

**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 1071

16 November 2007

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/308)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, **with retrospective effect from 1 April 2006**, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Note 1(c) to rebate item 413.00 of the following and the substitution for the check digits in respect of rebate items 413.01, 413.02, 413.03, 413.04, 413.05 and 413.06 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
413.00				1. (c) the FIFA Flagship Store Operator may only import consumable, semi-durable or promotional Championship related goods under items 413.01, 413.02 and 413.03, excluding tobacco products and cosmetics, until one month after the date of the closing ceremony of the 2010 FIFA World Cup South Africa	
413.01	00.00	01.00	03	Consumable or semi-durable goods imported by qualifying persons for sale at any site during the Championship	Full duty
413.02	00.00	01.00	05	Capital goods, consumable goods or promotional material individually of little value imported by qualifying persons not for sale but for consumption, use or distribution in connection with the Championship	Full duty
413.03	00.00	01.00	07	Samples of consumable and semi-durable goods imported by a qualifying person not for sale, but for distribution at any site during the Championship	Full duty
413.04	00.00	01.00	09	Household furniture, other household effects and other removable articles, excluding alcoholic beverages and tobacco goods, including equipment necessary for the exercise of his or her calling, trade or profession and one motor vehicle, the <i>bona fide</i> property of any employee, not resident in the Republic for income tax purposes, of any qualifying person and members of his or her family, imported for own use on his or her temporary secondment to the Republic for purposes of the 2010 FIFA World Cup South Africa	Full duty
413.05	00.00	01.00	00	Goods of any description cleared under rebate items 413.01, 413.02, 413.03 and 413.04 unconditionally abandoned to the Commissioner or goods destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction	Full duty

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
413.06	00.00	01.00	02	Goods of any description cleared under rebate items 413.01, 413.02, 413.03 and 413.04 unconditionally donated to a person exempt from income tax in terms of section 10 of the Income Tax Act, 1962, or any public benefit organisation as contemplated in paragraph (a) of the definition of "public benefit organisation" in section 30(1) that has been approved of by the Commissioner in terms of section 30(3) of that Act: Provided that if the goods are disposed of by that person or public benefit organisation within five years from the date of acquiring such donation, duty shall be payable as contemplated in Note 3	Full duty

By the insertion after rebate item 413.06 of the following rebate provision:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
413.07	4911.99	01.06	60	Admission tickets for spectators attending the Championship, imported by a FIFA Designated Service Provider	Full duty