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Voluntary Disclosure Programme (VDP)



What is the permanent Voluntary Disclosure Programme?

The South African Revenue Service (SARS), in terms of the Tax Administration Act No. 28 of 2011, has made provision for the Voluntary Disclosure Programme (VDP) to be permanently available to a qualifying individual, company or trust that seeks to voluntarily disclose and regularise their tax affairs. This step is aligned to the SARS' strategic objective, which seeks to provide clarity and certainty as well as make it easy and seamless for taxpayers and traders to comply with their obligations.

SARS would like to encourage all taxpayers who may be in default on their tax affairs, to approach SARS via the Voluntary Disclosure Programme. By coming forward willingly, such taxpayers will receive the help and advice from SARS to expedite the resolution of their request. Where through its own investigative processes SARS discovers non-compliance, it will not avail this opportunity to non-compliant taxpayers but will act within the remit of the law to deal with non-compliance.

SARS is firmly committed to the pursuit of strategic intent, which is to promote voluntary compliance whilst lowering the cost of compliance. To this end, we want all taxpayers to understand that they always have an opportunity to regularise their tax affairs. While voluntary compliance is our first preference, SARS is refining its capability to detect and make it hard and costly for non-compliant taxpayers.

Who can apply?

Taxpayers who have tax defaults with SARS and would like to be granted relief from penalties, and avoid possible criminal prosecution can voluntarily disclose their outstanding tax affairs. Tax defaults, range from submitting inaccurate or incomplete information or the failure to submit information to SARS requested in relation to any tax type that SARS administers, excluding duties and levies charged under the Customs and Excise Act, 91 of 1964.

The Voluntary Disclosure Programme is a unique opportunity for taxpayers to regularise their tax affairs, SARS encourages concerned taxpayers to make use of this legal instrument.



Requirements of the programme

A defaulting taxpayer will be granted relief under the programme if the application meets the following requirements:

- The disclosure must be voluntary;
- The disclosure is full and complete in all material respects;
- The disclosure involves a default which has not occurred within five years of the disclosure of a similar default;
- The disclosure involves a behaviour referred to in the understatement penalty table in Section 223 of the Tax Administration Act;
- The disclosure would not result in a refund due by SARS; and
- The disclosure is made in the prescribed form and manner.

How to apply?

Prospective applicants can apply for VDP via SARS eFiling.

Success criteria

Successful VDP applications will culminate into an agreement that will cover amongst others:

- The material facts of the defaults disclosed;
- The amount payable by the taxpayer including the understatement penalty separately reflected;
- The relief granted by SARS under the Tax VDP;
- Payment arrangements and dates in respect of tax payable; and
- The fact that the relief may be withdrawn if SARS subsequently determines that the disclosure did not constitute a valid and complete disclosure under the Tax VDP.

Need help?

- Email: vdp@sars.gov.za (mailto:vdp@sars.gov.za) or
- Telephone: 0800 864 613.

Documents

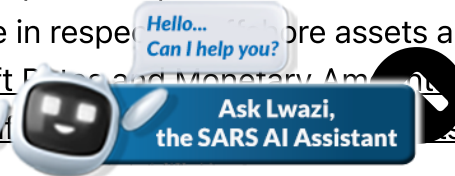
Although the application form is only available under eFiling, the documents in the box below are of importance to you.



Document Type	Description
Guide	Guide for the Voluntary Disclosure Programme (https://www.sars.gov.za/gen-vdp-02-g01-voluntary-disclosure-programme-external-guide/) . (operational)
Guide	Guide for Treatment of PAYE for VDP Purposes (https://www.sars.gov.za/vdp-emp-01-g01-guide-for-treatment-of-payee-for-vdp-purposes-external-guide/) . (operational)
Guide	Guide to the Voluntary Disclosure Programme (https://www.sars.gov.za/legal-pub-guide-tadm14-guide-to-the-voluntary-disclosure-programme/) . (policy)

