

No. R. 1119

28 September 2004

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/287)

Under section 75(15) of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, with retrospective effect to 1 June 2004, to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion after Part 4 of Schedule No. 4 of Part 5 as follows:

Rebate Item	Tariff heading / Environmental levy item	Rebate Code	C		Description	Extent of Rebate	Ref. No.
			C	D			
497.00					<p align="center">"PART 5 REBATES OF ENVIRONMENTAL LEVY</p> <p>NOTES:</p> <p>1. For the purposes of Chapter VA of the Act and the provisions of Schedule No. 4 -</p> <p>(a) any imported goods shall, subject to compliance with any relevant Note or rule, be admitted under rebate of environmental levy as specified in this Part;</p> <p>(b) any provision in the Notes to Schedule No. 4, and in any rebate item (except rebate item 412.09) of Part 1, 2 or 3 thereof for a rebate of customs duty in respect of goods specified in any such item, shall, to the extent that it can be applied and except if otherwise specified in this Part, apply <i>mutatis mutandis</i> for the purpose of a rebate of environmental levy on such goods;</p> <p>(c) the provisions contemplated in paragraph (b) shall determine entitlement to the rebate of environmental levy specified in this Part notwithstanding that no customs duty is leviable on the goods concerned.</p> <p>2. (a) "Part 1, 2 or 3" referred to in this Part means any such Part of Schedule No. 4 excluding item 412.09 of Part 1 thereof.</p> <p>(b) "Full duty" in respect of the extent of rebate in any rebate item of this Part means the environmental levy payable in terms of the relevant rebate item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.</p>		

Rebate Item	Tariff heading / Environmental levy item	Rebate Code	C D	Description	Extent of Rebate	Ref. No.
497.01	00.00	01.00	03	3. Whenever any goods liable to environmental levy are entered under any rebate item of Part 1, 2 or 3, rebate item 497.01 must, in addition, be reflected on such bill of entry.	Full duty	
497.02	00.00	02.00	09	Goods liable to environmental levy entered for any purpose or use or in the circumstances specified in any rebate item (except rebate item 412.09) of Part 1, 2 or 3 of this Schedule. Goods in respect of which the environmental levy together with the customs duty and the fuel levy (where applicable) amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are – (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom, provided – (i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption.	Full duty"	

By the substitution for rebate item 412.09 of the following:

Rebate Item	Tariff heading / Environmental levy item	Rebate Code	C D	Description	Extent of Rebate	Ref. No.
"412.09	00.00	01.00	00	Goods, excluding goods contemplated in rebate item 497.02, in respect of which the customs duty, together with the fuel levy (where applicable), amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are – (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom, provided – (i) no compensation in respect of the customs or fuel levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption.	Full duty"	