the bank rules, the payer has logged on to their banking product to authorise the payment. Please consult your bank regarding the cut-off times to effect eFiling payments to SARS timeously

OK

- Click “OK” to proceed and the “Confirm Payment Initiation” screen as indicated below.

Confirm Payment Initiation

Summary of payment transaction details

Payment for: 1 item
Amount: R 30.43
Payment Request Date: 2020/11/23
Account Name: VAT Payments
Bank Name:

Please note that by clicking on the “Confirm” button below, a payment instruction will be created and sent to your bank, which requires authorisation in order for the payment to be finalised.

Kindly logon to your banking product to authorise this payment in order to release the required funds to SARS.

Confirm

Cancel

Please be aware that once a payment is submitted this instruction cannot be reversed

- If you click on the “Confirm” button a payment summary pop-up message will be displayed:

You will pay SARS: R30.43
From account: VAT Payments
On: 2020/11/23

Please be aware that once a payment is submitted this instruction cannot be reversed.

OK

Cancel

- If you click on the “Cancel” button, you will be redirected to the Return Search page.
- If you click on the “OK” button the confirmation page will be displayed:

Payment Details

From: .
Description: Payment to SARS
Status:


Payment Information		Bank Information	
Payment Method:	Internet Banking	Bank Account:	VAT Payments
Entry Date:	EFT 23 Nov 2020 17:19:31	Bank:	- Internet Banking
Payment Request Date:	23 Nov 2020	Branch Name:	
Actual Payment Date:	23 Nov 2020	Branch Code:	
Your Reference Number:	SARSEF0024539266	Account Number:	
SARS Bank Reference:	0024539266		

Description	Tax Amount	Penalty	Interest	Total Paid
VAT (4 : 202008)	30.43	0.00	0.00	30.43
Total	30.43	0.00	0.00	30.43

Comments:

[Print Confirmation](#)

- If you click on the “**Cancel**” button, you will be redirected to the Return Search page.
- To view your payment confirmation, click on the “**Print Confirmation**” button. The following screen will be displayed:



SARS Payment Transaction Details

Confirmation of a payment request made on 23 Nov 2020

Payment Information	
Initiated By: Mr	Payment Reference: 0024539266
Bank: - Internet Banking	Request Date: 23 Nov 2020
Payment instruction status: Capitec Communication Failed	Total Amount: R 30.43

Payments Breakdown (1 Return):

Name	Tax Reference Number	Type of Payment	Period	Amount
	4	VAT201 Payment	202008	R 30.43

This payment was made using SARS eFiling. If there are any questions regarding this payment or eFiling in general please contact our help desk on:
 Tel: 0800 00 7277

[Print](#)

- If you opted to pay later you will find your saved VAT201 Declaration in the VAT201 Work Page. The following screen will be displayed when you return to the VAT201 Work Page:

VAT201 WORK PAGE

Taxpayer Name		eFiling Status	Saved
Tax Period	2020/10		
Tax Reference	4		
Return Type	VAT201		

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Saved	2020/11/23	304.35	1	

- If a payment was aborted during the payment process, the payment entry will be created and listed as **“General Unpaid”** in the **Payments** menu. You will be able to confirm the payment by ticking the **“Pay”** box. Please note that you will not be able to edit the amount reflected in this section.

