

BINDING GENERAL RULING (VAT): NO. 21

DATE: 11 March 2014

ACT : VALUE-ADDED TAX ACT NO. 89 OF 1991
SECTION : SECTION 20(4), (5), (5A) AND SECTION 21(3), (8)
SUBJECT : ADDRESS TO BE REFLECTED ON A TAX INVOICE, CREDIT AND DEBIT NOTE

Preamble

For the purposes of this ruling –

- “**BGR**” means a binding general ruling issued under section 89 of the Tax Administration Act No. 28 of 2011;
- “**credit or debit note**” means a credit or debit note contemplated in section 21(3) and (8);
- “**section**” means a section of the VAT Act;
- “**tax invoice**” means a tax invoice contemplated in section 20(4), (5) and (5A);
- “**VAT Act**” means the Value-Added Tax Act No. 89 of 1991; and
- any word or expression bears the meaning ascribed to it in the VAT Act.

1. Purpose

This BGR sets out the various options available to vendors regarding the address that must be reflected on a tax invoice or a credit or debit note issued to a recipient, being a vendor or a non-resident.

2. Ruling

The address of the recipient and the supplier that must be reflected on a tax invoice, credit or debit note is either –

- the physical address from where the enterprise is being conducted;
- the postal address of the enterprise; or
- both the physical and the postal address of the enterprise.

With regard to branches or divisions that are separately registered for VAT under section 50(1), the tax invoice, credit or debit note must reflect the address of the branch or division as listed above.

A tax invoice, credit or debit note issued for a zero-rated supply of goods or services made to a non-resident must reflect –

- the physical address of the non-resident in the foreign country;
- the postal address of the non-resident; or
- both the physical and the postal address of the non-resident.

This ruling constitutes a BGR issued under section 89 of the Tax Administration Act No. 28 of 2011.

3. Period for which this ruling is valid

This BGR is effective from the date of issue and is valid for an indefinite period.

**Group Executive: Interpretation and Rulings
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