Synopsis

Tax today

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A monthly journal, published by PwC South Africa, that gives informed commentary on current developments in the tax arena, both locally and internationally.

Through analysis of and comment on new laws and judicial decisions of interest, Synopsis helps executives to identify developments and trends in tax law and revenue practice that may affect their business.

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VAT: Zero-rating the supply of "arranging of international transport"

In this case, the SCA had to consider whether the arranging of international transport could be zero rated; in particular, whether a supplementary commission charged qualified for the zero rating.

The SCA held that the supplementary commission received constituted consideration for arranging international transport of passangers and qualified to be zero-rated under section 11(2)(d) of the VAT Act.

In the case of *Rennies Travel (Pty) Ltd v Commissioner for the South African Revenue Service (207/2021) [2022] ZASCA 83 (6 June 2022)*, the Supreme Court of Appeal ("SCA") held that the supplementary commission paid to Rennies was subject to VAT at the zero rate as it was regarded as consideration received for the arranging of international transport of passengers as envisaged in section 11(2)(d).

Facts

Rennies Travel (Pty) Ltd ("the Appellant") conducts a travel agency enterprise which includes the sale of airline tickets and arranging of international travels for clients.

From the background available, Rennies derives income from three contractual sources, namely:

- A service fee charged to clients;
- A flat rate charged to the relevant airline in respect of the sale of an international airline ticket (which was referred to as a standard commission); and
- An additional or increased commission charged to the airline in the event of Rennies reaching the agreed target of international ticket sales (which was referred to as the supplementary commission).

Rennies entered into three incentive agreements with international airlines and received the supplementary commission in terms of these agreements.

The issue in dispute concerned the supplementary commission that Rennies earned and whether this commission was subject to VAT at the standard rate or zero rate.

The law

Section 11(2)(d) of the VAT Act states that:

> "the services comprise … arranging of the transport, of passengers or goods to which any provisions of paragraph (a), (b) or (c) apply…"

Tax court judgment

The issue before the tax court was whether Rennies was liable to pay SARS VAT of R8,608,219.85 together with interest and penalties. This liability arose from the additional assessment raised by SARS levying 15% VAT on the supplementary commission earned by Rennies, which Rennies previously treated as a zero-rated supply.

The tax court found that:

> "the intention of the parties is that the appellant is appointed as an agent to market and promote the sales of airline tickets for international travel. When the appellant successfully markets and promotes the selling of the airline tickets for international travel over a determined period and meets a set flown revenue target, it is paid a consideration in the form of incentives calculated in terms of the set guidelines in the agreements and their respective schedules. The international supplementary commission is paid to the appellant over and above the fee it charges the passenger and the standard commission."

The tax court therefore concluded that the supplementary commission was consideration received by Rennies for supplying marketing and promotion of sales of airline tickets for international travel and was subject to VAT at 14% (at the time). The tax court was of the view that this service does not involve the arranging of or the international transport of passengers and could therefore not qualify to be zero rated.

SCA judgment

Applicant's argument

In the tax court, Rennies argued that VAT is generally levied on the supply of goods or services by a vendor and not the consideration. Accordingly, Rennies' submission was if the supply of services was subject to VAT at the zero rate, then so should be the consideration.

In supporting its case, Rennies led evidence regarding the change in the commission structure in 2005. In this regard, the only witness in the tax court

testifying for Rennies made it clear that:

> "In summary, what was an income stream comprising a 7% standard commission has been replaced by a lower standard commission, a negotiated supplementary commission based on volumes of sales, and a fee charged directly to clients."

Despite the change in how it recouped its income (from both customer and airline), Rennies was adamant that it had always supplied services comprising the arranging of international transport. It further argued that nothing additional was added to its normal services provided being the arranging of transport or to secure the transport of passengers for international travel.

Rennies' view was that the supplementary commission was consideration received for services which qualified to be zero rated. It further argued that the marketing and promotion of the airlines was done and paid for separately, and all its taxes were catered for separately.

