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GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 153

1 March 2011

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/81)

Under sections 15, 75 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.



GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the substitution for rule 15.01 of the following rule:

- “15.01 (a) For the purposes of this rule and form DA 331—
- “**goods**” in relation to goods required to be declared on form DA 331 means goods contemplated in section 15(1) carried by a traveller on his or her person or included in his or her accompanied baggage;
- “**traveller**” means any person who enters or leaves the Republic as contemplated in section 15(1)(a);
- “**vehicle**” means any road vehicle whether for private or commercial use temporarily brought into or taken from the Republic that must be declared by a traveller on form DA 331.
- (b) (i) A traveller entering or leaving the Republic shall, except as otherwise specified in these rules—

- (aa) declare all goods or any vehicle on a form DA 331 at the place where he or she enters or leaves the Republic;
 - (bb) comply with any requirement specified in such form or the notes thereto in respect of the goods or vehicle concerned.
 - (ii) Any goods or any vehicle temporarily imported or exported must be so declared whether temporarily imported from or temporarily exported directly to any country outside the common customs area or temporarily imported from or temporarily exported to or through the territory of any other country in the common customs area.
- (c)
 - (i)
 - (aa) Any traveller who has any goods for commercial purposes on his or her person or in his or her accompanied baggage on entering the Republic must complete the statement in respect thereof on form DA 331.
 - (bb) Such goods may only be removed from customs control after due entry as contemplated in rule 15.02 and release is authorised.
 - (ii) The Controller may allow such goods to be stored or kept pending the release thereof at the request of the traveller concerned and for reasons deemed valid by the Controller, subject to such conditions as he or she may impose.
- (d)
 - (i) Where red and green channels are provided at any place for processing travellers, a traveller on entering the Republic may choose the green channel to exit the restricted area at that place if the goods upon his or her person or in his or her possession—
 - (aa) are personal effects; and

- (bb) if any other goods, are goods not exceeding the quantities or values of goods that may be imported without payment of duty or value-added tax, as specified under the heading "Allowances" on form DA 331; and
- (cc) are not—
 - (A) goods prohibited or restricted under any law of the Republic; or
 - (B) goods for commercial purposes.

- (ii) For the purposes of declaring goods in terms of section 15(1), a traveller entering the green channel must be regarded as declaring that he or she has no goods upon his or her person or in his or her accompanied baggage other than the goods contemplated in subparagraph (i).
- (iii) If a traveller has any goods upon his or her person or in his or her accompanied baggage that are—
 - (aa) personal effects not complying with, or any goods in excess of, those goods contemplated respectively in subparagraph (i)(aa) and (bb), or
 - (bb) any goods referred to in subparagraph (i)(cc),the traveller must enter the red channel."

(b) By the substitution in Chapter XIIA for the heading of the rules numbered 120A of the following heading:

"Rules in terms of section 120(1)(e) and (o) of the Customs and Excise Act, 1964, and for the purposes of section 13(1)(iii) of the Value-Added Tax Act, 1991 (Act 89 of 1991), regarding the importation of goods into the Republic from or through Botswana, Lesotho, Namibia or Swaziland and the declaration procedures for the exportation of goods from the Republic into or through Botswana, Lesotho, Namibia or Swaziland"

(c) By the substitution in rule 120A.01 for paragraph (a) of the following paragraph:

“120A.01 (a) (i) In respect of all declarations of goods imported into the Republic from or through Botswana, Lesotho, Namibia or Swaziland (the BLNS countries) or exported from the Republic into or through a BLNS country, the same procedures apply as provided for in terms of the Customs and Excise Act, 1964, with regard to imports into the Republic from countries other than the BLNS countries, or exports from the Republic into countries other than the BLNS countries.

(ii) (aa) For the purposes of these rules—

“**commercial goods**” means any goods or any vehicle of which the particulars are not required to be declared on form DA 331 in accordance with the requirements specified in that form and rule 15.01;

(bb) any commercial goods must be entered on the prescribed SAD forms, as may be applicable, using the appropriate codes from the table published on the SARS website referred to in rule 39.15.”

(d) By the substitution in rule 120A.01(b) for subparagraphs (ii) and (iv) of the following subparagraphs:

“(ii) Any goods or any vehicle that is required to be declared on form DA 331 must be declared only on that form when imported into the Republic from a BLNS country or from outside the common customs area through a BLNS country or exported from the Republic to a BLNS country or through a BLNS country to a destination outside the common customs area.”

- “(iv) (aa) The SAD forms may be submitted electronically in compliance with the Act and the rules relating to the electronic clearance of goods.
- (bb) If goods which have been cleared electronically for removal under a customs procedure to a destination outside the Republic are removed by road, a copy of the processed SAD form and proof of release of the goods must accompany the driver.”

(e) By the insertion in rule 120A.03(a) after subparagraph (ii) of the following subparagraph:

- “(iii) Subject to paragraph (d), any goods or any vehicle that is required to be declared on form DA 331 must, if imported from or through or exported to or through a BLNS country as contemplated in rule 120A.01(b)(ii), be so imported or exported through a designated commercial port.”

(f) By the deletion of rule 120A.04.

(g) By the substitution in the Schedule to the Rules of the following forms:

“DA 65 Registration of Goods for Re-Importation;
DA 331 Traveller Declaration;”.

(h) By the deletion in item 202.00 of the Schedule to the Rules of forms DA 305 and DA 307.



