

SOUTH AFRICAN REVENUE SERVICE

NO. R. 351

23 MARCH 2018

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/1)

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, **with effect from 1 April 2018**, to the extent set out in the Schedule hereto.


N NENE
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note(s) 3 to Schedule No. 4 with the following:

3.

- (a) Note 3 to Schedule No. 3 shall apply *mutatis mutandis* in respect of any expression relating to the extent of any rebate in this Schedule. This shall be deemed to include a rebate of any environmental levy payable in terms of Part 3 of Schedule No. 1, subject to the Notes to Part 5 of this Schedule and health promotion levy payable in terms of Part 7 of Schedule No. 1.
- (b) Note 5 to Schedule No. 3 shall apply *mutatis mutandis* to any reference to a tariff heading or subheading in this Schedule.

By the deletion of Part 7 to Schedule No. 4 of the following:

PART 7

REBATES OF HEALTH PROMOTION LEVY

NOTES:

1. For the purposes of Chapter VB 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 health promotion levy as contemplated in Note 3 of the General Notes to this Schedule to the extent that such rebate can be applied; and
 - (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 health promotion 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 health promotion levy payable in terms of the relevant item of Part 7 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
499.00	REBATES OF HEALTH PROMOTION LEVY				
499.01	00.00	01.00		Goods in respect of which health promotion levy together with the customs duty amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are- (a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom, provided- (i) no compensation in respect of the customs duty, fuel levy, environmental levy, or health promotion levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption.	Full duty
499.02	00.00	02.00		Goods in respect of which health promotion levy has been paid and entered and used for the manufacture by reprocessing of health promotion levy goods or the manufacture of other goods	Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 351

23 MAART 2018

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/1/1)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 4 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2018, in die mate in die Bylae hierby aangetoon.


 N NENE
 MINISTER VAN FINANSIES

BYLAE

Deur Opmerking(s) 3 by Bylae No. 4 deur die volgende te vervang:

3.

- (a) Opmerking 3 by Bylae No. 3 sal *mutatis mutandis* van toepassing wees ten opsigte van enige uitdrukking met betrekking tot die mate van enige korting in hierdie Bylae. Dié sal geag word om 'n korting van enige omgewingsheffing betaalbaar ingevolge Deel 3 van Bylae No. 1 in te sluit, onderhewig aan die Opmerkings by Deel 5 van hierdie Bylae en die gesondheidsbevorderingsheffing betaalbaar ingevolge Deel 7 van Bylae No. 1.
- (b) Opmerking 5 by Bylae No. 3 sal *mutatis mutandis* van toepassing wees, ten opsigte van enige verwysing na 'n tariefpos of subpos in hierdie Bylae."

Deur die skraping van Deel 7 by Bylae No. 4 van die volgende:

DEEL 7

KORTINGS OP GESONDHEIDSBEOORDERINGSHEFFING

OPMERKINGS:

1. Vir die doeleindes van Hoofstuk VB van die Wet en hierdie Bylae -
 - (a) enige ingevoerde goedere waarna verwys word in enige item van hierdie Bylae sal, onderworpe aan die voldoening aan enige relevante Opmerking of reël, toelaat onder korting van gesondheidsbevorderingsheffing soos voorsien in Opmerking 3 van die Algemene Opmerkings in hierdie Bylae tot die mate van sodanige korting aangewend word; en
 - (b) die voorsienings vir korting van reg op enige goedere gespesifiseer in enige item van hierdie Bylae sal, onderworpe aan hierdie Opmerkings, geregtigheid vasstel op enige korting van gesondheidsbevorderingsheffing, nieëstaande dat geen doeane-reg hefbaar is op die betrokke goedere nie.
2. "Volle reg" wanneer daar na die mate van korting in enige item in hierdie Deel verwys word, beteken die gesondheidsbevorderingsheffing betaalbaar ingevolge die betrokke item van Deel 7 van Bylae No. 1 min enige korting, terugbetaling of teruggawe van sodanige heffing voorteen toegestaan ten opsigte van die goedere.

Korting Item	Tariefpos	Korting Kode	CD	Beskrywing	Mate van Korting
499.00	KORTINGS OP GESONDHEIDSBEVORDERINGHEFFING				
499.01	00.00	01.00		Goedere ten opsigte waarvan die gesondheidsbevorderingsheffing tesame met die doanereg minstens R2 500 beloop, wat bewys is om verlore, vernietig of beskuldig te wees, by enige enkele geleentheid in omstandighede van <i>vis major</i> of in sodanige ander omstandighede wat die Kommissaris buitengewoon ag tenwyl sodanige goedere - (a) in enige doane- en aksynspakhuis of in enige aangewese deurvoerloods of onder beheer van die Kommissaris is; (b) verwyder word met uitstel van betaling van reg of met korting van reg van 'n plek in die Republiek na enige ander plek ingevolge die bepalinge van hierdie Wet; of (c) in enige kortingspakhuis opgeslaan word, mits - (i) geen vergoeding ten opsigte van die doanereg, brandstofheffing, omgewingsheffing of gesondheidsbevorderingsheffing op sodanige goedere deur enige ander persoon aan die eienaar betaal of verskuldig is nie; (ii) sodanige verlies, vernietiging of beskadiging nie te wyte was aan enige nalatigheid of bedrog aan die kant van die persoon wat aanspreeklik vir die reg is nie; en (iii) sodanige goedere nie in verbruik gegaan het nie.	Volle reg
499.02	00.00	02.00		Goedere ten opsigte waarvan die gesondheidsbevorderingsheffing betaal en geklaar word en gebruik word, by die herverwerking van gesondheidsbevorderingsheffinggoedere of die vervaardiging van ander goedere.	Volle reg