

3. Particulars of other enterprises/branches/divisions

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

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

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 VAT102 form:

Name

PAYE no 7

Name

PAYE no 7

Name

PAYE no 7

Name

PAYE no 7

Name

PAYE no 7

4. Financial particulars

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

Standard rated supplies R

Zero rated supplies (including goods or services exported to other countries) +R

TOTAL VALUE OF TAXABLE SUPPLIES =R

Total/anticipated total value of exempt supplies of goods or services R

Is this a voluntary registration?

Tax Periods*

Indicate with an "X" one of the following tax periods:

Category A or B (tax periods of two months) (The Commissioner will determine category A or B) A/B

Category C (monthly tax periods if taxable supplies exceed R30 million) C

Category D (six-monthly tax periods) D

Farming (only if taxable supplies for 12 months do not exceed R1 million.)

Individual

Company/CC financial year end of vendor

Category E (twelve-monthly tax periods ending on financial year-end) E

(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.)

Date on which the enterprise commenced/will commence

Date on which the *person** became/will become liable for registration

Accounting basis

One of the following may be chosen namely:

Invoice basis ●

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

- Public or Local Authority or Association not for gain.
- A natural person with total taxable supplies of less than R2.5 million per annum.

* Refer to Guide VAT404

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

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Registration number of Company/CC/Trust/Fund number

Country of residence

Passport number (non-resident) ● FOR OFFICE USE Reason code

6. Particulars of representative person

The representative vendor is a natural person residing in South Africa who 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. (Not applicable to individuals)

Initials

Surname

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

Physical address (not postal box number - must be a South African address)

Postal code

Contact telephone number CODE - TEL

Cellular phone number

E-mail address

A representative vendor will, as regards to the money controlled by him/her or transactions concluded by him/her in his representative capacity, be liable for the tax, interest or penalties as though the liabilities have been incurred in his/her personal capacity. However, the liability is deemed in his/her representative capacity only. [Section 48(2)]

In terms of Section 48(8) of the Act, every representative vendor shall remain responsible for performing the duties imposed on him/her by the Act until such time as he/she notifies the Commissioner in writing that he/she no longer acts as representative vendor, or until the Commissioner has been notified of the name and address of another person who shall act as representative vendor. Failing to comply with these requirements, is an offence which can result in imprisonment and/or a fine.

Representative vendors must ensure that they know the provisions of the VAT Act.

Declaration to be signed by representative vendor:

I ID / Passport number the representative

vendor for this vendor hereby declare that I am fully aware of my duties, responsibilities and liabilities as per the Value-Added Tax Act, no. 89 of 1991, as amended.

Signed:

Date: C C Y Y M M D D

7. Particulars of external auditor/bookkeeper/accountant (where applicable)

Initials

Surname/Company name

Postal address

Postal code

Practice number

Contact telephone number CODE - TEL

Cellular phone number

E-mail address

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

Name of account holder

Type of account Current 1 Savings 2 Transmission 3

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**

Documents to be submitted with all applications	<input type="checkbox"/>	Letter of appointment as external auditor/bookkeeper/accountant if part 7 is completed	<input type="checkbox"/>
	<input type="checkbox"/>	Certified copy of latest bank statement or original cancelled cheque or original letter from your banker	<input type="checkbox"/>
	<input type="checkbox"/>	If the bank account is not in the name of the vendor a VAT119i must be completed	<input 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 type="checkbox"/>
	<input type="checkbox"/>	Certified copy of the identity document of the representative vendor or work permit if non-resident	<input type="checkbox"/>
Additional attachments			
Individual	<input type="checkbox"/>	Certified copy of the identity document of the individual	<input type="checkbox"/>
	<input type="checkbox"/>	Certified copy of the identity document of the spouse if married in community of property	<input type="checkbox"/>
Partnership	<input type="checkbox"/>	Certified copies of the identity documents of the 5 most senior partners of the partnership	<input type="checkbox"/>
	<input type="checkbox"/>	Partnership agreement in writing. If verbal agreement, please complete and attach the VAT128.	<input type="checkbox"/>
Company/Close Corporation	<input type="checkbox"/>	Certified copies of the identity documents of 5 most senior directors/members/shareholders	<input type="checkbox"/>
	<input type="checkbox"/>	Certified copy of the Founding statement, CK1 or CK2.	<input type="checkbox"/>
	<input type="checkbox"/>	Certified copies of Certificate of Incorporation (CM1)	<input type="checkbox"/>
	<input type="checkbox"/>	Contents of register of Directors (CM29)	<input type="checkbox"/>
Local Authority/Public Authority	<input type="checkbox"/>	Letterhead of the Local Authority/Public Authority	<input type="checkbox"/>
Association not for gain	<input type="checkbox"/>	Constitution or memorandum of body applying for registration	<input type="checkbox"/>
Estate/Liquidation/Trust	<input type="checkbox"/>	Letter of Authority and the Trust deed	<input type="checkbox"/>
Club	<input type="checkbox"/>	Constitution of the club.	<input type="checkbox"/>
Welfare Organisation	<input type="checkbox"/>	Proof of registration in terms of Non-profit Organisations Act 71 of 1997	<input type="checkbox"/>
	<input type="checkbox"/>	Certified copy of exemption in terms of the Income Tax Act 58 of 1962	<input type="checkbox"/>
	<input type="checkbox"/>	Certified copy of the constitution of the welfare organisation	<input type="checkbox"/>

10. Declaration by vendor

Have you complied with your obligations in terms of other Acts administered by SARS? YES NO

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.

<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"/>	
Name	Signature	Capacity	C	C	Y	Y	M	M	D	D

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.

<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"/>	
Name	Signature	Capacity	C	C	Y	Y	M	M	D	D

