

eFILING USER GUIDE FOR VALUE-ADDED TAX

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DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277)
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).

1. INTRODUCTION

Since 2007, the South African Revenue Service (SARS) has been modernising and simplifying tax processes in line with international best practice. Improvements are being made continuously as we aim to better our service standards and increase efficiency and compliance.

One of the aspects of compliance that SARS wishes to address is the declaration and payment of Value-Added Tax (VAT).

In 2010 SARS announced that it will be making changes to the VAT Vendor Declaration Form (VAT201 Declaration) aimed not only at improving its systems, but also at addressing SARS's efficiency regarding risk assessment and tax compliance. The following changes apply effective 11 April 2011:

- A new VAT201 Declaration in landscape format has been introduced. It contains the same fields as the previous VAT201 Declaration but with the following additional fields:
 - Demographic information
 - The declarant's signature
- A Payment Reference Number (PRN) which will be pre-populated by SARS will replace the previous "reference number"

This guide is designed to help you complete your VAT201 Declaration accurately and honestly.

Note: The words "declaration" and "return" are used interchangeably in the document but both refer to the VAT201 Declaration.

2. REGISTERING ON eFILING FOR VAT PURPOSES

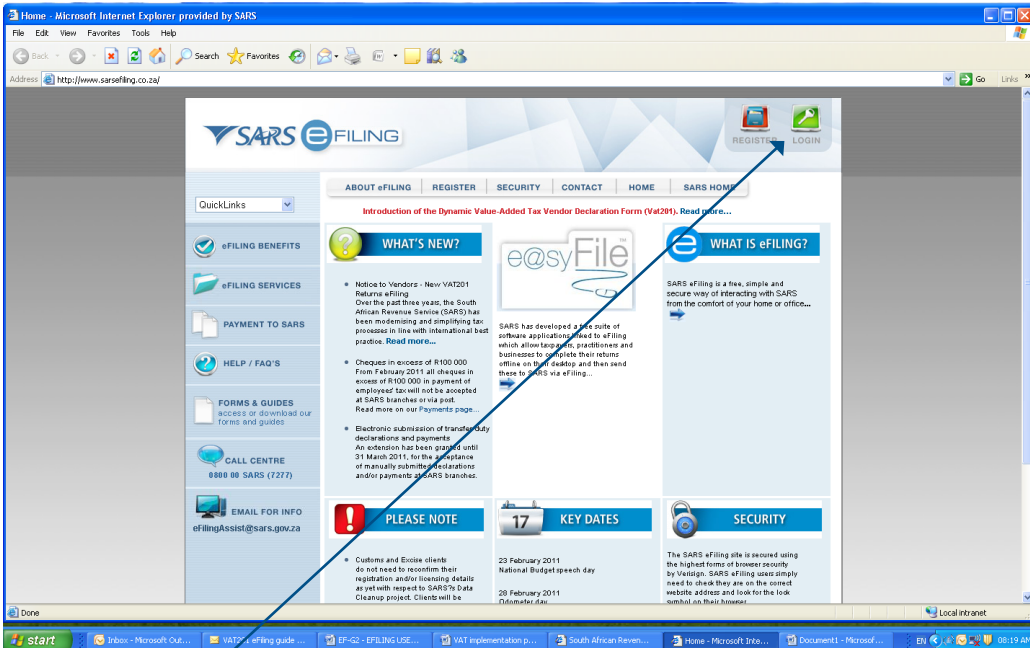
A vendor has to be registered as an eFiler to be able to submit VAT201 declarations and make VAT payments via eFiling.

- This will apply to:
 - Individuals
 - Tax practitioners
 - Organisations (e.g. Companies, Close Corporations, Trusts and Exempt Institutions)

To register on eFiling to submit VAT201 declarations and make VAT payments follow the steps below:

Step 1

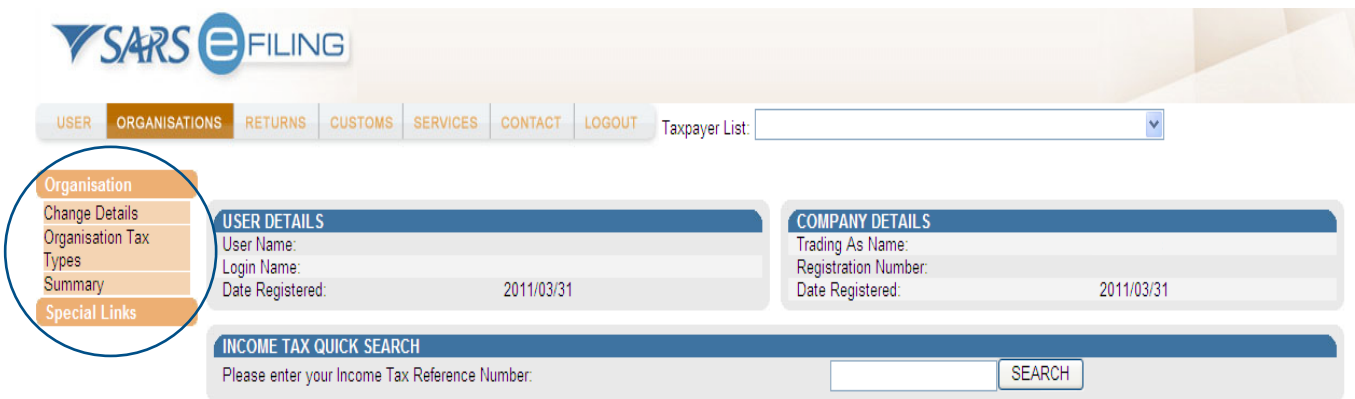
Navigate to www.sarsefiling.co.za



Click on **LOGIN**

Log in with your Login name and Password

Step 2



Once logged into eFiling, select **“Organisation Tax Types”** from the side menu options under ORGANISATIONS.

Step 3

The screenshot shows the SARS eFILING interface. At the top, there is a navigation bar with 'USER', 'ORGANISATIONS', 'RETURNS', 'CUSTOMS', 'SERVICES', 'CONTACT', and 'LOGOUT'. A 'Taxpayer List' dropdown is on the right. On the left, a sidebar contains 'Organisation', 'Change Details', 'Organisation Tax Types', 'Summary', and 'Special Links'. The main content area has a help icon and text: 'For help on how to deactivate and reactivate tax types, please click [here](#).' Below this, it says 'Select the electronic returns that you wish to register for:'. There are three sections, each with a checkbox and a note: 1. 'EMP201 - PAYE' with a note 'Please be aware that when registering for PAYE you will automatically be activated for UIF.' and fields for 'Reference Number' and 'Tax Office' (ALBERTON). 2. 'EMP201 - SDL' with fields for 'Reference Number' and 'Tax Office' (ALBERTON). 3. 'Provisional Tax (IRP6)' with fields for 'Reference Number' and 'Tax Office' (ALBERTON). Below these is a note: 'Please note that you will automatically be activated to receive SARS notices for this tax type online.' The 'VAT201' checkbox is checked, with a note: 'Note: Debit order arrangements with SARS will be cancelled after registering as an eFiler.' and fields for 'Reference Number' and 'Tax Office' (PRETORIA). A blue arrow points to the 'VAT201' checkbox.

Tick the "VAT201" box, and fill in your **VAT Reference Number** in the space provided and select the applicable **Tax Office** from the drop down box.

Step 4

The screenshot shows the SARS eFILING interface after registration. The navigation bar and sidebar are the same as in Step 3. The main content area shows the same registration options as in Step 3, but the 'VAT201' checkbox is now checked. A green oval highlights the message 'Tax Types successfully updated.' in the center. Below the registration options, there is a note: 'Please note that you will automatically be activated to receive SARS notices for this tax type online.' At the bottom, the 'VAT201' section is visible, with a note: 'Note: Debit order arrangements with SARS will be cancelled after registering as an eFiler.' and fields for 'Reference Number' and 'Tax Office' (ALBERTON). A blue oval highlights the message 'Status: Awaiting User Activation' in the bottom right corner.

The following messages will appear on the screen: "Tax Types successfully updated" and "Awaiting User Activation"

Step 5

The screenshot shows the SARS eFiling web application. At the top, there is a navigation bar with tabs for USER, ORGANISATIONS, RETURNS, CUSTOMS, SERVICES, CONTACT, and LOGOUT. A 'Taxpayer List' dropdown menu is visible on the right. On the left, a sidebar menu lists various options under 'Organisation', 'Admin Reports', 'Rights Groups', 'Trader Verification', and 'Special Links'. The main content area displays a help message: '? For help on how to deactivate and reactivate tax types, please click [here](#).' Below this, it asks the user to 'Select the electronic returns that you wish to register for:'. There are three checkboxes: 'EMP201 - PAYE' (unchecked), 'EMP201 - SDL' (unchecked), and 'Provisional Tax (IRP6)' (unchecked). Each checkbox has a 'Reference Number' text box and a 'Tax Office' dropdown menu (set to 'ALBERTON'). A note states: 'Please be aware that when registering for PAYE you will automatically be activated for UIF.' Below the checkboxes, another note says: 'Please note that you will automatically be activated to receive SARS notices for this tax type online.' The 'VAT201' checkbox is checked. A note below it reads: 'Note: Debit order arrangements with SARS will be cancelled after registering as an eFiler.' It also has 'Reference Number' and 'Tax Office' fields. To the right of the VAT201 section, a status box is circled in blue, containing the text: 'Status: Return Successfully Activated'.

The information provided will be validated and SARS will activate the user account and the status will be updated to **“Return Successfully Activated”**

3. REQUESTING VAT201 DECLARATION

Note: A vendor will be able to request the VAT201 Declaration immediately after the VAT201 tax type has successfully been activated.

A vendor will be allowed to:

- Request for a VAT201 Declaration for the current tax period plus one future tax period, and
- Request and submit a VAT201 Declaration for a past tax period.

The following steps must be completed in order to request the VAT201 Declaration.

Step 1

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES TAX STATUS CONTACT LOGOUT Taxpayer List: [dropdown]

Returns Issued
Employee's Tax (EMP201)
Employee's Tax (EMP501)
Value Added Tax (VAT201)
Returns History
Returns Search
Levies and Duties
Third Party Data
Payments
Additional Payments
SARS Correspondence
Disputes
Bulk Payments
Voluntary Disclosure
PAYE Maintenance
VAT Maintenance
Special Links

Return Search

2013-11 [dropdown] Request Return

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
		TaxPeriod: 201310	VAT201	Issued on 15/11/2013	0.00	25/11/2013	Open

Select the relevant VAT201 Declaration under **"Returns Issued"** from the side menu options under RETURNS. Click on the relevant VAT201 declaration that must be submitted. VAT201 Declarations will be displayed as follows:

- Issued
- Saved
- In Error

If the following message is displayed: **"No records available for your selection"**, select the period and click on the **"Request Return"** button on the right hand side corner.

