

## SCHEDULE 4

## REBATES AND REFUNDS OF CUSTOMS DUTIES, EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND LEVY, ENVIRONMENTAL LEVY AND HEALTH PROMOTION LEVY

## NOTES:

1. The goods specified in the Column headed "Description" of this Schedule shall, subject to the provisions of Section 75, be admitted under rebate of the customs duty specified in Parts 1 and 2 and the fuel levy (except the fuel levy specified in fuel levy item 195.30) in Part 5 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in the Column headed "Extent of Rebate" of this Schedule in respect of those goods.
2. Unless the context otherwise indicates, Notes Nos. A, C and H of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall MUTATIS MUTANDIS apply to this Schedule.
3.
  - (a) Note 3 to Schedule No. 3 shall apply *mutatis mutandis* in respect of any expression relating to the extent of any rebate in this Schedule. This shall be deemed to include a rebate of any environmental levy payable in terms of Part 3 of Schedule No. 1, subject to the Notes to Part 5 of this Schedule and health promotion levy payable in terms of Part 7 of Schedule No.1
  - (b) Note 5 to Schedule No. 3 shall apply *mutatis mutandis* to any reference to a tariff heading or subheading in this Schedule.
4. For the purposes of this Schedule, the expression "effective rate of duty" means the duty calculated according to a unit of quantity expressed as a percentage of the value for duty purposes.
6. For the purposes of items 409.00, 480.00 and 490.00:
  - (a) Where any goods or vehicles are imported or re-imported, as the case may be, in terms of these items by a person who is required to declare goods in terms of section 15, that person means a "traveller" as defined in the rules for that section and as contemplated in form DA 331; and
  - (b) in addition to the Notes to these items, such a traveller must comply with the requirements of section 15, the rules for that section and form DA 331.

SCHEDULE 4 PART 1

SPECIFIC REBATES OF CUSTOMS DUTIES

| Rebate Item   | Tariff Heading   | Rebate Code | CD | Description  | Extent of Rebate |
|---------------|--|-------------|----|--|------------------|
| <b>403.00</b> | <b>IMPORTATIONS BY INTERNATIONAL ORGANISATIONS</b>   |             |    |  |                  |
| <b>403.01</b> | <b>FOR USE BY THE WAR GRAVES COMMISSION</b>  |             |    |  |                  |
| 403.01        | 00.00  | 01.00       | 07 | Building material, worked monumental building stone and articles thereof, tools and stores, for use by the Commonwealth War Graves Commission and similar international organisations  | Full duty        |
| <b>405.00</b> | <b>GOODS FOR CULTURAL, EDUCATIONAL, CHARITABLE, WELFARE OR YOUTH ORGANISATIONS OR PURPOSES</b> |             |    |  |                  |
| <b>405.01</b> | <b>GOODS FOR APPROVED INSTITUTIONS OR BODIES</b>   |             |    |  |                  |
| 405.01        | 00.00  | 02.00       | 06 | Goods (excluding motor vehicles) of any description, for use in the advancement of journalism, forwarded unsolicited and free to institutions or bodies whose main purpose is the advancement of journalism  | Full duty        |
| <b>405.04</b> | <b>GOODS FOR DISABLED PERSONS OR FOR THE UPLIFTMENT OF INDIGENT PERSONS</b>                    |             |    |  |                  |
| 405.04        | 00.00  | 01.00       | 07 | Goods (excluding motor vehicles) specially designed for use by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the South African Federation for Mental Health, the National Council for Persons with Physical Disabilities in South Africa or Epilepsy South Africa or of a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner, that such goods are for use exclusively by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily made in the Republic   | Full duty        |
| 405.04        | 00.00  | 02.00       | 01 | Machines, implements and materials for use in the manufacture of goods by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the National Council for Persons with Physical Disabilities in South Africa, or Epilepsy South Africa or a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner, that such machines, implements and materials are for the exclusive use by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily manufactured in the Republic   | Full duty        |
| 405.04        | 00.00  | 04.00       | 00 | Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the distribution free of charge by such organisation   | Full duty        |
| 405.04        | 00.00  | 05.00       | 05 | Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the official use by such organisation  | Full duty        |
| 405.04        | 00.00  | 06.00       | 09 | Goods (excluding foodstuffs and clothing) forwarded free, as a donation to any educational organisation, hospital (including clinic), welfare organisation, religious organisation or sporting organisation, in such quantities and under such conditions as the International Trade Administration Commission, may allow by specific permit and that the Commission is satisfied that the issuing of such permit will not have a detrimental effect on local industry within the common customs area: Provided that the applicant and anybody responsible for the distribution have furnished an undertaking that -<br>(a) such goods are for use by the organisation or for free distribution;<br>(b) such goods will not be sold, leased, hired or otherwise disposed of for gain without the duty which has been rebated being paid to the Commissioner; and<br>(c) no donation or other counter-performance may be accepted by anybody in respect of such goods | Full duty        |
| <b>405.05</b> | <b>GOODS FOR RELIGIOUS INSTRUCTION OR PURPOSES</b>   |             |    |  |                  |

| Rebate Item  | Tariff Heading   | Rebate Code | CD | Description  | Extent of Rebate  |
|--|--|-------------|----|--|---|
| 405.05   | 00.00  | 01.00       | 09 | Altars, fonts, lecterns, pulpits, church decorations, vestments and other appointments (excluding furniture), for use by a religious body  | Full duty less the duty in Section B of Part 2 of Schedule No. 1  |
| 405.05   | 85.19  | 01.04       | 42 | Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered for use by a religious body for religious instruction         | Not exceeding the duty in Section B of Part 2 of Schedule No. 1   |
| <b>405.09</b>  | <b>GOODS USED BY THE NATIONAL SEA RESCUE INSTITUTE OF SOUTH AFRICA, THE SOUTH AFRICAN LIFESAVING SOCIETY AND SA LIFESAVING</b> |             |    |  |   |
| 405.09   | 00.00  | 01.00       | 06 | Goods of any description, for use by the National Sea Rescue Institute of South-Africa, the South African Lifesaving Society and Lifesaving South-Africa                                     | Full duty   |
| <b>406.00</b>  | <b>GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES</b>  |             |    |  |   |
| <b>NOTES:</b>  |  |             |    |  |   |
| 1. The provisions of this rebate item (excluding items 406.01 and 406.03) are conditional upon reciprocal treatment accorded by the government of the mission or person who is claiming these rebate facilities.   |  |             |    |  |   |
| 2. The provisions of this rebate item (excluding 406.01 and 406.03) may only be applied if the Director-General: Department of International Relations and Co-operation or an official acting under his authority has certified that any person who is claiming rebate facilities has been listed in the register maintained by the Department of International Relations and Co-operation in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001.  |  |             |    |  |   |
| 3. For the purposes of rebate item 406.03, "an organisation or institution" shall mean those which the Director-General: Department of International Relations and Co-operation or an official acting under his authority has certified as an organisation or institution with which the Republic has concluded a formal agreement which provides, inter alia, for the granting of such rebate facilities.   |  |             |    |  |   |
| 4. The provisions of this rebate item (excluding rebate item 406.01) may not apply to South African citizens or permanent residents of the Republic unless -<br>(a) they are South African citizens who are also citizens of a state the territory of which formerly formed part of the Republic;<br>(b) the Government of the Republic has by agreement with an organisation or institution undertaken to grant rebate facilities to a South African citizen who is a representative, member, agent or officer with or to such organisation or institution.   |  |             |    |  |   |
| 5. A motor vehicle cleared under rebate of duty in terms of rebate items 406.01, 406.02, 406.03, 406.05 or 406.07, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of entry under this item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this rebate item shall render such vehicle liable to payment of duty as determined by the Commissioner in consultation with the Director-General: Department of International Relations and Co-operation. |  |             |    |  |   |
| <b>406.01</b>  | <b>GOODS FOR HEADS OF STATE:</b>   |             |    |  |   |
| 406.01   | 00.00  | 01.00       | 09 | Goods for the personal or official use by the President and his family   | Full duty   |
| <b>406.02</b>  | <b>GOODS FOR DIPLOMATIC MISSIONS AND DIPLOMATIC REPRESENTATIVES ACCREDITED TO DIPLOMATIC MISSIONS</b>                          |             |    |  |   |
| 406.02   | 00.00  | 01.00       | 00 | Goods 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 | As determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1 |
| <b>406.03</b>  | <b>GOODS FOR OTHER APPROVED FOREIGN REPRESENTATIVES (EXCLUDING THOSE OF REBATE ITEM 406.05)</b>                                |             |    |  |   |
| 406.03   | 00.00  | 01.00       | 02 | Goods 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 | As determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1 |

