

SOUTH AFRICAN REVENUE SERVICE

NO. 748

24 JUNE 2016

ADDITIONAL CONSIDERATIONS IN TERMS OF SECTION 80(2) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) IN RESPECT OF WHICH AN APPLICATION FOR A BINDING PRIVATE RULING OR A BINDING CLASS RULING MAY BE REJECTED

In terms of section 80(2) of the Tax Administration Act, 2011, I, Thomas Swabihi Moyane Commissioner for the South African Revenue Service, hereby prescribe in the Schedule hereto, the additional considerations in respect of which an application for a binding private ruling or a binding class ruling may be rejected.

This public notice replaces with effect from the date of publication thereof all previous notices issued under section 80(2) of the Tax Administration Act, 2011.

**THOMAS SWABIHI MOYANE****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

1. General

Any term or expression contained in this notice to which a meaning has been assigned in a 'tax Act' as defined in section 1 of the Tax Administration Act, 2011, has the meaning so assigned, unless the context indicates otherwise.

2. List of additional considerations in respect of which the Commissioner may reject an application for a binding private ruling or a binding class ruling.

The aspects in respect of which SARS may reject an application for a binding private ruling or a binding class ruling, are hereby extended by the following items in respect of the indicated tax Acts:

2.1 Income Tax Act, 1962 (Act No. 58 of 1962)

2.1.1 The determination of the allowance referred to in section 24C(2).

2.1.2 The effect of a salary sacrifice for the purposes of the definition of "remuneration" as defined in paragraph 1 of the Fourth Schedule.

2.1.3 The interpretation and application of the exemption under section 10(1)(c)(v), in relation to any agreement entered into before 1 January 1990.

2.1.4 The deductibility of any expense incurred by an employer in order to transfer or extinguish, in whole or in part, its post-retirement medical aid obligations towards past or present employees (excluding deductions under section 12M), specifically including, but not limited to—

- (a) lump sum contributions to pension, provident or benefit funds;
- (b) lump sum settlement payments made directly to employees;
- (c) premiums paid by the employer to acquire annuity policies.

2.1.5 Applications concerning residency or tax status, which include—

- (a) the determination of the place of effective management for purposes of the definition of "resident" in section 1(1);
- (b) any determination whether a "foreign business establishment" in relation to a controlled foreign company is in existence for purposes of the definition of that term in section 9D(1);
- (c) any determination whether a "permanent establishment" as defined in section 1(1) has been created.

2.1.6 Whether consideration would constitute "fair market value" for purposes of Part V of Chapter II.

2.1.7 Any exercise of the Commissioner's discretion under section 58(1) to determine whether the consideration given for the disposal of property is adequate.

2.2 Value-Added Tax Act, 1991 (Act No. 89 of 1991)

2.2.1 The liability for tax of a supplier of goods or services that is not a party to the application.

2.2.2 The entitlement to deduct input tax in respect of goods or services acquired by a person who is not a party to the application.

2.2.3 Applications requiring the Commissioner to determine that a person is acting as an agent or principal in respect of a supply of goods or services.

2.2.4 The application of section 8(15) and whether a supply of goods or services constitutes a single supply.

2.2.5 Confirmation that the issuing of a tax invoice, debit or credit note complies with the requirements imposed by any law relating to electronic communications, or that any technical requirements are met in respect of electronic invoicing.

2.2.6 Confirmation that a supply of accommodation or any right to occupy a building or part thereof, constitutes "commercial accommodation".

2.2.7 Confirmation that a supply by a "welfare organisation" to a public authority or a municipality qualifies for the zero rate in terms of section 11(2)(n).

3. Other considerations

3.1 Applications for directives or certificates in terms of the laws administered by the Commissioner if other mechanisms have been established by which those directives or certificates may be obtained.

3.2 Applications concerning the attribution, allocation or apportionment of expenditure or input tax for income tax or value-added tax purposes. A request for the approval of an alternative apportionment method may be made in terms of section 41B of the Value-Added Tax Act, 1991.

