


Update on eServices

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Introduction

As detailed in our VAT newsletter of June 2018 draft legislation was released which will significantly impact the VAT treatment of electronic services in South Africa, when promulgated.

Below, we provide an update to the proposed amendments which have recently been tabled in Parliament.

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Update

Effective date extended

We understand that the proposed effective date of 1 October 2018 will be extended to 1 April 2019.

VAT registration threshold brought in line with requirement for local vendors

The current VAT registration threshold for electronic services providers will be increased from R50 000 to R 1 million in a 12 month period.

Key Deloitte Contacts

Should you require further clarification or assistance regarding the above matters or any Indirect Tax matters in general, please contact any of us at the numbers and or email addresses below.

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