

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1219

11 DECEMBER 2015

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/5/2)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 5 of Schedule No. 4 to the said Act is hereby amended, with effect from 1 January 2016, to the extent set out in the Schedule hereto.



**M JONAS
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion of the following Note(s) in Part 5 of Schedule No. 4:

NOTES:

1. For the purposes of Chapter VA of the Act and this Schedule-
 - (a) any imported goods referred to in any item of this Schedule shall, subject to compliance with any relevant Note or rule, be admitted under rebate of environmental levy as contemplated in Note 3 of the General Notes to this Schedule to the extent that such rebate can be applied, except-
 - (i) in respect of the rebate specified in item 412.09; and
 - (ii) in rebate item 460.17, the environmental levy specified in Section D of Part 3 of Schedule No. 1.
 - (b) the provisions for a rebate of duty on any goods specified in any item of this Schedule shall, subject to these notes, determine entitlement to any rebate of environmental levy, notwithstanding that no customs duty is leviable on the goods concerned.
2. Full duty when referring to the extent of rebate in any item in this Part means the environmental levy payable in terms of the relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
497.00	REBATES OF ENVIRONMENTAL LEVY				