


**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/352)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 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
460.11	00.00	07.00	09	<p>Textiles and textile articles falling within headings 50.04 to 50.07, 51.06 to 51.13, 52.04 to 52.12, 53.06 to 53.11, 54.01 to 54.08, 55.08 to 55.16, 56.02 to 56.06, 56.09, 57.01 to 57.05, 58.01 to 58.11, 59.01 to 59.03, 59.06, 59.07, 60.01 to 60.06, 61.01 to 61.17, 62.01 to 62.17 and 63.01 to 63.04, entered for home consumption after 1 January 2006 to 30 September 2011 for the purpose of this item in accordance with a duty credit certificate issued by the International Trade Administration Commission specified in the TCIDP Rules and Procedures defined in Notes 1 to 8 hereto.</p> <p>Goods of tariff heading 56.09 may not be entered for home consumption, for the purposes of this item, prior to 1 April 2007.</p> <p>Notes:</p> <p>The provision of this item shall be subject to the following:</p> <p>1. Definitions:</p> <p>"ITAC" means the International Trade Administration Commission;</p> <p>"DCC" means Duty Credit Certificate;</p> <p>"TCIDP" means the Interim Textile and Clothing Industry Development Programme, the requirements of which are specified in the Rules and Procedures and in accordance with which a DCC is issued by the ITAC;</p> <p>"DCC holder" means a person to whom or which a DCC is issued;</p> <p>"DCC buyer" means the person who buys a DCC or part thereof from a DCC holder as contemplated in paragraph 7.5 of the Rules and Procedures;</p> <p>"Rules and Procedures" means the Rules and Procedures to the Interim Textile and Clothing Industry Development Programme; and</p> <p>"The Act" means this Act.</p> <p>2. Subject to the provisions of this Act including the provisions of this item and of these Notes, the importation and exportation of goods for the purpose of the TCIDP, the application for and the issuance or withdrawal of a DCC, the use of any DCC and the benefit it confers and any other matter relating to the administration of the TCIDP shall be governed by -</p> <p>(a) the conditions and procedures specified in the Rules; and</p> <p>(b) any amendment thereof, and any condition imposed or procedure prescribed by the ITAC.</p> <p>3. (a) Deleted</p> <p>(b) In respect of goods exported during the period 1 April 2006 to 31 March 2009, the DCC may only be sold to manufacturers contemplated in the Rules and Procedures.</p> <p>(c) Where any person sells any goods to the DCC holder or DCC buyer in the circumstances specified in section 39A of the Act, such holder or buyer shall not resell the goods, or otherwise dispose thereof for the benefit of the person who sold the goods or any person related to such person.</p> <p>(d) If such holder or buyer so resells or disposes of the goods, the amount of duty rebated shall be payable to the Commissioner upon demand and shall be subject to the provisions of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act.</p> <p>(e) Subject to the provisions of paragraph (b), goods imported under a DCC may be sold to any person after due entry for home consumption as contemplated in paragraph 7.2 of the Rules and Procedures.</p> <p>(f) For the purposes of this Note "related" shall have the meaning ascribed thereto in section 66(2)(a) of the Act.</p> <p>4. (a) Whether the ITAC, as contemplated in paragraph 8 of the Rules and Procedures -</p>	Full duty to the extent specified in the certificate issued by ITAC

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.11	00.00	08.00	03	<p>(i) decides that a DCC is null and void; or</p> <p>(ii) has reason to believe that any irregularities have been committed or incorrect information furnished with regard to the obtaining or utilization of the DCC, and withdraws such DCC;</p> <p>(iii) any amount of duty rebated shall be paid to the Commissioner upon demand by the DCC holder or DCC buyer, whoever committed the act resulting in the withdrawal of such certificate.</p> <p>(b) Such amount shall be recoverable in terms of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act.</p> <p>5. Whenever the ITAC -</p> <p>(a) withdraws a DCC for any reason; and</p> <p>(b) reconsiders the withdrawal and issues a new DCC from the date of the withdrawal of the original DCC, the Commissioner shall refund any amount of duty paid by the person concerned as contemplated in Note 4, but no interest shall be payable in respect of such amount for the period it was held by the Commissioner.</p> <p>6. (a) Where the amount of duty leviable in respect of any goods rebated on any bill of entry exceeds the amount on the DCC, the excess duty shall be paid to the Controller where such bill of entry is processed.</p> <p>(b) The DCC is only valid in respect of the period specified in the item and any balance remaining after such period has expired is not carried over to the next period.</p> <p>(c) In order to qualify for TCIDP benefits, applications for duty credit certificates are to be submitted to the International Trade Administration Commission, not later than 18 months from the date of the export bill of entry.