

**RIGHT TO DEDUCT 50% OF VAT ON FUEL FOR PASSENGER CARS  
APPLIES AS OF 1 JULY 2015**

Please note that taxable persons will be entitled as of 1 July 2015 to deduct 50% of VAT charged to them on purchases of fuel for passenger cars used both for business purposes and for other purposes of those persons ("mixed purposes").

As we already wrote in our newsletter no. 6/2014, the VAT Act was amended as of 1 April 2014 in terms of regulations governing deduction of VAT associated with expenses on passenger cars or on other vehicles of up to 3.5 tonnes gross vehicle weight rating. Effective 1 July 2015, the new law gives taxable persons the right to deduct 50% of the tax charged on fuel purchased for their passenger cars used for mixed purposes.

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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