

GOVERNMENT NOTICES

SOUTH AFRICAN REVENUE SERVICE

No. R. 169

2 March 2012

CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 1 (NO.1/1/1438)

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.



PJ GORDHAN
MINISTER OF FINANCE

SCHEDULE

By the substitution for the Notes to Chapter 99 of the following:

MISCELLANEOUS CLASSIFICATION PROVISIONS

ADDITIONAL NOTES:

1. The articles referred to in heading 99.01 are to be classified in those headings only -
 - (a) if the importer is a natural person and a holder of a valid travel document or passport from a SACU or SADC member state;
 - (b) if the goods do not exceed a total combined net mass of 25 kg; and
 - (c) once per person during a period of 30 days.
2. For the purpose of tariff heading 99.02, the expression "household consumables" includes foodstuffs, cleaning preparations and similar goods of a kind intended for domestic household purposes.
3. The person declaring goods in terms of tariff headings 99.01 and 99.02 shall, in addition to these Notes comply with the requirements of section 15, the rules for that section, any form for declaring goods and the directives issued by the Commissioner relating to such goods available on the SARS website or at the branch office where the person enters or leaves the Republic.
4. Tariff heading 99.02 shall only apply -
 - (a) if the total value of the goods does not exceeds R5000; and
 - (b) in the case of persons leaving the Republic.
5. The provisions of tariff heading 99.02 shall not apply to any alcoholic beverages and tobacco products.
6. The goods must be cleared in terms of the provisions Chapters 1 to 98 of Part 1 of Schedule No. 1, if headings 99.01 and 99.02 do not apply.
7. For the purposes of heading 99.92-
 - (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.
8. 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 of 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.

By the insertion of headings 99.01 and 99.02 to Chapter 99 of the following:

Heading / Subheading	CD	Article description	Statistical unit	Rate of duty			
				General	EU	EFTA	SADC
99.01	-	Hand-made articles of:					
9901.00.03	9	-- Leather or imitation leather	u	free	N/A	N/A	free
9901.00.05	5	-- Wood	u	free	N/A	N/A	free
9901.00.07	1	-- Plaits and similar products of plaiting materials, basketwork, wickerwork and other articles, made directly to shape from plaiting materials	u	free	N/A	N/A	free
9901.00.09	8	-- Plastics	u	free	N/A	N/A	free
9901.00.11	9	-- Textiles	u	free	N/A	N/A	free
9901.00.13	6	-- Stone	u	free	N/A	N/A	free
9901.00.15	2	-- Glass	u	free	N/A	N/A	free
9901.00.17	9	-- Base metal	u	free	N/A	N/A	free
9902.00	8	- Household consumables	u	free	N/A	N/A	free