

Overview of all Binding General Rulings



Register of all Binding General Rulings

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant Act	Relevant section(s) or other reference	Versions & Original Publication Dates
30/11/2006	BGR 1	VAT rulings <i>Withdrawn with effect from 31 December 2006</i>	Value-Added Tax Act, 1991	Section 41(e)	
01/01/2007	BGR 2	General written rulings and decisions <i>Withdrawn with effect from 1 October 2011</i>	Value-Added Tax Act, 1991	Sections 41 and 72	
04/12/2007	BGR 3	Transitional arrangements for municipalities: Returns and payments of tax in respect of supplies which became taxable for the first time during the transition period <i>BGR applies from date of issue until 31 August 2007</i>	Value-Added Tax Act, 1991	Sections 28 and 72	
27/03/2015	BGR 4 (Issue 3)	Apportionment methodology to be applied by a municipality	Value-Added Tax Act, 1991	Section 1(1) - Definition of "input tax"	Issue 1 dd 21/01/2010 Issue 2 dd 25/03/2013
25/03/2011	BGR 5	Discounts, rebates and incentives in the motor industry	Value-Added Tax Act, 1991	Sections 1, 20 and 21	
19/06/2012	BGR 6 (Issue 2)	Discounts, rebates and incentives in the fast moving consumable goods industry	Value-Added Tax Act, 1991	Sections 1, 20 and 21	
09/02/2021	BGR 7 (Issue 4)	Wear-and-tear or depreciation allowance	Income Tax Act, 1962	Section 11(e)	Issue 1 dd 11/04/2011 Issue 2 dd 02/11/2012 Issue 3 dd 24/03/2020
12/05/2022	BGR 8 (Issue 3)	Application of the principles enunciated by the <i>Brummeria</i> case	Income Tax Act, 1962	Section 1(1), Definition of "gross income"	Issue 1 dd 11/04/2011 Issue 2 dd 04/12/2012
30/01/2020	BGR 9 (Issue 4)	Taxes on income and substantially similar taxes for purposes of South Africa's tax treaties	Income Tax Act, 1962	Various sections	Issue 1 dd 19/09/2011 Issue 2 dd 19/02/2013 Issue 3 dd 03/02/2017
28/03/2012	BGR 10	Apportionment methodology to be applied by Category B Municipalities <i>Withdrawn by BGR 4 (Issue 2) of 25 March 2013</i>	Value-Added Tax Act, 1991	Section 1 Definition of "input tax" and section 17(1)	
09/03/2020	BGR 11 (Issue 3)	Use of an exchange rate	Value-Added Tax Act, 1991	Sections 9, 10 and 20	Issue 1 dd 01/09/2012 Issue 2 dd 23/02/2016

Overview of all Binding General Rulings



Register of all Binding General Rulings

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant Act	Relevant section(s) or other reference	Versions & Original Publication Dates
16/03/2020	BGR 12 (Issue 3)	Input tax on the acquisition of a non-taxable supply of second-hand motor-vehicles by motor dealers Withdrawn with effect from 1 January 2022	Value-Added Tax Act, 1991	Section 1(1) – Definition of "input tax"	Issue 1 dd 01/04/2013 Issue 2 dd 25/02/2016
09/03/2020	BGR 13 (Issue 3)	Calculation of VAT for certain betting transactions Withdrawn with effect from 1 January 2022. Refer to BGR 59.	Value-Added Tax Act, 1991	Sections 8(13), 16(3)(d), 16(4) and 72	Issue 1 dd 22/03/2013 Issue 2 dd 26/03/2014
22/05/2024	BGR 14 (Issue 4)	VAT treatment of specific supplies in the short-term (non-life) insurance industry (Issue 3 withdrawn previously only to the extent of paragraphs 2.7.2 and 2.7.3, with effect from 1 January 2022) Issue 4: Title expanded to include (non-life)	Value-Added Tax Act, 1991	Sections 1(1), 7, 8, 9, 11, 16, 20, 21, 54 and 72	Issue 1 dd 26/03/2013 Issue 2 dd 18/03/2016 Issue 3 dd 26/03/2020
31/03/2014	BGR 15 (Issue 2)	Recipient-created tax invoices, credit and debit notes	Value-Added Tax Act, 1991	Sections 20(2) and 21(4)	Issue 1 dd 22/03/2013
27/11/2023	BGR 16 (Issue 3)	Standard turnover-based method of apportionment Issue 3: Title change	Value-Added Tax Act, 1991	Section 17(1) - Apportionment	Issue 1 dd 25/03/2013 Issue 2 dd 30/03/2015
27/03/2013	BGR 17	Cancellation of registration of separate enterprises, branches and divisions	Value-Added Tax Act, 1991	Sections 1(1), 8(2) and 50	
27/03/2013	BGR 18	The zero-rating of various types of dates Withdrawn by BGR 38 of 23 January 2017	Value-Added Tax Act, 1991	Section 11(1)(j) read with item 13 in Part B of Schedule 2	
10/03/2014	BGR 19 (Issue 2)	Approval to end a tax period on a day other than the end of the month	Value-Added Tax Act, 1991	Section 27(6)	Issue 1 dd 30/04/2013