Third Party Data	<p>Taxpayer: Payments: Outstanding</p> <ul style="list-style-type: none"> • Note: To access all unpaid Excise levies, select the 'CUS and Excise Unpaid' submenu from within the 'Payments' menu on the left. • All payments "Saved" by the client will display under General Unpaid. • Payments "Rejected" by the bank will display under General Unpaid, which the client can reselect and make payment again. 																																																								
Non-Core Taxes																																																									
Payments																																																									
Payment Guide																																																									
Pay Now																																																									
General Unpaid	<table border="1"> <thead> <tr> <th colspan="8">VAT Declaration Payments</th> </tr> <tr> <th>Pay</th> <th>Name</th> <th>Reference Num</th> <th>Payment Reference Num</th> <th>Payment Type</th> <th>Status</th> <th>Amount Due</th> <th>Payment Advice</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td></td> <td>4</td> <td>4</td> <td>VC2020107</td> <td>VAT201 Payment</td> <td>UNPAID</td> <td>R 304.35 Print</td> </tr> <tr> <td><input type="checkbox"/></td> <td></td> <td>4</td> <td>4</td> <td>VC2020107</td> <td>VAT201 Payment</td> <td>UNPAID</td> <td>R 304.35 Print</td> </tr> <tr> <td><input type="checkbox"/></td> <td></td> <td>4</td> <td>4</td> <td>VC2020107</td> <td>VAT201 Payment</td> <td>UNPAID</td> <td>R 304.35 Print</td> </tr> <tr> <td><input type="checkbox"/></td> <td></td> <td>4</td> <td>4</td> <td>VC2020082</td> <td>VAT201 Payment</td> <td>UNPAID</td> <td>R 30.43 Print</td> </tr> <tr> <td><input type="checkbox"/></td> <td></td> <td>4</td> <td>4</td> <td>VC2020082</td> <td>VAT201 Payment</td> <td>UNPAID</td> <td>R 30.43 Print</td> </tr> </tbody> </table>	VAT Declaration Payments								Pay	Name	Reference Num	Payment Reference Num	Payment Type	Status	Amount Due	Payment Advice	<input type="checkbox"/>		4	4	VC2020107	VAT201 Payment	UNPAID	R 304.35 Print	<input type="checkbox"/>		4	4	VC2020107	VAT201 Payment	UNPAID	R 304.35 Print	<input type="checkbox"/>		4	4	VC2020107	VAT201 Payment	UNPAID	R 304.35 Print	<input type="checkbox"/>		4	4	VC2020082	VAT201 Payment	UNPAID	R 30.43 Print	<input type="checkbox"/>		4	4	VC2020082	VAT201 Payment	UNPAID	R 30.43 Print
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<input type="checkbox"/>		4	4	VC2020082	VAT201 Payment	UNPAID	R 30.43 Print																																																		
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CUS & Excise / eAccount Unpaid																																																									
ATR Unpaid	<p>Back to Top</p> <p><input type="checkbox"/> Select All Payments</p> <table border="1"> <tr> <td>Total amount of Payments:</td> <td>R</td> <td>973.91</td> </tr> <tr> <td>Total amount of Payments selected:</td> <td>R</td> <td>0.00</td> </tr> <tr> <td>Total amount of Payments not selected:</td> <td>R</td> <td>973.91</td> </tr> <tr> <td>Total number of Payments selected:</td> <td></td> <td>0</td> </tr> <tr> <td>Total number of Payments:</td> <td></td> <td>5</td> </tr> </table>	Total amount of Payments:	R	973.91	Total amount of Payments selected:	R	0.00	Total amount of Payments not selected:	R	973.91	Total number of Payments selected:		0	Total number of Payments:		5																																									
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Total number of Payments:		5																																																							
Payment Advice Notice																																																									
Create Additional Payment																																																									
Bulk Payments																																																									

12 REQUEST FOR CORRECTION

- Vendors have the ability to revise a previously submitted VAT201 Declaration, whether it is for the current tax period or a prior tax period, amounts under Part A can be increased or decreased, however amounts under Part B can only be decreased on the VAT201 Declaration to reflect the correct VAT liability.
- **Notes:**
 - The vendor will be allowed to do a revision on the VAT portion of the VAT201 Declaration for any tax period within the last 5 years.
 - The vendor will be allowed to do a revision on the diesel portion of the VAT201 Declaration for any tax period within the last 2 years.
 - Revisions on the VAT201 Declarations will only be accepted if submitted in the new format.
 - There will be no limit on the number of revisions permitted to the vendors per tax period.
 - When a vendor revises a VAT201 Declaration for the second time onwards (version 3), the vendor is required to submit supporting documents with the submission of the revised VAT201 Declaration to support the change made to the declaration.

- The vendor will be able to request for a correction on the VAT201 Declaration from any channel and not only the channel on which the vendor submitted the original assessment for the tax period concerned.
- If an audit case has been finalised or a correction was done by a SARS user, the vendor will not be allowed to submit a revision of the VAT201 Declaration.