3.3 Applications pertaining to the tax consequences of transactions contained in agreements which have already been concluded, except requests for—

(a) rulings or class rulings in terms of section 41B of the Value-Added Tax Act, 1991; or

(b) the extension of the validity of a ruling prior to its expiry date, if the facts (including all the terms of the transaction), the applicable provisions of the relevant legislation and the applicable legal principles remained the same.

3.4 Applications in respect of which the applicant has not rendered all tax returns or paid any tax by the due date, unless arrangements acceptable to SARS have been made.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 748

24 JUNIE 2016

VERDERE OORWEGINGS INGEVOLGE ARTIKEL 80(2) VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011) TEN OPSIGTE WAARVAN 'N AANSOEK OM 'N BINDEnde PRIVAATBESLISSING OF 'N BINDEnde KLASBESLISSING AFGEKEUR KAN WORD

Ingevolge artikel 80(2) van die Wet op Belastingadministrasie, 2011, bepaal ek, Thomas Swabihi Moyane, Kommissaris vir die Suid-Afrikaanse Inkomstediens, in die aangehegte Bylae, die verdere oorwegings ten opsigte waarvan 'n aansoek om 'n bindende privaatsbeslissing of 'n bindende klasbeslissing afgekeur kan word.

Hierdie openbare kennisgewing vervang alle vorige kennisgewings wat uitgereik is kragtens artikel 80(2) van die Wet op Belastingadministrasie, 2011, vanaf die datum van publikasie hiervan.

**THOMAS SWABIHI MOYANE****KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS**

BYLAE**1. Algemeen**

Enige woord of uitdrukking in hierdie kennisgewing vervat waaraan 'n betekenis ingevolge 'n 'Belastingwet' soos omskryf in artikel 1 van die Wet op Belastingadministrasie, 2011, toegeskryf is, dra die betekenis aldus daaraan geheg, tensy dit uit die konteks anders blyk.

2. Lys van verdere oorwegings ten opsigte waarvan die Kommissaris 'n aansoek om 'n bindende privaatbeslissing of 'n bindende klasbeslissing kan afkeur

Die aangeleenthede ten opsigte waarvan SAID 'n aansoek om 'n bindende privaatbeslissing of 'n bindende klasbeslissing kan afkeur, word hierby deur die volgende items vir die onderskeie Belastingwette uitgebrei:

2.1. Inkomstebelastingwet, 1962 (Wet No. 58 van 1962)

2.1.1 Die bepaling van die toelaag soos bedoel in artikel 24C(2).

2.1.2 Die effek van 'n salarisopoffering vir doeleindes van "vergoeding" soos omskryf in paragraaf 1 van die Vierde Bylae.

2.1.3 Die vertolking en toepassing van die vrystelling ingevolge artikel 10(1)(c)(v), ten opsigte van enige ooreenkoms voor 1 Januarie 1990 aangegaan.

2.1.4 Die aftrekbaarheid van enige uitgawe aangegaan deur 'n werkgewer om die werkgewer se na-aftrede mediese fonds verpligting teenoor voormalige of huidige werknemers (uitgesluit aftrekkings ingevolge artikel 12M), geheel of gedeeltelik oor te dra of uit te wis, spesifiek ingesluit, maar nie beperk nie tot—

- (a) enkelbedragbydraes aan pensioen-, voorsorg- of bystandsfondse;
- (b) enkelbedrag skikkingsbetalings direk aan werknemers gemaak;
- (c) premies deur die werkgewer betaal om annuïteitspolis te verkry.

2.1.5 Aansoeke wat handel oor inwoner- of belastingstatus, wat insluit—

- (a) die bepaling van die plek van effektiewe bestuur vir doeleindes van die omskrywing van "inwoner" in artikel 1(1);
- (b) enige bepaling of 'n "buitelandse besigheidsaak" met verwysing na 'n beheerde buitelandse maatskappy bestaan vir doeleindes van die omskrywing van daardie term in artikel 9D(1);

(c) enige bepaling of 'n "permanente saak" soos omskryf in artikel 1(1) ontstaan het.

