

EXTERNAL GUIDE

VOLUNTARY DISCLOSURE PROGRAMME

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1. PURPOSE

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.
- The purpose of this document is to provide guidelines in respect of the South African Revenue Service (SARS) Voluntary Disclosure Programme (VDP) for tax defaults in terms of the Tax Administration Act No. 28 of 2011 (the Act). This guide also describes how to complete and submit your VDP application via eFiling.

2. INTRODUCTION

- The purpose of the VDP is to enhance voluntary compliance in the interest of enhanced tax compliance, good management of the tax system and the best use of SARS resources. It aims to encourage taxpayers to come forward on a voluntary basis to regularise their tax affairs with SARS and avoid the imposition of understatement penalties and administrative penalties.
- VDP relief is available in respect of all taxes administered by SARS (but excluding duties and levies charged in terms of the Customs and Excise Act, 1964). This guide explains the legislative requirements applicable to the SARS Tax VDP, the application process, the outcomes thereof and further demonstrates how a taxpayer or representative can apply via eFiling.

3. CONFIDENTIALITY OF INFORMATION

- The rules on confidentiality of information as prescribed in the Act also apply in respect of any information that is submitted through the VDP process.
- As added protection, information, including the VDP01 and supporting documents provided through the VDP process is not shared with any other division of SARS. Statistics to determine broad trends are drawn from the information database, but at no stage are the details of any applicant made available in this process or linked in anyway to a particular trend or default.

4. PERSONS THAT MAY APPLY FOR VOLUNTARY DISCLOSURE RELIEF

- A person, whether in a personal, representative, withholding or other capacity, may apply for voluntary disclosure relief.

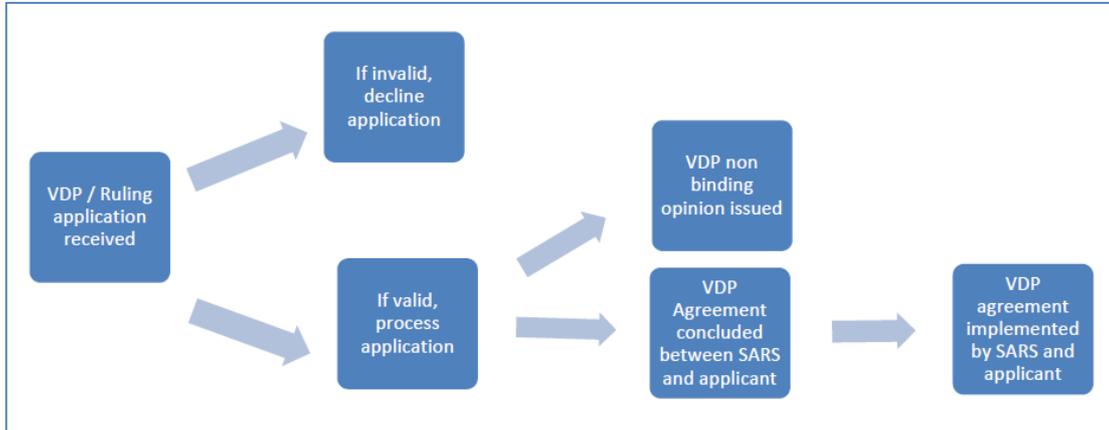
- Where an applicant has been given notice of the commencement of an audit or criminal investigation which has not been concluded and is related to the disclosed default, such an application is regarded as not being voluntary, unless a senior SARS official is of the view, having regards to the circumstances and ambit of the audit or investigation, that the default would not otherwise have been detected during the audit or investigation, and is also of the view that the application would be in the interest of good management of the tax system and the best use of SARS' resources.

5. REQUIREMENTS FOR A VALID VOLUNTARY DISCLOSURE

- To ensure that a VDP application is valid, a disclosure must:
 - Be voluntary;
 - Involve a default which has not occurred within five years of the disclosure of a similar "default" by the applicant or a person referred to in section 226(3);
 - Be full and complete in all material respects;
 - Involve a behaviour referred to in column 2 of the understatement penalty percentage table in section 223;
 - Not result in a refund due by SARS; and
 - Be made in the prescribed form and manner

6. THE VDP APPLICATION PROCESS

Figure 1: The end-to-end VDP process:



6.1 ACCESSING THE VDP APPLICATION FORM (VDP01)

- To access the form VDP01, the applicant must be registered for the use of SARS eFiling. For more information on the eFiling registration refer to the following external guide available at www.sarsefiling.co.za: How to register, manage users and change password on eFiling.
- The VDP01 must be completed on-line and submitted via SARS eFiling. Applicants who do not have access to the internet and computer facilities can visit any SARS branch, where the VDP01 will be captured on their behalf by SARS staff and submitted on SARS system.

