



*South African Revenue Service*

Dear Valued Stakeholder

## **IMPLEMENTATION OF NEW STRINGENT VAT REGISTRATION PROCESS**

The SARS media statement issued last week [Media release - SARS detects unusually high number of suspicious VAT registrations | South African Revenue Service](#) refers.

In line with Strategic Objective 1 which is to provide clarity and certainty for taxpayers and traders of their obligations, SARS would like to clarify the following:

- All new applications for VAT registration will be subjected to a more stringent registration process which could include the requirement that the applicant present themselves, in person, to the branch closest to where the business enterprise is located;
- SARS will issue the applicant with a letter setting out supporting documents required for the validation of the registration.
- Applicants are expected to visit a branch in person, the visit must be pre-booked on the SARS website, by clicking on the “Book an Appointment” icon;
- All supporting documents that are required for registration validation may be submitted via eFiling or at the branch on the day of the appointment;
- VAT registration will only be effected when SARS has satisfied itself that the application is lawful;
- The new process was implemented from 11 May 2023;

- VAT applications submitted before the implementation date, will be subjected to the previous processing rules.
  
- If no supporting documents are uploaded or interview is scheduled within 21 business days
  - o The case will be auto closed,
  - o No VAT number will be issued, and
  - o A Notice of Rejection letter will be issued

We regret the inconvenience that this may cause to our honest and law-abiding taxpayers.

Sincerely,

**ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE  
SERVICE**

**16 May 2023**