



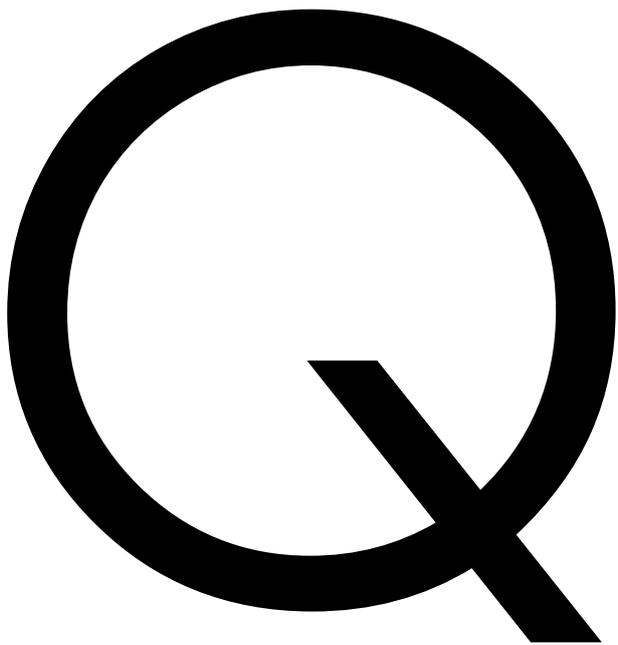
saiba   
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The 'saiba' logo features the word 'saiba' in a white, lowercase, sans-serif font. To its right is a graphic consisting of three dark blue, rounded rectangular shapes stacked vertically. Below 'saiba' is the word 'academy' in a vibrant lime green, lowercase, sans-serif font.

## How to prepare a VAT201

August 2022

Larby Ojeda



Learning is not attained  
by chance, it must be  
sought for with ardor and  
attended to with  
diligence

*Abigail Adams*

## Introduction

This guide serves to provide the reviewer with guidance and examples on how to prepare and calculate VAT due or refundable from the transactions of a business and how to complete and successfully file a VAT201.

The following icons will guide you further:



### Checkpoint

After completing certain steps, you will reach a checkpoint. This point will indicate what factors to consider before moving ahead without the risk of later falling back.



### Milestone

You can acknowledge your hard work. A milestone was reached.



### Deliverable

You should have created a deliverable.



### Refer to Manual

Refer to a Checklist or Manual for further guidance, tips and information.

Enjoy the journey and we trust you will reap the benefits in your business soon.

The SAIBA Academy Team & Altimax



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# 1. INTRODUCTION

## [1. Introduction]

The introduction sets the general concept for the rest of the video. Therefore, it is important that the following 3 sections are fully understood as it forms the basis of this presentation.

This material on VAT is based on the South African VAT legislation issued as Value-Added Tax Act, 1991 (Act 89 of 1991) and more information can be found on the following link South African Revenue Services (SARS) <https://www.sars.gov.za/types-of-tax/value-added-tax/>

Other SARS materials may be accessed on the following links:

- SARS guide to completing a VAT201  
<https://www.sars.gov.za/wp-content/uploads/Ops/Guides/GEN-ELEC-04-G01-Guide-for-completing-the-Value-Added-Tax-VAT201-Declaration-External-Guide.pdf>
- VAT guide for vendors  
<https://www.sars.gov.za/wp-content/uploads/Ops/Guides/LAPD-VAT-G02-VAT-404-Guide-for-Vendors.pdf>
- Legal Counsel VAT guide for Motor Dealers  
<https://www.sars.gov.za/wp-content/uploads/Ops/Guides/LAPD-VAT-G09-VAT-420-Guide-for-Motor-Dealers.pdf>
- Input tax on Motor Cars interpretation note no. 82  
<https://www.sars.gov.za/wp-content/uploads/Legal/Notes/LAPD-IntR-IN-2015-02-IN82-Input-tax-on-motor-cars.pdf>

### 1.1 What is Value-Added Tax?

#### 1.1.1 What is VAT?

Value-Added Tax is commonly known as VAT. It is the indirect tax on the consumption of taxable goods and services within the economy of South Africa. Only goods and services consumed within South Africa will be taxed and therefore includes importation of goods.

There are a variety of taxable goods and services; these include but are not limited to: Household consumables, fees for professional services, repair services, fixed property, accommodation, municipal services, transportation and import and export of these goods and services.

VAT is presently levied at 15% on most goods and services, but there are several goods and services that are levied at 0% VAT or are exempt from VAT. The VAT charged is collected by the South African Revenue Services (SARS).

## [1. Introduction]

### 1.1.2 VAT registration

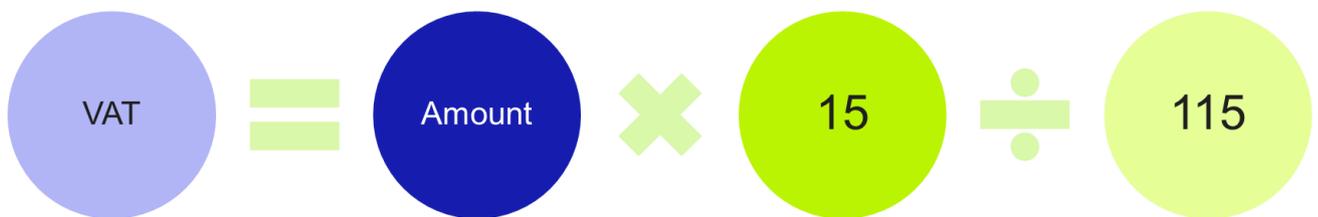
Compulsory VAT registration is required from businesses who earn an income or likely to earn an income of greater than one million rands (R1 000 000) from the supply of taxable goods and services in any twelve (12) consecutive months.

Businesses that earn an income of greater than fifty thousand rands (R50 000) but less than one million rands (R1 000 000) from the supply of taxable goods and services in any twelve (12) consecutive months can do a voluntary registration

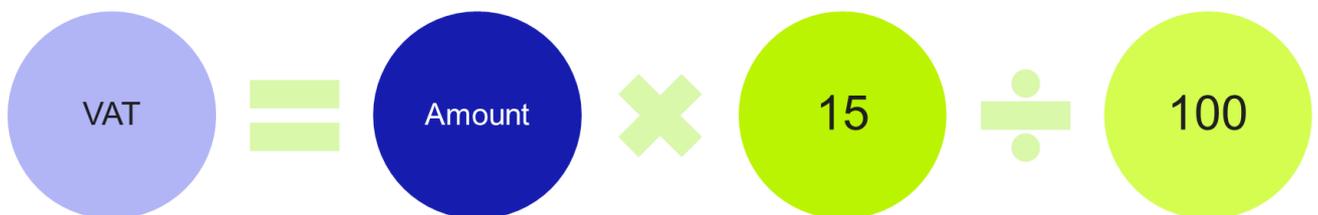
### 1.1.3 VAT calculation

VAT levied at 15% calculation is dependent on whether the amount you are calculating from is VAT inclusive or VAT exclusive.

Calculations from the **VAT inclusive** amount, will be calculated as follows:



Calculation from the **VAT exclusive** amount, will be calculated as follows:

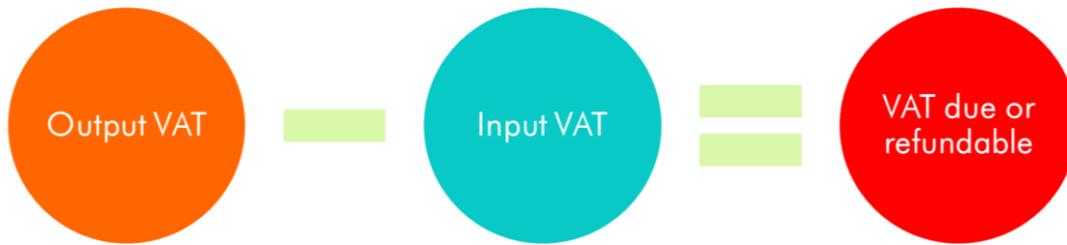


### 1.1.4 VAT due or refundable

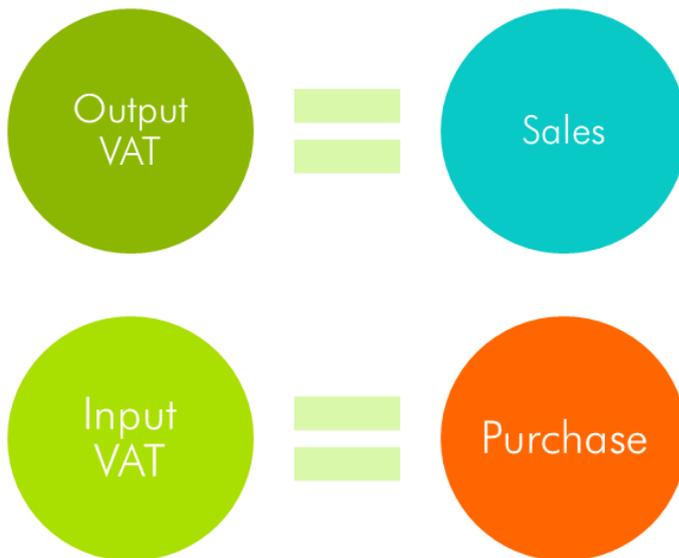
VAT due or refundable is calculated from the total output VAT less the total input VAT of a business within a certain period. If the calculation of output VAT less input equals to a positive amount (i.e., output VAT is greater than input VAT), this is the amount due and payable to SARS. If the calculation of output VAT less input VAT equals a negative amount (i.e., output VAT is less than input VAT), this is the amount refundable to you by SARS.

## [1. Introduction]

Calculation of total VAT due or refundable, will be calculated as follows:



Output VAT is the VAT on the sales of goods and / or services and input VAT is the VAT on the purchase of goods and / or services.



Refer to manual

### Example

ABC (Pty) Ltd is a company registered for VAT. For its June 2022 VAT period, the total output VAT and input VAT is as follows:

Output VAT	
Standard rate	15 000
Standard rate (Capital sales)	5 000
Adjustment	2 000
<b>Total Output VAT</b>	<b>22 000</b>

## [1. Introduction]

<b>Input VAT</b>	
Standard rate	12 000
Standard rate (Capital purchases)	1 000
Adjustment	3 000
<b>Total Input VAT</b>	<b>16 000</b>

The calculation of VAT due or refundable is as follows:

<b>VAT due or refundable</b>	
Add: Output VAT	22 000
Less: Input VAT	(16 000)
<b>VAT due</b>	<b>6 000</b>

The VAT due to SARS is therefore six thousand rands (R6 000)



**Ensure you understand how VAT due or refundable is calculated before continuing.**

## 1.2 VAT201

The VAT201 return is an online form on the SARS eFiling website where a vendor can declare their output VAT and input VAT and make payments. The VAT201 is then submitted to SARS. The SARS eFiling website is [www.sarsefiling.co.za](http://www.sarsefiling.co.za)

## 1.3 Submission and payment

### 1.3.1 VAT submission and payment due dates

Submission and payment of VAT for a VAT period is due on the **last business day** of the month following the VAT period. Therefore, if the last day of the month following the VAT period is a weekend or a public holiday, the VAT submission and payment is due the business day before the weekend or public holiday.

