

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/354)**

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 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
405.05	85.19	01.00	43	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered for use by a religious body for religious instruction	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
407.01	00.00	01.01	03	Imported either as accompanied or unaccompanied passengers' baggage by non-residents of the Republic for their own use during their stay in the Republic	Full duty
407.01	00.00	01.02	00	Exported by residents of the Republic for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied passengers' baggage by such residents	Full duty
407.02	22.00	01.00	27	Wine not exceeding 2 litres per person	Full duty
407.02	22.00	02.00	21	Spirituosus and other alcoholic beverages, a total quantity not exceeding 1 litre per person	Full duty
407.02	24.02	01.00	43	Cigarettes not exceeding 200 and cigars not exceeding 20, per person	Full duty
407.02	24.03	01.00	47	250 g cigarette or pipe tobacco per person	Full duty
407.02	33.03	01.00	49	Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person	Full duty
407.04	87.00	01.00	25	One motor vehicle per family, imported by a natural person for his or her personal or own use, who permanently changes his or her residence to the Republic and - (i) provided the vehicle so imported is the personal property of the importer and has personally been used by him or her - (a) for a period of not less than 12 months prior to his or her departure to the Republic; or (b) for a period of less than 12 months prior to his or her departure to the Republic; or (ii) in the case of approved intended residents arriving from an African country, is owned and used for such shorter period as the Commissioner may in exceptional circumstances decide; and (iii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 20 months from the date of entry	(a) In respect of a motor vehicle described in paragraph (i)(a): Full duty; (b) In respect of a motor vehicle described in paragraph (i)(b): Full duty less the duty calculated PRO RATA on a daily basis according to the number of days less than 12 months; or (c) in respect of a motor vehicle described in paragraph (ii): Full duty
409.05	82.07	01.00	44	Used rock drill bits returned to the original exporter, for recovery of the diamond content	Full duty less the amount of any rebate, refund and drawback granted previously
410.03	34.02	01.00	43	Prepared spreaders, wetting agents and stickers, for use with agricultural insecticides or herbicides	Full duty

By the deletion of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
410.03	87.00	01.00	29	Not exceeding two assembled motor vehicles per model manufactured under rebate items 317.04 and 317.07, entered as prototypes for use exclusively in the development or manufacture of new models, subject to a permit issued by the Controller and any additional conditions he may impose in each case: Provided that the prototypes are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of entry under this item: Provided further that any one of the foregoing acts with such vehicles within a period of two years from the date of entry in terms of this item shall render such vehicles liable to payment of duty	Full duty
411.00	40.09	01.00	48	Piping and tubing, of unhardened vulcanised rubber, with an inside diameter exceeding 400 mm, reinforced and fitted with flanges, for the conveyance of mineral oil products from moored ships to shore installations	Full duty
411.00	85.01	01.00	46	Electric motors, single phase or three phase, of less than 0,75 kW, for the ringing of church bells	Full duty
411.00	85.02	01.00	42	Generator sets rated at 5 000 kVA or less, driven by electric motors, to be used for the manufacture of draglines	Full duty
411.00	87.03	01.00	46	Motor cars manufactured more than 20 years prior to the date of importation	The duty in Part 1 of Schedule no. 1 less 20%
412.07	87.00	01.00	20	Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause	Full duty less the duty paid on entry
412.17	87.00	01.00	29	Motor cars imported by refugees from African Territories and which are disposed of by the refugee concerned, provided the prior approval of the Commissioner has been obtained	Full duty less 20%
412.22	39.00	01.00	21	Parts and materials, of plastics, of a kind used for the manufacture of design engineering models of factories, installations and the like	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
405.05	85.19	01.04	42	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered for use by a religious body for religious instruction	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
407.00				GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE NOTES: 1. For the purposes of items 407.01 and 407.02 - (a) the person contemplated in those items means a "traveller" as defined in rule 15.01 and (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. 2. Admission under item 407.01/01.00/01.02 shall only be permitted provided the goods can be identified as being the same goods which were taken from the Republic. 3. The rebate of duty specified in item 407.02 shall not apply to fire-arms acquired abroad or at any duty-free shop and imported by residents of the Republic returning after an absence of less than 6 months. 4. (a) The rebate of duty specified in item 407.02 shall only apply to accompanied passengers' baggage declared by returning residents and non-residents visiting the Republic for personal use or to dispose of as gifts. (b) The rebate of duty specified in item 407.02 shall only be allowed in the case of- (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 (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. (c) For the purposes of item 407.02, any goods obtained from an inbound duty and tax free shop must be regarded as imported goods. (d) The rebate duty specified in item 407.02 may, with the exception of tobacco and alcoholic products, be claimed by children under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the goods are for use by the children themselves. 5. A member of the crew of a ship or aircraft (including the master or pilot) is, subject to the conditions laid down by the Commissioner, only entitled to - (a) a rebate of duty specified in item 407.02/00.00/01.00 on new or used goods, of a total value not exceeding R700 per person; and (b) a rebate of duty specified in item 407.02/00.00/02.00 on new or used goods of a total value not exceeding R2 000 per person. 6. A member of the crew of a ship or aircraft (including the master or pilot) is not entitled to a rebate of duty specified in items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03. 7. If the person so desires and indicates accordingly before the goods are cleared, the goods in respect of which the rebate of duty specified in rebate item 407.02/00.00/02.00 is applicable, may be cleared at the rates of duty specified in Schedule No. 1. 8. (a) The rebate of duty	