- The VDP01 is self-explanatory, and provides for information relating to the applicant, the disclosure of the default, the reasons for the default, and so on. The more detailed the information is, the bigger the chance of a successful application. Provision is also made to attach supporting documentation where required.

7. EVALUATION OF THE VDP APPLICATION

- SARS will evaluate the VDP application and the supporting documentation to determine if the applicant meets the requirements for a valid voluntary disclosure.
- Where additional information is required, SARS will either request it or request a meeting with the applicant.
- At the end of the evaluation process the VDP unit will:
 - Where a VDP non-binding private opinion was requested, issue the opinion;
 - Where VDP relief was applied for, and the application is invalid, issue the outcome (with the reasons for the outcome);
 - Where the outcome of a VDP relief application is positive, present a VDP agreement to the applicant for consideration and signature.

8. VOLUNTARY DISCLOSURE RELIEF

- Voluntary disclosure relief is limited to defaults disclosed for which relief is granted as per the VDP agreement. The following relief is available:
 - Sars will not pursue criminal prosecution for a tax offence arising from the 'default'
 - Relief in respect of understatement penalties to the extent referred to in column 5 or 6 of the understatement penalty percentage table in terms of section 223 of the Act;
 - 100% relief in respect of an administrative non-compliance penalty that was or may be imposed under Chapter 15 of the Act, or a penalty imposed under a tax Act, but excluding penalty for the late submission of a return.

9. THE VOLUNTARY DISCLOSURE AGREEMENT

9.1 GENERAL

- The VDP relief and the rights and obligations of both SARS and the VDP applicant must be captured in a voluntary disclosure agreement (VDP agreement).
- The Act requires the VDP agreement to include details on the following aspects:
 - The material facts of the default on which the voluntary disclosure relief is based;
 - The amount payable by the applicant, which must separately reflect the understatement penalty payable;

- The payment arrangements and dates;
 - The relevant undertakings by the parties.
- The VDP agreement must be signed by both SARS and the applicant, and constitutes a contract between the parties to the agreement.

9.2 IMPLEMENTING THE VDP AGREEMENT

- The VDP agreement is a contract between SARS and the applicant.
- Both SARS and the applicant are obliged to give effect to the terms of the contract. As such, SARS will ensure that assessments are adjusted or raised where required and that full effect is given to the relief granted by the Act.
- The applicant on the other hand must ensure that payment is effected on the date(s) agreed in terms of the VDP agreement and that any other duty or obligation is given effect to on the agreed terms.

9.3 CANCELLATION OF THE VDP AGREEMENT

- Breach of any material term of the VDP agreement by any of the parties to the VDP agreement can result in the cancellation of the VDP agreement. For example, if payment is not effected on the agreed terms, SARS can cancel the agreement under its common law contractual right to do so.

9.4 WITHDRAWAL OF VDP RELIEF

- It is important that the disclosure of a default is full and complete in all material respects.
- If, subsequent to the conclusion of a voluntary disclosure agreement it is established that the applicant failed to disclose a matter that was material for purposes of making a valid disclosure, the Act provides for a senior SARS official to:
 - Withdraw any relief that has been granted;
 - Regard any amount paid in terms of the voluntary disclosure agreement to constitute part payment of any further outstanding tax debt in respect of the relevant default; and
 - Pursue prosecution for a tax offence arising from the 'default'.

10. ENQUIRIES

- More information regarding the Voluntary Disclosure Programme is available via the following channels:
 - **SARS website:** www.sars.gov.za
 - **By email:** vdp@sars.gov.za
 - **By phone:** 0800 864 613
 - **Physical Address:**
281 Middel Street
Gramick Office Park

Brooklyn
0181

- **Postal Address:**
Private Bag X923
Pretoria
0001

Please note: The Voluntary Disclosure Unit can be visited by prior appointment.

11. HOW TO COMPLETE THE VDP01 FORM

- One of the critical things to note with regards to a VDP application, is the importance of submitting an accurate VDP01 form. This section unpacks the VDP01 form and highlights essential fields which the applicant should complete.

11.1 THE VDP01 FORM

11.1.1 APPLICATION INFORMATION

Application Information		
Information to create your personal application form	Tax type in respect of which the disclosure is made	Evaluation information
Are you applying for VDP Tax Relief? Y <input type="checkbox"/> N <input type="checkbox"/>	Income Tax <input type="checkbox"/>	Value-Added Tax <input type="checkbox"/>
Are you applying for SVDP Tax relief in terms of Off-shore assets and investment income? Y <input type="checkbox"/> N <input type="checkbox"/>	Employee's Tax (PAYE/SDLUIF) <input type="checkbox"/>	Other Taxes <input type="checkbox"/>
Is this an application for a non-binding VDP ruling? Y <input type="checkbox"/> N <input type="checkbox"/>		Is the applicant aware that he/she/it is subject to a pending SARS audit or investigation into its tax affairs or alternatively, that a SARS audit or investigation has commenced but has not yet been concluded? Y <input type="checkbox"/> N <input type="checkbox"/>
Are you a representative applying on behalf of someone else? Y <input type="checkbox"/> N <input type="checkbox"/>		VDP application number <input type="text"/>
Do you have power of attorney from the applicant? Y <input type="checkbox"/> N <input type="checkbox"/>		
Indicate the applicant entity type Individual <input type="checkbox"/> Company <input type="checkbox"/>		

Information required to create your personal application form:

- **Are you applying for VDP Tax Relief?** Complete by selecting either 'Yes' or 'No'
 - Tick 'Yes' if you are applying for normal VDP relief
 - Note that if the answer is 'Yes' the section '*Tax type in respect of which the disclosure is made*' will be displayed.
- **Are you applying for SVDP Tax relief in terms of offshore assets and investment income?** This field is greyed out as SVDP is not applicable.
- **Is this an application for a non-binding VDP ruling?** Complete by selecting either 'Yes' or 'No'.
- **Are you a representative applying on behalf of someone else?** Complete by selecting either 'Yes' or 'No'.

If 'Yes' is selected the following question will be prompted.

- **Do you have power of attorney from the applicant?** Complete by selecting either 'Yes' or 'No'.
- **Indicate the applicant entity type?** Indicate whether the applicant is an 'Individual' or a 'Company' by selecting the appropriate check box.

Tax Type

- The user is required to complete at least one tax type.

Evaluation information

- **Is the applicant aware that he/she/it is subject to a pending SARS audit or investigation into its tax affairs, alternatively, that a SARS audit or investigation has commenced but has not yet been concluded?** Complete by selecting either 'Yes' or 'No' to the question prompted.
- The VDP application number will be greyed out. This number is automatically generated.

11.1.2 APPLICANT DETAILS – INDIVIDUAL / SOLE PROPRIETOR / DECEASED ESTATE / PARTNERSHIP

Applicant details – Individual / Sole Proprietor / Deceased Estate / Partnership										
First two names	<input type="text"/>									
Surname	<input type="text"/>									
Initials	<input type="text"/>		Date of birth (CCYYMMDD)	<input type="text"/>		ID no.	<input type="text"/>			
Passport no.	<input type="text"/>			Passport country (e.g. South Africa = ZAF)	<input type="text"/>		Not married	<input type="checkbox"/>	Married in community of property	<input type="checkbox"/>
Home tel no.	<input type="text"/>		Bus tel no.	<input type="text"/>		Fax no.	<input type="text"/>		Cell no.	<input type="text"/>

Some of these fields will be pre-populated, if they are not, complete as follows:

- **First two names:** Complete the first two names of the applicant.
- **Surname:** Complete the surname of the applicant.
- **Initials:** Complete the initials of the applicant.
- **Date of Birth:** Complete the date of birth of the applicant.
- **ID:** Complete the ID number of the applicant.
- **Passport no:** Complete the passport number of the applicant.
- **Passport country:** Select the appropriate passport country of the applicant.
- **Select one of the following types of marriage of the applicant:**
 - Not married
 - Married in community of property
 - Married out of community of property
- **Home Tel no.:** Complete the home telephone number of the applicant.
- **Bus Tel no.:** Complete the business telephone number of the applicant.
- **Fax no.:** Complete the fax number of the applicant.
- **Cell no.:** Complete the cellphone number of the applicant.

11.1.3 APPLICANT DETAILS – COMPANY / TRUST / GOVERNMENT

Applicant details - Company / Trust / Government	
Registered name	<input type="text"/>
Trading name	<input type="text"/>
Company/CC/trust/ reg no.	<input type="text"/>
Web address	<input type="text"/>
Bus tel no.	<input type="text"/>
Fax no.	<input type="text"/>
Cell no.	<input type="text"/>

Some of these fields will be pre-populated, if they are not, complete as follows:

- **Registered name:** Complete the registered name of the company.
- **Bus tel:** Complete the business telephone number of the company.
- **Trading name:** Complete the trading name of the company.
- **Fax no.:** Complete the fax number of the company.
- **Company / CC/ trust reg no.:** Complete the registration number of the company.
- **Cell no.:** Complete the cellphone number of the company.
- **Web address:** Complete the web address of the company.