## [1. Introduction]



### Example

ABC (Pty) Ltd is a vendor with a June 2022 VAT period. Because 31 July 2022 is a Sunday, VAT submission and payment is due on the Friday, 29 July 2022

**TAKE NOTE:** It is important to note that different banks take different days to process payment and if payment is only processed by the bank after the last business day, the payment will be accounted for as late payment and will give rise to interest and penalties. Therefore, ensure that payment is done earlier and taking into consideration the days taken to process.

### 1.3.2 Tax period categories

Submission and payment due dates are also dependent on the tax period categories allocated to a company.

The tax periods are as follows:

#### Category A

- ✓ Every two (2) calendar months.
- ✓ Ending on the last day of January, March, May, July, September and November.
- ✓ This is a standard tax period which is allocated at the time of registration.

#### Category B

- ✓ Every two (2) calendar months.
- ✓ Ending on the last day of February, April, June, August, October and December.
- ✓ This is a standard tax period which is allocated at the time of registration.

#### Category C

- ✓ Every one (1) calendar month.
- ✓ Registration for this category is when either of the following is met:
  1. The vendor's turnover is greater than thirty million rands (R30 000 000) or likely to exceed thirty million rands (R30 000 000),
  2. The vendor has applied in writing to be allocated this category, or
  3. The vendor has repeatedly failed to perform any obligations as a vendor.

#### Category D

- ✓ Every six (6) calendar months.
- ✓ This category is solely for the following vendors:
  1. Farmers.
  2. Farming enterprises or associations not for gain that are carrying farming activities with a total turnover less than one million and two hundred thousand rands (R1 200 000) within a twelve (12) month period.

## [1. Introduction]

### Category E

- ✓ Every twelve (12) calendar months.
- ✓ A vendor is required to apply for this category and must comply with all the following requirements:
  1. The vendor must be a company or a trust fund, and
  2. The vendor's supply must consist of only supplies of letting of fixed properties, renting of movable goods or administration or management of such companies, and
  3. The supplies must be to a connected person and the connected person who received the supply must be registered for VAT and be able to claim the full amount of input VAT on those supplies, and
  4. The vendor must agree with the recipient that the tax invoices are issued only once a year at the end of the year of assessment.



#### Example

ABC (Pty) Ltd is a category B VAT vendor.

The current VAT period is February 2022 (202202)

All output VAT and input VAT from 01 January 2022 until 28 February 2022 will be declared and submitted to SARS.

Submission and payment is due 31 March 2022



**Ensure that you understand the different categories and how it determines the VAT due dates.**

**2.**

**PREPARING THE  
INFORMATION FOR THE VAT  
DECLARATION**

## [2. Preparing the information for the VAT declaration]

Preparation of the information that is used to complete the VAT201 should be done on an ongoing basis through the normal course of business. It is important to ensure that as transactions occur, the transactions are accounted for VAT correctly and the proper supporting documentation are acquired.

This topic will provide guidance the correct VAT treatment for the different types of transactions within a business and the valid supporting documentation required to declare and claim VAT and

### 2.1 Preparation of the supporting documents

The most important supporting document when preparing VAT is the tax invoices. Without the correct and valid tax invoice, a vendor will not be able to deduct input VAT on purchases and the vendors clients who are registered for VAT will not be able to claim a refund on the VAT that was charged to them.

A tax invoice is a document provided that enables the vendor to claim input tax. The tax invoice is prepared so that it complies with the requirement of a tax invoice as per the VAT Act.

There are three (3) criteria's for a valid tax invoice:

1. Supply (including VAT) is equal to or less than fifty rands (R50).
2. Supply (including VAT) is greater than fifty rands (R50) and equal to or less than five thousand rands (R5 000).
3. Supply (including VAT) is greater than five thousand rands (R5 000)

**TAKE NOTE: If a vendor fails to deduct input VAT on an valid tax invoice in the particular tax period it was incurred in, the vendor may still deduct it in a later tax period, but this is limited to a period of five (5) years from the date of the supply. The supporting documentation required by SARS will be based on the criteria the invoice will be regarded as.**

The criteria's will be discussed as follows:

#### 2.1.1 Valid tax invoice: Criteria 1

Criteria 1 are for supplies (including VAT) is equal to or less than fifty rands (R50). This criteria does not require a tax invoice.

However, a till slip or a sales docket is still required. The till slip or sales docket should indicate the VAT amount charged by the suppliers should be kept for verification of the input VAT deducted.

## [2. Preparing the information for the VAT declaration]

### 2.1.2 Valid tax invoice: Criteria 2

Criteria 2 are for supplies (including VAT) is greater than fifty rands (R50) and equal to or less than five thousand rands (R5 000). This criteria requires an abridge tax invoice.

Requirement of a valid abridged tax invoice

1. Contains the words "Tax Invoice", "VAT Invoice" or "Invoice"
2. Suppliers name, address and VAT registration number
3. Serial number and date of issue on invoice
4. Accurate description of goods and / or services
5. Value of supply, the amount of tax charged and consideration of the supply

All five (5) criteria must be met for an abridge tax invoice to be considered valid.



#### Example

ABC (Pty) Ltd supplied XYZ (Pty) Ltd with cleaning services for R1 150.

The invoice provided is as follows:

<b>Tax Invoice</b>						
<b>To:</b> <b>XYZ (Pty) Ltd</b> PO Box 123 Pretoria 0012  VAT Registration 4234567890		<b>ABC (Pty) Ltd</b> PostNet Suite 100 Private Bag X100 Pretoria 0012  VAT Registration 4123456789 Telephone 081 234 5678 Fax 082 345 6789				
<b>Account</b>	<b>Date</b>	<b>Order No</b>	<b>Our Reference</b>			
XYZ	2022/02/12	XYZ001	INV010000			
<b>Item Code</b>	<b>Item Description</b>	<b>Quantity</b>	<b>Unit Price (Ex)</b>	<b>VAT</b>	<b>Total (Incl)</b>	
1000	Cleaning service - 1000sqm office	1.00	1,000.00	150.00	1,150.00	
					<b>Total (Excl)</b>	1,000.00
					<b>VAT</b>	150.00
					<b>Total (Incl)</b>	<b>1,150.00</b>

## [2. Preparing the information for the VAT declaration]

Does the invoice meet the requirements of a valid abridged tax invoice?

**1 Tax Invoice** ✓

**2**

To:  
**XYZ (Pty) Ltd**  
 PO Box 123  
 Pretoria  
 0012

VAT Registration 4234567890

**ABC (Pty) Ltd**  
 PostNet Suite 100  
 Private Bag X100  
 Pretoria  
 0012

VAT Registration **4123456789**  
 Telephone **081 234 5678**  
 Fax **082 345 6789**

Account: XYZ      Date: 2022/02/12      Order No: XYZ001      Our Reference: INV010000 **3** ✓

Item Code	Item Description	Quantity	Unit	Price (Ex)	VAT	Total (Incl)
1000	Cleaning service - 1000sqm office	1.00		1,000.00	150.00	1,150.00
Total (Excl)						1,000.00
VAT						150.00
<b>Total (Incl)</b>						<b>1,150.00</b>

**4** ✓

**5**

1. The word Tax Invoice is on the invoice
2. The supplier's name, address and VAT registration number is on the invoice.
3. The date and serial number (invoice number) is on the invoice.
4. The accurate item description is on the invoice.
5. The amount of the supply, the VAT amount and total consideration is on the invoice.

Therefore, tax invoice meets all the requirements of a valid abridge tax invoice.



**Understanding the requirements of an valid abridged tax invoice is a milestone!**

### 2.1.3 Valid tax invoice: Criteria 3

Criteria 3 are for supplies (including VAT) is greater than five thousand rands (R5 000). This criteria requires a tax invoice.

## [2. Preparing the information for the VAT declaration]

Requirement of a valid tax invoice

1. Contains the words "Tax Invoice", "VAT Invoice" or "Invoice".
2. Suppliers name, address and VAT registration number.
3. Recipient's name, address and VAT registration number (if registered).
4. Serial number and date of issue on invoice.
5. Accurate description of goods and / or services.
6. Quantity or volume of goods and / or services supplied.
7. Value of supply, the amount of tax charged and consideration of the supply.

All seven (7) criteria must be met for a tax invoice to be considered valid.



### Example

ABC (Pty) Ltd supplied XYZ (Pty) Ltd with repair services for R11 5000.

The invoice provided is as follows:

<b>Tax Invoice</b>					
<b>To:</b> <b>XYZ (Pty) Ltd</b> PO Box 123 Pretoria 0012  VAT Registration 4234567890		<b>ABC (Pty) Ltd</b> PostNet Suite 100 Private Bag X100 Pretoria 0012  VAT Registration <b>4123456789</b> Telephone <b>081 234 5678</b> Fax <b>082 345 6789</b>			
<b>Account</b>	<b>Date</b>	<b>Order No</b>	<b>Our Reference</b>		
XYZ	2022/02/12	XYZ001	INV010000		
<b><u>Item Code</u></b>	<b><u>Item Description</u></b>	<b><u>Quantity</u></b>	<b><u>Unit Price (Ex)</u></b>	<b><u>VAT</u></b>	<b><u>Total (Incl)</u></b>
1000	Repair of walls	1.00	10 000.00	1 500.00	11 500.00
			<b>Total (Excl)</b>	<b>10 000.00</b>	
			<b>VAT</b>	<b>1 500.00</b>	
			<b>Total (Incl)</b>	<b>11 500.00</b>	

## [2. Preparing the information for the VAT declaration]

Does the invoice meet the requirements of a valid tax invoice?

**1 Tax Invoice** ✓

**To:**  
XYZ (Pty) Ltd  
PO Box 123  
Pretoria  
0012

VAT Registration 4234567890

3 ✓

**ABC (Pty) Ltd**  
PostNet Suite 100  
Private Bag X100  
Pretoria  
0012

VAT Registration 4123456789  
Telephone 081 234 5678  
Fax 082 345 6789

2 ✓

Account	Date	Order No	Our Reference
XYZ	2022/02/12	XYZ001	INV010000

Item Code	Item Description	Quantity	Unit	Price (Ex)	VAT	Total (Incl)
1000	Repair of walls	1.00		10 000.00	1 500.00	11 500.00
					<b>Total (Excl)</b>	10 000.00
					<b>VAT</b>	1 500.00
					<b>Total (Incl)</b>	11 500.00

7 ✓

1. The word Tax Invoice is on the invoice
2. The supplier's name, address and VAT registration number is on the invoice.
3. The recipient's name, address and VAT registration number is on the invoice.
4. The date and serial number (invoice number) is on the invoice.
5. The accurate item description is on the invoice.
6. The quantity of the service is on the invoice.
7. The amount of the supply, the VAT amount and total consideration is on the invoice.

Therefore, tax invoice meets all the requirements of a valid tax invoice.



Understanding the requirements of a valid tax invoice is a milestone!

