

**EXTERNAL**

**FREQUENTLY ASKED QUESTIONS**

**REQUESTING, SUBMISSION AND PAYMENT OF  
VAT201 FORM**

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## 1 PURPOSE

The purpose of this document is to provide vendors with an understanding of the processes to be followed when requesting, completing and submission of the VAT201 form.

## 2 SCOPE

- The target audience are:
  - Vendors registered for VAT only
  - Vendors registered for both VAT and Diesel Refunds.

## 3 REFERENCES

### 3.1 LEGISLATION

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Value-Added Tax Act No. 89 of 1991</b> <b>Customs and Excise Act No. 91 of 1964</b>
Other Legislation:	<b>None</b>
International Instruments:	<b>None</b>

### 3.2 CROSS REFERENCES

None

## 4 DEFINITIONS AND ACRONYMS

<b>ATP</b>	Automated Tax Processing
<b>IT Act</b>	Income Tax Act No. 58 of 1962 as amended
<b>IVR</b>	Interactive Voice Recognition
<b>New VAT201 form</b>	An Adobe format declaration which is prescribed by the Commissioner for purposes of submitting all VAT declarations
<b>PRN</b>	Payment Reference Number
<b>RCT</b>	Returns Control Table
<b>RFC</b>	Request For Correction
<b>Tax Period</b>	<p>Tax period in which the vendor should submit his/her VAT201 form according to his/her registration category, namely:</p> <ul style="list-style-type: none"> <li>• Category A – Tax periods of two months ending on the last day of January, March, May, July, September and November of the calendar year</li> <li>• Category B – Tax periods of two months ending on the last day of February, April, June, August, October and December of the calendar year</li> <li>• Category C – Tax period of one month ending on the last day of each of the twelve months of the calendar year</li> <li>• Category D – Tax periods of six months ending on the last day of February and August of the calendar year</li> <li>• Category E – Tax periods of twelve months ending on the last day of the “year of assessment” as defined in Section 1 of the Income Tax Act</li> <li>• Category F – The tax periods of four months ending on the last day of June, October and February of the calendar year</li> </ul>
<b>Vendor</b>	Any person who is registered for VAT purposes or is required to be registered
<b>VAT</b>	Value-Added Tax

## 5 FREQUENTLY ASKED QUESTIONS

### 5.1 REQUEST FOR A NEW VAT201 ADOBE FORM

QUESTION	ANSWER
1. Who is liable to register for VAT purposes?	Every person who carries on an enterprise and the total value of taxable supplies exceed or will exceed R1 million in a period of 12 months.  Any person who carries on an enterprise and the total value of taxable supplies exceeded R50,000 in a period of 12 months can register voluntarily.
2. Who is a "vendor"?	Any person who is registered for VAT purposes or is required to be registered.
3. Who is liable for the submission of VAT201 form?	Any vendor who is registered for VAT purposes or is required to be registered.
4. For what tax period is the new VAT201 form applicable?	The new prescribed VAT201 form is applicable for March 2011 tax period onwards.
5. When can I deregister for VAT purposes?	You can deregister for VAT purposes if the total value of taxable supplies for a period of 12 months is less than R1 million or you have a reasonable belief that the total value of your taxable supplies will be less than R1 million in the period of 12 months commencing at the beginning of any tax period.
6. Will SARS automatically send new adobe VAT201 forms to vendors?	No. SARS will not bulk issue forms. The forms must be requested from SARS.
7. Has SARS send out VAT201 forms recently?	SARS has send the last bulk to vendors who submit manually for the March 2011 tax period.
8. How can I request VAT201 form from SARS?	The vendor can request VAT201 form via one of the following channels: <ul style="list-style-type: none"> <li>• eFiling</li> <li>• Phoning SARS Contact Centre</li> <li>• Visiting a Branch</li> <li>• Writing a request and posting it to SARS.</li> </ul> <p>As from 18 April 2011 vendors who submit their VAT201 forms manually will be <b>required to request their VAT201 forms from SARS</b> via a SARS branch or from the SARS Contact Centre on 0800 00 7277.</p>
9. How will SARS issue VAT201 forms?	The forms will be issued by SARS via one of the following channels: <ul style="list-style-type: none"> <li>• eFiling</li> <li>• Post</li> </ul>
10. When will the new form be available?	The new form will be available to vendors: <ul style="list-style-type: none"> <li>• via eFiling (i.e. registered eFilers) with effect from 11 April 2011 and must request forms electronically via the eFiling website</li> <li>• Manually with effect from 18 April 2011.</li> </ul>
11. Will SARS accept photocopies of the VAT201 forms?	Photocopies of forms (new and old) are not acceptable by SARS.
12. Will SARS notify me when a VAT201 form is due by me?	No. SARS will not notify vendors of each VAT201 form that due. The onus remains on the vendor to ensure that the VAT201 form is requested and submitted on the required due date.
13. Will SARS notify existing vendors of the new VAT201 form that is effective from March 2011?	Yes. A letter of communication has been issued to existing vendors by SARS.
14. How do I request VAT201	You must be registered with SARS as a vendor and registered as an

