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DEPARTEMENT VAN FINANSIES

6 SEPTEMBER 1994

BTW-PRAKTYKNOTA: No. 13

PROFESSIONELE JAGTERS EN TAKSIDERMISTE
[ARTIKEL 11 (1) (a) VAN DIE WET]

1. INLEIDING

1.1 Paragraaf 2 van hierdie praktyknota het ten doel om dit vir professionele jagters moontlik te maak om trofeë teen die nulkoers aan buitelandse jagters te lewer indien daar, nadat die "lewering" van die goed plaasgevind het, 'n wesenlike vertraging in die versending van die goed na die ontvanger (by 'n adres in 'n uitvoerland) is en hierdie vertraging slegs te wyte is aan die feit dat die verwerking waarna in paragraaf 2.1 verwys word, nog nie voltooi is nie. Dit sal gevolglik geag word dat 'n trofee deur 'n professionele jagter uitgevoer is, indien die voorwaardes soos uiteengesit in óf paragraaf 2.2 óf paragraaf 2.3 hieronder, nagekom is.

1.2 Paragraaf 3 van hierdie praktyknota verduidelik die posisie van taksidermiste.

1.3 Die reëlings soos uiteengesit in paragrawe 2 en 3 is ingevolge artikel 72 van die Wet getref.

2. PROFESSIONELE JAGTERS

2.1 Artikel 11 (1) (a) van die Wet op Belasting op Toegevoegde Waarde, 1991 ("die Wet"), het tot gevolg dat 'n leweraar van goed aan belasting teen die koers van nul persent onderworpe

GENERAL NOTICE

NOTICE 1012 OF 1994

DEPARTMENT OF FINANCE

6 SEPTEMBER 1994

VAT PRACTICE NOTE: No. 13

PROFESSIONAL HUNTERS AND TAXIDERMISTS
[SECTION 11 (1) (a) OF THE ACT]

1. INTRODUCTION

1.1 Paragraph 2 of this practice note intends to make it possible for professional hunters to supply trophies to foreign hunters at the zero rate if there is a substantial delay in the consignment of the goods to the recipient (at an address in an export country) after the "supply" of the goods has taken place, provided the delay is caused merely by the fact that the treatment referred to in 2.1 has not yet been completed. A trophy will accordingly be regarded as having been exported by a professional hunter if either the conditions set out in paragraph 2.2 below, or those set out in paragraph 2.3 below were complied with.

1.2 Paragraph 3 of this practice note explains the position of taxidermists.

1.3 The arrangements set out in paragraphs 2 and 3 have been made in terms of section 72 of the Act.

2. PROFESSIONAL HUNTERS

2.1 Section 11 (1) (a) of the Value-Added Tax Act, 1991 ("the Act"), has the effect that a supplier of goods will be charged with tax at the rate of zero per cent where he has supplied movable

sou wees indien hy roerende goed ingevolge 'n verkoop of paaiementkredietooreenkoms gelewer het en die goed uitgevoer het. Die uitdrukking "uitgevoer" word in artikel 1 van die Wet omskryf en beteken, onder andere—

"(a) versend of afgelewer deur die ondernemer aan die ontvanger by 'n adres in 'n uitvoerland, soos gestaaf deur dokumentêre bewys wat vir die Kommissaris aanvaarbaar is".

Artikel 9 (1) van die Wet bepaal dat 'n lewering van goed onder andere geag word plaas te vind op die tydstip waarop 'n faktuur deur die leweraar uitgereik word of op die tydstip waarop enige betaling van vergoeding deur die leweraar ten opsigte van daardie lewering ontvang word, watter tydstip ook al die vroegste is. In die praktyk betaal buitelandse jagters, aan wie professionele jagters diere verkoop, gewoonlik óf 'n gedeelte van óf die hele aankoopprys voordat hulle Suid-Afrika verlaat. Die professionele jagter reik in elk geval 'n faktuur aan die buitelandse jagter uit voordat laasgenoemde Suid-Afrika verlaat. Versending aan die buitelandse jagter van daardie gedeeltes van die diere wat deur hom gehou word nadat hulle gejag is (die trofeë), kan gewoonlik nie op dieselfde tydstip plaasvind as die "lewering" van die trofeë nie, aangesien die trofeë eers een of ander vorm van verwerking moet ondergaan. Hierdie verwerking kan óf bestaan uit werk wat deur die professionele jagter self gedoen moet word (soos "rou verwerking"), óf werk wat deur 'n taksidermis gedoen moet word. Versending kan gewoonlik eers plaasvind nadat voorgenoemde werk deur die professionele jagter of die taksidermis voltooi is.

2.2 **Aflewering aan taksidermis**

2.2.1 Die professionele jagter moes die dier aan 'n persoon ("die ontvanger") wat die houer is van 'n paspoort wat uitgereik is deur 'n uitvoerland en wat nie normaalweg in die Republiek of 'n bepaalde land woonagtig is nie, gelewer het.

2.2.2 Die professionele jagter moes die trofee binne ses maande nadat die dier deur die professionele jagter aan die ontvanger gelewer is, aan 'n taksidermis wat 'n besigheid by 'n adres in Suid-Afrika bedryf, afgelewer het sodat die trofee deur die taksidermis verwerk en/of gemonteer kan word.

2.2.3 Die professionele jagter moet, ten tye van die aflewering bedoel in paragraaf 2.2.2, 'n afskrif uit sy taksidermisinstruksieregister behou, wat ten minste die volgende inligting moet bevat—

(a) die datum van die instruksie/opdrag;

goods in terms of a sale or instalment credit agreement and has exported the goods. The term "exported" is defined in section 1 of the Act as meaning, *inter alia*—

"(a) consigned or delivered by the vendor to the recipient at an address in an export country as evidenced by documentary proof acceptable to the Commissioner".

Section 9 (1) of the Act provides that a supply of goods shall be deemed to take place, inter alia, at the time when an invoice is issued by the supplier, or at the time when any payment of consideration is received by the supplier in respect of that supply, whichever time is earlier. In practice, foreign hunters, to whom professional hunters sell animals, usually make payment of a portion or the whole of the purchas price before they leave South Africa. The professional hunter would in any event issue an invoice to the foreign hunter before the latter leaves South Africa. However, the consignment to the foreign hunter of such parts of the animals as are retained by him after they have been hunted ("the trophies") can usually not be done simultaneously with the "supply" of the trophies to the foreign hunter, since the trophies first have to undergo some or other form of treatment. That treatment may either consist of work done by the professional hunter himself (such as "raw preparation"), or of work done by a taxidermist. The consignment can usually only take place after the aforementioned work done by the professional hunter or taxidermist has been completed.

2.2 **Delivery to taxidermist**

2.2.1 The professional hunter should have supplied the animal to a person ("the recipient") who holds a passport issued by an export country and who is not ordinarily resident in the Republic or a specified country.

2.2.2 The professional hunter should, within six months after the animal was supplied by the professional hunter to the recipient, have delivered the trophy to a taxidermist carrying on business at an address in South Africa in order that the trophy may be preserved and/or mounted by that taxidermist.

2.2.3 The professional hunter must, at the time of delivery referred to in 2.2.2, retain a copy from his taxidermist's instruction register, which copy must contain at least the following information—

(a) the date of such instruction;

(b) die naam en adres van die ontvanger;

(c) die ontvanger se paspoortnommer en die naam van die land wat die paspoort uitgereik het;

(d) 'n beskrywing van die trofee of trofeë; en

(e) die naam en adres van die taksidermis asook die aard van die instruksies/opdragte wat hy ontvang het.

Daarbenewens moet die taksidermis binne 30 dae 'n afskrif van die bestelling aan die professionele jagter voorsien. Hierdie bestelling moet met die professionele jagter se taksidermisinstruksieregister ooreenstem en sal as bewys dien dat die trofee wat in die professionele jagter se register gelys is, wel aan die taksidermis gelewer is.

2.2.4 Na voltooiing van die preserveringsproses en/of montering, wat ook al die geval mag wees, moet die taksidermis die trofee aan die ontvanger versend. Versending moet na 'n adres in 'n uitvoerland wees, soos gestaaf deur dokumentêre bewys wat vir die Kommissaris aanvaarbaar is, en sal geag word ook 'n uitvoer deur die professionele jagter te wees.