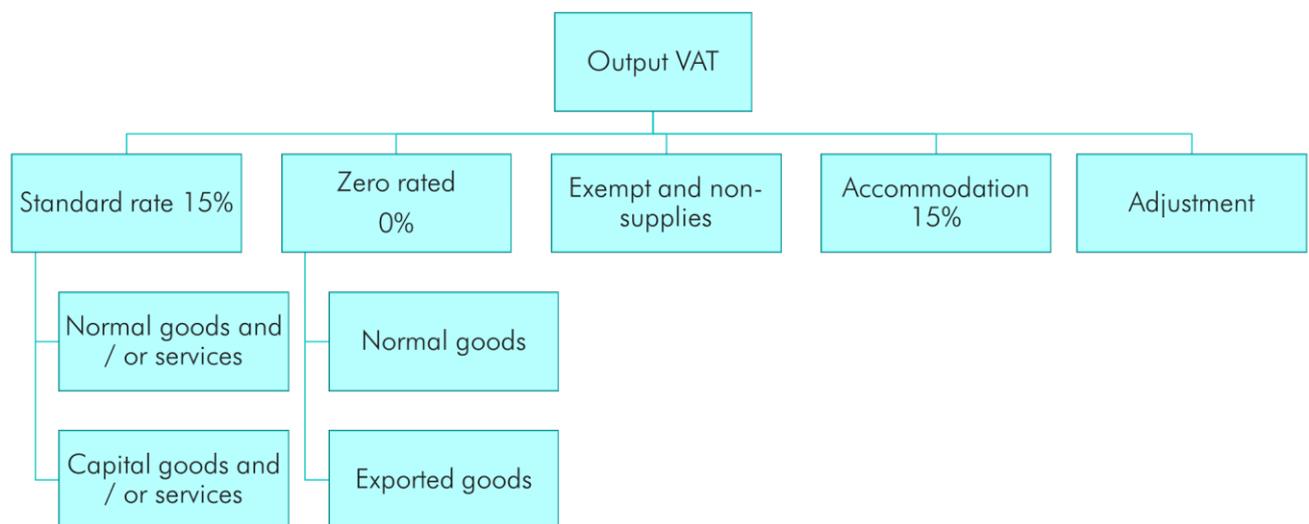
## [2. Preparing the information for the VAT declaration]

### 2.2 Output VAT

Output Vat is the VAT on the supply of goods and / or services, it is therefore a vendor's sales for the tax period. The supply of goods and / or services include taxable supplies that are subjected to VAT are at standard rate (15%) or at zero rate (0%) and non-taxable supplies which are exempt.

The following are the types of supplies:

1. Standard rate on goods and / or services – VAT at 15%.
2. Standard rate on capital goods and / or services. – VAT at 15%.
3. Zero rate goods and / or services. – VAT at 0%.
4. Zero rate on exported goods. – VAT at 0%.
5. Exempt and non-supplies. – No VAT.
6. Supply of accommodation. – VAT at 15%.
7. Adjustments. – VAT at 15%.



The different types of supplies will be explained in detail in the following:

## [2. Preparing the information for the VAT declaration]

### 2.2.1 Standard rate on goods and / or services

Standard rated supplies are the supply of goods and / or services which are subjected to 15% VAT rate. All goods and services are regarded as standard rate unless they are specifically indicated as zero rate or exempt supplies.

The following are a list of examples (but not limited to) of standard rated supplies:

- Municipal services such as supply of electricity, water and refuse removal.
- Household consumable such as grocery items, medicine, cleaning materials.
- Telephone, internet and other communication services.
- Professional fees such as accounting fees, medical fees and legal fees.
- Repair services such as plumbers, construction labour and motor vehicle repairs.
- Entertainment such as movie theatres, amusement parks and game drives.



#### Example

ABC (Pty) Ltd has the following sales for January and February 2022:

Description	Amount (VAT inclusive)
Medicine	20 000
Cleaning detergents	3 000
Canned food	6 000
Airtime	1 000
Household appliances	5 000
Electricity	80 000
<b>Total</b>	<b>115 000</b>

#### **Calculation:**

$$\begin{aligned} \text{Output VAT} &= 115\,000 \times 15 / 115 \\ &= \underline{\underline{15\,000}} \end{aligned}$$

## [2. Preparing the information for the VAT declaration]

### 2.2.2 Standard rate on capital goods and / or services

Standard rated on capital goods and / or services are the supply of goods and / or services which are capital in nature and are subjected to 15% VAT rate.

The following are a list of examples (but not limited to) of capital standard rated supplies:

- Fixed property such as land and buildings.
- Plant and machinery used in the production of supply.
- Motor vehicles used in the production of supply.



#### Example

ABC (Pty) Ltd has the following sales for January and February 2022:

Description	Amount (VAT inclusive)
Delivery truck	4 600
<b>Total</b>	<b>4 600</b>

#### Calculation:

$$\begin{aligned} \text{Output VAT} &= 4\,600 \times 15 / 115 \\ &= \mathbf{600} \end{aligned}$$

## [2. Preparing the information for the VAT declaration]

### 2.2.3 Zero rate goods and / or services

Zero rated supplies are the supply of goods and / or services which are subjected to 0% VAT rate.

The following are a list of examples (but not limited to) of zero rated supplies:

- Basic foodstuffs such as brown bread, hen eggs, dried beans, maize meal, rice, vegetable cooking oil and milk.
- Fuel levy which includes petroleum and crude oil, fuels used in motor vehicles and farming and machinery production.
- Sale of a going concern where both parties are VAT vendors.
- Goods for farming purposes such as pesticide, fertilizers, animal feeds and remedies.
- Property rates on municipal fees.

Zero rate on basic foodstuff will not apply if the foodstuff are prepared for immediate consumption such as food served in a restaurant, or a sandwich ready to eat.



#### Example

ABC (Pty) Ltd has the following sales for January and February 2022:

Description	Amount (VAT inclusive)
Carrots	220
Brown bread	150
Hen eggs	740
Cabbages	340
Dry beans	550
<b>Total</b>	<b>2 000</b>

#### **Calculation:**

$$\begin{aligned} \text{Output VAT} &= 2\,000 \times 0 / 115 \\ &= \mathbf{0} \end{aligned}$$

## [2. Preparing the information for the VAT declaration]



### Example

The following is an example of an actual invoice from a sale at a grocery store:

The zero rate goods are marked with a \* and standard rate marked with a **A**

SPAR		1000 HILLS SPAR MY SPAR TEL.: 031 777 1741 VAT REG.: 4290228420		R
BYBEL ITWANI	P/KG			
0.814kg @ 32.99 R	/kg		26.85 A	
SPAR IQF CHKN 2KG	2KG		57.99 A	
G/DELIGHT RICE	10KG		91.99 *	
MALLOW EGG DISP.	48'S		67.99 A	
NYALA SUPER MAIZE	10KG		63.99 *	
GOLDEN PENNY BEANS	5KG		89.99 *	
CARRIER BAG 24L	1'S		0.60 A	
<b>TOTAL FOR 7 ITEMS</b>			<b>399.40</b>	
TENDERED Credit Card			399.40	
----- TAX INVOICE -----				
VAT rate	excl.	TAX	incl.	
0.00%	245.97	0.00	245.97 *	
15.00%	133.42	20.01	153.43 A	
-----				
SLIP / TILL / CASHIER / DATE / TIME				
5037 / 004 / 13 / 10.04.20 / 10:09				

### Calculation:

$$\begin{aligned} \text{Zero rate output VAT} &= (91.99 + 63.99 + 89.99) \times 0 / 115 \\ &= 245.97 \times 0 / 115 \\ &= \underline{\underline{0}} \end{aligned}$$

$$\begin{aligned} \text{Standard rate output VAT} &= (26.85 + 57.99 + 67.99 + 0.60) \times 15 / 115 \\ &= 153.43 \times 15 / 115 \\ &= \underline{\underline{20.01}} \end{aligned}$$

## [2. Preparing the information for the VAT declaration]

Municipal invoices are invoice with a mixture of both standard rated and zero rated. Ensure that when accounting for this invoice that the property rates are accounted for as zero rate and the electricity, water and sanitation are accounted for at standard rate.



### Example

The following is an example of an actual municipality invoice and the VAT implication of each supply:

 <p>CITY OF TSHWANE IGNITING EXCELLENCE</p> <p><b>TAX invoice: 85000644</b> Issued : 18/07/22</p> <p><b>COMPANY NAME (PTY) LTD</b> <b>STREET 1</b> <b>PRETORIA</b> <b>0081</b></p>		<p>Tel: 012 358 9999 Fax: 012 359 6111 E-Mail: <a href="mailto:customercare@tshwane.gov.za">customercare@tshwane.gov.za</a> Address: P O Box 408   Pretoria 0001</p> <p>Account No. <b>500067</b> 6003035</p>		
DATE	DETAILS	(R) AMOUNT (excl. VAT)	(R) VAT	(R) AMOUNT (incl. VAT)
17/06/22	Balance Brought Forward	3791.48	0.00	3791.48
22/06/22	Payment (Thank You)	-3791.00	0.00	-3791.00
<b>18/07/22</b>	<b>Sub Total (A)</b>	<b>0.48</b>	<b>0.00</b>	<b>0.48</b>
18/07/22	Property Rates	876.37	0.00	876.37
18/07/22	Waste Management	333.92	50.09	384.01
18/07/22	Electricity	1352.69	202.90	1555.59
18/07/22	Water	520.43	78.07	598.50
18/07/22	Sanitation	269.06	40.36	309.42
	VAT 14% on services of R 0.00	0.00	0.00	0.00
	VAT 15% on services of R 2476.10	0.00	371.41	0.00
	<b>Total Current Levy (B)</b>	<b>3352.47</b>	<b>371.41</b>	<b>3723.88</b>

### Calculation:

$$\begin{aligned} \text{Zero rate output VAT} &= 876.37 \times 0 / 115 \\ &= \mathbf{0} \end{aligned}$$

$$\begin{aligned} \text{Standard rate output VAT} &= (384.01 + 1\,555.59 + 598.50 + 309.42) \times 15 / 115 \\ &= 2\,847.52 \times 15 / 115 \\ &= \mathbf{371.41} \end{aligned}$$

## [2. Preparing the information for the VAT declaration]

### 2.2.4 Zero rate on exported goods

Zero rate on exported goods are goods exported to country outside the republic of South Africa which are subjected to 0% VAT rate.

The following are a list of examples (but not limited to) of zero rate on exported goods:

- Direct export such as a delivery of movable goods to a client outside the republic of South Africa.
- Services rendered outside the republic of South Africa such as repairs to a property to a client outside the republic of South Africa.
- Certain services supplied to a non-resident who is outside the republic of South Africa at the time the service is rendered.



#### Example

ABC (Pty) Ltd has the following sales to clients outside the republic of South Africa for January and February 2022:

Description	Amount (VAT inclusive)
Direct export of goods	300
Plumbing services in Canada	700
<b>Total</b>	<b>1 000</b>

#### **Calculation:**

$$\begin{aligned} \text{Output VAT} &= 1\,000 \times 0 / 115 \\ &= \underline{\underline{0}} \end{aligned}$$

## [2. Preparing the information for the VAT declaration]



## Example

The following is an example of an actual invoice for services performed in Botswana:

**Tax Invoice** Page 1 of 1

**To:**  
**ANA001**  
**A N & Associates**  
 Gaborone  
 Botswana

**Impact (Pty) Ltd**  
 Private Bag X110  
 Centurion  
 0046

VAT Registration 4510309541  
 Telephone 082 810 7956  
 Fax 086 547 4958

VAT Registration

Account	Date	Order No	Our Reference
ANA001	2022/08/11	IMP12578	INV019070

Item Code	Item Description	Quantity	Unit Price (Ex)	VAT	Total (Incl)
1000/ALT/SA	Competence training Training at ANA office in Gaborone 15 August 2022	1.00	50,000.00		50,000.00

---

<b>Banking Details:</b>	<b>NO CASH PAYMENTS ACCEPTED</b>
Name of Bank: Investec Bank Limited	Total (Excl) 50,000.00
Bank Account Name: Impact (Pty) Ltd	
Bank Account Number: 40007024765	VAT 0.00
Branch Code: 590706	
Payment Ref. #: INV019070	<b>Total (Incl) 50,000.00</b>

**Calculation:**

$$\begin{aligned} \text{Output VAT} &= 50\,000 \times 0 / 115 \\ &= \underline{\underline{0}} \end{aligned}$$

## [2. Preparing the information for the VAT declaration]

### 2.2.5 Exempt and non-supplies

Exempt and non-supplies are supplies of good and / or services where VAT is not chargeable at either standard rate or zero rate..