Overview of all Binding General Rulings



Register of all Binding General Rulings

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant Act	Relevant section(s) or other reference	Versions & Original Publication Dates
03/07/2024	BGR 20 (Issue 4)	Meaning of the expression "substantially the whole" Issue 4: Title change from "Interpretation of..." to "Meaning of..."	Income Tax Act, 1962 Transfer Duty Act, 1949	Sections 10(1)(c N), 10(1)(c O), 10(1)(c Q), 30B and 30C, and paragraphs 63A and 63B of the Eighth Schedule to the Income Tax Act; Section 9(1)(c) of the Transfer Duty Act	Issue 1 dd 10/12/2013 Issue 2 dd 20/01/2016 Issue 3 dd 13/11/2018
11/03/2014	BGR 21	Address to be reflected on a tax invoice, credit and debit note	Value-Added Tax Act, 1991	Sections 20(4), (5), (5A) and section 21(3), (8)	
26/03/2014	BGR 22	Subsistence allowance – amounts deemed to be expended for business purposes	Income Tax Act, 1962	Section 8(1)(a) and (c)	
26/03/2014	BGR 23	Travel allowance – fuel cost to an employee who receives a petrol or garage card	Income Tax Act, 1962	Section 8(1)(b)(ii) and (iii)	
15/02/2016	BGR 24 (Issue 2)	Section 18A(2) receipt for purposes of a deduction as contemplated in section 37C(3) and (5)	Income Tax Act, 1962	Section 18A and 37C(3)	Issue 1 dd 02/09/2014
16/03/2017	BGR 25 (Issue 2)	Exemption – Foreign pensions BGR applies from date of issue until 4 October 2018	Income Tax Act, 1962	Section 10(1)(g C)(ii)	Issue 1 dd 14/11/2014
09/03/2020	BGR 26 (Issue 2)	VAT treatment of the supply and importation of herbs	Value-Added Tax Act, 1991	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1 and Item 12 in Part B of Schedule 2	Issue 1 dd 12/03/2015
30/09/2024	BGR 27 (Issue 2)	Application of sections 20(7) and 21(5)	Value-Added Tax Act, 1991	Sections 20(4), (5), (7), 21(1) and (5)	Issue 1 dd 26/03/2015
10/02/2023	BGR 28 (Issue 3)	Electronic services: Requirements relating to credit and debit notes, exchange rates, and advertised or quoted prices Title change from Issue 3 to include "Requirements relating to credit and debit notes, exchange rates, and advertised or quoted prices"	Value-Added Tax Act, 1991	Sections 21(3) 21(5) and 65	Issue 1 dd 26/03/2015 Issue 2 dd 23/02/2016

Overview of all Binding General Rulings



Register of all Binding General Rulings

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant Act	Relevant section(s) or other reference	Versions & Original Publication Dates
01/02/2017	BGR 29 (Issue 2)	Unbundling transactions: Meaning of "as at the end of the day after that distribution"	Income Tax Act, 1962	Section 46(3)(a)(v)	Issue 1 dd 20/08/2015
12/05/2022	BGR 30 (Issue 2)	Allocation of direct and indirect expenses within and between an insurer's funds	Income Tax Act, 1962	Section 29A	Issue 1 dd 07/01/2016
23/05/2017	BGR 31 (Issue 2)	Interest on late payment of benefits	Income Tax Act, 1962	Second Schedule	Issue 1 dd 04/03/2016
18/03/2016	BGR 32	VAT treatment of specific supplies in the short-term re-insurance industry	Value-Added Tax Act, 1991	Sections 1(1), 7, 8, 9, 11, 16, 20 and 21	
09/03/2020	BGR 33 (Issue 2)	The value-added tax treatment of the supply and importation of vegetable oil	Value-Added Tax Act, 1991	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1 and Item 14 in Part B of Schedule 2	Issue 1 dd 24/03/2016
09/03/2020	BGR 34 (Issue 2)	Management of superannuation schemes: Long-term insurers Withdrawn with effect from 1 January 2022	Value-Added Tax Act, 1991	Sections 2(1)(i), 10(22A) and 72	Issue 1 dd 14/04/2016
16/03/2020	BGR 35 (Issue 2)	The value-added tax treatment of the supply and importation of frozen potato products	Value-Added Tax Act, 1991	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1, Item 12 in Part B of Schedule 2	Issue 1 dd 27/03/2016
24/10/2016	BGR 36	Circumstances prescribed by the Commissioner for the application of section 16(2)(g) Withdrawn with effect from 19 January 2017	Value-Added Tax Act, 1991	Section 16(2)(g)	
12/12/2016	BGR 37	Zero-rating of international travel insurance BGR applies from date of issue until 31 March 2018	Value-Added Tax Act, 1991	Sections 11 and 72	
23/01/2017	BGR 38	The value-added tax treatment of the supply and importation of vegetables and fruit	Value-Added Tax Act, 1991	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1, and Items 12 and 13 in Part B of Schedule 2	