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS SERVICES CONTACT LOGOUT Taxpayer List: [dropdown]

Returns Issued
Value Added Tax (VAT201)
Returns History
Returns Search
Levies and Duties
Payments
Additional Payments
SARS Correspondence
Disputes
Bulk Payments
Voluntary Disclosure
PAYE Maintenance
Special Links

Return Search

2013-11 [dropdown] Request Return

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
No Records available for your selection.							

2013-11 [dropdown] Request Return

Step 2

To view any of the issued declarations and to complete the declaration click on **“Open”**

Return Search

2013-11 Request Return

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
I		TaxPeriod: 201310	VAT201	Issued on 15/11/2013	0.00	25/11/2013	Open

1

The following screen will be displayed:

VAT201 WORK PAGE

Get ADOBE® FLASH® PLAYER Get ADOBE® READER®

Taxpayer Name	eFiling Status
Tax Period	Issued
2013/10	
Tax Reference	
Return Type	
VAT201	

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Issued	2013/11/15		1	

Refresh Historic Data Manually Submitted Request Statement of Account Back To Search

By clicking on the **VAT201** link you will be presented with an editable declaration for the selected tax period. To remove the declaration from the issued/saved list select the **“Manually Submitted”** option. Declarations that are listed in the Returns Issued list will also be accessible from the Returns Search menu.

Note: If a timeout occurs while in the process of requesting a VAT201 Declaration, eFiling will display the following message: “Your return could not be issued at this time, please try again later”

Step 3

The screenshot shows the SARS eFiling 'Vendor Declaration' form (VAT201). The form is pre-populated with information. A blue oval highlights the 'Contact Details' section, which includes fields for First Name, Surname, Capacity, Bus Tel No, Fax No, and Cell No. A blue arrow points from the oval to the 'Declaration' section, which contains a declaration statement, a date field (CCYYMMDD), and a signature line. The form also includes sections for Diesel, Vendor Details, and Contact Details. The top navigation bar includes 'ORGANISATIONS', 'RETURNS', 'SERVICES', 'CONTACT', and 'LOGOUT'. The left sidebar lists various tax returns and services. The top right corner features the SARS eFiling logo and 'FOR TAX PRACTITIONERS'.

The form will already be pre-populated with the following information for first submission:

- Trading or Other Name
- VAT Registration Number
- Tax period for which the declaration is to be made
- Payment Reference Number (PRN)
- Diesel Rates to be applied for the applicable year in which the indicated tax period falls and according to the type of diesel rebate for which the vendor is registered.

The vendor will not be able to edit any of the fields listed above.

The form will already be pre-populated with the following information for revised VAT201 Declarations:

- Trading or Other Name
- VAT Registration Number
- Tax period for which the declaration is to be made
- The same **Payment Reference Number (PRN) as in the original VAT201 Declaration.**
- **Diesel Rates to be applied** for the applicable year in which the indicated tax period falls and according to the type of diesel for which the vendor is registered.
- Financial data from the previous VAT201 Declaration submitted. (For tax periods prior to the implementation of the new VAT201 Declaration ,the financial data will not be pre-populated)
- Contact details of the person who completed the first submission of the VAT201 for the tax period concerned.

- The vendor will not be able to edit any of the fields listed above, except for the contact details of the person who completed the first submission of the VAT201 Declaration.
- If the revision is for a tax period prior to the last two years, the diesel portion of the VAT201 Declaration will be generated but greyed out. The fields on the form will still perform all the calculations.

4. COMPLETING THE VAT201 DECLARATION

Note: Before you start completing your VAT201 Declaration, please read the General Rules for Completing a VAT201 Declaration in the “Step by Step Guide for Completion of the Value-Added Tax Vendor Declaration available on the SARS website.

Complete all the relevant information that is required for the processing of the VAT201 Declaration.

Diesel

Diesel										VATD101
On Land	<input type="checkbox"/>	Offshore	<input type="checkbox"/>	Rail & Harbour services	<input type="checkbox"/>					

Please Note: Selection of the Diesel rebate type can be made if the vendor is registered for a Diesel refund.

- **On Land**

The farming, forestry and mining industries will qualify for this refund

- **Offshore**

Commercial fishing, coastal shipping, offshore mining and the National Sea Rescue Institute will qualify for this refund

- **Rail and Harbour Services**

Rail freight hauliers and specific harbour service operators will qualify for this refund.

Vendor Details

Vendor Details													
Trading or Other Name											VAT Reg No.		
											Customs Code		
											Tax Period (CCYYMM)		

Note: The vendor’s details must be completed if all the fields have not been pre-populated.

- **Trading or Other Name**

The trading name is the name under which your business trades. It is also the name known by your suppliers or your customers and it may be different from your business' legal name. This field is pre-populated. If the trading name or other name has changed, you are required to inform SARS in writing.

- **VAT Registration Number**

The VAT registration number is the 10 digit number allocated by SARS to a registered vendor. **This field is pre-populated.**

- **Customs Code**

The Customs Code is a number allocated to exporters/ importers. The vendor must complete the Customs Code field if fields 2A, 14A or 15A (or any combination thereof) are completed.

- **Tax Period (CCYYMM)**

This period is the period for which the VAT201 Declaration must be submitted depending on the declaration and payment category allocated to the vendor. This field will be pre-populated.

Contact Details

This is a new part of the declaration. The vendor must complete the demographic information of the person responsible for completing the VAT201 Declaration.

Contact Details	
First Name	<input type="text"/>
Surname	<input type="text"/>
Capacity	<input type="text"/>
Bus Tel No.	<input type="text"/>
Fax No.	<input type="text"/>
Cell No.	<input type="text"/>
Contact Email	<input type="text"/>

The following fields are mandatory and must be completed:

- **First Name**
The name of the person responsible for completing the VAT201 Declaration
- **Surname**
The surname of the person responsible for completing the VAT201 Declaration
- **Capacity**
The capacity of the person responsible for completing the VAT201 Declaration.

Either the business telephone or cell phone number must be provided. The business telephone number must commence with the relevant area code. If the business number is not provided, the cell phone number is a mandatory field.

- **Business Telephone Number**

The business telephone number of the person responsible for completing the VAT201 Declaration

- **Fax Number**

This is an optional field and may be completed. The fax number of the person responsible for completing the VAT201 Declaration

- **Cell phone Number**

The cellular telephone number of the person responsible for completing the VAT201 Declaration

- **Contact Email**

This is an optional field and may be completed. Provide the email address of the person responsible for completing the VAT201 Declaration. This field must be completed in BLOCK LETTERS and insert one character per block.

Voluntary Disclosure Programme (VDP)

- What is the purpose of VDP?
 - The VDP seeks to:
 - Give applicants an opportunity to come clean by disclosing their tax defaults and/or exchange control contraventions and obtain relief if successful
 - Establish a process within which the application criteria is transparent and relief parameters clearly prescribed
 - Enhance the culture of compliance in both the tax and exchange control environments
- Once the VDP application has been evaluated by the VDP Unit, a written agreement will be concluded between you and SARS in order to effect the necessary assessments
- Should you require more information, a Comprehensive Guide concerning VDP is available on the SARS website www.sars.gov.za.
- Where an approved VDP agreement exists between the vendor and SARS, the following information must be completed.

Voluntary Disclosure Programme

Is this declaration made in respect of a VDP agreement with SARS? Y N VDP Application No.

- **Is this declaration made in respect of a VDP agreement with SARS?**

- Make sure that an "X" is inserted in the "Y" box.

- **VDP application number**

- The VDP application number as found on the VDP agreement must be completed.
- This is a mandatory field if the "Y" block is selected.

Note: When completing the remainder of the return, do not forget to include all amounts applicable for the tax year for which VDP was granted, including the previously omitted information.

Declaration

The electronic signature (i.e. the vendor's log in) associated with an eFiler is deemed to be the signature of the declarant.

Declaration

I declare that the information given on this form is complete and correct.

Date (CCYYMMDD)

For enquiries go to www.sars.gov.za or call 0800 00 7277

XXXXXXXXXXXX
XXXXXXXXXXXX

Please ensure you sign over
the two lines of "X"s above

Ba28cb57bde6697741sadf1111
Ba28cb57bde6697741sadf1111

Calculation of Output Tax and Imported Services

A. Calculation of Output Tax and Imported Services										ACALC01
Supply of Goods and/or Services By You										
Standard rate (excluding capital goods and/or services and accommodation)	1	R	<input style="width: 100px;" type="text"/>	X	$\frac{r}{100+r}$	4	R	<input style="width: 100px;" type="text"/>		
Standard rate (only capital goods and/or services)	1A	R	<input style="width: 100px;" type="text"/>	X	$\frac{r}{100+r}$	4A	R	<input style="width: 100px;" type="text"/>		
Zero rate (excluding goods exported)	2	R	<input style="width: 100px;" type="text"/>							
Zero rate (only exported goods)	2A	R	<input style="width: 100px;" type="text"/>							
Exempt and non-supplies	3	R	<input style="width: 100px;" type="text"/>							
Supply of accommodation:										
Exceeding 28 days	5	R	<input style="width: 100px;" type="text"/>	X	%	6	R	<input style="width: 100px;" type="text"/>		
Value Not exceeding 28 days	7	R	<input style="width: 100px;" type="text"/>							
Total: (6 + 7)										
	8	R	<input style="width: 100px;" type="text"/>	X	$\frac{r}{100}$	9	R	<input style="width: 100px;" type="text"/>		
Adjustments:										
Change in use and export of second-hand goods	10	R	<input style="width: 100px;" type="text"/>	X	$\frac{r}{100+r}$	11	R	<input style="width: 100px;" type="text"/>		
Other and imported services						12	R	<input style="width: 100px;" type="text"/>		
Total A: TOTAL OUTPUT TAX (4+4A+9+11+12)										
	13	R	<input style="width: 100px;" type="text"/>							

- **Field 1 - Standard rate (excluding capital goods and/or services and accommodation)**

Standard rate (excluding capital goods and/or services and accommodation)	1	R	<input style="width: 100px;" type="text"/>	X	$\frac{r}{100+r}$	4	R	<input style="width: 100px;" type="text"/>
---	---	---	--	---	-------------------	---	---	--

The VAT inclusive amount of goods and/or services supplied by you (including deemed supplies) at the standard rate, excluding capital goods and/or services and commercial accommodation must be completed in Field 1. All goods and services are standard rated (currently 14%) unless specifically zero-rated, exempt or qualify as non-supplies. Examples of standard rated supplies (sales) are:

- Aircraft fuel
- Building materials and services
- Books and newspapers
- Cigarettes, cold drinks and liquor
- Clothing
- Electricity, water and refuse removal
- Entrance fees to sporting events
- Furniture
- Hotel accommodation
- Lawyer's services
- Local air travel
- Meat and any food served as a meal
- Medicines
- Medical services (other than by State hospitals)
- Motor repairs
- Motor vehicles and spares
- Paraffin (excluding illuminating kerosene)
- Postage stamps

- Restaurant services
- Telephone services
- Transport of goods
- Washing powder
- White bread.

