SOUTH AFRICAN REVENUE SERVICE

NO. R. 1068 **09 OCTOBER 2020**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/370)

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.

MR. T.T. MBOWENI
MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.04	**GOODS IMPORTED BY AN INTERNATIONAL INSTITUTION OR ORGANISATIONS IN TERMS OF AN AGREEMENT ENTERED INTO WITH THE REPUBLIC OF SOUTH AFRICA AS PROVIDED FOR IN NOTE 3 TO THIS ITEM**				
406.04	00.00	01.00	04	Goods imported for the official use by an organisational or institution in terms of an agreement as provided for in Note 3	Full duty

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.00	**GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES NOTES:** **1. The provisions of this rebate item (excluding items 406.01, 406.03 and 406.04) are conditional upon reciprocal treatment accorded by the government of the mission or person who is claiming these rebate facilities.** **2. The provisions of this rebate item (excluding items 406.01, 406.03 and 406.04) may only be applied if the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority has certified that any person who is claiming rebate facilities has been listed in the register maintained by Department of International Relations and Co-operation in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001.** **3. For the purposes of rebate items 406.03 and 406.04, "an organisation or institution" means an organisation which the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority has certified as an organisation or institution with which the Republic has concluded a formal agreement, which provides, *inter alia*, for the granting of such rebate facilities.** **4. The provisions of this rebate item (excluding rebate item 406.01) may not apply to South African citizens or permanent residents of the Republic unless -** **(a) they are South African citizens who are also citizens of a state the territory of which formerly formed part of the Republic; or** **(b) the Government of the Republic has by agreement with an organisation or institution undertaken to grant rebate facilities to a South African citizen who is a representative, member, agent or officer with or to such organisation or institution.** **5. A motor vehicle cleared under rebate of duty in terms of rebate items 406.01, 406.02, 406.03, 406.04, 406.05 or 406.07, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of entry under this item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this rebate item shall render such vehicle liable to payment of duty as determined by the Commissioner in consultation with the Director-General: Department of International Relations and Co-operation**					

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1068 **09 OKTOBER 2020**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/1/370)

Kragtens 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.

MR. T.T. MBOWENI
MINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
406.04	**GOEDERE INGEVOER DEUR 'N INTERNASIONALE INSTELLING OF ORGANISASIE INGEVOLGE DIE BEPALINGS VAN 'N OOREENKOMS WAT AANGEGAAN IS MET DIE REPUBLIEK VAN SUID AFRIKA SOOS VOORSIEN IN OPMERKING 3 BY HIERDIE ITEM**				
406.04	00.00	01.00	04	Goedere ingevoer vir amptelike gebruik deur 'n organisasie of instelling ingevolge die bepalings van 'n ooreenkoms soos voorsien in Opmerking 3	Volle reg

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
406.00	**GOEDERE VIR STAATSHOOFDE, DIPLOMATIEKE EN ANDER BUITELANDSE VERTEENWOORDIGERS** OPMERKINGS: 1. Die bepalings van hierdie kortingitem (uitgesonderd kortingitems 406.01, 406.03 en 406.04) is voorwaardelik op die wederkerige behandeling deur die regering van die missie of persoon wat op hierdie kortingfasiliteite aanspraak maak. 2. Die bepalings van hierdie kortingitem (uitgesonderd kortingitems 406.01, 406.03 en 406.04) sal slegs van toepassing wees indien die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking of 'n beampte onder sy of haar beheer gesertifiseer het dat 'n persoon wat op hierdie kortingfasiliteite aanspraak maak, by die Departement van Internasionale Betrekkinge en Samewerking gelys is volgens die register wat bygehou word in ooreenstemming met die voorwaardes van die Wet op Diplomatieke Immuniteite en Voorregte, 2001. 3. Vir die doeleindes van kortingitems 406.03 en 406.04, sal 'n organisasie of instelling beteken daardié wat die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking of 'n amptenaar onder sy of haar beheer, gesertifiseer is as 'n organisasie of instelling met wie die Republiek 'n formele ooreenkoms aangegaan het wat, onder andere, voorsiening maak vir die toestaan van sodanige vrystelling. 4. Die bepalings van hierdie kortingitem (uitgesonderd kortingitem 406.01) sal nie van toepassing wees op Suid-Afrikaanse burgers of permanente inwoners van die Republiek nie tensy - (a) hulle Suid-Afrikaanse burgers is wat ook burgers is van 'n gebied wat vroeër deel uitgemaak het van die Republiek; of (b) die regering van die Republiek kragtens 'n ooreenkoms met 'n organisasie of instelling onderneem het om kortingfasiliteite toe te staan aan 'n Suid-Afrikaanse burger wat verteenwoordiger, lid, agent, of beampte is van sodanige organisasie of instelling. 5. 'n Motorvoertuig geklaar met korting op reg kragtens kortingitems 406.01, 406.02, 406.03, 406.04, 406.05 of 406.07, mag nie binne 'n tydperk van 2 jaar na die datum van klaring aangebied, geadverteer, geleen, verhuur, verpag, verpand, weggegee, verruil, verkoop of andersins vervreem word nie: Met dien verstande dat enigeen van voormelde handelinge met sodanige voertuig binne 'n tydperk van 2 jaar na die datum van klaring kragtens hierdie kortingitem sodanige voertuig onderhewig maak aan betaling van reg soos deur die Kommissaris bepaal in oorleg met die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking				