



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**DRAFT REGULATIONS:**

**REGULATIONS PRESCRIBING ELECTRONIC SERVICES FOR  
PURPOSE OF DEFINITION OF “ELECTRONIC SERVICES” IN  
SECTION 1 OF VALUE-ADDED TAX ACT, 1991**

**31 July 2020**

Proposed Regulations prescribing electronic services for purpose of definition of “Electronic Services” in section 1 of Value-Added Tax Act, are hereby published for comment.

## SCHEDULE

### Definitions

1. In these Regulations, “**the Regulations**” means the regulations published by Government Notice No. R.221 of 28 March 2014, as amended by Government Notice No. R.429 of 18 March 2019.

### Amendment of regulation 1 of the Regulations

2. Regulation 1 of the Regulations is hereby amended—

(a) by the insertion of the following definition:

“**content**” means the signals, writing, images, sounds or information of any kind that are transmitted, emitted or received by a telecommunications service.

(b) by the substitution for the definition of “telecommunications services” of the following definition:

“**telecommunications services**” means the transmission, emission or reception, and the transfer or assignment of the right to use capacity for the transmission, emission or reception, of signals, writing, images, sounds or information of any kind by wire, cable, radio, optical or other electromagnetic system, or by a similar technical system, and includes access to global information networks but does not include the content of the telecommunication.

### Short title

3. These Regulations are called the Electronic Services Regulations.