

VALUE-ADDED TAX ACT 89 OF 1991

GUIDE TO REGULATIONS AND NOTICES	
DESCRIPTION	NOTICE DETAILS
DETERMINATION OF CATEGORY OF BUSINESSES	<i>GN 2570 in Government Gazette 13593 dated 21 October 1991. Commencement date: 21 October 1991.</i>
FIXING OF RATES OF INTEREST	<i>GN 2675 in Government Gazette 13618 dated 4 November 1991. Commencement date: 4 November 1991.</i>
DIRECTIONS FOR PURPOSES OF SECTION 10(8) AND (13)	<i>GN 2835 in Government Gazette 13651 dated 22 November 1991. Commencement date: 22 November 1991.</i>
INCREASE IN RATE OF TAX SPECIFIED IN SECTION 7	<i>GN 598 in Government Gazette 14731 dated 2 April 1993. Commencement date: 7 April 1993.</i>
EXPORT INCENTIVE SCHEME IN TERMS OF PARAGRAPH (d) OF THE DEFINITION OF "EXPORTED" IN SECTION 1 OF THE VALUE-ADDED TAX ACT, 1991 (ACT No. 89 OF 1991)	<i>GN 2761 in Government Gazette 19471 dated 13 November 1998. Commencement date: 16 November 1998.</i>
REGULATIONS ISSUED IN TERMS OF SECTION 28(7) OF THE VALUE-ADDED TAX ACT, 1991, PRESCRIBING PROCEDURES FOR SUBMITTING RETURNS IN ELECTRONIC FORMAT AND REQUIREMENTS FOR ELECTRONIC SIGNATURES	<i>GNR 312 in Government Gazette 26113 dated 12 March 2004. Commencement date: 12 March 2004.</i>
NOTICE FIXING AMOUNT OF TAX IN DISPUTE FOR PURPOSES OF APPEAL TO TAX BOARD IN TERMS OF SECTION 83A OF THE INCOME TAX ACT, 1962, AND SECTION 33A OF THE VALUE-ADDED TAX ACT, 1991	<i>GN 1429 in Government Gazette 27070 dated 10 December 2004. Commencement date: 1 January 2005.</i>
DETERMINATION OF WELFARE ACTIVITIES FOR PURPOSES OF THE DEFINITION OF "WELFARE"	<i>GN 112 in Government Gazette 27235 dated 11 February 2005. Commencement date: 11 February 2005.</i>

Prepared by:

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DESCRIPTION	NOTICE DETAILS
ORGANISATION" IN SECTION 1 OF THE VALUE-ADDED TAX, ACT, 1991	
TRANSITIONAL ARRANGEMENTS FOR MUNICIPALITIES FOLLOWING THE DELETION OF PARAGRAPH (c) OF THE DEFINITION OF "ENTERPRISE" IN SECTION 1 OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991), THE ZERO-RATING OF MUNICIPAL RATES AND OTHER CONSEQUENTIAL AMENDMENTS	<i>GNR 270 in Government Gazette 29741 dated 28 March 2007. Commencement date: 28 March 2007.</i>
WITHDRAWAL OF REGULATIONS ISSUED IN TERMS OF SECTION 16(1) OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991), TO CALCULATE THE TAX PAYABLE IN TERMS OF A SMALL RETAILERS VAT PACKAGE	<i>GN 169 in Government Gazette 32994 dated 1 March 2010. Commencement date: 1 March 2010.</i>
REGULATIONS ISSUED IN TERMS OF SECTION 8(2E) OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991), PRESCRIBING THE PERIOD WITHIN WHICH THE TAX PAYABLE IN TERMS OF SECTION 8(2) OF THAT ACT SHALL BE PAID	<i>GNR 211 in Government Gazette 33036 dated 19 March 2010. Commencement date: 19 March 2010.</i>
MANNER OF SUBMISSION OF CERTAIN RETURNS AND PAYMENTS OF VALUE-ADDED TAX PRESCRIBED IN TERMS OF PARAGRAPH (v) OF THE PROVISIO TO SECTION 28(1) OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991)	<i>GN 290 in Government Gazette 34177 dated 1 April 2011. Commencement date: 1 May 2011.</i>
REGULATIONS PRESCRIBING ELECTRONIC SERVICES FOR THE PURPOSE OF THE DEFINITION OF "ELECTRONIC SERVICES" IN SECTION 1 OF THE VALUE-ADDED TAX ACT, 1991	<i>GNR 221 in Government Gazette 37489 dated 28 March 2014. Commencement date: 1 June 2014.</i>

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REGULATIONS ISSUED IN TERMS OF SECTION 74(1) READ WITH PARAGRAPH (d) OF THE DEFINITION OF "EXPORTED" IN SECTION 1(1) OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991)	<i>GNR 316 in Government Gazette 37580 dated 2 May 2014. Commencement date: 2 May 2014.</i>
REGULATION ISSUED IN TERMS OF SECTION 74(1) READ WITH SECTION 23(3)(d) OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991)	<i>GNR 446 in Government Gazette 38836 dated 29 May 2015. Commencement date: 29 May 2015.</i>
REGULATION ISSUED IN TERMS OF SECTION 74(1) READ WITH SECTION 23(3)(b)(ii) OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991)	<i>GNR 447 in Government Gazette 38836 dated 29 May 2015. Commencement date: 29 May 2015.</i>