2.1.6 Of vergoeding "billike markwaarde" vir doeleindes van Deel V van Hoofstuk II sou uitmaak.

2.1.7 Enige uitoefening van die Kommissaris se diskresie kragtens artikel 58(1) om te bepaal of die vergoeding gegee vir die beskikking oor eiendom voldoende is.

2.2. Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991)

2.2.1 Die aanspreeklikheid vir belasting van 'n verskaffer van goedere of dienste wat nie 'n party tot die aansoek is nie.

2.2.2 Die bevoegdheid om insetbelasting af te trek ten opsigte van goedere of dienste verkry deur 'n persoon wat nie 'n party tot die aansoek is nie.

2.2.3 Aansoeke wat vereis dat die Kommissaris moet bepaal dat 'n persoon as 'n agent of prinsipaal ten opsigte van die lewering van goedere of dienste optree.

2.2.4 Die toepassing van artikel 8(15) en of die lewering van goedere of dienste 'n enkele lewering uitmaak.

2.2.5 Bevestiging dat die uitreik van 'n belastingfaktuur of debiet- of kredietnota voldoen aan die vereistes van enige wetgewing met betrekking tot elektroniese kommunikasies, of dat enige tegniese vereistes ten opsigte van elektroniese fakturering nagekom word.

2.2.6 Bevestiging dat die lewering van huisvesting of 'n reg om 'n gebou of 'n gedeelte daarvan te beset, "kommersiële huisvesting" uitmaak.

2.2.7 Bevestiging dat 'n lewering deur 'n "welsynsorganisasie" aan 'n openbare bestuur of 'n munisipaliteit ingevolge artikel 11(2)(n) vir die nulkoers kwalifiseer.

3. Ander oorwegings

3.1 Aansoeke om aanwysings of sertifikate ingevolge die wette wat deur die Kommissaris geadministreer word indien ander meganismes beskikbaar is deur middel waarvan daardie aanwysings of sertifikate verkry kan word.

3.2 Aansoeke rakende die toeskrywing, toedeling of verdeling van uitgawes of insetbelasting vir doeleindes van inkomstebelasting of belasting op toegevoegde waarde. 'n Versoek vir die goedkeuring van 'n alternatiewe toedelingsmetode mag ingevolge artikel 41B van die Wet op Belasting op Toegevoegde Waarde, 1991, gedoen word.

- 3.3 Aansoeke rakende die belastinggevolge van transaksies vervat in ooreenkomste wat reeds aangegaan is, behalwe versoeke vir—
- (a) beslissings of klasbeslissings ingevolge artikel 41B van die Wet op Belasting op Toegevoegde Waarde, 1991; of
 - (b) die verlenging van die geldigheid van 'n beslissing, voor die vervaldatum daarvan, indien die feite (ingesluit al die terme van die transaksie), die toepaslike bepalinge van die relevante wetgewing en die geldende regsbeginsels dieselfde gebly het.
- 3.4 Aansoeke ten opsigte waarvan die aansoeker nie alle belastingopgawes gelewer het of enige belasting nie betaal het voor die betaaldatum nie, tensy reëlins aanvaarbaar vir die SAID gemaak is.

