

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1402

24 DECEMBER 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/372)**

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.



**DR DAVID MASEDO
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
413.00	SHIP OR AIRCRAFT STORES CONSUMED IN THE REPUBLIC. NOTES: 1. Stores, foreign-going ship or foreign-going aircraft shall have the meaning assigned thereto in Rule 38A.01. 2. The rebate of duty contemplated in item 413.04 shall not apply in circumstances where - (i) any passengers embark at one port in the Republic for disembarkation at another port in the Republic; or (ii) functions held on board such ships are attended by persons who are not passengers or members of the crew of such ships. 3. The rebate item does not apply to ship's stores consumed in the Republic on a ship entering the coasting trade as contemplated in rule 24.02				
413.01	00.00	01.00	03	Any goods shipped as stores which have been consumed for the operation of the ship or aircraft itself or consumed by the master or pilot or any member of the crew or any passenger as part of the service included in the service contract of such master, pilot or crew member or fare of such passenger without extra payment therefor	Full duty
413.02	00.00	01.00	05	Stores consumed on naval ships and military and naval aircraft on a visit to any port or place in the Republic, if the stores are consumed on such ship in any port in the Republic, or on such aircraft on a flight between any places in the Republic	Full duty
413.03	00.00	01.00	07	Stores consumed on any foreign-going ship during a national state of disaster declared in terms of section 27 of the Disaster Management Act, 2002 (Act No. 57 of 2002) in any port in the Republic or between any places in the Republic for the duration of such national state of disaster, subject to conditions prescribed by regulations issued in terms of that Act	Full duty
413.04	00.00	01.00	09	Stores referred to in this item, supplied for own use to passengers on foreign-going ships on pleasure cruises that call at coastal ports in the Republic for short visits subject to the following limitations: (i) Wine, if supplied in glasses or served in opened bottles or other containers for table use; (ii) beer, if served in glasses or opened bottles or other containers; (iii) spirituous beverages, if served in glasses for table use; (iv) cigarettes and tobacco products, if sold per individual packet or tin; and (v) aerated water, mineral water and other non-alcoholic beverages, if served in opened bottles or other containers	Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1402

24 DESEMBER 2020

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/1/372)**

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.


DR DAVID MASEDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
413.00				SKIP OF VLEGITUIG VOORRADE IN DIE REPUBLIEK VERBRUIK. OPMERKINGS: 1. Voorrade, skepe of vliegtuie op vreemde vaart of vlug sal die betekenis daaraan geheg hê in Reël 38A.01. 2. Die korting op reg in item 413.04 bedoel sal nie van toepassing wees nie in omstandighede waar- (i) enige passasiers aan boord gaan by een hawe in die Republiek vir aan wat gaan by ander hawe in die Republiek; of (ii) funksies aan boord van sodanige skepe gehou bygewoon is deur persone wat nie passasiers of bemanningslede van sodanige skepe is nie. 3. Die kortingitem is nie van toepassing op skeepsvoorraad in die Republiek verbruik op skip wat die kusvaarhandel ingaan soos bedoel in reël 24.02 nie.	
413.01	00.00	01.00	03	Enige goedere verskeep as voorraad wat verbruik is vir die bedryf van die skip of vliegtuig self of deur die meester of vlieënier of enige bemanningslid of passasier as deel van die diens ingesluit by die dienskontrak van sodanige meester, vlieënier of bemanningslid of drank en spys van sodanige passasier sonder ekstra betaling daarvoor	Volle reg
413.02	00.00	01.00	05	Voorrade verbruik op vloot skepe en militêre en vloot vliegtuie op besoek aan enige hawe of plek in die Republiek, indien die voorrade verbruik word op sodanige skip in enige hawe in die Republiek, of op sodanige vliegtuie op vlug tussen enige plekke in die Republiek	Volle reg
413.03	00.00	01.00	07	Voorrade verbruik op enige skepe of op vreemde vaart gedurende nasionale staat van ramp verklaar ingevolge artikel 27 van die Rampbestuurswet, 2002 (Wet No. 57 van 2002) in enige hawe in die Republiek of tussen enige plekke in die Republiek vir die duur van die nasionale staat van ramp, onderneem aan sodanige voorwaardes uitgereik ingevolge daardie Wet	Volle reg
413.04	00.00	01.00	09	Voorrade na verwys in hierdie item, voorsien vir die verbruik aan passasiers op skepe op vreemde vaart op plesiervaart wat by kusangse hawens in die Republiek aandoen vir kort besoeke onderneem aan die volgende beperkinge: (i) Wyn, indien in glase bedien of bedien in oopgemaakte bottels of ander houers vir tafelgebruik; (ii) bier, indien in glase bedien of bedien in oopgemaakte bottels of ander houers vir tafelgebruik; (iii) spiritusdranke, indien in glase bedien vir tafelgebruik; (iv) sigarette en tabakprodukte, indien per individuele pak of blik verkoop; en (v) spuitwater, mineraalwater en ander nie-alkoholiese drankte, indien in oopgemaakte bottels of ander houers bedien	Volle reg