</p> <p>7. The Commissioner may prescribe by rule any matter he considers necessary and useful for the purpose of regulating any customs procedure to which this item or the Rules and Procedures relates.</p> <p>8. The Controller may supervise any consignment at the premises of the exporter, where it is deemed necessary and will allow goods to be exported on compliance with the supervision procedures applicable to such exports.</p> <p>Textiles and textile articles falling within headings 54.02, 54.07, 54.08, 55.09, 55.10, 55.12, 55.13, 55.14, 55.15 and 55.16, entered for home consumption after 1 November 2009 to 30 September 2012 for the purpose of this provision in accordance with a duty credit certificate issued by the International Trade Administration Commission specified in the TCIDP Rules and Procedures defined in Notes 1 to 8 hereto.</p> <p>Notes:</p> <p>The provision of this item shall be subject to the following:</p> <p>1. Definitions:</p> <p>"ITAC" means the International Trade Administration Commission;</p> <p>"DCC" means Duty Credit Certificate;</p> <p>"DC" means Duty Certificate;</p> <p>"TCIDP" means the Interim Textile and Clothing Industry Development Programme, the requirements of which are specified in the Rules and Procedures and in accordance with which a DCC is issued by the ITAC;</p> <p>"DCC holder" means a person to whom or which a DCC is issued;</p> <p>"DCC buyer" means the person who buys a DCC or part thereof from a DCC holder as contemplated in paragraph 7.5 of the Rules and Procedures;</p> <p>"Rules and Procedures" means the Rules and Procedures to the Interim Textile and Clothing Industry Development Programme; and</p> <p>"The Act" means this Act.</p> <p>2. Subject to the provisions of this Act including the provisions of this item and of these Notes, the importation and exportation of goods for the purpose of the TCIDP, the application for and the issuance or withdrawal of a DCC, the use of any DCC and the benefit it confers and any other matter relating to the administration of the TCIDP shall be governed by -</p> <p>(a) the conditions and procedures specified in the Rules; and</p> <p>(b) any amendment thereof, and any condition imposed or procedure prescribed by the ITAC.</p> <p>3. (a) In respect of goods exported during the period 1 April 2009 to 31 March 2010, the DCC may only be sold to manufacturers contemplated in the Rules and Procedures.</p>	Full duty to the extent specified in the certificate issued by ITAC

By the deletion of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>(b) Where any person sells any goods to the DCC holder or DCC buyer in the circumstances specified in section 39A of the Act, such holder or buyer shall not resell the goods, or otherwise dispose thereof for the benefit of the person who so sold the goods or any person related to such person.</p> <p>(c) If such holder or buyer so resells or disposes of the goods, the amount of duty rebated shall be payable to the Commissioner upon demand and shall be subject to the provisions of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act.</p> <p>(d) Subject to the provisions of paragraphs (a) and (b), goods imported under a DCC may be sold to any person after due entry for home consumption as contemplated in section 7.2 of the Rules and Procedures.</p> <p>(e) For the purposes of this Note "related" shall have the meaning ascribed thereto in section 66(2)(a) of the Act.</p> <p>4. (a) Whether the ITAC, as contemplated in paragraph 8 of the Rules and Procedures -</p> <p>(i) decides that a DCC is null and void; or</p> <p>(ii) has reason to believe that any irregularities have been committed or incorrect information furnished with regard to the obtaining or utilization of the DCC, and withdraws such DCC;</p> <p>(iii) any amount of duty rebated shall be paid to the Commissioner upon demand by the DCC holder or DCC buyer, whoever committed the act resulting in the withdrawal of such certificate.</p> <p>(b) Such amount shall be recoverable in terms of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act.</p> <p>5. Whenever the ITAC -</p> <p>(a) withdraws a DCC for any reason; and</p> <p>(b) reconsiders the withdrawal and issues a new DCC from the date of withdrawal of the original DCC, the Commissioner shall refund any amount of duty paid by the person concerned as contemplated in Note 4, but no interest shall be payable in respect of such amount for the period it was held by the Commissioner.</p> <p>6. (a) Where the amount of duty leviable in respect of any goods rebated on any bill of entry exceeds the amount on the DCC, the excess duty shall be paid to the Controller where such bill of entry is processed.</p> <p>(b) The DCC is only valid in respect of the period specified in the item and any balance remaining after such period has expired is not carried over to the next period.</p> <p>(c) In order to qualify for TCIDP benefits, applications for duty credit certificates are to be submitted to the International Trade Administration Commission, not later than 18 months from the date of the export bill of entry.</p> <p>7. The Commissioner may prescribe by rule any matter he considers necessary and useful for the purpose of regulating any customs procedure to which this item or the Rules and Procedures relates.</p> <p>8. The Controller may supervise any consignment at the premises of the exporter, where it is deemed necessary and will allow goods to be exported on compliance with the supervision procedures applicable to such exports.</p>	