The following are a list of examples (but not limited to) of exempt supplies:

- Financial services such as interest earned on credit cards, life insurance, medical aid schemes, provident, pension and retirement annuity funds.
- Donated goods or services sold by a non-profit organization.
- Passenger transport such as taxi, bus or a train.
- Education services which are exempt from income tax such as primary schools, universities and Technikons).
- Childcare services such as after-school centres.



#### Example

ABC (Pty) Ltd has the following sales for January and February 2022:

Description	Amount (VAT inclusive)
Taxi fees	2 000
Interest earned from credit cards issued	1 000
<b>Total</b>	<b>3 000</b>

#### **Calculation:**

Output VAT = **0**

## [2. Preparing the information for the VAT declaration]

### 2.2.6 Supply of accommodation

Supply of accommodation is a standard rate supply of services which are subjected to 15% VAT. However, if the supply of accommodation exceeds twenty-eight (28) days, the amount subject to 15% VAT is 60% of the supply.

Therefore, before calculating VAT on accommodation exceeding twenty-eight (28) days, the supply amount should first be multiplied by 60%.



#### Example

ABC (Pty) Ltd has the following sales for January and February 2022:

Description	Amount (VAT exclusive)
Accommodation (more than 28 days)	10 000
Accommodation (less than 28 days)	3 000
<b>Total</b>	<b>13 000</b>

#### **Calculation:**

$$\begin{aligned} \text{Accommodation (more than 28 days)} &= 10\,000 \times 60\% \\ &= 6\,000 \end{aligned}$$

$$\begin{aligned} \text{Output VAT} &= (6\,000 + 3\,000) \times 15 / 100 \\ &= 1\,350 \end{aligned}$$

## [2. Preparing the information for the VAT declaration]

### 2.2.7 Output VAT adjustments

Adjustment on output VAT occur when there are adjustments where output VAT will be raised. The adjustments are subjected to 15% VAT.

The following are a list of examples (but not limited to) of adjustments:

- Change of use such as a taxable goods and / or services purchased or imported that was claimed for input VAT and now will be used for private use. Output VAT will be paid on the open market value of the goods or services.
- Export of second-hand goods such as the sale of second-hand goods to a client outside the republic of South Africa.
- Imported services such as purchase of digital products for private purposes from a supplier not in the republic of South Africa.
- Other such goods and / or services purchased and claimed for input VAT but a debit note was issued and the goods returned or services was not rendered.



#### Example

ABC (Pty) Ltd has the following adjustments for January and February 2022:

Description	Amount (VAT inclusive)
Change in use	6 900
Imported services	500
<b>Total</b>	<b>7 400</b>

#### **Calculation:**

$$\text{Output VAT} = (6\,900 \times 15 / 115) + 500$$

**1 400**



**Ensure you understand the different types of output VAT and how they are calculated**

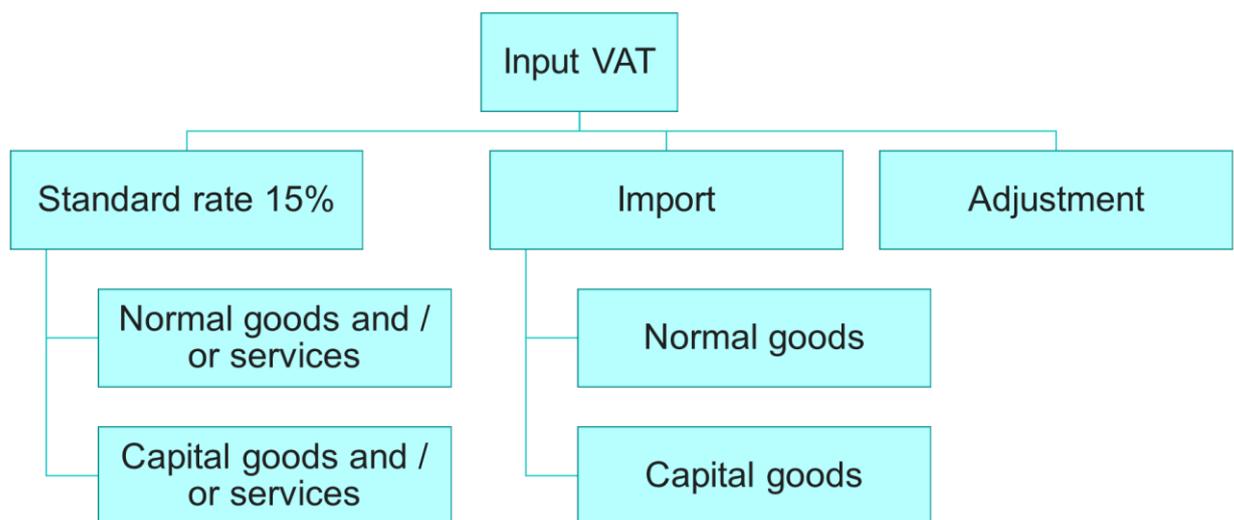
## [2. Preparing the information for the VAT declaration]

### 2.3 Input VAT

Input Vat is the VAT on the acquired goods and / or services, it is therefore a vendor's purchases for the tax period. The purchase of goods and / or services include taxable supplies that are subjected to VAT are at standard rate (15%). Only valid tax invoices may be claimed for input VAT.

The following are the types of supplies:

1. Capital goods and / or services – VAT at 15%.
2. Capital goods imported – VAT at 15%.
3. Other goods and / or services – VAT at 15%.
4. Other goods imported – VAT at 15%
5. Adjustments. – VAT at 15%.



The different types of purchases that can be claimed for input VAT will be explained in detail in the following:

## [2. Preparing the information for the VAT declaration]

### 2.3.1 Capital goods and / or services

Capital goods and / or services are the purchase of goods and / or services which are capital in nature and are subjected to 15% VAT rate.

The following are a list of examples (but not limited to) of capital goods and / or services:

- Fixed property such as land and buildings.
- Plant and machinery used in the production of supply.
- Motor vehicles used in the production of supply.



#### Example

ABC (Pty) Ltd has the following purchases that are used for the supply of goods and / or services for January and February 2022:

Description	Amount (VAT inclusive)
Motor vehicle	15 333
<b>Total</b>	<b>15 333</b>

#### **Calculation:**

$$\begin{aligned} \text{Input VAT} &= 15\,333 \times 15 / 115 \\ &= \mathbf{2\,000} \end{aligned}$$

## [2. Preparing the information for the VAT declaration]

### Vehicles

There are requirements for a vehicle to be claimed for VAT. For this guide, vehicles will be divided into two groups:

**Group A:** Vehicles that **cannot** be claimed for VAT.

**Group B:** Vehicles that **can** be claimed for VAT.

#### Group A:

Vehicles under group A are vehicles that meet the definition of a motor car. Motor cars **cannot** be claimed for VAT, even if the vehicles are purchased for the purpose of providing taxable supplies.

**Motor car** is defined as the as vehicles which

- Have 3 or more wheels,
- Are normally used on public roads, and
- Are constructed or adapted mainly or wholly for carrying passengers.

The following meet the definition of a motor car and **cannot** be claimed for input VAT:

- Double cab bakkies
- Ordinary sedan type passenger vehicle
- Station wagons
- Minibuses
- Sports utility vehicles

#### Group B:

Vehicles under group B are vehicles that do not meet the requirement of a motor car, is used for taxable supplies and meets the requirement for input VAT **can** be claimed for VAT.

The following vehicles does not meet the requirement of a **motor car** and **can** be claimed for input VAT:

- Vehicles capable of accommodating only one person.
- Vehicles capable of accommodating more than sixteen (16) persons such as busses.
- Single cabs light and heavy delivery vehicles
- Vehicles with an unladen mass greater or equal to three thousand and five hundred kilograms (3 500 kg).
- Motorcycles.
- Goods transportation trucks.
- Hearses, ambulances and caravans (for business use)
- Game viewing vehicles
- Caddy (2-seater vehicles)
- Specialised vehicles such as forklifts, graders, tractors, mobile cranes and earthmoving vehicles that can only seat one person.

## [2. Preparing the information for the VAT declaration]

Game viewing vehicle should meet the following SARS definition of a game viewing vehicle:

- Constructed or permanently converted,
- For the carriage of seven or more passengers,
- For the game viewing in national parks, and
- Used exclusively (more than 95%) for that purpose.

Club cabs, extended cabs and panel vans are examples of vehicles that cast doubt on whether it meets the requirement of a motor car or if input VAT can be claimed. In such a case, an objective test should be performed to determine which area measures more, the passenger area or the dedicated load area.

If the passenger area measures more, the vehicle will be considered as a motor car and cannot be claimed for input VAT. If the dedicated load area measures more, then the vehicle may be claimed for input VAT.



### Example

ABC (Pty) Ltd has the following purchases that are used for the supply of goods and / or services for January and February 2022:

Description	Amount (VAT inclusive)
Panel van	230 000
Total	230 000

The panel van is used to deliver cleaning detergents to the client's premises. The dedicated loading area in the panel van for the detergents is 80% of the vehicle.

The motor vehicle does not meet the requirements of a motor car and therefore can be claimed for input VAT.

### Calculation:

$$\begin{aligned} \text{Input VAT} &= 230\,000 \times 15 / 115 \\ &= \mathbf{30\,000} \end{aligned}$$

## [2. Preparing the information for the VAT declaration]

### 2.3.2 Capital goods imported

Capital goods imported are the purchase of goods from a country outside the republic of South Africa which are capital in nature and are subjected to 15% VAT rate.

The following are a list of examples (but not limited to) of capital goods imported:

- Fixed property such as land and buildings.
- Plant and machinery used in the production of supply.
- Motor vehicles used in the production of supply.



#### Example

ABC (Pty) Ltd has the following purchases that are used for the supply of goods and / or services from suppliers outside the republic of South Africa for January and February 2022:

Description	Amount (VAT inclusive)
Sewing machine	3 833
<b>Total</b>	<b>3 833</b>

#### Calculation:

$$\begin{aligned} \text{Input VAT} &= 3\,833 \times 15 / 115 \\ &= \mathbf{500} \end{aligned}$$

## [2. Preparing the information for the VAT declaration]

### 2.3.3 Other goods and / or services

Other goods and / or services are the purchase of goods and / or services which are subjected to 15% VAT rate.

The following are a list of examples (but not limited to) of standard rated purchases:

- Municipal services such as supply of electricity, water and refuse removal.
- Household consumable such as grocery items, medicine, cleaning materials.
- Telephone, internet and other communication services.
- Professional fees such as accounting fees, medical fees and legal fees.
- Repair services such as plumbers, construction labour and motor vehicle repairs.
- Entertainment such as movie theatres, amusement parks and game drives.


