

VAT

Value-Added Tax

Application for Registration

PLEASE READ 'GUIDE FOR VENDORS' (VAT404) BEFORE COMPLETING THIS FORM.

This form must be completed IN FULL and returned to your local SARS branch office. It may not be submitted by facsimile.

Application for registration as a vendor must be made to the SARS branch where the enterprise is situated.

Please allow a minimum period of 10 working days after all requirements have been met for your VAT registration number to be issued by SARS.

FOR OFFICE USE	
Nature of person	<input type="checkbox"/>
VAT registration number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Area code	<input type="text"/> <input type="text"/>
Magisterial district	<input type="text"/> <input type="text"/> <input type="text"/>

A vendor is deemed not to have applied for registration until the application form has been completed in full and all the required information and documentation has been furnished.

1. Particulars of person* applying/liable for registration

PLEASE USE BLOCK LETTERS.

Nature of person (indicate only one option with an "X")

- | | | | | | |
|---------------------------------|--------------------------|-----------------------------------|--------------------------|-----------------------------|--------------------------|
| A. Individual | <input type="checkbox"/> | B. Partnership | <input type="checkbox"/> | C. Company/CC/Shareblock .. | <input type="checkbox"/> |
| D. Public/Local authority | <input type="checkbox"/> | E. Association not for gain | <input type="checkbox"/> | F. Estate/Liquidation | <input type="checkbox"/> |
| G. Club | <input type="checkbox"/> | H. Welfare organisation | <input type="checkbox"/> | I. Trust | <input type="checkbox"/> |

Initials

(Only if nature of person is individual)

Name (In the case of an individual, only the surname, and in the case of a partnership, company, etc. name of partnership, company, etc.)

Trading or other name

Date of financial year end

Preferred language English Afrikaans

Income tax reference number PAYE number

If not registered for Income Tax purposes state reason

Date of birth C C Y Y M M D D Identity number

Registration number of Company/CC/Trust/Fund number

If not South African resident state country of residence

Passport number FOR OFFICE USE Reason code

If married in community of property, furnish particulars of spouse.

Full names

Identity number

Income tax reference number VAT registration number 4

2. Particulars of enterprise

Residential address if individual

Home telephone number (for Individuals) CODE TEL

Physical business address

Business telephone number CODE TEL

Facsimile number CODE FAX

Cellular phone number

E-mail address

Website address

Postal address

State main activity

Trade classification codes (Refer to brochure - VAT/PAYE 403) Major division Activity within major division

* Refer to Guide VAT404

3. Particulars of other enterprises/branches/divisions

State the number of enterprises/branches/divisions if separate enterprises/branches/divisions that also exist in the RSA

State the number of enterprises/branches/divisions for which separate registration is required.

Furnish the trading or other name and/or employer's reference number (PAYE no) of **ALL** enterprises/branches/divisions including those for which an application for separate registration will be made on VAT102 form:

Name	<input type="text"/>
PAYE no	7 <input type="text"/>
Name	<input type="text"/>
PAYE no	7 <input type="text"/>
Name	<input type="text"/>
PAYE no	7 <input type="text"/>
Name	<input type="text"/>
PAYE no	7 <input type="text"/>
Name	<input type="text"/>
PAYE no	7 <input type="text"/>

4. Financial particulars

Furnish the total value/anticipated total value of taxable supplies for a period of 12 months as follows:

Standard rated supplies	R	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Zero rated supplies (including goods or services exported to other countries)	+R	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL VALUE OF TAXABLE SUPPLIES	=R	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total/anticipated total value of exempt supplies of goods or services	R	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Is this a voluntary registration?

Tax Periods*

Indicate with an "X" one of the following tax periods:

Category A or B (tax periods of two months) (The Commissioner will determine category A or B) A/B

Category C (monthly tax periods if taxable supplies exceed R30 million) C

Category D (six-monthly tax periods) D

Farming (only if taxable supplies for 12 months do not exceed R1 million.)

Individual

Company/CC financial year end of vendor

Category E (twelve-monthly tax periods ending on financial year-end) E

(Only Trusts and Companies deriving income solely from the activities of letting of fixed property, renting of movable goods or the administration or management of companies which are connected persons in relation to the vendor.)

Date on which the enterprise commenced/will commence

Date on which the *person** became/will become liable for registration

Accounting basis

One of the following may be chosen namely:

Invoice basis

Payments basis

The Payments basis may only be chosen by:

- Public or Local Authority or Association not for gain.
- A natural person with total taxable supplies of less than R2.5 million per annum.

