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GOVERNMENT NOTICES

SOUTH AFRICAN REVENUE SERVICE

No. R. 1071

14 December 2012

CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/360)

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 4 to the said Act is hereby amended, with retrospective effect from 1 November 2012, to the extent set out in the Schedule hereto.



P J GORDHAN
MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
414.00				IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR CONSUMPTION OR USE AT AN INTERNATIONAL SPORTING EVENT APPROVED BY THE MINISTER, WHEN IMPORTED AND ENTERED BY THE CONTROLLING BODY OF A PARTICIPATING VISITING TEAM, A TEAM DOCTOR, AN OFFICIAL SPONSOR OF THE EVENT OR THE HOST OF THE EVENT ON BEHALF OF A PARTICIPATING VISITING TEAM	
<p>NOTES:</p> <p>1. The event may be approved by the Minister having regard to - (i) the foreign participation in that event; and (ii) the economic impact that event may have on the country as a whole.</p> <p>2. "Official sponsor" means a sponsor of the event appointed by - (i) the international organiser of the event, or (ii) the host of the event in the Republic.</p>					
414.01	00.00	01.00	00	Pharmaceutical goods (including medicaments) imported by - (i) a controlling body of a participating visiting team; (ii) a team doctor of a participating visiting team accredited by the Department of Health; or (iii) the host of the event on behalf of a participating visiting team in such quantities as the Department of Health may allow by specific permit	Full duty
414.02	00.00	01.00	02	Non-alcoholic beverages and foodstuffs imported by a controlling body of a participating visiting team or the host of the event on behalf of a participating visiting team, for consumption by members of the team during their stay	Full duty
414.03	00.00	01.00	04	Promotional material, individually of little value, imported by an official sponsor of the event or the host of the event on behalf of an official sponsor, not for sale but for distribution or use at an event venue	Full duty

GOEWERMENTSKENNISGEWINGS

SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 1071

14 Desember 2012

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/1/360)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 4 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 1 November 2012, in die mate in die Bylae hierby aangetoon.



P J GORDHAN
MINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
414.00				INGEVOERDE GOEDERE GEKLAAR ONDER KORTING VAN REG VIR VERBRUIK OF GEBRUIK BY 'N INTERNASIONALE SPORTBYEENKOMS DEUR DIE MINISTER GOEDGEKEUR, WANNEER INGEVOER EN GEKLAAR DEUR DIE BEHEERLIGGAAM VAN 'N DEELNEMENDE BESOEKENDE SPAN, 'N SPANDOKTER, 'N AMPTELIKE BORG VAN DIE BYEENKOMS OF DIE GASHEER VAN DIE BYEENKOMS NAMENS 'N DEELNEMENDE BESOEKENDE SPAN	
				OPMERKINGS: 1. Die byeenkoms kan deur die Minister goedgekeur word met inagneming van - (i) die buitelandse deelname aan daardie byeenkoms; en (ii) die ekonomiese impak wat daardie byeenkoms op die land in sy geheel mag hê. 2. "Amptelike borg" beteken "n borg van die byeenkoms aangestel deur - (i) die internasionale organisierer van die byeenkoms; of (ii) die gasheer vir die byeenkoms in die Republiek.	
414.01	00.00	01.00	00	Farmaseutiese goedere (insluitend geneesmiddels) ingevoer deur - (i) 'n beheerliggaam van 'n deelnemende besoekende span; (ii) 'n spandokter van die deelnemende besoekende span deur die Departement van Gesondheid geakkrediteer; of (iii) die gasheer van die byeenkoms namens 'n deelnemende besoekende span, in sodanige hoeveelhede soos wat die Departement van Gesondheid by bepaalde permit kan toelaat	Volle reg
414.02	00.00	01.00	02	Nie-alkoholiese drank en etgoed ingevoer deur 'n beheerliggaam van die deelnemende besoekende span of die gasheer van die byeenkoms namens 'n deelnemende besoekende span, vir verbruik deur die lede van die span gedurende hulle verblyf	Volle reg
414.03	00.00	01.00	04	Promosiemateriaal, afsonderlik van min waarde, ingevoer deur 'n amptelike borg van die byeenkoms of die gasheer van die byeenkoms namens 'n amptelike borg, nie vir verkoop nie, maar vir verspreiding of gebruik by 'n plek van byeenkoms	Volle reg

No. R. 1072

14 December 2012

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 INSERT ITEM 414.00 IN CONSEQUENCE OF THE INSERTION OF REBATE ITEM 414.00 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) (the Act), I, Pravin Jamnadas Gordhan, Minister of Finance, hereby amend paragraph 8 of Schedule 1 to the Act to regulate the exemption from value-added tax on the importation of goods for consumption or use in an approved international sporting event with retrospective effect from 1 November 2012, as indicated in the Schedule hereto.