12.1 Manual corrections

- When a vendor intends to adjust any VAT201 Declaration to reflect the correct amounts, noting that the amounts under Part A can be increased or decreased, however amounts under Part B can only be decreased the following must be done:
 - Request a new VAT201 Declaration for the relevant tax period from SARS. The PRN will be pre-populated when the revised VAT201 Declaration is posted to the vendor. This PRN number will be the same as the PRN in the original VAT201 Declaration.
 - Complete the new VAT201 Declaration for the specific tax period where the correction needs to be made.
 - Complete the full amounts on the new VAT201 Declaration (NOT the difference between the amounts completed on the current and previous declaration).
 - Any additional payment must be made using the same PRN.
- **Note:** The vendor will not be allowed to increase his input tax deduction when doing a revision on a past tax period. If the vendor wishes to deduct input tax attributable to a past tax period, a deduction can be made in the next tax period or any future tax period, only if the deduction is made within five years from the date of first entitlement to such input tax deduction.

12.2 eFiling corrections

- When a vendor wants to increase/decrease the payment amount and needs to adjust the VAT201 Declaration for the specific tax period to reflect the correct figures, the following must be done:
 - Access the previously submitted VAT201 Declaration via eFiling and use the “Request for Correction (RFC)” option.
 - The application will automatically create an additional VAT201 Declaration with the same PRN and tax period, and will be reflected as a new version
 - Complete the full amounts on the revised VAT201 Declaration (NOT the difference between the amounts completed on the current and previous declaration).
 - Any additional payment must be made using the same PRN.
- The following two scenarios will be where a vendor can request a correction on the filed VAT201 Declaration:
 - **Overstated Return:** The vendor wants to decrease the declaration for a specific tax period.
 - **Understated Return:** The vendor wants to increase the declaration for a specific tax period.

Returns History		Return Search							
		Name	Reference Num	Period	Return Type	Status	Amount Due	Complete Date	Open
Employee's Tax (EMP201)			4	TaxPeriod: 202010	VAT201	Filed through eFiling on 23/11/2020	304.35	23/11/2020	Open
Employee's Tax (EMP501)			1						
Income Tax (TR14/TR121/TR12E)									
Value-Added Tax (VAT201)									

- Select the desired declaration where a correction needs to be made on “Returns History” from the side menu options under Returns.

VAT201 WORK PAGE

Taxpayer Name: [Redacted]
 Tax Period: 2020/10
 Tax Reference: 4
 Return Type: VAT201

eFiling Status: Filed

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Filed through eFiling	2020/11/23	304.35	1	

Query SARS Status | **Request For Correction** | Request Statement of Account | Make Payment | Refund Status

Back To Search

- Select the “Request for Correction” option and the second version of the VAT201 declaration will be available for editing.

VAT201 WORK PAGE

Taxpayer Name: [Redacted]
 Tax Period: 2020/10
 Tax Reference: 4
 Return Type: VAT201

eFiling Status: Filed

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Filed through eFiling	2020/11/23	304.35	1	
VAT201	Saved	2020/11/23	304.35	2	

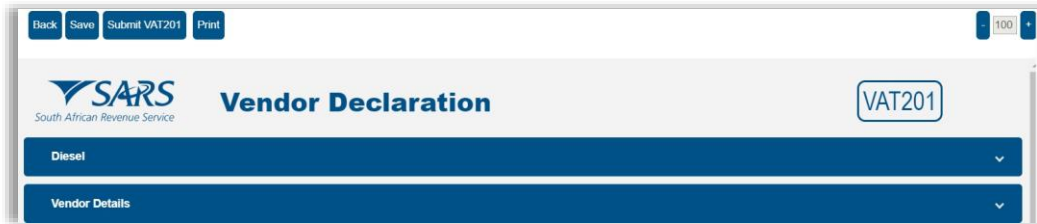
Query SARS Status | Refresh Historic Data | Manually Submitted | Request Statement of Account | Make Payment

Refund Status | Back To Search

- When a vendor requests for a revision, the selected filed return is presented in a **SAVED** status and is allocated a new version.

