

# Government Gazette
# Staatskoerant

## REPUBLIC OF SOUTH AFRICA
## REPUBLIEK VAN SUID AFRIKA


*Regulation Gazette* **No. 12034** *Regulasiekoerant*

**Vol. 734** **14 August / Augustus 2026** **No. 55190**



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**AIDS HELPLINE: 0800-0123-22 Prevention is the cure**

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**NO FUTURE QUERIES WILL BE HANDLED IN CONNECTION WITH THE ABOVE.**

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government printing
Department:
Government Printing Works
REPUBLIC OF SOUTH AFRICA

# HIGH ALERT: SCAM WARNING!!!

## TO ALL SUPPLIERS AND SERVICE PROVIDERS OF THE GOVERNMENT PRINTING WORKS

It has come to the attention of the *GOVERNMENT PRINTING WORKS* that there are certain unscrupulous companies and individuals who are defrauding unsuspecting businesses disguised as representatives of the *Government Printing Works* (*GPW*).

The scam involves the fraudsters using the letterhead of *GPW* to send out fake tender bids to companies and requests to supply equipment and goods.

Although the contact person's name on the letter may be of an existing official, the contact details on the letter are not the same as the *Government Printing Works*'. When searching on the Internet for the address of the company that has sent the fake tender document, the address does not exist.

The banking details are in a private name and not company name. Government will never ask you to deposit any funds for any business transaction. *GPW* has alerted the relevant law enforcement authorities to investigate this scam to protect legitimate businesses as well as the name of the organisation.

Example of e-mails these fraudsters are using:

**PROCUREMENT@GPW-GOV.ORG**

Should you suspect that you are a victim of a scam, you must urgently contact the police and inform the *GPW*.

*GPW* has an official email with the domain as **@gpw.gov.za**

Government e-mails DO NOT have org in their e-mail addresses. All of these fraudsters also use the same or very similar telephone numbers. Although such number with an area code 012 looks like a landline, it is not fixed to any property.

*GPW* will never send you an e-mail asking you to supply equipment and goods without a purchase/order number. *GPW* does not procure goods for another level of Government. The organisation will not be liable for actions that result in companies or individuals being resultant victims of such a scam.

*Government Printing Works* gives businesses the opportunity to supply goods and services through RFQ / Tendering process. In order to be eligible to bid to provide goods and services, suppliers must be registered on the National Treasury's Central Supplier Database (CSD). To be registered, they must meet all current legislative requirements (e.g. have a valid tax clearance certificate and be in good standing with the South African Revenue Services - SARS).

The tender process is managed through the Supply Chain Management (SCM) system of the department. SCM is highly regulated to minimise the risk of fraud, and to meet objectives which include value for money, open and effective competition, equitability, accountability, fair dealing, transparency and an ethical approach. Relevant legislation, regulations, policies, guidelines and instructions can be found on the tender's website.

**Fake Tenders**

National Treasury's CSD has launched the Government Order Scam campaign to combat fraudulent requests for quotes (RFQs). Such fraudulent requests have resulted in innocent companies losing money. We work hard at preventing and fighting fraud, but criminal activity is always a risk.

**How tender scams work**

There are many types of tender scams. Here are some of the more frequent scenarios:

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to a company to invite it to urgently supply goods. Shortly after the company has submitted its quote, it receives notification that it has won the tender. The company delivers the goods to someone who poses as an official or at a fake site. The Department has no idea of this transaction made in its name. The company is then never paid and suffers a loss.

OR

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to Company A to invite it to urgently supply goods. Typically, the tender specification is so unique that only Company B (a fictitious company created by the fraudster) can supply the goods in question.

Shortly after Company A has submitted its quote it receives notification that it has won the tender. Company A orders the goods and pays a deposit to the fictitious Company B. Once Company B receives the money, it disappears. Company A's money is stolen in the process.

Protect yourself from being scammed

- If you are registered on the supplier databases and you receive a request to tender or quote that seems to be from a government department, contact the department to confirm that the request is legitimate. Do not use the contact details on the tender document as these might be fraudulent.
- Compare tender details with those that appear in the Tender Bulletin, available online at **www.gpwonline.co.za**
- Make sure you familiarise yourself with how government procures goods and services. Visit the tender website for more information on how to tender.
- If you are uncomfortable about the request received, consider visiting the government department and/or the place of delivery and/or the service provider from whom you will be sourcing the goods.
- In the unlikely event that you are asked for a deposit to make a bid, contact the SCM unit of the department in question to ask whether this is in fact correct.

