

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3917

29 September 2023

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/750)

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.


ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
311.42	55.13	01.04	46	Woven fabrics of synthetic fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	55.14	01.04	42	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² , dyed or printed, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	5903.20	01.06	61	Textile fabrics impregnated, coated, covered or laminated with polyurethane, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of mattress covers classifiable in tariff heading 63.02	Full duty
320.02	55.13	01.04	42	Woven fabrics of synthetic fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	55.14	01.04	49	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² , dyed or printed, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
311.42	5212.1	01.05	51	Other woven fabrics of cotton, of a mass not exceeding 200g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	5212.2	01.05	59	Other woven fabrics of cotton, of a mass exceeding 200g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	53.09	01.04	42	Woven fabrics of flax, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	5512.1	01.05	52	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of polyester fibres, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	55.13	02.04	40	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	55.14	02.04	47	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	55.16	01.04	45	Woven fabrics of artificial staple fibres, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	5903.10.90	01.08	81	Textile fabrics impregnated, coated, covered or laminated with poly(vinyl chloride), other, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	5903.20	02.06	66	Textile fabrics impregnated, coated, covered or laminated with polyurethane, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	5903.90.90	01.08	80	Other textile fabrics impregnated, coated, covered or laminated with plastics, other, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
320.02	5212.1	01.05	58	Other woven fabrics of cotton, of a mass not exceeding 200g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	5212.2	01.05	55	Other woven fabrics of cotton, of a mass exceeding 200g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
320.02	53.09	01.04	49	Woven fabrics of flax, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	5512.1	01.05	59	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of polyester fibres, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	55.13	02.04	47	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 94.04	Full duty
320.02	55.14	02.04	43	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	55.16	01.04	41	Woven fabrics of artificial staple fibres, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	5903.10.90	01.08	88	Textile fabrics impregnated, coated, covered or laminated with poly(vinyl chloride), other, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	5903.20	01.06	68	Textile fabrics impregnated, coated, covered or laminated with polyurethane, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	5903.90.90	01.08	86	Other textile fabrics impregnated, coated, covered or laminated with plastics, other, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 3917

29 September 2023

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/1/750)

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.


ENOCH GODONGWANA
 MINISTER VAN FINANSIES

BYLAE

Deur die skraping van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
311.42	55.13	01.04	46	Weefstowwe van sintetiese stapelwesels, wat, volgens massa, minder as 85 persent van sodanige vesels bevat, hoofsaaklik of slegs met katoen gemeng, met 'n massa van hoogstens 170g/m ² , in rolle met 'n wydte van minstens 200 cm, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie by spesifieke permit mag toelaat, vir die vervaardiging van goedere indeelbaar by tariefposte 63.02, 63.03 en 63.04	Volle reg
311.42	55.14	01.04	42	Weefstowwe van sintetiese stapelwesels, wat, volgens massa, minder as 85 persent van sodanige vesels bevat, hoofsaaklik of slegs met katoen gemeng, met 'n massa van meer as 170 g/m ² , gekleur of bedruk, in rolle met 'n wydte van minstens 200 cm, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie by spesifieke permit mag toelaat, vir die vervaardiging van matrasoorttrekels indeelbaar by tariefposte 63.02, 63.03 en 63.04	Volle reg
311.42	5903.20	01.06	61	Tekstielstowwe met poliuretaan geïmpregneer, bestryk, bedek of gelamelleer, in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie by spesifieke permit mag toelaat vir die vervaardiging van matrasoorttrekels indeelbaar by tariefpos 63.02	Volle reg
320.02	55.13	01.04	42	Weefstowwe van sintetiese stapelwesels, wat, volgens massa, minder as 85 persent van sodanige vesels bevat, hoofsaaklik of slegs met katoen gemeng, met 'n massa van hoogstens 170 g/m ² , in rolle met 'n wydte van minstens 200 cm, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie by spesifieke permit mag toelaat, vir die vervaardiging van goedere indeelbaar by tariefpos 94.04	Volle reg
320.02	55.14	01.04	49	Weefstowwe van sintetiese stapelwesels wat, volgens massa, minder as 85 persent van sodanige vesels bevat, hoofsaaklik of slegs met katoen gemeng, met 'n massa van meer as 170 g/m ² , gekleur of bedruk, in rolle met 'n wydte van minstens 200 cm, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie by spesifieke permit mag toelaat, vir die vervaardiging van matrasoorttrekels indeelbaar by tariefpos 94.04	Volle reg

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
311.42	5212.1	01.05	51	Ander weefstowwe van katoen, met 'n massa van hoogstens 200 g/m ² , in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie, by bepaalde permit toelaat, vir die vervaardiging van goedere indeelbaar in tariefposte 63.02, 63.03 en 63.04	Volle reg

Deur die invoeging van die volgende:

