



Tax & Legal Flash



May 2023

VAT registration process becomes more stringent

Those who have been involved with Value-Added Tax (VAT) registrations will know that it can be quite a daunting task. In addition to completing the application form, the process includes collating supporting documentation in a format acceptable to SARS and in some cases an in-person interview and/or a site inspection at the business address stated in the application.

In a media statement issued by SARS on 11 May 2023, it seems that this process may become even more onerous and the requirement for an in-person interview more likely since SARS has recently seen an increase in the number of suspicious VAT registrations.

To mitigate the risk of fraudulent VAT registrations and claims, SARS has reviewed the VAT registration application process and the following will apply with immediate effect:

- The applicant may be required to present themselves in person for validation and accreditation to the SARS branch closest to where the business is located;
- All visits to SARS branches must be pre-booked on the SARS website;
- All supporting documents required for VAT registration must be submitted at the branch on the day of the appointment;
- VAT registration will only be effected once SARS has satisfied itself that the application is lawful.

Please do not hesitate to contact us should you require any assistance and/or guidance with VAT registrations or any other VAT related matter.



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