• **Field 1A - Standard rate (only capital goods and/or services)**

Standard rate (only capital goods and/or services)	1A R	<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"/>	x $\frac{r}{100+r}$	4A R	<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"/>
--	------	--	---------------------	------	--

The VAT inclusive amount of goods and/or services supplied by you at the standard rate, only capital goods and/or services must be completed in Field 1A. This field must reflect the consideration received (VAT included) in respect of:

- Sale of capital goods and/or services (e.g. Sale of land and buildings, plant and machinery, intellectual property)
- VAT on assets upon termination of registration.

• **Field 2 - Zero rate (excluding goods exported)**

Zero rate (excluding goods exported)	2 R	<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"/>
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The amount of goods and/or services supplied by you at zero rate, excluding exported goods, must be completed in Field 2. Zero rated supplies are taxable supplies, taxed at a rate of 0%. Examples of zero-rated supplies are:

- Brown bread
- Brown bread flour excluding bran
- Eggs of domesticated chickens
- Edible legumes and pulses of leguminous plants
- Fresh/frozen fruit and vegetables
- Dried beans
- Illuminating kerosene
- Lentils
- Maize meal
- Milk, cultured milk, milk powder and dairy powder blend
- Pilchards/ sardines in tins or cans
- Vegetable oil excluding olive oil
- Fuel levy goods (e.g. petrol and diesel)
- The sale of a business or part of a business as a going concern
- Services supplied in respect of goods temporarily admitted into the RSA from an export country for the purposes of being repaired or serviced.
- International travel

• **Field 2A - Zero rate (only exported goods)**

Zero rate (only exported goods)	2A R	<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"/>
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The amount of goods supplied by you at the zero rate which has been exported from the Republic of South Africa must be completed in Field 2A. The Customs Code field is mandatory, if Field 2A is completed.

• **Field 3 - Exempt and non-supplies**

Exempt and non-supplies	3 R	<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"/>
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The amount of exempt supplies or non-supplies supplied by you must be completed in Field 3. No output tax is levied in respect of exempt supplies and no input tax relating to the expenditure on these supplies may be deducted. The following are examples of exempt supplies:

- Financial services

- Donated goods or services by an association not for gain
- Residential accommodation
- The letting of leasehold land
- The sale or letting of land situated outside the Republic
- Transport of fare-paying passengers by road or railway
- The supply of educational services
- Membership contributions to employee organisations, such as trade unions
- The supply of childcare services.

- **Field 4** must be equal to Field 1 x (r/(100 + r)), where r is the current VAT rate of 14% **This amount is automatically calculated on the VAT201 declaration, but will be editable if the vendor disagrees with the automatic calculations. If the edited amount differs considerably from the auto calculated amount, an error message will prompt the vendor to ensure that the correct value is entered.**

Standard rate (excluding capital goods and/or services and accommodation)	1	R	<input type="text"/>	x	$\frac{r}{100+r}$	4	R	<input type="text"/>
---	---	---	----------------------	---	-------------------	---	---	----------------------

Field 4A must be equal to Field 1A x (r/(100 + r)). **This amount is automatically calculated on the VAT201 declaration, but will be editable if the vendor disagrees with the automatic calculations. If the edited amount differs considerably from the auto calculated amount, an error message will prompt the vendor to ensure that the correct value is entered.**

Standard rate (only capital goods and/or services)	1A	R	<input type="text"/>	x	$\frac{r}{100+r}$	4A	R	<input type="text"/>
--	----	---	----------------------	---	-------------------	----	---	----------------------

- **Field 5 - Supply of accommodation**

Exceeding 28 days	5	R	<input type="text"/>
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The VAT exclusive amount of commercial accommodation supplied exceeding 28 days must be completed in Field 5. The total value (VAT excluded) in respect of:

- **Commercial accommodation provided for a full period of more than 28 days must be reported in Field 5**
- **The amount charged must be an all inclusive charge** that includes the charge for domestic goods and services. If the amount is not an all inclusive charge, the amount (inclusive of tax) must be reflected in Field 1 above.

- **Field 6** must be equal to Field 5 x 60%. **This amount is automatically calculated on the VAT201 declaration.**

Exceeding 28 days	5	R	<input type="text"/>	x	<input type="text"/>	%	6	R	<input type="text"/>
-------------------	---	---	----------------------	---	----------------------	---	---	---	----------------------

- **Field 7**

Value Not exceeding 28 days	7	R	<input type="text"/>
-----------------------------	---	---	----------------------

The VAT exclusive amount of accommodation supplied not exceeding 28 days must be completed in Field 7. The total value (VAT excluded) in respect of accommodation supplied for a period equal to or less than 28 days (full period) must be reported in Field 7

- **Field 8** must be equal to the sum of Fields 6 and 7. **This amount is automatically calculated on the VAT201 declaration.**

Total: (6 + 7)	8	R	<input type="text"/>
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- **Field 9** must be equal to Field 8 x (r/100). **This amount is automatically calculated on the VAT201 declaration.**

Total: (6 + 7)	8 R	<input type="text"/>	$\times \frac{r}{100}$	9 R	<input type="text"/>
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Field 9 is calculated by applying the tax rate (i.e. 14%) instead of the tax fraction (14/114) to Field 8.

- **Field 10 –Change in use and export of second-hand goods**

Change in use and export of second-hand goods	10 R	<input type="text"/>
---	------	----------------------

The amount of change in use and the export of second-hand goods must be completed in Field 10. Consideration (VAT included) in respect of goods and/or services purchased for taxable supplies, but applied for private use and exempt supply use.

The purchase price of second-hand goods for which a national input tax was deducted where those goods were subsequently exported must be completed in Field 10.

- **Field 11** must be equal to Field 10 x (r/(100 + r)). **This amount is automatically calculated on the VAT201 declaration, but will be editable if the vendor disagrees with the automatic calculations. If the edited amount differs considerably from the auto calculated amount, an error message will prompt the vendor to ensure that the correct value is entered.**

Change in use and export of second-hand goods	10 R	<input type="text"/>	$\times \frac{r}{100+r}$	11 R	<input type="text"/>
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- **Field 12 – Other and imported services**

Other and imported services	12 R	<input type="text"/>
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Only VAT payable in respect of the following may be entered:

- Debit notes issued
- Credit notes received
- Recovery of irrecoverable debts
- Barter transactions
- Services imported by you for purposes of making non taxable supplies
- Adjustments in respect of acquisition of a going concern
- VAT adjustments in respect of change in accounting basis.

Field 13

Total A: TOTAL OUTPUT TAX (4+4A+9+11+12)	13 R	<input type="text"/>
---	------	----------------------

Total Output Tax must be equal to the sum of Fields 4 +4A+9+11+12. **This amount is automatically calculated on the VAT201 declaration.**

Calculation of Input Tax

B. Calculation of Input Tax		BCALCD1
Capital goods and/or services supplied to you	14 R	<input type="text"/>
Capital goods imported by you	14A R	<input type="text"/>
Other goods and/or services supplied to you (not capital goods)	15 R	<input type="text"/>
Other goods imported by you (not capital goods)	15A R	<input type="text"/>
Adjustments:		
Change in use	16 R	<input type="text"/>
Bad debts	17 R	<input type="text"/>
Other	18 R	<input type="text"/>
Total B: TOTAL INPUT TAX (14+14A+15+15A+16+17+18)	19 R	<input type="text"/>
VAT PAYABLE/REFUNDABLE (Total A - Total B)	20 R	<input type="text"/>

- **Field 14 - Capital goods and/or services supplied to you**

Capital goods and/or services supplied to you	14 R	<input type="text"/>
---	------	----------------------

The permissible VAT amount of capital goods and/or services supplied to you must be completed in Field 14. A valid tax invoice must be held by you. Examples of such acquisitions are:

- Office equipment
- Furniture
- Trucks
- Land and buildings.

- **Field 14A - Capital goods imported by you**

Capital goods imported by you	14A R	<input type="text"/>
-------------------------------	-------	----------------------

The permissible VAT amount of capital goods imported by you must be completed in Field 14A. The Customs Code field is mandatory. This field applies to capital goods imported in respect of which a valid release document issued by Customs is held.

- **Field 15 - Other goods and/or services supplied to you (not capital goods)**

Other goods and/or services supplied to you (not capital goods)	15 R	<input type="text"/>
---	------	----------------------

The permissible VAT amount of other goods and/or services supplied to you (not capital goods) must be completed in Field 15. A valid tax invoice must be held by you. Examples of such acquisitions are:

- Accounting fees
- Advertisements
- Commission paid
- Cleaning materials
- Short term insurance premiums
- Membership fees
- Rent
- Repairs
- Second-hand goods (notional input tax)
- Stationery
- Stock purchases
- Telephone
- Water and lights.

