

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
<b>1. INTRODUCTION TO VAT</b>				
<b>1.1 An overview of the VAT system</b>				
1.1.1 Nature of VAT			VAT 404 – Guide for Vendors	
1.1.2 Imposition of VAT	VAT 201 – Return for remittance of VAT		VAT 404 – Guide for Vendors	
			VAT frequently asked questions: increase in the VAT rate (Issue 5)	
			VAT pocket guide on the VAT rate increase on 1 April 2018	
1.1.3 VAT and the Tax Administration Act			SARS Short Guide to the Tax Administration Act	Interpretation Note: No 68 (Issue 2) – Provisions of the Tax Administration Act that did not commence on 1 October 2012 under Proclamation 51 in Government Gazette 35687
1.1.4 Ten important VAT principles				

**2. REGISTRATION**

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
<b>2.1 Registering for VAT</b>				
2.1.1 Conducting an enterprise for VAT purposes			SARS Quick reference guide for non-executive directors	Binding General Ruling (VAT): No 41 (Issue 2) Interpretation Note (VAT): No 70 Binding Private Ruling: BPR 004
			VAT News Issue 37	
			VAT and PAYE non-executive directors FAQs on BGRs 40 and 41	
2.1.2 Persons required to register for VAT				
2.1.3 Partnerships	VAT 101 – Application for registration for VAT			
2.1.4 Compulsory VAT registration	VAT 101 – Application for registration for VAT		SARS Guide for Completion of VAT Registration Application Forms	

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
2.1.5 Voluntary VAT registration	VAT 101 – Application for registration for VAT		SARS Guide for Completion of VAT Registration Application Forms	
2.1.6 Foreign e-service suppliers	VAT 101 – Application for registration for VAT		SARS VAT Registration Guide for Foreign Suppliers of Electronic Services	Binding General Ruling (VAT): No 28 (Issue 2)
2.1.7 Branch registration	VAT 102e – Application for separate registration of an enterprise/branch/division		SARS Guide for Completion of VAT Registration Application Forms	
	VAT 201 – Return for remittance of VAT			
2.1.8 Foreign donor funded projects	VAT 101 – Application for registration for VAT			
2.1.9 Commercial accommodation	VAT 101 – Application for registration for VAT		VAT 411 – Guide for Entertainment, Accommodation and Catering	
2.1.10 Welfare organisations	VAT 102e – Application for separate registration of an enterprise/branch/division		VAT 414 – Guide for Associations not for Gain and Welfare Organisations	
2.1.11 Public authorities	VAT 101 – Application for registration for VAT		VAT 419 – Guide for Municipalities	
			VAT News Issue 25	
			VAT News Issue 26	
2.1.12 Share block companies	VAT 101 – Application for registration for VAT		VAT 412 – Guide for Share Block Schemes	
2.1.13 Municipalities	VAT 101 – Application for registration for VAT		VAT News Issue 28	Interpretation Note: No 39 (Issue 3) – VAT treatment of public authorities and grants
			VAT 411 – Guide for Entertainment, Accommodation and Catering	BGR 3 – Transitional arrangements for municipalities
			VAT 419 – Guide for municipalities	BGR 4 (Issue 3) – Apportionment methodology to be applied by category A and B municipalities

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
				BGR 39 – VAT Treatment of municipalities affected by changes to municipal boundaries
2.1.14 Lloyds of London			VAT 421 – Guide for Short-term Insurance	
2.1.15 Non-resident enterprises				Interpretation Note 31 (Issue 4) – Documentary proof required for the zero rating of goods and services
2.1.16 Diesel refund applicants	VAT 101D – Application for registration of diesel refund		SARS Excise External Policy Manage Diesel Refund Calculations	
<b>2.2 How to register for VAT</b>				
2.2.1 VAT registration process	VAT 101 – Application for registration	List of supporting documents to be submitted when registering for VAT	Guide for completion of VAT registration application forms	
	CRA01 – Confirmation of residential/business address			
	VAT 128 – Confirmation of partnership			
	VAT 119i – Indemnity for banking details for non-resident companies and holding/subsidiary companies			
2.2.2 Refusal of VAT registration				
<b>2.3 Deregistration</b>				
2.3.1 Ordinary VAT deregistration	VAT 123e – Application for the cancellation of registration of a person in respect of all his enterprises			BGR 17 – Cancellation of registration of separate enterprises, branches and divisions
	VAT 123T – Application for the cancellation of registration of a separately registered enterprise / branch / division			