Any incidents of corruption, fraud, theft and misuse of government property in the *Government Printing Works* can be reported to:

Supply Chain Management: Ms. Anna Marie Du Toit, Tel. (012) 748 6292.
Email: **Annamarie.DuToit@gpw.gov.za**

Marketing and Stakeholder Relations: Ms Bonakele Mbhele, at Tel. (012) 748 6193.
Email: **Bonakele.Mbhele@gpw.gov.za**

Security Services: Mr Daniel Legoabe, at tel. (012) 748 6176.
Email: **Daniel.Legoabe@gpw.gov.za**

# *Closing times for* **ORDINARY WEEKLY** *REGULATION GAZETTE* 2026

*The closing time is **15:00** sharp on the following days:*

- **23 December,** Tuesday for the issue of Friday **02 January 2026**
- **02 January,** Friday for the issue of Friday **09 January 2026**
- **09 January,** Friday for the issue of Friday **16 January 2026**
- **16 January,** Friday for the issue of Friday **23 January 2026**
- **23 January,** Friday for the issue of Friday **30 January 2026**
- **30 January,** Friday for the issue of Friday **06 February 2026**
- **06 February,** Friday for the issue of Friday **13 February 2026**
- **13 February,** Friday for the issue of Friday **20 February 2026**
- **20 February,** Friday for the issue of Friday **27 February 2026**
- **27 February,** Friday for the issue of Friday **06 March 2026**
- **06 March,** Friday for the issue of Friday **13 March 2026**
- **13 March,** Friday for the issue of Thursday **20 March 2026**
- **20 March,** Friday for the issue of Friday **27 March 2026**
- **26 March,** Thursday for the issue of Thursday **02 April 2026**
- **01 April,** Wednesday for the issue of Friday **10 April 2026**
- **10 April,** Friday for the issue of Friday **17 April 2026**
- **17 April,** Friday for the issue of Friday **24 April 2026**
- **22 April,** Wednesday for the issue of Thursday **30 April 2026**
- **30 April,** Thursday for the issue of Friday **08 May 2026**
- **08 May,** Friday for the issue of Friday **15 May 2026**
- **15 May,** Friday for the issue of Friday **22 May 2026**
- **22 May,** Friday for the issue of Friday **29 May 2026**
- **29 May,** Friday for the issue of Friday **05 June 2026**
- **05 June,** Friday for the issue of Friday **12 June 2026**
- **11 June,** Thursday for the issue of Friday **19 June 2026**
- **19 June,** Friday for the issue of Friday **26 June 2026**
- **26 June,** Friday for the issue of Friday **03 July 2026**
- **03 July,** Friday for the issue of Friday **10 July 2026**
- **10 July,** Friday for the issue of Friday **17 July 2026**
- **17 July,** Friday for the issue of Friday **24 July 2026**
- **24 July,** Friday for the issue of Friday **31 July 2026**
- **31 July,** Friday for the issue of Friday **07 August 2026**
- **06 August,** Thursday for the issue of Friday **14 August 2026**
- **14 August,** Friday for the issue of Friday **21 August 2026**
- **21 August,** Friday for the issue of Friday **28 August 2026**
- **28 August,** Friday for the issue of Friday **04 September 2026**
- **04 September,** Friday for the issue of Friday **11 September 206**
- **11 September,** Friday for the issue of Friday **18 September 2026**
- **17 September,** Thursday for the issue of Friday **25 September 2026**
- **25 September,** Friday for the issue of Friday **02 October 2026**
- **02 October,** Friday for the issue of Friday **09 October 2026**
- **09 October,** Friday for the issue of Friday **16 October 2026**
- **16 October,** Friday for the issue of Friday **23 October 2026**
- **23 October,** Friday for the issue of Friday **30 October 2026**
- **30 October,** Friday for the issue of Friday **06 November 2026**
- **06 November,** Friday for the issue of Friday **13 November 2026**
- **13 November,** Friday for the issue of Friday **20 November 2026**
- **20 November,** Friday for the issue of Friday **27 November 2026**
- **27 November,** Friday for the issue of Friday **04 December 2026**
- **04 December,** Friday for the issue of Friday **11 December 2026**
- **10 December,** Thursday for the issue of Friday **18 December 2026**
- **17 December,** Thursday for the issue of Thursday **24 December 2026**
- **23 December,** Wednesday for the issue of Thursday **31 December 2026**

# LIST OF TARIFF RATES

## FOR PUBLICATION OF NOTICES

**COMMENCEMENT: 1 APRIL 2018**

### NATIONAL AND PROVINCIAL

Notice sizes for National, Provincial & Tender gazettes 1/4, 2/4, 3/4, 4/4 per page. Notices submitted will be charged at R1008.80 per full page, pro-rated based on the above categories.

| Pricing for National, Provincial - Variable Priced Notices | | |
|---|---|---|
| **Notice Type** | **Page Space** | **New Price (R)** |
| Ordinary National, Provincial | 1/4 - Quarter Page | 252.20 |
| Ordinary National, Provincial | 2/4 - Half Page | 504.40 |
| Ordinary National, Provincial | 3/4 - Three Quarter Page | 756.60 |
| Ordinary National, Provincial | 4/4 - Full Page | 1008.80 |

### EXTRA-ORDINARY

All Extra-ordinary National and Provincial gazette notices are non-standard notices and attract a variable price based on the number of pages submitted.

