

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 558

20 MAY 2016

**AMENDMENT OF ITEM NO. 412.10/00.00/01.00 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 ITEM 412.10/00.00/01.00 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) (the Act), I, Pravin Jamnadas Gordhan, Minister of Finance, hereby amend item no. 412.10/00.00/01.00 of Schedule 1 to the Act to increase the value of *bona fide* unsolicited gifts imported from R400 to R1400 and to limit the number of the gifts to two per person per annum.



**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 –

by the amendment of item no. 412.10/00.00/01.00 with the following :

“412.10/00.00/01.00     *Bona fide* unsolicited gifts of not more than two parcels per calendar year and which the value per parcel does not exceed **[R400]** R1400 (excluding goods contained in passengers’ baggage, wine, spirits and manufactured tobacco products **[(including cigarettes and cigars)]**) consigned by natural persons abroad to natural persons in the Republic”