BARGAINING COUNCIL FOR THE FOOD RETAIL, RESTAURANT, CATERING & ALLIED TRADES

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Circular to the Industry

11 November 2013

EXEMPTION OF VAT ON LEVIES

Kindly note that monthly levy contributions to the Bargaining Council have now been classified as exempt supplies for VAT purposes. This follows the recent insertion of section 12 (l) to the VAT Act, No 89 of 1991 (as amended).

Thus with effect from 1 November 2013, no VAT is payable on levy contributions for all monthly returns. Any future levy contributions payable to Council should be paid without VAT. As a registered VAT vendor, you will also not be able to claim any input VAT.

Should you require any further information kindly contact the office at the above number.

Yours Faithfully

Monica Basilio

M. Boslo

Chief Administrative Officer