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
2.3.2 VAT deregistration and participation in turnover tax	TT01 – Application for turnover tax online completion		Guide for completion of turnover tax application form	
	TT01(a) – Application for turnover tax manual completion			
	TT02 – Payment advice for turnover tax			
	TT03 – Turnover tax return			
2.3.3 Consequences of VAT deregistration				

### 3. SUBMISSIONS

<b>3.1 Tax periods</b>				
3.1.1 Tax periods available				
3.1.2 Monthly tax period (Category C)	VAT 202e – Notice of change of tax period in respect of the submission of a return (VAT201)			
3.1.3 Two-monthly tax period (Category A and B)				
3.1.4 Six-monthly tax period (Category D)	VAT 202e – Notice of change of tax period in respect of the submission of a return (VAT201)			
3.1.5 Annual tax period (Category E)	VAT 121 – Application for Category E			
3.1.6 Allocation and change of tax periods	Sample of a notice of registration			
	VAT 202e – Notice of change of tax period in respect of the submission of a return (VAT 201)			
3.1.7 The 10-day rule				Interpretation Note: No 52 (Issue 3) – Approval to end a tax period on a day other than the last day of a month

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
				Binding General Ruling (VAT): No 19 (Issue 2) – Approval to end a tax period on a day other than the last day of a month
<b>3.2 Accounting basis</b>				
3.2.1 Invoice basis				
3.2.2 Payments basis	VAT 117 – Application for change in accounting basis		SARS service payment rules	
	VAT101 – Application for Registration for value-added tax			
3.2.3 Change of accounting basis	VAT 117 – Application for change in accounting basis			
3.2.4 Exceptions				
<b>3.3 VAT payments</b>				
3.3.1 Calculating the VAT liability on the VAT return	VAT 201 – Return for remittance of VAT			
	VAT 201 Prototype form – how to complete with 2018 changes		eFiling user guide for VAT	
			SARS Guide for completing the value-added tax VAT 201 declaration	
3.3.2 Submitting the VAT return	VAT 201 – Return for remittance of VAT		SARS Guide for completing the value-added tax VAT 201 declaration	
3.3.3 Making payment of VAT to SARS	VAT 201 – Return for remittance of VAT		SARS service payment rules	
			VAT Registration Guide for Foreign Suppliers of Electronic Services	
			Guide for Value-Added Tax via eFiling	
			SARS Guide for completing the value-added tax VAT 201 declaration	

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
3.3.4 Payment limits			SARS service payment rules	
3.3.5 Managing VAT payments				
3.3.6 Penalties and interest on late payments			SARS Short Guide to the Tax Administration Act	Interpretation Note: No 68 (Issue 2) – Provisions of the Tax Administration Act that did not commence on 1 October 2012 under Proclamation 51 in Government Gazette 35687
			Interest Rates – Table 1	Interpretation Note: No 61 – Remission of interest in terms of section 39(7)(a)
3.3.7 Refunds	VAT 119i – Indemnity for banking details for non-resident companies and holding/subsidiary companies			
3.3.8 Change of bank details		Checklist of supporting documents to accompany an entity's request for a change of banking details	Change of banking details	
			How to complete the registration amendments and verification Form RAV01	

#### 4. SUPPLIES SUBJECT TO VAT

##### 4.1 Supplies

4.1.1 Supplies in general				
4.1.2 Supplies of goods				
4.1.3 Supplies of services				
4.1.4 Standard rated supplies			VAT 419 – Guide for municipalities	
			VAT 411 – Guide for entertainment, accommodation and catering	