Useful links

- [Media statement issued on 30 November 2022 \(https://www.sars.gov.za/media-release/sars-permanent-voluntary-disclosure-programme/\)](https://www.sars.gov.za/media-release/sars-permanent-voluntary-disclosure-programme/) – SARS permanent Voluntary Disclosure Programme
- [Media statement issued on 30 September 2016 \(https://www.sars.gov.za/lapd-lprep-draft-2016-86-media-statement-launch-of-special-voluntary-disclosure-programme-30-september-2016/\)](https://www.sars.gov.za/lapd-lprep-draft-2016-86-media-statement-launch-of-special-voluntary-disclosure-programme-30-september-2016/) – Launch of the Special Voluntary Disclosure Programme
- [Media statement issued on 20 July 2016 \(http://www.treasury.gov.za/comm_media/press/2016/2016072001%20-%20Statement%20on%20Voluntary%20Disclosure%20Programme.pdf\)](http://www.treasury.gov.za/comm_media/press/2016/2016072001%20-%20Statement%20on%20Voluntary%20Disclosure%20Programme.pdf) – Special Voluntary Disclosure Programme in respect of offshore assets and income: Request for public comments (see the [Draft Rates and Monetary Amounts and Amendment of Revenue Laws Bill, 2016 \(https://www.sars.gov.za/legal-counsel/preparation-of-legislation/draft-documents-for-public-comment/\)](https://www.sars.gov.za/legal-counsel/preparation-of-legislation/draft-documents-for-public-comment/), the [Draft Rates and Monetary Amounts and Amendment Laws \(Administration\) Bill, 2016 \(https://www.sars.gov.za/legal-counsel/preparation-of-legislation/draft-documents-for-public-comment/\)](https://www.sars.gov.za/legal-counsel/preparation-of-legislation/draft-documents-for-public-comment/) and the [Draft Explanatory Memorandum on the Special Voluntary Disclosure Programme in respect of offshore assets and income \(https://www.sars.gov.za/legal-counsel/preparation-of-legislation/draft-documents-for-public-comment/\)](https://www.sars.gov.za/legal-counsel/preparation-of-legislation/draft-documents-for-public-comment/).)
- [Media statement issued on 12 April 2016 \(https://www.sars.gov.za/lapd-lprep-draft-2016-17a-nt-media-statement-accompanying-draft-bills-special-vdp-iro-offshore-assets-and-income/\)](https://www.sars.gov.za/lapd-lprep-draft-2016-17a-nt-media-statement-accompanying-draft-bills-special-vdp-iro-offshore-assets-and-income/) – Special Voluntary Disclosure Programme in respect of offshore assets and income: Request for public comments (see the [Draft Rates and Monetary Amounts and Amendment of Revenue Laws Bill, 2016 and the Draft Explanatory Memorandum on the Special Voluntary Disclosure Programme in respect of offshore assets and income \(https://www.sars.gov.za/legal-counsel/preparation-of-legislation/draft-documents-for-public-comment/\)](https://www.sars.gov.za/legal-counsel/preparation-of-legislation/draft-documents-for-public-comment/).)



Amendment Laws (Administration) Bill, 2016 (<https://www.sars.gov.za/legal-counsel/preparation-of-legislation/draft-documents-for-public-comment/>)

- Media statement issued on 24 February 2016 (<https://www.sars.gov.za/lapd-lprep-draft-2016-19-media-statement-special-vdp-24-february-2016/>). – Special Voluntary Disclosure Programme in respect of offshore assets and income

VDP FAQs

Verification/Audit

Q: If a VDP is completed and SARS conducts a verification on a matter covered by the VDP (e.g. a tax return lodged with rental income triggers a verification), how should this be handled?

A: The taxpayer must contact the VDP division immediately for further assistance on any verifications resulting from VDP assessments. The taxpayer must submit the required documents.

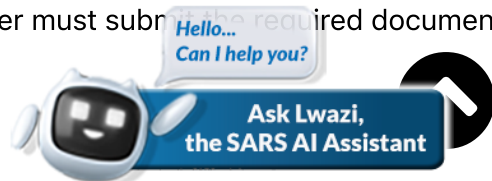
Q: Once a VDP is signed, can SARS change the values on a tax assessment based on a verification?

A: VDP agreement does not prevent an audit or verification from continuing. If a verification is triggered after a VDP-return submission, please contact the VDP for further assistance. An audit notification is triggered by risks identified.

Q: Should a taxpayer supply the documents and refer to the VDP case so that the cross-check happens seamlessly?

A: Yes. The taxpayer must contact the VDP division immediately for further assistance on any verifications resulting from VDP assessments. The taxpayer must submit the required documents.

Error on Return or Erroneous Refund



Q: If there is a mistake on a VAT return resulting in erroneous refund, must the applicant first apply for VDP before correcting the VAT return and repaying the incorrect refund?