SARS' argument

The Commissioner for the South African Revenue Service ("Commissioner"/"SARS") was of the opinion that Rennies had received the supplementary commission as an incentive for reaching revenue or sales targets or volumes. As such, the supplementary commission did not qualify to be zero rated under section 11(2)(d) but was rather subject to VAT at standard rate. The following is the extract from the tax court judgment:

> "The supplementary commission or incentive is not paid for the sale of airline tickets which is an instrument to transport the passenger... The supplementary commission or incentive is earned when the travel agent meets the revenue thresholds or volumes from the sale of airline tickets and not from the service comprising of the arranging of transport or the transport of passengers."

The judgment

The court confirmed a long-standing VAT principle, that VAT can only be payable on a supply of goods or services.

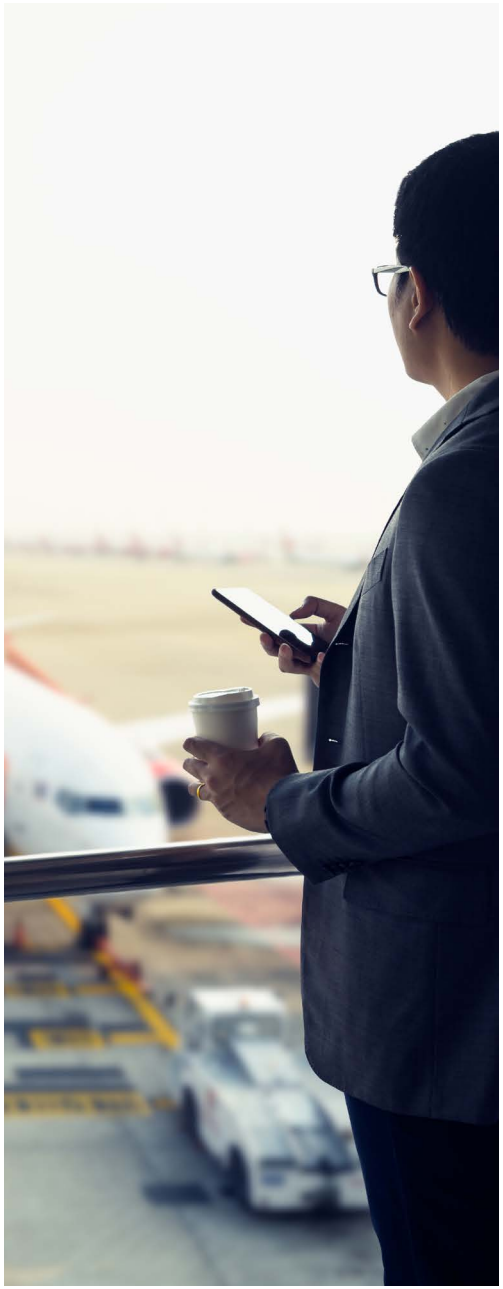
At the outset the court discredited the SARS argument and concluded that the meeting of a sales or revenue target in itself cannot be and is not a "service". It correctly confirmed that this is merely the manner or criteria used to determine the quantum for a certain supply of services (which can also be goods).

An important precedent in this judgment was that the tax court made a finding in favour of SARS but not for the reasons or arguments submitted by SARS, which *approach was impermissible*. Instead, the tax court concluded that the supplementary commission was paid for the supply of the services, being the successful marketing and promotion of the sales of airline tickets for international travel.

The above conclusion was further declared incorrect based on the SCA's interpretation of the relevant agreements, namely *"the SAA and Virgin Atlantic agreements contained separate provisions in respect of marketing and promotional services and the Air Mauritius agreement made no such provision"*.

The above findings then left the court with the task of answering what services were supplied by Rennies in order to earn the supplementary commission.

The SCA was comfortable that the background in this case clearly showed that the supplementary commission was



received by Rennies for “*exactly the same supply of services than the standard commission*”.

The court found after having regard to the agreement entered into by Rennies with the relevant airlines, the supplementary commission was paid for the sale of a particular volume of airline tickets. Furthermore, the fact that the same services gave rise to more than one type of consideration, could not alter the nature of the services supplied.

Ultimately, the court found in favour of Rennies; that is, that Rennies supplied services consisting of the arranging of international transport for which it earned a supplementary commission and that these services qualified to be zero-rated as envisaged in section 11(2)(d) of the VAT Act.

The supplementary commission was effectively regarded as additional consideration for the arranging of international transport. Rennies’ appeal was upheld, and the tax court’s order was set aside with the result that SARS must revise the additional assessments issued to Rennies.