2.2.5 Die versending waarna in paragraaf 2.2.4 verwys word, moet binne **agtien maande** na die aflewering van die trofee deur die professionele jagter aan die taksidermis plaasvind. Die professionele jagter mag egter, voor verstryking van genoemde tydperk van **agtien maande**, of binne 'n redelike tyd na sodanige verstryking as wat die Kommissaris binne sy diskresie kan toelaat, by die Kommissaris aansoek doen vir verlenging van die tydperk van **agtien maande**. Die Kommissaris kan sodanige verlenging op grond van enige faktore wat hy redelik ag, toestaan. Die Kommissaris kan, in dié verband, enige van die volgende faktore of enige ander faktore wat van toepassing mag wees, in ag neem—

(a) of daar 'n moontlikheid bestaan dat die trofee inderdaad binne 'n redelike tydperk na verstryking van bogenoemde tydperk van **agtien maande** na die ontvanger by 'n adres in 'n uitvoerland versend sal word;

(b) of die ander voorwaardes van hierdie praktyknota behoorlik nagekom is.

(b) the name and address of the recipient;

(c) the recipient's passport number and the name of the country by which the passport was issued;

(d) a description of the trophy or trophies; and

(e) the name and address of the taxidermist and the nature of the instructions which he received.

In addition, the taxidermist must within 30 days provide a copy of his order to the professional hunter. This order should correspond with the professional hunter's taxidermy instruction register and will serve as proof that the trophies listed in the professional hunter's register have in fact been delivered to the taxidermist.

2.2.4 That taxidermist must, after completion of the preservation and/or mounting, as the case may be, consign the trophy to the recipient. The consignment must be to an address in an export country as evidenced by documentary proof acceptable to the Commissioner and will be deemed also to be an export by the professional hunter.

2.2.5 The consignment referred to in paragraph 2.2.4 must take place within **eighteen months** after the delivery of the trophy by the professional hunter to such taxidermist. The professional hunter may, however, before the expiry of the aforementioned period of **eighteen months**, or within such reasonable time after such expiry as the Commissioner may allow in his discretion, apply to the Commissioner for an extension of the **eighteen month** period. The Commissioner may allow such extension on any grounds which he may deem reasonable. The Commissioner may, in this regard, take into consideration the factors mentioned below, or any other factors which may be relevant—

(a) whether there is a probability that the trophy will in fact be consigned to the recipient at an address in an export country within a reasonable time after expiry of the aforementioned **eighteen month** period; or

(b) whether the other conditions of this practice note were complied with properly.

2.2.6 Die professionele jagter moet, binne die tydperk of verlengde tydperk waarna in paragraaf 2.2.5 verwys is, dokumentêre bewys verkry dat die trofee na 'n ontvanger in 'n uitvoerland versend is.

2.2.7 Die professionele jagter moet die register byhou wat hy ingevolge die toepaslike natuurbewaringsordonnansie of enige wet wat sodanige ordonnansie mag vervang moet byhou.

2.3 Rou verwerking deur die professionele jagter self

2.3.1 Daar moet 'n onderskeid getref word tussen die koste van die trofee wat uitgevoer moet word en die koste van die rou verwerking van die trofee wat as 'n diens aan die ontvanger beskou word en aan BTW teen die standaardkoers onderhewig is.

2.3.2 Die professionele jagter moes die dier aan 'n persoon ("die ontvanger") wat die houer is van 'n paspoort wat uitgereik is deur 'n uitvoerland en wat nie normaalweg in die Republiek of 'n bepaalde land woonagtig is nie, gelewer het.

2.3.3 Die professionele jagter moes die trofee van bogenoemde dier vir doeleindes van rou verwerking daarvan deur homself behou het.

Die uitdrukking "rou verwerking" beteken enige werk wat nodig mag wees om te verseker dat die trofee nie ontbind voordat dit behoorlik deur die taksidermis bewerk en/of gemonteer word nie. Sodanige werk kan die insouting, uitdroging en ontsmetting van die trofee insluit, maar is nie daartoe beperk nie.

2.3.4 Die professionele jagter moet, nadat hy die rou verwerking voltooi het, die trofee aan die ontvanger by 'n adres in 'n uitvoerland versend soos gestaaf deur dokumentêre bewys wat vir die Kommissaris aanvaarbaar is.

2.3.5 Die versending waarna in paragraaf 2.3.4 verwys is, moet binne **ses maande** na die lewering van die trofee deur die professionele jagter aan die ontvanger, plaasvind. Die professionele jagter mag egter, voor verstryking van bogenoemde tydperk van **ses maande**, of binne 'n redelike tyd na sodanige verstryking as wat die Kommissaris binne sy diskresie kan toelaat, by die Kommissaris aansoek doen vir verlenging van die tydperk van **ses maande**. Die Kommissaris kan sodanige verlenging op grond van enige faktore wat hy redelik ag, toestaan. Die

2.2.6 The professional hunter must, within the period or extended period referred to in paragraph 2.2.5, obtain possession of documentary proof to the effect that the trophy has been consigned to the recipient at an address in an export country.