| Rebate Item | Tariff Heading  | Rebate Code | CD | Description  | Extent of Rebate  |
|-------------|---|-------------|----|--|---|
| 406.05      | <b>GOODS FOR CONSULAR MISSIONS, CONSULAR REPRESENTATIVES ACCREDITED TO CONSULAR MISSIONS AND FOREIGN REPRESENTATIVES (EXCLUDING THOSE IN REBATE ITEMS 406.02 AND 406.03)</b>  |             |    |  |   |
| 406.05      | 00.00   | 01.00       | 06 | 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   | As determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1 |
| 406.06      | <b>STATIONERY, UNIFORMS AND APPOINTMENTS FOR HONORARY CONSULAR OFFICERS</b>   |             |    |  |   |
| 406.06      | 00.00   | 01.00       | 08 | Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer  | Full duty   |
| 406.07      | <b>GOODS IMPORTED BY ADMINISTRATIVE AND TECHNICAL REPRESENTATIVES ACCREDITED TO DIPLOMATIC OR CONSULAR MISSIONS</b>   |             |    |  |   |
| 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 with the approval of the Director-General: Department of International Relations and Co-operation | Full duty   |
| 407.00      | <p><b>GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE NOTES:</b></p> <p>1. For the purposes of items 407.01 and 407.02 -</p> <p>(a) the person contemplated in those items means a "traveller" as defined in rule 15.01 and</p> <p>(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.</p> <p>2. Admission under item 407.01/01.00/01.02 shall only be permitted provided the goods can be identified as being the same goods which were taken from the Republic.</p> <p>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.</p> <p>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.</p> <p>(b) The rebate of duty specified in item 407.02 shall only be allowed in the case of-</p> <p>(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</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>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 -</p> <p>(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 R700 per person; and</p> <p>(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 R2 000 per person.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>(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-</p> <p>(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</p> <p>(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.</p> <p>(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.</p> <p>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.</p> <p>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</p> |             |    |  |   |

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| Rebate Item   | Tariff Heading   | Rebate Code | CD | Description  | Extent of Rebate   |
|---------------|--|-------------|----|--|--------------------|
|               |  |             |    | 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.<br>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.<br>12. The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years.<br>13. Any entry under rebate item 407.04 shall be supported by a duly completed form DA 304 A.<br>14. Any entry under rebate item 407.06 shall be supported by a duly completed forms DA 304 and P1.160. |                    |
| <b>407.01</b> | <b>PERSONAL EFFECTS, SPORTING AND RECREATIONAL EQUIPMENT, NEW OR USED</b>  |             |    |  |                    |
| 407.01        | 00.00  | 01.00       | 06 | Imported either as accompanied or unaccompanied passengers' baggage by non-residents of the Republic for their own use during their stay in the Republic   | Full duty          |
| 407.01        | 00.00  | 02.00       | 00 | Exported by residents of the Republic for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied passengers' baggage by such residents   | Full duty          |
| <b>407.02</b> | <b>GOODS IMPORTED AS ACCOMPANIED PASSENGERS' BAGGAGE, INCLUDING GOODS OBTAINED AT A LICENSED INBOUND DUTY AND TAX FREE SHOP EITHER BY NON-RESIDENTS OR RESIDENTS OF THE REPUBLIC AND CLEARED AT THE PLACE WHERE SUCH PERSONS DISEMBARK OR ENTER THE REPUBLIC</b> |             |    |  |                    |
| 407.02        | 00.00  | 01.00       | 08 | New or used goods of a total value not exceeding R5 000 per person   | Full duty          |
| 407.02        | 00.00  | 02.00       | 02 | Additional goods, new or used, of a total value not exceeding R20 000 per person   | Full duty less 20% |
| 407.02        | 22.00  | 01.02       | 21 | Wine not exceeding 2 litres per person   | Full duty          |
| 407.02        | 22.00  | 02.02       | 26 | Spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre per person  | Full duty          |
| 407.02        | 24.02  | 01.04       | 42 | Cigarettes not exceeding 200 and cigars not exceeding 20 per person  | Full duty          |
| 407.02        | 24.03  | 01.04       | 49 | 250 g cigarette or pipe tobacco per person   | Full duty          |
| 407.02        | 33.03  | 01.04       | 48 | Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person   | Full duty          |
| <b>407.04</b> | <b>MOTOR VEHICLES IMPORTED BY NATURAL PERSONS ON CHANGE OF PERMANENT RESIDENCE</b>   |             |    |  |                    |

| Rebate Item   | Tariff Heading  | Rebate Code | CD | Description  | Extent of Rebate   |
|---------------|---|-------------|----|--|--|
| 407.04        | 87.00   | 01.02       | 20 | One motor vehicle per family, imported by a natural person for his or her personal or own use, who permanently changes his or her residence to the Republic and -<br>(i) provided the vehicle so imported is the personal property of the importer and has personally been used by him or her -<br>(a) for a period of not less than 12 months prior to his or her departure to the Republic; or<br>(b) for a period of less than 12 months prior to his or her departure to the Republic; or<br>(ii) in the case of approved intended residents arriving from an African country, is owned and used for such shorter period as the Commissioner may in exceptional circumstances decide; and<br>(iii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 20 months from the date of entry | (a) In respect of a motor vehicle described in paragraph (i)(a):<br>Full duty; or<br>(b) In respect of a motor vehicle described in paragraph (i)(b):<br>Full duty less the duty calculated PRO RATA on a daily basis according to the number of days less than 12 months; or<br>(c) In respect of a motor vehicle described in paragraph (ii):<br>Full duty |
| <b>407.06</b> | <b>HOUSEHOLD EFFECTS AND OTHER ARTICLES FOR OWN USE</b>   |             |    |  |  |
| 407.06        | 00.00   | 01.00       | 05 | Household furniture, other household effects and other removable articles, including equipment necessary for the exercise of the calling, trade or profession of the person, other than industrial, commercial or agricultural plant and excluding motor vehicles, alcoholic beverages and tobacco goods, the bona fide property of a natural person (including a returning resident of the Republic after an absence of 6 months or more) and members of his or her family, imported for own use on change of his or her residence to the Republic: Provided these goods are not disposed of within a period of 6 months from the date of entry.  | Full duty  |
| <b>408.00</b> | <b>OTHER PERSONAL REBATES OF DUTY</b>   |             |    |  |  |
| <b>408.01</b> | <b>CUPS, MEDALS AND OTHER TROPHIES</b>  |             |    |  |  |
| 408.01        | 00.00   | 01.00       | 03 | Cups, medals and other trophies, awarded abroad to any person, and imported by him or on his behalf, and such articles imported for presentation:<br>(i) As prizes at public exhibitions or shows, at public examinations or examinations in any educational institution, or for skill or sport in public competition in any educational institution;<br>(ii) As prizes for target shooting by air, military, naval or police forces; or<br>(iii) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public services   | Full duty  |
| <b>408.03</b> | <b>ARTICLES IMPORTED BY FOREIGN GOVERNMENTS FOR OFFICIAL USE</b>  |             |    |  |  |
| 408.03        | 00.00   | 01.00       | 07 | Articles of food or drink imported by officials (not being officials referred to in item 406.00) of any foreign government for official use at international exhibitions provided such government grants equivalent privileges to officials of the Republic  | Full duty  |
| <b>409.00</b> | <b>RE-IMPORTED GOODS NOTES:</b><br><b>1. In respect of goods entered in terms of rebate item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relative bill of entry a statement indicating -</b><br><b>(a) the reasons why the goods are being returned;</b><br><b>(b) whether any change in the ownership of the goods has taken place;</b><br><b>(c) whether the goods have been subjected to any process of manufacture or manipulation since their exportation from the Republic and if so, to what extent;</b><br><b>(d) whether the goods were manufactured in a customs and excise warehouse and exported in bond ex such warehouse;</b><br><b>(e) whether at the time of export, or at any other time, any refund, rebate, drawback or remission of customs or excise duty was granted in respect of such goods or any materials from which such goods were manufactured;</b><br><b>(f) the number and date of the bill of entry relating to the export of such goods and the place where such entry was made or the document on which the goods were registered prior to</b> |             |    |  |  |