ISAZISO SIKAHULUMENI**UPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU AFRIKA****OKUNYE OKUBHEKWAYO NGOKWESIGABA 80(2) SOMTHETHO WEZENTELA, WEZI-2011 (UMTHETHO NO. 28 WEZI-2011) OKUNGACHITHWA NGAKO ISICELO SESINQUMO ESIBOPHEZELAYO ESIQONDENE NOMUNTU OTHILE NOMA ISINQUMO ESIBOPHEZELAYO ESIQONDENE NESIGEJANA SABATHILE**

Ngokwesigaba 80(2) soMthetho Wezentela Wezi-2011, mina Thomas Swabihi Moyane, uKhomishana WoPhiko Lwezokuqoqwa Kwentela eNingizimu Afrika, lapha nginquma kule sheduli ehambisana nalesi saziso, okunye kokwengeza okubhekwayo okungachithwa ngako isicelo sesinqumo esibophezelayo esiqondene nomuntu othile noma isinqumo esibophezelayo esiqondene nesigejana sabathile abafake isicelo.

Lesi saziso somphakathi sithatha indawo yazo zonke izaziso zaphambilini ezakhishwa ngaphansi kwesigaba 80(2) soMthetho Wezentela Wezi-2011 kusukela ngelanga lokushicilelwa kwaso.

THOMAS SWABIHI MOYANE**UKHOMISHANA WOPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU AFRIKA**

ISHEDULI

1. Incazelo yamagama asetshenziwe

Noma yiliphi igama noma ukusebenza kwamagama okukulesi saziso okunikezwe incazelo emthethweni wentela njengoba uchazwe esigabeni 1 soMthetho Wezentela Wezi-2011, kunaleyo ncazelo ngaphandle uma indlela asetshenziswe ngayo ikhomba okwahlukile.

2. Uhlu lokunye okubhekwayo uKhomishana angachitha ngako isicelo sesinqumo esibophezelayo esiqondene nomuntu othile noma isinqumo esibophezelayo esiqondene nesigejana sabathile abafake isicelo.

Okubhekwayo uSARS angachitha ngako isicelo sesinqumo esibophezelayo esiqondene nomuntu othile noma isinqumo esibophezelayo esiqondene nesigejana sabathile abafake isicelo kuyengezwa ngalokhu okulandelayo maqondana nale mithetho yentela ebaluliwe:

2.1 Umthetho Wezentela Yengeniso, Wezi-1962 (uMthetho No. 58 Wezi-1962)

2.1.1 Ukunqunywa kwesibonelelo okukhulunywa ngaso esigabeni 24C(2).

2.1.2 Umphumela wokudela ingxenye ethile yeholo ukwenzela incazelo ye“holo” kanjengokuchazwa kwalo endimaneni 1 yeSheduli yesine.

2.1.3 Ukuhunyushwa nokulandelwa kokuxegiselwa isibopho sokukhokha ngaphansi kwesigaba 10(1)(c)(v), maqondana nanoma isiphi isivumelwano esenziwa ngaphambi komhla lulunye 1 kuMasingana 1990.

2.1.4 Ukususeka kwanoma yiziphi izindleko umqashi angene kuzo ukuze edlulisele noma aqede umthwalo wakhe wonke noma ingxenye yawo wokwelekelela abasebenzi bamanje noma besikhathi esedlule ekwelashweni ngemuva komhlalaphansi (kungabalwa ukubanjwa kwemali ngaphansi kwesigaba 12M), ikakhulukazi kubalwa, kodwa kungacini kulokhu —

- (a) izamba eziza kanye kanye ezifakwa ezikhwameni zempesheni, zokongela iminyaka yangemuva kokushiya emsebenzini noma zokwengeza eholweni;
- (b) isamba esiza ngqo kubasebenzi kanye kanye;
- (c) izimali ezikhokhwa ngumqashi ukuze zizalaniswe kuthi kamuva zitholakale njengemali yomhlalaphansi ngamanconzunconzu.

2.1.5 Izicelo mayelana nesimo sokuhlala ezweni nesentela, okufaka —

- (a) ukunqunywa kwendawo yokuphathwa ngenhloso yencazelo yo“mhlali” esigabeni 1(1);
- (b) noma ikuphi ukunquma ukuthi “ibhizinisi langaphandle” maqondana nenkampani elawulwa ngaphandle likhona ngenhloso yencazelo yalelo gama esigabeni 9D(1);
- (c) noma ikuphi ukunquma ukuthi kwakhiwe “isakhiwo esiyoba khona njalo” yini njengoba kuchazwe esigabeni 1(1).