11.1.4 PARTICULARS OF REPRESENTATIVE PERSON

Particulars of Representative Person e.g. Person / entity submitting VDP01 application on behalf of someone else	
Surname	<input type="text"/>
Initials	<input type="text"/>
ID no.	<input type="text"/>
Capacity	<input type="checkbox"/> Public Officer <input type="checkbox"/> Curator/Trustee/Liquidator/Executor/Administrator <input type="checkbox"/> Partner <input type="checkbox"/> Treasurer <input type="checkbox"/> Accounting officer for local/public authority/Accountant <input type="checkbox"/> Sole proprietor <input type="checkbox"/> Tax practitioner <input type="checkbox"/> Legal representative/Attorney
Email address	<input type="text"/>
Bus tel no.	<input type="text"/>
Fax no.	<input type="text"/>
Cell no.	<input type="text"/>
Passport no.	<input type="text"/>
Passport country (e.g. South Africa = ZAF)	<input type="text"/>

Some of these fields will be pre-populated, if they are not, complete as follows:

- **Surname:** Complete the surname of the representative.
- **Initials:** Complete the initials of the representative.
- **Bus tel no.:** Complete the business telephone number of the representative.
- **Fax no.:** Complete the fax number of the representative.
- **Cell no.:** Complete the cellphone number of the representative.
- **ID no.:** Complete the ID number of the representative.
- **Passport no.:** Complete the passport number of the representative.
- **Passport country:** Select the appropriate passport country.
- **Select one of the following Capacity** of the representative:
 - Public Officer
 - Curator/Trustee/Liquidator/Executor/Administrator

- Partner
- Treasurer
- Accounting officer for local/ Public Authority / Accountant
- Sole Proprietor
- Tax Practitioner
- Legal Representative/ Attorney

- **Email address:** Complete the email address of the representative.

11.1.5 PREFERRED MODE OF CONTACT RELATING TO VDP

Preferred mode of contact relating to VDP		Note: This is the address that will be used during the evaluation period for Voluntary Disclosure Programme.
Indicate the preferred method of contact: Email <input type="checkbox"/>	Post <input type="checkbox"/>	
Email address	<input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/>	

- Indicate the preferred mode of contact by selecting either 'Email' or 'Post'

Note that if 'Email' was selected, it is mandatory that the 'Email address' section be completed.

11.1.6 PHYSICAL ADDRESS

Physical address	
Unit no.	<input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/>
Complex (if applicable)	<input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/>
Street no.	<input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/>
Street/Name of farm	<input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/>
Suburb/District	<input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/>
City/Town	<input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/>
Country code (e.g. South Africa = ZA)	<input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/>
Postal code	<input style="width: 100%; height: 15px; border: 1px solid black;" type="text"/>

If 'Post' was selected as the preferred mode of contact, it is mandatory that either the 'Physical address' or the 'Postal address' is completed.

- **Unit no.:** Complete the unit number to which communication should be sent to.
- **Complex :** Complete the complex to which communication should be sent to.
- **Street no.:** Complete the street number to which communication should be sent to.
- **Street /name of farm:** Complete the street/farm name to which communication should be sent to.
- **Suburb/district:** Complete the suburb to which communication should be sent to.
- **City/Town:** Complete the city/town to which communication should be sent to.
- **Country code:** Select the appropriate country code to which communication should be sent to.
- **Postal code:** Complete the postal code to which communication should be sent to.

11.1.9 DETAILS OF DISCLOSURE – INCOME TAX

Details of Disclosure													
NOTE: If you are applying for multiple years of assessment / tax periods per tax type please click on the Add button													
Income Tax													
Is the entity registered with SARS for Income Tax? Y <input type="checkbox"/> N <input type="checkbox"/> Income Tax ref no <input type="text"/>													
Year of assessment (CCYY)	Source code	Amount	Type of default:						Understatement of income			Over-claiming of expenses	Non-compliance resulting in outstanding tax
Description of default													

Note the details of disclosure comment on the “Add” button can be selected for multiple years of assessment.

If the user selected ‘Income tax’ on the tax type and selected VDP then this container must be completed.

Income tax

This section contains the financial particulars for Income tax and will only be displayed if it was selected as a tax type by the applicant under VDP application.

- **Is the entity registered with SARS for Income tax?** Select either ‘Yes’ or ‘No’

Note that if the answer is ‘Yes’ the applicant must complete the Income tax ref. no.

- **Income tax ref no.:** Complete the applicants tax reference number for Income tax.
- **Year of assessment:** Complete the year of assessment.

Note that the applicant may add additional periods if he/she wishes to declare more than one period.

- **Source code:** Complete the source code.
- **Amount:** Complete the amount to be taxed from the Income tax.
- **Select one of the following types of default:**
 - Understatement of income
 - Overclaiming of expenses
 - Non-compliance resulting in outstanding tax
- **Description of default:** Complete the default description.