Overview of all Binding General Rulings




Register of all Binding General Rulings

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant Act	Relevant section(s) or other reference	Versions & Original Publication Dates
16/03/2020	BGR 38 (Issue 2)	The value-added tax treatment of the supply and importation of vegetables and fruit	Value-Added Tax Act, 1991	Section 8(28)	Issue 1 dd 27/01/2017
10/02/2017	BGR 40	Remuneration paid to non-executive directors To be read with the Non-Executive Directors FAQs on BRGs 40 and 41	Income Tax Act, 1962	Section 23(m) and the Fourth Schedule, paragraph (1), Definition of "remuneration"	
04/05/2017	BGR 41 (Issue 2)	VAT treatment of non-executive directors To be read with the Non-Executive Directors FAQs on BRGs 40 and 41	Value-Added Tax Act, 1991	Proviso (iii) to the definition of "enterprise" in section 1(1), and section 23(4)(b)	Issue 1 dd 10/02/2017
22/03/2017	BGR 42	No-value provision in respect of transport services	Income Tax Act, 1962	Paragraph 10(2)(b) of the Seventh Schedule	
12/09/2017	BGR 43	Deduction of input tax in respect of second-hand gold	Value-Added Tax Act, 1991	Section 1(1) Definitions of "input tax" and "second-hand goods"	
19/04/2023	BGR 44 (Issue 2)	Meaning of 160 hours for purposes of section 4(1)(b)	Employment Tax Incentive Act, 2013	Section 4(1)(b)	Issue 1 dd 13/10/2017
09/03/2020	BGR 45 (Issue 2)	Supply of potatoes	Value-Added Tax Act, 1991	Section 11(1)(g) and 11(1)(j) together with Part A and Part B of Schedule 2	Issue 1 dd 01/11/2017
27/11/2017	BGR 46	Supply of brown bread BGR applies from date of issue until 31 March 2018	Value-Added Tax Act, 1991	Section 11(1)(j) together with Part B of Schedule 2	
19/04/2023	BGR 47 (Issue 2)	Meaning of month in the definition of "monthly remuneration" for employers remunerating employees on a weekly or fortnightly basis	Employment Tax Incentive Act, 2013	Definition of "monthly remuneration" under section 1(1)	Issue 1 dd 05/03/2018
25/07/2018	BGR 48	The temporary letting of dwellings by developers and the expiry of section 18B	Value-Added Tax Act, 1991	Section 18B	