2.1.6 Ukuthi ukucabangela bekungasho ukunqunywa kwe“nani lokuthengiselana elinobulungiswa” ngenhloso yeNgxenye V yeSahluko II.

2.1.7 Noma yikuphi ukusebenzisa amandla akhe ngokubona kwakhe uKhomishana ngaphansi kwesigaba 58(1) ukunquma ukuthi kwanele yini ukubhekela ukuchithwa kwempahla.

2.2 Umthetho Wentela Yentengo, Wezi-1991 (Umthetho No. 89 Wezi-1991)

2.2.1 Umthwalo wokukhokha intela wokuthengwa kuyena impahla noma amasevisi kepha yena engeyona ingxenye yesicelo esenziwayo.

2.2.2 Ilungelo lokubamba intela maqondana nempahla noma amasevisi ngumuntu ongangene esicelweni esenziwayo.

2.2.3 Izicelo ezidinga ukuba uKhomishana anqume ukuthi umuntu uyisithunywa noma nguye ophambili maqondana nokuthengwa kwempahla noma amasevisi.

2.2.4 Ukusebenza kwesigaba 8(15) nokuthi impahla noma amasevisi athengiwe kuyinto eyodwa yini.

2.2.5 Ukuqinisekisa ukuthi ukukhishwa kwe-invoyisi yentela, incwadi yemali ekhokhiwe noma ezokhokhwa iyazithobela izidingo ezibekwe yinoma yimuphi umthetho oqondene nezobuchwepheshe bokuxhumana, kumbe noma iziphi izidingo zobuchwepheshe zifeziwe mayelana nokukhishwa kwama-invoyisi ngalobu buchwepheshe.

2.2.6 Ukuqinisekisa ukuthi ukunikeza indawo yokuhlala noma ilungelo lokusebenzisa isakhiwo kungukuhweba ngebhizinisi lendawo yokuhlala.

2.2.7 Ukuqinisekisa ukuthi okwenziwa yinhlangano yenhlalakahle ikwenzela uhlaka lukahulumeni noma umasipala kufanele yini ukungakhokhi ntela ngokwesigaba 11(2)(n).

3. Okunye okubhekwayo

- 3.1 Izicelo zemiyalelo noma izitifiketi ngokwemithetho elawulwa nguKhomishana uma kukhona ezinye izindlela ezimisiwe leyo miyalelo noma izitifiketi okungatholakala ngazo.
- 3.2 Izicelo ezimayelana nokuchazwa, ukwabiwa noma ukukhonjwa kwezindleko noma intela ekhokhwa ngamabhizinisi lapho ethenga eyikhokhela intela yentengo. Isicelo sokuvunywa kwenye indlela yokuhlonza singenziwa ngokwesigaba 41B soMthetho Wentela Yentengo Wezi-1991.
- 3.3 Izicelo maqondana nemiphumela enteleni kulokho okuqokethwe ezivumelwaneni vele esezenziwe, ngaphandle kwezicelo—
- (a) zezinqumo ngokwesigaba 41B soMthetho Wezentela Yentengo Wezi-1991; noma
- (b) zokwelulwa kokusebenza kwesinqumo ngaphambi kosuku lokuphela kwaso, uma kungaguqukanga lutho (kubandakanya nemibandela yesivumelwano), imithetho ethintekayo nemithethonqubo yomthetho nayo ingaguqukanga.
- 3.4 Izicelo lapho ofake isicelo engawalethanga wonke amaphepha entela adingekayo noma engayikhokhanga intela lungakadluli usuku olungunqamula juqu, ngaphandle uma kukhona izinhlelo ezenziwe ezemukeleke oPhikweni Lwezokuqoqwa Kwentela eNingizimu Afrika (kwa-SARS).

