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Difference Between VAT and Service Tax (with Comparison ...

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A list of goods and services showing which rates of VAT apply and which items are exempt or outside the scope of VAT. Published 4 February 2014 Last updated 12 May 2017 — see all updates

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The Value Added Tax Act 1994, section 30 provides for the zero rating of goods listed in Schedule 8 to the Act. Schedule 8, Group 3 sets out books, which may be zero-rated as follows: Group 3 - Books.

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Tax imposed on the production and sale of a commodity is known as Value Added Tax (VAT). Tax on services rendered is known as Service Tax. VAT is a multi point tax, whereas Service Tax is a single point tax. VAT is charged on physical items i.e. goods while Service Tax is charged on non-physical items i.e. services. Comparing the Value-Added Tax to the Retail Sales Tax

Vat And Service Tax Study Manual - backpacker.com.br

VAT – the value-added tax – is ultimately a tax levied on goods and services purchased by end users. Imposing a VAT rate of 15 percent implies that the seller must add 15 percent to the sales price of the item in question and transfer this amount to the tax authorities net of any VAT paid by the seller.

Study on reduced VAT applied to goods and services in the ...

And Value Added Tax (VAT) is a tax on this value addition at each stage. A dealer under VAT collects tax on his sales, retains the tax paid on his purchase and pays the balance to the government. Value Added Tax is a consumption-based tax because it is borne ultimately by the final consumer.