

VALUE-ADDED TAX

Application for **registration**

FOR OFFICE USE

Nature of person	<input type="checkbox"/>	●
VAT registration number	4 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	●
Area code	<input type="text"/> <input type="text"/>	●
Magisterial district	<input type="text"/> <input type="text"/> <input type="text"/>	●

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

Initials			
Surname/Company/ Close Corporation name			
Income tax number		Identity number	
Registration number of Company/CC/Trust/Fund number			
Country of residence			
Passport number (non-resident)			FOR OFFICE USE Reason code

Initials			
Surname/Company/ Close Corporation name			
Income tax number		Identity number	
Registration number of Company/CC/Trust/Fund number			
Country of residence			
Passport number (non-resident)			FOR OFFICE USE Reason code

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Initials			
Surname/Company/ Close Corporation name			
Income tax number		Identity number	
Registration number of Company/CC/Trust/Fund number			
Country of residence			
Passport number (non-resident)			FOR OFFICE USE Reason code

9. Attachments required of person applying for registration Please tick blocks for the documents attached.

	For office use
Documents to be submitted with all applications	<input type="checkbox"/> Letter of appointment as external auditor/bookkeeper/accountant or CM31 part 7 is completed <input style="float: right;" type="checkbox"/> <input type="checkbox"/> Certified copy of latest bank statement or original cancelled cheque or original letter from your <input style="float: right;" type="checkbox"/> <input type="checkbox"/> If the bank account is not in the name of the vendor a VAT 119i must be completed <input style="float: right;" type="checkbox"/> <input type="checkbox"/> Recent copy of the enterprise's municipal account or copy of lease agreement to confirm the physical business address or confirmation of physical business address by representative vendor <input style="float: right;" type="checkbox"/> <input type="checkbox"/> Certified copy of the identity document of the representative vendor or work permit if non-resident <input style="float: right;" type="checkbox"/>
Additional attachments	
Individual	<input type="checkbox"/> Certified copy of the identity document of the individual <input style="float: right;" type="checkbox"/> <input type="checkbox"/> Certified copy of the identity document of the spouse if married in community of property <input style="float: right;" type="checkbox"/>
Partnership	<input type="checkbox"/> Certified copies of the identity documents of the 5 most senior partners of the partnership <input style="float: right;" type="checkbox"/> <input type="checkbox"/> Partnership agreement in writing. If verbal agreement, please complete and attach the VAT 128. <input style="float: right;" type="checkbox"/>
Company/Close Corporation	<input type="checkbox"/> Certified copies of the identity documents of 5 most senior <input style="float: right;" type="checkbox"/> <input type="checkbox"/> Copy of the Founding statement, CK1 or CK2. <input style="float: right;" type="checkbox"/> <input type="checkbox"/> Certified copies of Certificate of Incorporation (Cm1) <input style="float: right;" type="checkbox"/> <input type="checkbox"/> Contents of register of Directors (CM29) <input style="float: right;" type="checkbox"/>
Local Authority/Public Authority	<input type="checkbox"/> Letterhead of the Local Authority/Public Authority <input style="float: right;" type="checkbox"/>
Association not for gain	<input type="checkbox"/> Constitution or memorandum of body applying for registration <input style="float: right;" type="checkbox"/>
Estate/Liquidation/Trust	<input type="checkbox"/> Letter of Authority and the Trust deed <input style="float: right;" type="checkbox"/> <input type="checkbox"/> Certified copies of the identity documents of 5 most senior trustees <input style="float: right;" type="checkbox"/>
Club	<input type="checkbox"/> Constitution of the club. <input style="float: right;" type="checkbox"/>
Welfare Organisation	<input type="checkbox"/> Proof of registration in terms of Non-profit Organisations Act 71 of 1997 <input style="float: right;" type="checkbox"/> <input type="checkbox"/> Certified copy of exemption in terms of the Income Tax Act 58 of 1962 <input style="float: right;" type="checkbox"/> <input type="checkbox"/> Certified copy of the constitution of the welfare organisation <input style="float: right;" type="checkbox"/>

10. Declaration by vendor

Have you complied with your obligations in terms of other Acts administered by SARS?

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

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

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

			<table border="1" style="font-size: x-small; border-collapse: collapse;"> <tr> <td>C</td><td>C</td><td>Y</td><td>Y</td> <td>-</td><td>M</td><td>M</td> <td>-</td><td>D</td><td>D</td> </tr> </table>	C	C	Y	Y	-	M	M	-	D	D
C	C	Y	Y	-	M	M	-	D	D				
Name	Signature	Capacity	Date										

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

			<table border="1" style="font-size: x-small; border-collapse: collapse;"> <tr> <td>C</td><td>C</td><td>Y</td><td>Y</td> <td>-</td><td>M</td><td>M</td> <td>-</td><td>D</td><td>D</td> </tr> </table>	C	C	Y	Y	-	M	M	-	D	D
C	C	Y	Y	-	M	M	-	D	D				
Name	Signature	Capacity	Date										

11. Proof of turnover (documentary requirements)

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

11.1 Compulsory Registration

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

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

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

Business plan/VAT 127; or

Franchise projections and franchise agreement; or

Signed contracts concluded; and

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

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

OR

11.2 Voluntary Registration

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

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

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

Signed contracts concluded; or

Stock purchases (including asset purchases), or

Signed lease agreements and

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

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

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

OR

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

Business plan; or

Copy of the title deed or lease agreements; or

Signed contracts concluded, with applicable stamp duty; or

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

Capital expenditure invoices; and

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

AND IF APPLICABLE

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

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

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

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

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

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

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

Advertisements were placed or the letting agents were appointed.

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