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| Rebate Item   | Tariff Heading  | Rebate Code | CD | Description  | Extent of Rebate  |
|---------------|---|-------------|----|--|---|
|               |   |             |    | <p>export of such goods for the purposes of the subsequent re-importation thereof;</p> <p>(g) the place where and the number and date of the bill of entry on which duty was paid on the goods upon their first importation into the Republic or other documents, if applicable, to prove that the goods were previously imported and the duty due was paid thereon; and</p> <p>(h) whether any bounty, subsidy or any benefit under an export incentive scheme was paid on the goods exported.</p> <p>2. Admission of the following goods under this item shall be subject to a permit for re-importation issued by the Director-General: Department of Agriculture, Forestry and Fisheries: Butter, cheese, maize and maize products, sugar, wine, brandy and spirituous beverages.</p> <p>3. Admission under this item of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of repayment to the department or institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount.</p> <p>4. Excisable goods exported ex a customs and excise warehouse shall only be admitted under rebate of duty under this item provided -</p> <p>(a) the prior approval of the Commissioner is obtained;</p> <p>(b) they are entered under item 409.06;</p> <p>(c) they are taken into the stock of any customs and excise warehouse unless the Commissioner otherwise stipulates; and</p> <p>(d) the rate of excise duty in force at the time of entry for home consumption from such warehouse, is paid thereon.</p> <p>5. Admission under this item shall, except in the case of item 409.07, only be permitted provided the goods can be identified as being the same goods which were exported.</p> <p>6. The provisions of Notes 1 and 5 shall MUTATIS MUTANDIS apply to any goods entered under rebate items 409.02, 409.04, 409.05 and 409.07.</p> <p>7. For the purposes of rebate item 409.07 -</p> <p>(a) "compensating products" means the products obtained abroad during or as a result of the manufacturing, processing or repair of the goods temporarily exported for outward processing; and</p> <p>(b) "temporarily exported for outward processing" means the customs procedure whereby goods which may be disposed of without customs restriction, are temporarily exported for manufacturing, processing or repair abroad and then re-imported.</p> |   |
| <b>409.01</b> | <b>RE-EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS OF MANUFACTURE OR MANIPULATION</b> |             |    |  |   |
| 409.01        | 00.00   | 01.00       | 00 | Imported goods (including packing containers) re-exported and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation   | Full duty less the amount of any rebate, refund and drawback granted previously   |
| <b>409.02</b> | <b>EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS OF MANUFACTURE OR MANIPULATION</b>    |             |    |  |   |
| 409.02        | 00.00   | 01.00       | 02 | Goods (including packing containers) produced or manufactured in the Republic, exported therefrom and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation (excluding excisable goods exported ex a customs and excise warehouse)  | Full duty less the amount of any rebate, refund and drawback granted previously   |
| <b>409.04</b> | <b>IMPORTED OR LOCALLY MANUFACTURED ARTICLES SENT ABROAD FOR PROCESSING OR REPAIR</b>                         |             |    |  |   |
| 409.04        | 00.00   | 01.00       | 06 | Imported or locally manufactured articles sent abroad for processing or repair, provided they are exported under customs and excise supervision, retain their essential character, are returned to the exporter, no change of ownership having taken place, and can be identified on re-importation  | Full duty less the amount of any rebate, refund and drawback granted previously and less the duty on the cost of processing or repair |
| <b>409.05</b> | <b>USED ROCK DRILL BITS RETURNED TO THE ORIGINAL EXPORTER</b>   |             |    |  |   |



| Rebate Item   | Tariff Heading  | Rebate Code | CD | Description   | Extent of Rebate  |
|---------------|---|-------------|----|---|---|
| 409.05        | 82.07   | 01.04       | 43 | Used rock drill bits returned to the original exporter, for recovery of the diamond content   | Full duty less the amount of any rebate, refund and drawback granted previously   |
| <b>409.06</b> | <b>EXCISABLE GOODS EXPORTED EX A CUSTOMS AND EXCISE WAREHOUSE AND THEREAFTER RETURNED</b>   |             |    |   |   |
| 409.06        | 00.00   | 01.00       | 09 | Excisable goods exported ex a customs and excise warehouse and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership having taken place   | Full duty   |
| <b>409.07</b> | <b>COMPENSATING PRODUCTS OBTAINED FROM GOODS TEMPORARILY EXPORTED FOR OUTWARD PROCESSING</b>  |             |    |   |   |
| 409.07        | 00.00   | 01.00       | 01 | Compensating products (excluding goods liable to the duties specified in Part 2 of Schedule No. 1) obtained abroad from goods temporarily exported for outward processing, in terms of a specific permit issued by the International Trade Administration Commission provided -<br>(i) the specific permit is obtained before the temporary exportation of the goods;<br>(ii) if the ownership of the compensating products is transferred prior to entry for customs purposes, such goods are entered in the name of the person who exported the goods; and<br>(iii) any additional conditions which may be stipulated in the said permit, are complied with   | Full duty less the amount of any rebate, refund and drawback granted previously and less the duty on the cost of processing or repair |
| <b>410.00</b> | <b>GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES NOTE: 1. Admission under rebate of duty of any goods specified in rebate item 410.03/00.00/01.00 shall be subject to the provisions of rules 75.01 to 75.17. 2. The rebate of duty specified in item 410.04 shall only be allowed - (a) once per person during a period of 30 days; (b) if the goods are of SADC or SACU origin; and (c) if the total combined net mass of the goods classifiable in tariff heading 99.01 does not exceed 25 kg. 3. The person declaring goods in terms of item 410.04 shall in addition to these Notes 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 where the person enters or leaves the Republic</b> |             |    |   |   |
| <b>410.03</b> | <b>GOODS FOR MANUFACTURING OR COMMERCIAL PURPOSES</b>   |             |    |   |   |
| 410.03        | 00.00   | 01.00       | 05 | Wooden cases, unassembled, empty containers, and materials (excluding nails) for use in the construction thereof, for use in the packing of mineral oil products  | Full duty   |
| 410.03        | 00.00   | 03.00       | 04 | Master models, spotting masks and the like, for use in the preparation of punches or dies for pressing motor vehicle body components  | Full duty   |
| 410.03        | 00.00   | 04.00       | 09 | Goods in such quantities and at such times as the Commissioner may allow by specific permit for the manufacture of three-wheeled invalid carriages of heading 87.13   | Full duty   |
| 410.03        | 27.10   | 01.04       | 42 | Base oils for lubricating oil (excluding such oils manufactured by the re-refining of used lubricating oil or other used oil), for use in the manufacture of prepared lubricating oils in the Republic  | 0,22c/li  |
| 410.03        | 34.02   | 01.04       | 42 | Prepared spreaders, wetting agents and stickers, for use with agricultural insecticides or herbicides   | Full duty   |
| 410.03        | 87.00   | 01.02       | 23 | Not exceeding two assembled motor vehicles per model manufactured under rebate items 317.03 and 317.07, entered as prototypes for use exclusively in the development or manufacture of new models, subject to a permit issued by the Controller and any additional conditions he may impose in each case: Provided that the prototypes are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of entry under this item: Provided further that any one of the foregoing acts with such vehicles within a period of two years from the date of entry in terms of this item shall render such vehicles liable to payment of duty | Full duty   |
| <b>410.04</b> | <b>HANDMADE ARTICLES FOR COMMERCIAL PURPOSES</b>  |             |    |   |   |
| 410.04        | 99.01   | 01.04       | 42 | Leather or imitation leather  | Full duty   |
| 410.04        | 99.01   | 02.04       | 47 | Wooden articles   | Full duty   |

| Rebate Item   | Tariff Heading  | Rebate Code | CD | Description   | Extent of Rebate   |
|---------------|---|-------------|----|---|--|
| 410.04        | 99.01   | 03.04       | 41 | Plaits and similar products of plaiting materials; basketwork, wickerwork and other articles, made directly to shape from plaiting materials  | Full duty  |
| 410.04        | 99.01   | 04.04       | 46 | Plastic articles  | Full duty  |
| 410.04        | 99.01   | 05.04       | 40 | Textile articles  | Full duty  |
| 410.04        | 99.01   | 06.04       | 45 | Stone articles  | Full duty  |
| 410.04        | 99.01   | 07.04       | 45 | Glass articles  | Full duty  |
| 410.04        | 99.01   | 08.04       | 44 | Base metal articles   | Full duty  |
| <b>411.00</b> | <b>MISCELLANEOUS REBATES</b>  |             |    |   |  |
| 411.00        | 38.24   | 01.04       | 40 | Mixtures of mono-, di-, and polyisocyanates and preparations containing isocyanates   | Full duty  |
| 411.00        | 40.09   | 01.04       | 47 | Piping and tubing, of unhardened vulcanised rubber, with an inside diameter exceeding 400 mm, reinforced and fitted with flanges, for the conveyance of mineral oil products from moored ships to shore installations                     | Full duty  |
| 411.00        | 85.01   | 01.04       | 45 | Electric motors, single phase or three phase, of less than 0,75 kW, for the ringing of church bells   | Full duty  |
| 411.00        | 85.02   | 01.04       | 41 | Generator sets rated at 5 000 kVA or less, driven by electric motors, to be used for the manufacture of draglines   | Full duty  |
| 411.00        | 87.03   | 01.04       | 45 | Motor cars manufactured more than 20 years prior to the date of importation   | Full duty in Part 1 of Schedule No. 1 less 20%                   |
| <b>412.00</b> | <b>GENERAL REBATES</b>  |             |    |   |  |
|               | <b>NOTES:</b>   |             |    |   |  |
|               | 1. For the purposes of rebate items 412.03 and 412.04, the bill of entry shall be supported by an inventory of the goods and documentary proof that the said goods qualify for admission under the items concerned.   |             |    |   |  |
|               | 2. For the purposes of rebate item 412.07 -   |             |    |   |  |
|               | (a) any offer to abandon or application to destroy any goods shall be in writing by or on behalf of the owner thereof, and shall -  |             |    |   |  |
|               | (i) include the bill of entry, the invoices and other documents relating to the importation of the goods;   |             |    |   |  |
|               | (ii) state the identifying particulars of the goods;  |             |    |   |  |
|               | (iii) state the reason for abandonment, or if application is made for destruction the reason why destruction and not abandonment is requested; and  |             |    |   |  |
|               | (iv) indemnify the Office against any claim by any other person;  |             |    |   |  |
|               | (b) the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Commissioner, if such storage or removal is required by the Commissioner, and for any other expenses, including the cost of destruction; |             |    |   |  |
|               | (c) goods shall be destroyed under the supervision of an officer; and   |             |    |   |  |
|               | (d) goods in respect of which security of the duty due has been furnished to the Office shall be deemed to be under the control of the Office.  |             |    |   |  |
| <b>412.01</b> | <b>GOODS FOR EXPERIMENTAL PURPOSES</b>  |             |    |   |  |
| 412.01        | 00.00   | 01.00       | 06 | Goods (excluding corn or grain seed), for the purposes of experimenting therewith as the department controlling or supervising such experiment may allow by specific permit   | Full duty less the duty in Section B of Part 2 of Schedule No. 1 |
| <b>412.02</b> | <b>NETS TREATED WITH INSECTICIDES</b>   |             |    |   |  |
| 412.02        | 6304.91   | 01.06       | 67 | Nets treated with insecticides for the control of mosquitoes, in such quantities and at such times as the International Trade Administration Commission after consultation with the Director-General: Health may allow by specific permit | Full duty  |
| <b>412.03</b> | <b>USED PERSONAL OR HOUSEHOLD EFFECTS BEQUETHED</b>   |             |    |   |  |