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
<b>4.2 Zero rated supplies</b>				
4.2.1 Intro- duction				Interpretation Note: No 30 (Issue 3) – The supply of movable goods as contemplated in section 11(1) (a)(i) read with paragraph (a) of the definition of “exported” and the corresponding documentary proof
				Interpretation Note: No 31 (Issue 4) – Documentary proof required for the zero-rating of goods or services
4.2.2 Fuel levy goods				
4.2.3 Sale of a going concern			VAT 409 – Guide for fixed property and construction	Interpretation Note: No 57 – Sale of an enterprise or part thereof as a going concern
				Interpretation Note: No 31 (Issue 4) – Documentary proof required for the zero-rating of goods or services
4.2.4 Farm- ing goods	Sample of a Notice of Registration			Interpretation Note: No 31 (Issue 4) – Documentary proof required for the zero-rating of goods or services
4.2.5 Goods temporarily imported				Interpretation Note: No 31 (Issue 4) – Documentary proof required for the zero-rating of goods or services
4.2.6 Direct and indirect exports				Interpretation Note: No 30 (Issue 3) – The supply of movable goods as contemplated in section 11(1) (a)(i) read with paragraph (a) of the definition of “exported” and the corresponding documentary proof
4.2.7 International transport				Interpretation Note: No 103 – The value-added tax treatment of supplies of international and ancillary transport services
				Interpretation Note: No 81 (Issue 2) – The supply of goods and services by professional hunters and taxidermists to non-residents

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
4.2.8 Basic foodstuffs				BGR 18 – The zero rating of various types of dates
				BGR 26 – VAT treatment of the supply and importation of herbs
				BGR 33 – VAT treatment of the supply and importation of vegetable oil
				BGR 35 – VAT treatment of the supply and importation of frozen potatoe products
				BGR 38 – VAT treatment of the supply and importation of vegetables and fruit
				BGR 45 – Supply of potatoes
				BGR 46 – Supply of Brown Bread
4.2.9 Land outside South Africa				
4.2.10 Ser- vices outside South Africa				Interpretation Note: No 31 (Issue 4) – Documentary proof required for the zero-rating of goods or services
				Interpretation Note: No 40 (Issue 3) – VAT treatment of the supply of goods or services to and/or from a customs controlled area of an industrial development zone
4.2.11 Industrial Develop- ment Zones				Interpretation Note: No 40 (Issue 3) – VAT treatment of the supply of goods or services to and/or from a customs controlled area of an industrial development zone
				Interpretation Note: No 30 (Issue 3) – The supply of movable goods as contemplated in section 11(1) (a)(i) read with paragraph (a) of the definition of “exported” and the corresponding documentary proof

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
4.2.12 Services to non-residents				Interpretation Note: No 31 (Issue 4) – Documentary proof required for the zero-rating of goods or services
				Interpretation Note: No 81 (Issue 2) – The supply of goods and services by professional hunters and taxidermists to non-residents
4.2.13 Municipal property rates			VAT 419 – Guide for municipalities	
4.2.14 Services rendered to goods outside South Africa				Interpretation Note: No. 31 (Issue 4) – Documentary proof required for the zero-rating of goods or Services
<b>4.3 Deemed supplies</b>				
4.3.1 Cessation of an enterprise				
4.3.2 Short-term insurance claims			VAT 421 – Guide for short-term insurance	
4.3.3 Government payments				Interpretation Note: No 39 (Issue 3) – VAT treatment of public authorities and grants
				BGR (VAT) 39 (Issue 2) – VAT treatment of municipalities affected by changes to municipal boundaries
4.3.4 Gaming and deemed supply				Interpretation Note: No 92 – Documentary proof prescribed by the Commissioner
				Interpretation Note: No 41 (Issue 3) – Application of the VAT Act to the gambling industry
				BGR 13 (Issue 2) – Calculation of VAT for certain betting transactions
4.3.5 Change in use				Binding General Ruling (VAT): No 48 – The temporary letting of dwellings by developers and expiry of section 18B

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
4.3.6 Inter-branch transfers	VAT 102e – Application for separate registration of enterprise branch or division			
4.3.7 Non-payment of debt				Interpretation Note: No 103 – The value-added tax treatment of supplies of international and ancillary transport services
4.3.8 Group reorganisations				
4.3.9 Repossessions and surrendering goods				
4.3.10 Sale of business				Interpretation Note: No 57 – Sale of an enterprise or part thereof as a going concern
4.3.11 Goods under warranty				
4.3.12 Fringe benefits and deemed supply				
4.3.13 Leasehold improvements				

