

## THE EFFECTIVE DATE OF VAT ACT AMENDMENTS CHANGED AGAIN

This is another newsletter in a series devoted to recent amendments to the Goods and Services Tax Act ("VAT Act"). For earlier news on this topic, see our newsletters number 31/2014 and 42/2014.

According to the newest version of the amending bill, we have another change to the effective date of the new provisions. Under the current schedule, the new VAT Act provisions on reverse charge, bad debt relief and guarantee deposits are expected to become effective on 1 July 2015. On the other hand, the effective date of the VAT Act provisions on pro-rata deduction of input tax charged on supplies of goods is scheduled for 1 January 2016.

**Moreover, the most recent version of the VAT Act amending bill provides that VAT on goods intended for fire protection purposes will be increased from 8% to 23%, effective 1 January 2016.**

If this issue pertains to your business and you are interested in our assistance, please contact your WTS&SAJA consultant or our office.

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