

No. 290

1 April 2011

**MANNER OF SUBMISSION OF CERTAIN RETURNS AND PAYMENTS OF
VALUE-ADDED TAX PRESCRIBED IN TERMS OF PARAGRAPH (v) OF
THE PROVISO TO SECTION 28(1) OF THE VALUE-ADDED TAX ACT,
1991 (ACT NO. 89 OF 1991)**

In terms of paragraph (v) of the proviso to section 28(1) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) (the VAT Act), I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby prescribe that—

- (a) no payment by cheque of value-added tax (VAT) in excess of R100 000 may be made at a South African Revenue Service office or by post; and
- (b) all vendors falling within Category C in terms of section 27 of the VAT Act must submit VAT returns in electronic format and make VAT payments electronically,

from 1 May 2011, unless I, having regard to the circumstances, direct otherwise.



G N V MAGASHULA
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE