

**NOTES REGARDING AMENDMENTS TO THE SCHEDULES
TO THE CUSTOMS AND EXCISE ACT, 1964**

24 JULY 2009

These notes are issued merely as a guide and both the old and new provisions should be studied in order to determine what the amendment actually entails. These notes have no legal status.

<i>Provision</i>	<i>Note</i>
76.04 7604.10.35 7604.10.65 7604.21.15 7604.29.15 7604.29.65	The general, EU and EFTA rates of duty on products of tariff heading 76.04 are reduced to free.
76.05 7605.11.05 7605.11.80 7605.19.05 7605.19.80	The general, EU and EFTA rates of duty on products of tariff heading 76.05 are reduced to free.
76.06 7606.11.07 7606.11.17 7606.12.07 7606.12.17 7606.91.07 7606.91.17 7606.92.07 7606.92.17	The general rate of duty on products of tariff heading 76.06 are reduced from 10% to 3,8% similar to the EU phase down.
76.07 7607.11 7607.19.90 7607.20.90	The general rate of duty on products of tariff heading 76.07 are reduced from 10% to 3,8% similar to the EU phase down.
315.02 /7605.21 /01.06 316.01 /7607.19 /01.0 320.07 /76.05 /01.04	The rebate provisions under Schedule No. 3 applicable to products of tariff heading 76.04 and 76.05 are withdrawn.

SOUTH AFRICAN REVENUE SERVICE

Government Gazette No. 32416

No R.766

2009-07-24

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'S 407.00 AND 412.00 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 ITEMS 407.00 AND 412.00 IN 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, Pravin Jamnadas Gordhan, Minister of Finance hereby make the following amendment to Item No's 407.00 and 412.00 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.

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 insertion in note 3 in item no. 407.00 in paragraph 8 of the following note:

“3. (c) For the purposes of item no. 407.02, any goods obtained from a inbound duty and tax free shop as contemplated in the rules to section 21 of the Customs and Excise Act, must be regarded as imported goods.”;

(b) by the substitution in paragraph 8 for item no. 407.02 of the following item:
“407.02 Goods imported as accompanied passengers' baggage, including goods obtained at a licensed inbound duty and tax free shop either by non-residents or residents of the Republic and cleared at the place where such persons disembark or enter the Republic:”; and

(c) by the insertion in paragraph 8 of note 3 in item no. 412.00 of the following note:

“3. For the purposes of item no. 412.28—

(a) a duty and tax free shop means a duty and tax free shop as contemplated in the rules for section 21 of the Customs and Excise Act; and

(b) any word or expression used in relation to a duty and tax free shop shall have the meaning assigned thereto in the rules for section 21 of the Customs and Excise Act.”; and

(d) by the insertion in paragraph 8 for item no. 412.00 of the following note:

“412.28 Goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop:

412.28/00/00/01.00 Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers.”