

SOUTH AFRICAN REVENUE SERVICE

NO. R. 4442

1 March 2024

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/397)

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, with retrospective effect from 26 January 2024, 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
460.03	0207.14.1	01.07	79	Boneless cuts, frozen of fowls of the species <i>Gallus domesticus</i> , in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit after consultation with the Director General: The Department of Agriculture, Land Reform and Rural Development, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that ITAC or equivalent authority in SACU Member States, is satisfied that - (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State	Full duty less 12%

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 4442

1 Maart 2024

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/2397)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 4 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 26 Januarie 2024, in die mate in die Bylae hierby aangetoon.


ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
480.03	0207.14.1	01.07	79	Ontbeende snitte, bevrore, van hoenders van die spesie <i>Gallus domesticus</i> , op die tye, in die hoeveelhede en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie (ITAC) kan per spesifieke permit toelaat na oorlegpleging met die Direkteur-generaal: Die Departement van Landbou, Grondhervorming en Landelike Ontwikkeling, vir die duur van 'n tekort aan hoender as gevolg van 'n van hoogs patogene voëlgriep in Suid-Afrika, met dien verstande dat ITAC of gelykwaardige gesag in SADU-lidlande, is tevrede dat - (i) die hoender slegs vir verbruik of vervaardiging van produkte vir verbruik, in die land van invoer; en (ii) die hoender wat ingevolge hierdie kortingsitem ingevoer word, nie weer uitgevoer word na enige ander SADU-lidlande nie	Volle reg min 12%