form via eFiling?	eFiler.
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## 5.2 SUBMISSION OF A NEW VAT201 ADOBE FORM

QUESTION	ANSWER
1. What are submission channels available to me?	Submission of the forms by vendors can be done via one of the following channels: <ul style="list-style-type: none"> <li>• eFiling (request and submit)</li> <li>• Branch walk-in (for request and submission)</li> <li>• Contact Centre (request)</li> <li>• Post or drop-box submission – scanning/capturing done at Processing Centres.</li> </ul>
2. Can I do submission of the old tax periods on the new form?	SARS will allow you to do submission of a new VAT201 form for any tax period dated back to October 1991.  The form will have two sections namely VAT and Diesel Refund.
3. Can I request for correction of the previously submitted form?	SARS will allow you to submit revised VAT201 form for a tax period, if - <ul style="list-style-type: none"> <li>• The request for correction on the VAT section of the form for any tax period is within the last 5 years. The request will be rejected if the correction is on the VAT section for any period dating back further than 5 years</li> <li>• The request for correction on the diesel portion of the form for any tax period dating back further than 2 years. The request will be rejected if the correction is on the diesel section of the form for any tax period more than 2 years</li> <li>• The new VAT201 form must be used to request for correction on previously submitted forms.</li> </ul>
4. How do I submit the revised information?	The vendor must complete the entire VAT201 form in full and not just the sections or fields the vendor wishes to revise.
5. How many times can I request for correction on of a specific tax period?	There is no limit to the number of corrections on a specific tax period.  However, when you request for correction for more than two times, you will be required to submit supporting documentation.
6. Is the manual submission of VAT201 forms acceptable to all vendors?	Vendors who have a turnover exceeding R30 million in any 12 month period must submit VAT201 forms in an electronic format and make VAT payments electronically.
7. Which fields are mandatory for demographic information?	The following fields are mandatory for demographic information under Contact details : <ul style="list-style-type: none"> <li>• <b>First Name</b> – Fill in the name of the person responsible for completing the form</li> <li>• <b>Surname</b> – Fill in the surname of the person responsible for completing the form</li> <li>• <b>Capacity</b> – Fill in the capacity of the person responsible for the completing of the form</li> <li>• <b>Bus Tel No.</b> – Fill in the business telephone number of the person responsible for completing the form. Either the Bus Tel No or Cell No field must be completed.</li> <li>• <b>Cell No.</b> (not mandatory)– Fill in the cellular telephone number of the person responsible for completing the form</li> </ul> <p>Either the Bus Tel No or Cell No field must be completed.</p> <p>After completing the form, the person responsible for completing it (the declarant) will be required to sign the form.</p>
8. Is it compulsory to sign the	It is mandatory for the declarant to sign the form for manual submission