A: A VDP application must be submitted prior to correcting the error.

Prescription

The following five questions have the same answer:

Q: When applying for the VDP, how many years must one go back, and how does it work?

Q: Regarding the requirement that the disclosure must be full and complete, where the taxpayer may legally rely on prescription, in the case of VAT, will the voluntary disclosure assessment be limited to five years?

Q: When applying for VDP relief, can the taxpayer still invoke prescription. If so, does it mean the VDP option will not afford the taxpayer the relief that will otherwise be available?

Q: What happens in a scenario where the taxpayer does qualify for prescription?

Q: If I understand correctly, when applying for VDP relief, one may not invoke prescription — however, if the taxpayer does not apply for VDP relief, the taxpayer can still invoke prescription. If so, will the VDP option then not afford the taxpayer relief that would otherwise be available?

A: The disclosure must be full and complete in all material respects. Therefore, an applicant must go back to the period where the default occurred and apply for VDP accordingly. A default will generally include one of the behaviours listed in Section 99(2) of the tax Administration Act and, as such, prescription will generally not apply. However, the specific facts and circumstances of each case will be evaluated. Refer to the Policy Guide to the Voluntary Disclosure Programme for further information.



Q: When one applies for the VDP programme, how many years must one go back, and how does it work?

A: The taxpayer must go back to the tax period when the default began or first occurred.

Compromise

Q: Does the VDP include a compromise agreement?

A: No, the VDP is a self-contained programme with defined legislated relief which does not include a request for a compromise. An applicant may include a request for instalment payment terms in the VDP application prior to concluding a VDP agreement.

Q: Can a taxpayer apply for tax compromise as soon as the VDP agreement has been signed?

A: No, a VDP agreement with SARS is binding upon the parties. A taxpayer cannot request for a tax compromise on the agreed VDP debt. A taxpayer may include a request for instalment payment terms in the VDP application **before** concluding a VDP agreement.

Outstanding Tax Returns

Q: To confirm, if my client has four years of outstanding tax returns, should we apply for VDP and then submit the returns thereafter? No penalties for late submission will then be paid?

A: Outstanding tax returns of which SARS is aware of do not meet the VDP requirements and must be regularised through normal SARS channels. Outstanding returns which SARS is not aware of, may be accepted by the Voluntary Disclosure Unit.



Q: Is there relief for an entity that does not file its Annual Financial Statements vis à vis the IT/ITR14, and what are the penalties?

A: Outstanding tax returns of which SARS is aware do not meet the VDP requirements and must be regularised through normal SARS channels. Outstanding returns which SARS is not aware of, may be accepted by the VDU. Underestimation and late submission penalties may apply.

eFiling and VDP

Q: I continuously receive an error when submitting my VDP application on eFiling. How do I resolve it? ("There has been an error. Please try again or contact us if the problem persists".)

Please send an email to vdp@sars.gov.za with the relevant details.

Q: Can you check the status of a VDP application on eFiling?

A: Yes. An applicant can check the status of a VDP application on eFiling. If a taxpayer experiences a problem, please contact the VDU via email at vdp@sars.gov.za with the relevant details.

Interest

Q: Although the VDU does not have a mandate to remit interest, in cases where the taxpayer has valid reasons for remittance, the request for remittance should be considered before the VDP agreement is concluded. For example, when the incorrect tax was paid on a transaction (dividends tax was paid; however, dividends were subject to PAYE). In such a case, SARS was not prejudiced on the amount incorrectly paid as dividends tax.

A: Interest remittance is not provided for under the VDP relief provision reflected on the VDP agreement.



Penalties — PAYE

Q: In the case of a PAYE VDP application, the employer is required to resubmit the EMP501 reconciliation. If the employer was not previously registered as an employer, upon submission of the original EMP501, penalties in terms of paragraph 14 of the Fourth Schedule of the Act may apply. These penalties do not form part of the VDP agreement and therefore no relief is provided. We were advised to do a separate application to request remission of these penalties. We believe that such relief should form part of VDP relief.

A: Section 229 of the Tax Administration Act specifically excludes relief for a penalty for the late submission of a return. No relief is provided for the late submission of an EMP501 return.

Payment Arrangement

Q: Are there repayment terms possible on the VDP submission?

A: Yes. You may include a request for instalment payment terms in your VDP application prior to entering into an agreement with SARS.

