

## Overview of all Binding General Rulings



### SARS Legal Counsel – Legal Advisory Overview of all Binding General Rulings

Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant Act	Relevant section(s) or other reference	Versions & Original Publication Dates
30/11/2006	BGR 1	VAT rulings	Value-Added Tax Act, 1991	Section 41(c)	
01/01/2007	BGR 2	General written rulings and decisions	Value-Added Tax Act, 1991	Sections 41 and 72	
04/12/2007	BGR 3	Transitional arrangements for municipalities: Returns and payments of tax in respect of supplies which became taxable for the first time during the transition period	Value-Added Tax Act, 1991	Sections 28 and 72	
27/03/2015	BGR 4 (Issue 3)	Apportionment methodology to be applied by a municipality	Value-Added Tax Act, 1991	Section 1(1) - Definition of "input tax"	Issue 1 dd 21/01/2010 Issue 2 dd 25/03/2013
25/03/2011	BGR 5	Discounts, rebates and incentives in the motor industry	Value-Added Tax Act, 1991	Sections 1, 20 and 21	
19/06/2012	BGR 6 (Issue 2)	Discounts, rebates and incentives in the fast moving consumable goods industry	Value-Added Tax Act, 1991	Sections 1, 20 and 21	
02/11/2012	BGR 7	Wear-and-tear or depreciation allowance	Income Tax Act, 1962	Section 11(e)	
04/12/2012	BGR 8 (Issue 2)	Application of the principles enunciated by the <i>Brummeria</i> case	Income Tax Act, 1962	Section 1(1), Definition of "gross income"	Issue 1 dd 11/04/2011
30/01/2020	BGR 9 (Issue 4)	Taxes on income and substantially similar taxes for purposes of South Africa's tax treaties	Income Tax Act, 1962	Various sections	Issue 1 dd 19/09/2011 Issue 2 dd 19/02/2013 Issue 3 dd 03/02/2017
	BGR 10	Apportionment methodology to be applied by Category B Municipalities— <span style="color: red;">Withdrawn by BGR 4 (Issue 2) of 25 March 2013</span>			
09/03/2020	BGR 11 (Issue 3)	Use of an exchange rate	Value-Added Tax Act, 1991	Sections 9, 10 and 20	Issue 1 dd 01/09/2012 Issue 2 dd 23/02/2016
16/03/2020	BGR 12 (Issue 3)	Input tax on the acquisition of a non-taxable supply of second-hand motor vehicles by motor dealers	Value-Added Tax Act, 1991	Section 1(1) - Definition of "input tax"	Issue 1 dd 01/04/2013 Issue 2 dd 25/02/2016
09/03/2020	BGR 13 (Issue 3)	Calculation of VAT for certain betting transactions	Value-Added Tax Act, 1991	Sections 8(13), 16(3)(d), 16(4) and 72	Issue 1 dd 22/03/2013 Issue 2 dd 26/03/2014

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26/03/2020	BGR 14 (Issue 3)	VAT treatment of specific supplies in the short-term insurance industry	Value-Added Tax Act, 1991	Sections 1(1), 7, 8, 9, 11, 16, 20, 21, 54 and 72	Issue 1 dd 26/03/2013 Issue 1 dd 26/03/2013 Issue 2 dd 18/03/2016
31/03/2014	BGR 15 (Issue 2)	Recipient-created tax invoices, credit and debit notes	Value-Added Tax Act, 1991	Sections 20(2) and 21(4)	Issue 1 dd 22/03/2013
30/03/2015	BGR 16 (Issue 2)	Standard apportionment method <b>Issue 2:</b> The period for making an adjustment has been extended from three to six months (see item 2 under Conditions)	Value-Added Tax Act, 1991	Section 17(1) - Apportionment	Issue 1 dd 25/03/2013
27/03/2013	BGR 17	Cancellation of registration of separate enterprises, branches and divisions	Value-Added Tax Act, 1991	Sections 1(1), 8(2) and 50	
	BGR 18	The zero-rating of various types of dates  Withdrawn by BGR 38 of 23 January 2017			
10/03/2014	BGR 19 (Issue 2)	Approval to end a tax period on a day other than the end of the month	Value-Added Tax Act, 1991	Section 27(6)	Issue 1 dd 30/04/2013
13/11/2018	BGR 20 (Issue 3)	Interpretation of the term "substantially the whole"	Income Tax Act, 1962  Transfer Duty Act, 1949	Sections 10(1)(cN), 10(1)(cO), 10(1)(cQ), 30B and 30C, and paragraphs 63A and 63B of the Eighth Schedule to the Income Tax Act;  Section 9(1)(c) of the Transfer Duty Act	Issue 1 dd 10/12/2013 Issue 2 dd 20/01/2016
11/03/2014	BGR 21	Address to be reflected on a tax invoice, credit and debit note	Value-Added Tax Act, 1991	Sections 20(4), (5), (5A) and section 21(3), (8)	
26/03/2014	BGR 22	Subsistence allowance – amounts deemed to be expended for business purposes	Income Tax Act, 1962	Section 8(1)(a) and (c)	