Overview of all Binding General Rulings

<div>  <div> Register of all Binding General Rulings </div> </div>					
Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant Act	Relevant section(s) or other reference	Versions & Original Publication Dates
15/03/2019	BGR 49	The supply and importation of sanitary towels (pads) BGR withdrawn retrospectively from 1 April 2019, because of the introduction of Part C of Schedule 2 to the VAT Act	Value-Added Tax Act, 1991	Section 11(1)(j) together with Item 22 of Part B of Schedule 2 and section 13(3) read with paragraph 7(a) of Schedule 1	
18/03/2019	BGR 50	No-value provision in respect of the rendering of transport services by any employer	Income Tax Act, 1962	Paragraph 10(2)(b) of the Seventh Schedule	
04/06/2019	BGR 51	Cancellation of registration of a foreign electronic services supplier BGR withdrawn because of retrospective amendments to section 11(2)(d) of the VAT Act	Value-Added Tax Act, 1991	Sections 24(1) and (2) and 72	
26/03/2019	BGR 52	Timeframe for the export of goods by vendors and qualifying purchasers affected by the global COVID-19 pandemic Withdrawn with effect from 1 March 2022	Value-Added Tax Act, 1991	Sections 1(1) Definition of "exported", 11(1)(a) and 11(3)	
22/06/2020	BGR 53	Rules for the taxation of interest payable by SARS under section 7E	Income Tax Act, 1962	Section 7E	
22/06/2020	BGR 54	Unbundling of unlisted company: impact of non-qualifying shareholder	Income Tax Act, 1962	Section 46	
10/09/2020	BGR 55	Sale of dwellings by fixed property developers following a change in use adjustment under section 18(1) or 18B(3)	Value-Added Tax Act, 1991	Sections 18(1) and 18B(3)	
06/04/2021	BGR 56	Application for a decision under section 72	Value-Added Tax Act, 1991	Sections 72	
20/10/2021	BGR 57	Whether the term "consideration" includes an amount of transfer duty for the purposes of calculating a notional input tax deduction on the acquisition of second-hand fixed property	Value-Added Tax Act, 1991	Section 1(1) Definition of "consideration" and paragraph (b) of the definition of "input" tax Section 16(3)(a)(ii)(aa) and (bb) and 16(3)(b)(i)	

Overview of all Binding General Rulings

<div>  Register of all Binding General Rulings </div> <div>South African Revenue Service</div>					
--	--	--	--	--	--


Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant Act	Relevant section(s) or other reference	Versions & Original Publication Dates
04/11/2021	BGR 58	Sale of dwellings by fixed property developers following a change in use adjustment under section 18(1) or 18B(3)	Income Tax Act, 1962	Section 1(1) Definitions of "pension fund", "pension preservation fund", "provident fund", "provident preservation fund" or "retirement annuity fund"	
13/12/2021	BGR 59	Calculation of VAT for table games of chance	Value-Added Tax Act, 1991	Sections 8(13), 16(3)(d), 16(4) and 72	
22/02/2022	BGR 60	Disqualification as a qualifying company under section 12R(4)(b)	Income Tax Act, 1962	Sections 12R(4)(b)	
17/11/2022	BGR 61	Securities transfer tax implications on the re-use of collateral	Securities Transfer Tax Act, 2007	Sections 1, Definition of "collateral arrangement", and 8(1)(u)	
25/10/2023	BGR 62	Value-added tax implications of securities lending arrangements Withdrawing the VAT portion of Practice Note 5/1999 "Tax Implications for Lending Arrangements in respect of Marketable Securities" with effect from 1 April 2023.	Value-Added Tax Act, 1991	Sections 2(1)(f) and 12(a)	Issue dd 12/12/2022
20/01/2023	BGR 63	Further particulars prescribed by the Commissioner under section 20(8A)(c)	Value-Added Tax Act, 1991	Sections 20(8A)(c)	
21/05/2024	BGR 64 (Issue 2)	Temporary application of new dwellings for exempt supplies simultaneously held by developers for taxable purposes	Value-Added Tax Act, 1991	Sections 18D, 18(1), 16(3)(o), 10(29), 9(13) and 72	Issue dd 21/06/2023
28/08/2023	BGR 65	Value-Added Tax Treatment of Rounding Difference in Cash Transactions	Value-Added Tax Act, 1991	Sections 21(1), (3), (5), 16(2) and (3)	
27/11/2023	BGR 66	Value-Added Tax Implications of Overpayments on the Importation of Goods	Value-Added Tax Act, 1991	Sections 1(1) Definition of "input tax" and sections 16(2)(d), (dA), 16(3)(a)(iii) and (b)(ii)	
29/11/2023	BGR 67	Income Tax Exemption of a Grant Received under the Clothing, Textiles, Footwear and Leather Growth Programme	Income Tax Act, 1962	Sections 10(1)(y), 12P(2) and the Eleventh Schedule	

