

# Value-Added Tax Act, 1991

ACT NO.	89 of 1991
CATEGORY	Tax & Financial

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## Summary

Imposes VAT on the supply of goods and services and the importation of goods.

## Why this Act matters

This fact sheet gives you a plain-language overview of Value-Added Tax Act, 1991. It is not a substitute for the full statute. For the authoritative text, including all amendments and regulations, consult the official source on gov.za.

## Official source

<https://www.gov.za/documents/value-added-tax-act>

## How we can help

Reading the Act is one thing; applying it to your facts is another. Nkadameng Danny Legal & Compliance Support can prepare submissions, negotiate on your behalf, or refer you to an admitted attorney where representation is required. Call 071 276 6198 or email nkadimengdanny7@gmail.com to book a consultation.