The pricing structure for National and Provincial notices which are submitted as **Extra ordinary submissions** will be charged at R**3026.32** per page.

## GOVERNMENT PRINTING WORKS - BUSINESS RULES

The **Government Printing Works** (**GPW**) has established rules for submitting notices in line with its electronic notice processing system, which requires the use of electronic *Adobe* Forms. Please ensure that you adhere to these guidelines when completing and submitting your notice submission.

### Closing Times for Acceptance of Notices

1. The *Government Gazette* and *Government Tender Bulletin* are weekly publications that are published on Fridays and the closing time for the acceptance of notices is strictly applied according to the scheduled time for each gazette.

2. Please refer to the Submission Notice Deadline schedule in the table below. This schedule is also published online on the Government Printing works website www.gpwonline.co.za

   All re-submissions will be subject to the standard cut-off times.
   **All notices received after the closing time will be rejected**.

| Government Gazette Type | Publication Frequency | Publication Date | Submission Deadline | Cancellations Deadline |
|---|---|---|---|---|
| National Gazette | Weekly | Friday | Friday 15h00 for next Friday | Tuesday, 15h00 - 3 working days prior to publication |
| Regulation Gazette | Weekly | Friday | Friday 15h00 for next Friday | Tuesday, 15h00 - 3 working days prior to publication |
| Petrol Price Gazette | Monthly | Tuesday before 1st Wednesday of the month | One day before publication | 1 working day prior to publication |
| Road Carrier Permits | Weekly | Friday | Thursday 15h00 for next Friday | 3 working days prior to publication |
| Unclaimed Monies (Justice, Labour or Lawyers) | January / September 2 per year | Last Friday | One week before publication | 3 working days prior to publication |
| Parliament (Acts, White Paper, Green Paper) | As required | Any day of the week | None | 3 working days prior to publication |
| Manuals | Bi- Monthly | 2nd and last Thursday of the month | One week before publication | 3 working days prior to publication |
| State of Budget (National Treasury) | Monthly | 30th or last Friday of the month | One week before publication | 3 working days prior to publication |
| *Extraordinary Gazettes* | As required | Any day of the week | *Before 10h00 on publication date* | *Before 10h00 on publication date* |
| Legal Gazettes A, B and C | Weekly | Friday | One week before publication | Tuesday, 15h00 - 3 working days prior to publication |
| Tender Bulletin | Weekly | Friday | Friday 15h00 for next Friday | Tuesday, 15h00 - 3 working days prior to publication |
| Gauteng | Weekly | Wednesday | Two weeks before publication | 3 days **after** submission deadline |
| Eastern Cape | Weekly | Monday | One week before publication | 3 working days prior to publication |
| Northern Cape | Weekly | Monday | One week before publication | 3 working days prior to publication |
| North West | Weekly | Tuesday | One week before publication | 3 working days prior to publication |
| KwaZulu-Natal | Weekly | Thursday | One week before publication | 3 working days prior to publication |
| Limpopo | Weekly | Friday | One week before publication | 3 working days prior to publication |
| Mpumalanga | Weekly | Friday | One week before publication | 3 working days prior to publication |

## GOVERNMENT PRINTING WORKS - BUSINESS RULES

| Government Gazette Type | Publication Frequency | Publication Date | Submission Deadline | Cancellations Deadline |
|---|---|---|---|---|
| Gauteng Liquor License Gazette | Monthly | Wednesday before the First Friday of the month | Two weeks before publication | 3 working days **after** submission deadline |
| Northern Cape Liquor License Gazette | Monthly | First Friday of the month | Two weeks before publication | 3 working days **after** submission deadline |
| National Liquor License Gazette | Monthly | First Friday of the month | Two weeks before publication | 3 working days **after** submission deadline |
| Mpumalanga Liquor License Gazette | Bi-Monthly | Second & Fourth Friday | One week before publication | 3 working days prior to publication |

### Extraordinary Gazettes

3. *Extraordinary Gazettes* can have only one publication date. If multiple publications of an *Extraordinary Gazette* are required, a separate Z95/Z95Prov *Adobe* Forms for each publication date must be submitted.

### Notice Submission Process

4. Download the latest *Adobe* form, for the relevant notice to be placed, from the **Government Printing Works** website www.gpwonline.co.za.