11.1.10 PAYE/SDL/UIF

PAYE/SDL/UIF													
Is the entity registered with SARS for PAYE / SDL / UIF? Y <input type="checkbox"/> N <input type="checkbox"/> PAYE ref no <input type="text"/>													
Period	Amount	Select tax:						PAYE	SDL	UIF	Type of default:	Understatement of liability	Non-compliance resulting in under-declared liability
Description of default													

- **Is the entity registered with SARS for PAYE / SDL / UIF?** Select either “Yes” or “No”
- **PAYE ref No:** Complete the PAYE reference number of the PAYE/SDL/UIF
- **Period:** Complete the period of the PAYE/SDL/UIF

- **Amount:** Complete the amount to be taxed from the PAYE/SDL/UIF
- **Select the applicable tax type(s) from the list below:**
 - PAYE
 - SDL
 - UIF
- **Select one of the following type of default:**
 - Understatement of liability
 - Non-compliance resulting in under-declared liability.
- **Description of default:** Complete the default description.

11.1.11 VAT

VAT																		
Is the entity registered with SARS for VAT? Y <input type="checkbox"/> N <input type="checkbox"/>																		
VAT reg no																		
Period					Amount					Select VAT	<input type="checkbox"/>	Type of default:	Understatement of output	<input type="checkbox"/>	Overstatement of input	<input type="checkbox"/>	Non-compliance resulting in outstanding tax	<input type="checkbox"/>
Description of default:																		

- **Is the entity registered with SARS for VAT?** Select either “Yes” or “No”
- **PAYE ref No:** Complete the PAYE reference number of the VAT
- **Period:** Complete the period of the VAT
- **Amount:** Complete the amount to be taxed from the VAT
- Select **VAT** if applicable.
- **Select one of the following type of default:**
 - Understatement of output
 - Overstatement of input
 - Non-compliance resulting in outstanding tax
- **Description of default:** Complete the default description.

11.1.12 OTHER TAXES

Other Taxes																		
Is the entity registered with SARS for any other taxes? Y <input type="checkbox"/> N <input type="checkbox"/>																		
Reference no.																		
Period (CCYYMMDD)					Amount					Tax	<input checked="" type="checkbox"/>	Type of default:	Understatement of tax	<input type="checkbox"/>	Over-claiming of expenses	<input type="checkbox"/>	Non-compliance resulting in outstanding tax	<input type="checkbox"/>
Description of default:																		

This section contains the financial particulars for any other taxes administered by the Commissioner and will only be displayed if the applicant selected it as a tax type on the form.

- **Is the entity registered with SARS for any other taxes?** Complete the entity registered with SARS for taxes.
- **Reference no.:** Complete the tax reference number of the entity.

- **Period:** Complete the period / year of assessment.

Note that the applicant may add additional periods if he/she wishes to declare more than one period:

- **Amount:** Complete the amount to be taxed from the Other tax.
- **Tax:** Select the appropriate tax type from the list provided.
- **Type of default:**
 - Understatement of output
 - Overstatement of input
 - Non-compliance resulting in outstanding tax
- **Description of default:** Complete the default description.

11.1.13 SUPPORTING DOCUMENTS

Supporting documentation			
Supporting documents relating to the defaults declared in this form must be attached	Number of pages attached	<input type="text"/>	Please refer to the VDP guide for guidance on the type of supporting documents required

- Supporting documents relating to the defaults declared on this form must be attached
- To attach supporting document see section 12.3 below.
- Note that supporting documents are not mandatory, however they are preferred.

12. HOW TO USE EFILING TO APPLY FOR VDP

- eFiling is one of the channels that may be used by applicants to apply for VDP. This section will take you through the process of accessing the form online, how to add supporting documents for your application and finally demonstrate how to submit your application via eFiling.

12.1 THINGS TO NOTE WHEN USING EFILING.

- The applicant must be an eFiler. To register for eFiling refer to the guide: *How to register, manage users and change password on eFiling* on the SARS website which is available on www.sars.gov.za. Also refer to the SARS website FAQ section.