| Rebate Item   | Tariff Heading   | Rebate Code | CD | Description   | Extent of Rebate   |
|---------------|--|-------------|----|---|--|
| 412.03        | 00.00  | 01.00       | 03 | Used personal or household effects (excluding motor vehicles) bequeathed to persons residing in the Republic  | Full duty  |
| <b>412.04</b> | <b>USED PROPERTY OF A SOUTH AFRICAN RESIDENT WHO DIED OUTSIDE THE REPUBLIC</b>   |             |    |   |  |
| 412.04        | 00.00  | 01.00       | 01 | Used property of a person normally resident in the Republic who died while temporarily outside the Republic   | Full duty  |
| <b>412.05</b> | <b>LIFE SAVING APPARATUS</b>   |             |    |   |  |
| 412.05        | 00.00  | 01.00       | 03 | Life saving apparatus, including mine rescue apparatus (excluding life-jackets), and fire extinguishing equipment (excluding textile hose-piping and similar tubing, with or without lining, armour or accessories of other materials)  | Full duty less the duty in Section B of Part 2 of Schedule No. 1 |
| <b>412.06</b> | <b>INFANTS FOOD</b>  |             |    |   |  |
| 412.06        | 00.00  | 01.00       | 05 | Food, containing soya-bean concentrates, specially prepared for infants   | Full duty  |
| <b>412.07</b> | <b>GOODS UNCONDITIONALLY ABANDONED TO THE OFFICE BY THE OWNER OR GOODS DESTROYED WITH THE PERMISSION OF THE COMMISSIONER: PROVIDED THAT THE COMMISSIONER MAY DECLINE TO ACCEPT ABANDONMENT OR GRANT PERMISSION FOR DESTRUCTION</b> |             |    |   |  |
| 412.07        | 00.00  | 01.00       | 07 | Goods while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under Schedule No. 3)   | Full duty  |
| 412.07        | 00.00  | 02.00       | 01 | Goods cleared under Schedule No. 3  | Full duty less the duty paid on entry                            |
| 412.07        | 87.00  | 01.02       | 25 | Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause  | Full duty less the duty paid on entry                            |
| <b>412.08</b> | <b>DUTIABLE GOODS LOST IN MANUFACTURING PROCESSES IN CUSTOMS AND EXCISE WAREHOUSE</b>  |             |    |   |  |
| 412.08        | 00.00  | 01.00       | 09 | Dutiable goods lost in manufacturing processes in a customs and excise warehouse, subject to production of proof that such goods did not enter into consumption   | Full duty  |
| <b>412.09</b> | <b>GOODS LOST, DESTROYED OR DAMAGED</b>  |             |    |   |  |
| 412.09        | 00.00  | 01.00       | 00 | Goods, excluding goods contemplated in rebate item 497.02, in respect of which the customs duty, together with the fuel levy (where applicable), amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of VIS MAJOR or in such other circumstances as the Commissioner deems exceptional while such goods are -<br>(a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner;<br>(b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or<br>(c) being stored in any rebate storeroom, provided -<br>(i) no compensation in respect of the customs duty or fuel levy on such goods has been paid or is due to the owner by any other person;<br>(ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and<br>(iii) such goods did not enter into consumption. | Full duty  |
| <b>412.10</b> | <b>GIFTS</b>   |             |    |   |  |

| Rebate Item   | Tariff Heading  | Rebate Code | CD | Description  | Extent of Rebate |
|---------------|---|-------------|----|--|------------------|
| 412.10        | 00.00   | 01.00       | 02 | <i>Bona fide</i> unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed R1400 (excluding goods contained in passengers' baggage, wine, spirits and manufactured tobacco products) consigned by natural persons abroad to natural persons in the Republic  | Full duty        |
| <b>412.11</b> | <b>GOODS IMPORTED FOR THE RELIEF OF DISTRESS OF PERSONS IN CASES OF FAMINE OR NATIONAL DISASTER; UNDER ANY TECHNICAL ASSISTANCE AGREEMENT OR IN TERMS OF AN OBLIGATION UNDER ANY MULTILATERAL INTERNATIONAL AGREEMENT</b> |             |    |  |                  |
| 412.11        | 00.00   | 01.00       | 04 | Goods imported -<br>(a) for the relief of distress of persons in cases of famine or other national disaster;<br>(b) under any technical assistance agreement; or<br>(c) in terms of an obligation under any multilateral international agreement to which the Republic is a party:<br><br>Provided that -<br>(i) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia; and<br>(ii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of the International Trade Administration Commission.   | Full duty        |
| <b>412.12</b> | <b>GOODS IMPORTED FOR ANY PURPOSES AGREED UPON BETWEEN THE GOVERNMENTS OF THE REPUBLIC, BOTSWANA, LESOTHO, SWAZILAND AND NAMIBIA</b>  |             |    |  |                  |
| 412.12        | 00.00   | 01.00       | 06 | Goods imported for any purpose agreed upon between the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia:<br>Provided that -<br>(i) the provisions of this rebate item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of Botswana, Lesotho, Swaziland and Namibia has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods;<br>(ii) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia; and<br>(iii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of the Commissioner. | Full duty        |
| <b>412.13</b> | <b>ILEAL BLADDER APPLIANCES; OSTOMY APPLIANCES; INCONTINENCE UNDERGARMENTS AND SIMILAR GOODS:</b>   |             |    |  |                  |
| 412.13        | 00.00   | 01.00       | 08 | Ileal bladder appliances, and parts thereof; skin protective preparations for use with ostomy appliances and incontinence pads   | Full duty        |
| <b>412.14</b> | <b>PRINTED MATTER</b>   |             |    |  |                  |
| 412.14        | 00.00   | 01.00       | 02 | Printed matter (for example, air-waybills/consignment notes, passenger tickets, excess baggage tickets, exchange orders, damage and irregularity reports, baggage and cargo labels, time-tables, mass and balance documents), imported by airlines for their own use   | Full duty        |
| <b>412.16</b> | <b>GOODS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES</b>  |             |    |  |                  |
| 412.16        | 00.00   | 01.00       | 03 | Goods of any description imported by refugees from African Territories and which are sold by the Office  | Full duty        |
| <b>412.17</b> | <b>MOTOR CARS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES</b>   |             |    |  |                  |

