



Accredited Africa Training Institute for Capacity Development

Unit FO409, Hatfield Plaza · 1122 Burnett St, Hatfield 0028 · Pretoria, Gauteng · South Africa

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COURSE BROCHURE

Accounting for VAT

Custom Courses / Accounting and Finance

Unit Standard AATICD-0003 · NQF Level 5 · 10 Credits · 5 Days

COURSE OVERVIEW

This course equips learners with the knowledge and practical skills to account for Value-Added Tax (VAT) in compliance with the South African VAT Act. It covers the fundamental principles of VAT, including output tax, input tax, calculations, and record-keeping, enabling participants to apply VAT correctly in a business context.

Category	Custom Courses
Subfield	Accounting and Finance
Unit Standard	AATICD-0003
Accreditation	SAQA Accredited · NQF Level 5 · 10 Credits
Duration	5 days
Training Method	Online, On-Campus, In-House
Certificate	Issued via AATICD LMS – verifiable online

LEARNING OUTCOMES

- Apply the principles of VAT to determine the tax status of supplies.
- Calculate output tax, input tax, and VAT payable or refundable.
- Complete VAT returns accurately and within the prescribed deadlines.
- Analyze the impact of VAT on business transactions and financial statements.
- Evaluate the implications of VAT exemptions, zero-rating, and standard-rating.
- Demonstrate compliance with the South African VAT Act and related regulations.

WHO SHOULD ATTEND

- This course is designed for bookkeepers, accountants, financial managers, and business owners who need to understand and manage VAT obligations effectively.

COURSE OUTLINE

Day 1: Introduction to VAT and Legislative Framework

- What is VAT? Overview and economic impact
- The Value-Added Tax Act 89 of 1991 and SARS administration
- Taxable supplies: goods and services
- Exempt supplies and non-supplies: definitions and examples
- Vendor registration: compulsory and voluntary thresholds, group registration
- Output tax and input tax: basic principles
- VAT rates: standard, zero-rated, and exempt

Day 2: Output Tax and Invoicing Requirements

- Tax points: basic and special rules
- Output tax calculation on standard-rated and zero-rated supplies
- Tax invoice requirements: content, format, and timelines
- Credit notes and debit notes: when and how to issue
- Deemed supplies: fringe benefits, private use of assets, and change in use
- Second-hand goods: input tax deduction rules
- Exports and imports: zero-rating and reverse charge

Day 3: Input Tax and Record-Keeping

- Input tax: definition and eligibility criteria
- Document requirements for input tax claims
- Blocked input tax: entertainment, motor vehicles, and other exclusions
- Apportionment: methods for mixed-use supplies
- Change in use adjustments
- VAT on bad debts and debtors
- Record-keeping: retention periods, electronic records, and SARS requirements

Day 4: VAT Returns, Payments, and Compliance

- VAT return (VAT201): structure and completion
- Calculating VAT payable/refundable
- Filing deadlines and payment procedures
- Electronic filing (eFiling) and payment options
- Penalties, interest, and administrative non-compliance penalties
- SARS audits: rights and obligations of vendors
- Requests for information and dispute resolution

Day 5: Advanced VAT Topics and Integration

- Property transactions: sale of land, leases, and mixed-use developments
- Insurance and financial services: exemptions and special rules
- Farming and mining: special schemes and deductions
- Cross-border transactions: place of supply rules and foreign vendor registration
- Insolvency and business rescue: VAT treatment
- Case studies and practical application of all concepts

ASSESSMENT & CERTIFICATION

Delegates are assessed through exercises and a final test. A mark of **50% or above** earns an **AATICD Certificate of Completion**, issued digitally with a unique verification code. This course carries **10 NQF credits** at **NQF Level 5**.

PRICING (PER DELEGATE, EX-VAT)

Delegates	Training Method	Price per Delegate	Total
1	Online	R 17,700.00	R 17,700.00
1	In-House	R 23,100.00	R 23,100.00
1	On-Campus (Pretoria)	R 26,700.00	R 26,700.00

UPCOMING SESSIONS

Start	End	Method	Venue
24 Aug 2026	28 Aug 2026	On-Campus	Victoria Falls, Zimbabwe
24 Aug 2026	28 Aug 2026	On-Campus	Bangkok, Thailand
31 Aug 2026	04 Sep 2026	On-Campus	Lusaka, Zambia
31 Aug 2026	04 Sep 2026	On-Campus	London, UK
07 Sep 2026	11 Sep 2026	On-Campus	Mauritius
07 Sep 2026	11 Sep 2026	On-Campus	Pretoria, South Africa
07 Sep 2026	11 Sep 2026	On-Campus	Abu Dhabi, UAE
07 Sep 2026	11 Sep 2026	On-Campus	Harare, Zimbabwe

Contact us if no suitable date is listed – on-demand sessions can be arranged for groups.

HOW TO GET A QUOTE OR APPLY

1. **Get an instant quotation online:** visit www.aaticd.co.za, open the page for this course (Unit Standard AATICD-0003) and click **Get A Quote / Apply**. Select your training method and number of delegates – your quotation is generated immediately and emailed to you with the course brochure attached.
2. **Apply by email:** send the course title, your preferred training method (Online, In-House or On-Campus Pretoria), the number of delegates and your preferred dates to apply@aaticd.co.za – our team will reply with a formal quotation.
3. **Apply by phone or WhatsApp:** call **+27 12 004 8389** or WhatsApp **+27 65 077 6310** and we will prepare your quotation and reserve your seats.
4. **Confirm your booking:** accept the quotation and settle the invoice. As soon as payment is confirmed your delegates are enrolled and receive their AATICD LMS login details by email, along with joining instructions for their chosen training method.

Group discounts apply automatically – the more delegates you enrol, the lower the price per delegate. No payment is required to request a quotation.

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