

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/2/101)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 5 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:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.02	87.00	01.00	22	Motor vehicles imported by bona fide tourists for their own use and exported within 12 months from the date of import clearance	Full duty
522.06	49.00	01.00	26	Printed books, journals and periodicals, not having been imported contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and which, irrespective of having been released from customs control, are proved to the Commissioner - (i) to be legally unsealable in the Republic because they do not conform to a standard required by law; or (ii) to have been supplied in error or received in an unsealable condition; or (iii) to have become unsealable and are being returned to the supplier or are abandoned to the Office; provided such goods, within 24 months of the date of their entry for home consumption - (i) are re-exported under supervision of the Office; or (ii) are accepted back into the custody of the Office after unconditional abandonment to the State and acceptance, in writing by the importer, of the risk and responsibility for the cost of destruction thereof	Full duty

By the insertion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.02	87.00	01.02	27	Motor vehicles imported by bona fide tourists for their own use and exported within 12 months from the date of import clearance	Full duty
522.06	49.00	01.02	20	Printed books, journals and periodicals, not having been imported contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and which, irrespective of having been released from customs control, are proved to the Commissioner - (i) to be legally unsealable in the Republic because they do not conform to a standard required by law; or (ii) to have been supplied in error or received in an unsealable condition; or (iii) to have become unsealable and are being returned to the supplier or are	Full duty

By the insertion of the following: (continued)

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
				abandoned to the Office; provided such goods, within 24 months of the date of their entry for home consumption - (i) are re-exported under supervision of the Office; or (ii) are accepted back into the custody of the Office after unconditional abandonment to the State and acceptance, in writing by the importer, of the risk and responsibility for the cost of destruction thereof	

By the substitution of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.02				GOODS RETURNED TO THE SUPPLIER, ABANDONED OR DESTROYED; MOTOR VEHICLES IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE	
522.03				GOODS EXPORTED FOR TRADE PURPOSES	
522.04				GOODS NOT INTENDED FOR TRADE PURPOSES, IMPORTED THROUGH THE POST	
522.05				GOODS (EXCLUDING YACHTS AND MOTOR VEHICLES) IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE	
522.06				PRINTED BOOKS, JOURNALS AND PERIODICALS	