5. The *Adobe* form needs to be completed electronically using *Adobe Acrobat* / *Acrobat Reader*. Only electronically completed *Adobe* forms will be accepted. No printed, handwritten and/or scanned *Adobe* forms will be accepted.

6. The completed electronic *Adobe* form has to be submitted via email to submit.egazette@gpw.gov.za. The form needs to be submitted in its original electronic *Adobe* format to enable the system to extract the completed information from the form for placement in the publication.

7. Every notice submitted **must** be accompanied by an official **GPW** quotation. This must be obtained from the *eGazette* Contact Centre.

8. Each notice submission should be sent as a single email. The email **must** contain **all documentation relating to a particular notice submission**.

   8.1. Each of the following documents must be attached to the email as a separate attachment:

      8.1.1. An electronically completed *Adobe* form, specific to the type of notice that is to be placed.

         8.1.1.1. For National *Government Gazette* or *Provincial Gazette* notices, the notices must be accompanied by an electronic Z95 or Z95Prov *Adobe* form

         8.1.1.2. The notice content (body copy) **MUST** be a separate attachment.

      8.1.2. A copy of the official **Government Printing Works** quotation you received for your notice. *(Please see Quotation section below for further details)*

      8.1.3. A valid and legible Proof of Payment / Purchase Order: **Government Printing Works** account customer must include a copy of their Purchase Order**. Non-Government Printing Works** account customer needs to submit the proof of payment for the notice

      8.1.4. Where separate notice content is applicable (Z95, Z95 Prov and TForm 3, it should **also** be attached as a separate attachment. *(Please see the Copy Section below, for the specifications)*.

      8.1.5. Any additional notice information if applicable.

## GOVERNMENT PRINTING WORKS - BUSINESS RULES

9. The electronic *Adobe* form will be taken as the primary source for the notice information to be published. Instructions that are on the email body or covering letter that contradicts the notice form content will not be considered. The information submitted on the electronic *Adobe* form will be published as-is.

10. To avoid duplicated publication of the same notice and double billing, Please submit your notice **ONLY ONCE.**

11. Notices brought to **GPW** by "walk-in" customers on electronic media can only be submitted in *Adobe* electronic form format. All "walk-in" customers with notices that are not on electronic *Adobe* forms will be routed to the Contact Centre where they will be assisted to complete the forms in the required format.

12. Should a customer submit a bulk submission of hard copy notices delivered by a messenger on behalf of any organisation e.g. newspaper publisher, the messenger will be referred back to the sender as the submission does not adhere to the submission rules.

### QUOTATIONS

13. Quotations are valid until the next tariff change.

    13.1. ***Take note:*** **GPW**'s annual tariff increase takes place on ***1 April*** therefore any quotations issued, accepted and submitted for publication up to ***31 March*** will keep the old tariff. For notices to be published from 1 April, a quotation must be obtained from **GPW** with the new tariffs. Where a tariff increase is implemented during the year, **GPW** endeavours to provide customers with 30 days' notice of such changes.

14. Each quotation has a unique number.

15. Form Content notices must be emailed to the *eGazette* Contact Centre for a quotation.

    15.1. The *Adobe* form supplied is uploaded by the Contact Centre Agent and the system automatically calculates the cost of your notice based on the layout/format of the content supplied.

    15.2. It is critical that these *Adobe* Forms are completed correctly and adhere to the guidelines as stipulated by **GPW**.

16. **APPLICABLE ONLY TO GPW ACCOUNT HOLDERS**:

    16.1. **GPW** Account Customers must provide a valid **GPW** account number to obtain a quotation.

    16.2. Accounts for **GPW** account customers **must** be active with sufficient credit to transact with **GPW** to submit notices.

        16.2.1. If you are unsure about or need to resolve the status of your account, please contact the **GPW** Finance Department prior to submitting your notices. (If the account status is not resolved prior to submission of your notice, the notice will be failed during the process).

17. **APPLICABLE ONLY TO CASH CUSTOMERS:**

    17.1. Cash customers doing **bulk payments** must use a **single email address** in order to use the **same proof of payment** for submitting multiple notices.

18. The responsibility lies with you, the customer, to ensure that the payment made for your notice(s) to be published is sufficient to cover the cost of the notice(s).

19. Each quotation will be associated with one proof of payment / purchase order / cash receipt.

    19.1. This means that **the quotation number can only be used once to make a payment.**

## GOVERNMENT PRINTING WORKS - BUSINESS RULES

### COPY (SEPARATE NOTICE CONTENT DOCUMENT)

20. Where the copy is part of a separate attachment document for Z95, Z95Prov and TForm03

20.1. Copy of notices must be supplied in a separate document and may not constitute part of any covering letter, purchase order, proof of payment or other attached documents.

The content document should contain only one notice. (You may include the different translations of the same notice in the same document).