Example

ABC (Pty) Ltd has the following purchases that are used for the supply of goods and / or services for January and February 2022:

Description	Amount (VAT inclusive)
Medicine	15 000
Cleaning detergents	2 500
Canned food	2 000
Airtime	250
Household appliances	3 000
Electricity	38 583
<b>Total</b>	<b>61 333</b>

**Calculation:**

Input VAT = 61 333 x 15 / 115  
= **8 000**

There are certain circumstances where input VAT cannot be claimed even if the tax invoice specifies VAT. The following transactions **cannot** be claimed for input VAT:

- Goods or services acquired for purposes of entertainment.
- Membership fees or subscriptions of clubs, associations or societies of a sporting, social or recreational nature.
- Goods and services acquired by medical schemes or benefit funds for the purposes of health insurance or benefit cover.

## [2. Preparing the information for the VAT declaration]

### 2.3.4 Other goods imported

Other goods imported are the purchase of goods from a supplier outside the republic of South Africa which are subjected to 15% VAT rate.

The following are a list of examples (but not limited to) of standard rated purchases:

- Household consumable such as grocery items, medicine, cleaning materials.
- Durable goods such as clothing, footwear and perfume



#### Example

ABC (Pty) Ltd has the following purchases that are used for the supply of goods and / or services for January and February 2022:

Description	Amount (VAT inclusive)
Cleaning detergent	4 600
<b>Total</b>	<b>4 600</b>

#### Calculation:

$$\begin{aligned} \text{Input VAT} &= 4\,600 \times 15 / 115 \\ &= \underline{\underline{600}} \end{aligned}$$

## [2. Preparing the information for the VAT declaration]

### 2.3.5 Input VAT adjustments

Adjustment on input VAT occur when there are adjustments where input VAT will be raised. The adjustments are subjected to 15% VAT.

The following are a list of examples (but not limited to) of adjustments:

- Change of use such as a goods and / or services purchased or imported for private use and not claimed for input VAT, but now will be used for the supply of goods and / or services and therefore input VAT can now be claimed.
- Bad debts for sales where output VAT was previously declared but the sale is considered unrecoverable and written off as bad debts.
- Other such goods and / or services supplied and declared for output VAT but a credit note was issued and the goods returned or services was not rendered.


Example

ABC (Pty) Ltd has the following adjustments for January and February 2022:

Description	Amount (VAT inclusive)
Change in use: Goods purchased for private use now will be used for the business	23 000
Bad debts	15 333
Other: Credit note issued	2 300
<b>Total</b>	<b>40 633</b>

**Calculation:**

Output VAT =  $(6\,900 \times 15 / 115) + 500$   
**1 400**



Ensure you understand the different types of input VAT and how they are calculated

## [2. Preparing the information for the VAT declaration]

### 2.4 Diesel refund

An entity which consumes diesel in carrying of its business and is involved in the primary production activities of agriculture, mining, fishing and coastal shipping can register for the Diesel Refund Scheme.

The following are entities that may qualify for the Diesel Refund Scheme:

- On land: Farming, mining and forestry.
- Offshore: Commercial Fishing Vessels, Coasting Vessels, Off-Shore Mining, Vessels owned by the NSRI, Marine Industry Research Vessels, Coastal Patrol Vessels and Fibre-Optic Telecommunication Service Vessels.
- Harbour vessels: Operated by Portnet and used by in-port bunker barge operators.
- Rail: Locomotives used for rail freight
- Peak power plants: plants with a generation capacity exceeding 200 Megawatt per plant.

The Diesel Refund Scheme allows the vendors to claim a rebate based on a percentage of the diesel purchased. The entity is required to prove the amount of consumption, therefore supporting documents are required when claiming for a diesel rebate.

**TAKE NOTE:** All relevant documentation relating to the diesel purchase must be kept. Logbooks must be maintained with complete details of the activities and usage per activity that qualifies for the rebate.

Calculation of diesel rebates are as follows:

- On land: (**Eligible litres** x 80%) x **cents per litre** / 100
- Offshore: **Eligible litres** x **cents per litre** / 100
- Harbour vessels: **Eligible litres** x **cents per litre** / 100
- Rail: **Eligible litres** x **cents per litre** / 100
- Peak power plant: **Eligible litres** x **cents per litre** / 100

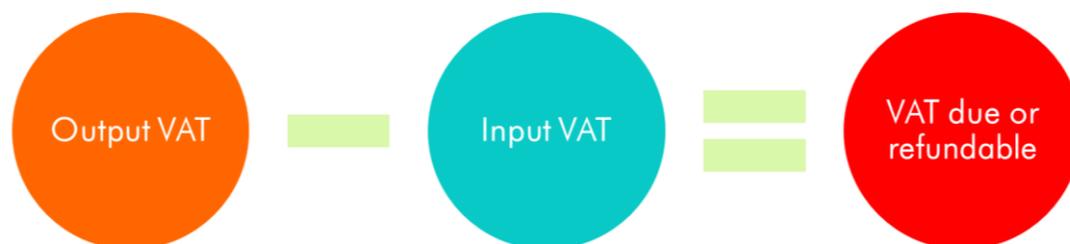
**Eligible litres** are calculated by adding all the diesel litres purchased less the non-eligible purchases.

**Cents per litre** are the current diesel rate for each section (i.e., current diesel rate for land, current diesel rate for offshore, current diesel rate for rail and harbour and current diesel rate for peak power plant)

## [2. Preparing the information for the VAT declaration]

### 2.5 VAT calculation

VAT due or refundable is calculated as follows:



Using the examples above, the VAT due or refundable will be calculated in the example below.



#### Example

ABC (Pty) Ltd has the following output VAT and input VAT January and February 2022:

Output VAT	Amount (VAT inclusive)	VAT amount
1. Standard rate on normal goods and / or services	115 000	15 000
2. Standard rate on Capital goods and / or services	4 600	600
3. Zero rate on normal goods	2 000	0
4. Zero rate on exported goods and / or services	1 000	0
5. Exempt and non-supplies	3 000	0
6. Supply of accommodation (more than 28 days)	10 000	9000
7. Supply of accommodation (less than 28 days)	3 000	450
8. Adjustment (change in use)	6 900	900
9. Adjustment (imported services)		500
<b>Total</b>	<b>146 000</b>	<b>18 350</b>

Description	Amount (VAT inclusive)	VAT amount
1. Capital goods and / or services	15 333	2 000
2. Capital goods imported by you	3 833	500
3. Other goods and / or services	61 333	8 000
4. Other goods imported	4 600	600

## [2. Preparing the information for the VAT declaration]

5. Adjustments: Change in use	23 000	3 000
6. Adjustments: Bad debts	15 333	2 000
7. Adjustments: Other	2 300	300
<b>Total</b>	<b>125 733</b>	<b>16 400</b>

### VAT due or refundable calculation:

Description	Amount (VAT inclusive)	VAT amount
Output VAT	146 000	18 350
<i>Less:</i> Input VAT	(125 733)	(16 400)
VAT due / (refundable)	20 266	1 950



Calculating the VAT due or refundable is milestone!



**Deliverable achieved: Calculating VAT due or refundable from supplies and purchases of goods and / or services.**

## 2.6 Using an accounting system

### 2.6.1 Tax Report

In today's modern world, the majority of businesses are using accounting systems. Transactions are recorded into the accounting system and a report is exported with the information and values to complete the VAT201.

A Tax Box Report or Tax Report are two examples of reports that provides information to complete the VAT201. The Tax Box Report and Tax Report provide similar information, but the Tax Report can be customised to view transactions differently. This is an advantage as you will be able to review and investigate transaction better.

It is important to ensure that you use the same report consistently to ensure that the information being completed on the VAT201 is complete and accurate.

Below is a step-by-step guide on how to extract a Tax Report,

1. Period From – Select the beginning month of the vat period (January 2022)  
Period To – Select the end month of the vat period (February 2022)
2. Date From – Select the beginning date of the vat period (2022/01/01)  
Period To – Select the end date of the vat period (2022/02/28)
3. Select "**Preview**"

## [2. Preparing the information for the VAT declaration]

To customise the report, you can filter the transaction codes or tax types.

Report -- Tax Report

Report | Layout Options | Printer Options | E-mail

Transactions

Transaction Codes < All >

Tax Types < All >

1 Period From January 2022 Period To February 2022

2 Date From  2022/01/01 Date To  2022/02/28

Options

Show Transactions Sort Date

No Grouping Report Summary

Default E-mail Print Preview Close

Using the same example used throughout topic 3, a preview of the Tax Report Summary will be shown as follows:

### Tax Report Summary

Tax Number:		Customs Code:	Date: 2022/01/01 to 2022/02/28	
Period: January 2022 to February 2022				
Tax Report Summary			Page 1 of 1	
Tax Type	Tax Description	Exclusive Amount	Tax Amount	Inclusive Amount
1	Output Tax	(118 650.00)	(16 950.00)	(135 600.00)
12	Input Tax Adjustment 14%			
2	Output Tax Adjustment	(6 000.00)	(1 400.00)	(7 400.00)
3	Input Tax	73 999.99	11 100.00	85 099.99
5	Input Tax Adjustment	35 333.33	5 300.00	40 633.33
7	Exempt	(3 000.00)	0.00	(3 000.00)
		(18 316.68)	(1 950.00)	(20 266.68)

The information is the same as the output VAT and input VAT calculated in the examples above



Ensure you understand the how to extract the tax report

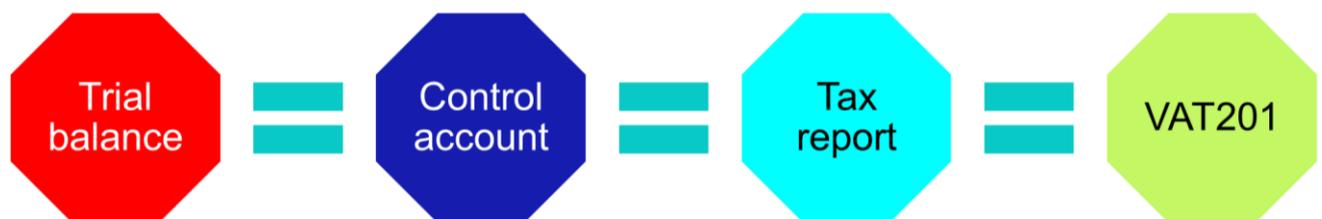
## [2. Preparing the information for the VAT declaration]

### 2.6.2 Performing reconciliations

The process of reconciliations are to ensure that the accuracy and validity of the information presented in the reports and the VAT201. It is extremely important to perform the reconciliation and if differences are identified, it should be investigated and resolved before the submission of the VAT201.

Reconciliation performed should ensure that the VAT amount agrees on all the following reports and forms:

- Trial balance
- VAT control account
- Tax report
- VAT201



Examples where differences may occur:

- Journals processed that did not go through the control account.
- Transactions that were recorded after the tax report was extracted.
- Credit notes or debit notes not correctly accounted for.

The following is recommended to circumvent transactions that cause differences:

1. Closing accounting periods – Closing the accounting periods before extracting the tax report will ensure that no transactions are recorded in a VAT period already submitted through eFiling.
2. System set-off – Ensure that credit notes are set-off against the sales and the debit notes are set-off against the purchases. Also ensure that the VAT treatment the credit note and debit note is the same as when the sales or purchases was initially recorded.
3. Review of transactions – Although it is an accounting system, errors in accounting for the transaction can still exist. Extract a detailed tax report, review the transactions and ensure that VAT was correctly accounted for.

