

## GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 523

14 June 2021

**AMENDMENT NOTICE**  
**CUSTOMS AND EXCISE ACT, 1964**



**MR TT MBOWENI**  
**MINISTER OF FINANCE**

In terms of section 75 of the Customs and Excise Act, 1964 -

1. by the substitution of "with effect from 1 July 2021" with "with effect from 1 August 2021," where it appears in Notice No. R.368 of Government Gazette No. 44473 on 23 April 2021;
2. by the substitution of Notes 5 and 7 to rebate item 406.00 and the header for rebate item 406.05 where it appears in Notice No. R368 of Government No. 44473 on 23 April 2021, as set out in the Schedule.

**SCHEDULE**

**By the substitution of Note(s) 5 and 7 to rebate item 406.00 and the header for item 406.05 with the following:**

5. The rebate of duty (excluding rebate items 406.04, 406.06 and 406.07) on alcohol and tobacco products imported or obtained at a licensed special shop for diplomats is subject to approval of an application, made by persons contemplated in rebate items 406.02, 406.03 and 406.05, on a six (6) monthly basis (1 January to 30 June and 1 July to 31 December) to the Director-General, Department of International Relations and Co-operation or an official acting under his or her authority, authorising the quantities referred to in the items hereto or such lesser or greater quantities as may be determined by the Department of International Relations and Co-operation.

7. The onward supply of goods obtained in terms of this rebate item for reward or financial gain is prohibited.

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.05				GOODS FOR THE OFFICIAL USE BY A CONSULAR MISSION AND GOODS FOR THE PERSONAL OR OFFICIAL USE BY CONSULAR REPRESENTATIVES ACCREDITED TO A CONSULAR MISSION AND FOREIGN REPRESENTATIVES (EXCLUDING THOSE REFERRED TO IN REBATE ITEMS 406.02 AND 406.03) AND MEMBERS OF THEIR FAMILIES PROVIDED THE SAID GOODS ARE IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS IN ACCORDANCE WITH AN APPROVAL OF THE DIRECTOR-GENERAL; DEPARTMENT OF INTERNATIONAL RELATIONS AND CO-OPERATION OR AN OFFICIAL ACTING UNDER HIS OR HER AUTHORITY	

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 523

14 June 2021

## VERBETERINGSKENNISGEWING

DOEANE EN AKSYNS WET, 1964



MNR TT MBOWENI  
MINISTER VAN FINANSIES

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964 -

1. deur die vervanging van "met ingang vanaf 1 Julie 2021" met "met ingang vanaf 1 Augustus 2021," waar dit verskyn in Kennisgewing No. R.368 van Staatskoerant No. 44473 van 23 April 2021;
2. deur die vervanging van Opmerkings 5 en 7 by kortingsitem 406.00 en die opskrif tot kortingsitem 406.05 waar dit in Kennisgewing No. R.368 van Staatskoerant No. 44473 van 23 April verskyn, soos uiteengesit in die Bylaag:

Deur die vervanging van Opmerking(s) 5 en 7 by 406.00 en die opskrif van kortingsitem 406.05 met die volgende:

5. Die korting op reg (uitgesonderd kortingsitems 406.04, 406.06 en 406.07) op alkohol en tabak produkte ingevoer of verkry by 'n gelisensieerde spesiale winkel vir diplomate is onderhewig aan goedkeuring van 'n aansoek, gemaak deur persone bedoel in kortingsitems 406.02, 406.03 en 406.05, op 'n ses (6) maandelikse grondslag (1 Januarie tot 30 Junie en 1 Julie tot 31 Desember) aan die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking of 'n beampte onder sy of haar beheer, wat die hoeveelheid soos na verwys in die items of sodanige minder of meer hoevele hierby bepaal en magtig deur die Departement van Internasionale Betrekkinge en Samewerking.

7. Die voorwaartse voorsiening van goedere verkry ingevolge hierdie kortingsitem vir beloning of finansiële gewin is verbode.

Korting Item	Tarif Pos	Korting Kode	TS	Beskrywing	Mate van Korting
406.05	GOEDERE INGEVOER OF VERKRY BY 'N GELISENSIEERDE SPESIALE WINKEL VIR DIPLOMATE VIR KONSULÊRE MISSIES, KONSULÊRE VERTEENWOORDIGERS VERBONDE AAN VERBONDE AAN KONSULÊRE MISSIES EN BUITELANDSE VERTEENWOORDIGERS (UITGESONDERD DIË IN KORTINGITEMS 406.02 EN 406.03)			GOEDERE INGEVOER OF VERKRY BY 'N GELISENSIEERDE SPESIALE WINKEL VIR DIPLOMATE VIR KONSULÊRE MISSIES, KONSULÊRE VERTEENWOORDIGERS VERBONDE AAN VERBONDE AAN KONSULÊRE MISSIES EN BUITELANDSE VERTEENWOORDIGERS (UITGESONDERD DIË IN KORTINGITEMS 406.02 EN 406.03) GESIENDE DAT GOEDERE INGEVOER OF VERKRY IS BY 'N GELISENSIEERDE SPESIALE WINKEL VIR DIPLOMATE IS ONDERHEWIG AAN GOEDKEURING VAN 'N AANSOEK AAN DIE DIREKTEUR-GENERAAL: DEPARTEMENT VAN INTERNASIONALE BETREKINGE EN SAMEWERKING OF 'N BEAMPTTE ONDER SY OF HAAR BEHEER	