

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 723

14 AUGUST 2015

**AMENDMENT OF PARAGRAPH 8 OF SCHEDULE 1 TO THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991), IN TERMS OF SECTION 74(3)(a) TO AMEND ITEM 498.00 IN CONSEQUENCE OF THE AMENDMENT OF REBATE ITEM 498.00 IN PART 6 OF SCHEDULE NO. 4 TO 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) (the Act), I, Nhlanhla Nene, Minister of Finance, hereby amend paragraph 8 of Schedule 1 to the Act to provide for the amendment of Note 2 to item 498.00 and the amendment of item 498.02/00.00/01.00 to reflect the change from IDZ, where it appears in the item to SEZ as a consequence of an amendment to rebate item 498.00 in Part 6 of Schedule No. 4 to the Customs and Excise Act, 1964, (Act No. 91 van 1964) as indicated in the Schedule hereto, **with effect from the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No. 16 of 2014) come into operation.**



**Nhlanhla Nene**  
**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**

Schedule 1 to the Value-Added Tax Act, 1991 (Act No. 89 of 1991), is hereby amended by the amendment in paragraph 8 of Note 2 to item 498.00 and the amendment of item 498.02/00.00/01.00 of the following:

**NOTE 2: Goods may only be entered under item 498.02 by a registered [IDZ] SEZ operator as contemplated in rule 21A.04.**

498.02/00.00/01.00: Goods of any description imported by a registered [IDZ] SEZ operator for use in the construction and maintenance of the infrastructure of a CCA in an [IDZ] SEZ

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 723

14 AUGUSTUS 2015

**WYSIGING VAN PARAGRAAF 8 VAN BYLAE 1 BY DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NO. 89 VAN 1991), INGEVOLGE ARTIKEL 74(3)(a) DEUR ITEM 498.00 TE WYSIG AS GEVOLG VAN DIE WYSIGING VAN KORTINGSITEM 498.00 IN DEEL 6 VAN BYLAE NO. 4 BY DIE DOEANE- EN AKSYNSWET, 1964 (WET NO. 91 VAN 1964)**

Kragtens die bevoegdheid deur artikel 74(3)(a) van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991) (die Wet) aan my verleen, wysig ek, Nhlanhla Nene, Minister van Finansies, hierby paragraaf 8 van Bylae 1 by die Wet om voorsiening te maak vir die wysiging van Opmerking 2 by item 498.00 en die wysiging van item 498.02/00.00/01.00 om die verandering van NOS, waar dit in die item verskyn aan te dui as SES as gevolg van 'n wysiging van kortingitem 498.00 in Deel 6 van Bylae No. 4 van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964) soos in die Bylae hierby aangetoon, **met ingang vanaf die datum waarop die regulasies wat gepubliseer word ingevolge die "Special Economic Zones Act, 2014" (Wet No. 16 van 2014), in werking tree.**



Nhlanhla Nene

**Minister van Finansies**

**ALGEMENE VERDUIDELIKENDE OPMERKINGS**

**[ ]** Woorde in vet druk in vierkantige hakies dui weglatings uit bestaande wetsbepalings aan.

**\_\_\_\_\_** Woorde onderstreep met 'n vol streep dui invoegings in bestaande wetsbepalings aan.

**BYLAE**

Bylae 1 by die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), word hierby gewysig deur die wysiging in paragraaf 8 van Opmerking 2 tot item 498.00 en die wysiging van item 498.02/00.00/01.00 deur die volgende:

**OPMERKING 2: Goedere mag slegs onder item 498.02 geklaar word deur 'n [NOS] SES operateur soos bedoel in reël 21A.04.**

498.02/00.00/01.00: Goedere van enige beskrywing ingevoer deur 'n geregistreerde **[NOS]** SES operateur vir gebruik in die konstruksie en onderhoud van die infrastruktuur van 'n DBG binne 'n **[NOS]** SES