

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 1522

22 NOVEMBER 2019

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/398)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is hereby amended, with effect from 1 January 2020, to the extent set out in the Schedule hereto.



**DR DAVID MASEONDO**  
DEPUTY MINISTER OF FINANCE

**SCHEDULE**

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.01	03.04	01.04	41	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (Brama raii), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampus), dorado (mai-mai) (Coryphaena hippurus), moon fish (opa) (Lampris regius), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiosus), sawara (Acanthocybium solandri), sail fish (Istiophorus platypterus), striped marlin (Tetrapturus audeax), shortbill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyretail hogfish (Bodianus anthoides), turcoat hogfish (Bodianus axillaris), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus leucostictus), goldsaddle hogfish (Bodianus perdito), yellowfin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy jobfish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rockcod (Cephalopholis somnerati), white-edged rockcod (Epinephelus albonigricatus), brown-spotted rockcod (Epinephelus chlorostigma), malabar rockcod (Epinephelus malabaricus), rockcod (Epinephelus rivulatus), englishman (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus) and blueskin (Polysteganus coeruleopunctatus), in such quantities and at such times as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit	Full duty
460.01	04.00	01.02	29	Dairy produce of headings 04.01, 04.02, 04.03, 04.04, 04.05 and 04.06 in such quantities and at such times as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that goods cleared in terms of this rebate item shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia	Full duty
460.01	04.09	01.04	47	Natural honey, in immediate packings of a content exceeding 1 kg, subject to such conditions as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit, for repacking into immediate packings of a content of less than 1 kg	Full duty
460.02	00.00	01.00	05	Potatoes, dried leguminous vegetables, cereals, oil seeds and sweet corn, verified by the Director-General: Department of Agriculture, Land Reform and Rural Development that it can only be used for planting or sowing	Full duty
460.02	1001.9	01.05	57	Wheat (excluding durum wheat), in such quantities and at such times as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that wheat and wheaten flour obtained from such wheat cleared in terms of this rebate item, shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia	Full duty
460.02	12.05	01.04	49	Rape seed, whether or not broken, in such quantities and at such times as the Director-General: Department of Agriculture, Land Reform and Rural Development may allow by specific permit	Full duty

## By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.03	0207.14.9	01.07	73	<p>Frozen meat of the species Gallus domesticus, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit on recommendation of the Director General, Department of Agriculture, Land Reform and Rural Development (DALRRD), provided that -</p> <p>(a) With effect from 1 April 2016, permits may be issued by ITAC for meat imported in terms of this rebate item;</p> <p>(b) From the date this rebate item comes into operation up to and including 31 March 2016 meat imported in terms of this rebate item shall be on a first-come-first-serve basis;</p> <p>(c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 68 590 metric tonnes;</p> <p>(d) The annual quota period is 1 April to 31 March;</p> <p>(e) Prior to 1 April 2016, the quota shall be 16250 metric tonnes;</p> <p>(f) As from 1 April 2017 a growth factor as determined by DALRRD is applied to the basic quota annually;</p> <p>(g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the BLNS countries;</p> <p>(h) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by ITAC;</p> <p>(i) This rebate item shall be suspended if any benefits that South Africa enjoyed under AGOA as at 1 November 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and</p> <p>(j) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Trade and Industry submits written confirmation to the Minister of Finance that South Africa's benefits under AGOA have been suspended.</p>	Full anti-dumping duty
460.25	<p><b>GOODS, IN SUCH QUANTITIES AT SUCH TIMES AND UNDER THE CONDITIONS SPECIFIED IN GOVERNMENT GAZETTE NO. 16886 OF 18 DECEMBER 1995, AS THE DIRECTOR-GENERAL: DEPARTMENT OF AGRICULTURE, LAND REFORM AND RURAL DEVELOPMENT MAY ALLOW BY SPECIFIC PERMIT</b></p>				


SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1522

22 NOVEMBER 2019

**DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 4 (NO. 4/2/398)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 4 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Januarie 2020, in die mate in die Bylae hierby aangetoon.