**3.**

**PREPARATION AND  
SUBMISSION OF THE  
VAT201**

### [3. Preparation and submission of the VAT201]

The VAT201 return is an online form on the SARS eFiling website where a vendor can declare their output VAT and input VAT. This topic will provide a step-by-step guide on how to complete the VAT201 return and submission of the VAT201 on eFiling.

In this step-by-step guide, the VAT201 will be completed from the same information used as an example in Topic 2. Therefore, take note that all amounts used as an example in Topic 3 can be referred to the calculations in Topic 2 for more guidance on how the amounts were calculated.

#### 3.1 Accessing the VAT201

The VAT201 is accessed by navigating to [www.sarsefiling.co.za](http://www.sarsefiling.co.za)  
The SARS eFiling website will open to a landing page

#### 4. Select “Login”

### [3. Preparation and submission of the VAT201]

5. Enter **the** vendor's username
6. Enter the vendor's password then select "**Login**"

Two screenshots of the SARS eFiling login process. The first screenshot shows the 'Username' field with a green circle '2' next to it, and the 'Next' button. The second screenshot shows the 'Password' field with a green circle '3' next to it, and the 'Login' button.

7. The SARS eFiling home page will open. Under "**Taxpayer**", search for and select from the drop-down list the vendor whose VAT201 will be submitted.
8. On the left there is a menu list. Search for and select "**Returns Issued**"

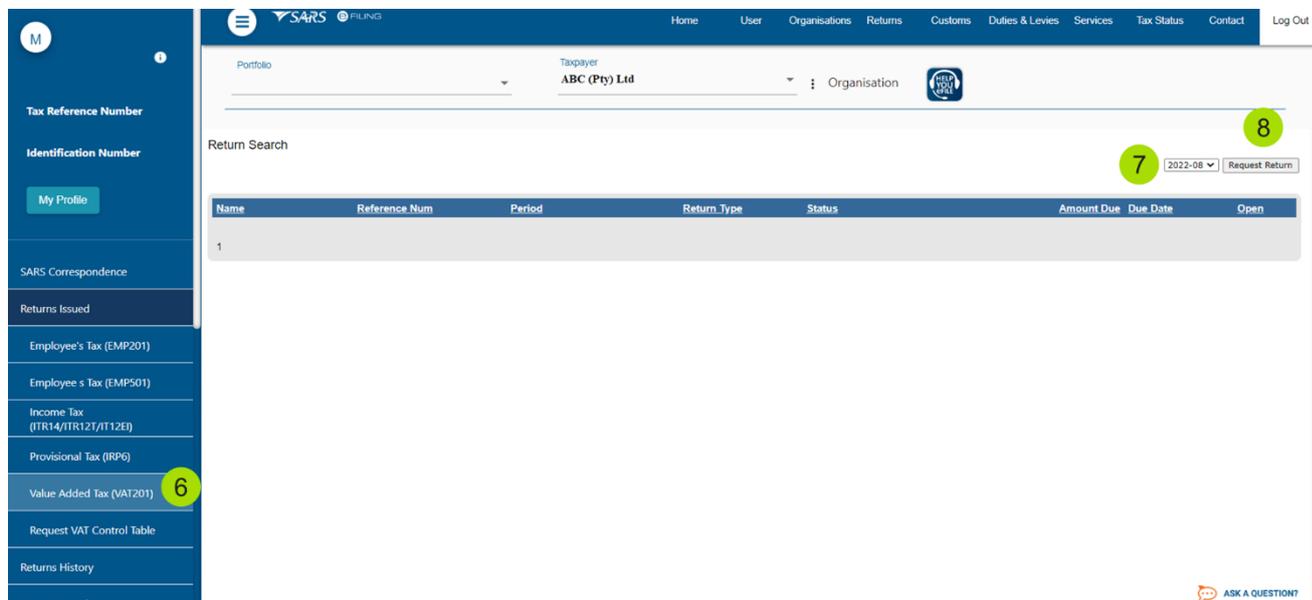
Screenshot of the SARS eFiling home page. The 'Returns Issued' menu item is highlighted with a green circle '5'. The 'Taxpayer' dropdown menu is open, showing 'ABC (Pty) Ltd' selected with a green circle '4'. The 'Taxpayers' table is visible below.

Name of Taxpayer	Company/ ID Number	Reference Number	Last Return Filled	Last Accessed	Actions
ABC (Pty) Ltd					View Taxpayer

The "**Returns Issued**" will expand a list of different returns that can be submitted for the vendor.

[3. Preparation and submission of the VAT201]

9. Search for and select “**Value Added Tax (VAT201)**” on the expanded list under “**Returns Issued**”. The return search page will indicate a list of VAT201 returns saved but not yet submitted.
10. From the drop down, select the VAT period being submitted. For this example, the VAT period that should be selected is 2022-02.
11. Select “**Request Return**”



The VAT201 will generate and the VAT201 Work Page will open. Confirm the taxpayer's name, tax period, tax reference number (VAT number) and the return type (VAT201).

12. Select “**VAT201**” to open the VAT201

VAT201 WORK PAGE

<b>Taxpayer Name</b>	ABC (Pty) Ltd	<b>eFiling Status</b>	Issued
<b>Tax Period</b>	202202		
<b>Tax Reference</b>	4123456789		
<b>Return Type</b>	VAT201		

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Issued			1	

Refresh Historic Data | Manually Submitted | Refund Status | Back To Search

STATEMENT OF ACCOUNT	DESCRIPTION	DATE
VATSOA	Statement of Account	

Request Statement of Account

### [3. Preparation and submission of the VAT201]

The Vendor Declaration, which is the VAT201, will open.

When populating the VAT201, all information and amounts that are marked in red are mandatory fields. A VAT201 with a mandatory field not completed cannot be submitted. Once completed, the mandatory field will turn green.

There are several sections within the VAT201 which will be explained in detail below.

### 3.2 VAT201: General information

#### Vendor Details

Confirm the following for the vendor details.

1. Trading or Other Name – The vendor's name which the business trades as.
2. VAT Reg No – The vendor's VAT registration number.
3. Customs Code – The customs code allocated to vendors that are exporters or importers.
4. Tax Period – The VAT period being submitted.

Complete the information above if the vendor details do not pre-populate.

### [3. Preparation and submission of the VAT201]

#### Contact Details

Complete the following for the contract details:

5. First Name – The name of the person responsible for completing the form.
6. Surname – The surname of the person responsible for completing the form.
7. Capacity – The capacity or position of the person responsible for completing the form.
8. Business Tel No or Cell No – Either the business telephone number or cell phone number of the person responsible for completing the form should be provided.  
Fax No – The fax number of the person responsible for completing the form. This is an optional field.
9. Contact Email – The contact email of the person responsible for completing the form. This is an optional field.

The screenshot shows a form titled "Contact Details" with the following fields and validation messages:

- 5 First Name \***: First Name is a mandatory field.
- 6 Surname \***: Surname is a mandatory field.
- 7 Capacity \***: Capacity is a mandatory field.
- 8 Bus Tel No. \***: Bus Tel No. is a mandatory field.
- Cell No. \***: Cell No. is a mandatory field.
- 9 Contact Email**: (No validation message shown)
- Fax No.**: (No validation message shown)

#### Diesel

The diesel section is applicable to vendors registered for diesel refunds.

The different types that qualify for diesel refunds are as follows:

- On Land – For farming, forestry and mining industries.
- Offshore – For commercial fishing, coastal shipping, offshore mining and the National Sea Rescue Institute.
- Rail and Harbour Services – For rail freight hauliers and specific harbour services.
- Peak Power Plant – For vendors registered for the Peak Power Plant concession.

The screenshot shows a section titled "Diesel" with four checkboxes:

- On Land \*
- Offshore \*
- Rail & Harbour services \*
- Peak Power Plant \*

### [3. Preparation and submission of the VAT201]

#### Voluntary Disclosure Programme (VDP)

If the vendor has an approved VDP agreement, the following information should be completed:

- Is this a declaration in respect of a VDP agreement with SARS – Select Y
- VDP Application No. – The application number found on the VDP agreement

A VDP agreement is a process by which SARS extends an opportunity to taxpayers to regulate their tax affairs by disclosing any defaults on their income taxes for prior periods of assessment. This opportunity is for taxpayers to come clean by disclosing their tax defaults and / or exchange control contraventions and obtain relief.

#### Tax Practitioner Details

This is not a mandatory field. The following fields should be completed if the VAT201 is being completed by a tax practitioner:

- Tax Practitioner's Registration No. – The tax practitioner's registration number.
- Tax Practitioner's Tel No. – The tax practitioner's telephone number.

### 3.3 VAT201: Output VAT

The output VAT section (section A) will be pre-populated with zero (0) in the fields already marked as green. You will be required to complete the fields applicable to the calculation prepared.

The fields to be completed are as follows:

1. Standard rate (excluding capital goods and / or services and accommodation) – Total amount (VAT inclusive) of standard rate on the supply of normal goods and / or services. The VAT amount will automatically calculate at 15%.
2. Standard rate (only capital goods and / or services) – Total amount (VAT inclusive) of standard rate on the supply of capital goods and / or services. The VAT amount will automatically calculate at 15%.
3. Zero rate (excluding goods exported) – Total amount (VAT inclusive) of zero rate supplies on normal goods. There is no VAT amount. There is no VAT amount field as it is 0% VAT.
4. Zero rate (only exported goods) – Total amount (VAT inclusive) of zero rate supplies on exported goods. There is no VAT amount field as it is 0% VAT.
5. Exempt and non-supplies – Total amount of exempt and non-supplies. There is no VAT amount field as it is exempt VAT.

### [3. Preparation and submission of the VAT201]

6. Supply of accommodation: Exceeding 28 days – Total amount (VAT exclusive) of supply of accommodation that exceeds 28 Days. The VAT201 will automatically calculate the 60% inclusion and from that calculation the VAT amount will automatically calculate at 15%.
7. Supply of accommodation: Value Not Exceeding 28 days – Total amount (VAT exclusive) of accommodation that is less than 28 days. The VAT amount will automatically calculate at 15%.
8. Adjustments: Change in use and export of second-hand goods – Total amount (VAT inclusive) of change in use and export of second-hand goods. The VAT amount will automatically calculate at 15%.
9. Adjustments: Other imported services – Only the VAT amount will be populated.

