SOUTH AFRICAN REVENUE SERVICE

NO. R. 2187 **24 June 2022**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/379)

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.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.02	**GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP (INCLUDING NEW MOTOR VEHICLES PURCHASED FROM A CUSTOMS AND EXCISE STORAGE WAREHOUSE) FOR DIPLOMATS FOR DIPLOMATIC MISSIONS AND DIPLOMATIC REPRESENTATIVES ACCREDITED TO DIPLOMATIC MISSIONS**				
406.02	00.00	01.00	00	Goods (excluding alcohol and tobacco products) for the official use by a diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families provided the said goods are imported or obtained 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, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	Full duty
406.03	**GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP (INCLUDING NEW MOTOR VEHICLES PURCHASED FROM A CUSTOMS AND EXCISE STORAGE WAREHOUSE) FOR DIPLOMATS FOR OTHER APPROVED FOREIGN REPRESENTATIVES (EXCLUDING THOSE OF REBATE ITEM 406.05)**				
406.03	00.00	01.00	02	Goods (excluding alcohol and tobacco products) for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families provided the said goods are imported or obtained 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, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	Full duty
406.04	**GOODS (INCLUDING NEW MOTOR VEHICLES PURCHASED FROM A CUSTOMS AND EXCISE STORAGE WAREHOUSE) 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, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	Full duty
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 (INCLUDING NEW MOTOR VEHICLES PURCHASED FROM A CUSTOMS AND EXCISE STORAGE WAREHOUSE) 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**				

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.05	00.00	01.00	06	Goods (excluding alcohol and tobacco products) 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, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	Full duty
406.07	**GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS (INCLUDING NEW MOTOR VEHICLES PURCHASED FROM A CUSTOMS AND EXCISE STORAGE WAREHOUSE) BY ADMINISTRATIVE AND TECHNICAL REPRESENTATIVES ACCREDITED TO DIPLOMATIC OR CONSULAR MISSIONS**				
406.07	00.00	01.00	09	Goods (excluding food, drink and tobacco in any form) imported by administrative and technical representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported 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, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 2187 **24 Junie 2022**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/1/379)

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.

ENOCH GODONWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
406.02	**GOEDERE INGEVOER OF VERKRY BY 'N GELISENSIEËRDE SPESIALE WINKEL (MET INBEGRIP VAN NUWE MOTORVOERTUIE GEKOOP VANAF 'N DOEANE -EN AKSYNS OPSLAGPAKHUIS) VIR DIPLOMATE VIR DIPLOMATIEKE MISSIES EN DIPLOMATIEKE VERTEENWOORDIGERS VERBONDE AAN DIPLOMATIEKE MISSIES**				
406.02	00.00	01.00	00	Goedere (uitgesonderd alkohol en tabak produkte) vir die amptelike gebruik deur 'n diplomatieke missie en goedere vir die persoonlike of amptelike gebruik deur diplomatieke verteenwoordigers verbonde aan 'n diplomatieke missie en lede van hulle gesinne met dien verstande dat die genoemde goedere ingevoer of verkry is in ooreenstemming met 'n goedkeuring van die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking of 'n beampte wat onder sy of haar beheer waarneem vanaf - (a) 'n gelisensieërde doeane -en aksyns opslagpakhuis, in die geval van nuwe motorvoertuie; of (b) 'n gelisensieërde spesiale winkel vir diplomate, in die geval van ander goedere beoog in hierdie kortingitem.	Volle reg
406.03	**GOEDERE INGEVOER OF VERKRY BY 'N GELISENSIEËRDE SPESIALE WINKEL (MET INBEGRIP VAN NUWE MOTORVOERTUIE GEKOOP VANAF 'N DOEANE -EN AKSYNS OPSLAGPAKHUIS) VIR DIPLOMATE VIR ANDER GOEDGEKEURDE BUITELANDSE VERTEENWOORDIGERS (UITGESONDERD DAARDIÉ VAN KORTINGITEM 406.05)**				
406.03	00.00	01.00	02	Goedere (uitgesonderd alkohol en tabak produkte) vir die persoonlike of amptelike gebruik deur lede, agente, beamptes, afgevaardigdes of permanente verteenwoordigers van, tot of met 'n organisasie of instelling, en lede van hulle gesinne met dien verstande dat die genoemde goedere ingevoer of verkry is in ooreenstemming met 'n goedkeuring van die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking of 'n beampte wat onder sy of haar beheer waarneem vanaf - (a) 'n gelisensieërde doeane -en aksyns opslagpakhuis, in die geval van nuwe motorvoertuie; of (b) 'n gelisensieërde spesiale winkel vir diplomate, in die geval van ander goedere beoog in hierdie kortingitem.	Volle reg
406.04	**GOEDERE (MET INBEGRIP VAN NUWE MOTORVOERTUIE GEKOOP VANAF 'N DOEANE -EN AKSYNS OPSLAGPAKHUIS) 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 vanaf - (a) 'n gelisensieërde doeane -en aksyns opslagpakhuis, in die geval van nuwe motorvoertuie; of (b) 'n gelisensieërde spesiale winkel vir diplomate, in die geval van ander goedere beoog in hierdie kortingitem.	Volle reg

