

## SOUTH AFRICAN REVENUE SERVICE

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AMENDMENT ISSUED IN TERMS OF SECTION 74(3)(a) OF THE VALUE-ADDED TAX ACT, 1991(ACT NO. 89 OF 1991), TO AMEND ITEM NO. 407.00 IN PARAGRAPH 8 OF SCHEDULE 1 TO THE VALUE-ADDED TAX ACT, 1991, (ACT NO. 89 OF 1991) IN CONSEQUENCE OF THE AMENDMENT OF REBATE ITEM 407.00 IN SCHEDULE NO. 4 TO THE CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964).

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. 407.00 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.

**P J 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 in paragraph 8 for item no. 407.00 of the following item:

**“407.00 GOODS IMPORTED BY IMMIGRANTS, TOURISTS,  
RETURNING RESIDENTS AND OTHER PASSENGERS, FOR  
THEIR PERSONAL USE:**

**NOTES:**

1. For the purposes of item nos. 407.01 and 407.02—
  - (a) the person referred to in these item nos. means a “traveller” as defined in rule 15.01 to the Customs and Excise Act and as contemplated in form DA331; and
  - (b) in addition to the notes to item no. 407.00, such traveller must comply with the requirements of section 15 of the Customs and Excise Act, the rules to that section and form DA331.
2. The exemption in terms of item no. 407.01/00.00/01.02 is allowed only if the goods can be identified as being the same goods which were removed from the Republic.
3. The exemption in terms of item no. 407.02 is not allowed for firearms acquired abroad or at any duty-free shop and imported by residents of the Republic returning after an absence of less than 6 months.
4. (a) The exemption in terms of item no. 407.02 shall only apply to accompanied passengers’ baggage declared by returning residents of the Republic and non-residents visiting the Republic, for personal use or to dispose of as gifts.

(b) The exemption in terms of item no. 407.02 shall only be allowed once per person during a period of 30 days and shall not be allowed for goods imported by persons returning after an absence of less than 48 hours.

(c) For the purposes of item no. 407.02, any goods obtained from an inbound duty and tax free shop must be regarded as imported goods.

(d) The exemption in terms of item no. 407.02 may, with the exception of tobacco and alcoholic products, be claimed by children under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the goods are for use by the children themselves.

5. A member of the crew of a ship or aircraft (including the master or pilot) is, subject to the conditions laid down by the Commissioner, only entitled to—

(a) the exemption in terms of item no. 407.02/00.00/01.00 on new or used goods of a total value not exceeding R700 per person; and

(b) the exemption in terms of item no. 407.02/00.00/02.00 on new or used goods of a total value not exceeding R2 000 per person.

6. A member of the crew of a ship or aircraft (including the master or pilot) is not entitled to an exemption in terms of item nos. 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03.
7. If the person concerned so desires and indicates accordingly before the goods are cleared, the goods in respect of which the exemption in item no. 407.02/00.00/02.00 is applicable, may be cleared at the rates of duty specified in Schedule No. 1 to the Customs and Excise Act and with payment of tax levied in terms of section 7(1)(b) of this Act.
8. (a) The exemption in terms of item no. 407.02/00.00/02.00 is applicable in addition to the exemption in terms of item no. 407.02/00.00/01.00.
- (b) The exemptions in terms of item nos. 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03 are applicable in addition to the exemptions in terms of item nos. 407.02/00.00/01.00 and 407.02/00.00/02.00.
- (c) Wine, spirituous and other alcoholic beverages, tobacco products and perfumery imported in excess of the quantities specified in item nos. 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03, must be cleared with payment of tax levied in terms of section 7(1)(b) of this Act.

9. If a person contravenes any provision of this Act, the Customs and Excise Act or any other law relating to the importation of goods, the Commissioner may refuse to grant any exemption provided for in item no. 407.02.
  
10. For the purposes of item no. 407.04/87.00/01.00 the vehicle in question shall not be deemed to be personally owned and used personally by the importer, unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him or her, and the importer shall be deemed to have used that vehicle from the date on which he or she took physical delivery of the vehicle until the date on which the vehicle was delivered by him or her to the shipper or the agent for the purpose of shipment or dispatch. Where a vehicle is imported on its own wheels, the date of shipment or dispatch shall be the date that the vehicle leaves the country where it was so owned and used en route to the Republic.
  
11. For the purposes of item no. 407.04, the importer shall, if that person is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in the Republic, not be deemed to have imported the vehicle for that person's personal or own use, and tax as determined by the Commissioner is payable as from the date of such absence.
  