Overview of all Binding General Rulings



Register of all Binding General Rulings

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant Act	Relevant section(s) or other reference	Versions & Original Publication Dates
01/12/2023	BGR 68	Acceptable Documentation for Input Tax on Upward Adjustments on Imports	Value-Added Tax Act, 1991	Sections 16(2)(g) and 72	
05/04/2024	BGR 69	Documents and Records to be Retained and Maintained by Agent under Section 54(2C) and (3)	Value-Added Tax Act, 1991	Sections 54(2C) and (3)	
16/05/2024	BGR 70	Issue of a Single Section 18A Receipt to a Donor Taxpayer for Multiple <i>Bona Fide</i> Donations	Income Tax Act, 1962	Sections 18A(1) and (2)(a)	
16/05/2024	BGR 71	Section 18A Receipt: Donations of Property in Kind	Income Tax Act, 1962	Sections 18A(2)	
21/05/2024	BGR 72	Particulars to be Contained in a Credit Note for a Valid Deduction under Section 16(3)(a)(v) for Prepaid Vouchers	Value-Added Tax Act, 1991	Sections 21(1)(f), 16(2)(a) and 16(3)(a)(v)	
30/07/2024	BGR 73	Meaning of taxable income for purposes of setting-off the balance of an assessed loss by a company	Income Tax Act, 1962	Sections 20(1)(a)(i)	
03/10/2024	BGR 74	VAT treatment of certain supplies of goods or services made by municipalities to a national or provincial government	Value-Added Tax Act, 1991	Section 1(1) Definitions of "grant" and "input tax", and sections 7(1)(a), 8(5A), (11)(2)(f), and 54	

<div>  Register of all Binding General Rulings according to tax type </div> <div>South African Revenue Service</div>				
Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant section(s) or other reference	Versions & Original Publication Dates
19/04/2023	BGR 44 (Issue 2)	Meaning of 160 hours for purposes of section 4(1)(b)	Section 4(1)(b)	Issue 1 dd 13/10/2017
19/04/2023	BGR 47 (Issue 2)	Meaning of month in the definition of "monthly remuneration" for employers remunerating employees on a weekly or fortnightly basis	Definition of "monthly remuneration" under section 1(1)	Issue 1 dd 05/03/2018

Register of all Binding General Rulings according to tax type

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant section(s) or other reference	Versions & Original Publication Dates
09/02/2021	BGR 7 (Issue 4)	Wear-and-tear or depreciation allowance	Section 11(e)	Issue 1 dd 11/04/2011 Issue 2 dd 02/11/2012 Issue 3 dd 24/03/2020
12/05/2022	BGR 8 (Issue 2)	Application of the principles enunciated by the <i>Brummeria</i> case	Section 1(1), Definition of "gross income"	Issue 1 dd 11/04/2011 Issue 2 dd 04/10/2012
30/01/2020	BGR 9 (Issue 4)	Taxes on income and substantially similar taxes for purposes of South Africa's tax treaties	Various sections	Issue 1 dd 19/09/2011 Issue 2 dd 19/02/2013 Issue 3 dd 03/02/2017
03/07/2024	BGR 20 (Issue 3)	Meaning of the expression "substantially the whole" Issue 4: Title change from "Interpretation of..." to "Meaning of..."	Sections 10(1)(cN), 10(1)(cO), 10(1)(cQ), 30B and 30C, and paragraphs 63A and 63B of the Eighth Schedule to the Income Tax Act; Section 9(1)(c) of the Transfer Duty Act	Issue 1 dd 10/12/2013 Issue 2 dd 20/01/2016 Issue 3 dd 13/11/2018
26/03/2014	BGR 22	Subsistence allowance – amounts deemed to be expended for business purposes	Section 8(1)(a) and (c)	
26/03/214	BGR 23	Travel allowance – fuel cost to an employee who receives a petrol or garage card	Section 8(1)(b)(ii) and (iii)	
15/02/2016	BGR 24 (Issue 2)	Section 18A(2) receipt for purposes of a deduction as contemplated in section 37C(3) and (5)	Section 18A and 37C(3)	Issue 1 dd 02/09/2014
16/03/2017	BGR 25 (Issue 2)	Exemption – Foreign pensions BGR applies from date of issue until 4 October 2018	Section 10(1)(gC)(ii)	Issue 1 dd 14/11/2014
01/02/2017	BGR 29 (Issue 2)	Unbundling transactions: Meaning of "as at the end of the day after that distribution"	Section 46(3)(a)(v)	Issue 1 dd 20/08/2015
12/05/2022	BGR 30 (Issue 2)	Allocation of direct and indirect expenses within and between an insurer's funds	Section 29A	Issue 1 dd 07/01/2016
23/05/2017	BGR 31 (Issue 2)	Interest on late payment of benefits	Second Schedule	Issue 1 dd 04/03/2016