20.2. The notice should be set on an A4 page, with margins and fonts set as follows:

Page size = A4 Portrait with page margins: Top = 40mm, LH/RH = 16mm, Bottom = 40mm; Use font size: Arial or Helvetica 10pt with 11pt line spacing;

Page size = A4 Landscape with page margins: Top = 16mm, LH/RH = 40mm, Bottom = 16mm; Use font size: Arial or Helvetica 10pt with 11pt line spacing;

### CANCELLATIONS

21. Cancellation of notice submissions are accepted by **GPW** according to the deadlines stated in the table above in point 2. Non-compliance to these deadlines will result in your request being failed. Please pay special attention to the different deadlines for each gazette. Please note that any notices cancelled after the cancellation deadline will be published and charged at full cost.

22. Requests for cancellation must be sent by the original sender of the notice and must accompanied by the relevant notice reference number (N-) in the email body.

### AMENDMENTS TO NOTICES

23. With effect from 01 October 2015, **GPW** will not longer accept amendments to notices. The cancellation process will need to be followed according to the deadline and a new notice submitted thereafter for the next available publication date.

### REJECTIONS

24. All notices not meeting the submission rules will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email info.egazette@gpw.gov.za). Reasons for rejections include the following:

24.1. Incorrectly completed forms and notices submitted in the wrong format, will be rejected.

24.2. Any notice submissions not on the correct *Adobe* electronic form, will be rejected.

24.3. Any notice submissions not accompanied by the proof of payment / purchase order will be rejected and the notice will not be processed.

24.4. Any submissions or re-submissions that miss the submission cut-off times will be rejected to the customer. The Notice needs to be re-submitted with a new publication date.

## *GOVERNMENT PRINTING WORKS - BUSINESS RULES*

### Approval of notices

25. Any notices other than legal notices are subject to the approval of the Government Printer, who may refuse acceptance or further publication of any notice.

26. No amendments will be accepted in respect to separate notice content that was sent with a Z95 or Z95Prov notice submissions. The copy of notice in layout format (previously known as proof-out) is only provided where requested, for Advertiser to see the notice in final Gazette layout. Should they find that the information submitted was incorrect, they should request for a notice cancellation and resubmit the corrected notice, subject to standard submission deadlines. The cancellation is also subject to the stages in the publishing process, i.e. If cancellation is received when production (printing process) has commenced, then the notice cannot be cancelled.

### Government Printer Indemnified Against Liability

27. The Government Printer will assume no liability in respect of—

27.1. any delay in the publication of a notice or publication of such notice on any date other than that stipulated by the advertiser;

27.2. erroneous classification of a notice, or the placement of such notice in any section or under any heading other than the section or heading stipulated by the advertiser;

27.3. any editing, revision, omission, typographical errors or errors resulting from faint or indistinct copy.

### Liability of advertiser

28. Advertisers will be held liable for any compensation and costs arising from any action which may be instituted against the Government Printer in consequence of the publication of any notice.

### Customer inquiries

Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While **GPW** deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission.
**GPW** has a 2-working day turnaround time for processing notices received according to the business rules and deadline submissions.
Please keep this in mind when making inquiries about your notice submission at the Contact Centre.

29. Requests for information, quotations and inquiries must be sent to the Contact Centre ONLY.

30. Requests for Quotations (RFQs) should be received by the Contact Centre at least **2 working days** before the submission deadline for that specific publication.

## GOVERNMENT PRINTING WORKS - BUSINESS RULES

### Payment of cost

31. The Request for Quotation for placement of the notice should be sent to the Gazette Contact Centre as indicated above, prior to submission of notice for advertising.

32. Payment should then be made, or Purchase Order prepared based on the received quotation, prior to the submission of the notice for advertising as these documents i.e. proof of payment or Purchase order will be required as part of the notice submission, as indicated earlier.

33. Every proof of payment must have a valid **GPW** quotation number as a reference on the proof of payment document.

34. Where there is any doubt about the cost of publication of a notice, and in the case of copy, an enquiry, accompanied by the relevant copy, should be addressed to the Gazette Contact Centre, **Government Printing Works**, Private Bag X85, Pretoria, 0001 email: info.egazette@gpw.gov.za before publication.

35. Overpayment resulting from miscalculation on the part of the advertiser of the cost of publication of a notice will not be refunded, unless the advertiser furnishes adequate reasons why such miscalculation occurred. In the event of underpayments, the difference will be recovered from the advertiser, and future notice(s) will not be published until such time as the full cost of such publication has been duly paid in cash or electronic funds transfer into the **Government Printing Works** banking account.

36. In the event of a notice being cancelled, a refund will be made only if no cost regarding the placing of the notice has been incurred by the **Government Printing Works**.