The impact and takeaway

A key takeaway from this judgment is the importance of having contracts that are clear and reflective of the supplies being made by a vendor and the consideration payable in respect thereof.

These contracts should clearly distinguish between when a supply is being made versus when something is merely a method for calculating or determining the applicable payment or consideration to be made for a supply.

It may not always be a simple task to identify whether a payment is consideration for a further or additional supply or whether it is an adjustment to the price for the original supply. This judgment does however provide some guidance in taking on such interpretative tasks.

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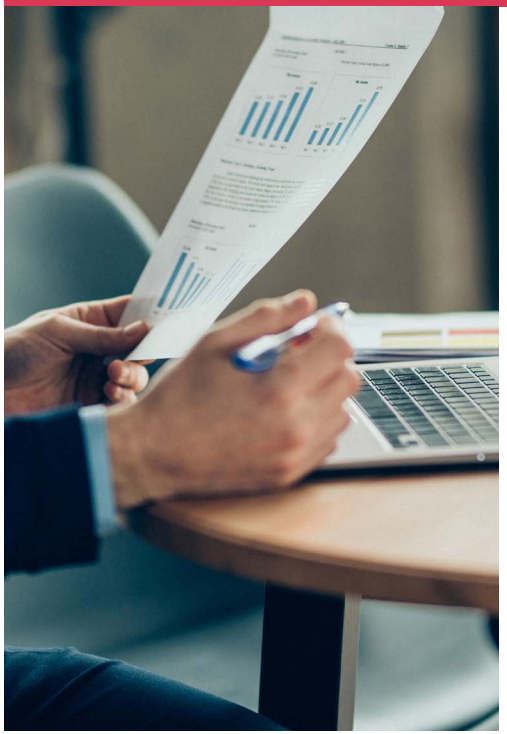
Is a "verification" by SARS an "audit"?

There has been considerable doubt concerning the ambit and nature of SARS' various information-gathering mechanisms. The nature of each of the mechanisms is not identifiable from the descriptions used in the Tax Administration Act ("TAA"), which refers to audit, verification and investigation. A recent judgment of the High Court in the Western Cape contains useful interpretation that may be of assistance to taxpayers.



One of the issues raised in the matter of *Forge Packaging (Pty) Ltd v The Commissioner for the South African Revenue Service* ZAWCHC 119 (13 June 2022) was whether SARS was obliged to follow procedures prescribed in section 42 of the TAA (which apply to audits) when carrying out a verification of a tax return. Section 42 of the TAA is significant in that it places an obligation on SARS to keep a taxpayer informed by issuing inter alia:

- A formal notice of commencement of the audit;
- Progress reports; and
- A letter setting out the factual and legal grounds of a proposed assessment. The letter must allow a taxpayer at least 21 days to make representations as to why the proposed assessments by SARS must not be issued.

Failure on the part of SARS to comply with section 42 may render an assessment invalid.

In essence, the taxpayer, in this case, submitted that a verification is an audit for the purposes of the TAA and that SARS should have complied with certain peremptory provisions of the TAA which apply to audits.

Binns-Ward J provided clarity which greatly assists in identifying whether or not a taxpayer is undergoing an audit. The judgment commenced with a summary describing the information-gathering mechanisms available to SARS by name. Seeing that the court was considering a verification, Binns-Ward J identified that the term is undefined in the TAA but that it appears in various sections of that statute:

> "… in association with, and in apparent contradistinction to, the term '*audit*'." (at paragraph [3])

In applying principles for the interpretation of words used in a statute, the judgment records (at paragraph [4]):

> "The canon of construction that meaning must be applied to every word used in a statutory provision and the presumption against tautology support interpreting the words '*verification*' and '*audit*' used in the forementioned provisions of the TAA to denote discrete and distinguishable exercises. Certainly, on a contextual consideration, no basis for 'functional repetition', such as emphasis, clarity or certainty, were the terms to be construed synonymously, suggests itself." (Footnote removed)

In effect, the terms cannot be conflated as indicating one and the same mechanism. The words appear typically as "verification or audit" or as "inspection, verification, audit or criminal investigation". The court was therefore satisfied that each word has a separate and distinct meaning in the TAA.