| Rebate Item   | Tariff Heading  | Rebate Code | CD | Description   | Extent of Rebate  |
|---------------|---|-------------|----|---|---|
| 412.17        | 87.00   | 01.02       | 23 | Motor cars imported by refugees from African Territories and which are disposed of by the refugee concerned, provided the prior approval of the Commissioner has been obtained  | Full duty less 20%  |
| <b>412.21</b> | <b>MECHANICAL APPLIANCES AND ELECTRICAL MACHINERY AND EQUIPMENT</b>   |             |    |   |   |
| 412.21        | 00.00   | 01.00       | 02 | Machinery and mechanical appliances and electrical machinery and equipment of Chapters 84 and 85 of Schedule No. 1, which are imported in more than one consignment as a result of strikes, shutouts or other causes beyond the control of the importer and the supplier, subject to the prior approval of the Commissioner   | Not exceeding the duty in excess of the amount of duty that would have been due had the goods been imported in a single consignment |
| <b>412.22</b> | <b>PARTS AND MATERIALS OF PLASTICS FOR THE MANUFACTURE OF DESIGN ENGINEERING MODELS OF FACTORIES, INSTALLATIONS AND THE LIKE</b>  |             |    |   |   |
| 412.22        | 39.00   | 01.02       | 26 | Parts and materials, of plastics, of a kind used for the manufacture of design engineering models of factories, installations and the like  | Full duty   |
| <b>412.23</b> | <b>TEXTILE FABRICS</b>  |             |    |   |   |
| 412.23        | 00.00   | 01.00       | 06 | Textile fabrics woven from six different fibres, for testing dyestuff fastness  | Full duty   |
| <b>412.26</b> | <b>GOODS SUPPLIED FREE OF CHARGE TO REPLACE DEFECTIVE GOODS</b>   |             |    |   |   |
| 412.26        | 00.00   | 01.00       | 01 | Goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement, provided -<br>(a) a copy of the bill of entry and the document submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted;<br>(b) the goods are supplied by the original supplier; and<br>(c) the replaced goods are disposed of as directed by the Commissioner   | Full duty   |
| <b>412.27</b> | <b>GOODS FOR UPGRADING, SUPPLIED FREE OF CHARGE TO REPLACE PARTS WHICH ARE COVERED BY A WARRANTY AGREEMENT</b>  |             |    |   |   |
| 412.27        | 00.00   | 01.00       | 03 | Goods for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement, provided -<br>(a) a specific permit issued by the International Trade Administration Commission, is submitted;<br>(b) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted;<br>(c) the goods are supplied by the original supplier; and<br>(d) the replaced goods are disposed of as directed by the Commissioner | Full duty   |
| <b>412.28</b> | <b>GOODS SUPPLIED BY A LICENSEE OF A SPECIAL CUSTOMS AND EXCISE STORAGE WAREHOUSE LICENSED AS A DUTY AND TAX FREE SHOP</b>  |             |    |   |   |
|               | <b>NOTES:</b>   |             |    |   |   |
|               | <b>1. (a) In this item a duty and tax free shop means a duty and tax free shop as contemplated in the rules for Section 21; and</b>   |             |    |   |   |
|               | <b>(b) any word or expression used in this item in relation to a duty and tax free shop shall have the meaning assigned thereto in such rules.</b>  |             |    |   |   |
| 412.28        | 00.00   | 01.00       | 05 | Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers   | Full duty   |
| 412.28        | 00.00   | 02.00       | 08 | Goods supplied by a licensee of an outbound duty and tax free shop to outbound travellers   | Full duty   |
| <b>414.00</b> | <b>IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR CONSUMPTION OR USE AT AN INTERNATIONAL SPORTING EVENT APPROVED BY THE MINISTER, WHEN IMPORTED AND ENTERED BY THE CONTROLLING BODY OF A PARTICIPATING VISITING TEAM, A TEAM DOCTOR, AN OFFICIAL SPONSOR OF THE EVENT OR THE HOST OF THE EVENT ON BEHALF OF A PARTICIPATING VISITING TEAM</b> |             |    |   |   |
|               | <b>NOTES:</b>   |             |    |   |   |
|               | <b>1. The event may be approved by the Minister having regard to -</b>  |             |    |   |   |
|               | <b>(i) the foreign participation in that event; and</b>   |             |    |   |   |

(continued)

| Rebate Item | Tariff Heading | Rebate Code | CD | Description   | Extent of Rebate |
|-------------|----------------|-------------|----|---|------------------|
|             |                |             |    | (ii) the economic impact that event may have on the country as a whole.<br>2. "Official sponsor" means a sponsor of the event appointed by -<br>(i) the international organiser of the event, or<br>(ii) the host of the event in the Republic.   |                  |
| 414.01      | 00.00          | 01.00       | 00 | Pharmaceutical goods (including medicaments) imported by -<br>(i) a controlling body of a participating visiting team;<br>(ii) a team doctor of a participating visiting team accredited by the Department of Health; or<br>(iii) the host of the event on behalf of a participating visiting team<br>in such quantities as the Department of Health may allow by specific permit | Full duty        |
| 414.02      | 00.00          | 01.00       | 02 | Non-alcoholic beverages and foodstuffs imported by a controlling body of a participating visiting team or the host of the event on behalf of a participating visiting team, for consumption by members of the team during their stay  | Full duty        |
| 414.03      | 00.00          | 01.00       | 04 | Promotional material, individually of little value, imported by an official sponsor of the event or the host of the event on behalf of an official sponsor, not for sale but for distribution or use at an event venue  | Full duty        |

SCHEDULE 4 PART 2

TEMPORARY REBATES OF CUSTOMS DUTIES

| Rebate Item   | Tariff Heading   | Rebate Code | CD | Description   | Extent of Rebate |
|---------------|--|-------------|----|---|------------------|
| <b>460.01</b> | <b>FISH, DAIRY PRODUCTS AND NATURAL HONEY, IMPORTED BY SPECIFIC PERMIT</b> |             |    |   |                  |
| 460.01        | 03.02  | 01.04       | 49 | Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish ( <i>Brama raii</i> ), black marlin ( <i>Makaira indica</i> ), bigscale mackerel ( <i>gastoro</i> ) ( <i>Gasterochisma melampis</i> ), dorado ( <i>mai-mai</i> ) ( <i>Coryphaena hippurus</i> ), moon fish ( <i>opa</i> ) ( <i>Lampris requs</i> ), oil fish, smooth ( <i>escolar</i> ) ( <i>Lepidocybium flavobrunneum</i> ), oil fish, rough ( <i>Ruvettus pretiosus</i> ), sawara ( <i>Acathocybium solandri</i> ), sail fish ( <i>Istiophorus platipterus</i> ), striped marlin ( <i>Tetrapturus audax</i> ), shortbill spear fish ( <i>sikiyami</i> ) ( <i>Tetrapturus angustirostris</i> ), sword fish ( <i>Xiphias gladius</i> ), ribbon fish ( <i>Lepidopus caudatus</i> ), monk ( <i>Lophius piscatorius</i> ), cavebass ( <i>Dinoperca petersi</i> ), lyretail hogfish ( <i>Bodianus anthioides</i> ), turncoat hogfish ( <i>Bodianus axillaris</i> ), saddleback hogfish ( <i>Bodianus bilunulatus</i> ), diana's hogfish ( <i>Bodianus diana</i> ), lined hogfish ( <i>Bodianus leucostictus</i> ), goldsaddle hogfish ( <i>Bodianus perditio</i> ), yellowfin emperor ( <i>Lethrinus crocineus</i> ), river snapper ( <i>Lutjanus argentimaculatus</i> ), rosy lobbfish ( <i>Pristipomoides filamentosus</i> ), king mackerel ( <i>Scomberomorus commerson</i> ), tomato rockcod ( <i>Cephalopholis sonnerati</i> ), white-edged rockcod ( <i>Epinephelus albomarginatus</i> ), brown-spotted rockcod ( <i>Epinephelus chlorostigma</i> ), malabar rockcod ( <i>Epinephelus malabaricus</i> ), halfmoon rockcod ( <i>Epinephelus rivulatus</i> ), englishman ( <i>Chrysoblephus anglicus</i> ), slinger ( <i>Chrysoblephus puniceus</i> ) and blueskin ( <i>Polysteganus coeruleopunctatus</i> ), in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit | Full duty        |
| 460.01        | 0302.1   | 01.05       | 51 | Salmonidae (excluding livers and roes), fresh or chilled [excluding trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )], for further processing by means of smoking, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit   | Full duty        |
| 460.01        | 03.03  | 01.04       | 45 | Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish ( <i>Brama raii</i> ), black marlin ( <i>Makaira indica</i> ), bigscale mackerel ( <i>gastoro</i> ) ( <i>Gasterochisma melampis</i> ), dorado ( <i>mai-mai</i> ) ( <i>Coryphaena hippurus</i> ), moon fish ( <i>opa</i> ) ( <i>Lampris requis</i> ), oil fish, smooth ( <i>escolar</i> ) ( <i>Lepidocybium flavobrunneum</i> ), oil fish, rough ( <i>Ruvettus pretiosus</i> ), sawara ( <i>Acathocybium solandri</i> ), sail fish ( <i>Istiophorus platipterus</i> ), striped marlin ( <i>Tetrapturus audax</i> ), shortbill spear fish ( <i>sikiyami</i> ) ( <i>Tetrapturus angustirostris</i> ), sword fish ( <i>Xiphias gladius</i> ), ribbon fish ( <i>Lepidopus caudatus</i> ), monk ( <i>Lophius piscatorius</i> ), cavebass ( <i>Dinoperca petersi</i> ), lyretail hogfish ( <i>Bodianus anthioides</i> ), turncoat hogfish ( <i>Bodianus axillans</i> ), saddleback hogfish ( <i>Bodianus bilunulatus</i> ), diana's hogfish ( <i>Bodianus diana</i> ), lined hogfish ( <i>Bodianus leucostictus</i> ), goldsaddle hogfish ( <i>Bodianus perditio</i> ), yellowfin emperor ( <i>Lethrinus crocineus</i> ), river snapper ( <i>Lutjanus argentimaculatus</i> ), rosy jobfish ( <i>Pristipomoides filamentosus</i> ), king mackerel ( <i>Scomberomorus commerson</i> ), tomato rockcod ( <i>Cephalopholis sonnerati</i> ), white-edged rockcod ( <i>Epinephelus albomarginatus</i> ), brown-spotted rockcod ( <i>Epinephelus chlorostigma</i> ), malabar rockcod ( <i>Epinephelus malabaricus</i> ), halfmoon rockcod ( <i>Epinephelus rivulatus</i> ), englishman ( <i>Chrysoblephus anglicus</i> ), slinger ( <i>Chrysoblephus puniceus</i> ) and blueskin ( <i>Polysteganus coeruleopunctatus</i> ), in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit  | Full duty        |
| 460.01        | 0303.1   | 01.05       | 58 | Salmonidae (excluding livers and roes), frozen (excluding trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )), for further processing by means of smoking, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit   | Full duty        |



