



**VAT Questionnaire for entities bidding as a partnership, joint venture or consortium (i.e. Body of Persons). The following form is required to be completed by the winning bidder at contracting stage.**

1. Are you bidding as a partnership/ joint venture or consortium? **Yes/No (Mark with X below)**

<b>Yes</b>	<b>No</b>
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2. If you have answered yes to the above question, please provide the following:  
 2.1 A VAT registration certificate in the name of the joint venture, partnership or consortium which includes the VAT registration number of the partnership/joint venture.

Name of the Body of Persons	VAT Number of Body of Persons	Valid VAT registration certificate attached? Yes/No
1.		

ACSA management will use the following link to check your registration. [VendorExactSearch/1.0.4 \(sarsefiling.co.za\)](http://VendorExactSearch/1.0.4(sarsefiling.co.za))

3. We recommend that the supplier warrants and represents that, where applicable, it is duly registered for VAT under the VAT Act.
4. Failure to comply with the VAT Act in supplying a valid VAT invoice relating to the Body of Persons will result in Airports Company South Africa SOC Limited being entitled to recover any losses, penalties and interest suffered. Failure includes but is not limited to the invoice having a VAT number that is not registered to the Joint Venture/partnership/consortium i.e. if the VAT number supplied relates to one party of the Body of Persons.

**The below definitions are in relation to the above requirement.**

1. Definitions

**1.1 Person**, as defined in section1(1) of the Value Added Tax Act No 89 of 1991(“the VAT Act”) – includes a public authority, any municipality, any company, any body of persons

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**[www.airports.co.za](http://www.airports.co.za)**

Airports Company South Africa SOC Ltd Reg No 1993/004149/30 VAT no 4930138393 Board of Directors: Dr S Nogxina (Chairperson), M Mpofo (Chief Executive Officer), L Mbotya (Chief Financial Officer), D Hlatshwayo, A Khumalo, F Zikala-Mvelase, G Mancotywa, Y Pillay, S Sambo, N Siyotula, Dr K Badimo, F Sefara (Company Secretary)



(corporate or unincorporated), the estate of any deceased estate or any insolvent person and any trust fund.

The below terms are not defined in the VAT Act and as such, the ordinary meaning has been taken into account:

**1.2 Consortium or Joint Venture** - an arrangement between two or more persons based on an agreement to generally operate a single, limited or defined project. The parties to such an agreement will generally share control of the arrangement and share the product or output of the venture

**1.3 Partnership** - an arrangement between two or more persons based on an agreement. The parties to that arrangement should have the intention to be partners and the essential elements for a partnership being the partners' contributions, a profit objective and joint benefit for the partners must be evident from the agreement.

## 2. The Law

Section 51 of the VAT Act states that:

- (1) Subject to the provisions of section 46, where any body of persons, whether corporate or unincorporate (other than a company), carries on or is to carry on any enterprise-*
- (a) such body shall be deemed to carry on such enterprise as a person separate from the members of such body;*
  - (b) registration of that body as a vendor shall be effected separately from any registration of any of its members in respect of any other enterprise;*
  - (c) liability for tax in respect of supplies by that body shall be determined and calculated in respect of the enterprise carried on by it as an enterprise carried on independently of any enterprise carried on by any of its members, and any refund relating to that body's enterprise which is payable in terms of section 44 shall be made to that body; and*
  - (d) the duties and obligations imposed by this Act on any vendor or other person shall, as respects the enterprise carried on by that body, be*

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*performed by it separately from the duties and obligations imposed on any of its members.*

### 3. Application of the Law

When a body of persons forms a joint venture, partnership or consortium, such a body is treated as a separate legal person for VAT purposes and, is in terms of section 51(1) of the VAT Act ,required to register for VAT with the South African Revenue Services (“SARS”)where the body’s taxable supplies exceed the registration threshold.

Should the joint venture or partnership or consortium not be registered for VAT, **VAT cannot be levied on any invoice** that will be issued out to Airports Company South Africa for services rendered.

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