At paragraph [7], Binns-Ward J noted that the taxpayer had received a letter stating that its return for a particular year of assessment was being subjected to verification, which letter:

> "… called upon it to review the information set out in the *relevant notice of assessment (ITA34) issued by SARS against the applicant's '[own] relevant material including the related VAT and/or PAYE returns*' and enjoined it, if it found any errors, to correct these by submitting a revised income tax return. The applicant was informed that if it did not detect any errors, it was required to complete and submit a supplementary declaration (IT14 SD)."

Using the letter to demonstrate the distinction between an investigation and an audit, Binns-Ward J continued (at paragraph [8]):

> "The content of the letter suggests that by '*verification*', SARS meant a process in which the taxpayer was called upon itself to check and confirm the accuracy and correctness of the return that it had made. Such a process is entirely consistent with the primary meaning of the

> word '*verification*' as defined in the *Oxford Dictionary of the English Language*, viz. '*the process of establishing the truth, accuracy, or validity of something*'. The ordinary import of the word is neutral as to by whom the process of checking is undertaken; it may be by a third party, or equally by the person who produced the matter that is being checked (as, for example, is done by a claimant in summary judgment proceedings when 'verifying' the basis for its claim). '*Audit*', by contrast, implies an independent review process. The *Oxford Dictionary of the English Language* defines 'audit' to mean '*an official inspection of an organization's accounts, typically by an independent body*'." (Footnote removed)

SARS opposed the argument advanced by the taxpayer that verification and audit were synonymous terms. The judgment records extracts from an affidavit supplied by a SARS employee, a "specialist legal advisor", in which a distinction was drawn between "verification" and "audit". The former mechanism is described as "*a face-value corroboration or confirmation of the information declared by the taxpayer on the declaration or in a tax return", whereas the latter "does more than establish the corroboration of a taxpayer's state of affairs; it interrogates all information supplied by the taxpayer and obtained from other sources in coming to an accurate assessment of the taxpayer's tax position.*" (paragraphs [9] and [10]). In addition, SARS stated that: "*A verification process does not extend beyond verifying the information supplied by the taxpayer and therefore does not include an interrogation of the authenticity and completeness of the supporting information. In essence, the process is limited to establishing whether the amounts declared by the taxpayer are correct and correctly represent the tax treatment described by the taxpayer. The verification process aims to determine if the tax items in a taxpayer's return are supported.*"

Based on the evidence, Binns-Ward J found that the mechanism used by SARS in relation to the issue of an additional assessment had been verification, in that SARS had adjusted the assessment based on the information supplied by the taxpayer and had not conducted an independent interrogation and inspection into the company's accounts. It followed that SARS was not obliged to comply with the peremptory provisions applicable to an audit.

The takeaway

Section 42 of the TAA

This decision is a useful reminder that SARS is obliged to comply with certain procedural requirements when carrying out an audit, but that these requirements do not apply to verification. Failure to comply with the requirements of the TAA in the conduct of an audit may result in a taxpayer challenging the conduct of the audit. No such challenges would be available to a taxpayer in the case of a verification.

Voluntary Disclosure Applications

One further issue of principle has emerged. Although the judgment in the reported case did not make reference to the particular section (for obvious reasons), the distinction between an audit and verification should be made clear in relation to applications for relief under the voluntary disclosure programme ("VDP") which enables taxpayers to rectify defaults by way of voluntarily submitting information to SARS and thereby reducing exposure to penalties and possible prosecution.

Section 226(2) of the TAA states:

> "If the person seeking relief has been given notice of the commencement of an audit or criminal investigation into the affairs of the person, which has not been concluded and is related to the disclosed 'default', the disclosure of the 'default' is regarded as not being voluntary…"

There have been instances in which applications for relief have been rejected by SARS' VDP Unit because the taxpayer's return is being subjected to verification. The court's conclusion that audit and verification are "discrete and distinguishable" has not previously gained much traction with SARS in the VDP space. However, in the reported judgment, SARS argued that they are indeed distinguishable. Taxpayers who become aware of a default after notification of verification should expect that an application for VDP relief will not be regarded as failing the test of voluntariness if verification has commenced.