- **Field 15A - Other goods imported by you (not capital goods)**

Other goods imported by you (not capital goods)	15A R	<input type="text"/>
---	-------	----------------------

Calculation of DIESEL REFUND IN TERMS OF THE CUSTOMS AND EXCISE ACT

C. Calculation of DIESEL REFUND IN TERMS OF THE CUSTOMS AND EXCISE ACT																
On Land: OLDR101																
Total purchases (l)	21	[] [] [] [] [] [] [] [] [] []														
Non-eligible purchases (l)	22	[] [] [] [] [] [] [] [] [] []														
Eligible purchases (l)	23	[] [] [] [] [] [] [] [] [] []								x	[] []	%				
Claimable litres (l)	24	[] [] [] [] [] [] [] [] [] []								x	[] [] [] []	(c)	Total	25	R	[] [] [] [] [] [] [] [] [] []
Offshore: FFCED01																
Total purchases (l)	26	[] [] [] [] [] [] [] [] [] []														
Non-eligible purchases (l)	27	[] [] [] [] [] [] [] [] [] []														
Eligible purchases (l)	28	[] [] [] [] [] [] [] [] [] []								x	[] [] [] []	(c)	Total	29	R	[] [] [] [] [] [] [] [] [] []
Rail & Harbour services: DCALR01																
Total purchases (l)	30	[] [] [] [] [] [] [] [] [] []														
Non-eligible purchases (l)	31	[] [] [] [] [] [] [] [] [] []														
Eligible purchases (l)	32	[] [] [] [] [] [] [] [] [] []								x	[] [] [] []	(c)	Total	33	R	[] [] [] [] [] [] [] [] [] []
TOTAL AMOUNT PAYABLE/REFUNDABLE 20 - (25 + 29+ 33) or 20 + (25 + 29+ 33) TAPRE01																
												Total	34	R	[] [] [] [] [] [] [] [] [] []	

On Land

Field 21 The total amount of diesel purchases in litres in respect of eligible and non-eligible purchases

Total purchases (l)	21	[] [] [] [] [] [] [] [] [] []
---------------------	----	---

Field 22 The total amount of non-eligible litres

Non-eligible purchases (l)	22	[] [] [] [] [] [] [] [] [] []
----------------------------	----	---

Field 23 The amount of diesel in respect of eligible purchases (total purchases less non-eligible purchases). This field is mandatory if field 21 was completed and must be in full litres

Eligible purchases (l)	23	[] [] [] [] [] [] [] [] [] []	x	[] []	%
------------------------	----	---	---	---------	---

Field 24. Eligible litres x 80% (concession percentage). This amount is automatically calculated on the VAT201 declaration.

Claimable litres (l)	24	[] [] [] [] [] [] [] [] [] []	x	[] [] [] []
----------------------	----	---	---	-----------------

Field 25. The value of field 24 x (current diesel rate for on land) cents per litre/ 100. This amount is automatically calculated on the VAT201 declaration.

25	R	[] [] [] [] [] [] [] [] [] []
----	---	---

Offshore

Field 26 The total amount of diesel purchases in litres in respect of eligible and non-eligible purchases

Total purchases (l)	26	[] [] [] [] [] [] [] [] [] []
---------------------	----	---

Field 27 The total amount of non-eligible litres

Non-eligible purchases (l)	27	<input type="text"/>
----------------------------	----	----------------------

Field 28 The amount of diesel in respect of eligible purchases (total purchases less non-eligible purchases). This field is mandatory if Field 26 was completed and must be in full litres

Eligible purchases (l)	28	<input type="text"/>	x	<input type="text"/>	(c)
------------------------	----	----------------------	---	----------------------	-----

Field 29. The total value of field 28 x (current diesel rate for off shore) cents per litre/ 100. **This amount is automatically calculated on the VAT201 declaration.**

29	R	<input type="text"/>
----	---	----------------------

Rail & Harbour services

Field 30 The total amount of diesel purchases in litres in respect of eligible and non-eligible purchases

Total purchases (l)	30	<input type="text"/>
---------------------	----	----------------------

Field 31 The total amount of non-eligible litres

Non-eligible purchases (l)	31	<input type="text"/>
----------------------------	----	----------------------

Field 32 The amount of diesel in respect of eligible purchases (total purchases less non-eligible purchases). This field is mandatory if field 30 was completed and must be in full litres

Eligible purchases (l)	32	<input type="text"/>	x	<input type="text"/>
------------------------	----	----------------------	---	----------------------

Field 33. The value of field 32 x (current diesel rate for rail) cents per litre/ 100. **This amount is automatically calculated on the VAT201 declaration.**

33	R	<input type="text"/>
----	---	----------------------

Field 34. This amount is automatically calculated by the form.

TOTAL AMOUNT PAYABLE/REFUNDABLE 20 - (25 + 29+ 33) or 20 + (25 + 29+ 33)	34	R	<input type="text"/>
---	----	---	----------------------

- Field 34 = Fields 20 – (25 + 29 + 33)
- If Field 34 is less than zero, then the minus sign (-) must be added in the first block before the amount is entered in the field. This means a refund is due
- If Field 34 is more than zero, it means a payment is due.

Payment Details

Payment Details (Only to be completed if payment is due to SARS)				PAYME01
Debit Order Authorisation	<input type="checkbox"/>			
Payment Reference No.	<input type="text"/>	Payment Period (CCYYMM)	<input type="text"/>	Total R <input type="text"/>
VAT R	<input type="text"/>	Diesel R	<input type="text"/>	Penalty and Interest R <input type="text"/>
Penalty of 10% is payable on late payments. Interest must be calculated on a monthly basis at the applicable prescribed rate. To view the table of rates, go to www.sars.gov.za				

Note: The details of payment made must be completed in this section.

- **Debit Order Authorisation**

The VAT debit order facility as arranged with SARS, will no longer apply and an “N” will show for all eFilers.

- **Payment Reference Number (PRN)**

This number will be generated by SARS when the VAT201 Declaration is issued on eFiling.

- **Payment Period (CCYYMM)**

This field will be automatically pre-populated. The payment period will be exactly the same as the tax period under the Vendor Details section.

- **Total**

The total amount of the VAT payment due to SARS is automatically calculated by the VAT201 declaration. If you are registered for diesel and entered any amounts in the diesel section, then the Total field is calculated as Fields 20 – (25 + 29 + 33) + Penalties and Interest (where applicable). If you are not registered for diesel, then the Total field is equal to Field 20 + Penalties and Interest (where applicable).

- **VAT**

The portion of the total amount of the payment for VAT will be equal to Field 20 and will be automatically populated on the VAT201 Declaration.

- **Diesel**

The diesel amount is the sum of Fields 25+29+33. This field will be automatically calculated on the VAT201 Declaration.

- **Penalty and Interest**

The portion of the payment that must be allocated to a penalty and/or interest for the specific tax period must be completed in this field. If the vendor wants to pay interest/penalties/outstanding taxes in respect of another tax period, the PRN for that tax period must be used.

Refund Details

Refund Details (Only to be completed if refund is claimed) REFUND1

Payment Reference No. [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] Payment Period (CCYYMM) [] [] [] [] [] [] Total R [] [] [] [] [] [] [] [] [] [] [] []

VAT R [] [] [] [] [] [] [] [] [] [] [] [] Diesel R [] [] [] [] [] [] [] [] [] [] [] []

Note: This section must only be completed if a refund is claimed by the vendor. The turnaround time for a refund to be processed is 21 working days.

- **Payment Reference Number (PRN)**

This number will be generated by SARS when the VAT201 Declaration is issued on eFiling.

- **Payment Period (CCYYMM)**

This field will be pre-populated. The payment period will be exactly the same as the tax period under the Vendor Details section.

- **Total**

The total amount of the refund claimed is automatically calculated on the VAT201 Declaration. If you are registered for diesel and entered any amounts in the diesel section, then the Total field is calculated as Fields 20 – (25 + 29 + 33). If you are not registered for diesel then the Total field must be equal to Field 20.

- **VAT**

The total amount of the VAT refundable (Field 20) will automatically be populated on the VAT201 declaration.

- **Diesel**

The diesel amount is the sum of Fields 25+29+33. This field will be automatically calculated on the VAT201 Declaration.

5. SUBMITTING THE VAT201 DECLARATION FOR A SPECIFIC TAX PERIOD

The screenshot shows the SARS eFiling interface for a VAT201 Vendor Declaration. The top navigation bar includes 'ORGANISATIONS', 'RETURNS', 'SERVICES', 'CONTACT', and 'LOGOUT'. The user is logged in as 'JF. JACOBS & VENNOTE INGELYE'. The left sidebar lists various tax return types. The main form area is titled 'Vendor Declaration' and includes the following sections:

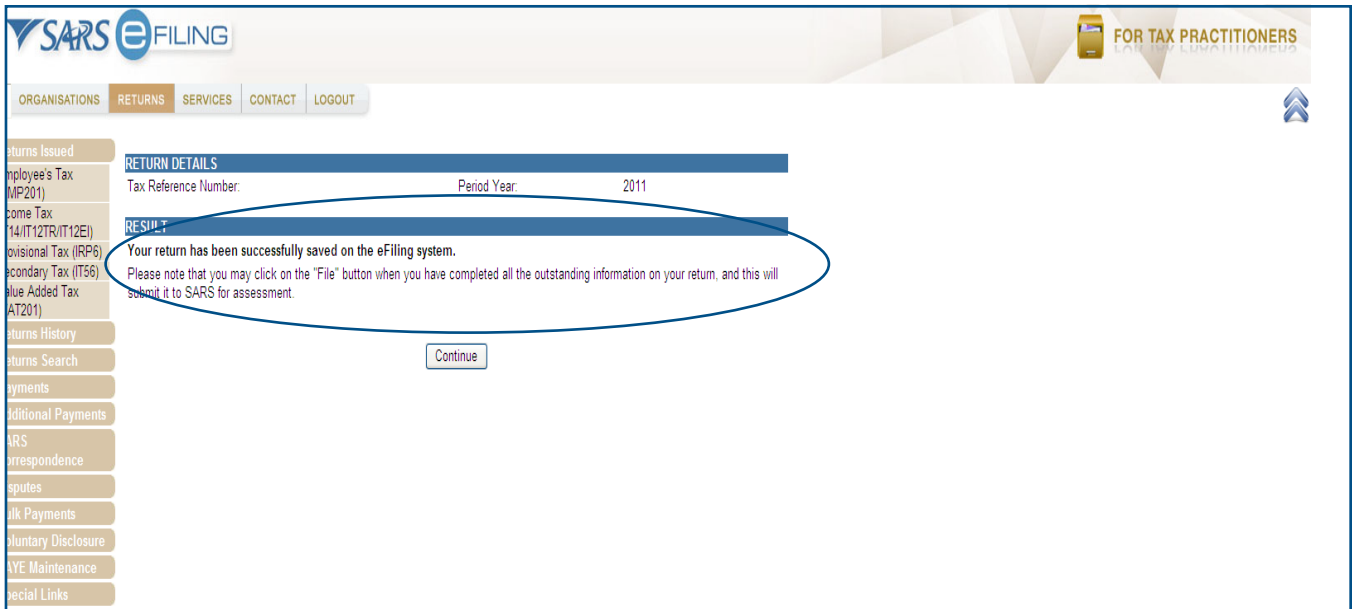
- Diesel:** A field for 'Diesel' with a value of 0. There are checkboxes for 'On Land', 'On Water', and 'Rail & Harbour services'.
- Vendor Details:** 'Trading or View Name' is 'JACOBS & VENNOTE'. 'VAT Reg No' is '4290178195'. 'Customs Code' and 'Tax Period (COYMM)' are '201104'.
- Contact Details:** Fields for 'First Name', 'Surname', 'Capacity', 'Bus Tel No', 'Fax No', and 'Cell No'.
- Declaration:** A checkbox for 'I declare that the information given on this form is complete and correct' and a 'Date (COYMMDD)' field.

