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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

NATIONAL TREASURY

NO. R. 7847 **25 August 2026**

VALUE-ADDED TAX ACT, 1991

REGULATIONS

I, Enoch Godongwana, Minister of Finance, by virtue of 74(1) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), hereby make the regulations as set out in the Schedule hereto.

E Godongwana
MINISTER OF FINANCE

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)

AUGUST 2026

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), are hereby published.

SCHEDULE

Definitions

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

Amendment of regulation 8 of the Regulations

2. Regulation 8 of the Regulations is hereby amended —

(a) by the substitution for item (ii) of paragraph 8(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 57 read with section 65 of the National Ports Act, No. 12 of 2005), master of the ship, a container operator or the pilot of an aircraft or are brought within the control area of the airport authority; and".