Note: For corrections to previously submitted declarations, vendors will only be allowed to adjust the last version of each declaration, therefore ensuring that the correct version is always adjusted

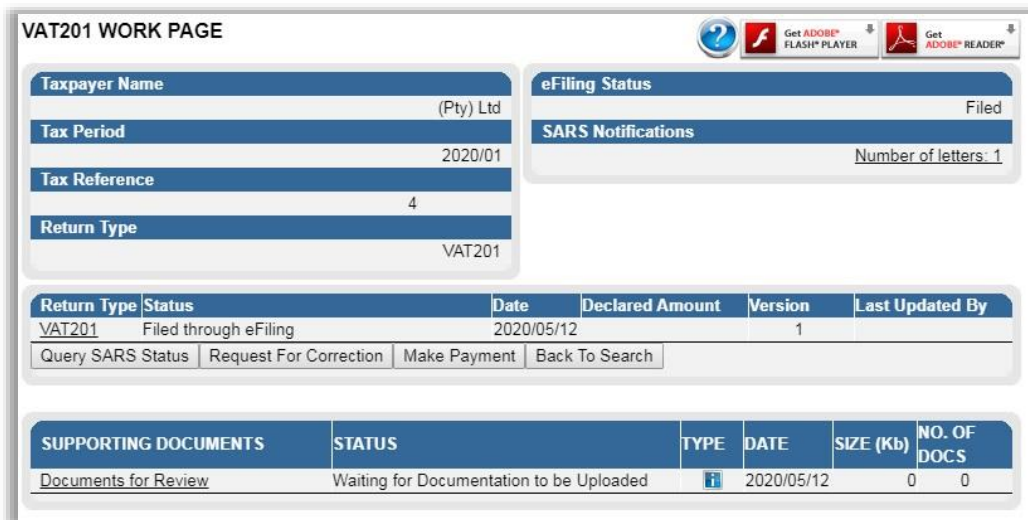
- The vendor will be able to view the work page of any submitted VAT201 Declarations.
- It will contain the following:
 - **Return type:** VAT201 Declaration
 - **Tax period and Version:** indicates the version number of the last submitted VAT201 Declaration
 - **Status:** indicates the current status of the VAT201 Declaration
 - **Submission date:** indicates the date on which that particular version of the VAT201 Declaration was submitted
 - **Submission Channel:** indicates the channel by which that version was submitted
 - **Last updated by:** indicates the name of the person who last updated the VAT201 Declaration.
- A new VAT201 Declaration will be created with the minimal pre-populated fields.



- **Notes:**
 - The vendor must submit a totally revised VAT201 Declaration and not just the difference on the fields the vendor wishes to revise.
 - The vendor will be able to view the previously submitted declaration when performing the correction.
 - The vendor will not be allowed to increase his input tax deduction when doing a revision on a past tax period. If the vendor wishes to deduct input tax attributable to a past tax period, a deduction can be made in the next tax period or any future tax period, only if the deduction is made within five years from the date of first entitlement to such input tax deduction.

13 SUBMITTING SUPPORTING DOCUMENTS TO SARS VIA eFILING

- SARS might request the vendor to upload relevant material, if it deems to be necessary. Relevant material must only be uploaded if a letter is received from SARS requesting the vendor to submit relevant material. This letter will be issued via eFiling and can be accessed under “SARS Correspondence”. Once the letter is opened, another container will open on the VAT201 work page under SUPPORTING DOCUMENTS from where the relevant material can now be uploaded.



- Select “**Documents for Review**” hyperlink and the following screen will be displayed:

SUPPORTING DOCUMENTS FOR RETURN SUBMISSIONS

For more information on how to use this functionality, please click [here](#).

TAXPAYER DETAILS

Taxpayer Name:
 Tax Reference Number:
 Return Type: VAT201

UPLOAD SUPPORTING DOCUMENTS

Please ensure that all documents are successfully uploaded before submitting this group.

Document Name: No file chosen

Very important:

- The following file types may be uploaded: .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum allowable size of each file uploaded may not exceed 5Mb per document.
- The following files may not be uploaded as they will result in the entire group of documents being rejected:
 - Documents with the same name.
 - Password protected documents.
 - Spread sheets with multiple sheets.
 - Blank or empty documents.

UPLOADED DOCUMENTS

No documents have been uploaded.

