SOUTH AFRICAN REVENUE SERVICE

NO. R. 7810 **14 August 2026**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/386)

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
407.00	GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE NOTES: 1. For the purposes of items 407.01 and 407.02 - (a) the person contemplated in those items means a "traveller" as defined in rule 15.01 and (b) in addition to the Notes to item 407.00, such traveller must comply with the requirements of section 15, the rules for that section, any form for declaring goods and the directives issued by the Commissioner relating to such goods available on the SARS website or at the branch office for the place where a traveller enters or leaves the Republic. 2. Admission under item 407.01/00.00/02.00 shall only be permitted provided- (a) the goods can be identified as being the same goods which were taken from the Republic; and (b) in the case of unaccompanied baggage, it is re-imported up to 30 days before the arrival or within 90 days from the date of arrival, of a resident of the Republic. 3. The rebate of duty specified in item 407.02 shall not apply to fire-arms acquired abroad or at any duty-free shop and imported by residents of the Republic returning after an absence of less than 6 months. 4. (a) The rebate of duty specified in item 407.02 shall only apply to accompanied passengers' baggage declared by returning residents and non-residents visiting the Republic for personal use or to dispose of as gifts. (b) The rebate of duty specified in item 407.02 shall only be allowed in the case of- (i) 407.02/00.00/01.00 once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours; and (ii) 407.02/00.00/02.00 during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours. (c) For the purposes of item 407.02, any goods obtained from an inbound duty and tax free shop must be regarded as imported goods. (d) The rebate duty specified in item 407.02 may, with the exception of tobacco and alcoholic products, be claimed by children under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the goods are for use by the children themselves. 5. A member of the crew of a ship or aircraft (including the master or pilot) is, subject to the conditions laid down by the Commissioner, only entitled to - (a) a rebate of duty specified in item 407.02/00.00/01.00 on new or used goods, of a total value not exceeding R1 400 per person; and (b) a rebate of duty specified in item 407.02/00.00/02.00 on new or used goods of a total value not exceeding R4 000 per person. 6. A member of the crew of a ship or aircraft (including the master or pilot) is not entitled to a rebate of duty specified in items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03. 7. If the person so desires and indicates accordingly before the goods are cleared, the goods in respect of which the rebate of duty specified in rebate item 407.02/00.00/02.00 is applicable, may be cleared at the rates of duty specified in Schedule No. 1. 8. (a) The rebate of duty specified in rebate item 407.02/00.00/02.00 is applicable in addition to the provisions of rebate item 407.02/00.00/01.00. (b) The rebate of duty specified in item 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03- (i) is applicable in addition to the provisions of rebate items 407.02/00.00/01.00 and 407.02/00.00/02.00; and (ii) shall only be allowed once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours. (c) Wine, spirituous and other alcoholic beverages, tobacco products and perfumery imported in excess of the quantities specified in rebate items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03, must be cleared at the rates of duty specified in Schedule No. 1. 9. If a person contravenes any provision of this Act or any other law relating to the importation of goods, the Commissioner may refuse to grant any rebate of duty provided for in rebate item 407.02. 10. For the purposes of rebate item 407.04/87.00/01.00 the vehicle in question shall not be deemed to be personally owned and used personally by the importer, unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him, and the importer shall be deemed to have used that vehicle from the date on which he took physical delivery of the vehicle until the date on which the vehicle was delivered by him to the shipper or the agent for the purpose of shipment or dispatch. Where a vehicle is imported on its own wheels the date of shipment or dispatch shall be the date the vehicle leaves the country where it was so owned and used en route to the Republic.				

By the substitution of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
	11. For the purposes of rebate item 407.04, the importer shall, if he is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in the Republic, not be deemed to have imported the vehicle for his personal or own use, and the duty as determined by the Commissioner shall be payable from the date of such absence. 12. The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years. 13. Any entry under rebate item 407.04 shall be supported by a duly completed form DA 304A. 14. Any entry under rebate item 407.06 shall be supported by a duly completed forms DA 304 and P1.160.				

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
407.02	00.00	01.00	08	New or used goods of a total value not exceeding R10 000 per person	Full duty
407.02	00.00	02.00	02	Additional goods, new or used, of a total value not exceeding R40 000 per person	Full duty less 20%

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 7810 **14 Augustus 2026**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/1/386)

