



South Africa

VAT Standard rate

VAT standard rate in South Africa in 2023 is 15%, which applies to supplies of goods and imports with certain exemptions. Export is subject to VAT at the rate of 0%.

VAT registration threshold

Businesses have to register for VAT in South Africa if their revenue exceeded ZAR 1,000,000 (approx. EUR 50,000) in the previous 12 months. Voluntary registration is also allowed.

Deductible VAT

Businesses can reclaim input tax by deducting it from output tax. Input tax includes VAT charged on goods imported to South Africa.

Registration procedure

Businesses must fill VAT 101 form and provide documents to apply for registration for VAT purposes in South Africa within 21 days of the month following the month in which the South Africa VAT threshold was exceeded.

It is mandatory to have a tax representative in South Africa.

Keeping records

The period of keeping records in South Africa must be at least five years.

VAT returns filing and payment date

The deadline for VAT return filing and payment in South Africa is the 25th of the month following the reporting period. Businesses must complete the VAT201 return form on monthly or bi-monthly basis to SARS's eFiling service at the end of every tax period.

Penalties in South Africa

No penalty is applied for late submission of a VAT return, but a 10% penalty is applied for late payment of VAT in South Africa.



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