By the insertion of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>Specified in rebate item 407.02/00.00/02.00 is applicable in addition to the provisions of rebate item 407.02/00.00/01.00. (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- (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 (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. (c) Wine, spirituous and other alcoholic beverages, tobacco products and perfumery imported in excess of the quantities specified in rebate items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03, must be cleared at the rates of duty specified in Schedule No. 1. 9. if a person contravenes any provision of this Act or any other law relating to the importation of goods, the Commissioner may refuse to grant any rebate of duty provided for in rebate item 407.02. 10. For the purposes of rebate item 407.04/87.00/01.00 the vehicle in question shall not be deemed to be personally owned and used personally by the importer, unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him, and the importer shall be deemed to have used that vehicle from the date on which he took physical delivery of the vehicle until the date on which the vehicle was used by him to the shipper or the agent for the purpose of shipment or dispatch. Where a vehicle is imported on its own wheels the date of shipment or dispatch shall be the date the vehicle leaves the country where it was so owned and used en route to the Republic. 11. For the purposes of rebate item 407.04, the importer shall, if he is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in the Republic, not be deemed to have imported the vehicle for his personal or own use, and the duty as determined by the Commissioner shall be payable from the date of such absence. 12. The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years. 13. Any entry under rebate item 407.04 shall be supported by a duly completed form DA 304 A. 14. Any entry under rebate item 407.06 shall be supported by a duly completed forms DA 304 and P1.160.</p>	<p>Full duty</p>
407.01	00.00	01.00	06	Imported either as accompanied or unaccompanied passengers' baggage by non-residents of the Republic for their own use during their stay in the Republic	Full duty
407.01	00.00	02.00	00	Exported by residents of the Republic for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied passengers' baggage by such residents	Full duty
407.02	22.00	01.02	21	Wine not exceeding 2 litres per person	Full duty
407.02	22.00	02.02	26	Spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre per person	Full duty
407.02	24.02	01.04	42	Cigarettes not exceeding 200 and cigars not exceeding 20 per person	Full duty
407.02	24.03	01.04	49	250 g cigarette or pipe tobacco per person	Full duty
407.02	33.03	01.04	48	Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person	Full duty
407.04	87.00	01.02	20	<p>One motor vehicle per family, imported by a natural person for his or her personal or own use, who permanently changes his or her residence to the Republic and -</p> <p>(i) provided the vehicle so imported is the personal property of the importer and has personally been used by him or her -</p> <p>(a) for a period of not less than 12 months prior to his or her departure to the Republic; or</p> <p>(b) for a period of less than 12 months prior to his or her departure to the Republic; or</p> <p>(ii) in the case of approved intended residents arriving from an African country, is owned and used for such shorter period as the Commissioner may in exceptional circumstances decide; and</p> <p>(iii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 20 months from the date of entry</p>	<p>(a) In respect of a motor vehicle described in paragraph (i)(a): Full duty; or</p> <p>(b) In respect of a motor vehicle described in paragraph (i)(b): Full duty less the duty calculated PRO RATA on a daily basis according to the number of days less than 12 months; or</p> <p>(c) In respect of a motor vehicle described in paragraph (ii): Full duty</p>
409.00					
				<p>RE-IMPORTED GOODS NOTES: 1. In respect of goods entered in terms of rebate item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relative bill of entry a statement indicating - (a) the reasons why the goods are being returned; (b) whether any change in the ownership of the goods has taken place; (c) whether the goods have been subjected to any process of manufacture or manipulation since their exportation from the Republic and if so, to what extent; (d) whether the goods were manufactured in a customs and excise warehouse and exported in bond ex such warehouse; (e) whether at the time of export, or at any other time, any refund, rebate, drawback or remission of customs or excise duty was granted in respect of such goods or any materials from which such goods were manufactured; (f) the number and date of the bill of entry relating to the export of such goods and the place where such entry was made or the document on which the goods were registered prior to export of such goods for the purposes of the subsequent re-</p>	