37. The **Government Printing Works** reserves the right to levy an additional charge in cases where notices, the cost of which has been calculated in accordance with the List of Fixed Tariff Rates, are subsequently found to be excessively lengthy or to contain overmuch or complicated tabulation.

### Proof of publication

38. Copies of any of the *Government Gazette* or *Provincial Gazette* can be downloaded from the **Government Printing Works** website www.gpwonline.co.za free of charge, should a proof of publication be required.

39. Printed copies may be ordered from the Publications department at the ruling price. The **Government Printing Works** will assume no liability for any failure to post or for any delay in despatching of such *Government Gazette*(s)

## GOVERNMENT PRINTING WORKS CONTACT INFORMATION

| | | |
|---|---|---|
| **Physical Address:** | **Postal Address:** | **GPW Banking Details:** |
| **Government Printing Works** | Private Bag X85 | **Bank:** ABSA Bosman Street |
| 149 Bosman Street | Pretoria | **Account No.:** 405 7114 016 |
| Pretoria | 0001 | **Branch Code:** 632-005 |

| | |
|---|---|
| **For Gazette and Notice submissions:** Gazette Submissions: | **E-mail:** submit.egazette@gpw.gov.za |
| **For queries and quotations, contact:** Gazette Contact Centre: | **E-mail:** info.egazette@gpw.gov.za |
| | **Tel:** 012-748 6200 |
| **Contact person for subscribers:** Mrs M. Toka: | **E-mail:** subscriptions@gpw.gov.za |
| | **Tel:** 012-748-6066 / 6060 / 6058 |
| | **Fax:** 012-323-9574 |

**SOUTH AFRICAN REVENUE SERVICE**

**NO. R. 7808** **14 August 2026**

**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, Enoch Godongwana, Minister of Finance, hereby determine that the further proviso to item no. 412.09/00.00/01.00 in paragraph 8 of Schedule 1 to the Act be aligned to the further proviso to rebate item 412.09/00.00/01.00 in Part 1 of Schedule 4 of the Customs and Excise Act, 1964, (Act No. 91 of 1964).



**E Godongwana**
**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 substitution in paragraph 8 for item no. 412.09/00.00/01.00 of the following item:

"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—

(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. 7808** **14 Augustus 2026**

**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, Enoch Godongwana, Minister van Finansies, hierby dat die verdere voorbehoudsbepaling tot item no. 412.09/00.00/01.00 in Paragraaf 8 van Bylae 1 van die Wet, gewysig word ooreenkomstig die bewoording van die verdere voorbehoudsbepaling tot kortingitem 412.09/00.00/01.00 in Deel 1 van Bylae 4 van die Doene- en Aksynswet, 1964, (Wet No. 91 van 1964).



**E Godongwana**
**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 in paragraaf 8 item no. 412.09/00.00/01.00 deur die volgende item te vervang:

“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 doeane- en aksynspakhuis of in enige aangewese deurvoerloods of onder beheer van die Kommissaris is;

*(b)* verwyder word met uitstel van betaling van reg of onder 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—

(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 van daardie goedere 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.”.

## SOUTH AFRICAN REVENUE SERVICE

**NO. R. 7809** **14 August 2026**

### CUSTOMS AND EXCISE ACT, 1964.
### AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2413)

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA**
**MINISTER OF FINANCE**

**SCHEDULE**

**By the insertion of the following:**

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---|---|---|---|---|---|
| 460.07 | 4011.70.10 | 01.08 | 82 | New pneumatic tyres, of rubber, of a kind used on agricultural or forestry vehicles and machines, having a rim size of less than 91 cm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market | Full duty |

## SUID-AFRIKAANSE INKOMSTEDIENS

**NO. R. 7809** **14 Augustus 2026**

### DOEANE- EN AKSYNSWET, 1964.
### WYSIGING VAN BYLAE NO. 4 (NO. 4/2/413)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 4 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

**ENOCH GODONGWANA**
**MINISTER VAN FINANSIES**

**BYLAE**

**Deur die invoeging van die volgende:**

| Kortingitem | Tariefpos | Kortingkode | TS | Beskrywing | Mate van Korting |
|---|---|---|---|---|---|
| 460.07 | 4011.70.10 | 01.08 | 82 | Nuwe lugbande, van rubber, van 'n soort op landbou- of bosbouvoertuie en masjiene gebruik, met 'n vellinggrootte van minder as 91 cm, in dié hoeveelhede en op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie by bepaalde permit mag toelaat, met dien verstande dat die produkte nie in die SADU mark beskikbaar is nie | Volle reg |