Register of all Binding General Rulings according to tax type

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant section(s) or other reference	Versions & Original Publication Dates
10/02/2017	BGR 40	Remuneration paid to non-executive directors <i>To be read with the Non-Executive Directors FAQs on BRGs 40 and 41</i>	Section 23(m) and the Fourth Schedule, paragraph (1), Definition of "remuneration"	
22/03/2017	BGR 42	No-value provision in respect of transport services	Paragraph 10(2)(b) of the Seventh Schedule	
18/03/2019	BGR 50	No-value provision in respect of the rendering of transport services by any employer	Paragraph 10(2)(b) of the Seventh Schedule	
22/06/2020	BGR 53	Rules for the taxation of interest payable by SARS under section 7E	Section 7E	
22/06/2020	BGR 54	Unbundling of unlisted company: impact of non-qualifying shareholder	Section 46	
04/11/2021	BGR 58	Sale of dwellings by fixed property developers following a change in use adjustment under section 18(1) or 18B(3)	Section 1(1) Definitions of "pension fund", "pension preservation fund", "provident fund", "provident preservation fund" or "retirement annuity fund"	
22/02/2022	BGR 60	Disqualification as a qualifying company under section 12R(4)(b)	Sections 12R(4)(b)	
29/11/2023	BGR 67	Income Tax Exemption of a Grant Received under the Clothing, Textiles, Footwear and Leather Growth Programme	Sections 10(1)(y), 12P(2) and the Eleventh Schedule	
16/05/2024	BGR 70	Issue of a Single Section 18A Receipt to a Donor Taxpayer for Multiple <i>Bona Fide</i> Donations	Sections 18A(1) and (2)(a)	
16/05/2024	BGR 71	Section 18A Receipt: Donations of Property in Kind	Sections 18A(2)	
30/07/2024	BGR 73	Meaning of taxable income for purposes of setting-off the balance of an assessed loss by a company	Income Tax Act, 1962	Sections 20(1)(a)(i)



Register of all Binding General Rulings according to tax type

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant section(s) or other reference	Versions & Original Publication Dates
17/11/2022	BGR 61	Securities transfer tax implications on the re-use of collateral	Sections 1, Definition of "collateral arrangement", and 8(1)(u)	



South African Revenue Service

Register of all Binding General Rulings according to tax type

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant section(s) or other reference	Versions & Original Publication Dates
03/07/2024	BGR 20 (Issue 3)	<p>Meaning of the expression "substantially the whole"</p> <p>Issue 4: Title change from "Interpretation of..." to "Meaning of..."</p>	<p>Sections 10(1)(cN), 10(1)(cO), 10(1)(cQ), 30B and 30C, and paragraphs 63A and 63B of the Eighth Schedule to the Income Tax Act;</p> <p>Section 9(1)(c) of the Transfer Duty Act</p>	<p>Issue 1 dd 10/12/2013 Issue 2 dd 20/01/2016 Issue 3 dd 13/11/2018</p>

Register of all Binding General Rulings according to tax type

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant section(s) or other reference	Versions & Original Publication Dates
30/11/2006	BGR 1	VAT rulings <i>Withdrawn with effect from 31 December 2006</i>	Section 41(e)	
01/01/2007	BGR 2	General written rulings and decisions <i>Withdrawn with effect from 1 October 2011</i>	Sections 41 and 72	
04/12/2007	BGR 3	Transitional arrangements for municipalities: Returns and payments of tax in respect of supplies which became taxable for the first time during the transition period <i>BGR applies from date of issue until 31 August 2007</i>	Sections 28 and 72	
27/03/2015	BGR 4 (Issue 3)	Apportionment methodology to be applied by a municipality	Section 1(1) - Definition of "input tax"	Issue 1 dd 21/01/2010 Issue 2 dd 25/03/2013
25/03/2011	BGR 5	Discounts, rebates and incentives in the motor industry	Sections 1, 20 and 21	
19/06/2012	BGR 6 (Issue 2)	Discounts, rebates and incentives in the fast moving consumable goods industry	Sections 1, 20 and 21	
28/03/2012	BGR 10	Apportionment methodology to be applied by Category B Municipalities <i>Withdrawn by BGR 4 (Issue 2) of 25 March 2013</i>	Section 1 Definition of "input tax" and section 17(1)	
09/03/2020	BGR 11 (Issue 3)	Use of an exchange rate	Sections 9, 10 and 20	Issue 1 dd 01/09/2012 Issue 2 dd 23/02/2016
16/03/2020	BGR 12 (Issue 3)	Input tax on the acquisition of a non-taxable supply of second-hand motor vehicles by motor dealers <i>Withdrawn with effect from 1 January 2022</i>	Section 1(1) - Definition of "input tax"	Issue 1 dd 01/04/2013 Issue 2 dd 25/02/2016
09/03/2020	BGR 13 (Issue 3)	Calculation of VAT for certain betting transactions <i>Withdrawn with effect from 1 January 2022. Refer to BGR 59.</i>	Sections 8(13), 16(3)(d), 16(4) and 72	Issue 1 dd 22/03/2013 Issue 2 dd 26/03/2014