By the insertion of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				importation thereof; (g) the place where and the number and date of the bill of entry on which duty was paid on the goods upon their first importation into the Republic or other documents, if applicable, to prove that the goods were previously imported and the duty due was paid thereon; and (h) whether any bounty, subsidy or any benefit under an export incentive scheme was paid on the goods exported. 2. Admission of the following goods under this item shall be subject to a permit for re-importation issued by the Director-General: Department of Agriculture, Forestry and Fisheries: Butter, cheese, maize and maize products, sugar, wine, brandy and spirituous beverages. 3. Admission under this item of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of repayment to the department or institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount. 4. Excisable goods exported ex a customs and excise warehouse shall only be admitted under rebate of duty under this item provided - (a) the prior approval of the Commissioner is obtained; (b) they are entered under item 409.06; (c) they are taken into the stock of any customs and excise warehouse unless the Commissioner otherwise stipulates; and (d) the rate of excise duty in force at the time of entry for home consumption from such warehouse, is paid thereon. 5. Admission under this item shall, except in the case of item 409.07, only be permitted provided the goods can be identified as being the same goods which were exported. 6. The provisions of Notes 1 and 5 shall MUTATIS MUTANDIS apply to any goods entered under rebate items 409.02, 409.04, 409.05 and 409.07. 7. For the purposes of rebate item 409.07 - (a) "compensating products" means the products obtained abroad during or as a result of the manufacturing, processing or repair of the goods temporarily exported for outward processing; and (b) "temporarily exported for outward processing" means the customs procedure whereby goods which may be disposed of without customs restriction, are temporarily exported for manufacturing, processing or repair abroad and then re-imported.	
409.05	82.07	01.04	43	Used rock drill bits returned to the original exporter, for recovery of the diamond content	Full duty less the amount of any rebate, refund and drawback granted previously
410.03	27.10	01.04	42	Base oils for lubricating oil (excluding such oils manufactured by the re-refining of used lubricating oil or other used oil), for use in the manufacture of prepared lubricating oils in the Republic	0,22c/li
410.03	34.02	01.04	42	Prepared spreaders, wetting agents and stickers, for use with agricultural insecticides or herbicides	Full duty
410.03	87.00	01.02	23	Not exceeding two assembled motor vehicles per model manufactured under rebate items 317.04 and 317.07, entered as prototypes for use exclusively in the development or manufacture of new models, subject to a permit issued by the Controller and any additional conditions he may impose in each case: Provided that the prototypes are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of entry under this item: Provided further that any one of the foregoing acts with such vehicles within a period of two years from the date of entry in terms of this item shall render such vehicles liable to payment of duty	Full duty
411.00	40.09	01.04	47	Piping and tubing, of unhardened vulcanised rubber, with an inside diameter exceeding 400 mm, reinforced and fitted with flanges, for the conveyance of mineral oil products from moored ships to shore installations	Full duty
411.00	85.01	01.04	45	Electric motors, single phase or three phase, of less than 0,75 kW, for the ringing of church bells	Full duty
411.00	85.02	01.04	41	Generator sets rated at 5 000 kVA or less, driven by electric motors, to be used for the manufacture of draglines	Full duty
411.00	87.03	01.04	45	Motor cars manufactured more than 20 years prior to the date of importation	Full duty in Part 1 of Schedule No. 1 less 20%
412.07	87.00	01.02	25	Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause	Full duty less the duty paid on entry
412.17	87.00	01.02	23	Motor cars imported by refugees from African Territories and which are disposed of by the refugee concerned, provided the prior approval of the Commissioner has been obtained	Full duty less 20%
412.22	39.00	01.02	26	Parts and materials, of plastics, of a kind used for the manufacture of design engineering models of factories, installations and the like	Full duty
412.26	00.00	01.00	01	Goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement, provided - (a) a copy of the bill of entry and the document submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted; (b) the goods are supplied by the original supplier; and (c) the replaced goods are disposed of as directed by the Commissioner	Full duty