**A. Calculation of Output Tax and Imported Services**

**Supply of Goods and/or Services By You**

Standard rate (excluding capital goods and/or services and accommodation)	1	Amount*	R	0	✓	$\times \frac{15}{100 + 15}$	4	Amount	R	0.00	✓
Standard rate (only capital goods and/or services)	2	Amount*	R	0	✓	$\times \frac{15}{100 + 15}$	4A	Amount	R	0.00	✓
Zero rate (excluding goods exported)	3	Amount*	R	0	✓						
Zero rate (only exported goods)	4	Amount*	R	0	✓						
Exempt and non-supplies	5	Amount*	R	0	✓						

**Supply of accommodation**

Exceeding 28 days	6	Amount*	R	10000	✓	Percentage 60 %	6	Amount	R	6000	✓		
Value Not Exceeding 28 days	7	Amount*	R	3000	✓								
<b>Total:(6+7)</b>	8	Amount	R	9000	✓			$\times \frac{15}{100}$	9	Amount	R	1350.00	✓

**Adjustments:**

Change in use and export of second-hand goods	8	Amount*	R	6900	✓			$\times \frac{15}{100 + 15}$	11	Amount	R	900.00	✓
Other and Imported services	9	Amount*	R	500.00	✓								
<b>Total A: Total Output Tax (4 + 4A + 9 + 11 + 12)</b>	13	Amount	R	18350.00	✓								

### [3. Preparation and submission of the VAT201]

Using the information and values in the example from Topic 2, the VAT201 output VAT will be completed in the following example:


Example

ABC (Pty) Ltd output VAT for the period of 01 January 2022 to 28 February 2022 is as follows:

Description	Amount (VAT inclusive)	VAT amount
1. Standard rate on normal goods and / or services	115 000	15 000
2. Standard rate on Capital goods and / or services	4 600	600
3. Zero rate on normal goods	2 000	0
4. Zero rate on exported goods and / or services	1 000	0
5. Exempt and non-supplies	3 000	0
6. Supply of accommodation (more than 28 days)	10 000	9000
7. Supply of accommodation (less than 28 days)	3 000	450
8. Adjustment (change in use)	6 900	900
9. Adjustment (imported services)		500
Total	146 000	18 350

The output VAT in the VAT 201 will be completed as follows:

**Supply of Goods and/or Services By You**

Standard rate (excluding capital goods and/or services and accommodation)	<b>1</b>	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;">                     Amount* R 115000 ✓                 </div>	$\times \frac{15}{100 + 15}$	<b>4</b>	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;">                     Amount R 15000.00 ✓                 </div>
Standard rate (only capital goods and/or services)	<b>2</b>	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;">                     Amount* R 4600 ✓                 </div>	$\times \frac{15}{100 + 15}$	<b>4A</b>	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;">                     Amount R 600.00 ✓                 </div>
Zero rate (excluding goods exported)	<b>3</b>	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;">                     Amount* R 2000 ✓                 </div>			
Zero rate (only exported goods)	<b>4</b>	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;">                     Amount* R 1000 ✓                 </div>			
Exempt and non-supplies	<b>5</b>	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;">                     Amount* R 3000 ✓                 </div>			

### [3. Preparation and submission of the VAT201]

Supply of accommodation			
Exceeding 28 days	6	R Amount* 10000 ✓	x 60 %
	6	R Amount 6000	
Value Not Exceeding 28 days	7	R Amount* 3000 ✓	
<b>Total:(6+7)</b>	8	R Amount 9000	x $\frac{15}{100}$
	9	R Amount 1350.00	
Adjustments:			
Change in use and export of second-hand goods	8	R Amount* 6900 ✓	x $\frac{15}{100+15}$
	11	R Amount 900.00 ✓	
Other and Imported services	9	R Amount* 500.00 ✓	
<b>TOTAL B: TOTAL INPUT TAX (14 + 14A + 15 + 15A + 16 + 17 + 18)</b>	19	R Amount 0.00	

The total output VAT is R18 350. This agrees to the summary prepared for output VAT.



**Ensure that you understand how to populate the output VAT information on the VAT 201.**

### 3.4 VAT201: Input VAT

The input VAT section (section B) will be pre-populated with zero (0) in the fields already marked as green. You will be required to complete the fields applicable to the calculation prepared.

The fields to be completed are as follows:

1. Capital goods and / or services supplied to you – Total input VAT amount of standard rate on the purchase of capital goods and / or services. The amount is the 15% VAT already calculated.
2. Capital goods imported to you – Total input VAT amount of imported purchase of capital goods. The amount is the 15% VAT already calculated.
3. Other goods and / or services supplied to you – Total input VAT amount of standard rate on the purchase of normal goods and / or services. The amount is the 15% VAT already calculated.
4. Other goods imported to you – Total input VAT amount of imported purchase of normal goods. The amount is the 15% VAT already calculated.
5. Adjustments: Change in use – Total input VAT amount of change in use adjustments. The amount is the 15% VAT already calculated.

### [3. Preparation and submission of the VAT201]

6. Adjustments: Bad debts – Total input VAT amount of bad debts written off adjustments. The amount is the 15% VAT already calculated.
7. Adjustments: Other – Total input VAT amount for other adjustments. The amount is the 15% VAT already calculated.

**B. Calculation of Input Tax**

Capital goods and/or services supplied to you	1	R <small>Amount*</small>	0.00 ✓
Capital goods imported by you	2	R <small>Amount*</small>	0.00 ✓
Other goods and/or services supplied to you (not capital goods)	3	R <small>Amount*</small>	0.00 ✓
Other goods imported by you (not capital goods)	4	R <small>Amount*</small>	0.00 ✓
<b>Adjustments:</b>			
Change in use	5	R <small>Amount*</small>	0.00 ✓
Bad debts	6	R <small>Amount*</small>	0.00 ✓
Other	7	R <small>Amount*</small>	0.00 ✓
<b>TOTAL B: TOTAL INPUT TAX (14 + 14A + 15 + 15A + 16 + 17 + 18)</b>		19	R <small>Amount</small> 0.00 🔒

Using the information and values in the example from Topic 2, the VAT201 input VAT will be completed in the following example:

**Example**

ABC (Pty) Ltd input VAT for the period of 01 January 2022 to 28 February 2022 is as follows:

Description	Amount (VAT inclusive)	VAT amount
1. Capital goods and / or services	15 333	2 000
2. Capital goods imported by you	3 833	500
3. Other goods and / or services	61 333	8 000

## [3. Preparation and submission of the VAT201]

4. Other goods imported	4 600	600
5. Adjustments: Change in use	23 000	3 000
6. Adjustments: Bad debts	15 333	2 000
7. Adjustments: Other	2 300	300
<b>Total</b>	<b>125 733</b>	<b>16 400</b>

The output VAT in the VAT 201 will be completed as follows:

B. Calculation of Input Tax
^

Capital goods and/or services supplied to you	1	R <small>Amount*</small> 2000.00 ✓
Capital goods imported by you	2	R <small>Amount*</small> 500.00 ✓
Other goods and/or services supplied to you (not capital goods)	3	R <small>Amount*</small> 8000.00 ✓
Other goods imported by you (not capital goods)	4	R <small>Amount*</small> 600.00 ✓
<b>Adjustments:</b>		
Change in use	5	R <small>Amount*</small> 3000.00 ✓
Bad debts	6	R <small>Amount*</small> 2000.00 ✓
Other	7	R <small>Amount*</small> 300.00 ✓
<b>TOTAL B: TOTAL INPUT TAX (14 + 14A + 15 + 15A + 16 + 17 + 18)</b>	19	R <small>Amount</small> 16400.00 ✓

The total output VAT is R16 450. This agrees to the summary prepared for output VAT.



Ensure that you understand how to populate the input VAT information on the VAT 201.

### [3. Preparation and submission of the VAT201]

#### 3.5 VAT201: VAT declaration

The VAT declaration is the last section in the VAT201. Complete the declaration by populating the date.

The signature area does not require to be signed online or manually. Once the VAT201 is submitted, the VAT201 will be considered as signed.

#### 3.6 Submission of the VAT201

##### 3.6.1 VAT201: VAT due or refundable calculation

The VAT due or refundable is automatically calculated on the VAT201. The VAT201 will add the output VAT and subtract the input VAT.


Example

ABC (Pty) Ltd VAT calculation for the period of 01 January 2022 to 28 February 2022 is as follows:

Description	Amount (VAT inclusive)	VAT amount
Output VAT	146 000	18 350
<i>Less:</i> Input VAT	(125 733)	(16 400)
<b>VAT due / (refundable)</b>	<b>20 266</b>	<b>1 950</b>

The VAT due automatically calculated on the VAT201 is as follows:

Total VAT Payable/Refundable (Total A – Total B)

20

Amount
R
1950.00
🔒

### [3. Preparation and submission of the VAT201]



C. Calculation of Diesel Refund in terms of the Customs and Excise Act

TOTAL AMOUNT PAYABLE/REFUNDABLE 20 - (25 + 29 + 33 + 37) OR 20 + (25 + 29 + 33 + 37)

38 R Amount 1950.00

The total VAT due of R1 950 agrees to the VAT calculation prepared for VAT.

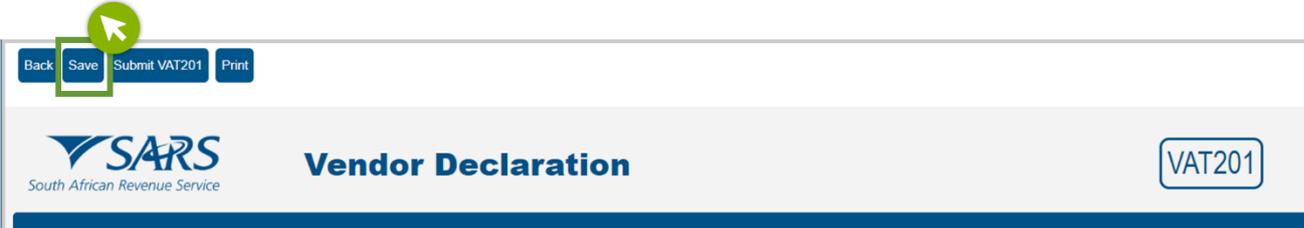


Ensure that you understand that the amount due or refundable automatically calculated on the form should agree to the calculation

#### 3.6.2 VAT201: Saving the VAT201

The VAT201 can be saved at any time in the process before submission and access again. It is important to save the VAT201 during the process of completing the VAT201 as the SARS eFiling website will automatically log out if there is no activity on the website for more than 5 minutes. If you are automatically logged out without saving the VAT201, you will have to repeat the process of completing the VAT201.

In the VAT201 form, select "**Save**" in the top toolbar to save the VAT201.



Back Save Submit VAT201 Print

SARS South African Revenue Service

Vendor Declaration

VAT201

Saving the VAT201 will automatically exit the VAT201 and bring you back to the VAT201 work page.

### [3. Preparation and submission of the VAT201]

1. To access the saved VAT201, select VAT201

#### VAT201 WORK PAGE





<b>Taxpayer Name</b>	<b>ABC (Pty) Ltd</b>
<b>Tax Period</b>	<b>202202</b>
<b>Tax Reference</b>	<b>4123456789</b>
<b>Return Type</b>	<b>VAT201</b>

<b>eFiling Status</b>		Issued
-----------------------	--	--------

Return Type	Status	Date	Declared Amount	Version	Last Updated By
1 VAT201	Issued			1	



Ensure you understand how to return to the VAT201 form after saving.

### 3.6.3 VAT201: Submission

Before submission of the VAT201, confirm the following:

- All information in the general information section is correct.
- All output VAT fields are correctly completed and the total output VAT agrees to the calculation prepared.
- All input VAT fields are correctly completed and the total input VAT agrees to the calculation prepared.
- The VAT due or refundable calculated on the VAT201 agrees with the VAT due or refundable on the calculation prepared.

To submit the VAT201, on the VAT201 form, select “**Submit VAT201**” in the top toolbar to save the VAT201.

Back
Save
Submit VAT201
Print


Vendor Declaration

VAT201

### [3. Preparation and submission of the VAT201]

Submitting the VAT201 will automatically exit the VAT201 and bring you back to the VAT201 work page.

