





### 3. Particulars of other enterprises / branches / divisions

State the number of enterprises / branches / divisions that also exist in the RSA

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State the number of enterprises / branches / divisions for which separate registration is required.

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Furnish the trading or other name and / or employer's reference number (PAYE no) of ALL enterprises / branches / divisions including those for which an application for separate registration will be made on VAT 102 form:

Name	<input type="text"/>	●
PAYE no	7 <input type="text"/>	●
Name	<input type="text"/>	●
PAYE no	7 <input type="text"/>	●
Name	<input type="text"/>	●
PAYE no	7 <input type="text"/>	●
Name	<input type="text"/>	●
PAYE no	7 <input type="text"/>	●
Name	<input type="text"/>	●
PAYE no	7 <input type="text"/>	●

### 4. Financial particulars

Furnish the actual /expected total value of taxable supplies for a period of 12 months as follows:

Standard rated supplies	R	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	●
Zero rated supplies (including goods and / or services exported to other countries)	+ R	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	●
<b>TOTAL VALUE OF TAXABLE SUPPLIES</b>	<b>= R</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	●
Total / expected total value of exempt supplies of goods and / or services	R	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	●

Is the determination of the value of taxable supplies based on  actual or  expected financial information?  
(Indicate with a "x")

State source of financial information used to determine the value of taxable supplies (This is mandatory)

<input type="text"/>
<input type="text"/>

Is this a voluntary registration where the actual or expected turnover has or will exceed R50 000

Y / N  ●

Date on which the enterprise commenced / will commence

C	C	Y	Y	M	M	D	D
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Date on which the person became / will become liable for registration

C	C	Y	Y	M	M	D	D
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#### Tax Periods

Mark 1 option with an "X":

- The tax period of two months
- Monthly tax period if total value of taxable supplies exceeds R30 million
- The tax period of six months (only applicable to farming where taxable supplies for 12 months do not exceed R1,5 million)
- Individual  FEB  AUG
- Company / CC financial year end
 

JAN	<input type="checkbox"/>	JULY	FEB	<input type="checkbox"/>	AUG	MAR	<input type="checkbox"/>	SEPT	APR	<input type="checkbox"/>	OCT	MAY	<input type="checkbox"/>	NOV	JUNE	<input type="checkbox"/>	DEC
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- The tax period of twelve months ending on financial year-end   
(Only Trusts and Companies deriving income solely from the activities of letting of fixed property, renting of movable goods or the administration or management of companies which are connected persons in relation to the vendor.)
- The tax period of four months if taxable supplies for 12 months do not exceed R1,5 million.

For office use  ●

**Accounting basis**

Select one of the following options:

Invoice basis  ●

Payments basis  ●

● The Payments basis may **only be chosen by a:**

- Public Authority, Municipality or Association not for gain.

- A natural person with total taxable supplies of less than R2.5 million per annum.

**5. Particulars of 2 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  ●

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  ●

Country of residence  ●

Passport number (non-resident)  ●

FOR OFFICE USE Reason code  ●

**6. Particulars of representative vendor**

The representative vendor is a natural person who is a resident of South Africa and is, in terms of section 46 of the VAT Act 89 of 1991 responsible for performing the duties of the vendor as required by the VAT Act.

Initials   ●

Surname   
 ●

Capacity  1 Public Officer  2 Trustee / Curator / Liquidator / Executor / Administrator  3 Partner  4 Treasurer  5 Accounting Officer for Municipality / Public authority ●

Physical address in South Africa (not postal box number)   
  
 ●

Postal code  ●

Contact telephone number  CODE — TEL  ●

Cellular phone number  ●

E-mail address  ●

ID / Passport number  ●

Representative vendors must ensure that they are familiar with the provisions of the VAT Act.

**7. Particulars of external auditor / bookkeeper / accountant / tax practitioner (Where applicable)**

Initials

Surname / Company name

Postal address

Postal code

Practice number

Tax Practitioner registration number (section 67A of the Income Tax Act No.58 of 1962) PR-

Contact telephone number  CODE  TEL

Cellular phone number

E-mail address

**8. Banking particulars (Must be a registered bank in South Africa)**

Legal name of account holder (must correspond to part 1)

Type of account Current  Savings  Transmission

Bank branch number (at least six numbers)

Account number

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

		For office use
Individual	<input type="checkbox"/> Copy of the identity document of the individual	<input type="checkbox"/>
Partnership	<input type="checkbox"/> Copy of the identity documents of the 2 most senior partners of the partnership	<input type="checkbox"/>
Close Corporation / Company / Trust / Fund	<input type="checkbox"/> Copy of the identity documents of the 2 most senior members / directors / shareholders / trustees	<input type="checkbox"/>
Close Corporation / Company / Trust	<input type="checkbox"/> Copy of certificate of incorporation	<input type="checkbox"/>
Association not for Gain / Welfare Organisation / Club	<input type="checkbox"/> Copy of constitution	<input type="checkbox"/>
Company / Trust fund	<input type="checkbox"/> VAT 121( Application for category E) if tax period is selected to be category E due to the main activity	<input type="checkbox"/>
Letter of Authority	<input type="checkbox"/> If application is presented by registered Tax Practitioner	<input type="checkbox"/>
Holding / Subsidiary company or non-resident company	<input type="checkbox"/> VAT119i (indemnification for banking details) where 3 rd party's bank account is used	<input type="checkbox"/>

**Documents to be submitted with all applications:**

<input type="checkbox"/> Original cancelled cheque or original letter from banker	<input type="checkbox"/>
<input type="checkbox"/> Copy of the identity document or copy of passport of the representative vendor	<input type="checkbox"/>
<input type="checkbox"/> Recent copy of the <b>Business</b> Municipal account	<input type="checkbox"/>
<input type="checkbox"/> Recent copy of the <b>Residential</b> Municipal account of individual, partner or representative vendor	<input type="checkbox"/>
<input type="checkbox"/> Copies of bank statements for the past three months but not older than one month from application	<input type="checkbox"/>
<input type="checkbox"/> Copy of financial information listed as source in part four to determine value of taxable supplies (no cashflow projections will be accepted)	<input type="checkbox"/>

**10. Declaration by representative vendor**

I declare that:

- (i) I am the representative vendor and that the information furnished herein is true and correct and that all required documents are attached and,
- (ii) I am fully aware of my duties and responsibilities as per the Value-Added Tax Act, No.89 of 1991, as amended.
- (iii) I will present myself in person to SARS / authorise my registered tax practitioner to present this application in person for validation of information.

			C	C	Y	Y	M	M	D	D
Name	Signature	Capacity of Representative Vendor*					Date			

\*Can only be one of the following persons of the legal entity - individual owner, partner, public officer, trustee, curator, liquidator, executor, administrator, treasurer and accounting officer for municipality or public authority. No Power of Attorney will be accepted for signature purposes.

**11. Notes**

1. Please read "Guide for Vendors: (VAT404) for more information regarding VAT and Guide (AS-VAT-08) for completion of VAT registration application. Available on the SARS website: www.sars.gov.za
2. Registration for VAT is area restricted and therefore you will be required to present yourself in person to the Branch office where the business is situated for validation of information. Only applications which is presented in person by the individual / legal representative vendor / authorised registered tax practitioner will be accepted. All other applications will be rejected.
3. A VAT 103 Registration Certificate confirming the VAT number will only be issued upon successful verification and validation of the application.