TSEBISO YA MMUSO**TSHEBELETSO YA LEKENO AFRIKA BORWA****NAHANISISO E EKETSEHILENG YA KOPO BAKENG LA QETO E QOBELLANG YA PORAEVETE KAPA QETO E QOBELLANG YA SEHLOPHA E KANNANG YA HANELWA HO LATELA KAROLO 80(2) YA *TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)***

Ho latela karolo 80(2) ya *Tax Administration Act, 2011*, Nna, Thomas Swabihi Moyane Khomishenara ya Tshebeletso ya Lekeno Afrika Borwa ke hlalosa shejuleng sena ka keketseho ya ho nahanisisa ka kopo bakeng la qeto e qobellang ya poraevete kapa qeto e qobellang ya sehlopha e kannang ya hanelwa.

Tsebiso ena ya setjhaba e kena tshebetsong ka letsatsi la phatlalatso mme e fetola ditsebiso tse fetileng tse phatlaladitsweng ka tlasa karolo 80(2) ya *Tax Administration Act, 2011*.

THOMAS SWABIHI MOYANE**MOKHOMISHENARA WA TSHEBELETSO YA LEKENO AFRIKA BORWA**

SHEJULE**1. Kakaretso**

Lereo kapa polelo e nngwe le e nngwe e ka hara tsebiso e nehetsweng moelelo ho 'Molao wa lekgetho' jwalo ka ha ho hlalositse karolong 1 ya *Tax Administration Act, 2011*, e na le moelelo oo e o nehetsweng ntle le ha sengolwa se hlalosa ka tsela e nngwe.

2. Lenane la keketseho ya tse tshwanelwang ke ho ka nahanisiswa hore Mokhomishenara a ka hanela kopo bakeng la qeto e qobellang ya poraevete kapa qeto e qobellang ya sehlopha

Dikarolo tseo SARS e ka hanang kopo bakeng la qeto e qobellang ya poraevete kapa qeto e qobellang ya sehlopha di ekeditswe ka dintlha tse latelang tsa Melao ya lekgetho:

2.1 *Income Tax Act, 1962 (Act No. 58 of 1962)*

2.1.1 Ho hlwaya tumello ho hlalotswang karolong 24C(2).

2.1.2 Ditlamorao tsa ho tela moputso bakeng la maikemisetso a tlhaloso ya "tefello" jwalo ka ha ho hlalositse temaneng 1 ya Shejule ya Bone.

2.1.3 Tlhaloso le ho kenngwa tshebetsong ha tlohelliso ka tlasa karolo 10(1)(c)(v) mabapi le tumellano e nngwe le e nngwe e entsweng pele ho 1 Pherekong 1990.

2.1.4 Bokgoni ba ho tlosa ditshenyehelo tsa mohiri e le ho ka fetisa kapa ho fedisa, ka ho phethahala kapa karolo e itseng ya, maikarabelo a yona a thuso ya bongaka ya ka mora ho tlohela mosebetsi ka lebaka la dilemo ho leba ho basebeletsi ba fetileng kapa ba jwale (ho sa kenyeletsa kgulo ka tlasa karolo 12M), ka ho totobala ho akga ka hare, le ha e sa felle ho—

- (a) dinehelano tsa boholo ba tjehelete ho matlole a penshene, providente kapa kuno;
- (b) ditefello ka boholo ba tjehelete tse entsweng ho basebeletsi;
- (c) ditefello tsa nako le nako tse entsweng ke mohiri ho ka fumana dipholisi tsa tefello ya nako le nako bakeng la nako e itseng.