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
406.05	**GOEDERE VIR DIE AMPTELIKE GEBRUIK DEUR 'N KONSULÊRE MISSIE EN GOEDERE VIR DIE PERSOONLIKE OF AMPTELIKE GEBRUIK DEUR KONSULÊRE VERTEENWOORDIGERS VERBONDE AAN 'N KONSULÊRE MISSIE EN BUITELANDSE VERTEENWOORDIGERS (UITGESONDERD DIÉ IN KORTINGITEMS 406.02 EN 406.03) EN LEDE VAN HULLE GESINNE MET DIEN VERSTANDE DAT DIE GENOEMDE GOEDERE INGEVOER OF VERKY IS BY 'N GELISENSIEËRDE SPESIALE WINKEL VIR DIPLOMATE (MET INBEGRIP VAN NUWE MOTORVOERTUIE GEKOOP VANAF 'N DOEANE EN AKSYNS OPSLAGPAKHUIS) IN OOREENSTEMMING MET 'N GOEDKEURING VAN DIE DIREKTEUR-GENERAAL: DEPARTEMENT VAN INTERNASIONALE BETREKKINGE EN SAMEWERKING OF 'N BEAMPTE WAT ONDER SY OF HAAR BEHEER WAARNEEM**				
406.05	00.00	01.00	06	Goedere (uitgesonderd alkohol en tabak produkte) vir die amptelike gebruik deur'n konsulêre missie en goedere vir die persoonlike of amptelike gebruik deur konsulêre verteenwoordigers verbonde aan 'n konsulêre missie en buitelandse verteenwoordigers (uitgesonderd dié na verwys in kortingitems 406.02 en 406.03) en lede van hulle gesinne vanaf - (a) 'n gelisensieërde doeane -en aksyns opslagpakhuis, in die geval van nuwe motorvoertuie; of (b) 'n gelisensieërde spesiale winkel vir diplomate, in die geval van ander goedere beoog in hierdie kortingitem.	Volle reg
406.07	**GOEDERE INGEVOER OF VERKRY BY 'N GELISENSIEËRDE SPESIALE WINKEL VIR DIPLOMATE (MET INBEGRIP VAN NUWE MOTORVOERTUIE GEKOOP VANAF 'N DOEANE -EN AKSYNS OPSLAGPAKHUIS) DEUR ADMINISTRATIEWE EN TEGNIESE VERTEENWOORDIGERS VERBONDE AAN DIPLOMATIEKE OF KONSULÊRE MISSIES**				
406.07	00.00	01.00	09	Goedere (uitgesonderd alkohol en tabak in enige vorm) ingevoer deur administratiewe en tegniese verteenwoordigers verbonde aan diplomatieke of konsulêre missies, op hulle eerste toetrede tot aanstelling deur hulle regerings, vir hulle persoonlike of amptelike gebruik, met dien verstande dat die genoemde goedere ingevoer is in ooreenstemming met 'n goedkeuring van die Direkteur-Generaal: Departement van Internasionale Betrekkinge en Samewerking of 'n beampte wat onder sy of haar beheer waarneem (a) 'n gelisensieërde doeane -en aksyns opslagpakhuis, in die geval van nuwe motorvoertuie; of (b) 'n gelisensieërde spesiale winkel vir diplomate, in die geval van ander goedere beoog in hierdie kortingitem.	Volle reg