| Rebate Item   | Tariff Heading   | Rebate Code | CD | Description   | Extent of Rebate |
|---------------|--|-------------|----|---|------------------|
| 460.01        | 03.04  | 01.04       | 41 | Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish ( <i>Brama raii</i> ), black marlin ( <i>Makaira indica</i> ), bigscale mackerel (gastoro) ( <i>Gasterochisma melampis</i> ), dorado (mai-mai) ( <i>Coryphaena hippurus</i> ), moon fish (opa) ( <i>Lampris regius</i> ), oil fish, smooth (escolar) ( <i>Lepidocybium flavobrunneum</i> ), oil fish, rough ( <i>Ruvettus pretiosus</i> ), sawara ( <i>Acathocybium solandri</i> ), sail fish ( <i>Istiophorus platipterus</i> ), striped marlin ( <i>Tetrapturus audax</i> ), shortbill spear fish (sikiyami) ( <i>Tetrapturus angustirostris</i> ), sword fish ( <i>Xiphias gladius</i> ), ribbon fish ( <i>Lepidopus caudatus</i> ), monk ( <i>Lophius piscatorius</i> ), cavebass ( <i>Dinoperca petersi</i> ), lyretail hogfish ( <i>Bodianus anthioides</i> ), turncoat hogfish ( <i>Bodianus axillaris</i> ), saddleback hogfish ( <i>Bodianus bilunulatus</i> ), diana's hogfish ( <i>Bodianus diana</i> ), lined hogfish ( <i>Bodianus leucostictus</i> ), goldsaddle hogfish ( <i>Bodianus perditio</i> ), yellowfin emperor ( <i>Lethrinus crocineus</i> ), river snapper ( <i>Lutjanus argentimaculatus</i> ), rosy jobfish ( <i>Pristipomoides filamentosus</i> ), king mackerel ( <i>Scomberomorus commerson</i> ), tomato rockcod ( <i>Cephalopholis sonnerati</i> ), white-edged rockcod ( <i>Epinephelus albomarginatus</i> ), brown-spotted rockcod ( <i>Epinephelus chlorostigma</i> ), malabar rockcod ( <i>Epinephelus malabaricus</i> ), rockcod ( <i>Epinephelus rivulatus</i> ), englishman ( <i>Chrysoblephus anglicus</i> ), slinger ( <i>Chrysoblephus puniceus</i> ) and blueskin ( <i>Polysteganus coeruleopunctatus</i> ), in such quantities and at such times as the Director-General: Agriculture, Forestry and Fisheries may allow by specific permit | Full duty        |
| 460.01        | 03.05  | 01.04       | 48 | Dried fish, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit  | Full duty        |
| 460.01        | 04.00  | 01.02       | 29 | Dairy produce of headings 04.01, 04.02, 04.03, 04.04, 04.05 and 04.06 in such quantities and at such times as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that goods cleared in terms of this rebate item shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia  | Full duty        |
| 460.01        | 04.09  | 01.04       | 47 | Natural honey, in immediate packings of a content exceeding 1 kg, subject to such conditions as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit, for repacking into immediate packings of a content of less than 1 kg  | Full duty        |
| <b>460.02</b> | <b>POTATOES, LEGUMINOUS VEGETABLES, CEREALS, OIL SEEDS AND SWEET CORN, IMPORTED BY SPECIFIC PERMIT</b> |             |    |   |                  |
| 460.02        | 00.00  | 01.00       | 05 | Potatoes, dried leguminous vegetables, cereals, oil seeds and sweet corn, verified by the Director-General: Department of Agriculture, Forestry and Fisheries that it can only be used for planting or sowing   | Full duty        |
| 460.02        | 0904.2   | 01.05       | 55 | Dried, crushed or ground fruits of the genus <i>Capsicum</i> for the extraction of oleoresin of a kind used in the food industry, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the Commission is satisfied that the subject fruits are not available in the SACU region   | Full duty        |
| 460.02        | 1001.9   | 01.05       | 57 | Wheat (excluding durum wheat), in such quantities and at such times as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that wheat and wheaten flour obtained from such wheat cleared in terms of this rebate item, shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia   | Full duty        |
| 460.02        | 12.05  | 01.04       | 49 | Rape seed, whether or not broken, in such quantities and at such times as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit  | Full duty        |
| 460.02        | 12.06  | 01.04       | 45 | Sunflower seed, in such quantities as the Director-General: Department of Agriculture, Forestry and Fisheries, may allow by specific permit issued on or before 10 May 2002   | Full duty        |
| <b>460.03</b> | <b>MEAT AND EDIBLE MEAT OFFAL</b>  |             |    |   |                  |

| Rebate Item   | Tariff Heading   | Rebate Code | CD | Description   | Extent of Rebate       |
|---------------|--|-------------|----|---|------------------------|
| 460.03        | 0207.14.9  | 01.07       | 73 | <p>Frozen meat of the species <i>Gallus domesticus</i>, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit on recommendation of the Director General: Department of Agriculture, Forestry and Fisheries (DAFF), provided that -</p> <p>(a) With effect from 1 April 2016, permits may be issued by ITAC for meat imported in terms of this rebate item;</p> <p>(b) From the date this rebate item comes into operation up to and including 31 March 2016 meat imported in terms of this rebate item shall be on a first-come-first-serve basis;</p> <p>(c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 65 000 metric tonnes;</p> <p>(d) The annual quota period is 1 April to 31 March;</p> <p>(e) Prior to 1 April 2016, the quota shall be 16250 metric tonnes;</p> <p>(f) As from 1 April 2017 an annual growth factor as determined by DAFF shall be applied to the basic quota mentioned in (c) above;</p> <p>(g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the BLNS countries;</p> <p>(h) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by ITAC;</p> <p>(i) This rebate item shall be suspended if any benefits that South Africa enjoyed under AGOA as at 1 November 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and</p> <p>(j) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Trade and Industry submits written confirmation to the Minister of Finance that South Africa's benefits under AGOA have been suspended.</p>   | Full anti-dumping duty |
| <b>460.04</b> | <b>FISH PREPARATIONS, SUGAR IN TERMS OF THE SADC TRADE PROTOCOL, GLUTEN FREE PREPARATIONS AND PREPARATIONS BASED ON FRUIT, IMPORTED BY SPECIFIC PERMIT</b> |             |    |   |                        |
| 460.04        | 16.04  | 01.04       | 40 | Preparations based on minced, flavoured and cooked fish, frozen, formed into products of an individual mass not exceeding 200 g, in such quantities and at such times as the Director-General: Agriculture, Forestry and Fisheries may allow by specific permit   | Full duty              |
| 460.04        | 17.01  | 01.04       | 45 | <p>Raw or refined sugar or direct consumption crystal sugar falling within heading 17.01 which is produced in and imported from a Non-SACU SADC Member State subject to compliance with the Notes hereto -</p> <p>Notes:</p> <p>1. In these Notes, unless the context otherwise indicates - "Addendum to Annex VII" means the agreement by the TCS on Customs procedures entitled "Customs and Excise Rules for the Implementation of Market Access in terms of Annex VII of the SADC Trade Protocol" inserted as part of Annex VII in terms of the provisions of Notes 1(b)(ii) and 3(b) of Part B of the Schedule to the General Notes to Schedule No. 1; "Annex I" means Annex I and its Appendixes inserted in Part B of the Schedule to the General Notes to Schedule No. 1; "Annex VII" means Annex VII, Concerning Trade in Sugar in the Southern African Development Community, inserted after Annex I and its Appendixes in Part B of the Schedule to the General Notes to Schedule No. 1 as provided in Note 1(b) to that Part; "Non-SACU SADC Member States" means a net surplus sugar producing SADC Member State contemplated in the Addendum to Annex VII which is listed in paragraph 6 of Note K and which is not a member of SACU; "SACU Central Coordinating Authority" means the Commissioner for the South African Revenue Service; "SACU" means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland; "SADC" means the Southern African Development Community; and "TCS" means Technical Committee on Sugar which means as defined in Annex VII "The body comprising representatives of Member States and sugar industries in all Member States".</p> <p>2. Entry under rebate of duty of sugar classified under heading 17.01 shall -</p> <p>(a) only apply to sugar for which quotas have been allocated to registered exporters by a non-SACU SADC Member State and certificates of origin have been issued in accordance with the provisions of the Addendum to Annex VII;</p> <p>(b) (i) (aa) a valid original certificate of origin which must be verified in respect of the registered exporter as prescribed in paragraph 4.3 of the Addendum and the rules;</p> <p>(bb) proof that the sugar has been consigned directly from the premises of a certified exporter to a consignee in the Republic as contemplated in Rule 2 of Annex I:</p> <p>(ii) compliance with -</p> | Full duty              |