12. The exemption in terms of item no. 407.04 is allowed once per family during a period of 3 years.

13. Any entry under item no. 407.04 must be supported by a duly completed form DA 304 A.

14. Any entry under item no. 407.06 must be supported by duly completed forms DA 304 and P1.160.”;

b) by the substitution in paragraph 8 for item no. 407.02/00.00/01.00 of the following item:

“407.02/00.00/01.00 New or used goods, of a total value not exceeding **[R3 000]** R5 000 per person **[(or such other amount as the Minister may fix by notice in the *Gazette*)]**”,  
and

(c) by the substitution in paragraph 8 for item no. 407.02/00.00/02.00 of the following item:

“407.02/00.00/02.00 Additional goods, new or used, of a total value not exceeding **[R12 000]** R20 000 per person **[(or such amount as the Minister may fix by way of a notice in the *Gazette*), excluding goods of a class or kind specified in item no’s. 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03]**”.

## SUID-AFRIKAANSE INKOMSTEDIENS

Staatskoerant  
GK R.

2011-03-01

WYSIGING UITGEREIK INGEVOLGE ARTIKEL 74(3)(a) VAN DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NR. 89 VAN 1991), OM ITEM 407.00 IN PARAGRAAF 8 VAN BYLAE 1 BY DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NR. 89 VAN 1991) TE WYSIG AS GEVOLG VAN DIE WYSIGING VAN KORTINGITEM 407.00 IN BYLAE NR. 4 BY DIE DOEANE- EN AKSYNSWET, 1964 (WET NO. 91 VAN 1964).

Kragtens die bevoegdheid aan my verleen deur artikel 74(3)(a) van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet Nr. 89 van 1991), maak ek, Pravin Jamnadas Gordhan, Minister van Finansies, hierby die volgende wysiging aan item 407.00 in paragraaf 8 van Bylae 1 tot die Wet op Belasting op Toegevoegde Waarde, 1991, om verder voorsiening te maak vir die vrystelling van belasting op toegevoegde waarde op die invoer van goedere deur immigrante, toeriste, terugkerende inwoners en ander passasiers vir hulle persoonlike gebruik.

**PJ GORDHAN**  
Minister van Finansies

### ALGEMENE VERKLARENDE NOTA:

[ ] Woorde in vet druk tussen vierkantige hakies dui weglatings uit bestaande verordenings aan.

\_\_\_\_\_ Woorde onderstreep met 'n soliede lyn dui invoegings in bestaande verordenings aan.

### Bylae

Bylae 1 tot die Wet op Belasting op Toegevoegde Waarde, (Wet Nr. 89 van 1991, word hierby gewysig—

(a) deur item nr. 407.00 in paragraaf 8 deur die volgende te vervang:

**“407.00 GOEDERE DEUR IMMIGRANTE, TOERISTE,  
TERUGKERENDE INWONERS EN ANDER PASSASIERE INGEVOER,  
VIR HULLE PERSOONLIKE GEBRUIK:**

## OPMERKINGS:

1. Vir die doeleindes van item nrs. 407.01 en 407.02—
  - (a) beteken die persoon waarna verwys word in hierdie items 'n "reisiger" soos omskryf in reël 15.01 by die Doeane en Aksyns Wet en soos beoog in vorm DA 331; en
  - (b) bo en behalwe die opmerkings ten opsigte van item nr. 407.00, moet sodanige reisiger aan die voorskrifte van artikel 15 by die Doeane- en Aksyns Wet, die reëls by dié artikel en vorm DA331 voldoen.
2. Die vrystelling ingevolge item nr. 407.01/00.00/01.02 sal slegs toegestaan word mits die goedere geïdentifiseer kan word as dieselfde goedere wat uit die Republiek geneem is.
3. Die vrystelling ingevolge item nr. 407.02 is nie van toepassing op vuurwapens wat in die buiteland of by enige belastingvrye winkel verkry en ingevoer is deur terugkerende inwoners van die Republiek na 'n afwesigheid van minder as 6 maande nie.
4. (a) Die vrystelling ingevolge item nr. 407.02 sal slegs van toepassing wees op vergeselde passasiersbagasie wat deur terugkerende inwoners en nie-inwoners op besoek aan die Republiek verklaar is, vir persoonlike gebruik of om as geskenke weg te gee.



(b) Die vrystelling ingevolge item nr. 407.02 sal slegs een keer per persoon gedurende 'n tydperk van 30 dae toegestaan word, en sal nie op goedere ingevoer deur persone wat terugkeer na 'n afwesigheid van minder as 48 uur toegestaan word nie.

(c) Vir die doeleindes van item nr. 407.02 moet enige goedere wat by 'n inkomende reg- en belastingvrye winkel bekom word as ingevoerde goedere geag word.

(d) Die vrystelling ingevolge item nr. 407.02 mag, met die uitsondering van tabak en alkoholiese produkte, deur kinders onder die ouderdom van 18 jaar opgeëis word, hetsy deur hulle ouers of voogde vergesel al dan nie, mits die goedere vir die kinders self bedoel is.