VAT201 form?	or the form will be rejected as "Incomplete" by SARS.
9. Where do I find the Payment Reference Number (PRN) on the VAT201 form?	The PRN can be found in the Payment/Refund details section on the VAT201 form.  The unique PRN will be provided by SARS and must be used by vendors when making corresponding payments. The unique PRN will be pre-populated on the VAT201 form for each form relating to a specific tax period that is requested by the vendor from SARS.
10. Can I use one PRN for two or more tax periods?	The PRN is unique and will be used to track individual payments and queries for a specific tax period. Photocopies of the forms are therefore not acceptable since PRN is used once for a specific tax period submission and payment.
11. How is PRN structured on the VAT201?	The PRN is a 19-digit number structured as follows: <ul style="list-style-type: none"> <li>• Digit 1 - 10 is vendor's reference number, and</li> <li>• Digit 11 – 19 is a systematically allocated number by SARS for an example 4123456789VC2011091.</li> </ul>
12. What is the due date for manual submission of the form for March 2011 period?	The submission date for manual submission in respect of March 2011 period is 21 April 2011. This is an exception due to public holidays on the last week of April 2011.  The due date for other periods is still 25 <sup>th</sup> of the following month.
13. Will interest and penalties still be levied for the late submission of the form?	Yes, interest and penalties will still be levied for the late submission of the form.
14. What happens if I submit the old form that was posted to me before the introduction of the new form?	If an old form format was posted to the vendor for first submissions for tax periods February 2011 and prior, which have not been submitted, these returns are currently therefore outstanding. The old form will be rejected and vendors are then required to submit on the new VAT201 form.

### 5.3 VAT PAYMENTS

QUESTION	ANSWER
1. What is a PRN?	Payment Reference Number. This number will be provided by SARS for a specific tax period and must be used by vendor when making corresponding payment.
2. Where do I find the Payment Reference Number (PRN) on the VAT201 form?	The unique PRN will be pre-populated on the VAT201 form for each form relating to a specific tax period that is requested by the vendor from SARS.
3. Can I use the same PRN for two or more tax periods?	No. The PRN will be used to track individual payments and queries for a specific period. Photocopies of the forms are therefore not acceptable since PRN is used once for that specific tax period submission and payment.
4. How is PRN structured on the VAT201?	The PRN is a 19-digit number structured as follows: <ul style="list-style-type: none"> <li>• Digit 1 - 10 is vendor's reference number</li> <li>• Digit 11 – 19 is a systematically allocated number by SARS</li> </ul>
5. When will the new VAT PRN be introduced?	The new PRN will be introduced with the new VAT201 form.
6. What PRN is the vendor supposed to use when they pay for the old periods?	Any payment made in respect of an old format VAT201 for VAT and/or Diesel submitted to SARS prior to 18 April 2011, must be made stipulating the period. Two payments are required into the SARS-VAT and SARS-DSL bank account.
7. What are payment Gazetted rules?	The following payment rules apply: <ul style="list-style-type: none"> <li>• Any payment made and placed in a SARS drop-box on a business day must be received no later than 15h00. Where payments are received after 15h00, this will be deemed to have been received on the first following business day</li> </ul>

	<ul style="list-style-type: none"> <li>SARS will no longer accept any cheque payments that exceed the total amount of R100 000 in respect of VAT and/or Diesel at any SARS branch or via the post. This limit applies irrespective of the number of tax periods being paid or should multiple cheque payments be made</li> <li>All vendors falling within Category C vendors (vendors with tax periods of one month ending on the last day of each 12 months of the calendar year) must submit VAT returns in electronic format and make VAT payments electronically.</li> </ul>
<p>8. What are payment channels available to me in case my payment exceed R100,000?</p>	<p>The following channels where cheque payment exceed R100 000:</p> <ul style="list-style-type: none"> <li>Deposit the cheques at a bank</li> <li>Complete an internet banking transfer</li> <li>Make payment via eFiling on <a href="http://www.sarsefiling.co.za">www.sarsefiling.co.za</a>. <b>(Please Note:</b> To make payments via eFiling you need to register as an eFiler on <a href="http://www.sarsefiling.co.za">www.sarsefiling.co.za</a>).</li> </ul>

## 6 QUALITY RECORDS

- None

## 7 DOCUMENT MANAGEMENT

Designation	Name / Division
Business Owner:	Group Executive: Contact Centre Operations and Branch Operations
Policy Owner:	Executive: Enterprise Business Enablement
Author:	Patricia Khoncha
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