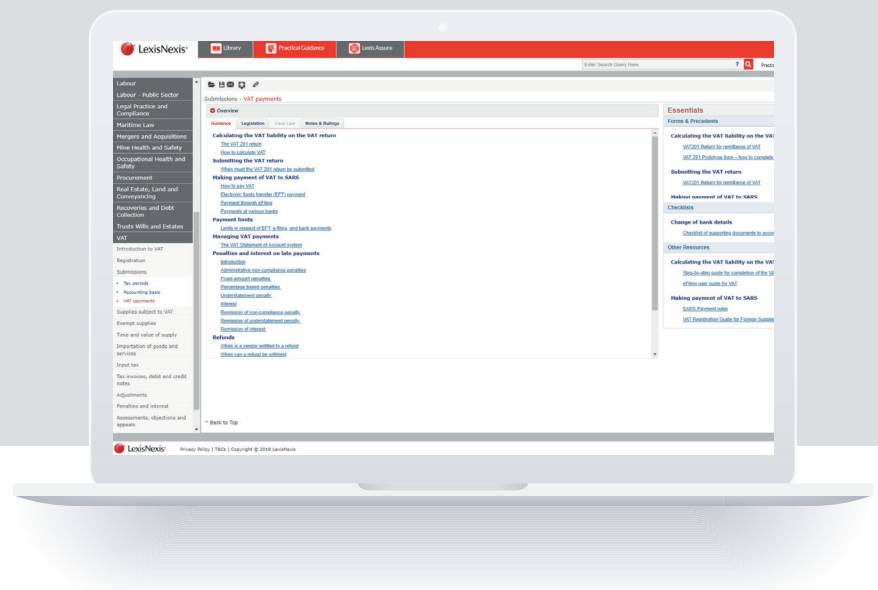


VAT



A practical legal 'how to' guide

Practical Guidance VAT is the perfect online tool for up-to-date information on VAT-related matters. Covering all the essential aspects such as registering for VAT, submission of VAT documents, avoidance of penalties and VAT rulings, it is the ideal partner to the Income Tax practice area. Access a range of downloadable resources such as customisable forms, precedents and checklists. These easy-to-use resources reference relevant legislation throughout and include accompanying explanatory notes on the respective rules and procedures to follow.

Why they should use it

- Simplifies the complex VAT registration process by offering detailed guidance on:
 - Who must register for VAT
 - Where registration should take place
 - The steps which need to be followed in the application process
- Provides the necessary customisable forms and precedents, including tips on when and how to complete the forms so as to ensure that all the required documents accompany the VAT registration

application and that they are completed correctly and submitted timeously

- Access up-to-date legislation such as the Value-Added Tax Act 89 of 1991 and the Tax Administration Act 28 of 2011 as well as SARS Interpretation Notes and Rulings

Who should use this guide?

Practical Guidance VAT is tailored to:

- Banks
- Investment companies
- Auditors
- Wealth management companies
- Insurance companies
- Financing companies
- Financial management companies
- Asset management companies
- Medium to large sized businesses (business owners responsible for submitting VAT returns).

People in the company who would benefit:

- Accountants and auditors
- Fund managers
- Financial managers
- Wealth managers
- Financial advisors

For the latest practical legal guidance, visit our website for a free demo or more information.

lexisnexis.co.za/pg/vat

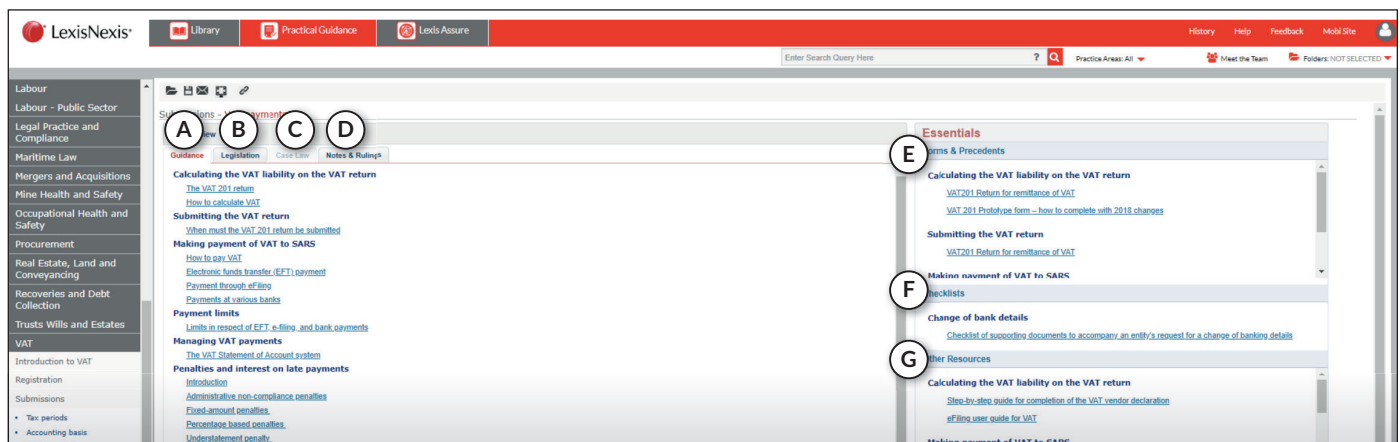
Resources include:

- 34 sub-topic overviews
- Over 180 guidance notes
- Over 70 forms, precedents, checklists and other additional resources to ensure not a single step is missed, such as:
 - VAT pocket guide on the VAT rate increase on 1 April 2018
 - VAT frequently asked questions: increase in the VAT rate
 - Binding General Rulings and Interpretation Notes
 - Checklist of supporting documents to be submitted when registering for VAT

- Checklist of supporting documents to accompany an entity's request for a change of banking details
- Interest Rates Table
- Guide for Completion of VAT Registration Application Forms
- Sample of a Notice of Registration
- Example of a binding ruling application

How it will help them

- Covers all you need to know to complete VAT returns including forms and guides
- Deals with invoicing requirements, penalties and interest, and assessments, objections and appeals



A Guidance notes

Over 30 sub-topic overviews and over 180 guidance notes. The sub-topic overviews group content and information together according to relevant legislative requirements. Each guidance note provides step-by-step guidance on all necessary legislative requirements, processes and procedure in forming and managing a business.

B Legislation

Staying up to date with changes to the Value-Added Tax Act 89 of 1991 is made easy through regular updates to the site, including content on other relevant Acts such as the Tax Administration Act 28 of 2011.

C Case Law

The Case Law tab provides access to precedent setting and up-to-date judgments. This case law is also discussed and unpacked within the relevant guidance note.

D Notes and Rulings

The latest Interpretation Notes and Rulings from SARS are included and deciphered in the guidance notes.

E Forms and Precedents

Provides access to the latest SARS forms.

F Checklists

Various checklists which provide step-by-step information to ensure compliance with relevant process and procedure as enacted and stipulated by law.

G Other Resources

Various other resources. Contains guides and practical aids that provide essential information to assist in complying with relevant legislation.

For the latest practical legal guidance, visit our website for a free demo or more information.

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