SOUTH AFRICAN REVENUE SERVICE

NO. R. 229 **28 FEBRUARY 2020**

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

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 to the extent set out in the Schedule hereto.

TT MBOWENI
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
497.01	00.00	01.00	03	Goods in respect of which environmental levy together with the customs duty and the fuel levy (where applicable) amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of *vis major* 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 that - (i) no compensation in respect of the customs duty, fuel levy or environmental 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; (iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 229 **28 FEBRUARIE 2020**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/5/4)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 5 van Bylae No. 4 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

TT MBOWENI
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
497.01	00.00	01.00	03	Goedere ten opsigte waarvan die omgewingsheffing tesame met die doeanereg en die brandstofheffing (waar toepaslik) minstens R2 500 beloop, wat bewys is verlore, vernietig of beskadig te wees by enige enkele geleentheid in omstandighede van *vis major* of in sodanige ander omstandighede as die Kommissaris buitengewoon ag terwyl sodanige goedere- (a) in enige doeane- 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 bepalings van hierdie Wet; of (c) in enige kortingspakhuis opgeslaan word: Met dien verstande dat- (i) geen vergoeding ten opsigte van die doeanereg, brandstofheffing of omgewingsheffing 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; en verder voorsien dat die omstandighede in hierdie item beoog vyandige handeling deur derde party saamgestel deur roof of diefstal uitsluit.	Volle reg