

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO.4/347)**

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.



**PJ GORDHAN
MINISTER OF FINANCE**

SCHEDULE

By the substitution for Note 1 to rebate item 407.00 of the following:

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| <p>1. For the purposes of items 407.01 and 407.02 -</p> <p>(a) the person contemplated in those items means a "traveller" as defined in rule 15.01; and</p> <p>(b) in addition to the Notes to item 407.00, such traveller must 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 for the place where a traveller enters or leaves the Republic.</p> |
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By the substitution for Note 4(b) to rebate item 407.00 of the following:

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| <p>(b) The rebate of duty specified in item 407.02 shall only be allowed in the case of -</p> <p>(i) 407.02/00.00/01.00 once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours; and</p> <p>(ii) 407.02/00.00/02.00 during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours.</p> |
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By the substitution for Notes 8(b) to rebate item 407.00 of the following:

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| <p>(b) The rebate of duty specified in item 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03 -</p> <p>(i) is applicable in addition to the provisions of rebate items 407.02/00.00/01.00 and 407.02/00.00/02.00; and</p> <p>(ii) shall only be allowed once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours.</p> |
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By the insertion of Notes 2 and 3 to rebate item 410.00 of the following:

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| <p>2. The rebate of duty specified in item 410.04 shall only be allowed -</p> <p>(a) once per person during a period of 30 days;</p> <p>(b) if the goods are of SADC or SACU origin; and</p> <p>(c) if the total combined net mass of the goods classifiable in tariff heading 99.01 does not exceed 25 kg.</p> <p>3. The person declaring goods in terms of item 410.04 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.</p> |
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By the insertion of rebate item 410.04 of the following:

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---------------|----------------|-------------|----|--|------------------|
| 410.04 | | | | HANDMADE ARTICLES FOR COMMERCIAL PURPOSES | |
| 410.04 | 99.01 | 01.04 | 42 | Leather or imitation leather articles | Full duty |
| 410.04 | 99.01 | 02.04 | 47 | Wooden articles | Full duty |
| 410.04 | 99.01 | 03.04 | 41 | Plaits and similar products of plaiting materials, basketwork, wickerwork and other articles, made directly to shape from plaiting materials | Full duty |
| 410.04 | 99.01 | 04.04 | 46 | Plastic articles | Full duty |
| 410.04 | 99.01 | 05.04 | 40 | Textile articles | Full duty |
| 410.04 | 99.01 | 06.04 | 45 | Stone articles | Full duty |
| 410.04 | 99.01 | 07.04 | 45 | Glass articles | Full duty |
| 410.04 | 99.01 | 08.04 | 44 | Base metal articles | Full duty |