A blue arrow points to the 'Save Return / File Return' button in the top navigation bar.

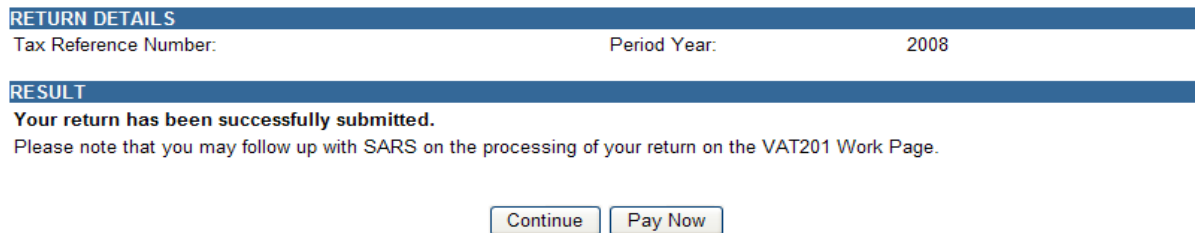
Once all the required fields have been captured, click on the **“Save Return /File Return”** button to save or file your VAT201 Declaration.

If the VAT201 Declaration is saved it will be stored on the eFiling system and will still be available for editing before submitting the VAT201 Declaration to SARS. If the VAT201 Declaration is filed, it will be automatically submitted and processed by SARS.

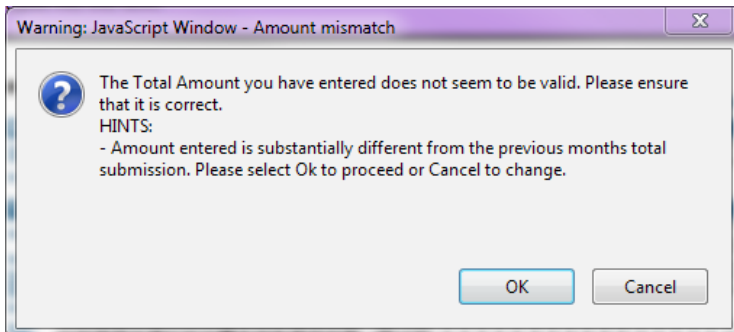
If your VAT201 Declaration has been successfully saved on eFiling, the following screen will display:



If your VAT201 Declaration has been successfully filed on eFiling, the following screen will display:



Note: Before the VAT201 Declaration is filed and if the amount declared for this tax period is substantially different from the amount declared in the previous tax period, the following message will be displayed:



Note: If a vendor was in the process of completing their VAT201 Declaration in the old format and has saved it, the vendor will not be allowed to submit that VAT201 Declaration. Such VAT201 Declarations will be archived and the vendor will have to request a VAT201 Declaration, in the new format, to be issued. The vendor will still be able to view the VAT201 Declaration that was partially completed in the old format. If a vendor wants to complete a VAT201 Declaration for a prior tax period, eFiling will display the VAT201 Declaration in the new Adobe format.

Note: A vendor will only be allowed to submit a VAT201 Declaration on the 1st day of the month following the tax period for which the declaration must be made.

6. MAKING PAYMENT

You can make the payment immediately after the submission of the VAT201 Declaration or opt to make the payment at a later stage by selecting the Payments menu on eFiling.

Note:

- Vendors can complete their VAT201 Declaration on eFiling and make the corresponding payment on eFiling and then submit both the VAT201 Declaration and the payment to SARS
- Vendors can complete their VAT201 Declaration on eFiling and submit to SARS. Thereafter the vendor can make the corresponding payment at a later time on eFiling via the VAT201 Work Page or another channel (i.e. Internet Banking, Bank, At a SARS branch). For this payment option, the vendor can effect multiple payments.
- A vendor will not be able to make a payment via eFiling prior to submitting the corresponding VAT201 Declaration via eFiling.
- The following payment method is available on SARS eFiling, namely the credit push.
 - **Credit push** refers to payment transactions that are initiated on the eFiling site and presented to the banking product as bill presentation, i.e. a payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit push transactions are irrevocable once approved. This option is supported by ABSA, Capitec Bank, Citibank, FNB, Investec, Nedbank, Standard Bank.
 - **Debit pull** refers to authorised payment transactions that you have requested SARS to collect on your behalf at a specified date. This payment mechanism involves the initiation of a payment instruction from SARS's bank to your bank. The debit pull mechanism may be reversed due to insufficient funds once the request is processed by the bank. Correct banking details are required to ensure the payment is successful.
- **Please note:**
 - As of the end of October 2013 Debit Pull transactions are discontinued for ABSA, FNB, Investec, Nedbank and Standard Bank. For all other banks you will still be allowed to use the Debit Pull option until phased out. Taxpayers are advised to set-up a Credit Push payment option or use one of our alternative methods of payment. Refer to www.sars.gov.za for more information on the credit push set-up and SARS payment rules.
 - "Additional Payments" on eFiling for Income Tax, Provisional Tax, Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE) is not available via the Debit Pull facility. In such cases the Credit Push facility must be used.
- The date on which the VAT201 Declaration and payment must be received by SARS will be explained in the table below:


Payment method	SARS must receive return by (or last preceding business day)	SARS must receive payment by (or last preceding business day)
SARS eFiling of return only and payment not using SARS eFiling	Last business day of the month	25th
SARS eFiling of return and payment via SARS eFiling website	Last business day of the month	Last business day of the month

A payment entry will be created and you will be presented with the following screen from which you may choose to make the payment or postpone it for a later time:

RETURN DETAILS		
Tax Reference Number:	Period Year:	2008
RESULT		
Your return has been successfully submitted. Please note that you may follow up with SARS on the processing of your return on the VAT201 Work Page.		
<input type="button" value="Continue"/> <input type="button" value="Pay Now"/>		

If you click on the “**Continue**” button the following page will be displayed:

Message from webpage ✖

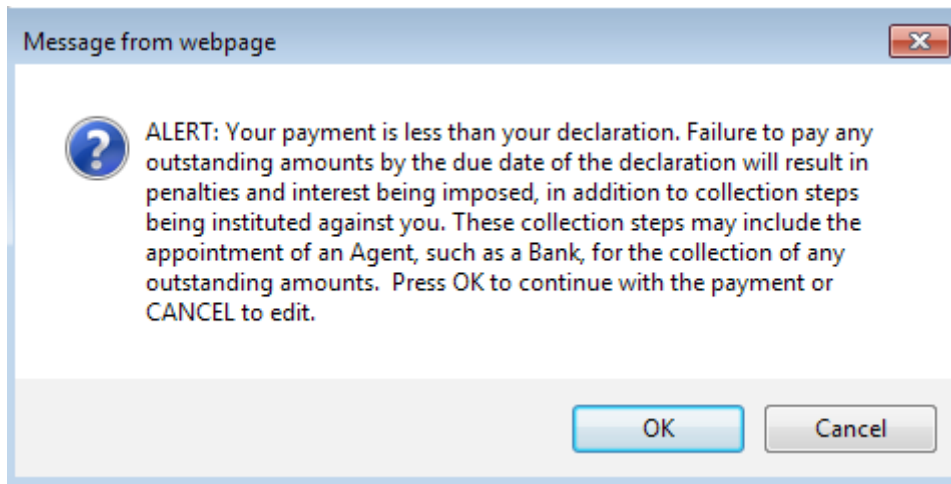
 **ALERT:** You have selected not to make payment immediately. Please ensure that you make payment by the stipulated due date. Failure to pay any outstanding amounts by the due date of the declaration will result in penalties and interest being imposed, in addition to collections steps being instituted against you. These collection steps may include the appointment of an Agent, such as a Bank, for the collection of any outstanding amounts. Press OK to continue or CANCEL to initiate payment.

If you click on the “**Pay Now**” button, the following screen will be displayed and you will be requested to provide your bank details to initiate the payment process:

VAT201 PAYMENT SUMMARY		
Tax Reference:	Period: 2007-9	R 13645.21
Make Payment		
Amount	R	<input type="text" value="3645.21"/>
<input type="button" value="Pay Now"/> <input type="button" value="Back"/>		
This page allows you to:		
<ul style="list-style-type: none">• 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.• Please be aware that there is a R500,000 limit on payments unless you use one of the following banking products: ABSA - Cash Focus, ABSA Corporate Banking, ABSA Direct - Internet Banking, Autopay (Standard Bank), FNB - CAMS, Online Banking, Internet Banking, Investec Online Banking, NedTreasury (Nedbank), Netbank Business (Nedbank) or Standard Bank Business Online (CATS).		

- **Amount** - This field is editable to allow you to enter the amount you would like to pay
- **Pay Now** – This button will redirect you to the Payment Details page
- **Back** – This button will take you back to the VAT201 Work Page

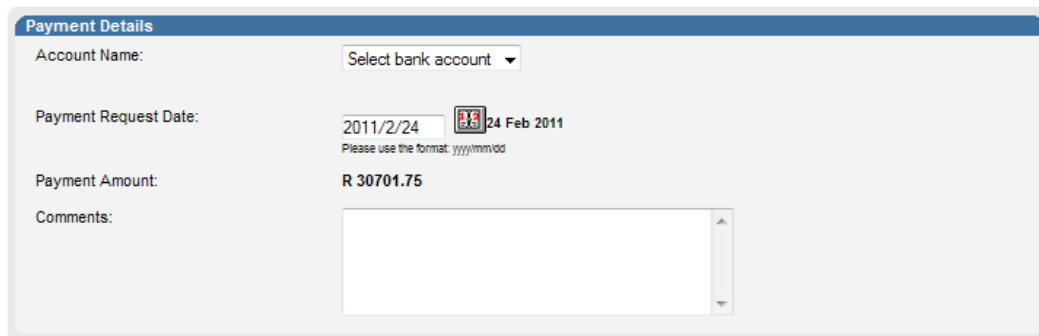
Should you reduce the populated amount to be paid, the following message will be displayed:



If the amount entered is the required amount as populated on the **VAT 201 declaration**, the following screen will be displayed:

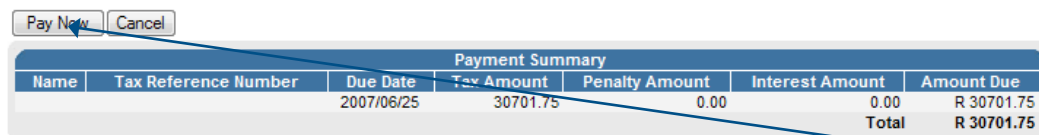
Payment Details

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.



