

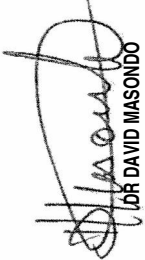
SOUTH AFRICAN REVENUE SERVICE

NO. R. 99

5 February 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1730)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is hereby amended to the extent set out in the Schedule hereto.


DAVID MASONDO
 DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
311.40	00.00	01.04	04	Textile yarns and textile fabrics, classifiable in Section XI of Part 1 to Schedule No. 1 and approved by the International Trade Administration Commission (ITAC) through a Notice in the Government Gazette as qualifying yarns and fabrics that may be imported under this rebate item for the manufacture of apparel and clothing accessories classifiable in Chapters 61 and 62, in such quantities, at such times and subject to such conditions as ITAC may allow by specific permit, provided that - (i) ITAC or equivalent authority in SACU member states, is satisfied that the apparel and clothing accessories manufactured in terms of this item are supplied to and sold by retailers in the country in which the rebate permit will be issued; (ii) as evidenced in support of (i) above, the application for a permit must be supported by an order/orders from retailers in the country where the application is made; and (iii) the yarns and fabrics are not specifically covered by another rebate provision in Schedule No. 3 for the same industry and purpose.	Full duty

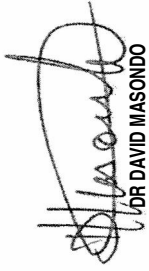
SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 99

5 Februarie 2021

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/1730)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 3 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.


DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
311.40	00.00	01.04	04	Tekstielgarings en tekstielweefstowwe, indeelbaar in Afdeling XI van Deel 1 tot Bylae No. 1 en goedgekeur deur die Internasionale Handelsadministrasiekommissie (IHAK) by wyse van 'n kernisgewing in die Staatskoerant as kwalifiserende garings en weefstowwe wat ingevoer mag word onder hierdie kortingsitem vir die vervaardiging van kledingstukke en klerasiebykomstighede klassifiseerbaar in Hoofstuk 61 en 62, in dié hoeveelhede en op dié tye en oerhewig aan sodanige voorwaardes wat die IHAK by bepaalde permit mag toelaat, met dien verstande dat - (i) IHAK of gelykstaande gesag in SAOG Illande, tevrede is dat die kledingstukke en klerasiebykomstighede vervaardig ingeвоelge hierdie item is voorsien aan en verkoop deur kleinhandelaars in die land waarin die kortingspermit uitgereik sal word; (ii) As bewys ter staving van bogenomede (i), moet die aansoek vir n permit ondersteun word deur n bestelling/bestellings van kleinhandelaars in die land waar die aansoek ingedien is; en (iii) Die garings en weefstowwe is nie spesifiek gedek onder enige ander kortings voorsiening in Bylae No. 3 vir dieselfde industrie en doel nie.	Volle reg