5. 'n Lid van die bemanning van 'n skip of vliegtuig (met inbegrip van die gesagvoerder of loods) is, onderworpe aan die voorwaardes deur die Kommissaris neergelê, slegs geregtig op—

(a) die vrystelling ingevolge item nr. 407.02/00.00/01.00 op nuwe of gebruikte goedere met 'n totale waarde van hoogstens R700 per persoon; en

(b) die vrystelling ingevolge item nr. 407.02/00.00/02.00 op nuwe of gebruikte goedere met 'n totale waarde van hoogstens R2 000 per persoon.

6. 'n Lid van die bemanning van 'n skip of vliegtuig (met inbegrip van die gesagvoerder of loods) is nie geregtig op 'n vrystelling ingevolge item nrs. 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03 nie.
7. Indien die betrokke persoon dit verlang en dienooreenkomstig aandui voordat die goedere geklaar word, mag die goedere ten opsigte waarvan die vrystelling ingevolge item nr. 407.02/00.00/02.00 van toepassing is, teen die skale van reg in Bylae No. 1 by die Doeane en Aksyns Wet vermeld, geklaar word en met betaling van belasting hefbaar ingevolge artikel 7(1)(b) van hierdie Wet.
8. (a) Die vrystelling ingevolge item nr. 407.02/00.00/02.00 is van toepassing bo en behalwe die vrystelling ingevolge item nr. 407.02/00.00/01.00.
- (b) Die vrystelling ingevolge item nrs 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03 is van toepassing bo en behalwe die vrystelling ingevolge item nrs. 407.02/00.00/01.00 and 407.02/00.00/02.00.
- (c) Wyn, spiritus en ander alkoholiese drankie, tabak produkte en parfuum wat by tye van invoer die hoeveelhede vermeld in item nrs. 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03 oorskry, moet teen die skale van reg in Bylae No. 1 by die Doeane en Aksyns Wet vermeld, geklaar word en met betaling van belasting hefbaar ingevolge artikel 7(1)(b) van hierdie Wet.

9. Indien 'n persoon enige van die voorwaardes van hierdie Wet, die Doeane en Aksyns Wet of enige ander wet wat verband hou met die invoer van goedere oortree, mag die Kommissaris enige vrystelling ingevolge item nr. 407.02, weier.
10. Vir die doeleindes van item nr. 407.04/87.00/01.00 word die betrokke voertuig geag nie persoonlik deur die invoerder besit en persoonlik gebruik te gewees het nie, tensy sodanige invoerder te alle tye persoonlik aanwesig was op die plek waar die voertuig deur hom of haar gebruik is, en word die invoerder geag daardie voertuig te gebruik het vanaf die datum waarop hy fisies aflewering van die voertuig geneem het tot die datum waarop die voertuig deur hom of haar aan die verskeper of die agent vir doeleindes van verskeping of versending afgelewer is. Waar 'n voertuig op sy eie wiele ingevoer is, sal die datum van verskeping of versending die datum wees waarop die voertuig die land waar dit so besit en gebruik was, verlaat het onderweg na die Republiek.
11. Vir die doeleindes van vrystelling ingevolge item nr. 407.04, word die invoerder, indien hy vir 'n aaneenlopende tydperk van langer as 3 maande afwesig was van die plek waar die voertuig gewoonlik in die Republiek gebruik word, geag die voertuig nie vir sy of haar persoonlike of eie gebruik in te gevoer het nie, en is die belasting soos deur die Kommissaris bepaal, met ingang vanaf die datum van sodanige afwesigheid betaalbaar.

12. Die vrystelling ingevolge item nr. 407.04 mag slegs een keer per familie gedurende 'n tydperk van 3 jaar toegestaan word.

13. Enige klaring onder item nr. 407.04 moet deur 'n behoorlik voltooide vorm DA 304 A gesteun word.

14. Enige klaring onder item nr. 407.06 moet deur ,behoorlik voltooide vorms DA 304 en P1.160 gesteun word.”;

(b) deur item nr. 407.02/00.00/01.00 in paragraaf 8 deur die volgende item te vervang:

“407.02/00.00/01.00 Nuwe of gebruikte goedere met 'n totale waarde van hoogstens **[R3 000]** R5 000 per persoon **[(of sodanige ander bedrag wat die Minister mag bepaal by kennisgewing in die Staatskoerant)]**”; en

(c) deur item nr. 407.02/00.00/02.00 in paragraaf 8 deur die volgende item te vervang:

“407.02/00.00/02.00 Addisionele goedere, nuut of gebruik, met 'n totale waarde van hoogstens **[R12 000]** R20 000 per persoon **[(of 'n ander bedrag wat die Minister mag bepaal by kennisgewing in die Staatskoerant), uitgesonderd goedere van 'n klas of soort in item nrs. 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03 vermeld]**”.