

## SOUTH AFRICAN REVENUE SERVICE

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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 407.00 AND 412.00 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 407.00 AND 412.00 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 407.00 and 412.00 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.

**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 insertion in note 3 in item no. 407.00 in paragraph 8 of the following note:

“3. (c) For the purposes of item no. 407.02, any goods obtained from a inbound duty and tax free shop as contemplated in the rules to section 21 of the Customs and Excise Act, must be regarded as imported goods.”;

(b) by the substitution in paragraph 8 for item no. 407.02 of the following item:  
“407.02 Goods imported as accompanied passengers' baggage, including goods obtained at a licensed inbound duty and tax free shop either by non-residents or residents of the Republic and cleared at the place where such persons disembark or enter the Republic:”; and

(c) by the insertion in paragraph 8 of note 3 in item no. 412.00 of the following note:

“3. For the purposes of item no. 412.28—

(a) a duty and tax free shop means a duty and tax free shop as contemplated in the rules for section 21 of the Customs and Excise Act; and

(b) any word or expression used in relation to a duty and tax free shop shall have the meaning assigned thereto in the rules for section 21 of the Customs and Excise Act.”; and

(d) by the insertion in paragraph 8 for item no. 412.00 of the following note:

**“412.28 Goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop:**

412.28/00/00/01.00 Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers.”