

SOUTH AFRICAN REVENUE SERVICE

NO. R. 73

27 JANUARY 2017

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/5/3)**

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 February 2017, to the extent set out in the Schedule hereto.



**M JONAS
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution of Note 1 (a) in Part 5 of Schedule No. 4 with the following:

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;
 - (ii) in rebate item 460.17, the environmental levy specified in Sections D and E of Part 3 of Schedule No. 1; and
 - (iii) in respect of rebate item 460.07, the environmental levy specified in Section E of Part 3 of Schedule No. 1.