

Government Gazette
Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Regulation Gazette	*No. 12038*	*Regulasiekoerant*
Vol. 734	**25 August / Augustus 2026**	**No. 55245**

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes

ISSN 1682-5845

9 771682 584003 55245



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

IMPORTANT NOTICE:

THE GOVERNMENT PRINTING WORKS WILL NOT BE HELD RESPONSIBLE FOR ANY ERRORS THAT MIGHT OCCUR DUE TO THE SUBMISSION OF INCOMPLETE / INCORRECT / ILLEGIBLE COPY.

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

Contents

No.		Gazette No.	Page No.
	GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS		
National Treasury / Nasionale Tesourie			
R. 7847	Value-Added Tax Act, 1991: Amendments to the Regulations issued in terms of section 74(1) read with paragraph (d) of the definition of "exported" in section 1(1) of the Act	55245	3

NATIONAL TREASURY

NO. R. 7847 **25 August 2026**

VALUE-ADDED TAX ACT, 1991

REGULATIONS

I, Enoch Godongwana, Minister of Finance, by virtue of 74(1) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), hereby make the regulations as set out in the Schedule hereto.



E Godongwana

MINISTER OF FINANCE

AMENDMENTS TO THE REGULATIONS ISSUED IN TERMS OF SECTION 74(1) READ WITH PARAGRAPH *(d)* OF THE DEFINITION OF "EXPORTED" IN SECTION 1(1) OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991)

AUGUST 2026

Amendments to the Regulations issued in terms of section 74(1) read with paragraph *(d)* of the definition of "exported" in section 1(1) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), are hereby published.

SCHEDULE

Definitions

1. In these Regulations, "**the Regulations"** means the regulations published by Government Notice No. R.316 of 2 May 2014.

Amendment of regulation 8 of the Regulations

2. Regulation 8 of the Regulations is hereby amended —

(a) by the substitution for item (ii) of paragraph 8(2)(*e*) of the following item:

"(ii) delivered to either the port authority (including any terminal operator operating under a license of the port authority in terms of section 57 read with section 65 of the National Ports Act, No. 12 of 2005), master of the ship, a container operator or the pilot of an aircraft or are brought within the control area of the airport authority; and".

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za
Publications: Tel: (012) 748 6053, 748 6061, 748 6065

This gazette is also available free online at **www.gpwonline.co.za**