General

Q: Does the VDP apply to a public school which was wrongly registered as a company?

A: If a taxpayer has a tax default that meets the requirements for a VDP application, a taxpayer may apply. Refer to the "External Guide – Voluntary Disclosure" Programme or visit the VDP portal for more information and FAQs.



Q: Why is there a VDP?

A: The purpose of the VDP is to enhance voluntary compliance in the interest of good management of the tax system and the best use of SARS resources

Q: What does SARS want to achieve with the VDP?

A: The VDP aims to encourage taxpayers to come forward on a voluntary basis to regularise their tax affairs with SARS and avoid the imposition of understatement penalties and other administrative penalties.

Q: Which of the tax types are included under the VDP?

A: The VDP is applicable to all taxes administered by SARS (excluding Customs and Excise).

Q: Who may apply for VDP?

A: Any individual, company or trust that wants to voluntarily disclose their tax affairs to SARS, provided they qualify for the VDP.



Q: Are there any requirements for a valid VDP application?

A: Yes. In order for an application to be valid, the following requirements should be complied with:

- The disclosure must be voluntary
- It must involve a default which has not occurred within five years of the disclosure of a similar default by the applicant or a person referred to in section 226(3) of the Tax Administration Act No. 28 of 2011.
- It must be full and complete in all material respects
- It must involve a behaviour referred to in column 2 of the understatement penalty percentage table in section 223 of the Tax Administration Act No. 28 of 2011.
- It must not result in a refund due by SARS
- It must be made in the prescribed form and manner.

Q: What happens if a VDP application is incomplete?

A: An incomplete VDP application is discarded by the VDP unit without further notice to the applicant.

Examples of these are –

- where the applicant does not reflect a description of the default
- if the source code is absent
- if the application relates to outstanding tax returns of which SARS is already aware

Q: Where do I find an application form?

A: The application form is called the **Voluntary Disclosure Application Form (VDP01)** and can only be accessed via the SARS eFiling system



Q: Do I need to be registered for eFiling to apply for VDP?

A: Yes. It means that you first need to register on the eFiling system before you can apply for VDP.

Q: What happens if my application is approved?

A: An agreement is concluded between SARS and the applicant that reflects the outcome of the application process

Q: Can I object and appeal against a VDP assessment?

A: No. The VDP assessment gives effect to the VDP agreement, and typically includes the disclosed additional taxable income and, depending on how long ago the default occurred, interest and and penalties not subject to relief.

Q: Can I request a remission of interest and/or penalties raised in a VDP assessment?

A: No. The interest and penalties form part of the VDP agreement as well as the VDP assessment, both of which are final and binding.



Q: What must I do if I have made an application for VDP?

A: The following are important to note:

- It is not necessary to request re-confirmation of VDP applications. If the eFiling system recognised the application, then the application is on the VDP register and will be processed
- The applicant will be contacted when the application is allocated to a VDP evaluator for processing. Additional or outstanding supporting documentation may then be submitted
- A VDP application may at any time be cancelled by sending an email to vdp@sars.gov.za (<mailto:vdp@sars.gov.za>).
- Corrected or amended tax returns that related to a VDP application can be submitted to SARS through normal channels at any time before the VDP application is processed. If the return is assessed by SARS before the VDP application is processed, understatement and non-compliance penalties that are eligible for VDP relief will be waived when the VDP application is processed and a VDP agreement concluded
- No late submission penalties or interest are eligible for VDP relief; these must be paid on assessment

Q: Can a representative person apply for VDP on behalf of the taxpayer?

A: Yes, a representative person may apply for VDP on behalf of the taxpayer.

Q: What are the requirements for a representative person to apply on behalf of the taxpayer?

A: Both the taxpayer and the representative taxpayer must be registered on eFiling and the representative taxpayer must be linked to the tax types and profiles.



Q: What if the following message '*An anonymous application must be submitted where the applicant is not registered for the tax type that the VDP Application is for*' is displayed when submitting a VDP application?

A: This is an indication that either the taxpayer or the representative person is not registered for the tax type on eFiling and the tax type is not linked to the profiles.

Ensure that the taxpayer and the representative are linked on eFiling and the tax type is active on eFiling before submitting a VDP application via eFiling. If there are any issues, phone the SARS Contact Centre on 0800 00 7277.

Last Updated:



20/02/2026



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