

Record in respect of imported services by a recipient that is not registered as a vendor

1. This record must be retained by the recipient of the imported services.
2. If the recipient is registered as a vendor and liable for value-added tax (VAT) on imported services, that recipient must declare and pay such VAT on their VAT201 return.

Receipt Number (generated from e-filing)

Particulars of the recipient

Name of recipient

Identity Number (if individual)

Registration number of Company/Close Corporation/Trust/Fund

Physical address

Unit no. Complex (if applicable)  
 Street no. Street / Farm Name

Suburb/ District

City/Town Postal Code

Home telephone number

Work telephone number

Cellular number

Income Tax reference number

Particulars of the imported services

A copy of the supplier's invoice must also be retained by the recipient

Detailed description of the imported services

Name of supplier

Country of residence/where business is carried on by the supplier

Website address of supplier

Date of invoice (CCYYMMDD)

Date of payment (CCYYMMDD)

Method of payment  Cheque  Cash  EFT

Value of the imported services R ,

Calculation of Value Added Tax Payable

Value R , X R ,

ADD: Penalty R ,

Interest R ,

Total Amount Payable R ,

Declaration

I hereby declare that the information furnished herein is true and correct and that the said amount reflected in the Calculation of Value Added Tax Payable section above is due and payable.

Name and Surname

Capacity

Signature

Date (CCYYMMDD)

## Notes

1. "Imported services" means a supply of services that is made by a supplier who is resident or carries on business outside the Republic of South Africa (Republic) to a recipient who is a resident of the Republic to the extent that such services are utilised or consumed in the Republic otherwise than for the purpose of making taxable supplies.
2. "Recipient" in relation to any supply of services and for purposes of this record, means the person to whom the supply is made and who is not a vendor as defined in section 1(1) of the Value - Added Tax Act No. 89 of 1991 (the Act).
3. This record must be retained by the recipient, being a resident of the Republic who is not registered as a vendor.
4. The recipient of imported services must, within 30 days of the earlier of
  - (i) the time an invoice is issued by the supplier or recipient in respect of the supply of the imported services, or
  - (ii) the time any payment is made by the recipient in respect of that supply,complete and retain a VAT215 record for a period of 5 years and pay the VAT on the value of the imported services to the Commissioner.
5. The value to be placed on the supply of the imported services is the greater of either the total amount of the money paid or the open market value of the supply (where the value is not reflected in money).
6. Where an invoice is issued in a foreign currency, the recipient must convert the foreign currency to the corresponding rand value using the South African Reserve Bank exchange rate applicable on the date the invoice was issued. Once the rand amount is calculated the applicable tax rate must be applied to determine the liability for VAT.
7. The payment of the applicable VAT must be made on e-filing.
8. A payment confirmation receipt number will be issued by e-filing, if the status is successful, and this number must be inserted in the Receipt Number field of the VAT215.
9. Failure to pay the VAT in the manner prescribed in note 4 above will result in the imposition of a 10% penalty and interest at the prescribed rate.
10. "r" means the rate of tax applicable under section 7(1) of the Act.