(continued)

| Rebate Item   | Tariff Heading                      | Rebate Code | CD | Description  | Extent of Rebate   |
|---------------|-------------------------------------|-------------|----|--|--|
| 460.04        | 19.00                               | 01.02       | 25 | (ii) compliance with -<br>(aa) other provisions of the Addendum to Annex VII;<br>(bb) any relevant provision of rule 49B.<br>3. If sugar is imported for the purposes of entry in terms of the provisions of this item and the original certificate of origin is not produced at the time of entry to prove the originating status of the sugar, the consignment shall be dealt with as provided in section 49(9).<br>4. (a) In cases of reasonable doubt regarding the details of a registered exporter appearing on an original certificate of origin as contemplated in the Addendum to Annex VII, the customs authority of an importing SACU Member State shall submit the documents for verification to the Commissioner as prescribed in the rules.<br>(b) If any sugar for which the certificate of origin has been issued is not exported within 20 working days from the date of issue, the sugar shall, on importation into the Republic, be liable to duty at the general rate of duty specified in Part 1 of Schedule No. 1. | Full duty  |
| 460.04        | 2008.20                             | 01.06       | 62 | Preparations of wheat or wheaten flour, gluten-free  | Full duty  |
| 460.04        | 2009.89                             | 01.06       | 66 | Canned pineapples in containers holding 3 kg or more, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit for further processing, provided that the Commission is satisfied that pineapples suitable for canning are not available in sufficient quantities in the SACU area.  | Full duty  |
| 460.04        | 2009.89                             | 01.06       | 66 | Mango juice concentrate, with a Brix value exceeding 25, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit   | Full duty  |
| <b>460.05</b> | <b>MINERAL PRODUCTS</b>             |             |    |  |  |
| 460.05        | 27.10                               | 01.04       | 48 | Specified aliphatic hydrocarbon solvents, as defined in Additional Note1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit   | Full duty  |
| 460.05        | 2713.20                             | 01.06       | 62 | Petroleum bitumen, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit   | Full duty  |
| <b>460.06</b> | <b>CHEMICAL PRODUCTS</b>            |             |    |  |  |
| 460.06        | 38.24                               | 01.04       | 46 | Mixtures containing dichlorodifluoromethane or trichlorofluoromethane or both, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit  | Full duty less the duty in Section A of Part 2 of Schedule No. 1 |
| 460.06        | 38.24                               | 02.04       | 40 | Mixtures containing chlorodifluoromethane or mono-chloropentafluoroethylene or both  | Full duty less the duty in Section A of Part 2 of Schedule No. 1 |
| <b>460.07</b> | <b>PLASTICS AND RUBBER ARTICLES</b> |             |    |  |  |
| 460.07        | 39.17                               | 02.04       | 40 | Tubes, pipes and hoses, of plastics, which at a temperature of 120°C have a shrinkage coefficient of 15 per cent or more, or prestretched, specially designed for the protection, insulation and strain relief of wire, cable, cable joints and the like from abrasion, corrosion and moisture   | Full duty  |

| Rebate Item   | Tariff Heading                        | Rebate Code | CD | Description  | Extent of Rebate           |
|---------------|---------------------------------------|-------------|----|--|----------------------------|
| 460.07        | 39.19                                 | 01.04       | 49 | Plates, sheets, film, foil and strip, of polyethylene terephthalates, self adhesive, with removable protective substances, entered on or before 12 April 1997, in such quantities and subject to such conditions as the International Trade Administration Commission, may allow by specific permit issued on or before 12 April 1996  | Full duty                  |
| 460.07        | 3920.49                               | 01.06       | 64 | Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not re-inforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%, originating in or imported from China, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after the Commission is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards                        | The full anti-dumping duty |
| 460.07        | 3920.49                               | 02.06       | 64 | Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not re-inforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%, originating in or imported from Taiwan, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after the Commission is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards                       | Full anti-dumping duty     |
| 460.07        | 40.02                                 | 01.04       | 43 | Polybutadiene-styrene rubber, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit   | Full duty less 11 c/kg     |
| 460.07        | 4011.10                               | 01.06       | 66 | New pneumatic tyres, of rubber, of a kind used on motor cars for organised motor sport, under such conditions as the International Trade Administration Commission, after consultation with Motorsport South Africa, may allow by specific permit  | Full duty                  |
| <b>460.10</b> | <b>PAPER AND PAPERBOARD ARTICLES</b>  |             |    |  |                            |
| 460.10        | 48.02                                 | 01.04       | 44 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, of a value for duty purpose not exceeding R265/t   | Full duty                  |
| 460.10        | 48.03                                 | 01.04       | 40 | Cellulose wadding, for the packing of fresh fruit  | Full duty                  |
| 460.10        | 48.10                                 | 01.04       | 46 | Graphitised paper  | Full duty                  |
| 460.10        | 48.11                                 | 01.04       | 42 | Bottle tissue paper, lined   | Full duty                  |
| 460.10        | 48.11                                 | 02.04       | 47 | Paper and paperboard, impregnated with oil, unprinted, of a mass less than 35 g/m <sup>2</sup>   | Full duty less 7,5%        |
| <b>460.11</b> | <b>TEXTILES AND TEXTILES ARTICLES</b> |             |    |  |                            |
| 460.11        | 00.00                                 | 01.00       | 01 | Used overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, three-quarter coats, greatcoats, hooded caps, trench coats, gabardines, padded waistcoats and parkas (excluding any other clothing articles) classifiable in tariff headings 61.01, 61.02, 62.01, 62.02 and 6309.00.13, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit<br>Note:<br>Used overcoats that are admissible under this item must be imported in bales and must be designed to be worn over all other clothing articles as protection against the weather. | Full duty less 30%         |
| 460.11        | 52.01                                 | 01.04       | 40 | Cotton, not carded or combed, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit.  | Full duty                  |
| <b>460.13</b> | <b>GLASS AND GLASSWARE</b>            |             |    |  |                            |
| 460.13        | 70.10                                 | 01.04       | 40 | Glass bottles of a metric capacity, for the packing of mineral water, beer, wine and spirituous beverages, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit   | Full duty                  |
| <b>460.14</b> | <b>IMITATION JEWELLERY</b>            |             |    |  |                            |

| Rebate Item   | Tariff Heading                                 | Rebate Code | CD | Description   | Extent of Rebate                               |
|---------------|--|-------------|----|---|--|
| 460.14        | 7117.19  | 01.06       | 62 | Bracelets and pendants, of stainless steel, incorporating a plate engraved with medical insignia for engraving with medical particulars of an individual, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit   | Full duty                                      |
| <b>460.15</b> | <b>ARTICLES OF IRON OR STEEL AND ALUMINIUM</b> |             |    |   |  |
| 460.15        | 7208.5   | 01.05       | 57 | Flat-rolled products of iron or non-alloy steel, of a width exceeding 600 mm or more but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 3 mm or more but not exceeding 8 mm, (excluding those with a Brinell harness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market | Full safeguard duty                            |
| 460.15        | 7208.5   | 02.05       | 54 | Flat-rolled products of iron or non-alloy steel, of a width exceeding 600 mm or more but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of less than 3 mm or more than 8 mm, (excluding those with a Brinell harness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market    | Full safeguard duty                            |
| 460.15        | 7208.5   | 03.05       | 59 | Flat-rolled products of iron or non-alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 2 mm or more but not exceeding 10 mm with a Brinell harness of 425 HBW or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market  | Full safeguard duty                            |
| 460.15        | 7210.61  | 01.06       | 64 | Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with aluminium-zinc alloys, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market  | Full duty                                      |
| 460.15        | 7210.70  | 01.06       | 63 | Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, painted, varnished or coated with plastics, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market   | Full duty                                      |
| 460.15        | 7225.40  | 01.06       | 68 | Flat-rolled products of other alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 3 mm or more but not exceeding 8 mm, (excluding those with a Brinell harness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market               | Full safeguard duty                            |
| 460.15        | 7225.40  | 02.06       | 62 | Flat-rolled products of other alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of less than 3 mm or more than 8 mm, (excluding those with a Brinell harness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market                  | Full safeguard duty                            |
| 460.15        | 7225.40  | 03.06       | 67 | Flat rolled products of other alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 2 mm or more but not exceeding 10 mm with a Brinell harness of 425 HBW or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market  | Full safeguard duty                            |
| 460.15        | 7225.99  | 01.06       | 68 | Flat-rolled products of other steel, of a width of 600 mm or more, other, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the products are not available in the SACU market  | Full duty in Schedule No. 1 and Schedule No. 2 |

