eFiling user guide for Value-Added Tax
CONTENTS

1. INTRODUCTION ..........................................................................................................................2
2. REGISTERING FOR VAT ..............................................................................................................2
3. REQUESTING VENDOR DECLARATION .......................................................................................5
4. COMPLETING THE VENDOR DECLARATION .............................................................................8
5. SUBMITTING THE VAT201 DECLARATION FOR A SPECIFIC TAX PERIOD ..................18
6. MAKING PAYMENT ................................................................................................................0
7. MAKING ADDITIONAL PAYMENTS .......................................................................................24
8. REQUEST FOR CORRECTION ...................................................................................................25
9. SUBMITTING SUPPORTING DOCUMENTS ...............................................................................28
10. VIEWING HISTORIC DECLARATIONS ..................................................................................32
11. REQUESTING STATEMENT OF ACCOUNT (VATSA) ...............................................................32
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).

During 2010 SARS announced that certain changes will be made to the VAT Vendor Declaration Form (VAT201 Declaration) aimed not only at improving systems processing but also at addressing SARS’s efficiency regarding risk assessment and tax compliance. The following changes apply effective April 2011:

- A new VAT201 Declaration form in landscape format has been introduced. It contains the same fields as the previous VAT201 form 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 FOR VAT

A vendor has to be registered as an eFiler to be able to register for VAT on eFiling.

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

To register for VAT on eFiling follow the steps below:

Step 1

Navigate to www.sarsefiling.co.za

Click on LOGIN

Log in with your Log in name and Password
Step 2

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

Step 3

Tick the “VAT201” box to register for VAT, and fill in your VAT Reference Number and the Tax Office in the space provided.

Note: Please note that once the vendor has registered for VAT on eFiling, no debit order payments will be allowed.
Step 4

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

Step 5

The information provided will go through a validation process and SARS will activate the user account and the status will be updated to “Return Successfully Activated”
3. REQUESTING VENDOR 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
- 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

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:

- Issued
- Saved
- In Error.

Note: VAT vendors will be able to request for VAT201 Declarations dating as far back as October 1991.

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.
Step 2
To view any of the issued declarations and to proceed with the declaration click on “Open”.

The following screen will display:

The VAT201 Declaration can be opened by using either the Flash Player or ADOBE Reader. Select the appropriate option.
By clicking on the VAT201 link you will be presented with an editable Adobe® flex declaration for the selected period. To remove the declaration from the issued/ saved list select the “Manually Submitted” option. The declarations that are listed in the Returns Issued list should also be accessible from the Returns Search menu.

Note: If a timeout occur while in the process of requesting a VAT201 Declaration, eFiling will display the following message: “Your declaration could not be issued at this time, please try again later.”
Step 3

The Adobe® form will already be pre-populated with the following information:

- 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.

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

The Adobe® 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.

**Note: 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 VENDOR 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”

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

Diesel

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

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 (CCYMM)
  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.
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 cellphone number must be provided. The business telephone number must commence with the relevant area code. If the business number is not provided, the cellphone 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](http://www.sars.gov.za).

Where an approved VDP agreement exists between the vendor and SARS, the following information must be completed.

<table>
<thead>
<tr>
<th>Voluntary Disclosure Programme</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is this declaration made in respect of a VDP agreement with SARS?</td>
</tr>
<tr>
<td>VDP Application No.</td>
</tr>
</tbody>
</table>

- **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 vendor is deemed to be the signature of the declarant.

Calculation of Output Tax and Imported Services

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

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)**

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)**

The amount of goods and/or services supplied by you at the 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)**

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

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

This amount must be equal to Field 1 \( (r/(100 + r)) \), where \( r \) is the current VAT rate of 14%. This amount is automatically calculated by the form but will be editable if the vendor disagrees with the automatic calculation. If the edited amount differs considerably with the auto calculated amount, an error message will prompt the vendor to ensure that the correct value is entered.

### Field 5 - Supply of accommodation

The VAT exclusive amount of commercial accommodation supplied exceeding 28 days must be completed in Field 5. The total value (VAT included) 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

This amount must be equal to Field 5 \( \times \) 60%. This amount is automatically calculated by the form.

### Field 7

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

This amount must be equal to the sum of Fields 6 and 7. This amount is automatically calculated by the form.