CUSTOMS AND EXCISE

DA 65

Registration of goods for re-importation

Notes:

1. This form may be used to register goods temporarily exported on form SAD 500 so as to assist in the identification of those goods on re-importation.
2. This form may not be used by a traveller (any person entering or leaving the Republic) in respect of a vehicle, accompanied baggage or goods in his or her personal possession. The traveller declaration form DA 331 must be used for the registration of any vehicle (for private or commercial use), accompanied baggage or goods for re-importation in the personal possession of a traveller.
3. Only articles which can be adequately described and are capable of identification beyond all doubt upon their return to the Republic may be registered.
4. Any person exporting goods for purposes of processing or repair must comply with item 409.04 to Schedule No. 4 of the Customs and Excise Act, 1964.
5. A diagonal line must be drawn through the unused portion of this form and / or after the last entry in any column.
6. Please write neatly and clearly. Print in capital letters in black / blue pen.

Identifiable Goods (Other than a self-propelled vehicle)	
Full description	Serial number(s)

Self-Propelled Vehicle			
Make		Model:	
Year of manufacture:		Registration no.:	
Diesel / Petrol		Colour:	
Engine no.:			
VIN / Chassis no.:			
Description of Radio, Satellite navigation system fitted, etc:			

Application and Declaration	
I, <input type="text"/>	(name and surname), hereby
(a) apply to register, for the purpose of re-importation, the undermentioned goods which I have declared for export on form SAD 500 number <input type="text"/> dated <input type="text"/> at the office of the Controller <input type="text"/> / electronically submitted to the Commissioner (delete which is not applicable) for export through <input type="text"/> (state place of export)	
(b) declare that the particulars in this application are true and correct.	
Signature: <input type="text"/>	Place: <input type="text"/> Date: <input type="text"/>

FOR OFFICIAL USE	
Date: <input type="text"/>	Controller: <input type="text"/>
Notes: <input type="text"/> <input type="text"/> <input type="text"/>	



Unaccompanied baggage

Unaccompanied baggage means personal items that you import into South Africa independently from the baggage that accompanied you on your flight and does not include commercial goods. The duty free concessions that apply to accompanied baggage do not apply to unaccompanied baggage and any duty and VAT due thereon must be paid. Please insert the air waybill number applicable to the unaccompanied baggage on the front page of the DA 331.



Financial

The laws of the Republic provide for the monitoring of currency brought into or taken from the Republic. Amounts to be reported are South African currency exceeding R10 000 and foreign currency exceeding the equivalent of R10 000 carried on your person or in your baggage.



Crew members (including the master or pilot)

Crew members are entitled to a duty free allowance of a value not exceeding R700. The value of the items that may be assessed on a flat rate, of 20% is restricted to R2 000 per member.



Registration of goods for re-importation

- Only goods which can be adequately described and are capable of identification beyond all doubt, - e.g. items with serial numbers or identifiable marks, may be registered for re-importation.
- This form must be retained by the traveller and handed to a customs officer when the articles registered are returned to South Africa, otherwise full duty and VAT will be levied thereon.



Temporary importation of vehicles and other articles (for tourists and travellers resident in foreign countries)

Please ensure that you have the relevant clearance document for the vehicle i.e. Carnets, permits, etc., if applicable:

- This form must be retained by the driver and must be produced on demand to any customs officer or traffic / police official.
- It is compulsory to endorse the Carnet number on the form where the driver is in possession of a Carnet.
- This form is only valid for the duration of the visit and in respect of the goods mentioned thereon.
- The form must be returned to a customs officer at the port of exit upon final departure from South Africa, where upon you will receive an acquittal form.
- Only one vehicle may be declared per DA331 form.
- The vehicle must exit South Africa through a designated port of exit on or before the expiration date.
- Failure to comply with the abovementioned conditions will result in the application of the punitive measures of the Customs and Excise Act, including the detention or seizure of the vehicle.
- If you are not the holder of the licence for the vehicle a letter from the owner authorising the removal must be produced.



Should you require any assistance in completing this form, please contact the customs officer on duty. Once completed, please tear carefully along the perforation and hand in only the completed form to the customs officer. As this declaration will be scanned, please exercise care not to fold or damage the declaration in any way.

REPUBLIC OF SOUTH AFRICA

DA 331 FOR OFFICIAL USE ONLY

TRAVELLER DECLARATION

Customs and Excise Act 91 of 1964

Use capital letters and where applicable mark with an X
Please read the notes carefully and ensure that you complete ALL fields applicable to your mode of transport
Please retain this form for your return journey

Inbound Outbound

Surname

First name(s)

Nationality

Passport number

ID number (SA Residents)

Duration of visit days

Frequent Traveller YES NO

Mode of Transport:

Air Sea Rail Road

Flight, voyage or vehicle registration number

To be completed by driver of vehicle only:

Owner

Make of Vehicle

Value R:

VIN / Chassis no

Carnet Number (if applicable)

Passengers (State how many)

Purpose of travel:

Holiday Business Study

Crew Immigration Diplomatic

Employment Other (specify)

Please turn over →



Lehae La SARS, 299 Bronkhorst Street, Nieuw Muckleneuk, 0161,
Private Bag X923, Pretoria, 0001, South Africa
Web: www.sars.gov.za
Call Centre Number 0860 12 12 18



REPUBLIC OF SOUTH AFRICA (Traveller declaration continued)

Are you in possession of the following?

If 'Yes' please complete the relevant section.

South African currency exceeding R10 000? Yes No

Foreign currency exceeding the equivalent of R10 000? Yes No

Consumables in excess of the duty free allowances? Yes No

Any commercial goods? Yes No

Description	Quantity	Statistical Unit	Value

Other goods, not mentioned above, obtained outside the Republic including goods obtained at tax free shops? Yes No

Description	Value	Currency

Goods for which you are applying to be registered for temporary importation (excluding goods for which a carnet has been issued)? Yes No

Description	Serial / Registration No.	Value / Currency

Goods you intend registering for re-importation? Yes No

Description	Serial / Registration No.	Value / Currency

Ensure that you have declared all goods. A false declaration may result in penalties, forfeiture and / or prosecution.

