SOUTH AFRICAN REVENUE SERVICE

Government Gazette No. 55190 **14 AUGUST 2026**
NO. R. 7811

AMENDMENT OF ITEMS NO. 407.00, 407.02/00.00/01.00 AND 407.02/00.00/02.00 OF SCHEDULE 1 TO THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991), IN TERMS OF SECTION 74(3)(*a*) AS A CONSEQUENCE OF THE AMENDMENT OF REBATE ITEMS 407.00, 407.02/00.00/01.00 AND 407.02/00.00/02.00 IN PART 1 OF SCHEDULE NO. 4 OF 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, Enoch Godongwana, Minister of Finance, hereby amend note 5 of item no. 407.00, item no. 407.02/00.00/01.00 and item no. 407.02/00.00/02.00 in paragraph 8 of Schedule 1 to the Act, to adjust the traveller allowances.

ENOCH GODONGWANA
Minister of Finance

GENERAL EXPLANATORY NOTES:

[ ] **Words in bold type in square brackets indicate omissions from existing enactments.**

_____ **Words underlined with a solid line indicate insertions in existing enactments.**

Schedule

Paragraph 8 of Schedule 1 to the Value-Added Tax Act, 1991 (Act No. 89 of 1991), is hereby amended—

(a) by the substitution in item no. 407.00, for note 5 of the following note:

"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]** <u>R1 400</u> 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]** <u>R4 000</u> per person.";

(b) by the substitution 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 **[R5 000]** <u>R10 000</u> per person.";

(c) by the substitution 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 **[R20 000]** <u>R40 000</u> per person.".