### Field 9

This amount must be equal to Field 8 \( \times (r/100) \). It is calculated by applying the tax rate (i.e. 14%) instead of the tax fraction (14/114)
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**

  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 notional 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 \((1/(100 + r))\). This amount is automatically calculated by the form but will be editable if the vendor disagrees with the automatic calculations. If the edited amount differs considerably with the auto calculated amount, an error message will prompt the vendor to ensure that the correct value is entered.

- **Field 12 – Other and imported services**

  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 Output Tax must be equal to the sum of Fields 4+4A+9+11+12. This amount is automatically calculated by the form.

  Total Output Tax must be equal to the sum of Fields 4 +4A+9+11+12. If Field 13 does not add up, the VAT Declaration will be rejected. This amount is automatically calculated by the form.

**Calculation of Input Tax**

<table>
<thead>
<tr>
<th>B. Calculation of Input Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital goods and/or services supplied to you</td>
</tr>
<tr>
<td>Capital goods imported by you</td>
</tr>
<tr>
<td>Other goods and/or services supplied to you (not capital goods)</td>
</tr>
<tr>
<td>Other goods imported by you (not capital goods)</td>
</tr>
<tr>
<td>Adjustments:</td>
</tr>
<tr>
<td>Change in use</td>
</tr>
<tr>
<td>Bad debts</td>
</tr>
<tr>
<td>Other</td>
</tr>
<tr>
<td>Total B: TOTAL INPUT TAX (14+14A+15+15A+16+17+18)</td>
</tr>
<tr>
<td>VAT PAYABLE/REFUNDABLE (Total A - Total B)</td>
</tr>
</tbody>
</table>
• **Field 14 - Capital goods and/or services supplied to you**

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**

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

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

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)**

The permissible VAT amount of other goods imported by you (not capital goods) must be completed in Field 15A. The Customs Code field is mandatory. This applies to non-capital goods imported in respect of which a valid release document is issued by Customs is held. An example of such acquisition is the importation of trading stock.

**Adjustments**

• **Field 16 – Change in use**

The VAT amount in respect of the change in use must be completed in Field 16. Only the VAT amount in respect of:

- Goods and services previously applied for non-taxable purposes and now wholly or partially as applied for taxable supplies
- An increase in the extent of application of use of goods and/or services for taxable purposes.
• **Field 17 – Bad debts**

The VAT amount in respect of bad debts must be completed in Field 17. Fill in only the VAT amount in respect of irrecoverable debts on which VAT was levied during the sale. Only applies if registered under the invoice basis of VAT accounting.

• **Field 18 - Other**

Only the VAT amount in respect of:
- Credit notes issued
- Debit notes received
- VAT adjustments in respect of change in accounting basis
- Tariff adjustments.

• **Field 19** must be equal to the sum of Fields 14+14A+15+15A+16+17+18. **This amount is automatically calculated by the form.**

If Field 19 does not add up, the VAT201 Declaration will be rejected.

• **Field 20** must be equal to the difference between Fields 13 and 19. **This amount is automatically calculated by the form.** If the difference between Field 13 and 19 is less than zero, then the minus (-) sign must be added in the first block before the amount entered in the field. The minus sign (-) will indicate that a refund is due. If Field 20 has no minus sign (-) before the amount, then the amount indicates that payment is due.

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

**On Land:**
- Field 21 The total amount of diesel purchases in litres in respect of eligible and non-eligible purchases

**Offshore:**
- Field 26

**Rail & Harbour services:**
- Field 31

**TOTAL AMOUNT PAYABLE/REFUNDABLE 20 - (25 + 29+ 33) or 20 + (25 + 29 + 33)**

On Land

**Field 21** The total amount of diesel purchases in litres in respect of eligible and non-eligible purchases
• **Field 22** The total amount of non-eligible litres

• **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

• **Field 24.** Eligible litres x 80% (concession percentage). **This amount is automatically calculated by the form.**

• **Field 25.** The value of field 24 x (current diesel rate for on land) cents per litre/ 1000. **This amount is automatically calculated by the form.**

**Offshore**

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

• **Field 27** The total amount of non-eligible litres

• **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

• **Field 29.** The total value of field 28 x (current diesel rate for off shore) cents per litre/ 1000. **This amount is automatically calculated by the form.**

**Rail & Harbour services**

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

• **Field 31** The total amount of non-eligible litres

• **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.

