

**AMENDMENTS
TO REGULATIONS**

**DRAFT AMENDMENTS TO
THE EXPORT REGULATIONS
ISSUED IN TERMS OF SECTION 74(1)**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



DRAFT AMENDMENTS TO THE REGULATIONS ISSUED IN TERMS OF SECTION 74(1) READ WITH PARAGRAPH (D) OF THE DEFINITION OF "EXPORTED" IN SECTION 1(1) OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991)

SCHEDULE

1. DEFINITIONS

In these Regulations, **"the Regulations"** means the Regulations published by Notice No. R. 316 in Government Gazette No. 37580 of 2 May 2014.

2. AMENDMENT OF REGULATION 8 OF THE REGULATIONS

Regulation 8 of the Regulations is hereby amended by the substitution for item (ii) in sub-regulation (2)(e) of the following item:

“(ii) delivered to either the port authority including any terminal operator operating under a license of the port authority in terms of section 65 of the National Ports Act No 12 of 2005, master of the ship, a container operator, the pilot of an aircraft or are brought within the control area of the airport authority; and”.

3. COMMENCEMENT

The proposed amendment will come into operation on 1 April 2026.