2.2.7 The professional hunter must maintain such register as he may be required to maintain in terms of the applicable nature conservation ordinance, or in terms of any law which may replace such ordinance.

2.3 Raw preparation by professional hunter himself

2.3.1 A distinction must be drawn between the cost of the trophy which is to be exported and the cost of the raw preparation of the trophy which is a service supplied to the recipient and is subject to the standard rate of VAT.

2.3.2 The professional hunter should have supplied the animal to a person ("the recipient") who holds a passport issued by an export country and who is not ordinarily resident in the Republic or a specified country.

2.3.3 The professional hunter should have retained the trophy of the aforementioned animal for purposes of the raw preparation thereof by him.

The expression "raw preparation" means all work which may be required to ensure that the trophy does not undergo decay before it is properly preserved and/or mounted by a taxidermist. Such work may include, but is not necessarily limited to, the salting, drying and disinfection of the trophy.

2.3.4 The professional hunter must, after completion of the raw preparation, consign the trophy to the recipient at an address in an export country as evidenced by documentary proof acceptable to the Commissioner.

2.3.5 The consignment referred to in paragraph 2.3.4 must take place within **six months** after the supply of the trophy by the professional hunter to the recipient. The professional hunter may, however, before the expiry of the aforementioned period of **six months**, or within such reasonable time after such expiry as the Commissioner may allow in his discretion, apply to the Commissioner for an extension of the **six months**. The Commissioner may allow such extension on

Kommissaris kan, in dié verband, enige van die volgende faktore of enige ander faktore wat van toepassing mag wees, in ag neem—

(a) of daar 'n moontlikheid bestaan dat die trofee inderdaad binne 'n redelike tydperk na verstryking van bogenoemde tydperk van **ses maande** na die ontvanger by 'n adres in 'n uitvoerland versend sal word;

(b) of die ander voorwaardes van hierdie praktyknota behoorlik nagekom is.

2.3.6 Die professionele jagter moet die register byhou wat hy ingevolge die toepaslike natuurbewaringsordonnansie of enige wet wat sodanige ordonnansie mag vervang moet byhou.

2.4 Die vraag of die lewering van enige akkommodasie deur die professionele jagter aan belasting onderhewig sal wees, hang af van die betrokke bepalings van die Wet.

2.5 Die bepalings van artikel 55 van die Wet is op die dokumente waarna in paragraaf 2.2.3 verwys word, van toepassing, asof die dokumente van dié soort is wat in artikel 11 (3) van die Wet beskryf word.

3. TAKSIDERMISTE

3.1 In die verlede was die dienste wat taksidermiste in die loop van die verwerking en/of montering van 'n trofee gelewer het, aan belasting onderhewig aangesien die dienste regstreeks gelewer is in verband met roerende eiendom wat in die RSA geleë is op die tydstip waarop die dienste gelewer is [artikel 11 (2) (ℓ)].

Dit word egter nou aanvaar dat taksidermiste produkte vervaardig waarvan sommige vir uitvoer bedoel is.

3.1.1 Indien die trofee deur 'n taksidermis na die ontvanger by 'n adres in 'n uitvoerland, soos gestaaf deur dokumentêre bewys wat vir die Kommissaris aanvaarbaar is, versend is, sal die totale bedrag wat deur die taksidermis vir die montering van die trofee gehef word soos volg toegedeel word vir doeleindes van BTW.

(a) Die verwerking van die trofee tot die finale gemonteerde produk word geag 70% te beloop van die totale bedrag deur die taksidermis gehef en is teen nulkoers aan BTW onderhewig; en

(b) Dienste wat gelewer is in verband met die rou verwerking word geag 30% te beloop van die totale bedrag wat deur die taksidermis gehef is en sal teen die standaardkoers aan BTW onderhewig wees.

any grounds which he may deem reasonable. The Commissioner may, in this regard, take into consideration the factors mentioned below or any other factors which may be relevant—

(a) whether there is a probability that the trophy will in fact be consigned to the recipient at an address in an export country within a reasonable time after expiry of the aforementioned **six month** period; or

(b) whether the other conditions of this practice note were complied with properly.

2.3.6 The professional hunter must maintain such register as he may be required to maintain in terms of the applicable nature conservation ordinance, or in terms of any law which may replace such ordinance.