12.2 HOW TO APPLY VIA EFILING

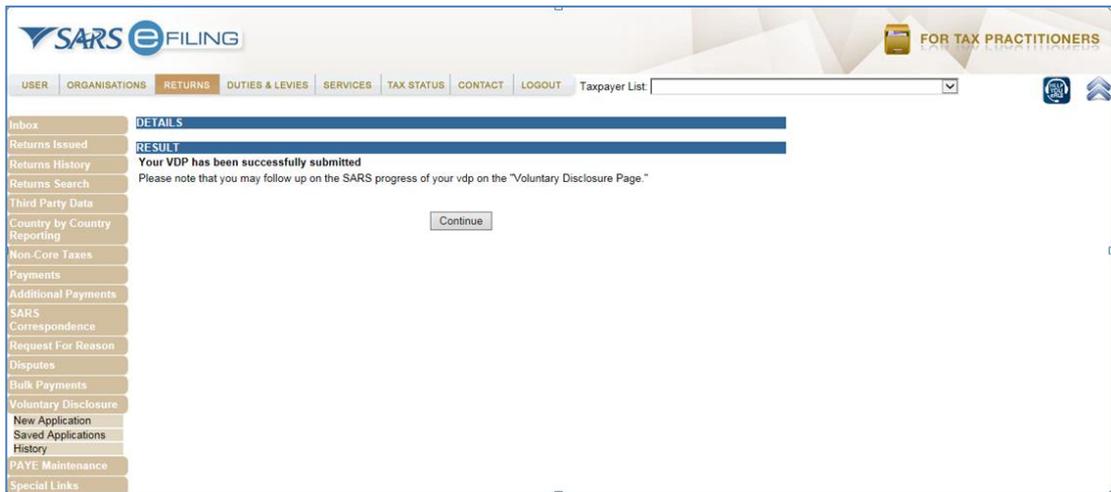
- To access the VDP01 form, proceed as follows:
 - Login on eFiling
 - Click on '**Returns**' displayed on the main menu.
 - Click on '**Voluntary Disclosure**' displayed on the left menu.

- Click on the **VDP** hyperlink
- This will display the **VDP01** form, see screen below

- The **Application Information** container / section, consists of information to create your VDP01 application form, make the appropriate selection as per section 11.1.1 on this document.
- Once completed, click on the **Create Form** button.
- Note the following buttons displayed on top of the VDP01 form:
 - **Save Online** – This button will save the contents completed on the VDP01 form. Note that the **Voluntary Disclosure Work Page** will display the saved VDP01 form as **Saved** below the Status notification. The saved application can be accessed via the **Saved Applications** left menu option.
 - **File** – This button will submit the completed VDP01 form. Note that the **Voluntary Disclosure Work Page** will display the submitted VDP01 form as submitted via eFiling below the Status notification. The submitted application can be accessed via the **History** left menu option.



- Click on the **OK** button, this will go back to the VDP01 form for completion.
- Once the form is completed, click on '**File**' to submit the VDP01 completed return.
- The following screen will be displayed.



- Click on the **Continue** button.
- This will take the user back to the **Voluntary Disclosure Work Page**.



- The screen should indicate that the VDP01 form has been filed at the date on which it was submitted.

12.3 HOW TO ADD SUPPORTING DOCUMENTS

- Supporting documents are required for substantiation and consideration of the VDP application.
- Supporting documents may include a detailed explanation of the default, how the taxpayer meets the requirements of the VDP, a detailed schedule including the default amounts and tax calculations thereto.
- To add supporting documents on eFiling proceed as follows:
 - Click on **Returns** displayed on the menu.
 - Click on **History** displayed as one of the icons under **Voluntary Disclosure** displayed as part of the left icons.
 - Click on the **Open** hyperlink on the filed return.

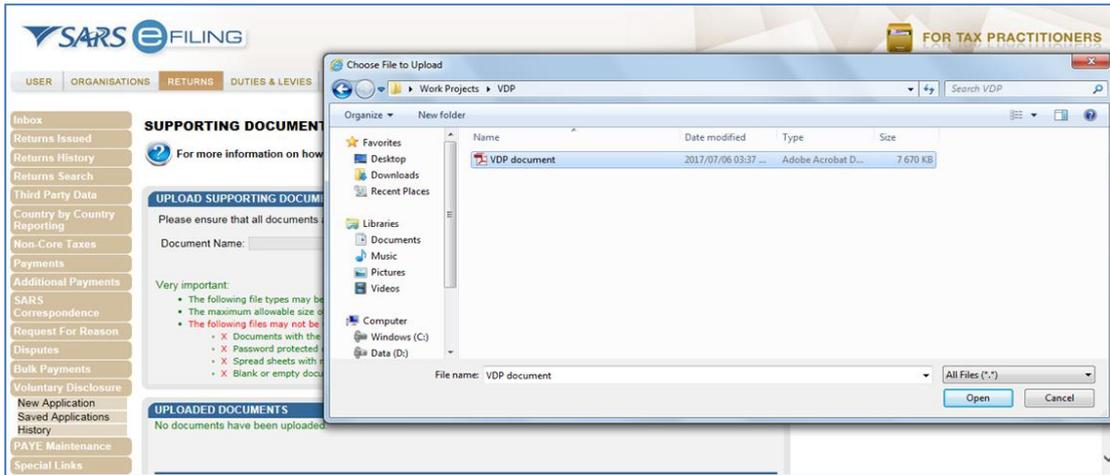
- The **Voluntary Disclosure Work Page** will be displayed.
- Note that this will open the filed VDP01 form.

