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No. 290

1 April 2011

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

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.



G N V MAGASHULA
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE

No. 290

1 April 2011

WYSE VAN INDIENING VAN SEKERE OPGAWES EN BETALINGS VAN BELASTING OP TOEGEVOEGDE WAARDE VOORGESKRYF INGEVOLGE PARAGRAAF (v) VAN DIE VOORBEHOUDSBEPALING TOT ARTIKEL 28(1) VAN DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991, (WET NO. 89 VAN 1991)

Ingevolge paragraaf (v) van die voorbehoudsbepaling tot artikel 28(1) van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991) (die BTW Wet), bepaal ek, George Ngakane Virgil Magashula, Kommissaris van die Suid-Afrikaanse Inkomstediens, dat—

- (a) geen betaling van belasting op toegevoegde waarde (BTW) wat die bedrag van R100 000 oorskry, deur 'n tjek, by enige kantoor van die Suid-Afrikaanse Inkomstediens of per pos, gemaak mag word nie; en
- (b) alle ondernemers wat in Kategorie C, ingevolge Artikel 27 van die BTW Wet val, BTW-opgawes in elektroniese formaat moet indien en BTW-betalings elektronies moet maak,

met effek van 1 Mei 2011, tensy ek, met inagneming van die omstandighede, andersins bepaal.



G N V MAGASHULA
KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS

ND IVHADZO YA MUVHUSO

TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE

Nomboro 290

1 Lambamai 2011

**ND ILA YA U N ETSHEDZWA HA DZIÑ WE FOMO DZA MUTHELO NA
MBADELO DZA NDEME YA MUTHELO WO ENGEDZEDZWAHO ZWO
RANDELWA U YA NGA PHARA (v) KHA KHUMBELO YA KHETHEKANYO
28(1) YA MULAYO WA NDEME YA MUTHELO WO ENGEDZEDZWAHO
WA, 1991 (MULAYO WA NOMBORO 89 WA 1991)**

U ya nga phara (v) kha khumbelo ya khethekanyo 28(1) ya Mulayo wa Ndeme ya Muthelo wo Engedzedzwaho wa, 1991 (Mulayo wa Nomboro. 89 wa 1991) (Mulayo wa VAT), Nñ e, George Ngakane Virgil Magashula, Mukhomishinari wa Tshumelo ya Mbuelo ya Afrika Tshipembe, ndi fhano u bula zwauri —

- (a) a huna mbadelo ya tsheke ya ndeme ya muthelo wo engedzedzwaho (VAT) ine ya fhira R100 000 ine ya nga itwa ofisini dza Tshumelo ya Mbuelo ya Afrika Tshipembe kana nga poswo; na
- (b) vhan etshedzi vhatshumelo vhoñ he vhane vha vha nga fhasi ha Khethekanyo C u ya nga khethekanyo 27 ya Mulayo wa VAT vha fanela u ñ etshedza fomo dza muthelo dza VAT nga fomethe ya eñ ekiñ hironiki na u badela VAT nga eñ ekiñ hironiki,

u bva nga ñ a 1 Shundunthufe 2011, nga nnñ ani ha musu nne, ndo dzhiela nyimele ñ ha nda zwi vhea nga in we ñ ila.

G N V MAGASHULA

MUKHOMISHINARI: TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE

ISAZISO SIKAHULUMENI**UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA ENINGIZIMU AFRIKA**

Nomb. 290

1 Mbasa 2011

INDLELA YOKUTHUMELA IZICELO EZITHILE ZOKUBUYISELWA NOKUKHOKHELWA KWENTELA I-VALUE-ADDED TAX EBKWE NGOKWESIGABA (v) SE-PROVISO YENGXENYE 28(1) SOMTHETHO WE-VALUE-ADDED TAX, KA-1991 (UMTHETHO ONGUNOMB. 89 KA-1991)

Ngokwesigaba (v) se-proviso yengxenye 28(1) soMthetho we-Value-Added Tax, ka-1991 (uMthetho onguNomb. 89 ka-1991), Mina, George Ngakane Virgil Magashula, uKhomishana Wophiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika, ngibeka ukuthi—

- (a) akukho ukukhokhwa kwe-Value Added Tax (VAT) ngesheki okwedlula u-R100 000 okuzokwenziwa ehhovisi loPhiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika noma ngeposi; futhi
- (b) bonke abathengisi abangena ngaphansi kuka-Category C ngokwesigaba 27 soMthetho we-VAT kufanele bathumele izicelo zokubuyiselwa i-VAT ngekhompiyutha futhi bakhokhele i-VAT ngekhompiyutha,

kusukela ngomhla ka-1 Meyi 2011, ngaphandle uma Mina, ngokubheka isimo, nginguma ngenye indlela.



G N V MAGASHULA

UKHOMISHANA: UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA ENINGIZIMU AFRIKA