

NO. R. 556

01 JUNE 2018

## SOUTH AFRICAN REVENUE SERVICE

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/377)**

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



**N NENE  
MINISTER OF FINANCE**

**SCHEDULE**

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
405.04	00.00	01.00	07	Goods (excluding motor vehicles) specially designed for use by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the South African Federation for Mental Health, the National Council for Persons with Physical Disabilities in South Africa or Epilepsy South Africa or a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner, that such goods are for use exclusively by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily made in the Republic	Full duty
405.04	00.00	02.00	01	Machines, implements and materials for use in the manufacture of goods by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the National Council for Persons with Physical Disabilities in South Africa, or Epilepsy South Africa or a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner, that such machines, implements and materials are for the exclusive use by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily manufactured in the Republic	Full duty

NO. R. 556

SUID-AFRIKAANSE INKOMSTEDIENS

01 JUNIE 2018

**DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 4 (NO. 4/1/377)**

Kragiens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 4 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.



**N NENE  
MINISTER VAN FINANSIES**

**BYLAE**

Deur die vervanging van die volgende:

Kortingitem	Tarifepos	Kortingkode	TS	Beskrywing	Mate van Korting
405.04	00.00	01.00	07	Goedere (uitgesonderd motorvoertuie) spesiaal ontwerp vir gebruik deur persone met gestremdhede, onderhewig aan die voorlegging van 'n sertifikaat van 'n beampte van die Suid-Afrikaanse Nasionale Raad vir Blindes, die Dowe Federasie van Suid-Afrika, die Suid-Afrikaanse Federasie vir Geestesgesondheid, die Nasionale Raad vir Mense met Liggaamlike Gestremdhede in Suid-Afrika of Epilepsie Suid-Afrika of 'n liggaam wat by die betrokke Raad, Federasie of Liga geaffilieer is, of 'n sertifikaat vanaf 'n geregistreerde mediese praktisyn, dat sodanige goedere uitsluitlik vir die gebruik deur sodanige gestremde persone is, sodanige sertifikaat geëndosseer te word deur die Internasionale Handelsadministrasie Kommissie dat sodanige of dergelike goedere nie gewoonlik of op bevreëdigende wyse in die Republiek vervaardig word nie	Volle reg
405.04	00.00	02.00	01	Masjiene, implemente en materiale, vir gebruik by die vervaardiging van goedere deur persone met gestremdhede, onderhewig aan die voorlegging van 'n sertifikaat van 'n beampte van die Suid-Afrikaanse Nasionale Raad vir Blindes, die Dowe Federasie van Suid-Afrika, die Nasionale Raad vir Mense met Liggaamlike Gestremdhede in Suid-Afrika of Epilepsie Suid-Afrika of 'n liggaam wat by die betrokke Raad, Federasie of Liga geaffilieer is, of 'n sertifikaat deur 'n geregistreerde mediese praktisyn, dat sodanige masjiene, implemente en materiale uitsluitlik vir die gebruik deur sodanige gestremde persone is, sodanige sertifikaat geëndosseer te word deur die Internasionale Handelsadministrasie Kommissie dat sodanige of dergelike goedere nie gewoonlik of op bevreëdigende wyse in die Republiek vervaardig word nie	Volle reg