## GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

## **SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 428 30 May 2014

> **CUSTOMS AND EXCISE ACT. 1964. AMENDMENT OF SCHEDULE NO. 3 (NO. 3/704)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended to the extent set out in the Schedule hereto. to the extent set out in the Schedule hereto.

DEPUTY MINISTER OF FINANCE

## **SCHEDULE**

By the insertion of the following Note(s) after Note 7(d) in Schedule No. 3:

- Goods may be entered under any rebate item of this Schedule by a CCA enterprise as contemplated in rule 21A.01 and registered in terms of such item, provided
  - the CCA enterprise complies with any notes to that item and this Schedule, and section 75; and
  - (b) the VAT is paid on goods imported by the CCA enterprise under any item in this Schedule.

STAATSKOERANT, 30 MEI 2014