Declaration by traveller or legal guardian

I hereby declare that the particulars herein are true and correct. I consent that SARS may make information relating to my currency declaration available to institutions under the direction or control of the Minister of Finance to facilitate the administration of the laws of the Republic relating to the monitoring of currency brought into or taken from the Republic.

Signature _____ Date _____

Approval by Customs officer
I have verified the correctness of the particulars listed.

Signature _____ Date _____

Welcome to the Republic of South Africa

Notes to assist you in completing your traveller declaration



- Who must complete a traveller declaration**
- All travellers who enter the red channel.
 - Travellers who enter the green channel and are requested to do so by a customs officer.
 - Where red and green channels are not provided, all travellers must complete a traveller declaration.
 - Frequent travellers (daily or weekly) need only complete the traveller declaration on a yearly basis if registered with the applicable office.
 - Parents or guardians should assist minors to complete the declaration.



- How to complete the declaration**
- Complete the form in English.
 - Print in capital letters with a black / blue pen.
 - Mark boxes with an X.
 - Each traveller (or legal guardian in the case of minors) must sign the declaration.



- Channels - Red or Green at airports and some border crossings**
After collecting your baggage you must proceed to the Red (Goods to Declare) or Green (Nothing to Declare) channel:
- If you have in your possession any prohibited / restricted goods and / or goods which fall outside your duty free allowance, or if you are unsure whether any goods in your possession fall within these categories, please proceed to the Red Channel.
 - If the goods in your possession fall within your duty free allowance and you not have any prohibited and restricted goods in your possession, please proceed to the Green Channel.



Note
You may be stopped and questioned by a customs officer in either the Red or Green channel. Your baggage and / or person may also be subjected to further scrutiny or search.



- Prohibited Goods**
The importation of the following goods into South Africa is strictly prohibited:
- Narcotic and habit-forming drugs in any form
 - Fully automatic, military and unnumbered weapons
 - Explosives and fireworks
 - Poison and other toxic substances
 - Cigarettes with a mass of more than 2kg per 1 000
 - Goods to which a trade description or trade mark is applied in contravention of any Act (for example counterfeit goods)
 - Unlawful reproductions of any works subject to copyright
 - Penitentiary or prison-made goods



- Restricted Goods**
Certain goods may only be imported provided you are in possession of the necessary authority / permit. A few examples of the goods in question are listed here for your information:
- Firearms
 - South African bank notes in excess of R 10 000
 - Gold: In coin, jewellery or any other form other than personal effects
 - Coin and stamp collections
 - Unprocessed gold
 - Animals, plants and their products (e.g. animal skins, dairy products, honey)
 - Medicine (excluding sufficient quantities for one month for own personal treatment accompanied by a letter or certified prescription from a registered physician)

Allowances

All goods must be declared and the following may be imported without the payment of customs duty and VAT.

Description	Exclusions	Conditions
Personal effects, sporting and recreational equipment		
Returning residents		Shall only be permitted provided the goods can be identified as being the same goods that were taken abroad. Accompanied or unaccompanied passengers' baggage.
Visitors	The goods may not include gifts, samples or goods for commercial purposes.	Brought in for own use and may not remain in South Africa. Accompanied or unaccompanied passengers' baggage.
Consumables		
Two (2) litres of wine per person One (1) litre of spirituous and / or other alcoholic beverage per person Two hundred (200) cigarettes per person Twenty (20) cigars per person Two hundred and fifty grams (250g) pipe tobacco per person Fifty millilitres (50ml) perfume per person Two hundred and fifty millilitres (250ml) eau-de-toilet per person	The tobacco and alcoholic allowance are not applicable to persons under the age of 18 years.	These are only allowed once per person during a period of thirty (30) days and are not applicable if imported after an absence of less than forty eight (48) hours from South Africa. Consumables imported in excess of the quantities stipulated will be assessed for customs duty and VAT.
Other Goods		
New or used goods up to R5 000 per person and Additional goods (new or used) of a total value not exceeding R20 000 per person.	Consumables listed above. Consumables listed above.	Only applicable to accompanied baggage. Only applicable to accompanied baggage. Goods will attract a 20% rate of duty. Passengers may request the goods to be assessed individually in which case the goods will attract customs duty at the applicable rate as well as the standard rate of VAT.

SOUTH AFRICAN REVENUE SERVICES

No. R. 154

1 March 2011

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. 406.00 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 ITEM 406.00 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. 406.00 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 diplomatic and other foreign representatives.



PJ GORDHAN
Minister of Finance

Schedule

Schedule 1 to the Value-Added Tax Act, No. 89 of 1991, is hereby amended by the deletion in paragraph 8 of notes 6 and 7 in item no. 406.00.

SUID-AFRIKAANSE INKOMSTEDIENS**No. R. 154****1 Maart 2011**

WYSIGING UITGEREIK INGEVOLGE ARTIKEL 74(3)(a) VAN DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NR. 89 VAN 1991), OM ITEM 406.00 IN PARAGRAAF 8 VAN BYLAE 1 BY DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NR. 89 VAN 1991) TE WYSIG AS GEVOLG VAN DIE WYSIGING VAN KORTINGITEM 406.00 IN BYLAE NO. 4 BY DIE DOEANE- EN AKSYNSWET, 1964 (WET NR. 91 VAN 1964).

Kragtens die bevoegdheid aan my verleen deur artikel 74(3)(a) van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet Nr. 89 van 1991), maak ek, Pravin Jamnadas Gordhan, Minister van Finansies, hierby die volgende wysiging aan item 406.00 in paragraaf 8 van Bylae 1 tot die Wet op Belasting op Toegevoegde Waarde, 1991 (wet Nr. 89 van 1991), om verder voorsiening te maak vir die vrystelling van belasting op toegevoegde waarde op die invoer van goedere deur diplomate en ander buitelandse verteenwoordigers.