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
403.01				FOR USE BY THE WAR GRAVES COMMISSION	
405.09				GOODS USED BY THE NATIONAL SEA RESCUE INSTITUTE OF SOUTH AFRICA, THE SOUTH AFRICAN LIFESAVING SOCIETY AND SA LIFESAVING	
406.01				GOODS FOR HEADS OF STATE:	
406.02				GOODS FOR DIPLOMATIC MISSIONS AND DIPLOMATIC REPRESENTATIVES ACCREDITED TO DIPLOMATIC MISSIONS	
406.03				GOODS FOR OTHER APPROVED FOREIGN REPRESENTATIVES (EXCLUDING THOSE OF REBATE ITEM 406.05)	
406.05				GOODS FOR CONSULAR MISSIONS, CONSULAR REPRESENTATIVES ACCREDITED TO CONSULAR MISSIONS AND FOREIGN REPRESENTATIVES (EXCLUDING THOSE IN REBATE ITEMS 406.02 AND 406.03)	
406.06				STATIONERY, UNIFORMS AND APPOINTMENTS FOR HONORARY CONSULAR OFFICERS	
406.07				GOODS IMPORTED BY ADMINISTRATIVE AND TECHNICAL REPRESENTATIVES ACCREDITED TO DIPLOMATIC OR CONSULAR MISSIONS	
407.06				HOUSEHOLD EFFECTS AND OTHER ARTICLES FOR OWN USE	
408.01				CUPS, MEDALS AND OTHER THROPHIES	
408.03				ARTICLES IMPORTED BY FOREIGN GOVERNMENTS FOR OFFICIAL USE	
409.01				RE-EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS OF MANUFACTURE OR MANIPULATION	
409.02				EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS OF MANUFACTURE OR MANIPULATION	
409.04				IMPORTED OR LOCALLY MANUFACTURED ARTICLES SENT ABROAD FOR PROCESSING OR REPAIR	
409.05				USED ROCK DRILL BITS RETURNED TO THE ORIGINAL EXPORTER	
409.06				EXCISABLE GOODS EXPORTED EX A CUSTOMS AND EXCISE WAREHOUSE AND THEREAFTER RETURNED	
409.07				COMPENSATING PRODUCTS OBTAINED FROM GOODS TEMPORARILY EXPORTED FOR OUTWARD PROCESSING	
412.01				GOODS FOR EXPERIMENTAL PURPOSES	
412.02				NETS TREATED WITH INSECTICIDES	
412.03				USED PERSONAL OR HOUSEHOLD EFFECTS BEQUETHED	
412.04				USED PROPERTY OF A SOUTH AFRICAN RESIDENT WHO DIED OUTSIDE THE REPUBLIC	
412.05				LIFE SAVING APPARATUS	
412.06				INFANTS FOOD	
412.08				DUTIABLE GOODS LOST IN MANUFACTURING PROCESSES IN CUSTOMS AND EXCISE WAREHOUSE	
412.09				GOODS LOST, DESTROYED OR DAMAGED	
412.10				GIFTS	
412.11				GOODS IMPORTED FOR THE RELIEF OF DISTRESS IN THE CASES OF NATIONAL DISASTER	
412.12				GOODS IMPORTED FOR ANY PURPOSES AGREED UPON BETWEEN THE GOVERNMENTS OF THE REPUBLIC, BOTSWANA, LESOTHO, SWAZILAND AND NAMIBIA	
412.13				ILEAL BLADDER APPLIANCES; OSTOMY APPLIANCES; INCONTINENCE UNDERGARMENTS AND SIMILAR GOODS:	
412.14				PRINTED MATTER	

By the substitution of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
412.16	GOODS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES				
412.17	MOTOR CARS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES				
412.21	MECHANICAL APPLIANCES AND ELECTRICAL MACHINERY AND EQUIPMENT				
412.22	PARTS AND MATERIALS OF PLASTICS FOR THE MANUFACTURE OF DESIGN ENGINEERING MODELS OF FACTORIES, INSTALLATIONS AND THE LIKE				
412.23	TEXTILE FABRICS				
412.25	IMPORTED GOODS PRODUCED OR MANUFACTURED IN THE PEOPLE'S REPUBLIC OF MOZAMBIQUE				
412.26	GOODS SUPPLIED FREE OF CHARGE TO REPLACE DEFECTIVE GOODS				
412.27	GOODS FOR UPGRADING, SUPPLIED FREE OF CHARGE TO REPLACE PARTS WHICH ARE COVERED BY A WARRANTY AGREEMENT				