2.4 The question whether the supply of any accommodation by a professional hunter will be subject to tax will depend on the applicability of the relevant provisions of the Act.

2.5 The provisions of section 55 of the Act shall apply to the documents referred to in paragraph 2.2.3 as if they were documents of the nature described in section 11 (3) of the Act.

3. TAXIDERMISTS

3.1 In the past, the services supplied by taxidermists during the course of preserving and/or mounting a trophy have been subject to VAT as the services are supplied directly in connection with movable property situated in the RSA at the time the services are supplied [section 11 (2) (ℓ)].

It is, however, now accepted that taxidermists manufacture products some of which are destined for export.

3.1.1 If a trophy is consigned by a taxidermist to a recipient at an address in an export country as evidenced by documentary proof acceptable to the commissioner, then the total amount charged by the taxidermist for mounting the trophy shall be apportioned as follows for VAT purposes:

(a) The manufacture of the trophy into the final mounted product shall be deemed to constitute 70% of the total amount charged by the taxidermist and shall be subject to VAT at the zero rate; and

(b) Services supplied in connection with the raw preparation shall be deemed to constitute 30% of the total amount charged by the taxidermist and shall be subject to VAT at the standard rate.

3.1.2 Indien die taksidermis slegs die diens van rou verwerking en/of looiery van die velle lewer, sal die totale koste van sodanige diens teen die standaardkoers aan BTW onderhewig wees, soos in daardie gevalle waar die rou verwerking deur die professionele jagter gedoen is (kyk paragraaf 2.3.1).

3.1.3 Die uitdrukking "rou verwerking" beteken enige werk wat nodig mag wees ten einde te verseker dat die trofee nie enigsins ontbind voordat dit behoorlik deur die taksidermis bewerk en/of gemonteer is nie. Sodanige werk kan die insouting, uitdroging en ontsmetting van die trofee insluit, maar is nie daartoe beperk nie.

3.1.4 Hierdie reëling is geldig vanaf 2 Desember 1993.

4. DOKUMENTÊRE BEWYS

4.1 Die taksidermis sal in die gewone loop van sake in besit wees van afskrifte van die volgende dokumente nadat versending, soos in paragraaf 3.1.1 omskryf, plaasgevind het—

(a) DA-550—klaringsbrief;

(b) lugvragbrief;

(c) F178—valutabeheerverklaring;

(d) Vorm E—bewys van betaling vanaf uitvoerland.

4.2 Paragraaf 2.2.6 van hierdie praktyknota stel die vereiste dat die professionele jagter binne 'n sekere tydperk in besit moet wees van dokumentêre bewys dat die trofee versend is na 'n ontvanger by 'n adres in 'n uitvoerland. Afskrifte van die DA-550 en die lugvragbrief sal in hierdie geval voldoende wees.

4.3 Indien die versending waarna in paragraaf 2.3.4 verwys is reeds plaasgevind het, sal die dokumentêre bewys waarna in paragraaf 4.1 verwys is, aanvaarbaar wees.

KOMMISSARIS VAN BINNELANDSE INKOMSTE

3.1.2 If the taxidermist supplies only the service of raw preparation and/or tanning of flat skins, the full cost of such service is subject to VAT at the standard rate, as is the case where the raw preparation is supplied by the professional hunter (see paragraph 2.3.1).

3.1.3 The expression "raw preparation" means all work which may be required to ensure that the trophy does not undergo decay before it is properly preserved and/or mounted by a taxidermist. Such work may include, but is not necessarily limited to, the salting, drying and disinfection of the trophy.

3.1.4 This arrangement is effective from 2 December 1993.

4. DOCUMENTARY PROOF

4.1 In the normal course of events the taxidermist will be in possession of copies of the following documents after the consignment referred to in paragraph 3.1.1 has taken place—

(a) DA-550—bill of export;

(b) airwaybill;

(c) F178—exchange control declaration;

(d) Form E—proof of payment from export country.

4.2 Paragraph 2.2.6 of this practice note requires the professional hunter to obtain possession, within a certain period, of documentary proof to the effect that the trophy has been consigned to the recipient at an address in an export country. Copies of the DA-550 and airwaybill will suffice in this instance.

4.3 Where the consignment referred to in paragraph 2.3.4 has taken place, the documentary proof referred to in 4.1 above will be acceptable.

COMMISSIONER FOR INLAND REVENUE

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Departement van Omgewingsake
Department of Environment Affairs

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