PJ GORDHAN
Minister van Finansies

Bylae

Bylae 1 tot die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), word hierby gewysig deur in paragraaf 8 notas 6 en 7 in item no. 406.00 te skrap.

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/336)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, to the extent set out in the Schedule hereto.



**PJ GORDHAN
Minister of Finance**

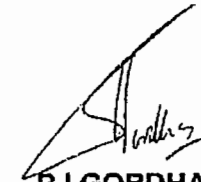
SCHEDULE

By the substitution for Note 2 to rebate item 406.00 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
406.00				GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES NOTES: 2. The provisions of this rebate item (excluding 406.01 and 406.03) may only be applied if the Director-General: Foreign Affairs or an official acting under his authority has certified that any person who is claiming rebate facilities has been listed in the register maintained by the Department of Foreign Affairs in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001.	

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/336)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 4 by bogenoemde Wet hiermee gewysig, met ingang vanaf 12 Februarie 2011, in die mate in die Bylae hierby aangetoon.



PJ GORDHAN
Minister van Finansies

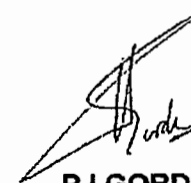
BYLAE

Deur die vervanging van Opmerking 2 by kortingitem 406.00 van die volgende:

Kortingitem	Tariefpos	Kortingkode	T S	Beskrywing	Mate van Korting
406.00				<p>GOEDERE VIR STAATSHOOFDE, DIPLOMATIEKE EN ANDER BUITELANDSE VERTEENWOORDIGERS</p> <p>OPMERKINGS:</p> <p>2. Die bepaling van hierdie kortingitem (uitgesonderd kortingitems 406.01 en 406.03) sal slegs van toepassing wees indien die Direkteur-Generaal: Buitelandse Sake of 'n beampte wat op sy gesag optree, gesertifiseer het dat enige persoon wat op kortingfasiliteite aanspraak maak, by die Departement van Buitelandse Sake gelys is volgens die register wat bygehou word in ooreenstemming met die voorwaardes van die Wet op Diplomatieke Immuniteite en Voorregte, 2001.</p>	

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/337)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, to the extent set out in the Schedule hereto.



PJ GORDHAN
Minister of Finance

SCHEDULE

By the insertion after Note 5 in the Notes to Schedule No. 4 of the following:

NOTES:

- 6. For the purposes of items 409.00, 480.00 and 490.00:
 - (a) Where any goods or vehicles are imported or re-imported, as the case may be, in terms of these items by a person who is required to declare goods in terms of section 15 that person means a "traveller" as defined in the rules for that section and as contemplated in form DA 331; and
 - (b) in addition to the Notes to these items, such a traveller must comply with the requirements of section 15, the rules for that section and form DA 331.

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/337)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 4 by bogenoemde Wet hiermee gewysig, in die mate in die Bylae hierby aangetoon.



PJ GORDHAN
Minister van Finansies

BYLAE

Deur die invoeging na Opmerking 5 in die Opmerkings by Bylae No. 4 van die volgende:

OPMERKINGS:

- 6. Vir die doeleindes van items 409.00, 480.00 en 490.00:
 - (a) Waar enige goedere of voertuie ingevolge hierdie items ingevoer of heringevoer word, wat ook al die geval mag wees, deur 'n persoon wat ingevolge artikel 15 verlang word om goedere te verklaar, beteken daardie persoon 'n "reisiger" te wees soos omskryf in die reëls by daardie artikel en soos beoog in vorm DA 331; en
 - (b) bo en behalwe die Opmerkings ten opsigte van hierdie items, moet sodanige reisiger aan die voorskrifte van artikel 15, die reëls by dié artikel en vorm DA 331 voldoen.

No. R. 157

1 March 2011

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. 407.00 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 ITEM 407.00 IN 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), I, Pravin Jamnadas Gordhan, Minister of Finance hereby make the following amendment to item no. 407.00 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.



P J 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 in paragraph 8 for item no. 407.00 of the following item:

**“407.00 GOODS IMPORTED BY IMMIGRANTS, TOURISTS,
RETURNING RESIDENTS AND OTHER PASSENGERS, FOR
THEIR PERSONAL USE:”**

NOTES:

1. For the purposes of item nos. 407.01 and 407.02—
 - (a) the person referred to in these item nos. means a “traveller” as defined in rule 15.01 to the Customs and Excise Act and as contemplated in form DA331; and
 - (b) in addition to the notes to item no. 407.00, such traveller must comply with the requirements of section 15 of the Customs and Excise Act, the rules to that section and form DA331.
2. The exemption in terms of item no. 407.01/00.00/01.02 is allowed only if the goods can be identified as being the same goods which were removed from the Republic.
3. The exemption in terms of item no. 407.02 is not allowed for firearms acquired abroad or at any duty-free shop and imported by residents of the Republic returning after an absence of less than 6 months.
4. (a) The exemption in terms of item no. 407.02 shall only apply to accompanied passengers’ baggage declared by returning residents of the Republic and non-residents visiting the Republic, for personal use or to dispose of as gifts.

- (b) The exemption in terms of item no. 407.02 shall only be allowed once per person during a period of 30 days and shall not be allowed for goods imported by persons returning after an absence of less than 48 hours.
- (c) For the purposes of item no. 407.02, any goods obtained from an inbound duty and tax free shop must be regarded as imported goods.
- (d) The exemption in terms of item no. 407.02 may, with the exception of tobacco and alcoholic products, be claimed by children under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the goods are for use by the children themselves.
5. 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, only entitled to—
- (a) the exemption in terms of item no. 407.02/00.00/01.00 on new or used goods of a total value not exceeding R700 per person; and
- (b) the exemption in terms of item no. 407.02/00.00/02.00 on new or used goods of a total value not exceeding R2 000 per person.

6. A member of the crew of a ship or aircraft (including the master or pilot) is not entitled to an exemption in terms of item nos. 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03.
7. If the person concerned so desires and indicates accordingly before the goods are cleared, the goods in respect of which the exemption in item no. 407.02/00.00/02.00 is applicable, may be cleared at the rates of duty specified in Schedule No. 1 to the Customs and Excise Act and with payment of tax levied in terms of section 7(1)(b) of this Act.
8. (a) The exemption in terms of item no. 407.02/00.00/02.00 is applicable in addition to the exemption in terms of item no. 407.02/00.00/01.00.
- (b) The exemptions in terms of item nos. 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03 are applicable in addition to the exemptions in terms of item nos. 407.02/00.00/01.00 and 407.02/00.00/02.00.
- (c) Wine, spirituous and other alcoholic beverages, tobacco products and perfumery imported in excess of the quantities specified in item nos. 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03, must be cleared with payment of tax levied in terms of section 7(1)(b) of this Act.

9. If a person contravenes any provision of this Act, the Customs and Excise Act or any other law relating to the importation of goods, the Commissioner may refuse to grant any exemption provided for in item no. 407.02.

10. For the purposes of item no. 407.04/87.00/01.00 the vehicle in question shall not be deemed to be personally owned and used personally by the importer, unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him or her, and the importer shall be deemed to have used that vehicle from the date on which he or she took physical delivery of the vehicle until the date on which the vehicle was delivered by him or her to the shipper or the agent for the purpose of shipment or dispatch. Where a vehicle is imported on its own wheels, the date of shipment or dispatch shall be the date that the vehicle leaves the country where it was so owned and used en route to the Republic.

11. For the purposes of item no. 407.04, the importer shall, if that person is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in the Republic, not be deemed to have imported the vehicle for that person's personal or own use, and tax as determined by the Commissioner is payable as from the date of such absence.

12. The exemption in terms of item no. 407.04 is allowed once per family during a period of 3 years.

13. Any entry under item no. 407.04 must be supported by a duly completed form DA 304 A.

14. Any entry under item no. 407.06 must be supported by duly completed forms DA 304 and P1.160.”;

b) by the substitution in paragraph 8 for item no. 407.02/00.00/01.00 of the following item:

“407.02/00.00/01.00 New or used goods, of a total value not exceeding **[R3 000] R5 000** per person **[(or such other amount as the Minister may fix by notice in the *Gazette*)]**”;
and

(c) by the substitution in paragraph 8 for item no. 407.02/00.00/02.00 of the following item:

“407.02/00.00/02.00 Additional goods, new or used, of a total value not exceeding **[R12 000] R20 000** per person **[(or such amount as the Minister may fix by way of a notice in the *Gazette*), excluding goods of a class or kind specified in item no’s. 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03]**”.

No. R. 157

1 Maart 2011

WYSIGING UITGEREIK INGEVOLGE ARTIKEL 74(3)(a) VAN DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NR. 89 VAN 1991), OM ITEM 407.00 IN PARAGRAAF 8 VAN BYLAE 1 BY DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NR. 89 VAN 1991) TE WYSIG AS GEVOLG VAN DIE WYSIGING VAN KORTINGITEM 407.00 IN BYLAE NR. 4 BY DIE DOEANE- EN AKSYNSWET, 1964 (WET NO. 91 VAN 1964).

Kragtens die bevoegdheid aan my verleen deur artikel 74(3)(a) van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet Nr. 89 van 1991), maak ek, Pravin Jamnadas Gordhan, Minister van Finansies, hierby die volgende wysiging aan item 407.00 in paragraaf 8 van Bylae 1 tot die Wet op Belasting op Toegevoegde Waarde, 1991, om verder voorsiening te maak vir die vrystelling van belasting op toegevoegde waarde op die invoer van goedere deur immigrante, toeriste, terugkerende inwoners en ander passasiers vir hulle persoonlike gebruik.



PJ GORDHAN
Minister van Finansies

ALGEMENE VERKLARENDE NOTA:

- [] Woorde in vet druk tussen vierkantige hakies dui weglatings uit bestaande verordenings aan.
- _____ Woorde onderstreep met 'n soliede lyn dui invoegings in bestaande verordenings aan.

Bylae

Bylae 1 tot die Wet op Belasting op Toegevoegde Waarde, (Wet Nr. 89 van 1991, word hierby gewysig—

- (a) deur item nr. 407.00 in paragraaf 8 deur die volgende te vervang:

**“407.00 GOEDERE DEUR IMMIGRANTE, TOERISTE,
TERUGKERENDE INWONERS EN ANDER PASSASIERE INGEVOER,
VIR HULLE PERSOONLIKE GEBRUIK:**

OPMERKINGS:

1. Vir die doeleindes van item nrs. 407.01 en 407.02—
 - (a) beteken die persoon waarna verwys word in hierdie items 'n "reisiger" soos omskryf in reël 15.01 by die Doeane en Aksyns Wet en soos beoog in vorm DA 331; en
 - (b) bo en behalwe die opmerkings ten opsigte van item nr. 407.00, moet sodanige reisiger aan die voorskrifte van artikel 15 by die Doeane- en Aksyns Wet, die reëls by dié artikel en vorm DA331 voldoen.
2. Die vrystelling ingevolge item nr. 407.01/00.00/01.02 sal slegs toegestaan word mits die goedere geïdentifiseer kan word as dieselfde goedere wat uit die Republiek geneem is.
3. Die vrystelling ingevolge item nr. 407.02 is nie van toepassing op vuurwapens wat in die buiteland of by enige belastingvrye winkel verkry en ingevoer is deur terugkerende inwoners van die Republiek na 'n afwesigheid van minder as 6 maande nie.
4. (a) Die vrystelling ingevolge item nr. 407.02 sal slegs van toepassing wees op vergeselde passasiersbagasie wat deur terugkerende inwoners en nie-inwoners op besoek aan die Republiek verklaar is, vir persoonlike gebruik of om as geskenke weg te gee.