#### VAT201 WORK PAGE





<b>Taxpayer Name</b>	<b>eFiling Status</b>
ABC (Pty) Ltd	Filed
<b>Tax Period</b>	<b>SARS Notifications</b>
2022/02	
<b>Tax Reference</b>	
4123456789	
<b>Return Type</b>	
VAT201	

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Filed through eFiling	2022/03/31	1.950.00	1	

[Query SARS Status](#) | [Request For Correction](#) | [Make Payment](#) | [Payment Arrangement](#) | [Refund Status](#) | [Back To Search](#)

STATEMENT OF ACCOUNT	DESCRIPTION	DATE
<u>VATSOA</u>	Statement of Account	

[Request Statement of Account](#)

The work page will indicate the following:

- The status of the VAT201 as "**Filed through eFiling**".
- Date of submission.
- Declared amount due or refundable.
- VAT201 version number (if there are corrections done and there are different versions of VAT201)
- Last updated by (to identify the person who submitted the form)

Selecting the "**VAT201**" will allow you to view the submitted form and print it for your records.

The VAT statement of account can be viewed by selecting "**VATSOA**"



Milestones

**Successfully submitting the VAT201 is a milestone!**



Deliverable

**Deliverable achieved: Completing and submission of the VAT201.**

### [3. Preparation and submission of the VAT201]

#### 3.6.4 VAT201: Amendments

Vendors are able to amend a VAT201 that was already submitted and filed. The process is called a request for correction and the amendment is considered a revised version of the VAT201. The revised versions are numbered and the first revised VAT201 will be numbered as VAT201 version 1.

A request for correction is limited to the following revision:

- Amendments on output VAT – Output VAT can be amended to increase or decrease the amount previously declared.
- Amendment on input VAT – Input Vat can only be amendment to decrease the amount previously declared.
- Amendment on the VAT portion of the VAT201 are only allowed for the tax period within the last five (5) years.
- Amendment on the diesel refund are only allowed for the tax period withing the last two (2) years.
- There is no limit on the number of revised VAT201.
- Supporting documents are required to be submitted for the second revision onwards (i.e., version 3 onwards)

It is important to note that any amendments to the VAT201 can give rise to an audit and it is therefore important to ensure that all supporting documents for the amendments are prepared. If the VAT201 is audited and the case is finalised or a correction was done by SARS, the VAT201 can no longer be amended.

To request for a correction, select “**Request For Correction**” on the VAT201 work page:

**VAT201 WORK PAGE**





<b>Taxpayer Name</b>	<b>eFiling Status</b>
ABC (Pty) Ltd	Filed
<b>Tax Period</b>	<b>SARS Notifications</b>
2022/02	
<b>Tax Reference</b>	
4123456789	
<b>Return Type</b>	
VAT201	

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Filed through eFiling	2022/03/31	1.950.00	1	

Query SARS Status	<b>Request For Correction</b>	Make Payment	Payment Arrangement	Refund Status	Back To Search
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# 4. MAKING PAYMENTS

## [4. Making payments]

Payment of VAT due for a VAT period is very important as payments not done correctly can give rise to interest and penalties. This topic will include the different methods of payment and provide a step-by-step guide on making payment on eFiling.

### 4.1 Payment methods

There are several payment methods for paying the VAT due for a VAT period. The payments methods are as follows:

1. Deposit at the bank.
2. Payments through eFiling.
3. Electronic Funds Transfer (EFT).
4. Payments made at a SARS branch.

It is important to ensure that a vendor uses the correct reference number when making payments. If the incorrect reference number is used, the payment will not be allocated to that specific VAT period and will therefore that VAT due will be considered as outstanding and give rise to interest and penalties.

The reference number can be found on the VAT201 form under the payment details section as below:

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

Debit Order Authorisation  N  Y

Payment Reference No. <span style="float: right; color: red; font-weight: bold;">Unique reference number</span>	Payment Period (CCYYMM) *
Total R 1950.00	VAT R 1950.00
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](http://www.sars.gov.za)



**Ensure that you understand which reference number to use and the importance to use the correct reference number.**

## [4. Making payments]

### 4.2 Payment on eFiling

The following are a step-by-step guidance on how to make payments on eFiling:

On the VAT201 work page, select the option "**Make Payment**".

#### VAT201 WORK PAGE





<b>Taxpayer Name</b>	ABC (Pty) Ltd	<b>eFiling Status</b>	Filed
<b>Tax Period</b>	202202		
<b>Tax Reference</b>	4123456789		
<b>Return Type</b>	VAT201		

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Filed through eFiling	2022/03/31	1,950.00	1	Accountant

[Query SARS Status](#) | [Request For Correction](#) | [Make Payment](#) | [Payment Arrangement](#) | [Refund Status](#) | [Back To Search](#)

STATEMENT OF ACCOUNT	DESCRIPTION	DATE
VATSOA	Statement of Account	2022/03/31

[Request Statement of Account](#)

On the VAT201 payment summary page:

1. Confirm the tax reference number (VAT vendor number) and the VAT period.
2. Populate the amount that will be paid.
3. Select "**Pay Now**".

#### VAT201 PAYMENT SUMMARY

Tax Reference: 4123456789    Period: 202202 1 R1950.00

#### Make Payment

Amount R  2

3  
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.

## [4. Making payments]

4. Select the bank account from the drop-down list.
5. Enter a payment request date if you require the payment to be processed at a later date.
6. Confirm the amount to be paid.
7. Select "**Pay Now**".

### 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:	4 <input type="text" value="Select bank account"/>
Payment Request Date:	5 <input type="text" value="2022/03/31"/> <input type="text" value="2022/03/31"/> <small>Please use the format: yyyy/mm/dd</small>
Payment Amount:	6 <input type="text" value="R1 950"/>
Comments:	<input style="width: 100%; height: 40px;" type="text"/>

---

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

7
Pay Now
Cancel

8. Confirm the details for the payment and select "**Confirm**".

## Confirm Payment Initiation

### Summary of payment transaction details

Payment for:	1 item
Amount:	R1 950
Payment Request Date:	2022/03/31
Account Name:	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.

8
Confirm
Cancel

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

The payment initiation result will indicate if the payment was successful or if the process failed. A failed status will indicate the reason which you should then correct and redo the payment process.

## [4. Making payments]

Select “**Print Confirmation**” to print the confirmation for your business filing processes.

9. Select “**Continue**” to complete the payment process.

### Payment Initiation Result

#### Summary of payment transaction details

Your payment request has successfully been submitted to Bank - CAMS, Online Banking, Internet Banking. Please login and authorise the payment.

The following message was returned: **Payment request was successfully submitted to Bank Message from bank: SUCCESSFULLY RECEIVED**

Account Name: Bank name

Payment Amount: R1 950

Payment Reference: **Unique reference number**

9

Continue

Print Confirmation



Milestones

Successfully making the payment through eFiling is a milestone!



Deliverable

**Deliverable achieved:** Understanding the different types of payment methods and how payments on eFiling.

**5.**

**SUPPLEMENTARY  
DECLARATION AND  
AUDIT**

## [5. Supplementary declaration and audit]

Once the VAT201 is submitted, a vendor may be selected for audit or verification. This topic will give guidance on what will be required from the audit or verification.

### 5.1 Supplementary declaration

A supplementary declaration is an online form where you complete a reconciliation of the information submitted to SARS and the supporting documents such as the business Annual Financial Statements.

The IT14SD is being decommissioned by SARS as from 16 September 2022 as SARS will design and implement a new system.

Even though the IT14SD is being decommissioned, the purpose still remains the same and a business should therefore still prepare the reconciliations manually. Performing the reconciliation will also ensure accuracy of the information submitted to SARS.

The reconciliation that should be performed is ensure that the sales, purchases and VAT submitted in the Income Tax Return which is populated from the Annual Financial Statements agrees to the sales, purchases and VAT declared on the VAT201. Ensure that the reconciliations are performed and differences identified should be investigated and resolved.

Therefore, the total information on the VAT201 for a financial year should agree to the Income Tax Return and Annual Financial Statement for the same financial year.

### 5.2 Audit

The audit is a process where SARS will verify the information submitted on the VAT201 against the supporting document. It is therefore important to ensure that only valid tax invoices are included in the VAT calculation and submitted on the VAT201.

A letter will be issued and can be viewed on SARS eFiling where the following supporting documents could be requested to be uploaded:

- VAT reconciliation.
- Sales invoices.
- Purchases invoices.
- Supporting documents on adjustments.

### 5.3 Uploading supporting documents

When uploading supporting documents, the following requirement should be met:

- File name may be .pdf, .doc, .docx, .xls, .xlsx, .jpg and .gif.
- The maximum size is 5MB.
- A maximum of 20 files can be uploaded.

## [5. Supplementary declaration and audit]

The following is a step-by-step guide of uploading supporting documents on eFiling:

On the VAT201 work page

1. Select Documents for audit

### VAT201 WORK PAGE

<b>Taxpayer Name</b>	ABC (Pty) Ltd	<b>eFiling Status</b>	Filed
<b>Tax Period</b>	2022/02	<b>SARS Notifications</b>	
<b>Tax Reference</b>	4123456789		
<b>Return Type</b>	VAT201		

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Filed through eFiling	2022/03/31	1.950.00	1	

[Query SARS Status](#) | 
 [Request For Correction](#) | 
 [Make Payment](#) | 
 [Payment Arrangement](#) | 
 [Refund Status](#) | 
 [Back To Search](#)

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
1 Documents for audit	Waiting for Documents to be uploaded				

2. Select "**Browse**" and search for the document on your folders.

3. Select "**Upload**"

#### UPLOAD SUPPORTING DOCUMENTS

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

Document Name:

2
3

**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 2Mb per document.
- **The following files may not be uploaded as they will result in the entire group of documents being rejected:**
  - X Documents with the same name.
  - X Password protected documents.
  - X Spread sheets with multiple sheets.
  - X Blank or empty documents.

## [5. Supplementary declaration and audit]

4. Select "**Submit to SARS**" when all the supporting documents are 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

4

On the VAT201 work page, the status will indicated documents are submitted.

### VAT201 WORK PAGE

<b>Taxpayer Name</b>	ABC (Pty) Ltd	<b>eFiling Status</b>	Filed
<b>Tax Period</b>	2022/02	<b>SARS Notifications</b>	
<b>Tax Reference</b>	4123456789		
<b>Return Type</b>	VAT201		

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Filed through eFiling	2022/03/31	1,950.00	1	

SUPPORTING DOCUMENTS	STATUS	TYPE	DATE	SIZE (Kb)	NO. OF DOCS
Documents for audit	Documents have been sent to SARS		2022/04/05	45	1

# 6. CONCLUSION

## [6. Conclusion]

The following is a summary of what was learnt in this guideline:

### What is VAT:

- ✓ Indirect tax on the consumption of goods and / or services.
- ✓ Output VAT - Input VAT = VAT due or refundable.
- ✓ Different types of output and input VAT and how to account for each.
- ✓ Valid Tax Invoice that can be declared for VAT.

### Submission and payment:

- ✓ Different tax period categories.
- ✓ This determines when VAT should be submitted and paid.
- ✓ VAT is filed and submitted on eFiling.
- ✓ Different types of payment method.

### VAT201:

- ✓ How to populate the VAT201
- ✓ Saving and submission
- ✓ Amendment
- ✓ Supplementary declaration and audit

### How VAT is calculated:

- ✓ Using an accounting system
- ✓ Draw tax reports
- ✓ Reconciliations that should be performed



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You've earned the title.  
Now get the designation.



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