PJ GORDHAN
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 -

(a) by the insertion in paragraph 8 after item No. 413.06/00.00/01.00 of item Nos. 414.00, 414.01/00.00/01.00, 414.02/00.00/01.00 and 414.03/00.00/01.00 of the following:

“414.00

IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR CONSUMPTION OR USE AT AN INTERNATIONAL SPORTING EVENT APPROVED BY THE MINISTER, WHEN IMPORTED AND ENTERED BY THE CONTROLLING BODY OF A PARTICIPATING VISITING TEAM, A TEAM DOCTOR, AN OFFICIAL SPONSOR OF THE EVENT OR THE HOST OF THE EVENT ON BEHALF OF A PARTICIPATING VISITING TEAM

NOTES:

1. The event may be approved by the Minister having regard to -
 - (i) the foreign participation in that event; and
 - (ii) the economic impact that event may have on the country as a whole.
2. “Official sponsor” means a sponsor of the event appointed by -
 - (i) the international organiser of the event; or
 - (ii) the host of the event in the Republic.

414.01/00.00/01.00 Pharmaceutical goods (including medicaments) imported by -

- (i) a controlling body of a participating visiting team;
- (ii) a team doctor of a participating visiting team accredited by the Department of Health; or
- (iii) the host of the event on behalf of a participating visiting team,

in such quantities as the Department of Health may allow by specific permit.

- 414.02/00.00/01.00 Non-alcoholic beverages and foodstuffs imported by a controlling body of a participating visiting team or the host of the event on behalf of a participating visiting team, for consumption by members of the team during their stay.
- 414.03/00.00/01.00 Promotional material, individually of little value, imported by an official sponsor of the event or the host of the event on behalf of an official sponsor, not for sale but for distribution or use at an event venue”.

No. R. 1072

14 Desember 2012

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 414.00 IN TE VOEG AS GEVOLG VAN DIE INVOEGING VAN KORTINGSITEM 414.00 IN BYLAE NO. 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 No. 89 van 1991) (die Wet), wysig ek, Pravin Jamnadas Gordhan, Minister van Finansies, hierby paragraaf 8 van Bylae 1 by die Wet om die vrystelling van belasting op toegevoegde waarde op die invoer van goedere vir verbruik of gebruik tydens 'n goedgekeurde internasionale sportbyeenkoms te reguleer, met terugwerkende effek vanaf 1 November 2012, soos in die Bylae hierby uiteengesit.



PJ GORDHAN
Minister van Finansies

ALGEMENE VERDUIDELIKENDE OPMERKINGS

[] Woorde in vetdruk in vierkantige hakies dui skrappings van bestaande wetsbepalings aan.

_____ Woorde onderstreep met 'n soliede lyn 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 –

(a) deur die invoeging in paragraaf 8 na item no. 413.06/00.00/01.00 van item nos. 414.00, 414.01/00.00/01.00, 414.02/00.00/01.00 en 414.03/00.00/01.00 van die volgende:

“414.00

INGEVOERDE GOEDERE GEKLAAR ONDER KORTING VAN REG VIR VERBRUIK OF GEBRUIK BY 'N INTERNASIONALE SPORTBYEENKOMS DEUR DIE MINISTER GOEDGEKEUR, WANNEER INGEVOER EN GEKLAAR DEUR DIE BEHEERLIGGAAM VAN 'N DEELNEMENDE BESOEKENDE SPAN, 'N SPANDOKTER, 'N AMPTELIKE BORG VAN DIE BYEENKOMS OF DIE GASHEER VAN DIE BYEENKOMS NAMENS 'N DEELNEMENDE BESOEKENDE SPAN

OPMERKINGS:

1. Die internasionale byeenkoms kan deur die Minister goedgekeur word met inagneming van -
 - (i) die buitelandse deelname aan daardie byeenkoms; en
 - (ii) die ekonomiese impak wat daardie byeenkoms op die land in sy geheel mag hê.
2. “Amptelike borg” beteken 'n borg van die byeenkoms aangestel deur -
 - (i) die internasionale organiseerder van die byeenkoms; of
 - (ii) die gasheer van die byeenkoms in die Republiek.

- 414.01/00.00/01.00 Farmaseutiese goedere (insluitend geneesmiddels) ingevoer deur -
- (i) 'n beheerliggaam van 'n deelnemende besoekende span;
 - (ii) 'n spandokter van 'n deelnemende besoekende span deur die Departement van Gesondheid geakkrediteer; of
 - (iii) die gasheer van die byeenkoms namens 'n deelnemende besoekende span,
in sodanige hoeveelhede soos wat die Departement van Gesondheid by bepaalde permit kan toelaat.
- 414.02/00.00/01.00 Nie-alkoholiese drank en eetgoed ingevoer deur 'n beheerliggaam van die deelnemende besoekende span, of die gasheer van die byeenkoms namens 'n deelnemende besoekende span, vir verbruik deur die lede van die span gedurende hulle verblyf.
- 413.03/00.00/01.00 Promosiemateriaal, afsonderlik van min waarde, ingevoer deur 'n amptelike borg van die byeenkoms of die gasheer van die byeenkoms namens 'n amptelike borg, nie vir verkoop nie, maar vir verspreiding of gebruik by 'n plek van byeenkoms".
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