

Enquiries

Werner Botha

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Date

8 May 2023



South African Revenue Service

Lehae la SARS
299 Bronkhorst Street,
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EXTERNAL STAKEHOLDERS

Dear Customs Client

VAT NUMBER VALIDATION ON CUSTOMS CLEARANCE DECLARATION

One of SARS' key Strategic Objectives (SO5) is to increase and expand the use of data within a comprehensive knowledge management framework to ensure integrity, derive insight and improve outcomes.

The Customs External Policy on the Completion of Declarations Manual (SC-CF-55 A01) requires that VAT registered entities populate their VAT registration numbers on all customs declarations submitted to SARS.

A recent review of customs clearance declaration data revealed that VAT registered importers and exporters do not in all instances reflect their VAT registration number on such clearances or incorrect VAT numbers are reflected on the clearances. This will have an adverse impact on the future acceptance of clearance declarations and the payment of VAT refund claims.

VAT numbers declared on customs declarations will be monitored over the next 30 days and a further communication will be issued thereafter, including advising taxpayers of further steps to be taken to ensure compliance.

SARS strives to work with and through taxpayers to improve the tax ecosystem and will provide taxpayers with an opportunity to become compliant by communicating electronic response messages to alert declarants of declarations that do not have the appropriate VAT number correctly populated.

Yours Sincerely,

A handwritten signature in black ink, appearing to read 'Beyers Theron', written over a light blue circular stamp.

Beyers Theron

**Director: Customs Border Operations, Ports of Entry & Customs
Compliance**