

DECLARATION BY REPRESENTATIVE VENDOR:

Declaration be representative vendor for _____

_____ (name of company / CC).

The representative vendor is a natural person residing in South Africa who is, in terms of section 46 of the VAT Act 89 of 1991 responsible for performing the duties of the vendor as required by the VAT Act.

A representative vendor will, as regards to the money controlled by him/her or transactions concluded by him/her in his representative capacity, be liable for the tax, interest or penalties as though the liabilities have been incurred in his/her personal capacity. However, the liability is deemed in his/her 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/her by the Act until such times as he/she notifies the Commissioner in writing that he/she 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. Failing to comply with these requirements is an offence which can result in imprisonment and/or a fine.

Representative vendors must ensure that they know the provisions of the VAT Act.

Declaration to be signed by representative vendor:

I _____ ID / Passport number _____

The representative vendor for this vendor hereby declare that I am fully aware of my duties, responsibilities and liabilities as per the Value-Added Tax Act, no. 89 of 1991, as amended.

Signed: _____

Date: _____