

## VAT PRACTICE NOTE: 01/1996

### Withdrawal of rulings in respect of value-added tax

12 April 1996

The following rulings, which have not previously been withdrawn and which relate to matters applying to the taxable or non-taxable nature of any supply of goods or services by any person or to the importation of goods by any person (including any decision as the applicability of any exemption or rate of zero per cent) or to the deductibility or non-deductibility of tax in terms of section 16(3) of the undermentioned Acts in respect of the supply to any person of goods or services or the importation of goods by any person are hereby withdrawn :

(a) Any general written ruling or general oral ruling relating to the aforesaid matters given prior to 1 July 1995 by or on behalf of the relevant Commissioner for Inland Revenue responsible for carrying out the provisions of -

(i) Decree No 16 (Value-Added Tax) of 1991 (Decree No 16 of 1991) of the former Republic of Transkei;

(ii) the Value-Added Tax Act, 1991 (Act No 25 of 1991), of the former Republic of Bophuthatswana;

(iii) the Value-Added Tax Proclamation, 1991 (Proclamation No 32 of 1991), of the former Republic of Venda; and

(iv) the Value-Added Tax Decree, 1991 (Decree No 17 of 1991), of the former Republic of Ciskei:

Provided that any such ruling may be re-instated if application for such re-instatement is made in writing on or before 1 May 1996 to the Commissioner for Inland Revenue referred to in paragraph (b);

(b) any general oral ruling relating to the aforesaid matters given prior to 9 July 1993 by or on behalf of the Commissioner for Inland Revenue responsible for carrying out the provisions of the Value-Added Tax Act, 1991 (Act No 89 of 1991).

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