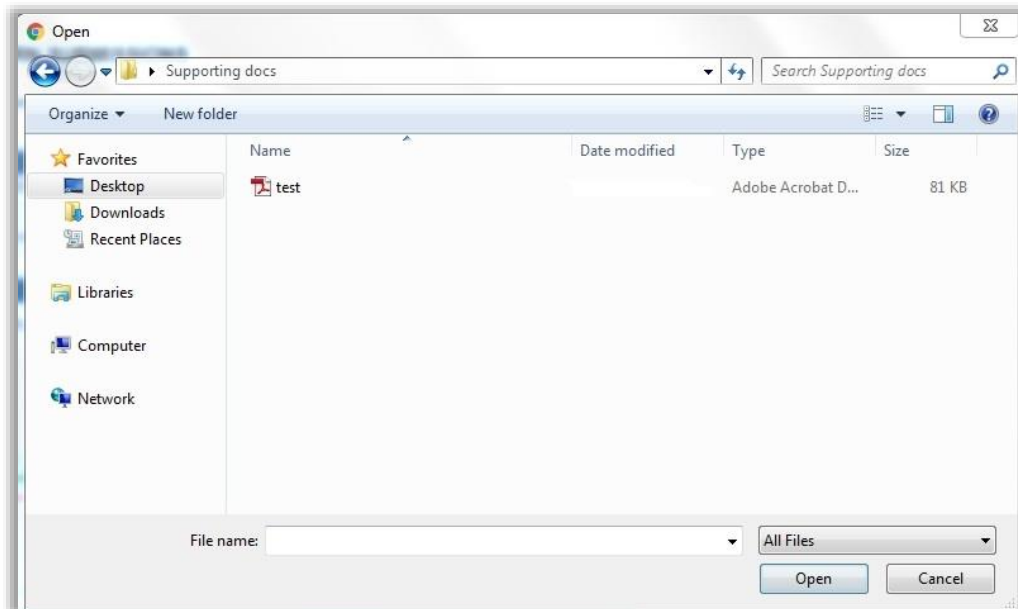
DOCUMENT GROUP

Please provide a group name for all the documents that you have uploaded above.

Document group name:

Status: Waiting for Documentation to be Uploaded

- Click on the **“Choose File”** button displayed on the submission confirmation message window or on the VAT201 Work Page.
- The following screen will be displayed to allow you to select the document(s) to be uploaded:



- This option will allow you to browse for documents saved on the computer, external storage devices and networks.
- Once you have selected the document(s) you can upload the supporting document(s) by clicking on the **“Upload”** button.
- The documents will be listed under the **“Uploaded Documents”** section on the below screen:

UPLOADED DOCUMENTS						
Document Name	File Size	Success	File Status	Date / Time Uploaded	Open	Remove
VAT201.pdf	79	<input checked="" type="checkbox"/>	Converted and stored		View	<input type="checkbox"/>

DOCUMENT GROUP

Please provide a group name for all the documents that you have uploaded above.

Document group name:

Status: Uploaded

- Click the “**Submit to SARS**” button to submit all documents to SARS.

Upload of Required Supporting documents via SARS Online Query System

- Access the SARS Online Query System on the SARS website www.sars.gov.za
- Complete all the relevant fields, upload the documents and submit to SARS.

SARS Query System
South African Revenue Service

Query Type: Case No.:

Title: Initials:

Name: Surname:

Trading Name:

E-Mail:

Mobile: Telephone:

ID Type: ID No.:

Tax Type: Tax No.:

Notes:

Documents (0)

14 VIEWING HISTORIC RETURNS ON eFILING

- On eFiling, users will have the ability to search for and view their filed VAT201 Declarations. The VAT201 Declarations that are listed in the “**Returns History**” list will be accessible from the Returns Search menu option.

Returns History
Income Tax (ITR14/ITR12T/IT12E)
Provisional Tax (IRP6)
Secondary Tax (IT56)
Value Added Tax (VAT201)

- VAT201 Declarations that have the status as set out below will be displayed on this menu:
 - Submitted to SARS
 - Processed by SARS
 - Manually Submitted
 - Selected for Audit.

Returns History	Return Search
Employee's Tax (EMP501)	
Income Tax (ITR14/ITR12T/IT12E)	
Provisional Tax (IRP6)	
Secondary Tax (IT56)	
Value Added Tax (VAT201)	

Name	Reference Num	Period	Return Type	Status	Amount Due	Complete Date	Open
(Pty) Ltd	4	TaxPeriod: 202001	VAT201	Filed through eFiling on 23/04/2020	452.17	23/04/2020	Open
1							

- Click on the **“Open”** button on the grid to be redirected to the VAT201 Work Page.
- For a comprehensive understanding of VAT, the VAT404 Guide for Vendors is available on the SARS website at www.sars.gov.za