## CUSTOMS AND EXCISE ACT, 1964.
## AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/386)

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 to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---|---|---|---|---|---|
| 407.00 | GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE NOTES:<br>1. For the purposes of items 407.01 and 407.02 -<br>(a) the person contemplated in those items means a "traveller" as defined in rule 15.01 and<br>(b) in addition to the Notes to item 407.00, such traveller must comply with the requirements of section 15, the rules for that section, any form for declaring goods and the directives issued by the Commissioner relating to such goods available on the SARS website or at the branch office for the place where a traveller enters or leaves the Republic.<br>2. Admission under item 407.01/00.00/02.00 shall only be permitted provided-<br>(a) the goods can be identified as being the same goods which were taken from the Republic; and<br>(b) in the case of unaccompanied baggage, it is re-imported up to 30 days before the arrival or within 90 days from the date of arrival, of a resident of the Republic.<br>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.<br>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.<br>(b) The rebate of duty specified in item 407.02 shall only be allowed in the case of-<br>(i) 407.02/00.00/01.00 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; and<br>(ii) 407.02/00.00/02.00 during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours.<br>(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.<br>(d) The rebate 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.<br>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 -<br>(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 R1 400 per person; and<br>(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 R4 000 per person.<br>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.<br>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.<br>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.<br>(b) The rebate of duty specified in item 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03-<br>(i) is applicable in addition to the provisions of rebate items 407.02/00.00/01.00 and 407.02/00.00/02.00; and<br>(ii) 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.<br>(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.<br>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.<br>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. | | | | |

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By the substitution of the following: (continued)

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---|---|---|---|---|---|
| | | | | 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.<br>12. The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years.<br>13. Any entry under rebate item 407.04 shall be supported by a duly completed form DA 304A.<br>14. Any entry under rebate item 407.06 shall be supported by a duly completed forms DA 304 and P1.160. | |

**By the substitution of the following:**

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---|---|---|---|---|---|
| 407.02 | 00.00 | 01.00 | 08 | New or used goods of a total value not exceeding R10 000 per person | Full duty |
| 407.02 | 00.00 | 02.00 | 02 | Additional goods, new or used, of a total value not exceeding R40 000 per person | Full duty less 20% |

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## DOEANE- EN AKSYNSWET, 1964.
## WYSIGING VAN BYLAE NO. 4 (NO. 4/1/386)

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

**ENOCH GODONGWANA**
**MINISTER VAN FINANSIES**

**BYLAE**

**Deur die vervanging van die volgende:**

| Kortingitem | Tariefpos | Kortingkode | TS | Beskrywing | Mate van Korting |
|---|---|---|---|---|---|
| 407.00 | GOEDERE DEUR IMMIGRANTE, TOERISTE, TERUGKERENDE INWONERS EN ANDER PASSASIERS INGEVOER, VIR HULLE PERSOONLIKE GEBRUIK OPMERKINGS:<br>1. Vir die doeleindes van items 407.01 en 407.02 -<br>(a) die persoon beoog in daardie items beteken 'n "reisiger" soos omskryf in reël 15.01 en<br>(b) benewens die Opmerkings by item 407.00, moet sodanige reisiger voldoen aan die vereistes van artikel 15, die reëls vir daardie artikel, enige vorm vir verklaring van goedere en die voorskrifte deur die Kommissaris uitgereik in verband met sodanige goedere beskikbaar op die SAID webwerf of by die takkantoor waar die persoon die Republiek binnekom of verlaat.<br>2. Toelating onder item 407.01/00.00/02.00 sal slegs toegestaan word met dien verstande dat-<br>(a) die goedere uitgeken kan word as dieselfde goedere te wees wat uit die Republiek geneem is; en<br>(b) in die geval van onvergeselde bagasie, dit heringevoer is tot en met 30 dae voor die aankoms of binne 90 dae vanaf die datum van aankoms, van 'n inwoner van die Republiek.<br>3. 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.<br>4. (a) 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.<br>(b) Die korting op reg vermeld in item 407.02 sal slegs toegelaat word in die geval van -<br>(i) 407.02/00.00/01.00 eenkeer per persoon gedurende 'n tydperk van 30 dae en sal nie van toepassing wees nie op goedere ingevoer deur persone wat terugkeer na 'n afwesigheid van minder as 48 uur; en<br>(ii) 407.02/00.00/02.00 gedurende 'n tydperk van 30 dae en sal nie van toepassing wees op goedere ingevoer deur persone wat terugkeer na 'n afwesigheid van minder as 48 uur.<br>(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.<br>(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.<br>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 -<br>(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 R1 400 per persoon; en<br>(b) die korting op reg in kortingitem 407.02/00.00/02.00 vermeld op nuwe of gebruike goedere met 'n totale waarde van hoogstens R4 000 per persoon.<br>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.<br>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.<br>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.<br>(b) Die korting op reg vermeld in item 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03 -<br>(i) is van toepassing benewens die voorsienings van kortingitems 407.02/00.00/01.00 en 407.02/00.00/02.00; en<br>(ii) sal slegs eenkeer per persoon gedurende 'n tydperk van 30 dae toegelaat word en sal nie van toepassing wees nie op goedere ingevoer deur persone wat terugkeer na 'n afwesigheid van minder as 48 uur<br>(c) Wyn, spiritus en ander alkoholiese dranke, 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.<br>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.<br>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 | | | | | |