## 5. EXEMPT SUPPLIES

### 5.1 Typical exempt supplies

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
5.1.1 Exempt supplies				
5.1.2 Letting and sub-letting of dwellings				
5.1.3 Passenger transport (road and rail)				
5.1.4 Fixed property situated outside South Africa				
5.1.5 Educational services				
5.1.6 Group treasury and management functions and inter-company loans				
5.1.7 Group housing and commercial premises	Registration of body corporate as a VAT vendor			

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
5.1.8 Associations not for gain, welfare organisations and employee organisations			VAT 414 – Guide for Associations not for Gain and Welfare Organisations	
5.1.9 Goods sold in bond				
5.1.10 Bargaining councils and political parties				
5.11.1 Municipalities and public authorities			VAT News Issue 25	Interpretation Note: No 39 (Issue 3) – VAT treatment of public authorities and grants
			VAT News Issue 26	
<b>5.2 Financial services</b>				
5.2.1 Financial services in general				
5.2.2 Zero rated financial services				
5.2.3 Shari'a compliant financing arrangements				

## 6. TIME AND VALUE OF SUPPLY

6.1 Time of supply				
6.1.1 General time of supply rule			VAT frequently asked questions: increase in the VAT rate (Issue 6)	
			VAT pocket guide on the VAT rate increase on 1 April 2018	
6.1.2 Connected persons				
6.1.3 Instalment credit agreements				
6.1.4 Fringe benefits				
6.1.5 Gaming				
6.1.6 Fixed property				
6.1.7 Progressive, successive and periodic supplies				
6.1.8 Lay-by agreements				

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
6.1.9 Machines, meters and similar devices				
<b>6.2 Value of supply</b>				
6.2.1 General value of supply rule				
6.2.2 Connected persons regarding value of supply				
6.2.3 Instalment credit agreements regarding value of supply				
6.2.4 Fringe benefits regarding value of supply				
6.2.5 Gaming regarding value of supply				
6.2.6 Bartering				
6.2.7 Mixed supplies				
6.2.8 Commercial accommodation regarding value of supply			VAT 411 – Guide for Entertainment, Accommodation and Catering	

## 7. IMPORTATION OF GOODS AND SERVICES

7.1 Importation of goods				
7.1.1 Imports from Botswana, Lesotho, Namibia or Swaziland (BLNS)				
7.1.2 Imports from countries other than BLNS	SAD 500 – Customs declaration form			
	DA 650 – Application for deferment			
7.1.3 Exemptions from import VAT				
<b>7.2 Importation of services</b>				
7.2.1 Definition of “imported services”				
7.2.2 Time, value and payment of imported services	VAT 215 – Declaration in respect of imported services			

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
7.2.3 Imported services exemptions				

## 8. INPUT TAX

8.1 Input tax rules				
8.1.1 Requirements to claim input tax	VAT 264 – Declaration for the supply of second-hand, repossessed or surrendered goods			Interpretation Note: No 49 (Issue 2) – Documentary proof required in terms of section 16(2) to substantiate a vendor's entitlement to "input tax" or a deduction as contemplated in section 16(3)
8.1.2 Timing of input tax claims	VAT 201 – Return for remittance of VAT			
8.2 Apportionment				
8.2.1 Direct attribution versus apportionment				
8.2.2 Apportionment methods				
8.3 Denial of input tax				
8.3.1 When is input tax denied				
8.3.2 Entertainment			VAT 411 – Guide for Entertainment, Accommodation and Catering	
8.3.3 Club subscriptions				
8.3.4 Motor cars			VAT Guide for Motor Dealers	
8.3.5 Medical and benefit funds				
8.4 Special input tax rules				
8.4.1 Pre-incorporation costs				
8.4.2 Adjustments	VAT 201 – Return for remittance of VAT			
8.4.3 Municipalities and input tax			VAT 419 – Guide for municipalities	BGR 3 – Transitional arrangements for municipalities BGR 4 (Issue 3) – Apportionment Methodology to be applied by a Municipality