DR DAVID MASONDO  
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.01	03.04	01.04	41	Makriële, matsbanker, snoek, koningklip, torgvis, engelvis (Brama rai), swart marlyn (Makaira indica), grootskubmakriel (gastoro) (Gasterochisma melampis), dorade (mai-mai) (Coryphaena hippurus), maan-vis (opa) (Lampris regius), olievis, glad (escolar) (Lepidocybium flavobrunneum), olievis, rot (Ruvettus pretiosus), sawara (Acanthocybium solandri), seilvis (Isiophorus platipterus), gestrepte marijn (Tetrapturus auda), korbek-speervis (sikiyami) (Tetrapturus angustirostris), swaardvis (Xiphias gladius), kalkvis (Lepidopus caudatus), monnik (Lophius piscatorius), spelonkbaars (Dinoperca petersi), liewert-varkvis (Bodianus anthioides), weerhaan-varkvis (Bodianus axillaris), saarnus-varkvis (Bodianus bilunulatus), diana se varkvis (Bodianus diana), gestrepte varkvis (Bodianus leucostictus), goudsaal-varkvis (Bodianus perditio), geelvin-keiser (Lethrinus croceus), rivier-snapper (Lutianus argentimaculatus), dagbreek-joppvis (Pristipomoides filamentosus), katonkel (Scomberomorus commerson), tamatie-klipkabeljou (Cephalopholis somerati), witrand-klipkabeljou (Epinephelus albomarginatus), bruinspijke-klipkabeljou (Epinephelus chlorostigma), malabar-klipkabeljou (Epinephelus malabaricus), halmaan-klipkabeljou (Epinephelus rivulatus), engelmaan (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus), en blouwel (Polysteganus coelepunctatus), in die hoeveelhede en op die tye wat die Direkteur-Generaal: Departement van Landbou, Grondhervorming en Landelike Ontwikkeling by bepaalde permit toelaat	Volle reg
460.01	04.00	01.02	29	Suiwelprodukte van poste 04.01, 04.02, 04.03, 04.04, 04.05 en 04.06 in die hoeveelhede en op die tye wat die Direkteur-Generaal: Departement van Landbou, Grondhervorming en Landelike Ontwikkeling by bepaalde permit mag toelaat: Met dien verstande dat sodanige permit uitgereik sal word onder die voorwaardes waaromtrent deur die Regerings van die Republiek, Botswana, Lesotho, Swaziland en Namibië ooreengekom mag word: Met dien verstande voorts dat goedere kragtens hierdie kortingitem geklaar nie na die gebied van Botswana, Lesotho, Swaziland en Namibië verwyder mag word nie	Volle reg
460.01	04.09	01.04	47	Natuurlike heuning, in onmiddellike verpakings met 'n inhoud van meer as 1 kg, onderhewig aan die voorwaardes wat die Direkteur-Generaal: Departement van Landbou, Grondhervorming en Landelike Ontwikkeling by bepaalde permit mag toelaat, vir herverpakking in onmiddellike verpakings van minder as 1 kg	Volle reg
460.02	00.00	01.00	05	Aartappels, gedroogde peulgroente, graansoorte, olesade en suikermielies, deur die Direkteur-Generaal: Departement van Landbou, Grondhervorming en Landelike Ontwikkeling geveerfeer dat dit slegs vir plant of saaidoeleindes gebruik kan word	Volle reg
460.02	1001.9	01.05	57	Koring (uitgesonderd durumkoring), in die hoeveelhede en op die tye wat die Direkteur-Generaal: Departement van Landbou, Grondhervorming en Landelike Ontwikkeling by bepaalde permit toelaat: Met dien verstande dat sodanige permit uitgereik sal word onderhewig aan die voorwaardes soos deur die Regerings van die Republiek, Botswana, Lesotho, Swaziland en Namibië ooreengekom mag word: Met dien verstande voorts dat koring en koringmeelblom van sodanige koring verky kragtens hierdie kortingitem geklaar, nie na die gebied van Botswana, Lesotho, Swaziland of Namibië verwyder mag word nie	Volle reg
460.02	12.05	01.04	49	Raapsaad, hetsy gebreek al dan nie, in die hoeveelhede en op die tye wat die Direkteur-Generaal: Departement van Landbou, Grondhervorming en Landelike Ontwikkeling by bepaalde permit mag toelaat	Volle reg

## Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.03	0207.14.9	01.07	73	<p>Bevorre vleis van die Gallus domesticus soort, in been-in stukke gesny en ingevoer vanaf of met oorsprong van die Verenigde State van Amerika, in dié hoeveelhede, op dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie (IHAK) by bepaalde permit mag toelaat op aanbeveling van die Direkteur-Generaal: Departement van Landbou, Grondhervorming en Landelike Ontwikkeling (DLGLO), met dien verstande dat -</p> <p>(a) Met ingang vanaf 1 April 2016, mag permissie uitgereik word deur die IHAK vir vleis ingevoer ingevolge hierdie kortingitem;</p> <p>(b) Vir die tydperk vanaf die datum waarop hierdie kortingitem in werking tree tot en met 31 Maart 2016, sal vleis ingevoer ingevolge hierdie kortingitem op 'n eerste-kom-eerste-bedien grondslag wees;</p> <p>(c) Die vleis onderworpe aan die voorsienings van hierdie kortingitem mag nie 'n basiese jaarlikse kwota van 65 417 metrieke ton oorskry nie;</p> <p>(d) Die jaarlikse kwota tydperk is 1 April tot 31 Maart;</p> <p>(e) Voor 1 April 2016, sal die kwota 16 250 metrieke ton wees;</p> <p>(f) Vanaf 1 April 2017, sal 'n jaarlikse groeifaktor soos deur die DLGLO bepaal toegepas word op die basiese kwota in (c) hierbo vermeld;</p> <p>(g) Die vleis ingevoer ingevolge hierdie kortingitem mag nie buite die Republiek verwyder word vir gebruik in enige van die BLNS lande nie;</p> <p>(h) Die permit is nie oordraagbaar nie en mag nie gebruik word om vleis te verkry tot die voordeel van enige wese of persoon wat nie in die permit wat deur die IHAK uitgereik word, vermeld word nie;</p> <p>(i) Hierdie kortingitem sal opgeskort word indien enige voordele wat Suid-Afrika soos op 1 November 2015 onder AGOA geniet het opgeskort word en sal opgeskort bly solank daardie voordele ingevolge AGOA opgeskort bly; en</p> <p>(j) Hierdie kortingitem sal opgeskort wees ingevolge die bepalings van paragraaf (i) vanaf die datum wat die Minister van Handel en Nywerheid skriftelike bevestiging voorlé aan die Minister van Finansies dat Suid-Afrika se voordele ingevolge AGOA opgeskort is.</p>	Volle anti-dumpingreg
460.25				<b>GOEDERE, IN DIE HOEVEELHEDE OP DIE TYE EN ODERWORPE AAN DIE VOORWAARDES GESPEFISEER IN DIE STAATSKOERANT NO. 16886 VAN 18 DESEMBER 1995, WAT DIE DIREKTEUR-GENERAAL: DEPARTEMENT VAN LANDBOU, GRONDHERVORMING EN LANDELIKE ONTWIKKELING BY BEPAALDE PERMIT MAG TOELAAT</b>	