



DIPLOMATIC IMMUNITIES AND PRIVILEGES (DIAP) CIRCULAR NOTE NO 13 OF 2025

The Department of International Relations and Cooperation of the Republic of South Africa presents its compliments to Diplomatic Missions and International Organisations accredited to the Republic of South Africa and has the honour to convey a communication from the South African Revenue Service (SARS) regarding outstanding VAT returns.

The letter from SARS dated 16 September 2025 is attached for attention.

The Department of International Relations and Cooperation of the Republic of South Africa avails itself of this opportunity to renew to Diplomatic Missions and International Organisations accredited to the Republic of South Africa the assurances of its highest considerations.



PRETORIA

17 September 2025

**Diplomatic Missions and International Organisations
accredited to the Republic of South Africa
PRETORIA**



South African Revenue Service

Director-General
International Relations and Cooperation
Private Bag X152
Pretoria
0001

Lehae la SARS
299 Bronkhorst Street,
Nieuw Muckleneuk, 0181
Private Bag X923,
Pretoria, 0001

By E-mail

Director: Diplomatic Immunities and Privileges

Dear Ms de Jong

OUTSTANDING VAT RETURNS: DIPLOMATIC CORPS

As per the Vienna Conventions, the Diplomatic Corps are ordinarily exempt from tax obligations in the receiving state, and so is the case in South Africa. With the option of voluntary registration, there is however a need for adherence to VAT legislation regarding the submission of VAT returns. The Diplomatic Corps are registered for VAT on the payment basis and must submit VAT returns monthly. This means that returns must be submitted whether the Diplomatic Corps claim VAT refunds or not.

There are currently thousands of returns outstanding. SARS issues letters to Foreign Missions to remind that there are some VAT returns from the Diplomatic Corps that have not yet been submitted. It is important that these returns are completed and sent to SARS as soon as possible even if the returns are "NIL" returns, or SARS can deal with the matter from their side.

If Foreign Missions have submitted returns where the expenses are claimed, the process of the VAT refunds will continue as SARS needs to deal with the official expenses incurred by the Diplomatic Corps.

As SARS, we need to ensure that the outstanding returns are collected. Alternatively, we can assist as per our systems to ensure that there are no more letters sent to the Diplomatic Corps.



South African Revenue Service

If you need any help with the process or have any questions, please let us know. Making sure these returns are up to date will help avoid any possible issues in the future.

Please be assured of our total dedication, and to be of assistance whenever it is necessary to do so.

Yours Sincerely,

A handwritten signature in black ink, appearing to read 'M Mthebule', with a horizontal line extending to the right.

Ms M Mthebule
Segment Director: Government

DATE: 16/09/2025