15 REQUESTING A STATEMENT OF ACCOUNT (VATSA) ON eFILING

- This function will allow you to:
 - Manage your VAT account by giving your insight into transactions per tax period.
- **Notes:**
 - **The vendor will only be able to request VATSAs within the last 5 years, from date of request for statement. The vendor will only be able to request the VATSA after March 2007 on eFiling, prior to this date the VATSA must be obtained from a SARS branch.**
 - **The vendor will be able to open the VATSA on eFiling in .pdf format and either save it on a local disk or print it to a local printer.**
 - **Only a copy of the last requested VATSA will be kept on eFiling. The next requested VATSA will replace the current VATSA on eFiling. Please print or save a copy of each VATSA requested if you want to keep record of all the previous requests.**
- On the VAT Work Page, select the option **“Request Statement of Account”**

VAT201 WORK PAGE

Get ADOBE FLASH PLAYER Get ADOBE READER

Taxpayer Name

Tax Period 2020/01

Tax Reference

Return Type VAT201

eFiling Status Filed

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Filed through eFiling		452.17	1	

Query SARS Status Request For Correction Request Statement of Account Make Payment Back To Search

- The following screen will be displayed:

Request Statement of Account for VAT

TaxPayer Name: (Pty) Ltd

TaxPayer Reference: 4

Please select a year: 2021 ▼

Continue

- The vendor must be able to specify the transactional year (March to Feb) by selecting the appropriate year from a drop-down list.

Request Statement of Account for VAT

TaxPayer Name: (Pty) Ltd

TaxPayer Reference: 4

Start Period: 2020-03 ▼ End Period: 2020-05 ▼

Submit Back

- Once the vendor has selected the transactional year, the vendor must be able to specify the tax periods within that year by selecting the "Start Period" and the "End Period" from drop-down lists.
- Note:** A tax period must be specified in the following format: (YYYYMM)
- Where a vendor requires a VATSA for a single tax period, the vendor must be able to select the same tax period as the "From" and the "To" tax period. This statement will therefore display all the transactions related to this selected period.
- The following screen will be displayed:

Request Statement of Account

TaxPayer Name: (Pty) Ltd

TaxPayer Reference: 4

Your request to SARS has been successfully submitted

[Click here to view your Statement of Account](#)

Back

- The VATSA will always be accompanied by notes to assist the reader on the interpretation of the account.

- The notes will provide explanations for tax periods indicated as those for which the vendor was not registered for VAT and those for which the vendor was registered but on which no transactions were processed.
- The statement of account will be presented as follows:

SARS

VALUE-ADDED TAX VATSA
Statement of Account

Enquiries should be addressed to SARS:

Contact Detail

SARS
PRETORIA
0001

Tel: 0800 00 7277 Website: www.sars.gov.za

Details

Registration Number: Always quote this reference number when contacting SARS
Date: **2016/03/15**
Statement period: **2015/03/01** to **2016/02/29**

Summary Information

TRANSACTION YEAR 2016	1.00
UNALLOCATED PAYMENTS	0.00
CLOSING BALANCE	1.00

- If the vendor was not registered at all for the specified statement period, the following message will be displayed on the screen: “You were not registered for VAT for the statement period specified by you. Press OK to specify a different statement period or press Cancel to cancel the request.”
- If the statement of account cannot be displayed, the following message will appear on the screen: “Due to a system problem we are unfortunately unable to issue your statement now. Processing your request can take up to 48 hours. The Statement of Account will be issued to you on eFiling within this period. Press OK”.
- Vendors must visit the [Value Added Tax page](http://www.sars.gov.za) on the SARS website www.sars.gov.za where they will find guides and FAQ’s to assist them in understanding the implications of the VAT rate increase on various types of transactions or contact the SARS Contact Centre on 0800 00 7277.

16 CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
GEN-ELEC-18-G01	How to register for eFiling and manage your user profile – External Guide	All
GEN-PAYM-01-G01	South African Revenue Service Payment Rules - External Guide	
	VAT404 Guide for Vendors	All

17 DEFINITIONS AND ACRONYMS

EFT	Electronic Funds Transfer
FNB	First National Bank
HTML	HyperText Markup Language
PAYE	Pay-As-You-Earn
PRN	Payment Reference Number
RSA	Republic of South Africa
SARS	South African Revenue Service
VAT	Value Added Tax
VATSA	Value Added Tax Statement of Account
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 registered 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).