A screenshot of the "Payment Details" form. It includes the following fields: "Account Name" with a dropdown menu labeled "Select bank account"; "Payment Request Date" with a date input field showing "2011/2/24" and a calendar icon, with a tooltip indicating "24 Feb 2011" and the instruction "Please use the format: yyyy/mm/dd"; "Payment Amount" with a text input field containing "R 30701.75"; and "Comments" with a large empty text area.

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



Below the form are two buttons: "Pay Now" and "Cancel". Below the buttons is a "Payment Summary" table. A blue arrow points from the "Pay Now" button to the table.

Payment Summary						
Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
		2007/06/25	30701.75	0.00	0.00	R 30701.75
					Total	R 30701.75

Once the account name and payment request date has been completed click on the **"Pay Now"** button to confirm the payment.

If you click on the **"Cancel"** button, you will be redirected to the Return Search page.

If you click on "Pay Now" the following screen will be displayed:

Confirm Payment Initiation

Summary of payment transaction details

Payment for: 1 item

Amount: R 30701.75

Payment Request Date: 2011/2/24

Account Name:


Bank Name:
Branch:
Branch Code:
Account holder:
Account Number:

Please note that this authorisation will result into the system forwarding the payment instruction to your bank. The bank will then transfer the amount from the specified account to the relevant SARS account. This will be done in the standard banking overnight processing. You will be informed of the result of this transaction.

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

If you click on the "Confirm" button a payment summary pop-up message will be displayed:

Message from webpage

 You will pay SARS: R30701.75
From account:
On: 2011/2/24

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

If you click on the "Cancel" button, you will be redirected to the Return Search page.

If you click on the "OK" button the confirmation page will be displayed:

Payment Initiation Result

Summary of payment transaction details

Your payment request has been sent to

Account Name:

Payment Amount:

Payment Reference:

If you click on the "Cancel" button, you will be redirected to the Return Search page

To view your payment confirmation, click on the "Print Confirmation" button. The following screen will be displayed:

Confirmation of a payment request made on 24 Feb 2011

Payment Information

Initiated By: Mr T Practitioner (Tax) **Payment Reference:**

Bank: N/A **Request Date:** 24 Feb 2011

Payment instruction status: Debit Payment Created **Total Amount:** R 30701.75

Payments Breakdown (1 Return):

Name	Tax Reference Number	Type of Payment	Period	Amount
		VAT201	200705	R 30701.75

This payment was made using SARS eFiling. If there are any questions regarding this payment or eFiling in general please contact our help desk on:

Tel: 0860 709-709
 Email: eFilingAssist@sars.gov.za

Print

If you opted to pay later you will find your saved VAT201 Declaration in the VAT201 Work Page. The following screen will be displayed when you return to the VAT201 Work Page:

VAT201 WORK PAGE



Taxpayer Name	eFiling Status
Tax Period	Filed
Tax Reference	
Return Type	
	VAT201

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Filed through eFiling	2013/11/15	R122.81	1	

- Query SARS Status
- Request For Correction
- Request Statement of Account
- Make Payment
- Back To Search

- Returns Issued
- Returns History
- Returns Search
- Payments
 - General Unpaid
 - APT Unpaid
 - CUS and Excise Unpaid
 - ATR Unpaid
 - History
- Additional Payments
- SARS Correspondence
- Disputes
- Bulk Payments
- Voluntary Disclosure
- PAYE Maintenance
- Special Links

VAT Declaration Payments							
Pay	Name	Reference Num	Payment Reference Num	Payment Type	Status	Amount Due	Split Payment
<input type="checkbox"/>				VAT201 Payment	UNPAID	R 20000	

Back to Top

Select All Payments

Total amount of Payments:	R	756400.96
Total amount of Payments selected:	R	0.00
Total amount of Payments not selected:	R	756400.96
Total number of Payments selected:		0
Total number of Payments:		16

Make electronic payment

Manual Payments - Capture details of payments made outside of this system

If a payment was aborted during the payment process, the payment entry will be created and listed as **“General Unpaid”** in the Payments menu. You will be able to confirm the payment by ticking the **“Pay”** box. Please note that you will not be able to edit the amount reflected in this section.

Tax Type	<input type="text" value="Value Added Tax (VAT)"/>
Taxpayer Name	<input type="text"/>
Type of Payment	<input type="text" value="VAT Periods before May 2011"/>
	Use this selection when paying VAT periods prior to May 2011 (201105).
Tax Reference Number	<input type="text"/>
Tax Period	<input type="text" value="201101"/>
Amount	<input type="text" value="1000.00"/>
	<input type="button" value="Make Payment"/> <input type="button" value="Save Payment"/>

7. REQUEST FOR CORRECTION

Vendors have the ability to revise a previously submitted VAT201 Declaration, whether it is for the current tax period or a prior tax period, by increasing or decreasing the values on a prior VAT201 Declaration to reflect the correct VAT liability.

Note:

- The vendor will be allowed to do a revision on the VAT portion of the VAT201 Declaration for any tax period within the last 5 years.
- The vendor will be allowed to do a revision on the diesel portion of the VAT201 Declaration for any tax period within the last 2 years.
- Revisions on the VAT201 Declarations will only be accepted if submitted in the new format.
- There will be no limit on the number of revisions permitted to the vendors per tax period.
- When a vendor revises a VAT201 Declaration for the second time onwards (version 3), the vendor is required to submit supporting documents with the submission of the revised VAT201 Declaration to support the change made to the declaration.
- The vendor will be able to request for a correction on the VAT201 Declaration from any channel and not only the channel on which the vendor submitted the original assessment for the tax period concerned.
- If an audit case has been finalised or a correction was done by a SARS user, the vendor will not be allowed to submit a revision of the VAT201 Declaration.

The following two scenarios will be where a vendor can request a correction on the filed VAT201 Declaration:

- **Overstated Return:** The vendor wants to decrease the declaration for a specific tax period.
- **Understated Return:** The vendor wants to increase the declaration for a specific tax period.

- Returns Issued
- Value Added Tax (VAT201)
- Returns History
- Value Added Tax (VAT201)
- Returns Search
- Fees and Duties
- Payments
- Additional Payments
- SARS Correspondence
- Disputes
- Bulk Payments
- Voluntary Disclosure
- AYE Maintenance
- Special Links

Return Search

Name	Reference Num	Period	Return Type	Status	Amount Due	Complete Date	Open
		TaxPeriod: 201012	VAT201	Filed through eFiling on 09/05/2011	0.00	09/05/2011	Open
		TaxPeriod: 201101	VAT201	Manually Submitted	0.00	20/04/2011	Open
		TaxPeriod: 201102	VAT201	Manually Submitted	0.00	20/04/2011	Open

Select the desired declaration where a correction needs to be made on “Returns History” from the side menu options under Returns.

VAT201 WORK PAGE



Taxpayer Name

Tax Period

Tax Reference

Return Type

eFiling Status

Filed

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Filed through eFiling	2013/11/15	R122.81	1	

Query SARS Status
Request For Correction
Request Statement of Account
Make Payment
Back To Search

Select the “Request for Correction” option.

VAT201 WORK PAGE



Taxpayer Name

Tax Period

Tax Reference

Return Type

eFiling Status

Filed

2013/10

VAT201

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Filed through eFiling	2013/11/15	R122.81	1	
VAT201	Saved	2013/11/15	R122.81	2	

Query SARS Status
Refresh Historic Data
Manually Submitted
Request Statement of Account
Make Payment
Back To Search

When a vendor requests for a revision, the selected filed return is presented in a SAVED status and is allocated a new version.

Note: For corrections to previously submitted declarations, vendors will only be allowed to adjust the last version of each declaration, therefore ensuring that the correct version is always adjusted

The vendor will be able to view the work page of any submitted VAT201 Declarations.

It will contain the following:

- Return type: VAT201 Declaration
- Tax period and Version: indicates the version number of the last submitted VAT201 Declaration
- Status: indicates the current status of the VAT201 Declaration
- Submission date: indicates the date on which that particular version of the VAT201 Declaration

- was submitted
- Submission Channel: indicates the channel by which that version was submitted
- Last updated by: indicates the name of the person who last updated the VAT201 Declaration.

A new VAT201 Declaration will be created with the minimal pre-populated fields.

Note:

- The vendor must submit a totally revised VAT201 Declaration and not just the difference on the fields the vendor wishes to revise.
- The vendor will be able to view the previously submitted declaration when performing the correction.
- The vendor will not be allowed to increase his input tax deduction when doing a revision on a past tax period. If the vendor wishes to deduct input tax attributable to a past tax period, a deduction can be made in the next tax period or any future tax period, only if the deduction is made within five years from the date of first entitlement to such input tax deduction.

