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**CONSOLIDATED REGULATIONS AFTER AMENDMENTS TO REGULATIONS:
ELECTRONIC SERVICES FOR THE PURPOSE OF THE DEFINITION OF “ELECTRONIC
SERVICES” IN SECTION 1 OF THE VALUE-ADDED TAX ACT**

21 February 2018

Consolidated regulations after Amendments to Regulations prescribing electronic services for the purpose of the definition of “electronic services” in section 1 of the Value-Added Tax Act, 1991, are hereby published for comment.

Comments can be sent to Ms. Aneesa Baig at Aneesa.Baig@treasury.gov.za and Ms. Adele Collins at acollins@sars.gov.za by 22 March 2018

Schedule

Definitions

1. In these Regulations, unless otherwise indicated, any word or expression to which a meaning has been assigned in the Act, bears the meaning so assigned, and—

“**electronic agent**” means any electronic agent as defined in section 1 of the Electronic Communications and Transactions Act;

“**electronic communication**” means electronic communication as defined in section 1 of the Electronic Communications and Transactions Act;

“**Electronic Communications and Transactions Act**” means the Electronic Communications and Transactions Act, 2002 (Act No. 25 of 2002);

“**internet**” means the internet as defined in section 1 of the Electronic Communications and Transactions Act;

“**telecommunications services**” means any service relating to the transmission, emission or reception, and the transfer and assignment of the right to use capacity for the transmission, emission or reception of signals, writing, images, sounds or information of any kind by a telecommunications system, and includes access to global information networks, but does not include the content of the telecommunications; and

“**the Act**” means the Value-Added Tax Act, 1991 (Act No. 89 of 1991).

Services prescribed as electronic services

2. For the purposes of the definition of “electronic services” in section 1 of the Act “electronic services” includes any services supplied by means of an electronic agent, electronic communication or the internet for any consideration, other than—

- (a) educational services supplied by a person regulated by an educational authority in an export country; or
- (b) telecommunications services.”.

Short title and commencement

3. These regulations are called the Regulations prescribing electronic services for the purpose of the definition of “electronic services” in section 1(1) of the Value-Added Tax Act, 1991, and will be deemed to have come into operation on 1 October 2018.