(b) Die vrystelling ingevolge item nr. 407.02 sal slegs een keer per persoon gedurende 'n tydperk van 30 dae toegestaan word, en sal nie op goedere ingevoer deur persone wat terugkeer na 'n afwesigheid van minder as 48 uur toegestaan word nie.

(c) Vir die doeleindes van item nr. 407.02 moet enige goedere wat by 'n inkomende reg- en belastingvrye winkel bekom word as ingevoerde goedere geag word.

(d) Die vrystelling ingevolge item nr. 407.02 mag, met die uitsondering van tabak en alkoholiese produkte, deur kinders onder die ouderdom van 18 jaar opgeëis word, hetsy deur hulle ouers of voogde vergesel al dan nie, mits die goedere vir die kinders self bedoel is.

5. 'n Lid van die bemanning van 'n skip of vliegtuig (met inbegrip van die gesagvoerder of loods) is, onderworpe aan die voorwaardes deur die Kommissaris neergelê, slegs geregtig op—

(a) die vrystelling ingevolge item nr. 407.02/00.00/01.00 op nuwe of gebruikte goedere met 'n totale waarde van hoogstens R700 per persoon; en

(b) die vrystelling ingevolge item nr. 407.02/00.00/02.00 op nuwe of gebruikte goedere met 'n totale waarde van hoogstens R2 000 per persoon.

6. 'n Lid van die bemanning van 'n skip of vliegtuig (met inbegrip van die gesagvoerder of loods) is nie geregtig op 'n vrystelling ingevolge item nrs. 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03 nie.
7. Indien die betrokke persoon dit verlang en dienooreenkomstig aandui voordat die goedere geklaar word, mag die goedere ten opsigte waarvan die vrystelling ingevolge item nr. 407.02/00.00/02.00 van toepassing is, teen die skale van reg in Bylae No. 1 by die Doeane en Aksyns Wet vermeld, geklaar word en met betaling van belasting hefbaar ingevolge artikel 7(1)(b) van hierdie Wet.
8. (a) Die vrystelling ingevolge item nr. 407.02/00.00/02.00 is van toepassing bo en behalwe die vrystelling ingevolge item nr. 407.02/00.00/01.00.
- (b) Die vrystelling ingevolge item nrs 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03 is van toepassing bo en behalwe die vrystelling ingevolge item nrs. 407.02/00.00/01.00 and 407.02/00.00/02.00.
- (c) Wyn, spiritus en ander alkoholiese drankie, tabak produkte en parfuum wat by tye van invoer die hoeveelhede vermeld in item nrs. 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03 oorskry, moet teen die skale van reg in Bylae No. 1 by die Doeane en Aksyns Wet vermeld, geklaar word en met betaling van belasting hefbaar ingevolge artikel 7(1)(b) van hierdie Wet.

9. Indien 'n persoon enige van die voorwaardes van hierdie Wet, die Doeane en Aksyns Wet of enige ander wet wat verband hou met die invoer van goedere oortree, mag die Kommissaris enige vrystelling ingevolge item nr. 407.02, weier.

10. Vir die doeleindes van item nr. 407.04/87.00/01.00 word die betrokke voertuig geag nie persoonlik deur die invoerder besit en persoonlik gebruik te gewees het nie, tensy sodanige invoerder te alle tye persoonlik aanwesig was op die plek waar die voertuig deur hom of haar gebruik is, en word die invoerder geag daardie voertuig te gebruik het vanaf die datum waarop hy fisies aflewering van die voertuig geneem het tot die datum waarop die voertuig deur hom of haar aan die verskeper of die agent vir doeleindes van verskeping of versending afgelewer is. Waar 'n voertuig op sy eie wile ingevoer is, sal die datum van verskeping of versending die datum wees waarop die voertuig die land waar dit so besit en gebruik was, verlaat het onderweg na die Republiek.

11. Vir die doeleindes van vrystelling ingevolge item nr. 407.04, word die invoerder, indien hy vir 'n aaneenlopende tydperk van langer as 3 maande afwesig was van die plek waar die voertuig gewoonlik in die Republiek gebruik word, geag die voertuig nie vir sy of haar persoonlike of eie gebruik in te gevoer het nie, en is die belasting soos deur die Kommissaris bepaal, met ingang vanaf die datum van sodanige afwesigheid betaalbaar.

12. Die vrystelling ingevolge item nr. 407.04 mag slegs een keer per familie gedurende 'n tydperk van 3 jaar toegestaan word.

13. Enige klaring onder item nr. 407.04 moet deur 'n behoorlik voltooide vorm DA 304 A gesteun word.

14. Enige klaring onder item nr. 407.06 moet deur ,behoorlik voltooide vorms DA 304 en P1.160 gesteun word.”;

(b) deur item nr. 407.02/00.00/01.00 in paragraaf 8 deur die volgende item te vervang:

“407.02/00.00/01.00 Nuwe of gebruikte goedere met 'n totale waarde van hoogstens **[R3 000]** R5 000 per persoon **[(of sodanige ander bedrag wat die Minister mag bepaal by kennisgewing in die Staatskoerant)]**”; en

(c) deur item nr. 407.02/00.00/02.00 in paragraaf 8 deur die volgende item te vervang:

“407.02/00.00/02.00 Addisionele goedere, nuut of gebruik, met 'n totale waarde van hoogstens **[R12 000]** R20 000 per persoon **[(of 'n ander bedrag wat die Minister mag bepaal by kennisgewing in die Staatskoerant), uitgesonderd goedere van 'n klas of soort in item nrs. 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03 vermeld]**”.

