

**VALUE-ADDED TAX ACT, 1991
AMENDMENT OF SCHEDULE 1**

By virtue of the power vested in me by Item No. 407.00 of Schedule 1 to the Value-Added Tax Act, 1991, and the Notes thereto, I hereby fix the amounts of exemption for the purposes of Notes 4(b) and (c) of Item No 407.00, and Item Nos. 407.02/00.00/01.00 and 407.02/00.00/02.00, as set out in the Schedule hereto.

T. A. Manuel
MINISTER OF FINANCE

SCHEDULE

ITEM NO.	DESCRIPTION
"407.00	GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE:
	<p>NOTES: 4. A member of the crew of a ship or aircraft (including the master or pilot is, subject to the conditions laid down by the Commissioner—</p> <p>(b) only entitled to the exemption in terms of item 407.02/00.00/01.00 if the total value of the goods declared under this item does not exceed R500; and</p> <p>(c) only entitled to the exemption in terms of item 407.02/00.00/02.00 provided the total value of the goods declared under this item does not exceed R2 000</p>
	Goods imported as accompanied passengers' baggage either by non-residents or residents of the Republic and cleared at the place where such persons disembark or enter the Republic
407.02/00.00/01.00	Other new or used goods, of a total value not exceeding R3 000 per person
407.02/00.00/02.00	Additional goods, new or used, of a total value not exceeding R12 000 per person, excluding goods of a class or kind specified in Item Nos. 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03".