

SOUTH AFRICAN REVENUE SERVICE

No. R. 653

30 July 2010

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (No. 1/1/1408)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 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 insertion of Chapter 99 of the following:

CHAPTER 99

MISCELLANEOUS CLASSIFICATION PROVISIONS

Additional Notes for heading 99.92: Stores for foreign-going ships and aircraft

1. (a) Any word or expression in this item in relation to stores shall have the meaning assigned thereto in section 38A and the rules for that section.
(b) Goods in free circulation supplied as stores to a foreign going ship or aircraft shall be cleared for export in terms of the provisions of heading 99.92 and not in terms of any other heading in Part 1 of Schedule No. 1.
2. Heading 99.92 does not apply to the following goods that shall be cleared in accordance with the headings of Chapter 1 to Chapter 98 of Part 1 of Schedule No. 1:
 - (a) Any goods supplied as spares or equipment;
 - (b) Bonded goods;
 - (c) Goods prohibited or restricted in terms of section 113;
 - (d) Alcoholic beverages and tobacco products that are goods in free circulation; and
 - (e) Fuel levy goods.

[Headings 99.01 to 99.91 are reserved for future use]

By the insertion of the following heading:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
99.92	9992.00	2	Stores for foreign-going ships and aircraft		free	free	free	free