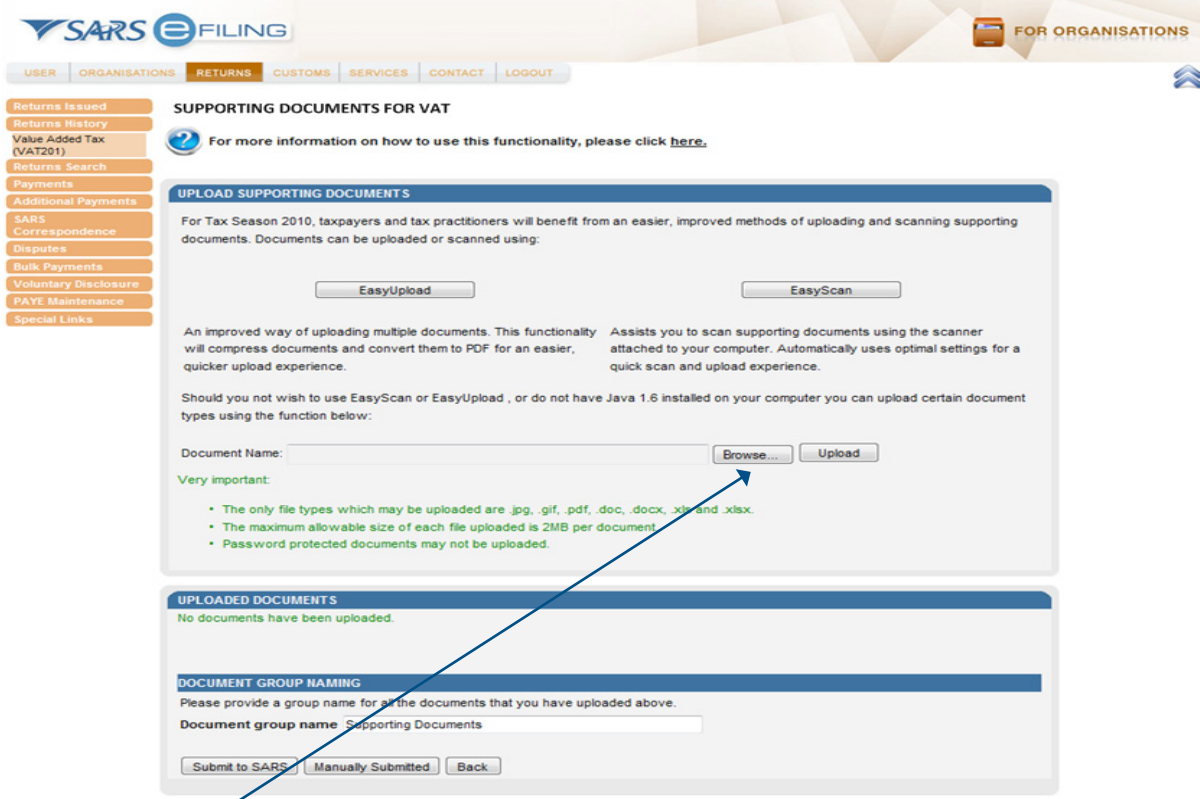
8. SUBMITTING RELEVANT MATERIAL

SARS might request the vendor to upload relevant material, if it deems to be necessary. Relevant material must only be uploaded if a letter is received from SARS requesting the vendor to submit relevant material. This letter will be issued via eFiling and can be accessed under "SARS Correspondence". Once the letter is opened, another container will open on the VAT201 work page under SUPPORTING DOCUMENTS from where the relevant material can now be uploaded.



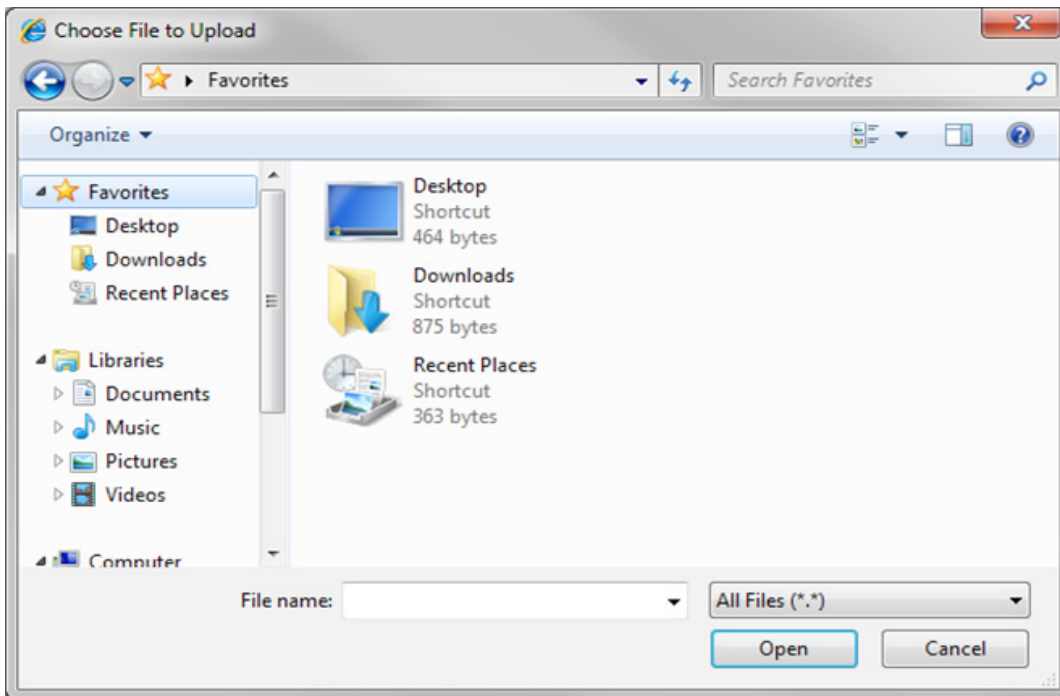
Select "Return Submission Documents"

The following screen will be displayed:

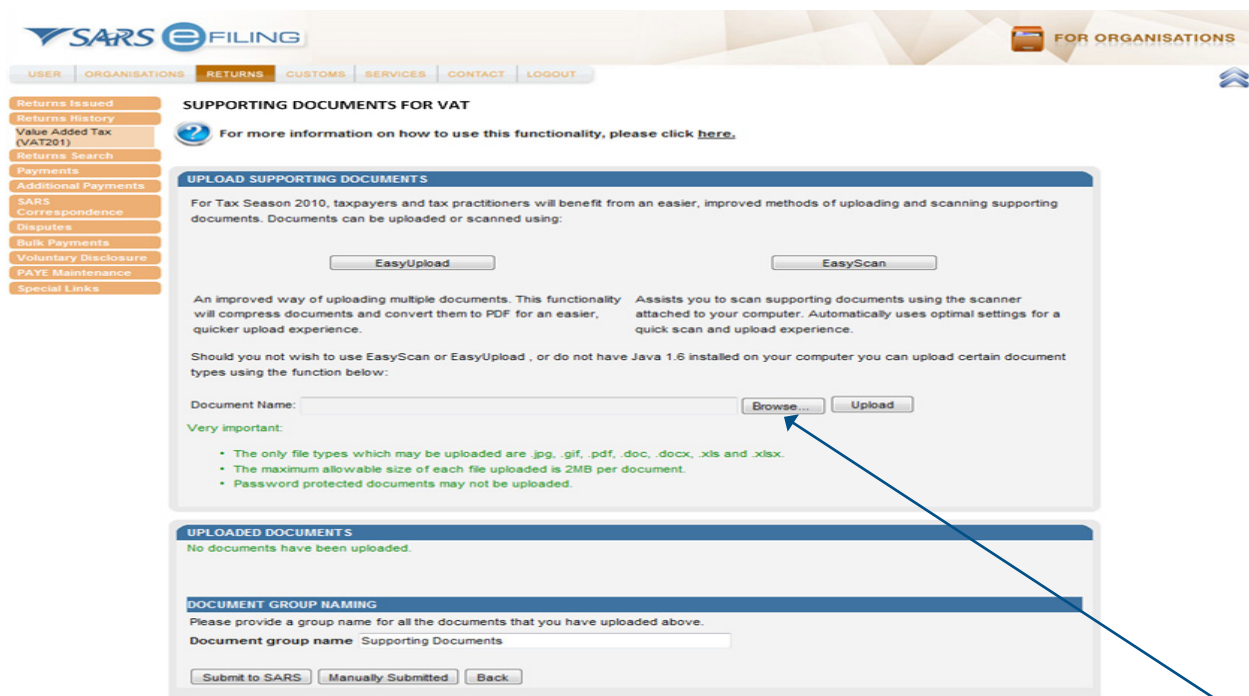


Click on the "Browse" button displayed on the submission confirmation message window or on the VAT201 Work Page.

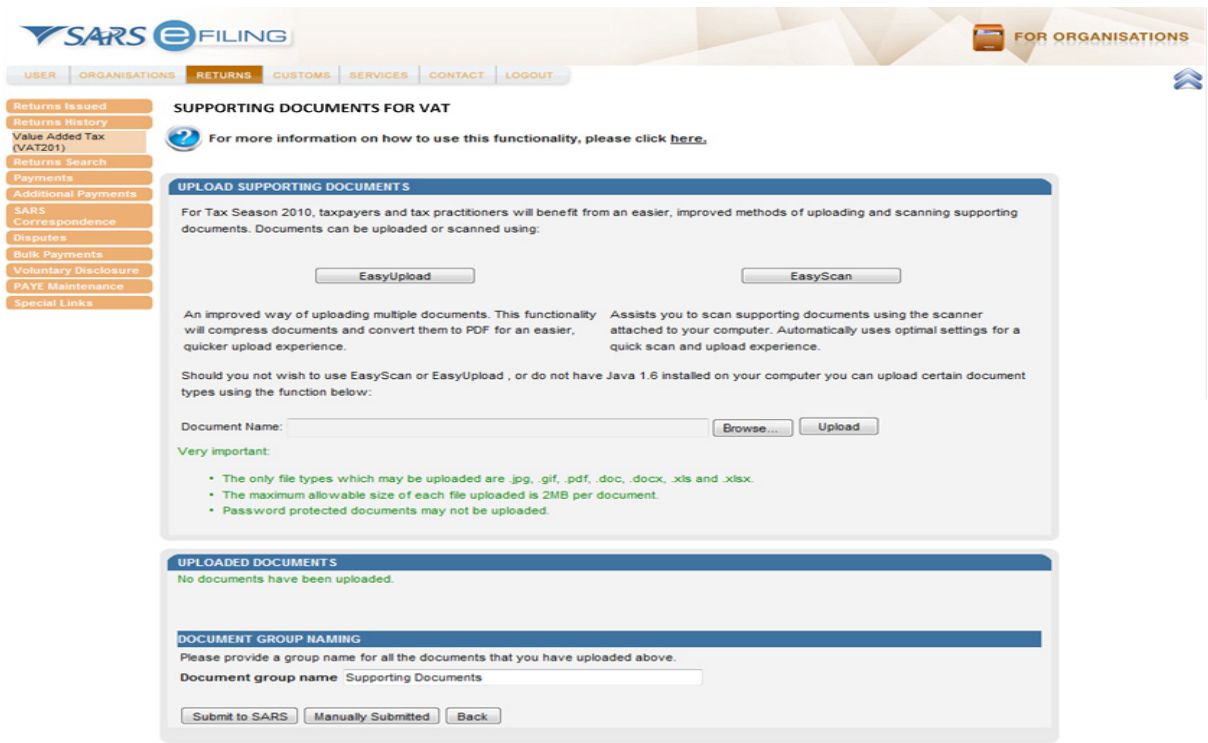
The following screen will be displayed to allow you to select the document(s) to be uploaded:



This option will allow you to browse for documents saved on the computer, external storage devices and networks.

