

TAX ADMINISTRATION ACT

IN PRACTICE

VDP AND ADVANCE TAX RULINGS

Overview

Chapter 16 – VDP:

Sections 225 - 233 – TAA.

SARS' Draft Guide on VDP. 

Chapter 7 – ATR:

SARS Comprehensive Guide to Advance Tax Rulings. 

Section 75 – 90 TAA.

Section 41B – VAT Act.