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
8.4.4 Bad debts				
8.4.5 Specific deductions			VAT 421 – Guide for Short-term Insurance	Interpretation Note: No 92 – Documentary proof prescribed by the Commissioner

## 9. TAX INVOICES, DEBIT & CREDIT NOTES

9.1 Documentary requirements				
9.1.1 Requirements of a tax invoice				BGR 21 – Addresses to be reflected on a tax invoice, credit and debit note BGR 28 – Electronic services
9.1.2 Recipient-created tax invoices				BGR 15 (Issue 2) – Recipient created tax invoices, debit notes and credit notes Interpretation Note 56 (Issue 2) – Recipient created tax invoices, debit notes and credit notes
9.1.3 Tax invoices for mixed supplies				
9.1.4 Electronic tax invoices and record keeping				
9.1.5 Lost or misplaced tax invoices				
9.1.6 Requirement to issue debit and credit notes				
9.1.7 Details required on debit and credit notes				BGR 5 – Discounts, rebates and incentives in the motor industry BGR 6 (Issue 2) – Discounts, rebates and incentives in the fast moving consumable goods industry BGR 21 – Address to be reflected on a tax invoice, credit and debit note
9.1.8 Adjustments	VAT 201 – Return for remittance of VAT			

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
<b>9.2 Exceptions</b>				
9.2.1 Second-hand goods	VAT 264 – Declaration for the supply of second-hand, repossessed or surrendered goods			
9.2.2 Repossession of goods				
9.2.3 Purchase price less than R50 and consideration in money				
9.2.4 Sufficient records and impractical to issue tax invoice				BGR 27 – Application of sections 20(7) and 21(5)
9.2.5 VAT on imported goods	VAT 201 – Vendor declaration (sticky notes)		SARS Guide for completing the value-added tax VAT 201 declaration	
	VAT 201 – Return for remittance of VAT			

<b>10. ADJUSTMENTS</b>				
<b>10.1 General adjustments</b>				
10.1.1 Bad debts	VAT 201 – Vendor declaration (sticky notes)		SARS Guide for completing the value-added tax VAT 201 declaration	
			VAT frequently asked questions: increase in the VAT rate	
10.1.2 Debit and credit notes	VAT 201 – Vendor declaration (sticky notes)		SARS Guide for completing the value-added tax VAT 201 declaration	
	VAT 201 – Prototype form: how to complete with 2018 changes		VAT frequently asked questions: increase in the VAT rate	
10.1.3 Prompt settlement discounts	VAT 201 – Vendor declaration (sticky notes)		SARS Guide for completing the value-added tax VAT 201 declaration	

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
<b>10.2 Change in use</b>				
10.2.1 Change in use from taxable to non-taxable				BGR 48 – The temporary letting of dwellings by developers and the expiry of section 18B
10.2.2 Change in use from non-taxable to taxable				
10.2.3 Increase in taxable use of capital goods or services				
10.2.4 Decrease in taxable use of capital goods or services				
10.2.5 Supply of mixed goods or services				
<b>10.3 Change in VAT rate</b>				
10.3.1 Rate specific rules				
10.3.2 Change in VAT rate – supplies before the effective date				VAT frequently asked questions: increase in the VAT rate (Issue 6)
10.3.3 Change in VAT rate – supplies commencing before and ending after the effective date				VAT frequently asked questions: increase in the VAT rate (Issue 6)
10.3.4 Change in VAT rate – supplies made after the effective date				VAT frequently asked questions: increase in the VAT rate (Issue 6)
10.3.5 Change in VAT rate – residential property				VAT frequently asked questions: increase in the VAT rate (Issue 6)
10.3.6 Change in VAT rate – lay-by sales				VAT frequently asked questions: increase in the VAT rate (Issue 6)



Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
<b>11. PENALTIES AND INTEREST</b>				
<b>11.1 Penalties</b>				
11.1.1 Administrative penalties				
11.1.2 Remission of administrative penalties				
11.1.3 Under-statement penalties			Short Guide to the Tax Administration Act 2011	
11.1.4 Remission of under-statement penalties			Short Guide to the Tax Administration Act 2011	
<b>11.2 Interest</b>				
11.2.1 Imposition of interest			Interest Rates – Table 1	Interpretation Note: No 68 (Issue 2) – Chapter 12 and Schedule 1
			Short Guide to the Tax Administration Act 2011	
11.2.2 Remission of interest			Short Guide to the Tax Administration Act 2011	Interpretation Note: No 61 – Remission of interest in terms of section 39(7)(a)

