

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/328)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.



**N NENE**  
**DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

By the substitution in item 460.04 in Part 2 of Schedule No. 4 for the definition of "SACU central co-ordinating authority" in Note 1 and the substitution for Notes 2 and 4 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.04				<p>Notes:</p> <p>"SACU Central Coordinating Authority" means the Commissioner for the South African Revenue Service;"</p> <p>"2. Entry under rebate of duty in terms of sugar classified under heading 17.01 shall -</p> <p>(a) only apply to sugar for which quotas have been allocated to registered exporters by a non-SACU SADC Member State and certificates of origin which have been issued in accordance with the provisions of the Addendum to Annex VII;</p> <p>(b) be subject to -</p> <p>(i) production of the following documents together with the other documents required in terms of section 39 -</p> <p>(aa) a valid original certificate of origin which must be verified in respect of the registered exporter as prescribed in paragraph 4.3 of the Addendum and the rules;</p>	

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
				<p>(bb) proof that the sugar has been consigned directly from the premises of a certified exporter to a consignee in the Republic as contemplated in Rule 2 of Annex I;</p> <p>(ii) compliance with -</p> <p>(aa) other provisions of the Addendum to Annex VII;</p> <p>(bb) any relevant provision of rule 49B.”</p> <p>“4. (a) In cases of reasonable doubt regarding the details of a registered exporter appearing on an original certificate of origin as contemplated in the Addendum to Annex VII, the customs authority of an importing SACU Member State shall submit the documents for verification to the Commissioner as prescribed in the rules.</p> <p>(b) If any sugar for which the certificate of origin has been issued is not exported within 20 working days from the date of issue, the sugar shall, on importation into the Republic, be liable to duty at the general rate of duty specified in Part 1 of Schedule No. 1.”</p>	