

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

[2024 Budget summary: VAT](#)

[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.

Contact Varusha

+27 (0)21 481 6392

Varusha.Moodaley@cdhlegal.com

Expertise

[Tax & Exchange Control](#)

Location

Cape Town

Language

English

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.

Value-added tax

Despite much speculation regarding another increase in the value-added tax (VAT) rate as well as the introduction of a higher VAT rate for luxury goods, the VAT rate will remain unchanged and no higher VAT rate for luxury goods has been introduced. No further significant VAT amendments were announced; however, we discuss the two proposals that were announced below.

[All news by Varusha Moodaley →](#)