Kortingitem	Tarifpos	Kortingkode	TS	Beskrywing	Mate van Korting
311.42	5212.2	01.05	59	Ander weefstowwe van katoen, met 'n massa van meer as 200 g/m ² , in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee, by bepaalde permit toelaat, vir die vervaardiging van goedere indeelbaar in tariefpos 63.02, 63.03 en 63.04	Volle reg
311.42	53.09	01.04	42	Weefstowwe van vlas, in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee, by bepaalde permit toelaat, vir die vervaardiging van goedere indeelbaar in tariefpos 63.02, 63.03 en 63.04	Volle reg
311.42	5512.1	01.05	52	Weefstowwe van sintetiese stapelwesels, wat, volgens massa, 85 persent of meer van poliëster wesels bevat, in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee, by bepaalde permit toelaat, vir die vervaardiging van goedere indeelbaar in tariefpos 63.02, 63.03 en 63.04	Volle reg
311.42	55.13	02.04	40	Weefstowwe van sintetiese stapelwesels, wat, volgens massa, minder as 85 persent van sodanige wesels bevat, hoofsaaklik of slegs met katoen gemeng, met 'n massa van hoogstens 170 g/m ² , in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, vir die vervaardiging van goedere indeelbaar by tariefpos 63.02, 63.03 en 63.04	Volle reg
311.42	55.14	02.04	47	Weefstowwe van sintetiese stapelwesels, wat, volgens massa, minder as 85 persent van sodanige wesels bevat, hoofsaaklik of slegs met katoen gemeng, met 'n massa van meer as 170 g/m ² , in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, vir die vervaardiging van goedere indeelbaar by tariefpos 63.02, 63.03 en 63.04	Volle reg
311.42	55.16	01.04	45	Weefstowwe van kunststapelwesels, in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee, by bepaalde permit toelaat, vir die vervaardiging van goedere indeelbaar in tariefpos 63.02, 63.03 en 63.04	Volle reg
311.42	5903.10.90	01.08	81	Tekstiel weefstowwe geïmpregneer, bestryk, bedek of gelamelleer, met poli(vinylchloried), ander, in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee, by bepaalde permit mag toelaat, vir die vervaardiging van goedere indeelbaar in tariefpos 63.02, 63.03 en 63.04	Volle reg
311.42	5903.20	02.06	66	Tekstielstowwe met poluretaan geïmpregneer, bestryk, bedek of gelamelleer, in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, vir die vervaardiging van goedere indeelbaar by tariefpos 63.02, 63.03 en 63.04	Volle reg
311.42	5903.90.90	01.08	80	Ander tekstiel weefstowwe geïmpregneer, bestryk, bedek of gelamelleer, met plastiek, ander, in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee, by bepaalde permit toelaat, vir die vervaardiging van goedere indeelbaar in tariefpos 63.02, 63.03 en 63.04	Volle reg
320.02	5212.1	01.05	58	Ander weefstowwe van katoen, met 'n massa van hoogstens 200 g/m ² , in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee, by bepaalde permit toelaat, vir die vervaardiging van goedere indeelbaar in tariefpos 94.04	Volle reg
320.02	5212.2	01.05	55	Ander weefstowwe van katoen, met 'n massa van meer as 200 g/m ² , in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee, by bepaalde permit toelaat, vir die vervaardiging van goedere indeelbaar in tariefpos 94.04	Volle reg
320.02	53.09	01.04	49	Weefstowwe van vlas, in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan dié voorwaardes wat sodanige Internasionale Handelsadministrasiekommissee, by bepaalde permit toelaat, vir die vervaardiging van goedere indeelbaar in tariefpos 94.04	Volle reg

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
320.02	55.12.1	01.05	59	Weefstowwe van sintetiese stapelwesels, wat, volgens massa, 85 persent of meer van poliëster wesels bevat, in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee, by bepaalde permit toelaat, vir die vervaardiging van goedere indeelbaar in tariefpos 94.04	Volle reg
320.02	55.13	02.04	47	Weefstowwe van sintetiese stapelwesels, wat, volgens massa, minder as 85 persent van sodanige wesels bevat, hoofsaaklik of slegs met katoen gemeng, met 'n massa van hoogstens 170 g/m ² , in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, vir die vervaardiging van goedere indeelbaar by tariefpos 94.04	Volle reg
320.02	55.14	02.04	43	Weefstowwe van sintetiese stapelwesels wat, volgens massa, minder as 85 persent van sodanige wesels bevat, hoofsaaklik of slegs met katoen gemeng, met 'n massa van meer as 170 g/m ² , in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by bepaalde permit mag toelaat, vir die vervaardiging van goedere indeelbaar by tariefpos 94.04	Volle reg
320.02	55.16	01.04	41	Weefstowwe van kunsstapelwesels, in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee, by bepaalde permit toelaat, vir die vervaardiging van goedere indeelbaar in tariefpos 94.04	Volle reg
320.02	5903.10.90	01.08	88	Tekstiel weefstowwe geïmpregneer, bestryk, bedek of gelamelleer, met poli(vinielchloried), ander, in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee, by bepaalde permit toelaat, vir die vervaardiging van goedere indeelbaar in tariefpos 94.04	Volle reg
320.02	5903.20	01.06	68	Tekstielstowwe met poliuretaan geïmpregneer, bestryk, bedek of gelamelleer, in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee by spesifieke permit mag toelaat vir die vervaardiging van goedere indeelbaar by tariefpos 94.04	Volle reg
320.02	5903.90.90	01.08	86	Ander tekstiel weefstowwe geïmpregneer, bestryk, bedek of gelamelleer, met plastiek, in rolle met 'n wydte van 200 cm of meer, in dié hoeveelhede, by dié tye en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissee, by bepaalde permit toelaat, vir die vervaardiging van goedere indeelbaar in tariefpos 94.04	Volle reg

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3918

29 September 2023

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/389)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 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 insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.04	1704.90	01.06	60	White chocolate, in immediate packaging of a content of 25 kg or more, for use in the manufacture of chocolate containing cocoa, in blocks, slabs or bars, classifiable under tariff subheading 1806.3, and other chocolate classifiable in tariff subheading 1806.90, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided that the goods are not available in the SACU market	Full duty

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.04				FISH PREPARATIONS, SUGAR IN TERMS OF THE SADC TRADE PROTOCOL, GLUTEN FREE PREPARATIONS AND PREPARATIONS BASED ON FRUIT, IMPORTED BY SPECIFIC PERMIT; OTHER PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY	