

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/355)**

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 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
460.01	03.05	01.00	49	Dried fish, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty
460.04	16.04	01.00	41	Preparations based on minced, flavoured and cooked fish, frozen, formed into products of an individual mass not exceeding 200g, in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit	Full duty
460.07	39.17	02.00	41	Tubes, pipes and hoses, of plastics, which at a temperature of 120°C have a shrinkage coefficient of 15 per cent or more, or prestretched, specially designed for the protection, insulation and strain relief of wire, cable, cable joints and the like from abrasion, corrosion and moisture	Full duty
460.07	39.19	01.00	46	Plates, sheets, film, foil and strip, of polyethylene terephthalates, self adhesive, with removable protective substances, entered on or before 12 April 1997, in such quantities and subject to such conditions as the International Trade Administration Commission, may allow by specific permit issued on or before 12 April 1996	Full duty
460.07	40.02	01.00	40	Polybutadiene-styrene rubber, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty less 11c/kg
460.13	70.10	01.00	41	Glass bottles of a metric capacity, for the packing of mineral water, beer, wine and spirituous beverages, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.15	73.03	01.00	40	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.15	73.04	01.00	47	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.15	73.05	01.00	43	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.15	73.06	01.00	40	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.24	22.00	01.00	24	Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits) into a storage (OS), manufacturing or special storage (SOS) warehouse; and	The duty in Part 2A of Schedule No. 1

By the deletion of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.24	22.00	02.00	29	(d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D. Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that: (a) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (b) the goods are imported by rebate users registered in terms of Schedule No. 6 of the Act, into a storage (OS) warehouse or registered rebate store; and (c) the goods are removed by such registered rebate user or a licensed remover as contemplated in Rule 64D.	The duty in Part 2A of Schedule No. 1
460.24	22.07	01.00	45	Fully denatured ethyl alcohol as provided for in Note 4(c) to Section D of Part 1 of Schedule No. 6 of the Act, imported into the Republic for industrial use of for use in the manufacture of other non-liquor products	The duty in Part 2A of Schedule No. 1

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.01	03.05	01.04	48	Dried fish, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty
460.04	16.04	01.04	40	Preparations based on minced, flavoured and cooked fish, frozen, formed into products of an individual mass not exceeding 200 g, in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit	Full duty
460.04	17.01	01.04	45	Raw or refined sugar or direct consumption crystal sugar falling within heading 17.01 which is produced in and imported from a Non-SACU SADC Member State subject to compliance with the Notes hereto - Notes: 1. In these Notes, unless the context otherwise indicates - "Addendum to Annex VII" means the agreement by the TCS on Customs procedures entitled "Customs and Excise Rules for the Implementation of Market Access in terms of Annex VII of the SADC Trade Protocol" inserted as part of Annex VII in terms of the provisions of Notes 1(b)(i) and 3(b) of Part B of the Schedule to the General Notes to Schedule No. 1; "Annex I" means Annex I and its Appendices inserted in Part B of the Schedule to the General Notes to Schedule No. 1; "Annex VII" means Annex VII, Concerning Trade in Sugar in the Southern African Development Community, inserted after Annex I and its Appendices in Part B of the Schedule to the General Notes to Schedule No. 1 as provided in Note 1(b) to that Part; "Non-SACU SADC Member States" means a net surplus sugar producing SADC Member State contemplated in the Addendum to Annex VII which is listed in paragraph 6 of Note K and which is not a member of SACU; "SACU Central Coordinating Authority" means the Commissioner for the South African Revenue Service; "SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland; "SADC" means the Southern African Development Community; and "TCS" means Technical Committee on Sugar which means as defined in Annex VII "The body comprising representatives of Member States and sugar industries in all Member States". 2. Entry under rebate of duty of sugar classified under heading 17.01 shall - (a) only apply to sugar for which quotas have been allocated to registered exporters by a non-SACU SADC Member State and certificates of origin have been issued in accordance with the provisions of the Addendum to Annex VII; (b) (i) (aa) a valid original certificate of origin which must be verified in respect of the registered exporter as prescribed in paragraph 4.3 of the Addendum and the rules; (bb) proof that the sugar has been consigned directly from the premises of a certified exporter to a consignee in the Republic as contemplated in Rule 2 of Annex I; (ii) compliance with - (aa) other provisions of the Addendum to Annex VII; (bb) any relevant provision of rule 49B. 3. If sugar is imported for the purposes of entry in terms of the provisions of this item and the original certificate of origin is not produced at the time of entry to prove the originating status of the sugar, the consignee shall be dealt with as provided in section 49(9). 4. (a) In cases of reasonable doubt regarding the details of a registered exporter appearing on an original certificate of origin as contemplated in the Addendum to Annex VII, the customs authority of an importing SACU Member State shall submit the documents for verification to the Commissioner as prescribed in the rules. (b) If any sugar for which the certificate of origin has been issued is not exported within 20 working days from the date of issue, the sugar shall, on importation into the Republic, be liable to duty at	Full duty Full duty Full duty

By the insertion of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.07	39.17	02.04	40	the general rate of duty specified in Part 1 of Schedule No. 1.	Full duty
460.07	39.19	01.04	49	Tubes, pipes and hoses, of plastics, which at a temperature of 120°C have a shrinkage coefficient of 15 per cent or more, or prestretched, specially designed for the protection, insulation and strain relief of wire, cable, cable joints and the like from abrasion, corrosion and moisture	Full duty
460.07	40.02	01.04	43	Plates, sheets, film, foil and strip, of polyethylene terephthalates, self adhesive, with removable protective substances, entered on or before 12 April 1997, in such quantities and subject to such conditions as the International Trade Administration Commission, may allow by specific permit issued on or before 12 April 1996	Full duty less 11 c/kg
460.11	00.00	05.00	01	Polybutadiene-styrene rubber, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty
				Textiles and textile articles falling within headings 52.04 to 52.12, 55.08 to 55.16, 58.01 to 58.11, 60.01 and 60.02, 61.01 to 61.17, 62.01 to 62.17, 6301.40 and 63.02 to 63.08 which are produced in and imported from the Republic of Malawi, the Republic of Mozambique, the United Republic of Tanzania and the Republic of Zambia (MMTZ member States of the Southern Africa Development Community), subject to compliance with the Notes - Notes: 1. Entry under rebate of duty in terms of this item of any goods classified under the specified headings shall - (a) only apply to goods for which tariff quotas have been allocated and export certificates have been issued as provided in Appendix V of Annex 1 contained in Part B of the Schedule to the General Notes to Schedule No. 1; (b) be subject to - (i) production of the following documents together with the other documents required in terms of section 39 - (aa) a valid original SADC-MMTZ Export Certificate; and (bb) proof that the goods have been consigned directly from the premises of a certified exporter to a consignee in the Republic as contemplated in paragraph 1 of Article 6 of Appendix V; (ii) compliance with - (aa) other provisions of Appendix V and Annex 1 relating to the exportation and importation of the goods concerned; and (bb) any relevant provision of rule 49B 2. Production of the SADC Certificate of Origin prescribed in Appendix II to Annex I is not required in accordance with the provisions of Article 6(2) of the said Annex I. 3. If any goods are imported for the purpose of entry in terms of the provisions of the item and the SADC-MMTZ Export Certificate is not produced at the time of entry to prove the originating status of the goods concerned, such goods shall be dealt with as provided in section 49(9). 4. (a) Any officer administering the origin provisions of such goods shall, as contemplated in Article 6(3) of Appendix V and in accordance with the provisions of Rule 9(3) and (4) of Annex I, in cases of doubt concerning the statement contained in any SADC-MMTZ Certificate of Origin, submit a report, the certificate and all the relevant import documents to the Commissioner for the purpose of verification of the statement concerned. (b) The request for verification shall be submitted to the MMTZ issuing authority on the form contained in Part 2 of Appendix V. (c) Such officer shall, in accordance with the provisions of Rule 9(4) of Annex I, where the enquiry solely concerns further evidence, allow release of the goods on the furnishing of adequate security to cover duty at the general rate of duty specified in Part 1 of Schedule No. 1 in respect of such goods. (d) If any goods which the SADC-MMTZ Export Certificate has been issued are not exported within 20 working days from the date of issue, the goods shall, on importation into the Republic be liable to duty at the general rate of duty specified in Part 1 of Schedule No. 1 in respect of such goods.	
460.13	70.10	01.04	40	Glass bottles of a metric capacity, for the packing of mineral water, beer, wine and spirituous beverages, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.15	73.03	01.04	40	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.15	73.04	01.04	46	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.15	73.05	01.04	42	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty
460.15	73.06	01.04	49	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty

By the insertion of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.15	7306.30	01.06	61	Tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission has been satisfied that the tubes, pipes and hollow profiles will be used in the manufacture of brake line and fuel line assemblies and the National Regulator for Compulsory Specifications has certified that such tubes, pipes and hollow profiles comply with the specifications for brake and fuel lines used in motor vehicles	Full duty
460.24	22.00	01.02	29	Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits) into a storage (OS), manufacturing or special storage (SOS) warehouse; and (d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D.	The duty in Part 2A of Schedule No. 1
460.24	22.00	02.02	23	Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits) into a storage (OS), manufacturing or special storage (SOS) warehouse; and (d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D.	The duty in Part 2A of Schedule No. 1
460.24	22.07	01.04	44	Fully denatured ethyl alcohol as provided for in Note 4(c) to Section D of Part 1 of Schedule No. 6 of the Act, imported into the Republic for industrial use or for use in the manufacture of other non-liquor products	The duty in Part 2A of Schedule No. 1

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.01				FISH, DAIRY PRODUCTS AND NATURAL HONEY, IMPORTED BY SPECIFIC PERMIT	
460.02				POTATOES, LEGUMINOUS VEGETABLES, CEREALS, OIL SEEDS AND SWEET CORN, IMPORTED BY SPECIFIC PERMIT	
460.04				FISH PREPARATIONS, SUGAR IN TERMS OF THE SADC TRADE PROTOCOL, GLUTEN FREE PREPARATIONS AND PREPARATIONS BASED ON FRUIT, IMPORTED BY SPECIFIC PERMIT	
460.05				MINERAL PRODUCTS	
460.06				CHEMICAL PRODUCTS	
460.07				PLASTICS AND RUBBER ARTICLES	
460.10				PAPER AND PAPERBOARD ARTICLES	
460.11				TEXTILES AND TEXTILES ARTICLES	
460.13				GLASS AND GLASSWARE	
460.14				IMITATION JEWELLERY	
460.15				ARTICLES OF IRON OR STEEL AND ALUMINIUM	
460.16				MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT AND PARTS THEREOF	

By the substitution of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.23	GOODS IMPORTED OR CLEARED FROM A CUSTOMS AND EXCISE WAREHOUSE FOR THE EXPLORATION FOR PETROLEUM OR PRODUCTION OF PETROLEUM AS CERTIFIED BY THE DIRECTOR-GENERAL: MINERAL AND PETROLEUM RESOURCES				