


**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/351)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 4 to the said Act is hereby amended, with effect from 1 January 2013, to the extent set out in the Schedule hereto.



N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
413.00				<p>IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR SALE, CONSUMPTION OR USE IN THE 2010 FIFA WORLD CUP SOUTH AFRICA WHEN IMPORTED AND ENTERED BY QUALIFYING PERSONS AND EMPLOYEES OF QUALIFYING PERSONS</p> <p>NOTES:</p> <p>For the purposes of this Part -</p> <ol style="list-style-type: none"> 1. (a) the definitions in Schedule 1 of the Revenue Laws Amendment Act, 2006 shall, as may be applicable, apply in respect of any rebate item or Note provided for in this Part; and (b) "qualifying person" means - <ol style="list-style-type: none"> (i) FIFA and FIFA subsidiaries; (ii) Participating National Associations; (iii) FIFA Confederations; (iv) Media Representatives; (v) Commercial Affiliates; (vi) Merchandising Partners; (vii) Licensees; (viii) Nominated FIFA Flagship Store Operator; (ix) FIFA Designated Service Providers; and (x) The Host Broadcaster, Broadcasters and Broadcast Rights Agencies; and (c) the Nominated 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, and only from a date six months before the 2009 Confederations Cup until one month after the date of the closing ceremony of the 2010 FIFA World Cup South Africa. 2. (a) Any goods imported under - <ol style="list-style-type: none"> (i) item 413.01 that have not been sold as contemplated in that item; (ii) item 413.02 that have not been consumed, used or distributed as contemplated in that item; (iii) item 413.03 that have not been used as contemplated in that item; or (iv) item 413.04 that have not been consumed during the secondment, shall be - <ol style="list-style-type: none"> (aa) entered for payment of duty and the duty payable brought to account; (bb) abandoned or destroyed under item 413.05; (cc) donated under item 413.06; (dd) exported within any period contemplated in paragraph (b); or (ee) otherwise dealt with as the Commissioner may determine. (b) The goods contemplated in subparagraph (dd) of Note 2(a) shall be exported in the case of - <ol style="list-style-type: none"> (i) goods imported by - <ol style="list-style-type: none"> (a) FIFA and FIFA subsidiaries under item 413.01, 413.02 or 413.03 within a period of 24 months after the date of the Championship closing ceremony; (b) qualifying persons other than FIFA and FIFA subsidiaries, under item 413.01, 413.02 or 413.03, within a period of 12 months after the date of the Championship closing ceremony; (c) goods imported under item 413.04 within a period of 12 months after the date of the Championship closing ceremony; Provided that the Commissioner may, on good cause shown, and subject to such conditions as he or she may impose, extend such periods. (c) Goods not exported must be entered for payment of duty, abandoned, donated or otherwise dealt with as contemplated in paragraph (a), within such time as the Commissioner may determine. 	

By the deletion of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>3. (a) Whenever goods are sold, distributed, donated or used contrary to the provisions of this Part or not re-exported within the periods contemplated in Note 2(b), duty shall be payable upon demand by the Commissioner.</p> <p>(b) The value for duty purposes in respect of goods contemplated in paragraph (a), shall be -</p> <p>(i) the lower of the cost or market value on the earlier of the -</p> <p>(aa) date upon which such goods are sold, donated or used contrary to the rebate provisions; or</p> <p>(bb) date of expiry of the applicable period for re-exportation, as if the goods were imported on that date;</p> <p>(ii) if donated otherwise than contemplated in item 413.06, the lower of the cost or market value on the date of donation as if the goods were imported by the donee (recipient) on that date;</p> <p>(iii) if disposed of by a person to whom donated in terms of item 413.06 within five years after the date of acquiring the donation, the lower of the cost or market value on the date of the donation as if the goods were imported on that date;</p> <p>(c) Whenever duty is payable, the rate of duty shall be the rate applicable on the date contemplated in paragraph (b).</p> <p>4. Any entry under item 413.04 shall be supported by an inventory of all household goods and by the particulars of any motor vehicle imported for own use which shall include its colour, make, model, chassis number and engine number.</p> <p>5. For the purposes of rebate item 413.05-</p> <p>(a) any offer to abandon or any application to destroy goods shall be made in writing by, or on behalf of, the qualifying person, employee or donee contemplated in the items concerned and shall -</p> <p>(i) include the bill of entry and all applicable invoices and other documents relating to the importation of the goods;</p> <p>(ii) state the identifying particulars of the goods; and</p> <p>(iii) indemnify the Commissioner against any claim by any other person.</p> <p>(b) the person contemplated in paragraph (a) shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Commissioner, if such storage or removal is required by the Commissioner, and for any other expenses including the cost of destruction; and</p> <p>(c) goods shall be destroyed under the supervision of an officer.</p> <p>6. Goods must be entered under the items of this Part, whether or not liable to any duty.</p>	
413.01					
413.01	00.00	01.00	03	Consumable or semi-durable goods imported by qualifying persons for sale at any Championship site during the Championship	Full duty
413.02					
413.02	00.00	01.00	05	Promotional material individually of little value, capital goods or consumable goods, imported by qualifying persons, not for sale but for distribution, use or consumption in connection with the Championship	Full duty
413.03					
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 Championship site during the Championship	Full duty
413.04					
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 BONA FIDE 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					
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

By the deletion of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
413.06					
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
413.07					
413.07	4911.99	01.06	60	Admission tickets for spectators attending the Championship, imported by a FIFA Designated Service Provider	Full duty