

	The values that need to be substantiated is the adjusted cost and the open market value . The invoice that was issued to Jonathan, although not a compliance tax invoice, will support the adjusted cost and open market value of the computers.	2	
	It would also not have been possible for the supplier to issue a tax invoice to Jonathan at the time of the supply, as Jonathan was not a vendor at the time he purchased the computer.		
	It is further submitted that section 20(7) allows the Commissioner to accept documentary support other than a tax invoice where it is impracticable to obtain a tax invoice.	1	
	It is submitted that SARS had no legal grounds for issuing an additional assessment.	1	
	Therefore, SARS must issue a reduced assessment as envisaged in section 93(1)(a) of the TAA	1	
		17	
	MAXIMUM	15	