460.28				<p>IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY IN TERMS OF THE EXCHANGE OF LETTERS BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA ON THE CONSTRUCTION OF AN AGRICULTURAL TECHNICAL DEMONSTRATION CENTRE (THE AGREEMENT)</p> <p>NOTES:</p> <p>1. The provisions of this rebate item may only be applied if the Director-General: Agriculture, Forestry and Fisheries has certified that any person who is claiming a rebate is authorized to do so in terms of the agreement to construct the Agricultural Technical Demonstration Centre.</p> <p>2. The provisions of this rebate item do not apply to any alcoholic beverages, tobacco products or cosmetics.</p> <p>3. (a) Any goods imported under -</p> <p>(i) item 460.28/01.00 used during the construction as contemplated in that item;</p> <p>(ii) item 460.28/02.00 that have not been used in the construction as contemplated in that item;</p> <p>(iii) item 460.28/03.00 that have not been used or consumed during the construction as contemplated in that item, shall be -</p> <p>(aa) entered for payment of duty and the duty payable brought to account;</p> <p>(bb) abandoned or destroyed under item 460.28/04.00;</p> <p>(cc) donated under item 460.28/05.00;</p> <p>(dd) exported within the period contemplated in paragraph (b); or</p> <p>(ee) otherwise dealt with as the Commissioner may determine.</p>	

By the deletion of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>(b) The goods contemplated in subparagraph (dd) of Note 3(a) shall be exported within a period of 6 months after 31 October 2010, being the agreed date of completion of the Agricultural Technical Demonstration Centre. Provided that the Commissioner may, on good cause shown, and subject to such conditions as he or she may impose, extend such period.</p> <p>(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.</p> <p>4. (a) Whenever goods are used, consumed, donated or otherwise disposed of contrary to the provisions of this item or not re-exported within the period contemplated in Note 3(b), duty shall be payable upon demand by the Commissioner.</p> <p>(b) The duty payable on goods contemplated in paragraph (a), shall be -</p> <p>(i) if unused, the duty rebated at the time of clearance; or</p> <p>(ii) if used, the duty payable on a customs value as determined by the Commissioner on the earlier of the -</p> <p>(aa) date upon which such goods are used, consumed, donated or otherwise disposed of 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>(iii) if disposed of by a person to whom donated in terms of item 460.28/05.00 within five years after the date of acquiring the donation, the customs value as determined by the Commissioner 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>5. Any entry under item 460.28/03.00 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>6. For the purpose of rebate item 460.28/04.00 -</p> <p>(a) any offer to abandon or any application to destroy goods shall be made in writing by, or on behalf of, the importer 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>7. Goods must be entered under the provisions of those items, whether or not liable to any duty.</p>	
460.28	00.00	01.00	02	Vehicles, machinery and equipment imported for use during the construction of the Agricultural Technical Demonstration Centre	Full duty in Schedule No. 1 and Schedule No. 2
460.28	00.00	02.00	07	Goods of any description imported for and used in the construction of the Agricultural Technical Demonstration Centre	Full duty in Schedule No. 1 and Schedule No. 2
460.28	00.00	03.00	01	Household furniture, other household effects and other removable articles (including foodstuffs, beverages and medicines), and 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 authorized person and member of his or her family, imported for own use on his or her temporary relocation to the Republic for purposes of the construction of the Agricultural Technical Demonstration Centre	Full duty in Schedule No. 1 and Schedule No. 2
460.28	00.00	04.00	06	Goods of any description cleared under rebate item 460.28 (01.00, 02.00 and 03.00) 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 in Schedule No. 1 and Schedule No. 2
460.28	00.00	05.00	00	Goods of any description cleared under rebate item 460.28 (01.00, 02.00 and 03.00) unconditionally donated to a person exempt from income tax in terms of section 10 of the Income Tax Act, 1962, or any public benefit organization as contemplated in paragraph (a) of the definition of "public organization" 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 organization within five years from the date of acquiring such donation, duty shall be payable as contemplated in Note 3	Full duty in Schedule No. 1 and Schedule No. 2