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Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant Act	Relevant section(s) or other reference	Versions & Original Publication Dates
26/03/214	BGR 23	Travel allowance – fuel cost to an employee who receives a petrol or garage card	Income Tax Act, 1962	Section 8(1)(b)(ii) and (iii)	
15/02/2016	BGR 24 (Issue 2)	Section 18A(2) receipt for purposes of a deduction as contemplated in section 37C(3) and (5)	Income Tax Act, 1962	Section 18A and 37C(3)	Issue 1 dd 02/09/2014
16/03/2017	BGR 25 (Issue 2)	Exemption – Foreign pensions <b>BGR applies from date of issue until 4 October 2018</b>	Income Tax Act, 1962	Section 10(1)(gC)(ii)	Issue 1 dd 14/11/2014
09/03/2020	BGR 26 (Issue 2)	VAT treatment of the supply and importation of herbs	Value-Added Tax Act, 1991	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1 and Item 12 in Part B of Schedule 2	Issue 1 dd 12/03/2015
26/03/2015	BGR 27	Application of sections 20(7) and 21(5)	Value-Added Tax Act, 1991	Sections 20(4), (5), (7), 21(1) and (5)	
23/02/2016	BGR 28 (Issue 2)	Electronic services	Value-Added Tax Act, 1991	Sections 20, 21 and 65	Issue 1 dd 26/03/2015
01/02/2017	BGR 29 (Issue 2)	Unbundling transactions: Meaning of "as at the end of the day after that distribution"	Income Tax Act, 1962	Section 46(3)(a)(v)	Issue 1 dd 20/08/2015
07/01/2016	BGR 30	Allocation of direct and indirect expenses within and between an insurer's funds	Income Tax Act, 1962	Section 29A	
23/05/2017	BGR 31 (Issue 2)	Interest on late payment of benefits	Income Tax Act, 1962	Second Schedule	Issue 1 dd 04/03/2016
18/03/2016	BGR 32	VAT treatment of specific supplies in the short-term re-insurance industry	Value-Added Tax Act, 1991	Sections 1(1), 7, 8, 9, 11, 16, 20 and 21	
09/03/2020	BGR 33 (Issue 2)	The value-added tax treatment of the supply and importation of vegetable oil	Value-Added Tax Act, 1991	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1 and Item 14 in Part B of Schedule 2	Issue 1 dd 24/03/2016
09/03/2020	BGR 34 (Issue 2)	Management of superannuation schemes: Long-term insurers	Value-Added Tax Act, 1991	Sections 2(1)(i), 10(22A) and 72	Issue 1 dd 14/04/2016

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Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant Act	Relevant section(s) or other reference	Versions & Original Publication Dates
16/03/2020	BGR 35 (Issue 2)	The value-added tax treatment of the supply and importation of frozen potato products	Value-Added Tax Act, 1991	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1, Item 12 in Part B of Schedule 2	Issue 1 dd 27/03/2016
24/10/2016	BGR 36	Circumstances prescribed by the Commissioner for the application of section 16(2)(g)	Value-Added Tax Act, 1991	Section 16(2)(g)	
12/12/2016	BGR 37	Zero-rating of international travel insurance <b>BGR applies from date of issue until 31 March 2018</b>	Value-Added Tax Act, 1991	Sections 11 and 72	
23/01/2017	BGR 38	The value-added tax treatment of the supply and importation of vegetables and fruit	Value-Added Tax Act, 1991	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1, and Items 12 and 13 in Part B of Schedule 2	
16/03/2020	BGR 38 (Issue 2)	The value-added tax treatment of the supply and importation of vegetables and fruit	Value-Added Tax Act, 1991	Section 8(28)	Issue 1 dd 27/01/2017
10/02/2017	BGR 40	Remuneration paid to non-executive directors <b>To be read with the Non-Executive Directors FAQs on BRGs 40 and 41</b>	Income Tax Act, 1962	Section 23(m) and the Fourth Schedule, paragraph (1), Definition of "remuneration"	
04/05/2017	BGR 41 (Issue 2)	VAT treatment of non-executive directors <b>To be read with the Non-Executive Directors FAQs on BRGs 40 and 41</b>	Value-Added Tax Act, 1991	Proviso (iii) to the definition of "enterprise" in section 1(1), and section 23(4)(b)	Issue 1 dd 10/02/2017
22/03/2017	BGR 42	No-value provision in respect of transport services	Income Tax Act, 1962	Paragraph 10(2)(b) of the Seventh Schedule	
12/09/2017	BGR 43	Deduction of input tax in respect of second-hand gold	Value-Added Tax Act, 1991	Section 1(1) Definitions of "input tax" and "second-hand goods"	
13/10/2017	BGR 44	Meaning of 160 hours for purposes of section 4(1)(b)	Employment Tax Incentive Act, 2013	Section 4(1)(b)	