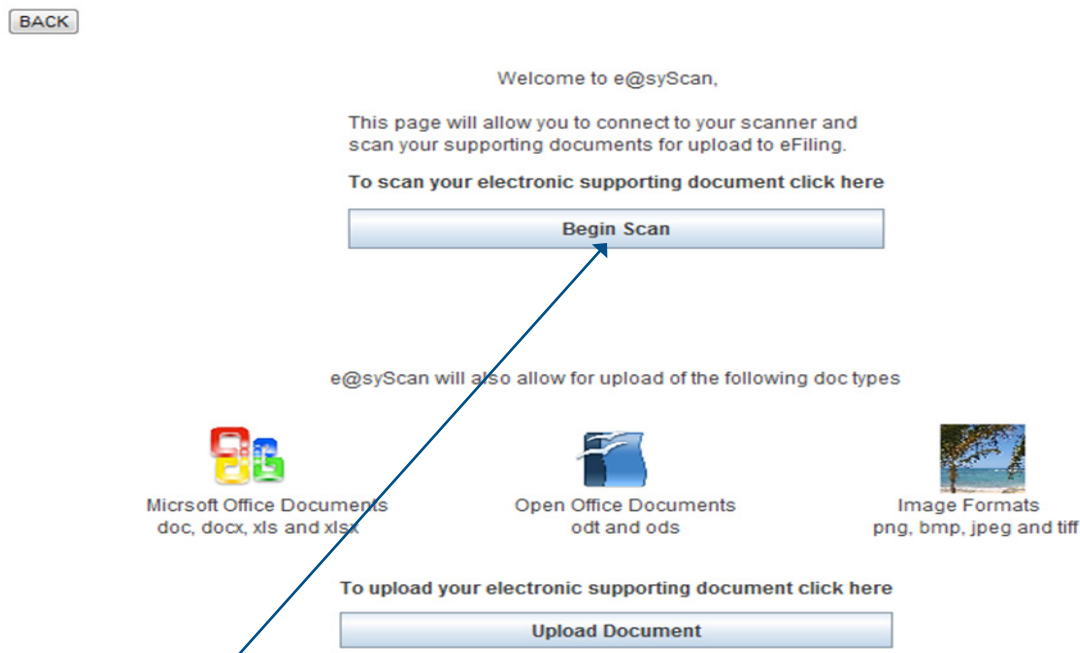


Once you have selected the document(s) you can upload the supporting document(s) by clicking on the **“Upload”** button.



Should you require to scan relevant material that are in hard copy format, click on the “**EasyUpload**” or “**EasyScan**” buttons. EasyUpload will allow you to upload multiple documents.

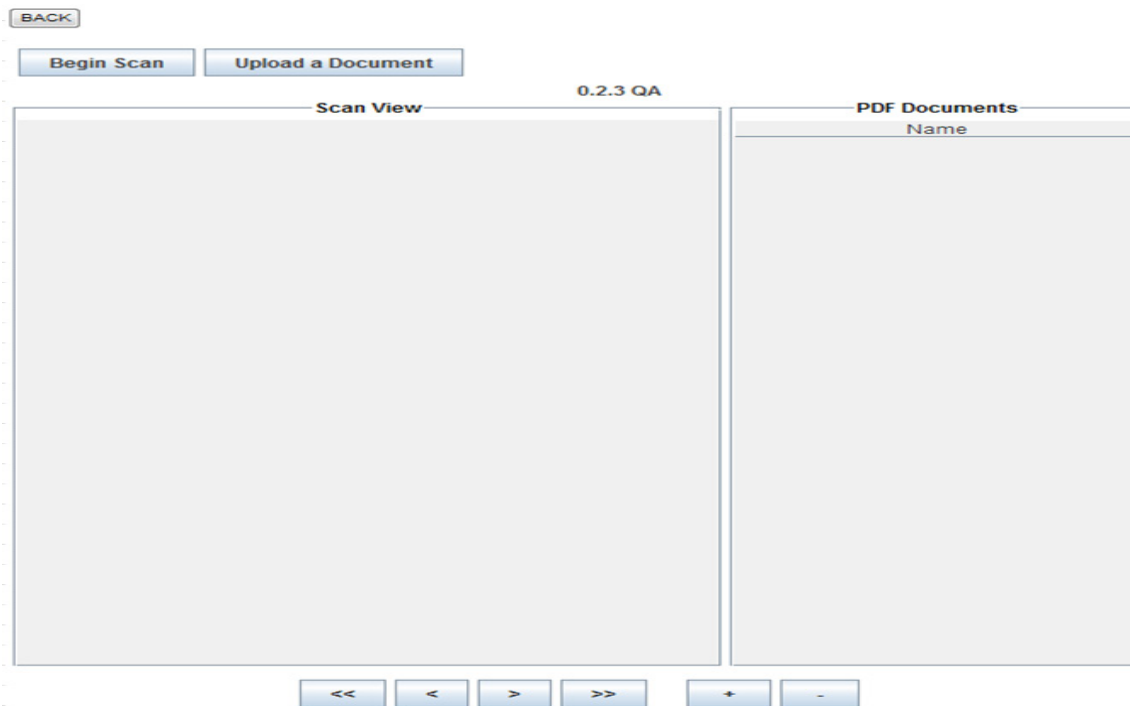
Once you have clicked on the EasyScan button, the following screen will be displayed:



Click on the “**Begin Scan**” button to begin scanning the document(s).

- **NB: In order to utilise the Easy Scan/Easy Upload function, you must have Java 1.6 installed on your computer.**

After the “**Begin Scan**” button is clicked, the following screen will be displayed and you will be able to proceed with the scanning action in order to upload documents.



9. VIEWING HISTORIC RETURNS

On eFiling, users will have the ability to search for and view their filed VAT201 Declarations. The VAT201 Declarations that are listed in the "Returns History" list will be accessible from the Returns Search menu option.

VAT201 Declarations that have the status as set out below will be displayed on this menu:

- Submitted to SARS
- Processed by SARS
- Manually Submitted
- Selected for Audit.

Name	Reference Num	Period	Return Type	Status	Amount Due	Complete Date	Open
		TaxPeriod: 200606	VAT	Submitted to SARS on 31/10/2006 + Processed by SARS	0.00	31/10/2006	Open
		TaxPeriod: 200604	VAT	Submitted to SARS on 31/10/2006 + Processed by SARS	0.00	31/10/2006	Open
		TaxPeriod: 200602	VAT	Submitted to SARS on 31/10/2006 + Processed by SARS	0.00	31/10/2006	Open
		TaxPeriod: 200512	VAT	Submitted to SARS on 31/10/2006 + Processed by SARS	0.00	31/10/2006	Open
		TaxPeriod: 200510	VAT	Submitted to SARS on 31/10/2006 + Processed by SARS	0.00	31/10/2006	Open

Click on the "Open" button on the grid to be redirected to the VAT201 Work Page.

For a comprehensive understanding of VAT, the VAT404 Guide for Vendors is available on the SARS website at www.sars.gov.za

10. REQUESTING STATEMENT OF ACCOUNT (VATSA)

This function will allow you to:

- Manage your VAT account by giving you insight into transactions per tax period.

Note:

Step-by-step process:

- To continue to the VAT work page, follow the steps below:

SARS eFILING FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS SERVICES CONTACT LOGOUT Taxpayer List: [dropdown]

Return Search

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
		TaxPeriod: 201103	VAT201	Saved on 04/04/2011	0.00		Open
		TaxPeriod: 201001	VAT201	Issued on 05/04/2011	0.00		Open

2011-03 Request Return

Select the relevant vendor declaration under “**Returns Issued**” from the side menu. Click on the declaration that must be submitted. The declarations will be displayed as follows:

To view any of the issued declarations and to proceed to the VAT work page click on “**Open**”

Return Search

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
		TaxPeriod: 201103	VAT201	Issued on 04/04/2011	0.00		Open

2011-03 Request Return

The following screen will display:

VAT201 WORK PAGE



Taxpayer Name		eFiling Status	
Tax Period		Correction Filed	
Tax Reference		2013/10	
Return Type		VAT201	

Return Type	Status	Date	Declared Amount	Version	Last Updated By
VAT201	Filed through eFiling	2013/11/15	R122.81	1	
VAT201	Filed through eFiling	2013/11/15	R1,228,070,175.44	2	
VAT201	Filed through eFiling	2013/11/15	R1.23	3	

On the VAT Work Page, select the option **“Request Statement of Account”**

The following screen will be displayed:

Request Statement of Account for VAT

TaxPayer Name:

TaxPayer Reference:

Please select a year:

The vendor must be able to specify the transactional year (March to Feb) by selecting the appropriate year from a drop-down list.

Request Statement of Account for VAT

TaxPayer Name:

TaxPayer Reference:

Start Period: End Period:

Once the vendor has selected the transactional year, the vendor must be able to specify the tax periods within that year by selecting the “From” and the “To” tax periods from drop-down lists.

Note: A tax period must be specified in the following format: `yyyymm`

Request Statement of Account for VAT

TaxPayer Name:

TaxPayer Reference:

Start Period: End Period:

Where a vendor requires a VATSA for a single tax period, the vendor must be able to select the same tax period as the "From" and the "To" tax period. This statement will therefore display all the transactions related to this selected period.

The following screen will be displayed:

Request Statement of Account

TaxPayer Name:

TaxPayer Reference:

Your request to SARS has been successfully submitted

[Click here to view your Statement of Account](#)

The VATSA will always be accompanied by notes to assist the reader on the interpretation of the account.

The notes will provide explanations for tax periods indicated as those for which the vendor was not registered for VAT and those for which the vendor was registered but on which no transactions were processed.

The statement of account will be presented as follows:



VALUE ADDED TAX VATSA
Statement of Account

Enquiries should be addressed to SARS:

Contact Detail

PO BOX 921
DURBAN
4000

Tel: 0800 00 7277

Website: www.sars.gov.za

Details

Reference number:

Date: **2011/07/22**

Statement period: **2011/03/01** to **2011/07/31**

Always quote this reference number when contacting SARS

Account Summary Information

TRANSACTION YEAR 2012	240.36
UNALLOCATED PAYMENTS	0.00
CLOSING BALANCE	240.36

CCA CONTRACTORS CC

Transaction details

Document Date	Transaction Reference	Transaction description	Transaction value	Transaction allocation information			Account balance
				Tax	Interest	Penalty	

If the vendor was not registered at all for the specified statement period, the following message will be displayed on the screen: "You were not registered for VAT for the statement period specified by you. Press **OK** to specify a

different statement period or press **Cancel** to cancel the request.”

If the statement of account cannot be displayed, the following message will appear on the screen: “Due to a system problem we are unfortunately unable to issue your statement now. Processing your request can take up to 48 hours. The Statement of Account will be issued to you on eFiling within this period. Press OK”