

Varusha Moodaley

Senior Associate



Varusha Moodaley is a Senior Associate in our Tax & Exchange Control practice. She specialises in value-added tax (VAT) in various industries including the financial services, mining and property industries.

About Varusha

Varusha began her legal career as a Candidate Attorney at Edward Nathan Sonnenbergs in 2009. She was admitted as an attorney and appointed as an Associate at ENS in 2011. She joined Cliffe Dekker Hofmeyr in 2017 as a Senior Associate.

Credentials

Education

- Bachelor of Social Sciences, University of Cape Town
- LLB, University of Cape Town
- Admitted as an attorney of the High Court of South Africa: February 2011
- Advance course in Value-Added Tax (NQF level 8), University of South Africa
- Registered with the Legal Practice Council

News

[Rising rates, rising resilience: Navigating the VAT rate increase](#)

With another value-added tax (VAT) rate increase on the horizon, businesses are once again required to navigate both the legal complexities and the operational challenges that come with the change. In his Budget Speech on 12 March 2025, the Minister of Finance (Minister) announced a phased increase in the standard rate of VAT from 15% to 15,5%, set to take effect on 1 May 2025, and thereafter from 15,5% to 16%, effective from 1 April 2026. The upcoming increases build on the 2018 amendment that raised VAT from 14% to 15%.

[2024 Budget summary: VAT](#)

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Expertise

[Tax & Exchange Control](#)

Location

Cape Town

Language

English

[Concept clarification: Zero-rated vs exempt supplies](#)

" Confused? Confusion is good. It's an excellent place to learn something new from ." – Henna Inam Although seemingly simple, the value-added tax (VAT) concept of zero-rated supplies vs exempt supplies is often confused and misused. The importance of distinguishing between these concepts is, however, crucial for purposes of determining the VAT liability of a vendor as well as a vendor's entitlement to claim input tax deductions in respect of expenses incurred. The distinction between these concepts as well as the importance behind the distinction is unpacked below.

[2023 Budget summary: VAT](#)

Specific supplies in the short-term insurance industry.

[VAT on the sale of mixed-use and partially tenanted buildings as going concerns: A recap](#)

Subject to certain exemptions and exceptions, value-added tax (VAT) is levied at the standard rate of 15% on the supply of goods or services by a vendor in the course or furtherance of the vendor's enterprise. However, the supply of an enterprise or part of an enterprise as a going concern may be subject to VAT at the zero rate provided that certain requirements, as stipulated in section 11(1)(e) of the Value-Added Tax Act 89 of 1991 (VAT Act), are complied with.

Videos

[The South African Business Rescue, restructuring \(turnaround\) and Liquidation profession is strictly regulated by legislation. Where does tax fit in?](#)

Vincent Manko, Director in the Dispute Resolution practice, Jerome Brink, Director, and Varusha Moodaley, Senior Associate in the Tax & Exchange Control practice joined Jonathan Faurie on the Turnaround Talk on the Front Desk podcast to discuss 'The South African Business Rescue, restructuring (turnaround) and Liquidation profession is strictly regulated by legislation. Where does tax fit in?'

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