

(1 May 2011 – to date)

VALUE-ADDED TAX ACT 89 OF 1991

*(Government Notice 1342 in Government Gazette 13307 dated 12 June 1991. Commencement date:
30 September 1991 [see section 21(a) of the Taxation Laws Amendment Act 136 of 1991])*

**MANNER OF SUBMISSION OF CERTAIN RETURNS AND PAYMENTS OF VALUE-ADDED TAX
PRESCRIBED IN TERMS OF PARAGRAPH (v) OF THE PROVISO TO SECTION 28(1) OF THE VALUE-
ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991)**

*Government Notice 290 in Government Gazette 34177 dated 1 April 2011. Commencement date:
1 May 2011.*

In terms of paragraph (v) of the proviso to section 28(1) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) (the VAT Act), I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby prescribe that—

- (a) no payment by cheque of value-added tax (VAT) in excess of R100 000 may be made at a South African Revenue Service office or by post; and
- (b) all vendors falling within Category C in terms of section 27 of the VAT Act must submit VAT returns in electronic format and make VAT payments electronically,

from 1 May 2011, unless I, having regard to the circumstances, direct otherwise.

(Signed)

G N V MAGASHULA

COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE