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MEDIA STATEMENT

PUBLICATION OF EXPORT REGULATIONS AMENDMENTS

National Treasury and the South African Revenue Service (SARS) today publish 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) (the Export Regulations) as well as the Explanatory Memorandum (EM).

The amendment relates to the section of the regulations that deal with the procedures to be followed by a vendor who elects to zero-rate the export of goods to a qualifying purchaser where those goods are initially delivered to a harbour. As the regulations stand, one of the procedural requirements for such a vendor to make this supply at the zero-rate, is that the goods must be delivered to either the port authority, master of the ship, a container operator, the pilot of an aircraft or are brought within the control area of the airport authority. It has come to government’s attention that in certain circumstances, such as with the Richards Bay Coal Terminal (RBCT), the wording of this requirement in the Export Regulations seems to be causing practical difficulties in application.

RBCT is privately owned and operates the coal terminals within the Richards Bay harbour precinct. RBCT uses the port infrastructure (the berths, channels and other services) provided by Transnet National Port Authority (TNPA). In terms of the strict interpretation of the wording of the Export Regulations, in order to qualify for the zero-rating, the coal must be delivered to the port authority, which would be TNPA and not RBCT. However, since TNPA are not running the terminal, this requirement has become difficult to fulfil.

This amendment to the Export Regulations is intended to allow for the zero-rating where moveable goods are delivered, for export from South Africa to terminal operators as well as port authorities.

The accompanying documents may be accessed on the National Treasury website: www.treasury.gov.za

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Issued by: National Treasury
Date: 25 August 2026