The screenshot shows the SARS eFiling interface for tax practitioners. The main heading is 'VOLUNTARY DISCLOSURE WORK PAGE'. On the left is a navigation menu with options like 'Inbox', 'Returns Issued', 'Returns History', 'Returns Search', 'Third Party Data', 'Country by Country Reporting', 'Non-Core Taxes', 'Payments', 'Additional Payments', 'SARS Correspondence', 'Request For Reason', 'Disputes', 'Bulk Payments', 'Voluntary Disclosure', 'New Application', 'Saved Applications', 'History', 'PAYE Maintenance', and 'Special Links'. The main content area includes fields for 'Client Name', 'Reference Number', 'eFiling Status', and 'SARS Status'. Below these is a table with columns: APPLICATION, APPLICATION TYPE, STATUS, DATE, and CASE REFERENCE NUMBER. The table contains one row: VDP, Tax Relief, Filed, 2017/11/21. At the bottom of the table are buttons for 'Back To Search' and 'Add Supporting Documents'.

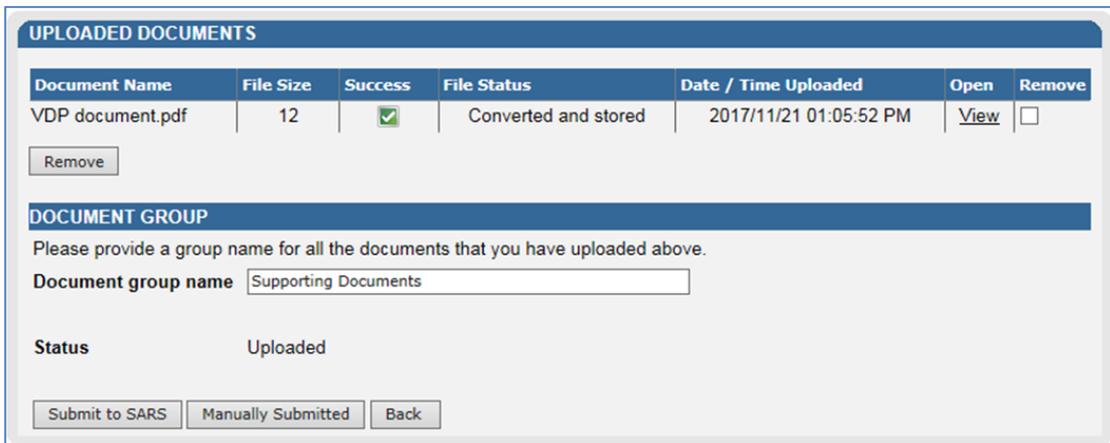
- Click on the **Add Supporting Documents** button.
- This will display the **Supporting Documents for Voluntary Disclosure** page.

The screenshot shows the 'SUPPORTING DOCUMENTS FOR VOLUNTARY DISCLOSURE' page. It features a navigation menu on the left, similar to the previous screenshot. The main content area has a heading 'SUPPORTING DOCUMENTS FOR VOLUNTARY DISCLOSURE' and a link for more information. Below this is a section titled 'UPLOAD SUPPORTING DOCUMENTS' with instructions: 'Please ensure that all documents are successfully uploaded before submitting this group.' It includes a 'Document Name' field, a 'Browse...' button, and an 'Upload' button. A 'Very important' section lists file type and size restrictions, and a list of rejected file types: documents with the same name, password-protected documents, spread sheets with multiple sheets, and blank or empty documents. At the bottom, there is an 'UPLOADED DOCUMENTS' section which currently shows 'No documents have been uploaded.'

