
By virtue of the power vested in me by section 74(3)(a) of the Value-Added Tax Act, 1991, (Act No. 89 of 1991), I, Pravin Jamnadas Gordhan, Minister of Finance hereby make the following amendment to Item No’s 407.02 and 410.00 in paragraph 8 of Schedule 1 to the Value-Added Tax Act, 1991, (Act No. 89 of 1991), to further regulate the exemption from value-added tax on the importation of goods by immigrants, tourists, returning residents and other passengers, for their personal use and the exemption of Value-Added Tax on the importation of commercial goods of a negligible value or weight.

PJ GORDHAN
Minister of Finance

GENERAL EXPLANATORY NOTE:
[       ] Words in bold type in square brackets indicate omissions from existing enactments.
_______ Words underlined with a solid line indicate insertions in existing enactments.

Schedule

Schedule 1 to the Value-Added Tax Act, 1991 (Act No. 89 of 1991), is hereby amended—

(a) by the substitution of note (a) in note 3 in item no. 407.00 in paragraph 8 of the following note:
“3 (a) The exemption specified in item no. 407.02 shall only be allowed in the case of –

(i) 407.02/00.00/01.00/ once per person during a period of 30 days and shall not apply to goods imported by a person returning after an absence of less than 48 hours.”

(ii) 407.02/00.00/02.00/ during a period of 30 days and shall not apply to goods imported by a person returning after an absence of less than 48 hours; and

(iii) 407.02/22.00,407.02/24.02,407.02/24.03 and 407.02/33. is applicable in addition to the provisions of item nos. 407.02/00.00/01.00 and 407.02/00.00/02.00 but only once per person during a period of 30 days and shall not apply to goods imported by a person returning after an absence of less than 48 hours.”

(b) by the insertion in paragraph 8 after item no. 409.00 of the following item:

410.00 GOODS FOR INDUSTRIAL AND COMMERCIAL PURPOSES:

(c) by the insertion in paragraph 8 for item no. 410.00 of the following note:

“1 The exemption specified in item no. 410.04 shall only be allowed –

(a) if the importer is a natural person and a holder of a valid travel document or passport from a SACU or SADC member state;

(b) once per person during a period of 30 days; and

(c) if the goods are of SACU or SACU origin; and if the combined net mass of the goods does not exceed 25kg.”

(d) by the insertion in paragraph 8 for item no. 410.00 of the following note:
410.04  HANDMADE ARTICLES OF:

410.04/99.01/01.00  -  Leather or imitation leather

410.04/99.01/02.00  -  Wood

410.04/99.01/03.00  -  Plaits and similar products of plaiting materials; basketwork, wickerwork and other articles, made directly to shape from plaiting materials.

410.04/99.01/04.00  -  Plastics

410.04/99.01/05.00  -  Textiles

410.04/99.01/06.00  -  Stone

410.04/99.01/07.00  -  Glass

410.04/99.01/08.00  -  Base metal