



VALUE-ADDED TAX

VAT 202e

Notice of change of tax period in respect of the submission of a return (VAT 201)

Enquiries should be addressed to SARS: []

Branch office []

Tel [] Fax []

E-mail []

Always quote this registration number in correspondence with this office or during interviews

Registration number []

Date []

[]

Trading or other name []

The Category which are presently applicable to you for the purpose of submission of VAT returns (VAT 201), is indicated with an X below.

- Category A - The period of two months ending January, March, May, July, September and November.
Category B - The period of two months ending February, April, June, August, October and December.
Category C - Each of the twelve months of a calendar year.
Category D - The period of six months ending, [] and []
Category E - The period of twelve months ending, []
Category F - The period of four months ending on the last day of February, June and October. []
Commencing on []

The following Category for the purpose of submission of VAT returns (VAT 201) will be applicable to all your enterprises, excluding those which are in Category D, E or F as indicated:

- Category A [] or Category B [] or Category C []
Category D - The period of six months ending, [] and []
Category E - The period of twelve months ending, []
Category F - Four-monthly period ending, []

The reason for the change in Category is:

- that the total value of taxable supplies exceeds R 30 million as contemplated in section 27(3) (a) (i) of the Act; or
that the total value of taxable supplies is likely to exceed the limit of R 30 million as contemplated in section 27(3) (a) (ii) of the Act; or
in accordance with you application for the change of a tax period; or
you repeatedly defaulted in performing your obligations under the Act; or
the total value/anticipated total value of taxable supplies (excluding VAT) exceeds or will exceed R 1,5 million per annum; or
in terms of a decision made by this office.

The final return (VAT 201) which must be submitted under Category:

- is the return for the period ending

The first return (VAT 201) which must be submitted under Category:

- is the return for the period ending
- and if the Category D is applicable, the first return (VAT 201) which you must submit for this Category is the return (VAT 201) for the six months ending,
- and if the Category E is applicable, the first return (VAT 201) which you must submit for this Category is the return (VAT 201) for the twelve months ending,
- and if the Category F is applicable, the first return (VAT 201) which you must submit for this Category is the return (VAT 201) for the fourth months ending,

Name & Surname (Team Member)

Signature (Team Member)

Date

for SARS branch office