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Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant Act	Relevant section(s) or other reference	Versions & Original Publication Dates
09/03/2020	BGR 45 (Issue 2)	Supply of potatoes	Value-Added Tax Act, 1991	Section 11(1)(g) and 11(1)(j) together with Part A and Part B of Schedule 2	Issue 1 dd 01/11/2017
27/11/2017	BGR 46	Supply of brown bread	Value-Added Tax Act, 1991	Section 11(1)(j) together with Part B of Schedule 2	
05/03/2018	BGR 47	Meaning of month in the definition of "monthly remuneration" for employers remunerating employees on a weekly or fortnightly basis	Employment Tax Incentive Act, 2013	Definition of "monthly remuneration" under section 1(1)	
25/07/2018	BGR 48	The temporary letting of dwellings by developers and the expiry of section 18B	Value-Added Tax Act, 1991	Section 18B	
15/03/2019	BGR 49	The supply and importation of sanitary towels (pads) <i>BGR withdrawn retrospectively from 1 April 2019, because of the introduction of Part C of Schedule 2 to the VAT Act</i>	Value-Added Tax Act, 1991	Section 11(1)(j) together with Item 22 of Part B of Schedule 2 and section 13(3) read with paragraph 7(a) of Schedule 1	
18/03/2019	BGR 50	No-value provision in respect of the rendering of transport services by any employer	Income Tax Act, 1962	Paragraph 10(2)(b) of the Seventh Schedule	
04/06/2019	BGR 51	Cancellation of registration of a foreign electronic services supplier <i>BGR withdrawn because of retrospective amendments to section 11(2)(d) of the VAT Act</i>	Value-Added Tax Act, 1991	Sections 24(1) and (2) and 72	
26/03/2019	BGR 52	Timeframe for the export of goods by vendors and qualifying purchasers affected by the global COVID-19 pandemic	Value-Added Tax Act, 1991	Sections 1(1) Definition of "exported", 11(1)(a) and 11(3)	
22/06/2020	BGR 53	Rules for the taxation of interest payable by SARS under section 7E	Income Tax Act, 1962	Section 7E	
22/06/2020	BGR 54	Unbundling of unlisted company: impact of non-qualifying shareholder	Income Tax Act, 1962	Section 46	
10/09/2020	BGR 55	Sale of dwellings by fixed property developers following a change in use adjustment under section 18(1) or 18B(3)	Value-Added Tax Act, 1991	Sections 18(1) and 18B(3)	


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02/11/2012	BGR 7	Wear-and-tear or depreciation allowance	Section 11(e)	
04/12/2012	BGR 8 (Issue 2)	Application of the principles enunciated by the <i>Brummeria</i> case	Section 1(1), Definition of "gross income"	Issue 1 dd 11/04/2011
30/01/2020	BGR 9 (Issue 4)	Taxes on income and substantially similar taxes for purposes of South Africa's tax treaties	Various sections	Issue 1 dd 19/09/2011 Issue 2 dd 19/02/2013 Issue 3 dd 03/02/2017
13/11/2018	BGR 20 (Issue 3)	Interpretation of the term "substantially the whole"	Sections 10(1)(cN), 10(1)(cO), 10(1)(cQ), 30B and 30C, and paragraphs 63A and 63B of the Eighth Schedule to the Income Tax Act;  Section 9(1)(c) of the Transfer Duty Act	Issue 1 dd 10/12/2013 Issue 2 dd 20/01/2016
26/03/2014	BGR 22	Subsistence allowance – amounts deemed to be expended for business purposes	Section 8(1)(a) and (c)	
26/03/214	BGR 23	Travel allowance – fuel cost to an employee who receives a petrol or garage card	Section 8(1)(b)(ii) and (iii)	
15/02/2016	BGR 24 (Issue 2)	Section 18A(2) receipt for purposes of a deduction as contemplated in section 37C(3) and (5)	Section 18A and 37C(3)	Issue 1 dd 02/09/2014
16/03/2017	BGR 25 (Issue 2)	Exemption – Foreign pensions <b>BGR applies from date of issue until 4 October 2018</b>	Section 10(1)(gC)(ii)	Issue 1 dd 14/11/2014
01/02/2017	BGR 29 (Issue 2)	Unbundling transactions: Meaning of "as at the end of the day after that distribution"	Section 46(3)(a)(v)	Issue 1 dd 20/08/2015
07/01/2016	BGR 30	Allocation of direct and indirect expenses within and between an insurer's funds	Section 29A	
23/05/2017	BGR 31 (Issue 2)	Interest on late payment of benefits	Second Schedule	Issue 1 dd 04/03/2016
10/02/2017	BGR 40	Remuneration paid to non-executive directors <b>To be read with the Non-Executive Directors FAQs on BRGs 40 and 41</b>	Section 23(m) and the Fourth Schedule, paragraph (1), Definition of "remuneration"	



