

Government Gazette No. 21592

No. R. 959)

(2000-09-22

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF AIR PASSENGER TAX (APT/1)**

Under the proviso to section 47B (2)(b)(i) of the Customs and Excise Act, 1964, I, Trevor Andrew Manuel, hereby lower the rate of the air passenger tax payable under that section to an amount of R50 in respect of the carriage of any chargeable passenger departing on a flight from any airport in the Republic to a final destination in the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland.

This notice shall come into operation on 1 November 2000, the date on which the aforementioned section 47B comes into operation in accordance with the provisions of section 59(2) of the Taxation Laws Amendment Act, 2000 (Act No. 30 of 2000), and shall apply in respect of any carriage of a chargeable passenger on any flight which commences on or after that date.

**TA Manuel
MINISTER OF FINANCE**