• **Field 33.** The value of field 32 x (current diesel rate for rail) cents per litre/ 1000. **This amount is automatically calculated by the form.**
Field 34. This amount is automatically calculated by the form.

FILE 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

Debit Order Authorisation
The VAT debit order facility as arranged with SARS, will no longer apply and will show an “N” 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 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 by the form.

Diesel
The portion of the total amount for diesel will be equal to the sum of Fields 25+29+33, depending on the diesel types for which the vendor is registered. This field will be automatically calculated by the form.

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

Payment Reference Number (PRN)
This number will be pre-populated 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 by the 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 by the declaration.

• **Diesel**
  The diesel amount is the sum of Fields 25+29+33. This field will be automatically calculated by the declaration.

### 5. SUBMITTING THE VAT201 DECLARATION FOR A SPECIFIC TAX PERIOD

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

If the declaration is saved it will be stored on the eFiling system and will still be editable before submitting the declaration to SARS. If the declaration is filed, it will be automatically submitted and processed by SARS.
If your declaration has been successfully saved on eFiling, the following screen will display:

![Image of saved declaration screen]

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

![Image of successfully filed declaration screen]

**Note:** Before the submission process a check is performed in order to warn the vendor if the new amount is substantially different from the previous months' total submission. This screen will:

![Image of amount mismatch warning]

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

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 on eFiling and make the corresponding payment on e-Filing 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, SM SARS BANK replacement). 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.
- There are two payment methods available on SARS eFiling, namely the credit push and debit pull.
  - 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.
  - Authorised debit pull refers to payment transactions initiated on the eFiling site and authorised for each transaction. The transaction is assumed to be successful after user authorisation on eFiling. This payment mechanism involves the initiation of a payment instruction from SARS’s bank to the client’s bank. The debit pull mechanism may reverse due to insufficient funds once the request is processed by the bank. Correct banking details are required to ensure the payment is successful.
- The date on which the VAT201 declaration and payment must be received by SARS will be explained in the table below:

<table>
<thead>
<tr>
<th>Payment method</th>
<th>SARS must receive return by (or last preceding business day)</th>
<th>SARS must receive payment by (or last preceding business day)</th>
</tr>
</thead>
<tbody>
<tr>
<td>SARS eFiling of return only and payment not using SARS eFiling</td>
<td>Last business day of the month</td>
<td>25th</td>
</tr>
<tr>
<td>SARS eFiling of return and payment via SARS eFiling website</td>
<td>Last business day of the month</td>
<td>Last business day of the month</td>
</tr>
</tbody>
</table>

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 later:

RETURN DETAILS
Tax Reference Number: 4010113126  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.

[Continue]  [Pay Now]
If you click on the “Continue” button the following page will display:

![Message from webpage]

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

![VAT201 PAYMENT SUMMARY]

- **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 return the user to the VAT201 Work Page

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

![Message from webpage]
If the amount entered is the required amount, the following screen will display:

Click on the “Pay Now” button after the account name and payment request date has been completed to confirm the payment. The “Cancel” button will take you back to the Return Search page.

If you click on “Pay Now” the following screen will display:

If you click on the “Confirm” button a payment summary pop-up message will display:

The “Cancel” button will take you back to the Return Search page.
If you click on the “OK” button you the confirmation page will display:

```
Payment Initiation Result
Summary of payment transaction details
Your payment request has been sent to Absa Bank.
Account Name: PI R2 National
Payment Amount: R 30701.75
Payment Reference: EF 00002789920
```

The “Cancel” button will take you back to the Return Search page.

To view your payment confirmation, click on the “Print Confirmation” button. This screen will display:

```
SARS Payment Transaction Details
Confirmation of a payment request made on 24 Feb 2011

Payment Information
Initiated By: Mr F. Practitioner (Tax) 00002789920
Bank: N/A
Request Date: 24 Feb 2011
Dead Date Created: R 30701.75

<table>
<thead>
<tr>
<th>Name</th>
<th>Tax Reference Number</th>
<th>Type of Payment</th>
<th>Period</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI REQUIRED</td>
<td>45000000000000000000</td>
<td>VAT201</td>
<td>200705</td>
<td>30701.75</td>
</tr>
</tbody>
</table>

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 700-709
Email: eFilingAssist@SARS.gov.za
```