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## Register of all Binding General Rulings according to tax type

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22/03/2017	BGR 42	No-value provision in respect of transport services	Paragraph 10(2)(b) of the Seventh Schedule	
18/03/2019	BGR 50	No-value provision in respect of the rendering of transport services by any employer	Paragraph 10(2)(b) of the Seventh Schedule	
22/06/2020	BGR 53	Rules for the taxation of interest payable by SARS under section 7E	Section 7E	
22/06/2020	BGR 54	Unbundling of unlisted company: impact of non-qualifying shareholder	Section 46	


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Publication Date	BGR Number and Issue Number	Subject (Keywords)	Relevant section(s) or other reference	Versions & Original Publication Dates
13/10/2017	BGR 44	Meaning of 160 hours for purposes of section 4(1)(b)	Section 4(1)(b)	
05/03/2018	BGR 47	Meaning of month in the definition of "monthly remuneration" for employers remunerating employees on a weekly or fortnightly basis	Definition of "monthly remuneration" under section 1(1)	





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13/11/2018	BGR 20 (Issue 3)	Interpretation of the term "substantially the whole"	Sections 10(1)(cN), 10(1)(cO), 10(1)(cQ), 30B and 30C, and paragraphs 63A and 63B of the Eighth Schedule to the Income Tax Act;  Section 9(1)(c) of the Transfer Duty Act	Issue 1 dd 10/12/2013 Issue 2 dd 20/01/2016



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30/11/2006	BGR 1	VAT rulings	Section 41(c)	
01/01/2007	BGR 2	General written rulings and decisions	Sections 41 and 72	
04/12/2007	BGR 3	Transitional arrangements for municipalities: Returns and payments of tax in respect of supplies which became taxable for the first time during the transition period	Sections 28 and 72	
27/03/2015	BGR 4 (Issue 3)	Apportionment methodology to be applied by a municipality	Section 1(1) - Definition of "input tax"	Issue 1 dd 21/01/2010 Issue 2 dd 25/03/2013
25/03/2011	BGR 5	Discounts, rebates and incentives in the motor industry	Sections 1, 20 and 21	
19/06/2012	BGR 6 (Issue 2)	Discounts, rebates and incentives in the fast moving consumable goods industry	Sections 1, 20 and 21	
	BGR 10	Apportionment methodology to be applied by Category B Municipalities – <b>Withdrawn by BGR 4 (Issue 2) of 25 March 2013</b>		
09/03/2020	BGR 11 (Issue 3)	Use of an exchange rate	Sections 9, 10 and 20	Issue 1 dd 01/09/2012 Issue 2 dd 23/02/2016
16/03/2020	BGR 12 (Issue 3)	Input tax on the acquisition of a non-taxable supply of second-hand motor vehicles by motor dealers	Section 1(1) - Definition of "input tax"	Issue 1 dd 01/04/2013 Issue 2 dd 25/02/2016
09/03/2020	BGR 13 (Issue 3)	Calculation of VAT for certain betting transactions	Sections 8(13), 16(3)(d), 16(4) and 72	Issue 1 dd 22/03/2013 Issue 2 dd 26/03/2014
24/03/2020	BGR 14 (Issue 3)	VAT treatment of specific supplies in the short-term insurance industry	Sections 1(1), 7, 8, 9, 11, 16, 20, 21, 54 and 72	Issue 1 dd 26/03/2013 Issue 2 dd 18/03/2016
31/03/2014	BGR 15 (Issue 2)	Recipient-created tax invoices, credit and debit notes	Sections 20(2) and 21(4)	Issue 1 dd 22/03/2013
30/03/2015	BGR 16 (Issue 2)	Standard apportionment method <b>Issue 2:</b> <b>The period for making an adjustment has been extended from three to six months (see item 2 under Conditions)</b>	Section 17(1) - Apportionment	Issue 1 dd 25/03/2013
27/03/2013	BGR 17	Cancellation of registration of separate enterprises, branches and divisions	Sections 1(1), 8(2) and 50	
	BGR 18	The zero-rating of various types of dates <b>Withdrawn by BGR 38 of 23 January 2017</b>		
10/03/2014	BGR 19 (Issue 2)	Approval to end a tax period on a day other than the end of the month	Section 27(6)	Issue 1 dd 30/04/2013

