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JULY 1992

No. 14208

GOEWERMENSKENNISGEWING

DEPARTEMENT VAN FINANSIES

No. 2244 31 Julie 1992

WET OP BELASTING OP TOEGEVOEGDE
WAARDE, 1991

WYSIGING VAN BYLAE 1

Kragtens artikel 76 (1) (b) van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), wysig ek, Derek Lyle Keys, Minister van Finansies, hierby Bylae 1 by daardie Wet soos in die Bylae hierby uiteengesit.

BYLAE

WYSIGING VAN BYLAE 1 BY WET 89 VAN 1991, SOOS GEWYSIG DEUR ARTIKEL 48 VAN WET 136 VAN 1991, GOEWERMENSKENNISGEWING No. 2695 VAN 8 NOVEMBER 1991 EN ARTIKEL 43 VAN WET 136 VAN 1992

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

(a) deur in paragraaf 1 van DEEL A die gedeelte wat volg na Item 490.00 deur die volgende te vervang:

“Pos No.

07.13/ 0713.3	Bone.
07.13/ 0713.40	Lensies.
10.05	Mielies.
16.04/ 1604.13.15	Sardinella, in lugdigte metaalhouers.
16.04/ 1604.13.20	Sardiens (sardyne), in lugdigte metaalhouers.
27.09.00	Petroleumolies en olies verkry van bitumineuse minerale, ru.
27.10/ 2710.00.12	Petrol.
27.10/ 2710.00.16	Distillaatbrandstowwe.

GOVERNMENT NOTICE

DEPARTMENT OF FINANCE

No. 2244 31 July 1992

VALUE-ADDED TAX ACT, 1991

AMENDMENT OF SCHEDULE 1

Under section 76 (1) (b) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), I, Derek Lyle Keys, Minister of Finance, hereby amend Schedule 1 to that Act as set out in the Schedule hereto.

SCHEDULE

AMENDMENT OF SCHEDULE 1 TO ACT 89 OF 1991, AS AMENDED BY SECTION 48 OF ACT 136 OF 1991, GOVERNMENT NOTICE No. 2695 OF 8 NOVEMBER 1991 AND SECTION 43 OF ACT 136 OF 1992

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

(a) by the substitution in paragraph 1 of PART A for the portion following after Item 490.00 of the following:

“Heading No.

07.13/ 0713.3	Beans.
07.13/ 0713.40	Lentils.
10.05	Maize (corn).
16.04/ 1604.13.15	Sardinella, in airtight metal containers.
16.04/ 1604.13.20	Sardines (pilchards), in airtight metal containers.
27.09.00	Petroleum oil and oils obtained from bituminous minerals, crude.
27.10/ 2710.00.12	Petrol.
27.10/ 2710.00.16	Distillate fuels.

38.11.11.20	Klopweerepreparate (ander, vir mineraalolies).	38.11.11.20	Anti-knock preparations (other, for mineral oils).
49.11/ 4911.10.20	Publikasies en ander reklamemateriaal wat op kermisse, tentoonstellings en toerisme in die buiteland betrekking het."	49.11/ 4911.10.20	Publications and other advertising matter relating to fairs, exhibitions and tourism in foreign countries."
(b) deur subparagraaf (a) van paragraaf 1 van DEEL B deur die volgende subparagraaf te vervang:		(b) by the substitution for subparagraph (a) of paragraph 1 of PART B of the following subparagraph:	
"(a) Goed bedoel in paragraaf 1 van Deel A van hierdie Bylae ingevolge Items Nos. 405.04, 406.00, 407.01, 407.02, 407.06, 412.02, 412.03, 412.04, 412.10, 412.11, 412.12, 470.01, 470.02, 470.03, 480.00, 490.00, en Pos Nos. 07.13/0713.3, 07.13/0713.40, 10.05, 16.04/1604.13.15, 16.04/1604.13.20, 27.09.00, 27.10/2710.00.12, 27.10/2710.00.16, 38.11.11.20 en 49.11/4911.10.20 in die mate aangedui."		"(a) Goods referred to in paragraph 1 of Part A of this Schedule under Items Nos. 405.04, 406.00, 407.01, 407.02, 407.06, 412.02, 412.03, 412.04, 412.10, 412.11, 412.12, 470.01, 470.02, 470.03, 480.00, 490.00, and Headings Nos. 07.13/0713.3, 07.13/0713.40, 10.05, 16.04/1604.13.15, 16.04/1604.13.20, 27.09.00, 27.10/2710.00.12, 27.10/2710.00.16, 38.11.11.20 and 49.11/4911.10.20 to the extent indicated."	
(c) deur subparagraaf (a) van paragraaf 1 van DEEL C deur die volgende subparagraaf te vervang:		(c) by the substitution for subparagraph (a) of paragraph 1 of PART C of the following subparagraph:	
"(a) Goed bedoel in paragraaf 1 van Deel A van hierdie Bylae ingevolge Items Nos. 405.04, 406.00, 407.01, 407.02, 407.06, 409.01, 409.02, 409.03, 409.04, 409.06, 409.07, 412.02, 412.03, 412.04, 412.10, 412.11, 412.12, 470.01, 470.02, 470.03, 480.00, 490.00, en Pos Nos. 07.13/0713.3, 07.13/0713.40, 10.05, 16.04/1604.13.15, 16.04/1604.13.20, 27.09.00, 27.10/2710.00.12, 27.10/2710.00.16, 38.11.11.20 en 49.11/4911.10.20 in die mate aangedui."		"(a) Goods referred to in paragraph 1 of Part A of this Schedule under Items Nos. 405.04, 406.00, 407.01, 407.02, 407.06, 409.01, 409.02, 409.03, 409.04, 409.06, 409.07, 412.02, 412.03, 412.04, 412.10, 412.11, 412.12, 470.01, 470.02, 470.03, 480.00, 490.00, and Headings Nos. 07.13/0713.3, 07.13/0713.40, 10.05, 16.04/1604.13.15, 16.04/1604.13.20, 27.09.00, 27.10/2710.00.12, 27.10/2710.00.16, 38.11.11.20 and 49.11/4911.10.20 to the extent indicated."	

INHOUD

No.	Bladsy No.	Koerant No.
GOEWERMENSKENNISGEWING		
Finansies, Departement van		
<i>Goewermenskennisgewing</i>		
2244	Wet op Belasting op Toegevoegde Waarde (89/1991): Wysiging van Bylae 1	1 14208

CONTENTS

No.	Page No.	Gazette No.
GOVERNMENT NOTICE		
Finance, Department of		
<i>Government Notice</i>		
2244	Value-Added Tax (89/1991): Amendment of Schedule 1	1 14208