

## YOU CAN HAVE YOUR E-INVOICING SYSTEM CLEARED FOR COMPLIANCE

We wish to alert you to case number I FSK 447/14 dealt with by the Supreme Administrative Court (SAC). In its judgement of 26 March 2015, SAC held that, if so requested, the Minister of Finance (MF) must confirm by means of a private tax ruling whether the applicant's system for storing and sending electronic invoices is compliant with the VAT Act.

Before SAC's decision, MF would refuse to respond to requests for confirming the VAT compliance of e-invoicing systems. The refusals were issued on the basis that e-invoicing compliance, including authenticity of origin, integrity of contents and readability of invoices, cannot be verified unless by way of a tax inspection.

**MF's practice of refusing such e-invoicing clearance requests was held by SAC to be inadmissible.** The court stated that it was at odds with the role of private tax rulings which, among other things, are supposed to provide assurance and information.

SAC's decision opens a way for taxable persons to have their e-invoicing solutions cleared by MF for compliance with the VAT Act.

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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