

**Customs Border  
Operations, PoE,  
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**Reference**  
VAT number Validation



*South African Revenue Service*

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## **EXTERNAL STAKEHOLDERS**

Dear Trader

### **VALIDATION OF VAT NUMBER ON CUSTOMS DECLARATIONS, INDICATION OF PROSPECTIVE VAT CLAIM, AND ENFORCEMENT OF VAT NUMBERS LINKED TO CORRECT ENTITIES**

The Customs External Policy on the Completion of Declarations (SC-CF-55 A01), requires VAT registered entities to populate their VAT registration numbers on all customs declarations submitted to SARS. Analysis of historical customs declaration data have shown that: -

- VAT registered importers and exporters do not reflect their VAT registration numbers in all instances.
- Incorrect VAT numbers are often used.
- VAT numbers do not link to the correct entity.

For the remainder of the **Financial Year 2024/2025**, the following will be applied: -

- If the "VAT Indicator" is set to "Yes", the VAT Number field becomes compulsory, the VAT number will be validated to ensure correctness and correct linkage to the applicable importer or exporter, and the consignment will be included as an input to the appropriate VAT 201 return.
- If set to "No", the consignment will not be included as an input to a VAT 201 return.

If the VAT number declared is invalid or inactive, the declaration is rejected (this is already implemented). If the VAT number is active and valid but does not link to the correct trader or entity, SARS will continue to send automated warning messages to that party until the end of the current financial year requesting that the necessary correction be made.

Given that we have already implemented the rejection on incorrect and invalid VAT numbers, as from the new **Financial Year 2025/26 (1 April 2025)**, SARS will institute the following enforcement actions to ensure full compliance: -

- If the VAT number is active and valid but not linked to the correct entity, the declaration will be rejected.
- If a VAT number is active, valid and linked with the correct trader, the declaration will be processed.

It is imperative that all traders with multiple entities or custom codes ensure that each entity is linked to its correct VAT number to avoid the rejection of customs declarations. Traders with multiple Customs codes and VAT numbers should ensure that they are compliant by making use of the Registration, Licensing and Accreditation process, or by visiting a SARS office



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**BEYERS THERON**

**DIRECTOR: CUSTOMS BORDER OPERATIONS, PORTS OF ENTRY,  
CUSTOMS & EXCISE COMPLIANCE**

**DATE: 18 FEBRUARY 2025**