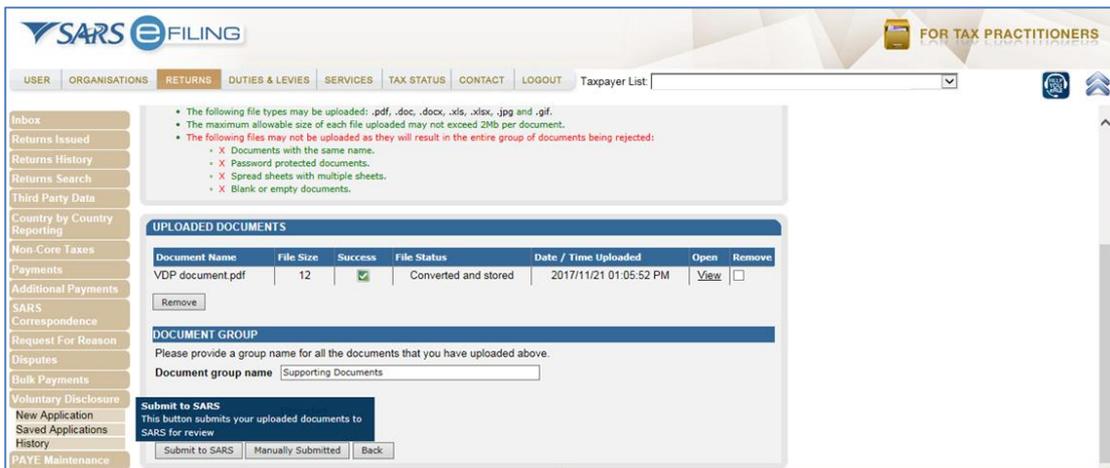
- To upload documents, click on **'Browse'** to find the location where you have saved your VDP supporting documents. Once you found the document, click on the **'Upload'** button.



- The uploaded document should be displayed under 'Uploaded documents' section.



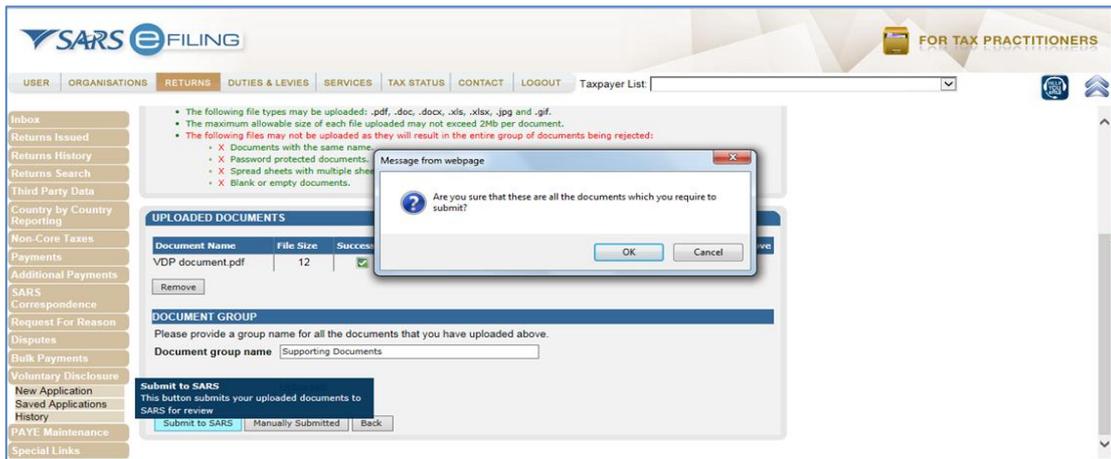
- Once completed click on the 'Submit to SARS' button.



Note the following:

- **Manually Submitted** - The supporting documents were submitted at the SARS Branch.
- **Back** - The user wants to go back to the **Voluntary Disclosure Work Page**.

- The following pop up message will be displayed



- Note the content of the message and click on the **OK** button.
- The **Voluntary Disclosure Work Page** will be displayed.



- Note that the **status** below the Supporting Documents is **Submitted**.
- When the user clicks on the **History** option displayed on the left menu, the following screen will be displayed.

- This page will list all the filed/submitted VDP applications made by the user. To access the **Voluntary Disclosure Work page**, click on the **Open** hyperlink.
- Upon successful submission of VDP application, the applicant will receive an acknowledgement of receipt indicating the VDP number and case number .

13. CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE	APPLICABILITY
GEN-ELEC-18-G01	How to register, manage users and change password on eFiling	All

14. DEFINITIONS AND ACRONYMS

Default	The submission of inaccurate or incomplete information to SARS, or the failure to submit information or the adoption of a tax position, where such submission, non-submission or adoption resulted in an understatement.
PAYE	Pay-As-You-Earn or employees' tax
Relevant Material	Means any information, document or thing that is foreseeably relevant for tax risk assessment, assessing tax, collecting tax, showing non-compliance with an obligation under a tax Act or showing that a tax offence was committed.
Return	Means a form, declaration, document or other manner of submitting information to SARS that incorporates a self-assessment or is the basis on which an assessment is to be made by SARS.
VDP	Voluntary Disclosure Programme

DISCLAIMER

The information contained in this leaflet 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 leaflet should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information you may –

- Visit the SARS website www.sars.gov.za;
- Visit your nearest SARS branch;
- Contact your registered tax practitioner;
- Contact the SARS National Contact Centre –
 - If calling locally, on 0800 00 SARS (7277); or 0800864613
 - If calling from abroad, on +27 11 602 2093 (only between 8am and 4pm South African time).