

# VAT Alert

6 March 2009

## Withdrawal of General Rulings Register

*The South African Revenue Service (SARS) has indicated in its latest newsletter (VAT News 33 of February 2009) that it will gradually withdraw the general rulings that have been published periodically since 1991.*

You will find the current published rulings on SARS' website ([www.sars.gov.za/Tax Types/Value-Added Tax/VAT Rulings/General Written Rulings](http://www.sars.gov.za/Tax%20Types/Value-Added%20Tax/VAT%20Rulings/General%20Written%20Rulings)). [www.sars.gov.za](http://www.sars.gov.za)

The current rulings are to be replaced, over time, with a more relevant, updated rulings register, based on sanitised versions of VAT rulings issued to vendors in accordance with section 41B of the Value-Added Tax Act, 1991 (the VAT Act) and Binding General Rulings issued on various topics. In the event that you are relying on a general written ruling contained in the current General Rulings Register, you may contact any of our VAT experts listed below for assistance in applying for a written VAT ruling through your local SARS office. All applications should contain the following information (see VAT News 32 of August 2008):

- The applicant's name, VAT number (if applicable), address, contact details (e.g. home, fax, e-mail etc), and if applicable, the contact details of the applicant's representative;
- A complete description of all the transaction(s) concerned, and the impact on the applicant's VAT liability (or on any connected person in relation to the applicant);
- A clear statement as to the issue at hand, or the specific request which is to be ruled upon;
- The relevant statutory provisions and the applicant's interpretation of those provisions; and
- A statement to the effect that the issue upon which the ruling is sought, is not the subject of an audit, investigation, objection or appeals process, or a matter which is being considered by a Court, and in which the applicant (or any connected person in relation to the applicant) is involved.

It would be appropriate to also quote the relevant General Written Ruling that you have been relying on in your interpretation of the VAT Act.

In addition to the above, SARS has also invited all stake holders to submit requests for topics that should be covered in the new Rulings Register. These should be submitted in writing to

[policycomments@sars.gov.za](mailto:policycomments@sars.gov.za) or may be sent to any of the PwC contact people listed below. Each application should contain the following as per VAT News 33:

- A clear description of all the relevant facts and circumstances of the contracting parties;
- The nature of the transactions involved;
- An explanation of the conclusion reached; and
- Reasons why a binding general ruling on the topic should be issued.

SARS has not stipulated a timeframe for either withdrawing the current register or for the submission of new ruling applications or topics, but we suggest you prioritise any applications where you are relying on a specific ruling as contained in the current General Rulings Register.

Contact one of our VAT experts if you require further information or any assistance with regard to submitting ruling applications or topics for the new Rulings Register.

For further information, please contact:

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