

No. R. 959

22 September 2000

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF AIR PASSENGER TAX (APT/1)**

Under the proviso to section 47B (2)(b)(i) of the Customs and Excise Act, 1964, I, Trevor Andrew Manuel, hereby lower the rate of the air passenger tax payable under that section to an amount of R 50 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.

This notice shall come into operation on 1 November 2000, the date on which the aforementioned section 47B comes into operation in accordance with the provisions of section 59(2) of the Taxation Laws Amendment Act, 2000 (Act No. 30 of 2000), and shall apply in respect of any carriage of a chargeable passenger on any flight which commences on or after that date.

T. A. MANUEL
MINISTER OF FINANCE

No. R. 959

22 September 2000

**DOEANE- EN AKSYNSWET, 1964.-
WYSIGING VAN LUGPASSASSIERSBELASTING (APT/1)**

Kragtens die voorbehoudsbepaling by artikel 47B (2)(b)(i) van die Doeane- en Aksynswet, 1964, verlaag ek Trevor Andrew Manuel, hierby die koers van die lugpassassiersbelasting betaalbaar ingevolge daardie artikel na 'n bedrag van R50 ten opsigte van die vervoer van enige belasbare passassier wat op enige vlug vertrek vanaf enige lughawe in die Republiek na 'n finale bestemming in die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibia en die Koninkryk van Swaziland.

Hierdie kennisgewing tree op 1 November 2000 in werking, die datum waarop artikel 47(B) ooreenkomstig die bepalings van artikel 59 (2) van die Wysigingswet op Belastingwette, 2000 (Wet No. 30 van 2000), in werking tree en is van toepassing ten opsigte van die vervoer van enige belasbare passassier op enige vlug wat op of na genoemde datum 'n aanvang neem.

T. A. MANUEL
MINISTER VAN FINANSIES