Register of all Binding General Rulings according to tax type

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant section(s) or other reference	Versions & Original Publication Dates
22/05/2024	BGR 14 (Issue 3)	VAT treatment of specific supplies in the short-term insurance industry (Issue 3 withdrawn previously only to the extent of paragraphs 2.7.2 and 2.7.3, with effect from 1 January 2022) Issue 4: Title expanded to include (non-life)	Sections 1(1), 7, 8, 9, 11, 16, 20, 21, 54 and 72	Issue 1 dd 26/03/2013 Issue 2 dd 18/03/2016 Issue 3 dd 24/03/2020
31/03/2014	BGR 15 (Issue 2)	Recipient-created tax invoices, credit and debit notes	Sections 20(2) and 21(4)	Issue 1 dd 22/03/2013
27/11/2023	BGR 16 (Issue 3)	Standard turnover-based method of apportionment Issue 3: Title change	Section 17(1) - Apportionment	Issue 1 dd 25/03/2013 Issue 2 dd 30/03/2015
27/03/2013	BGR 17	Cancellation of registration of separate enterprises, branches and divisions	Sections 1(1), 8(2) and 50	
27/03/2013	BGR 18	The zero-rating of various types of dates Withdrawn by BGR 38 of 23 January 2017	Section 11(1)(j) read with item 13 in Part B of Schedule 2	
10/03/2014	BGR 19 (Issue 2)	Approval to end a tax period on a day other than the end of the month	Section 27(6)	Issue 1 dd 30/04/2013
11/03/2014	BGR 21	Address to be reflected on a tax invoice, credit and debit note	Sections 20(4), (5), (5A) and section 21(3), (8)	
09/03/2020	BGR 26 (Issue 2)	VAT treatment of the supply and importation of herbs	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1 and Item 12 in Part B of Schedule 2	Issue 1 dd 12/03/2015
30/09/2024	BGR 27 (Issue 2)	Application of sections 20(7) and 21(5)	Sections 20(4), (5), (7), 21(1) and (5)	Issue 1 dd 26/03/2015
10/02/2023	BGR 28 (Issue 3)	Electronic services: Requirements relating to credit and debit notes, exchange rates, and advertised or quoted prices Title change from Issue 3 to include "Requirements relating to credit and debit notes, exchange rates, and advertised or quoted prices"	Sections 21(3) 21(5) and 65	Issue 1 dd 26/03/2015 Issue 2 dd 23/02/2016



Register of all Binding General Rulings according to tax type

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant section(s) or other reference	Versions & Original Publication Dates
18/03/2016	BGR 32	VAT treatment of specific supplies in the short-term re-insurance industry	Sections 1(1), 7, 8, 9, 11, 16, 20 and 21	
09/03/2020	BGR 33 (Issue 2)	The value-added tax treatment of the supply and importation of vegetable oil	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1 and Item 14 in Part B of Schedule 2	Issue 1 dd 24/03/2016
09/03/2020	BGR 34 (Issue 2)	Management of superannuation schemes: Long-term insurers <i>Withdrawn with effect from 1 January 2022</i>	Sections 2(1)(i), 10(22A) and 72	Issue 1 dd 14/04/2016
16/03/2020	BGR 35 (Issue 2)	The value-added tax treatment of the supply and importation of frozen potato products	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1, and Item 12 in Part B of Schedule 2	Issue 1 dd 27/03/2016
24/10/2016	BGR 36	Circumstances prescribed by the Commissioner for the application of section 16(2)(g) <i>Withdrawn with effect from 19 January 2017</i>	Section 16(2)(g)	
12/12/2016	BGR 37	Zero-rating of international travel insurance <i>BGR applies from date of issue until 31 March 2018</i>	Sections 11 and 72	
16/03/2020	BGR 38 (Issue 2)	The value-added tax treatment of the supply and importation of vegetables and fruit	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1, and Items 12 and 13 in Part B of Schedule 2	Issue 1 dd 23/01/2017
26/07/2018	BGR 39 (Issue 2)	VAT treatment of municipalities affected by changes to municipal boundaries	Section 8(28)	Issue 1 dd 27/01/2017
04/05/2017	BGR 41 (Issue 2)	VAT treatment of non-executive directors <i>To be read with the Non-Executive Directors FAQs on BRGs 40 and 41</i>	Proviso (iii) to the definition of "enterprise" in section 1(1), and section 23(4)(b)	Issue 1 dd 10/02/2017
12/09/2017	BGR 43	Deduction of input tax in respect of second-hand gold	Section 1(1) Definitions of "input tax" and "second-hand goods"	