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11/03/2014	BGR 21	Address to be reflected on a tax invoice, credit and debit note	Sections 20(4), (5), (5A) and section 21(3), (8)	
09/03/2020	BGR 26 (Issue 2)	VAT treatment of the supply and importation of herbs	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1 and Item 12 in Part B of Schedule 2	Issue 1 dd 12/03/2015
26/03/2015	BGR 27	Application of sections 20(7) and 21(5)	Sections 20(4), (5), (7), 21(1) and (5)	
23/02/2016	BGR 28 (Issue 2)	Electronic services	Sections 20, 21 and 65	Issue 1 dd 26/03/2015
18/03/2016	BGR 32	VAT treatment of specific supplies in the short-term re-insurance industry	Sections 1(1), 7, 8, 9, 11, 16, 20 and 21	
09/03/2020	BGR 33 (Issue 2)	The value-added tax treatment of the supply and importation of vegetable oil	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1 and Item 14 in Part B of Schedule 2	Issue 1 dd 24/03/2016
09/03/2020	BGR 34 (Issue 2)	Management of superannuation schemes: Long-term insurers	Sections 2(1)(i), 10(22A) and 72	Issue 1 dd 14/04/2016
16/03/2020	BGR 35 (Issue 2)	The value-added tax treatment of the supply and importation of frozen potato products	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1, and Item 12 in Part B of Schedule 2	Issue 1 dd 27/03/2016
24/10/2016	BGR 36	Circumstances prescribed by the Commissioner for the application of section 16(2)(g)	Section 16(2)(g)	
12/12/2016	BGR 37	Zero-rating of international travel insurance <b>BGR applies from date of issue until 31 March 2018</b>	Sections 11 and 72	
16/03/2020	BGR 38 (Issue 2)	The value-added tax treatment of the supply and importation of vegetables and fruit	Sections 11(1)(j) and 13(3), paragraph 7(a) of Schedule 1, and Items 12 and 13 in Part B of Schedule 2	Issue 1 dd 23/01/2017
26/07/2018	BGR 39 (Issue 2)	VAT treatment of municipalities affected by changes to municipal boundaries	Section 8(28)	Issue 1 dd 27/01/2017



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04/05/2017	BGR 41 (Issue 2)	VAT treatment of non-executive directors <b>To be read with the Non-Executive Directors FAQs on BRGs 40 and 41</b>	Proviso (iii) to the definition of “enterprise” in section 1(1), and section 23(4)(b)	Issue 1 dd 10/02/2017
12/09/2017	BGR 43	Deduction of input tax in respect of second-hand gold	Section 1(1) Definitions of “input tax” and “second-hand goods”	
09/03/2020	BGR 45 (Issue 2)	Supply of potatoes	Section 11(1)(g) and 11(1)(j) together with Part A and Part B of Schedule 2	Issue 1 dd 01/11/2017
27/11/2017	BGR 46	Supply of brown bread	Section 11(1)(j) together with Part B of Schedule 2	
25/07/2018	BGR 48	The temporary letting of dwellings by developers and the expiry of section 18B	Section 18B	
15/03/2019	BGR 49	The supply and importation of sanitary towels (pads) <b>BGR withdrawn retrospectively from 1 April 2019, because of the introduction of Part C of Schedule 2 to the VAT Act</b>	Section 11(1)(j) together with Item 22 of Part B of Schedule 2 and section 13(3) read with paragraph 7(a) of Schedule 1	
04/06/2019	BGR 51	Cancellation of registration of a foreign electronic services supplier <b>BGR withdrawn because of retrospective amendments to section 11(2)(d) of the VAT Act</b>	Sections 24(1) and (2) and 72	
26/03/2019	BGR 52	Timeframe for the export of goods by vendors and qualifying purchasers affected by the global COVID-19 pandemic	Sections 1(1) Definition of “exported”, 11(1)(a) and 11(3)	
10/09/2020	BGR 55	Sale of dwellings by fixed property developers following a change in use adjustment under section 18(1) or 18B(3)	Sections 18(1) and 18B(3)	