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SARS Watch

SARS Watch 1 June 2022 – 30 June 2022

Legislation		
24 June 2022	Public notice in terms of section 23(f) with regard to communication of changes in particulars	Public notice R2200 published in Government Gazette No.46598 with an implementation date of 1 July 2022.
13 June 2022	Explanatory memorandum to regulations on the domestic reverse charge relating to valuable metal, issued in terms of section 74(2) of the Value-Added Tax Act, 1991	Explanatory Memorandum relates to Regulations on the domestic reverse charge.
8 June 2022	Regulations on domestic reverse charge	Public notice R2140 published in Government Gazette No.46512 with an implementation date of 1 July 2022.
7 June 2022	Table A – A list of the average exchange rates of selected currencies for years of assessment from December 2003	The average exchange rates have been updated to include the exchange rate rates as at May 2022.
7 June 2022	Table B – A list of the monthly average exchange rates to assist a person whose year of assessment is shorter or longer than 12 months	The average exchange rates have been updated to include the exchange rate rates as at May 2022.
3 June 2022	Notice in terms of section 25, read with section 66(1) of the Income Tax Act, 1962, for submission of income tax returns for the 2022 tax year	Public notice R2130 published in Government Gazette No.46471.
Customs and excise		
24 June 2022	Amendment to rules under section 120. Official hours of attendance and the hours of business at Kosi Bay (DAR234)	Rule amendment notice R2189 published in Government Gazette No.46589 with an implementation date of 24 June 2022.
24 June 2022	Amendment to the rules under sections 21 and 120 – Duty free sale of new motor vehicles to diplomats (DAR236)	Rule amendment notice R2188 published in Government Gazette No.46589 with an implementation date of 24 June 2022.
24 June 2022	Amendment to Part 1 of Schedule No. 4, by the substitution of rebate items 406.02, 406.02/00.00/01.00, 406.03, 406.03/00.00/01.00, 406.04, 406.04/00.00/01.00, 406.05, 406.05/00.00/01.00, 406.07 and 406.07/00.00/01.00, to allow diplomats and other foreign representatives to purchase imported new motor vehicles from a customs and excise storage warehouse	Tariff amendment notice R2187 published in Government Gazette No.46589 with an implementation date of 24 June 2022.
24 June 2022	Amendment to Part 2 of Schedule No. 6, by the substitution of rebate item 631.00 000.00.00 01.00 to allow diplomats and other foreign representatives to purchase new motor vehicles from a customs and excise manufacturing warehouse	Tariff amendment notice R2186 published in Government Gazette No.46589 with an implementation date of 24 June 2022.
17 June 2022	Amendment to rules under sections 59A.01A and 120 – Submission of registration applications by the two types of electronic users (DAR233)	Rule amendment notice R 2172 published in Government Gazette No.46553 with an implementation date of 17 June 2022.
17 June 2022	Amendment to Schedule No. 5 by the substitution of Note 13, in order to delete the reference to “refund of the customs duty specified in refund item 533.00”, as refund item 533.00 has been deleted and the reference to this item has become redundant	Tariff amendment notice R 2171 published in Government Gazette No.46553 with an implementation date of 17 June 2022.
17 June 2022	Amendment to Part 3 of Schedule No. 6, in order to correct typographical errors to the Diesel Refund Notes published in the Government Gazette on 18 March 2022	Tariff amendment notice R 2170 published in Government Gazette No.46553 with an implementation date of 17 June 2022.
17 June 2022	Amendment to Part 1B of Schedule No. 6, by the substitution of the wording “under customs supervision” wherever it appears with “under the supervision of an officer”	Tariff amendment notice R 2169 published in Government Gazette No.46553 with an implementation date of 17 June 2022.
17 June 2022	Amendment to Part 1C of Schedule No. 6, by the substitution of the wording “under customs supervision” wherever it appears with “under the supervision of an officer”	Tariff amendment notice R 2168 published in Government Gazette No.46553 with an implementation date of 17 June 2022.