Register of all Binding General Rulings according to tax type

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant section(s) or other reference	Versions & Original Publication Dates
09/03/2020	BGR 45 (Issue 2)	Supply of potatoes	Section 11(1)(g) and 11(1)(j) together with Part A and Part B of Schedule 2	Issue 1 dd 01/11/2017
27/11/2017	BGR 46	Supply of brown bread BGR applies from date of issue until 31 March 2018	Section 11(1)(j) together with Part B of Schedule 2	
25/07/2018	BGR 48	The temporary letting of dwellings by developers and the expiry of section 18B	Section 18B	
15/03/2019	BGR 49	The supply and importation of sanitary towels (pads) BGR withdrawn retrospectively from 1 April 2019, because of the introduction of Part C of Schedule 2 to the VAT Act	Section 11(1)(j) together with Item 22 of Part B of Schedule 2 and section 13(3) read with paragraph 7(a) of Schedule 1	
04/06/2019	BGR 51	Cancellation of registration of a foreign electronic services supplier BGR withdrawn because of retrospective amendments to section 11(2)(d) of the VAT Act	Sections 24(1) and (2) and 72	
26/03/2019	BGR 52	Timeframe for the export of goods by vendors and qualifying purchasers affected by the global COVID-19 pandemic Withdrawn with effect from 1 March 2022	Sections 1(1) Definition of "exported", 11(1)(a) and 11(3)	
10/09/2020	BGR 55	Sale of dwellings by fixed property developers following a change in use adjustment under section 18(1) or 18B(3)	Sections 18(1) and 18B(3)	
06/04/2021	BGR 56	Application for a decision under section 72	Sections 72	
20/10/2021	BGR 57	Whether the term "consideration" includes an amount of transfer duty for the purposes of calculating a notional input tax deduction on the acquisition of second-hand fixed property	Section 1(1) Definition of "consideration" and paragraph (b) of the definition of "input" tax Section 16(3)(a)(ii)(aa) and (bb) and 16(3)(b)(i)	
13/12/2021	BGR 59	Calculation of VAT for table games of chance	Sections 8(13), 16(3)(d), 16(4) and 72	

Register of all Binding General Rulings according to tax type

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant section(s) or other reference	Versions & Original Publication Dates
25/10/2023	BGR 62	Value-added tax implications of securities lending arrangements Withdrawing the VAT portion of Practice Note 5/1999 "Tax Implications for Lending Arrangements in respect of Marketable Securities" with effect from 1 April 2023.	Sections 2(1)(f) and 12(a)	Issue dd 12/12/2022
20/01/2023	BGR 63	Further particulars prescribed by the Commissioner under section 20(8A)(c)	Sections 20(8A)(c)	
21/05/2024	BGR 64 (Issue 2)	Temporary application of new dwellings for exempt supplies simultaneously held by developers for taxable purposes	Sections 18D, 18(1), 16(3)(o), 10(29), 9(13) and 72	Issue dd 21/06/2023
28/08/2023	BGR 65	Value-Added Tax Treatment of Rounding Difference in Cash Transactions	Sections 21(1), (3), (5), 16(2) and (3)	
27/11/2023	BGR 66	Value-Added Tax Implications of Overpayments on the Importation of Goods	Sections 1(1) Definition of "input tax" and sections 16(2)(d), (dA), 16(3)(a)(iii) and (b)(ii)	
01/12/2023	BGR 68	Acceptable Documentation for Input Tax on Upward Adjustments on Imports	Sections 16(2)(g) and 72	
05/04/2024	BGR 69	Documents and Records to be Retained and Maintained by Agent under Section 54(2C) and (3)	Sections 54(2C) and (3)	
21/05/2024	BGR 72	Particulars to be Contained in a Credit Note for a Valid Deduction under Section 16(3)(a)(v) for Prepaid Vouchers	Sections 21(1)(f), 16(2)(a) and 16(3)(a)(v)	
03/10/2024	BGR 74	VAT treatment of certain supplies of goods or services made by municipalities to a national or provincial government	Section 1(1) Definitions of "grant" and "input tax", and sections 7(1)(a), 8(5A), (11)(2)(t), and 54	