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**Deur die vervanging van die volgende: (vervolg)**

| Kortingitem | Tariefpos | Kortingkode | TS | Beskrywing | Mate van Korting |
|---|---|---|---|---|---|
| | 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 wiele 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.<br>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.<br>12. Die korting op reg in kortingitem 407.04 vermeld, mag slegs een keer per familie gedurende 'n tydperk van 3 jaar toegestaan word.<br>13. Enige klaring onder kortingitem 407.04 moet deur behoorlik voltooide vorm DA 304A gesteun word.<br>14. Enige klaring onder kortingitem 407.06 moet deur behoorlik voltooide vorms DA 304 en P1.160 gesteun word. | | | | |

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**Deur die vervanging van die volgende:**

| Kortingitem | Tariefpos | Kortingkode | TS | Beskrywing | Mate van Korting |
|---|---|---|---|---|---|
| 407.02 | 00.00 | 01.00 | 08 | Nuwe of gebruikte goedere met 'n totale waarde van hoogstens R10 000 per persoon | Volle reg |
| 407.02 | 00.00 | 02.00 | 02 | Addisionele goedere, nuut of gebruik, met 'n totale waarde van hoogstens R40 000 per persoon | Volle reg min 20% |

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**SOUTH AFRICAN REVENUE SERVICE**

**NO. R. 7811** **14 August 2026**

**AMENDMENT OF ITEMS NO. 407.00, 407.02/00.00/01.00 AND 407.02/00.00/02.00 OF SCHEDULE 1 TO THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991), IN TERMS OF SECTION 74(3)(*a*) AS A CONSEQUENCE OF THE AMENDMENT OF REBATE ITEMS 407.00, 407.02/00.00/01.00 AND 407.02/00.00/02.00 IN PART 1 OF 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, Enoch Godongwana, Minister of Finance, hereby amend note 5 of item no. 407.00, item no. 407.02/00.00/01.00 and item no. 407.02/00.00/02.00 in paragraph 8 of Schedule 1 to the Act, to adjust the traveller allowances.



**ENOCH GODONGWANA**
**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**

Paragraph 8 of Schedule 1 to the Value-Added Tax Act, 1991 (Act No. 89 of 1991), is hereby amended—

*(a)* by the substitution in item no. 407.00, for note 5 of the following note:

"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]** R1 400 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]** R4 000 per person.";

*(b)* by the substitution 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 **[R5 000]** R10 000 per person."; |

*(c)* by the substitution 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 **[R20 000]** R40 000 per person.". |

**SUID-AFRIKAANSE INKOMSTEDIENS**

**NO. R. 7811** **14 Augustus 2026**

**WYSIGING VAN ITEM NO'S. 407.00, 407.02/00.00/01.00 EN 407.02/00.00/02.00 VAN BYLAE 1 BY DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NO. 89 VAN 1991), INGEVOLGE ARTIKEL 74(3)(*a*) AS GEVOLG VAN DIE WYSIGING VAN KORTINGITEMS 407.00, 407.02/00.00/01.00 EN 407.02/00.00/02.00 IN DEEL 1 VAN BYLAE NO. 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 opToegevoegde Waarde, 1991 (Wet No. 89 van 1991), wysig ek, Enoch Godongwana, Minister van Finansies, hierby nota 5 in item nr. 407.00, item nr. 407.02/00.00/01.00 en item nr. 407.02/00.00/02.00 in paragraaf 8 van Bylae 1 by die Wet ten einde die reisigerstoelae aan te pas.



**E GODONGWANA**
**Minister van Finansies**

**ALGEMENE VERDUIDELIKENDE OPMERKINGS**

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

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

**BYLAE**

Paragraaf 8 van Bylae 1 by die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), word hierby gewysig—

*(a)* deur nota 5 in item nr. 407.00 deur die volgende nota te vervang:

"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]** R1 400 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]** R4 000 per persoon.";

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

| | |
|---|---|
| "407.02/00.00/01.00 | Nuwe of gebruikte goed met 'n totale waarde van hoogstens **[R5 000]** R10 000 per persoon."; |

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

| | |
|---|---|
| "407.02/00.00/02.00 | Addisionele goedere, nuut of gebruik, met 'n totale waarde van hoogstens **[R20 000]** R40 000 per persoon.". |

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