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/338)

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, to the extent set out in the Schedule hereto.



PJ GORDHAN
Minister of Finance

SCHEDULE

By the substitution for the Notes to rebate item 407.00 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
407.00				<p>GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE</p> <p>NOTES:</p> <ol style="list-style-type: none"> 1. For the purposes of items 407.01 and 407.02 – <ol style="list-style-type: none"> (a) the person contemplated in those items means a “traveller” as defined in rule 15.01 and referred to in form DA 331; and (b) in addition to the Notes to item 407.00, such a traveller must comply with the requirements of section 15, the rules for that section and form DA 331. 2. Admission under item 407.01/01.00/01.02 shall only be permitted provided the goods can be identified as being the same goods which were taken from the Republic. 3. The rebate of duty specified in item 407.02 shall not apply to fire-arms acquired abroad or at any duty-free shop and imported by residents of the Republic returning after an absence of less than 6 months. 4. (a) The rebate of duty specified in item 407.02 shall only apply to accompanied passengers’ baggage declared by returning residents and non-residents visiting the Republic for personal use or to dispose of as gifts. <ol style="list-style-type: none"> (b) The rebate of duty specified in item 407.02 shall only be allowed once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours. 	

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
				<p>(c) For the purposes of item 407.02, any goods obtained from an inbound duty and tax free shop must be regarded as imported goods.</p> <p>(d) The rebate of duty specified in item 407.02 may, with the exception of tobacco and alcoholic products, be claimed by children under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the goods are for use by the children themselves.</p> <p>5. 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, only entitled to –</p> <p>(a) a rebate of duty specified in item 407.02/00.00/01.00 on new or used goods, of a total value not exceeding R700 per person; and</p> <p>(b) a rebate of duty specified in item 407.02/00.00/02.00 on new or used goods of a total value not exceeding R2 000 per person.</p> <p>6. A member of the crew of a ship or aircraft (including the master or pilot) is not entitled to a rebate of duty specified in items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03.</p> <p>7. If the person so desires and indicates accordingly before the goods are cleared, the goods in respect of which the rebate of duty specified in rebate item 407.02/00.00/02.00 is applicable, may be cleared at the rates of duty specified in Schedule No. 1.</p> <p>8. (a) The rebate of duty specified in rebate item 407.02/00.00/02.00 is applicable in addition to the provisions of rebate item 407.02/00.00/01.00.</p> <p>(b) The rebate of duty specified in items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03 is applicable in addition to the provisions of rebate items 407.02/00.00/01.00 and 407.02/00.00/02.00.</p> <p>(c) Wine, spirituous and other alcoholic beverages, tobacco products and perfumery imported in excess of the quantities specified in rebate items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03, must be cleared at the rates of duty specified in Schedule No. 1.</p> <p>9. If a person contravenes any provision of this Act or any other law relating to the importation of goods, the Commissioner may refuse to grant any rebate of duty provided for in rebate item 407.02.</p>	

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
				<p>10. For the purposes of rebate item 407.04/87.00/01.00 the vehicle in question shall not be deemed to be personally owned and used personally by the importer, unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him, and the importer shall be deemed to have used that vehicle from the date on which he took physical delivery of the vehicle until the date on which the vehicle was delivered by him to the shipper or the agent for the purpose of shipment or dispatch. Where a vehicle is imported on its own wheels the date of shipment or dispatch shall be the date the vehicle leaves the country where it was so owned and used en route to the Republic.</p> <p>11. For the purposes of rebate item 407.04, the importer shall, if he is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in the Republic, not be deemed to have imported the vehicle for his personal or own use, and the duty as determined by the Commissioner shall be payable from the date of such absence.</p> <p>12. The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years.</p> <p>13. Any entry under rebate item 407.04 shall be supported by a duly completed form DA 304 A.</p> <p>14. Any entry under rebate item 407.06 shall be supported by a duly completed forms DA 304 and P1.160.</p>	

By the substitution for the following rebate items:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
407.02	00.00	01.00	08	New or used goods, of a total value not exceeding R5 000 per person	Full duty
407.02	00.00	02.00	02	Additional goods, new or used, of a total value not exceeding R20 000 per person	Full duty less 20%
407.02	24.02	01.00	43	Cigarettes not exceeding 200 and cigars not exceeding 20, per person	Full duty

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/338)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 4 by bogenoemde Wet hiermee gewysig, in die mate in die Bylae hierby aangetoon.



PJ GORDHAN
Minister van Finansies

BYLAE

Deur die vervanging van die Opmerkings by kortingitem 407.00 van die volgende:

Kortingitem	Tariefpos	Kortingkode	T S	Beskrywing	Mate van Korting
407.00				<p>GOEDERE DEUR IMMIGRANTE, TOERISTE, TERUGKERENDE INWONERS EN ANDER PASSASIEERS INGEVOER, VIR HULLE PERSOONLIKE GEBRUIK</p> <p>OPMERKINGS:</p> <ol style="list-style-type: none"> Vir die doeleindes van items 407.01 en 407.02 – <ol style="list-style-type: none"> beteken die persoon waarna verwys word in hierdie items 'n "reisiger" soos omskryf in reel 15.01 en soos beoog in vorm DA 331; en bo en behalwe die Opmerkings ten opsigte van hierdie item, moet sodanige reisiger aan die voorskrifte van artikel 15, die reëls by dié artikel en vorm DA 331 voldoen. Toelating onder item 407.01/01.00/01.02 sal slegs toegestaan word mits die goedere geïdentifiseer kan word as dieselfde goedere wat uit die Republiek geneem is. Die korting op reg in item 407.02 vermeld, is nie van toepassing op vuurwapens wat in die buiteland of by enige belastingvrye winkel verkry en ingevoer is deur terugkerende inwoners van die Republiek na 'n afwesigheid van minder as 6 maande nie. <ol style="list-style-type: none"> Die korting op reg in item 407.02 vermeld, sal slegs van toepassing wees op vergeselde passasiersbagasie wat deur terugkerende inwoners en nie-inwoners op besoek aan die Republiek verklaar is, vir persoonlike gebruik of om as geskenke weg te gee. Die korting op reg in item 407.02 vermeld sal slegs een keer per persoon gedurende 'n tydperk van 30 dae toegestaan word, en sal nie op goedere ingevoer deur persone wat terugkeer na 'n afwesigheid van minder as 48 uur toegestaan word nie. 	

