

## SOUTH AFRICAN REVENUE SERVICE

**Government Gazette 35102**

**No R. 187**

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 407.02 AND 410.00 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 407.02 AND 410.00 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 407.02 and 410.00 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 and the exemption of Value-Added Tax on the importation of commercial goods of a negligible value or weight.

**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 substitution of note (a) in note 3 in item no. 407.00 in paragraph 8 of the following note:

“3 (a) The exemption specified in item no. 407.02 shall only be allowed in the case of –

- (i) 407.02/00.00/01.00/ once per person during a period of 30 days and shall not apply to goods imported by a person returning after an absence of less than 48 hours.”
- (ii) 407.02/00.00/02.00/ during a period of 30 days and shall not apply to goods imported by a person returning after an absence of less than 48 hours; and
- (iii) 407.02/22.00,407.02/24.02,407.02/24.03 and 407.02/33. is applicable in addition to the provisions of item nos. 407.02/00.00/01.00 and 407.02/00.00/02.00 but only once per person during a period of 30 days and shall not apply to goods imported by a person returning after an absence of less than 48 hours.”

(b) by the insertion in paragraph 8 after item no. 409.00 of the following item :  
**410.00 GOODS FOR INDUSTRIAL AND COMMERCIAL PURPOSES:**

(c) by the insertion in paragraph 8 for item no. 410.00 of the following note:

“1 The exemption specified in item no. 410.04 shall only be allowed –

- (a) if the importer is a natural person and a holder of a valid travel document or passport from a SACU or SADC member state;
- (b) once per person during a period of 30 days; and
- (c) if the goods are of SACU or SACU origin; and if the combined net mass of the goods does not exceed 25kg.”

(d) by the insertion in paragraph 8 for item no. 410.00 of the following note:

**410.04      HANDMADE ARTICLES OF:**

410.04/99.01/01.00 - Leather or imitation leather

410.04/99.01/02.00 - Wood

410.04/99.01/03.00 - Plaits and similar products of plaiting materials;  
basketwork, wickerwork and other articles, made  
directly to shape from plaiting materials.

410.04/99.01/04.00 - Plastics

410.04/99.01/05.00 - Textiles

410.04/99.01/06.00 - Stone

410.04/99.01/07.00 - Glass

410.04/99.01/08.00 - Base metal