

Declaration by Representative Vendor

Registration number: _____

SARS branch office: _____

Enquiries: _____

Telephone number: _____

Fax number: _____

Date: _____

THE REPRESENTATIVE VENDOR

A representative vendor is the person deemed by the Value Added Tax Act, no 89 of 1991, in his representative capacity, to be responsible for performing the duties of the vendor.

In terms of Section 46 of the Value Added Tax Act, the person responsible for performing the duties of representative, are in the case of:-

1. A company, the public officer; or
2. Any company in liquidation, the liquidator; or
3. Any public authority, any person responsible for accounting for receipt or payment of money under any law or, for the receipt or payment of public funds on behalf of such public authority; or
4. A local authority, the person responsible for accounting of all monies on behalf of that local authority; or
5. Any corporate or unincorporated body, other than a company, any person who is the treasurer or whose functions are similar to those of a treasurer; or
6. A person under legal disability, his guardian, curator or administrator or any other person having the management or control of his affairs; or
7. A non-resident, or any person other than a company who is for the time being out of the country, any agent controlling that person's affairs or the manager of that person's enterprise in the Republic; or
8. A deceased person or his estate, the executor or administrator of the estate; or
9. An insolvent person or his estate, the trustee or administrator of the estate; or
10. Any trust fund, the person administering the fund.

These persons are responsible to comply with all requirements of the VAT Act.

A representative will, as regards to the money controlled by him or transactions conclude by him in his representative capacity, be liable for the tax, interest or penalties as though the liabilities have been incurred in his personal capacity.

However, the liability is deemed in his 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 by the Act until such time as he notifies the Commissioner in writing that he 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. This must be read with Section 25 (f). Failing to comply with these requirements, is an offence in terms of Section 58 (1) of the Act and can result in imprisonment for a period of twelve months or a penalty.

It is therefore important for each representative vendor to make a thorough study of the Value Added Tax Act.

DECLARATION TO BE SIGNED BY REPRESENTATIVE VENDOR

I _____ ID number _____

Representative Vendor for hereby declares that I am fully aware of my duties, responsibilities and liabilities as per the Value Added Tax Act, no. 89 or 1991, as amended.

Signed: _____ **Date:** _____