

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

2 OCTOBER 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>
Air passenger departure tax	The effect of this amendment is that the air passenger departure tax in respect of the carriage of any chargeable passenger departing on a flight from any airport in the Republic to a final destination in the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland has been increased from R60 to R80, with effect from 1 October 2009.

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF AIR PASSENGER TAX (APT/4)**

Under the proviso to section 47B(2)(b)(i) of the Customs and Excise Act, 91 of 1964, I, Pravin Jamnadas Gordhan, hereby amend the rate of the air passenger tax which was fixed in terms of Government Notice No. R. 789 of 1 August 2005 in respect of the carriage of any chargeable passenger departing on a flight from any airport in the Republic to a final destination in the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland, from R60 to R80.

This notice shall come into operation on **1 October 2009**, and shall apply to the carriage of a chargeable passenger on any flight that commences on or after that date where the ticket of such passenger in respect of that flight was purchased and issued after the date of publication of this notice.

**PRAVIN JAMNADAS GORDHAN
MINISTER OF FINANCE**