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DEPARTMENT OF FINANCE AND ECONOMIC DEVELOPMENT

GOVERNMENT NOTICE No. 67

VALUE-ADDED TAX DECREE, 1991 (DECREE No. 17 OF 1991): REGULATIONS.

DEPARTMENT OF FINANCE AND ECONOMIC DEVELOPMENT

GOVERNMENT NOTICE No. 67 OF 1991

The following Government Notice is published for general information:

VALUE-ADDED TAX DECREE, 1991 (DECREE 17 OF 1991): REGULATIONS

Whereas it has been decided that the supply of the goods hereinafter mentioned in this notice shall be charged with value-added tax at the rate of zero per cent until further notice:

And whereas it is necessary that such application of the tax at zero per cent be made known without delay so as to ensure that any such difficulties as are contemplated in section 74(2) of the Value-added Tax Decree, 1991 do not arise:

Now, therefore, I do hereby, in terms of the said section 74(2) of the Value-added Tax Decree, 1991 and pending amendment of that decree, make the regulations set fourth in the accompanying Schedule.

A.M. PRETORIUS, Minister of Finance and Economic Development.

SCHEDULE

Regulations

1. Notwithstanding anything contained in sections 7(1)(a) and 11 of the Value-added Tax Decree, 1991 (Decree 17 of 1991) but subject to compliance with subsection (3) of the said section 11, there shall be charged with tax, at the rate of zero per cent, the supply of the following goods, namely -

- (a) samp;
- (b) mealie-rice;
- (c) whole mealies intended for human consumption;
- (d) dry beans (including soya beans), whether whole or powdered;
- (e) lentils;
- (f) fresh milk;
- (g) milk, powdered or in such blends as were exempt from sales tax; and
- (h) canned pilchards, intended for human consumption;
- (i) rice.

2. These regulations shall be deemed to have come into operation on 30 September 1991 and shall, subject to the provisions of the aforementioned decree, continue in force until further notice.

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