If you opted to pay later you will find your saved declaration in the VAT Work Page. The following screen will display when you return to the VAT201 Work Page:

```
VAT201 WORK PAGE
```

```
Taxpayer Name: TAXPAYER
Tax Period: 2010-10
Tax Reference: 1234567890
Return Type: VAT201
```

```
Open my return with Adobe Reader
```

```
<table>
<thead>
<tr>
<th>Return Type</th>
<th>Status</th>
<th>Date</th>
<th>Declared Amount</th>
<th>Version</th>
<th>Last Updated By</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAT201</td>
<td>Filed</td>
<td>2011/03/26</td>
<td>1,635.97</td>
<td>1</td>
<td>Mr R Bertweser</td>
</tr>
</tbody>
</table>
```

Make Payment  | Back To Search
If a payment was aborted during the payment process, the payment entry will be created and listed as "General Unpaid" in the Payments menu. From here you will be able to make previous payments, but will not be able to revise the amounts.

7. MAKING ADDITIONAL PAYMENTS

To create an additional payment, select "Create Additional Payment" from the side menu options under RETURNS.

If payment is in respect of periods before May 2011, complete all the relevant fields and click on "Make Payment".
If payment is in respect of periods from May 2011, complete all the relevant fields, as well as the Payment Reference Number that appears on your VAT201 Declaration and click on "Make Payment".

8. REQUEST FOR CORRECTION

Vendors have the ability to revise a previously submitted VAT201 Declaration, whether it is for the current tax period or 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 section 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 section 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 vendor 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.

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

Select the **“Request for Correction”** option.
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/her input tax 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.

9. SUBMITTING SUPPORTING DOCUMENTS

SARS might request the vendor to upload supporting documents, if it deems to be necessary. Supporting documents may only be uploaded if a letter is received from SARS requesting the vendor to submit supporting documents. 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 supporting documents can now be uploaded.

Select “Return Submission Documents”.

![Screen Shot of SARS eFiling VAT201 Work Page]
The following screen will be displayed:

Should you require to upload supporting documents from your Personal Computer, click on the “Browse” button displayed on the submission confirmation message window or on the VAT Work Page.

This screen will display to allow you to select the document(s) which you want to upload:

This option will allow you to not only browse for documents saved on the computer, but also those on external storage devices and networks that the computer may be connected to.
Once you have selected the document(s) upload the supporting documents by clicking on the "Upload" button.

Should you require to scan supporting documents, click on the "EasyUpload" or "EasyScan" buttons. EasyUpload will allow you to upload multiple documents quickly.
Once you have clicked on the EasyScan button, this screen will display:

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

**NB: In order to utilise the Easy Scan / Easy Upload functionality, Java 1.6 must be installed on the computer.**

After the “Begin Scan” button is clicked on, the following screen will display and you will be able to proceed with the scanning action in order to upload documents.
10. VIEWING HISTORIC DECLARATIONS

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

Declarations that are in any one of the following statuses will be displayed here:

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

If you want to go to the VAT201 Work Page, click on the “Open” button on the grid.

11. 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:

- The vendor will only be able to request VATSAs within the last 5 years, from date of request for statement. The vendor will only be able to request the VATSA after March 2007 on eFiling, prior to this date the VATSA must be obtained from a SARS branch.
- The vendor will be able to open the VATSA on eFiling in .pdf format and either save it on a local disk or print it to a local printer.
- Only a copy of the last requested VATSA will be kept on eFiling. The next requested VATSA will replace the current VATSA on eFiling. Please print or save a copy of each VATSA requested if you want to keep record of all the previous requests.
Step-by-step process:

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

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”.

The following screen will display:

On the VAT Work Page, select the option “Request Statement of Account”
The following screen will be displayed:

![Request Statement of Account for VAT]

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]

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: yyyy-mm**

![Request Statement of Account for VAT]

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]

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:

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”.

For a comprehensive understanding of VAT, the VAT404 Guide for Vendors is available from SARS website [www.sars.gov.za](http://www.sars.gov.za) > Tax Types > Value-Added Tax (VAT) or call the SARS Contact Centre on 0800 00 7277.
SARS Communication

eFiling user guide for Value-Added Tax

September 2011