

SOUTH AFRICAN REVENUE SERVICE

NO. R. 226

28 FEBRUARY 2020

AMENDMENT OF ITEM NO. 412.09/00.00/01.00 IN PARAGRAPH 8 OF SCHEDULE 1 TO THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991), AS A CONSEQUENCE OF THE AMENDMENT OF REBATE ITEM 412.09/00.00/01.00 IN PART 1 OF 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) (the Act), I, Tito Titus Mboweni, Minister of Finance, hereby determine that the exemption contemplated in section 13(3) of the Act read with item no. 412.09/00.00/01.00 in paragraph 8 of Schedule 1 to the Act does not apply to goods lost, destroyed or damaged as a result of a hostile act by a third party constituted by robbery or theft.



TT Mboweni
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 –

by the amendment in paragraph 8 of item no. 412.09/00.00/01.00 with the following:

“412.09/00.00/01.00 Goods in respect of which the customs duty, together with the fuel levy (where applicable), amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of ***vis major*** or in such other circumstances as the Commissioner deems exceptional while such goods are -

- (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner;
- (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or
- (c) being stored in any rebate storeroom: **[Provided that-]**

Provided that –

- (i) no compensation in respect of the customs duty, fuel levy or VAT on such goods has been paid or is due to the owner by any other person;
- (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty or VAT; and
- (iii) such goods did not enter into consumption and the importer of those goods was not liable for the tax imposed in terms of section 7(1)(b) when those goods were initially imported; **and provided further that circumstances contemplated in this item exclude a hostile act by a third party constituted by robbery or theft.**

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 226

28 FEBRUARIE 2020

WYSIGING VAN ITEM NO. 412.09/00.00/01.00 BY BYLAE 1 IN PARAGRAAF 8 VAN DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NO. 89 VAN 1991), AS GEVOLG VAN DIE WYSIGING VAN KORTINGITEM 412.09/00.00/01.00 IN DEEL 1 VAN BYLAE 4 VAN 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), bepaal ek, Tito Titus Mboweni, Minister van Finansies, hierby dat die vrystelling in afdeling 13(3) van die Wet gelees saam met item no. 412.09/00.00/01.00 in Paragraaf 8 van Bylae 1 by die Wet, nie van toepassing is op goedere verlore, vernietig of beskadig as gevolg van 'n vyandige handeling deur 'n derde party saamgestel deur roof of diefstal nie.



TT Mboweni
Minister van Finansies

ALGEMENE VERDUIDELIKENDE OPMERKINGS

[...] **Woorde in vetdruk in vierkantige hakies dui aan weglating van bestaande wetgewing**

 Woorde onderstreep met 'n soliede lyn dui aan invoegings in bestaande wetgewing

BYLAE

Bylae 1 tot die Wet op Belasting op Toegevoegde Waarde, 1991, (Wet No. 89 van 1991), word hierby gewysig –

deur die wysiging in paragraaf 8 van item no. 412.09/00.00/01.00 met die volgende:

- “412.09/00.00/01.00 Goedere ten opsigte waarvan die doeanereg saam met die brandstofheffing (waar toepaslik), minstens R2 500 beloop, wat bewys is as verlore, vernietig of beskadig te wees by enige enkele geleentheid in omstandighede van ***vis major*** of in sodanige ander omstandighede wat die Kommissaris buitengewoon ag terwyl sodanige goedere –
- (a) in enige doeanere- en aksynspakhuis of in enige aangewese deurvoerloods of onder beheer van die Kommissaris is;
 - (b) verwyder word met uitstel van betaling van reg of met korting van reg van 'n plek in die Republiek na enige ander plek ingevolge die bepalings van hierdie Wet; of
 - (c) in 'n kortingspakhuis opgeslaan word, **[mits -]**
- Mits -**
- (i) geen vergoeding ten opsigte van die doeanereg, brandstofheffing of BTW op sodanige goedere deur enige ander persoon aan die eienaar betaal of verskuldig is nie;
 - (ii) sodanige verlies, vernietiging of beskadiging nie te wyte was aan enige nalatigheid of bedrog aan die kant van die persoon wat aanspreeklik vir die reg of BTW is nie; en
 - (iii) sodanige goedere nie in verbruik gegaan het nie en die invoerder nie aanspreeklik was vir die belasting opgelê ingevolge afdeling 7(1)(b) wanneer daardie goedere aanvanklik ingevoer was; **en verder voorsien dat die omstandighede in hierdie item beoog 'n vyandige handeling deur 'n derde party saamgestel deur roof of diefstal uitsluit.**