17 June 2022	Amendment to Part 1 of Schedule No. 3, by the insertion and deletion of rebate item 320.04/5512.19.90/01.08 and 320.04/5512.19/01.06, respectively	Tariff amendment notice R 2167 published in Government Gazette No.46553 with an implementation date of 17 June 2022.
17 June 2022	Amendment to Part 3E of Schedule No. 1, by the deletion of environmental levy item 153.01.09/8701.30 and substitution of several items	Tariff amendment notice R 2166 published in Government Gazette No.46553 with an implementation date of 17 June 2022.
17 June 2022	Amendment to Part 2B of Schedule No. 1, by the substitution of the descriptions of item number 124.05/8415.10, to align the header description with the header description of subheading 8415.10 as it appears in Schedule No. 1 Part 1	Tariff amendment notice R 2165 published in Government Gazette No.46553 with an implementation date of 17 June 2022.
17 June 2022	Amendment to Part 1 of Schedule No. 1, by the substitution of certain Notes and insertions of new 8-digit tariff subheadings under several Chapters in Part 1 of Schedule No. 1, to implement technical and other miscellaneous amendments	Tariff amendment notice R 2164 published in Government Gazette No.46553 with an implementation date of 17 June 2022.
17 June 2022	Amendment to Part 1 of Schedule No. 1, to correct some minor errors that occurred during HS 2022 implementation	Tariff amendment notice R 2163 published in Government Gazette No.46553 with effect from 1 January 2021.
15 June 2022	Registration Licensing and Designation – External Policy	The reference to SC-CF-23 has been removed since the manual has been withdrawn and SC-CF-19-A02 has been updated.
10 June 2022	Amendment t0 Part 5A of Schedule No. 1, by the increase of 75 cents per litre in the rate of the general fuel from R2.35/l to R3.10/l levy for petrol and from R2.20/l to R2.95/l for diesel, respectively	Tariff amendment notice R 2147 published in Government Gazette No.46520 with effect from 6 July 2022 up to and including 2 August 2022
10 June 2022	Amendment to Part 5A of Schedule No. 1, by the increase in the rate of the general fuel levy from R3.10/l to R3.85/l for petrol and for diesel from R2.95/l to R3.70/l, respectively	Tariff amendment notice R 2146 published in Government Gazette No.46520 with effect from 3 August 2022.
10 June 2022	Amendment to Part 3 of Schedule No. 6, as a consequence to the increase in the rate of the general fuel levy; the diesel refund provisions are adjusted accordingly	Tariff amendment notice R 2145 published in Government Gazette No.46520 with effect from 6 July 2022 up to and including 2 August 2022.
10 June 2022	Amendment to Part 3 of Schedule No. 6, as a consequence to the increase in the rate of the general fuel levy; the diesel refund provisions are adjusted accordingly	Tariff amendment notice R 2144 published in Government Gazette No.46520 with effect from 3 August 2022.
10 June 2022	Amendment to Part 1 of Schedule No. 2, by the deletion of item 205.01/2523.29/02.06 and substitution of items 205.01/2523.29/01.06 and 205.01/2523.29/05.06, in order to impose anti-dumping duty on Portland cement originating in or imported from Pakistan – ITAC Report 673	Tariff amendment notice R 2143 published in Government Gazette No.46520 with an implementation date of 10 June 2022.
6 June 2022	Amendment to Part 1 of Schedule No. 1, by the substitution of tariff subheadings 1701.12, 1701.13, 1701.14, 1701.91, and 1701.99, to reduce the rate of customs duty on sugar from 414,85c/kg to 299,46c/kg in terms of the existing variable tariff formula – ITAC Minute 07/2021	Tariff amendment notice R 2137 published in Government Gazette No.46507 with an implementation date of 6 June 2022.
1 June 2022	Amendment to Part 3 of Schedule No. 6, as a consequence to the extension of the date of the reduction of the general fuel levy, as announced by the Minister of Finance on 31 March 2022; the diesel refund provisions are adjusted accordingly	Tariff amendment notice R 2125 published in Government Gazette No.46465 with effect from 6 April 2022 up to and including 5 July 2022.
1 June 2022	Amendment to Part 5A of Schedule No. 1, to extend the date of the reduction of R1.50 per litre of the general fuel levy for petrol from R3.85/l to R2.35/l and for diesel from R3.70/l to R2.20/l, as announced by the Minister of Finance on 31 March 2022	Tariff amendment notice R 2124 published in Government Gazette No.46465 with effect from 6 April 2022 up to and including 5 July 2022.
Case law		
In accordance with date of judgment		
30 June 2022	CSARS v Candice-Jean van der Merwe (211/2021) [2022] ZASCA 106	This an application for default judgment in terms of rule 56 of the rules prescribed by the Tax Administration Act 28 of 2011.
21 June 2022	CSARS v Capitec Bank Limited (94/2021) [2022] ZASCA 97	The court considered whether loan cover provided to clients by Capitec were taxable supplies made in the course of an enterprise conducted by Capitec, and whether a corresponding deduction was permissible when an indemnity payment was made pursuant to the cover.
7 June 2022	CSARS and Others v Dragon Freight (Pty) Ltd and Others (751/21)	Review of decision to seize goods under section 88(1)(c) of the Customs and Excise Act 91 of 1964.