2.1.5 Dikopo tse mabapi le bodulo kapa boemo ba lekgetho tse akgang—

- (a) ho hlwaya sebaka sa bolaodi bo sebetsang bakeng la maikemisetso a tlhaloso ya “moahi”karolong 1(1);
- (b) ho hlwaya hore na “theho ya kgwebo ya kantle” mabapi le khamphani ya kantle e ka tlasa taolo e teng bakeng la maikemisetso a tlhaloso ya lereo le karolong 9D(1);
- (c) ho hlwaya hore na “motheo wa moshwelella” jwalo ka ha ho hlalositsewe karolong 1(1) o entswe.

2.1.6 Hore ho nahanisisa ho tla baka “boleng bo senang leeme ba mmaraka” bakeng la maikemisetso a Karolo V ya Kgaolo II.

2.1.7 Ka tlasa karolo 58(1) Mokhomishenara a ka thola mme a hlwaya hore na nahanisiso e entsweng e lekane bakeng la ho ka tlosa thepa.

2.2 Value-Added Tax Act, 1991 (Act No. 89 of 1991)

2.2.1 Mokitlane bakeng la lekgetho la monehelani wa thepa kapa ditshebeletso a sa amaneng le kopo.

2.2.2 Tokelo ya ho hula tefello ya lekgetho la boleng bo eketsehileng la dikgwebo le mabapi le thepa kapa ditshebeletso tseo motho a difumaneng empa a sa amehe kopong.

2.2.3 Dikopo tse hloakang Khomishenara ho hlwaya hore motho e be moemedi kapa setho se ka sehloohong mabapi le phano ya thepa kapa ditshebeletso.

2.2.4 Ho kenngwa tshebetsong ha karolo 8(15) le hore phano ya thepa kapa ditshebeletso ditheha phano e le nngwe.

2.2.5 Tiisetso hore phano ya rasiti ya lekgetho, tsebiso ya debiti kapa mokitlane e ikamahanyang le ditlhoko tse beuweng ke molao o mong le o mong o amanang le dipuisano tsa elektroniki kapa hore ditlhoko tsa setekgeniki difihletswe ho latela rasiti ya elektroniki.

2.2.6 Tiisetso hore nehelano ya bodulo kapa tokelo e nngwe le e nngwe ya ho sebedisa moaho kapa karolo ya teng e theha “bodulo ba kgwebo”.

2.2.7 Tiisetso hore nehelano ka “mokatlo wa thuso” ho bolaodi ba setjhaba kapa masepala o dumellesehlang bakeng la ho se lefe ho latela karolo 11(2)(n).

3. Ho nahanisisa ka tse ding

3.1 Dikopo bakeng la ditaello kapa disetifikeiti ho latela melao e tsamaiswang ke Mokhomishenara e bang metjha e meng e theuwe hore ditaello kapa disetifikeiti difumanehe.

3.2 Dikopo mabapi le maikemisetso a tebiso, kabo kapa phatlalatso ya ditshenyehelo kapa tefello ya lekgetho la boleng bo eketsehileng la dikgwebo

bakeng la lekgetho la lekeno kapa lekgetho la boleng bo eketsehileng. Kopo bakeng la tumello ya mokgwa o mong wa phatlalatso o ka etswang ho latela karolo 41B ya *Value-Added Tax Act, 1991*.

- 3.3 Dikopo mabapi le ditlamorao tsa lekgetho tsa ditsamaiso tse ka hare ho ditumellano tse seng diphethetswe, ntle le dikopo bakeng la —
- (a) diqeto kapa diqeto tsa sehlopha ho latela karolo 41B ya *Value-Added Tax Act, 1991*; kapa
 - (b) keketseho ya bohlokwa ba qeto pele ho pheletso ya nako ya yona, e bang nnete (ho kenyeleditse dintlha tsohle tsa tsamaiso), molao o amehang le kemo ya molao e ntse e le jwalo.
- 3.4 Dikopo mabapi le moo mokopi a sa nehelanang ka lesedi lohle la lekgetho la hae kapa a lefella lekgetho ka letsatsi la ho qetela la lekgetho, ntle le ha ditlhophiso tse amohelehang ho SARS di entswe.