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 GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
407.00	GOEDERE DEUR IMMIGRANTE, TOERISTE, TERUGKERENDE INWONERS EN ANDER PASSASIERS INGEVOER, VIR HULLE PERSOONLIKE GEBRUIK OPMERKINGS: 1. Vir die doeleindes van items 407.01 en 407.02 - (a) die persoon beoog in daardie items beteken 'n "reisiger" soos omskryf in reël 15.01 en (b) benewens die Opmerkings by item 407.00, moet sodanige reisiger voldoen aan die vereistes van artikel 15, die reëls vir daardie artikel, enige vorm vir verklaring van goedere en die voorskrifte deur die Kommissaris uitgereik in verband met sodanige goedere beskikbaar op die SAID webwerf of by die takkantoor waar die persoon die Republiek binnekom of verlaat. 2. Toelating onder item 407.01/00.00/02.00 sal slegs toegestaan word met dien verstande dat- (a) die goedere uitgeken kan word as dieselfde goedere te wees wat uit die Republiek geneem is; en (b) in die geval van onvergeselde bagasie, dit heringevoer is tot en met 30 dae voor die aankoms of binne 90 dae vanaf die datum van aankoms, van 'n inwoner van die Republiek. 3. Die korting op reg in item 407.02 vermeld, is nie van toepassing op vuurwapens wat in die buiteland of by enige belastingvrye winkel verkry en ingevoer is deur terugkerende inwoners van die Republiek na 'n afwesigheid van minder as 6 maande nie. 4. (a) Die korting op reg in item 407.02 vermeld, sal slegs van toepassing wees op vergeselde passasiersbagasie wat deur terugkerende inwoners en nie-inwoners op besoek aan die Republiek verklaar is, vir persoonlike gebruik of om as geskenke weg te gee. (b) Die korting op reg vermeld in item 407.02 sal slegs toegelaat word in die geval van - (i) 407.02/00.00/01.00 eenkeer per persoon gedurende 'n tydperk van 30 dae en sal nie van toepassing wees nie op goedere ingevoer deur persone wat terugkeer na 'n afwesigheid van minder as 48 uur; en (ii) 407.02/00.00/02.00 gedurende 'n tydperk van 30 dae en sal nie van toepassing wees op goedere ingevoer deur persone wat terugkeer na 'n afwesigheid van minder as 48 uur. (c) Vir die doeleindes van kortingitem 407.02 moet enige goedere wat by 'n inkomende reg- en belastingvrye winkel bekom word as ingevoerde goedere geag word. (d) Die korting op reg in item 407.02 vermeld mag, met die uitsondering van tabak en alkoholiese produkte, deur kinders onder die ouderdom van 18 jaar opgeëis word, hetsy deur hulle ouers of voogde vergesel al dan nie, mits die goedere vir die kinders self bedoel is. 5. 'n Lid van die bemanning van 'n skip of vliegtuig (met inbegrip van die gesagvoerder of loods) is, onderworpe aan die voorwaardes deur die Kommissaris neergelê, slegs geregtig op - (a) die korting op reg in kortingitem 407.02/00.00/01.00 vermeld op nuwe of gebruikte goedere met 'n totale waarde van hoogstens R1 400 per persoon; en (b) die korting op reg in kortingitem 407.02/00.00/02.00 vermeld op nuwe of gebruike goedere met 'n totale waarde van hoogstens R4 000 per persoon. 6. 'n Lid van die bemanning van 'n skip of vliegtuig (met inbegrip van die gesagvoerder of loods) is nie geregtig op 'n korting van reg in items 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03 vermeld nie. 7. Indien die betrokke persoon dit verlang en dienooreenkomstig aandui voordat die goedere geklaar word, mag die goedere ten opsigte waarvan die korting op reg in item 407.02/00.00/02.00 vermeld van toepassing is, teen die skale van reg in Bylae No. 1 vermeld, geklaar word. 8. (a) Die korting op reg vermeld in item 407.02/00.00/02.00 is van toepassing bo en behalwe die voorsiening van kortingitem 407.02/00.00/01.00. (b) Die korting op reg vermeld in item 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03 - (i) is van toepassing benewens die voorsienings van kortingitems 407.02/00.00/01.00 en 407.02/00.00/02.00; en (ii) sal slegs eenkeer per persoon gedurende 'n tydperk van 30 dae toegelaat word en sal nie van toepassing wees nie op goedere ingevoer deur persone wat terugkeer na 'n afwesigheid van minder as 48 uur (c) Wyn, spiritus en ander alkoholiese dranke, tabak produkte en parfuum wat by tye van invoer die hoeveelhede vermeld in items 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03 oorskry, moet teen die skale van reg in Bylae No. 1 vermeld, geklaar word. 9. Indien 'n persoon enige van die voorwaardes van hierdie Wet oortree of enige ander wet in verband met die invoer van goedere, mag die Kommissaris enige korting wat voorsien word ingevolge kortingitem 407.02, weier. 10. Vir die doeleindes van kortingitem 407.04/87.00/01.00 word die betrokke voertuig geag nie persoonlik deur die invoerder besit en persoonlik gebruik te gewees het nie, tensy sodanige invoerder te alle tye persoonlik aanwesig was op die plek waar die voertuig deur hom gebruik is, en word die invoerder geag daardie voertuig te gebruik het vanaf die datum				

Deur die vervanging van die volgende: (vervolg)

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
	waarop hy fisies aflewering van die voertuig geneem het tot die datum waarop die voertuig deur hom aan die verskeper of die agent vir doeleindes van verskeping of versending afgelewer is. Waar 'n voertuig op sy eie wiele ingevoer is, sal die datum van verskeping of versending die datum wees waarop die voertuig die land waar dit so besit en gebruik was, verlaat onderweg na die Republiek. 11. Vir die doeleindes van kortingitem 407.04, word die invoerder, indien hy vir 'n aaneenlopende tydperk van langer as 3 maande afwesig is van die plek waar die voertuig gewoonlik in die Republiek gebruik word, geag die voertuig nie vir sy persoonlike of eie gebruik in te gevoer het nie, en is die reg soos deur die Kommissaris bepaal, met ingang van die datum van sodanige afwesigheid betaalbaar. 12. Die korting op reg in kortingitem 407.04 vermeld, mag slegs een keer per familie gedurende 'n tydperk van 3 jaar toegestaan word. 13. Enige klaring onder kortingitem 407.04 moet deur behoorlik voltooide vorm DA 304A gesteun word. 14. Enige klaring onder kortingitem 407.06 moet deur behoorlik voltooide vorms DA 304 en P1.160 gesteun word.				

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
407.02	00.00	01.00	08	Nuwe of gebruikte goedere met 'n totale waarde van hoogstens R10 000 per persoon	Volle reg
407.02	00.00	02.00	02	Addisionele goedere, nuut of gebruik, met 'n totale waarde van hoogstens R40 000 per persoon	Volle reg min 20%