6 June 2022	Rennies Travel (Pty) Ltd v SARS (207/2021) [2022] ZASCA 83	The court had to consider whether the VAT zero rate could be applied to the supply by Rennies to airlines.
27 January 2022	CSARS v Van Zyl and Others (37351/2020) [2022] ZAGPPHC 34	The court had to consider whether a provisional preservation order could be confirmed.
Interpretation Notes		
13 June 2022	IN 121 – Deduction of medical lump sum payments	This Note provides guidance on the interpretation and application of section 12M which relates to the deductibility of a lump-sum amount paid by a taxpayer to or in respect of a former employee or dependants of that former employee for purposes of covering post-retirement medical benefits.
7 June 2022	Draft Interpretation Note – Persons not Eligible to Register as a Tax Practitioner and Deregistration of Registered Tax Practitioners for Tax Non-compliance	Comments must be submitted to SARS by Friday, 1 July 2022.
Guides		
29 June 2022	Guide for Vendors (Issue 14)	This guide is based on the VAT Act and the Tax Administration Act as at the time of publishing and includes the amendments contained in the Taxation Laws Amendment Act 20 of 2021, the Tax Administration Laws Amendment Act 21 of 2021 and the Rates and Monetary Amounts and Amendment of Revenue Laws Act 19 of 2021 which were all promulgated on 19 January 2022.
25 June 2022	Guide on Income Tax and the Individual (2021/22)	This guide informs individuals who are South African residents of their income tax commitments under the Income Tax Act 58 of 1962.
25 June 2022	Tax Exemption Guide for Companies Wholly Owned by Institutions, Boards or Bodies	This guide provides general guidance on the exemption from income tax of qualifying wholly owned associations, corporations or companies of institutions, boards or bodies under section 10(1)(cA)(ii).
25 June 2022	Tax Exemption Guide for Institutions, Boards or Bodies	This guide provides general guidance on the exemption from income tax of qualifying institutions, boards or bodies under section 10(1)(cA)(i).
17 June 2022	Guide on the Determination of Medical Tax Credits (Issue 14)	This guide provides general guidelines regarding the medical scheme fees tax credit and additional medical expenses tax credit for income tax purposes.
Other Publications		
27 June 2022	Tax Alert: VAT deduction in respect of indemnity payments	This tax alert discusses the case of the Commissioner for the South African Revenue Service v Capitec Bank Limited.
22 June 2022	OECD: Analytics Maturity Model	The Analytics Maturity Model helps tax administrations to assess their analytics usage and capability, providing insight into current status and identifying areas of weaknesses as well as strengths.
15 June 2022	OECD - Tax challenges arising from digitalisation: Public comments received on tax certainty aspects of Amount A under Pillar One	The OECD published the public comments on tax certainty aspects under Amount A of Pillar One to assist members in further refining and finalising the relevant rules received.
14 June 2022	OECD: Tax Transparency in Africa 2022	The report covers the region's latest progress in tackling tax evasion and other illicit financial flows through transparency and exchange of information for tax purposes.
13 June 2022	Tax Alert: Zero-rating the supply of arranging international transport	This tax alert discusses the case of Rennies Travel (Pty) Ltd v SARS (207/2021) [2022] ZASCA 83.
10 June 2022	Tax Alert: Final Regulations imposing a domestic reverse charge on valuable metals	This tax alert discusses the Regulations imposing a domestic reverse charge on the supply of valuable metals.
9 June 2022	Tax Alert: Insurers must not underestimate the tax impact of moving to IFRS 17	This tax alert discusses tax implications of IFRS 17.
7 June 2022	Tax Alert: Zero-rating of VAT on the supply of gold	This tax alert discusses the case of Lueven Metals (Pty) Ltd v CSARS (31356/2021) [2022] ZAGPPHC 325.