* Refer to Guide VAT404

5. Particulars of 5 most senior partners/members/directors/shareholders/trustees

Initials

Surname/Company/
Close Corporation name

Income tax number Identity number

Registration number of Company/CC/Trust/Fund number

Country of residence

Passport number (non-resident) ● FOR OFFICE USE Reason code

Initials

Surname/Company/
Close Corporation name

Income tax number Identity number

Registration number of Company/CC/Trust/Fund number

Country of residence

Passport number (non-resident) ● FOR OFFICE USE Reason code

Initials

Surname/Company/
Close Corporation name

Income tax number Identity number

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Surname/Company/
Close Corporation name

Income tax number Identity number

Registration number of Company/CC/Trust/Fund number

Country of residence

Passport number (non-resident) ● FOR OFFICE USE Reason code

6. Particulars of representative person

The representative vendor is a natural person residing in South Africa who is, in terms of section 46 of the VAT Act 89 of 1991 responsible for performing the duties of the vendor as required by the VAT Act. (Not applicable to individuals)

Initials

Surname

Capacity Public Officer 1 Trustee/Curator/Liquidator / Executor/Administrator 2 Partner 3 Treasurer 4 Accounting Officer for local/public authority 5

Physical address (not postal box number - must be a South African address)

Postal code

Contact telephone number CODE - TEL

Cellular phone number

E-mail address

A representative vendor will, as regards to the money controlled by him/her or transactions concluded by him/her in his representative capacity, be liable for the tax, interest or penalties as though the liabilities have been incurred in his/her personal capacity. However, the liability is deemed in his/her representative capacity only. [Section 48(2)]

In terms of Section 48(8) of the Act, every representative vendor shall remain responsible for performing the duties imposed on him/her by the Act until such time as he/she notifies the Commissioner in writing that he/she no longer acts as representative vendor, or until the Commissioner has been notified of the name and address of another person who shall act as representative vendor. Failing to comply with these requirements, is an offence which can result in imprisonment and/or a fine.

Representative vendors must ensure that they know the provisions of the VAT Act.

Declaration to be signed by representative vendor:

I ID / Passport number the representative

vendor for this vendor hereby declare that I am fully aware of my duties, responsibilities and liabilities as per the Value-Added Tax Act, no. 89 of 1991, as amended.

Signed:

Date: CCYY MM DD

7. Particulars of external auditor/bookkeeper/accountant (where applicable)

Initials

Surname/Company name

Postal address

Postal code

Practice number

Contact telephone number CODE - TEL

Cellular phone number

E-mail address

8. Banking particulars (Must be a registered bank in South Africa)

Name of account holder

Type of account Current 1 Savings 2 Transmission 3

Bank branch number (at least six numbers) - - -

Account number

9. Attachments required of person applying for registration Please tick blocks for the documents attached. **For office use**

- Documents to be submitted with all applications**
- Letter of appointment as external auditor/bookkeeper/accountant if part 7 is completed
 - Certified copy of latest bank statement or original cancelled cheque or original letter from your banker
 - If the bank account is not in the name of the vendor a VAT119i must be completed
 - Recent copy of the enterprise's municipal account or copy of lease agreement to confirm the physical business address or confirmation of physical business address by representative vendor
 - Certified copy of the identity document of the representative vendor or work permit if non-resident

Additional attachments

- Individual**
- Certified copy of the identity document of the individual
 - Certified copy of the identity document of the spouse if married in community of property
- Partnership**
- Certified copies of the identity documents of the 5 most senior partners of the partnership
 - Partnership agreement in writing. If verbal agreement, please complete and attach the VAT128.
- Company/Close Corporation**
- Certified copies of the identity documents of 5 most senior directors/members/shareholders
 - Certified copy of the Founding statement, CK1 or CK2.
 - Certified copies of Certificate of Incorporation (CM1)
 - Contents of register of Directors (CM29)
- Local Authority/Public Authority**
- Letterhead of the Local Authority/Public Authority
- Association not for gain**
- Constitution or memorandum of body applying for registration
- Estate/Liquidation/Trust**
- Letter of Authority and the Trust deed
- Club**
- Constitution of the club.
- Welfare Organisation**
- Proof of registration in terms of Non-profit Organisations Act 71 of 1997
 - Certified copy of exemption in terms of the Income Tax Act 58 of 1962
 - Certified copy of the constitution of the welfare organisation

10. Declaration by vendor

Have you complied with your obligations in terms of other Acts administered by SARS? YES NO

Note:

A surety contract for tax will be required where shareholders, directors, members or trustees have a record of non-compliance with the provisions of any Act administered by SARS.

The shareholders, directors or trustees will be required to enter into a contract of suretyship for tax of the vendor's liability for tax where any or all the shareholders or directors involved in the management of the enterprise which is not a natural person, have a record of non-compliance with the provisions of any Act administered by SARS.

Security for tax required from a vendor

Security for tax will be required from a vendor who is or was a connected person who has been convicted of any offence or has repeatedly failed to pay amounts of tax or to comply with the provisions of any Act administered by SARS in terms of section 43 of the VAT Act.

Declaration by the vendor/representative vendor completing this form

I declare that I am the vendor/representative vendor and that the information furnished herein is true and correct and that all required documents are attached.

			C C Y Y M M D D
Name	Signature	Capacity	Date

Declaration by the person assisting the vendor/representative vendor with the completion of this form

I declare that I assisted the vendor/representative vendor with the completion of this form and that the information furnished herein is true as provided to me by the vendor.

			C C Y Y M M D D
Name	Signature	Capacity	Date

11. Proof of turnover (documentary requirements)

To enable SARS to complete the registration process, please ensure that in addition to the other documentation requested in this application form, the documentation specified below is attached to your application.
Please tick the relevant boxes below indicating the documents submitted.

11.1 Compulsory Registration

The enterprise is registering on the basis that taxable supplies have exceeded R300 000 in the last 12 months or reasonable grounds exist for believing that taxable supplies (turnover) will exceed R300 000 in the following 12 months.

Submit proof that turnover has exceeded R300 000 in the past 12 months

Where reasonable grounds exist for believing R300 000 to be exceeded, one of the following must be submitted:

Business plan/VAT127; or

Franchise projections and franchise agreement; or

Signed contracts concluded; and

Trading permit / rights acquired certificate / certificate regulating the activity (where legally required)

Note: It is not a requirement that the enterprise should already have a turnover of R20 000.

OR

11.2 Voluntary Registration

If the registration of the enterprise carried on is voluntary, i.e. taxable supplies of the enterprise are less than R300 000 per annum, proof must be submitted that taxable supplies have exceeded R20 000 in the previous 12-month period, namely:

Accounting records e.g. cashbook, general ledger or proof of accounting system used; and

Bank statement and bank deposit slips and invoices issued; and either

Signed contracts concluded; or

Stock purchases (including asset purchases), or

Signed lease agreements and

Trading permit / rights acquired certificate / certificate regulating the activity (where legally required)

Note: If turnover is less than R20 000, VAT registration cannot take place. However, VAT registration can be applied for once taxable supplies have exceeded R20 000. Input tax may then be claimed as an adjustment on capital goods, subject to certain requirements.

Proof of turnover requirement does not apply to Share Block Companies, Local Authorities, Welfare Organisations

OR

11.3 Where it is expected that the taxable supplies of the enterprise carried on will only be made after a period of time and that the value of taxable supplies can reasonably be expected to exceed R20 000 in a period of 12 months, proof must be submitted in the form of: (e.g. Plantation farming or business development)

Business plan; or

Copy of the title deed or lease agreements; or

Signed contracts concluded, with applicable stamp duty; or

Actual start-up/operating expenses (invoices) or projected start-up/operating expenses; or

Capital expenditure invoices; and

Reasons why taxable supplies will be made only after a period of time.

AND IF APPLICABLE

11.4 Purchase of a going concern (Adhere to requirements of 11.1, 11.2 or 11.3)

If registration is required as a result of purchasing a going concern from another vendor, proof is required that the seller's taxable supplies have exceeded R20 000 in the previous 12-month period, namely:

Copy of seller's VAT registration certificate or provide VAT registration number of seller

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; and

Signed contract of sale/purchase of the going concern, stating that VAT was charged at the zero rate.

11.5 Registration for Commercial Accommodation (Adhere to requirement of 11.1 or 11.2)

Enterprises supplying commercial accommodation (e.g. hotels, guesthouses) and requiring voluntary registration must submit proof that -

Taxable supplies have exceeded R20 000 in the previous 12-month period; and

Taxable supplies can reasonably be expected to exceed R60 000 in the next 12 months (furnish projections); and

Advertisements were placed or the letting agents were appointed.

Note: Commercial accommodation enterprises requiring compulsory registration must submit proof as per item 11.1

12.Control check list

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- Have tax print-outs been investigated and attached? YES NO
(Including those of shareholders, directors who are shareholders, members & trustees, but excluding foreign residents)
 If 'NO', provide reasons

- Have all documentary requirements as per item 9 and 11 been complied with and can you proceed with registration?... YES NO
 If 'NO', list reasons and issue VAT104 or VAT105

- Edited by (Initials and Surname) Persal no.
 Comments by editor:

 Signature: Date: C C Y Y M M D D

- Registration verifier (Initials and Surname)

- Are tax records and accounts in order? YES NO
 If NO,
 i) Should referral to Audit Screener be considered; YES NO
 ii) Surety and security YES NO
 If tax records and accounts are not in order, provide reasons why a request for surety or security for tax is not required

- Comments by Registration Team-Leader

 Signature: Date: C C Y Y M M D D

- Referral to Audit Screener (If required):
 Comments by Audit Screener (If required):

- Audit Screener (Initials & Surname)
 Signature: Date: C C Y Y M M D D