Kortingitem	Tariefpos	Kortingkode	T S	Beskrywing	Mate van Korting
				<p>(c) Vir die doeleindes van kortingitem 407.02 moet enige goedere wat by 'n inkomende reg- en belastingvrye winkel bekom word as ingevoerde goedere geag word.</p> <p>(d) Die korting op reg in item 407.02 vermeld mag, met die uitsondering van tabak en alkoholiese produkte, deur kinders onder die ouderdom van 18 jaar opgeëis word, hetsy deur hulle ouers of voogde vergesel al dan nie, mits die goedere vir die kinders self bedoel is.</p> <p>5. 'n Lid van die bemanning van 'n skip of vliegtuig (met inbegrip van die gesagvoerder of loods) is, onderworpe aan die voorwaardes deur die Kommissaris neergeleë, slegs geregtig op –</p> <p>(a) die korting op reg in kortingitem 407.02/00.00/01.00 vermeld op nuwe of gebruikte goedere met 'n totale waarde van hoogstens R700 per persoon; en</p> <p>(b) die korting op reg in kortingitem 407.02/00.00/02.00 vermeld op nuwe of gebruikte goedere met 'n totale waarde van hoogstens R2 000 per persoon.</p> <p>6. 'n Lid van die bemanning van 'n skip of vliegtuig (met inbegrip van die gesagvoerder of loods) is nie geregtig op 'n korting van reg in items 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03 vermeld nie.</p> <p>7. Indien die betrokke persoon dit verlang en dienooreenkomstig aandui voordat die goedere geklaar word, mag die goedere ten opsigte waarvan die korting op reg in item 407.02/00.00/02.00 vermeld van toepassing is, teen die skale van reg in Bylae No. 1 vermeld, geklaar word.</p> <p>8. (a) Die korting op reg vermeld in item 407.02/00.00/02.00 is van toepassing bo en behalwe die voorsiening van kortingitem 407.02/00.00/01.00.</p> <p>(b) Die korting op reg vermeld in items 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03 is van toepassing bo en behalwe die voorsiening van kortingitems 407.0200.00/01.00 en 407.02/00.00/02.00.</p> <p>(c) Wyn, spiritus en ander alkoholiese drankke, tabak produkte en parfuum wat by tye van invoer die hoeveelhede vermeld in items 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03 oorskry, moet teen die skale van reg in Bylae No. 1 vermeld, geklaar word.</p> <p>9. Indien 'n persoon enige van die voorwaardes van hierdie Wet oortree of enige ander wet in verband met die invoer van goedere, mag die Kommissaris enige korting wat voorsien word ingevolge kortingitem 407.02, weier.</p>	

Kortingitem	Tariefpos	Kortingkode	T S	Beskrywing	Mate van Korting
				<p>10. Vir die doeleindes van kortingitem 407.04/87.00/01.00 word die betrokke voertuig geag nie persoonlik deur die invoerder besit en persoonlik gebruik te gewees het nie, tensy sodanige invoerder te alle tye persoonlik aanwesig was op die plek waar die voertuig deur hom gebruik is, en word die invoerder geag daardie voertuig te gebruik het vanaf die datum waarop hy fisies aflewering van die voertuig geneem het tot die datum waarop die voertuig deur hom aan die verskeper of die agent vir doeleindes van verskeping of versending afgelewer is. Waar 'n voertuig op sy eie wêreld ingevoer is, sal die datum van verskeping of versending die datum wees waarop die voertuig die land waar dit so besit en gebruik was, verlaat onderweg na die Republiek.</p> <p>11. Vir die doeleindes van kortingitem 407.04, word die invoerder, indien hy vir 'n aaneenlopende tydperk van langer as 3 maande afwesig is van die plek waar die voertuig gewoonlik in die Republiek gebruik word, geag die voertuig nie vir sy persoonlike of eie gebruik in te gevoer het nie, en is die reg soos deur die Kommissaris bepaal, met ingang van die datum van sodanige afwesigheid betaalbaar.</p> <p>12. Die korting op reg in kortingitem 407.04 vermeld, mag slegs een keer per familie gedurende 'n tydperk van 3 jaar toegestaan word.</p> <p>13. Enige klaring onder kortingitem 407.04 moet deur 'n behoorlik voltooide vorm DA 304 A gesteun word.</p> <p>14. Enige klaring onder kortingitem 407.06 moet deur 'n behoorlik voltooide vorms DA 304 en P1.160 gesteun word.</p>	

Deur die vervanging van die volgende kortingitems:

Korting Item	Tariefpos	Korting Kode	T S	Beskrywing	Mate van Korting
407.02	00.00	01.00	08	Nuwe of gebruikte goedere met 'n totale waarde van hoogstens R5 000 per persoon	Volle reg
407.02	00.00	02.00	02	Addisionele goedere, nuut of gebruik, met 'n totale waarde van hoogstens R20 000 per persoon	Volle reg min 20%
407.02	24.02	01.00	43	Hoogstens 200 sigarette en hoogstens 20 sigare, per persoon	Volle reg