**12. ASSESSMENTS, OBJECTIONS AND APPEALS**

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
<b>12.1 Assessments</b>				
12.1.1 Purpose of assessments	VAT 201 – Return for remittance of VAT		Short Guide to the Tax Administration Act 2011	
12.1.2 Types of assessments	VAT 201 – Return for remittance of VAT		Short Guide to the Tax Administration Act 2011	
12.1.3 Aspects relating to assessments			Short Guide to the Tax Administration Act 2011	
<b>12.2 Dispute resolution</b>				
12.2.1 Tax administration				
12.2.2 Aspects of dispute resolution process			Dispute Resolution Guide: Guide on the rules	
			Quick Guide on ADR	
			What to do if you dispute your tax assessment	

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
12.2.3 Reasons for assessment	Request for reasons for assessment from SARS		How to submit a dispute via eFiling	
12.2.4 Objection to an assessment			How to submit a dispute via eFiling	Interpretation Note: No 15 (Issue 4) – Exercise of discretion in case of late objection or appeal, for further information
12.2.5 Allowance, disallowance or partial disallowance of the objection				
12.2.6 Appeal to ADR proceedings			Dispute Resolution Guide: Guide on the rules	Interpretation Note: No 15 (Issue 4) – Exercise of discretion in case of late objection or appeal
			Quick Guide on ADR	
			What to do if you dispute your tax assessment	
			How to submit a dispute via eFiling	
12.2.7 Appeal to special board or tax court				
<b>12.3 Alternative dispute resolution (ADR)</b>				
12.3.1 Nature of ADR				
12.3.2 ADR facilitator				
12.3.3 ADR facilitator code of conduct				
12.3.4 The ADR process			Dispute Resolution Guide: Guide on the rules	
			Quick Guide on ADR	
			What to do if you dispute your tax assessment	
12.3.5 Representation in the ADR process			Dispute Resolution Guide: Guide on the rules	
			Quick Guide on ADR	
			What to do if you dispute your tax assessment	
12.3.6 Outcome of the ADR				

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
12.3.7 Rights and obligations of the parties				
12.3.8 Duration of the ADR process				
12.3.9 Benefits of the ADR			Dispute Resolution Guide: Guide on the rules	Interpretation Note: No 15 (Issue 4) – Exercise of discretion in case of late objection or appeal
			Quick Guide on ADR	
			What to do if you dispute your tax assessment	
12.3.10 Tax obligation not suspended by ADR				

### 13. RULINGS

13.1 Important terms and the applicant				
13.1.1 Terminology	Example of a binding ruling application		Comprehensive Guide to Advance Tax Rulings	
			Applying for an advance tax ruling	
13.1.2 Who can apply for a ruling				
13.2 The application				
13.2.1 How to apply for an advance ruling	Example of a binding ruling application		Comprehensive Guide to Advance Tax Rulings	
	Example of an ATR letter of engagement		ATR system process flow	
			ATR step-by-step application procedure	
13.2.2 How to apply for a VAT ruling or VAT class ruling	VAT 301 – Application for VAT class ruling/ VAT ruling in terms of section 41B of the VAT Act		Vat News Issue 32	
			Registering for the ATR service	
			Applying for an advance tax ruling	

Guidance Note	Forms and Precedents	Checklists	Other Resources	Interpretation Notes & Rulings
14. THE TAX ADMINISTRATION ACT				
14.1 Using the Tax Administration Act to manage VAT				
14.1.1 Interpretation				
14.1.2 Practice generally prevailing				
14.1.3 Registration and duty to keep records			How long must records be kept for	
14.1.4 Verifications and audits			Short Guide to the Tax Administration Act 2011	
14.1.5 Assessments			Dispute Resolution Guide: Guide on the rules	
			Quick Guide on ADR	
			What to do if you dispute your tax assessment	
			Short Guide to the Tax Administration Act 2011	
14.1.6 Payments, penalties and refunds				