

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.