| Rebate Item   | Tariff Heading   | Rebate Code | CD | Description   | Extent of Rebate |
|---------------|--|-------------|----|---|------------------|
| 460.15        | 7228.70  | 01.06       | 69 | I sections, of other alloy steel, not further worked than hot-rolled, hot-drawn or extruded of a height of 530 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit   | Full duty        |
| 460.15        | 7228.70  | 02.06       | 63 | H sections, of other alloy steel, not further worked than hot rolled, hot-drawn or extruded of a height and width of 300 mm x 300 mm, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit  | Full duty        |
| 460.15        | 73.03  | 01.04       | 40 | Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit   | Full duty        |
| 460.15        | 73.04  | 01.04       | 46 | Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit   | Full duty        |
| 460.15        | 73.05  | 01.04       | 42 | Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit   | Full duty        |
| 460.15        | 73.06  | 01.04       | 49 | Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit   | Full duty        |
| 460.15        | 7306.30  | 01.06       | 61 | Tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission has been satisfied that the tubes, pipes and hollow profiles will be used in the manufacture of brake line and fuel line assemblies and the National Regulator for Compulsory Specifications has certified that such tubes, pipes and hollow profiles comply with the specifications for brake and fuel lines used in motor vehicles | Full duty        |
| 460.15        | 7312.10  | 01.06       | 66 | Stranded wire, ropes and cables of iron or steel, not electrically insulated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided the products are not available in the SACU market.  | Full duty        |
| 460.15        | 7312.90  | 01.06       | 64 | Plaited bands, slings and the like, of iron or steel, not electrically insulated, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided the products are not available in the SACU market.  | Full duty        |
| 460.15        | 73.18  | 01.04       | 46 | Screws, bolts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles of stainless steel, in such quantities, at such times and subject to such conditions as the International trade Administration Commission may allow by specific permit, provided the Commission is satisfied that the subject goods are not available in the SACU region  | Full duty        |
| 460.15        | 76.06  | 01.04       | 47 | Aluminium plates, sheets and strip of a thickness not exceeding 10 mm, coiled, covered on one or both sides with paint or enamel, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit   | Full duty        |
| 460.15        | 9406.90.10   | 01.08       | 87 | Greenhouses of iron or non-alloy steel, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the steel and other materials are not available in the SACU market   | Full duty        |
| <b>460.16</b> | <b>MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT AND PARTS THEREOF</b> |             |    |   |                  |
| 460.16        | 8462.10  | 01.06       | 67 | Hydraulic presses of a drawing capacity of 18 000 kN or more and of a table size of 4 500 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided the International Trade Administration Commission is satisfied that such presses will be used solely or principally in the manufacture of sideframe panels for motor vehicles   | Full duty        |

| Rebate Item   | Tariff Heading  | Rebate Code | CD | Description  | Extent of Rebate  |
|---------------|---|-------------|----|--|---|
| 460.16        | 84.81   | 01.04       | 41 | Segmental ball plug valves, positioner and actuator contained in a single housing, for use in the paper and pulp industry  | Full duty   |
| 460.16        | 85.00   | 01.02       | 21 | Parts, certified by the supplier to have been manufactured for use solely or principally in radiotelephonic transmission and reception apparatus for operation in the frequency ranges 1,6 to 26 megahertz and 118 to 136,975 megahertz  | Full duty   |
| 460.16        | 85.00   | 02.02       | 26 | Parts for radar apparatus and radio navigational aid apparatus, used for nautical and aeronautical purposes  | Full duty   |
| 460.16        | 85.28   | 01.04       | 42 | Surveillance systems, incorporating a thermal imaging camera, monitor, power supply unit, control console and telemetry transmitter and receiver   | Full duty   |
| 460.16        | 85.36   | 01.04       | 44 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage not exceeding 1 kV, of a flameproof, waterproof or watertight types: Provided that a certificate of the South African Bureau of Standards is presented at the time of entry that the apparatus is flameproof, waterproof or watertight   | Full duty less 5%   |
| <b>460.17</b> | <b>VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT</b>   |             |    |  |   |
|               | <b>NOTES:</b>   |             |    |  |   |
|               | <b>1. (a) For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.</b>   |             |    |  |   |
|               | <b>(b) For the purposes of this rebate item the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable and must be calculated on a value determined as follows:</b>   |             |    |  |   |
|               | <b>(i) The value for customs duty purposes of specified motor vehicles imported less the value of any excess volume assembly allowances as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.03) and less the value of a production rebate credit certificate.</b>   |             |    |  |   |
|               | <b>(ii) For the purposes of paragraph (i) above the value of the excess volume assembly allowance and the value of a production rebate credit certificate shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the production rebate credit certificate was issued in respect of specified motor vehicles produced fitted with engines and gearboxes.</b> |             |    |  |   |
|               | <b>2. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.</b>   |             |    |  |   |
| 460.17        | 00.00   | 03.00       | 01 | Automotive components for specified motor vehicles, as defined in rebate item 317.03 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8536.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20   | Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC |
| 460.17        | 87.00   | 03.02       | 26 | Motor vehicles classifiable under subheadings 8701.20.10, 8702.10.81, 8702.10.85, 8702.10.87, 8702.90.81, 8702.90.85, 8702.90.87, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.81, 8704.21.83, 8704.31.81, 8704.31.83, 8704.90.81, 8704.90.83, 8706.00.05 and 8706.00.15 entered on or before <b>31 December 2015</b> for the purposes of this item, specified by the International Trade Administration Commission, by means of a certificate:<br>Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant -<br>(a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles;<br>(b) has submitted a business plan on or before 31 December 2009 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or automotive components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the International Trade Administration Commission; and<br>(c) has proved to the satisfaction of the International Trade Administration Commission that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme. | Full duty less the duty in Section B of Part 2 of Schedule No. 1  |
|               |   |             |    | <b>NOTES:</b><br>1. Productive assets include the following: Buildings erected for the sole purpose of manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in-plant logistics, testing, design and production IT equipment and supporting software. The duty which may be rebated is calculated as follows: A total of 20   |   |

(continued)

| Rebate Item | Tariff Heading | Rebate Code | CD | Description   | Extent of Rebate  |
|-------------|----------------|-------------|----|---|---|
| 460.17      | 87.00          | 04.02       | 24 | per cent of the value of the productive assets approved by the International Trade Administration Commission for purposes of this rebate provision, but limited to 4 per cent per annum <b>up to 31 December 2014, thereafter a PAA certificate issued for any remaining amount of Productive Asset Allowance value to be valid to 31 December 2015.</b><br>2. The International Trade Administration Commission may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner for retention by him or her.  | Full duty   |
| 460.17      | 8701.20        | 02.06       | 68 | Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the International Trade Administration Commission after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit.<br>Provided that:<br>(a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and<br>(b) if such a motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.   | Full duty   |
| 460.17      | 87.02          | 02.04       | 49 | Road tractors for semi-trailers   | Not exceeding the duties calculated in terms of the Notes to this rebate item |
| 460.17      | 87.03          | 02.04       | 45 | Motor vehicles for the transport of ten or more persons   | Not exceeding the duties calculated in terms of the Notes to this rebate item |
| 460.17      | 87.03          | 02.04       | 45 | Motor cars and other motor vehicles principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the International Trade Administration Commission, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit.<br>Provided that:<br>(a) the adaptation of the motor vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle;<br>(b) such permit may not be issued within a period of 3 years of the issue of the previous permit to such disabled person;<br>(c) permits may, however, be issued with a shorter period provided proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licensing authorities; and<br>(d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry in terms of this item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis. | Full duty   |
| 460.17      | 87.03          | 03.04       | 44 | Motor cars (including station wagons) of heading 87.03  | Not exceeding the duties calculated in terms of the Notes to this rebate item |



| Rebate Item   | Tariff Heading   | Rebate Code | CD | Description   | Extent of Rebate  |
|---------------|--|-------------|----|---|---|
| 460.17        | 87.03  | 04.04       | 44 | Motor cars and other motor vehicles principally designed for the transport of persons (excluding commercial vehicles or buses) including station wagons and racing cars, classifiable in tariff subheading 87.03, which were manufactured 40 years or more prior to the date of importation and/or such motor cars of any age which are determined to be international collectors' vehicles by the International Trade Administration Commission (ITAC) and subject to the issuing of an ITAC import permit (subject to import control conditions) authorising the importation of the particular vehicle, under such conditions as ITAC may allow by specific rebate permit | Full duty in Part 1 of Schedule No. 1   |
| 460.17        | 87.04  | 02.04       | 41 | Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10)   | Not exceeding the duties calculated in terms of the Notes to this rebate item |
| 460.17        | 87.06  | 02.04       | 44 | Chassis fitted with engines of heading 87.06 (excluding those for motor vehicles of subheading 8704.10)   | Not exceeding the duties calculated in terms of the Notes to this rebate item |
| <b>460.18</b> | <b>MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS</b>   |             |    |   |   |
| 460.18        | 9018.31  | 01.06       | 67 | Disposable hypodermic syringes of plastics, fitted with needles that, after use, are permanently retracted into the barrel of the syringe, at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit: Provided that it was proven to the Commission that there are no manufacturers of such or similar safety syringes in the SACU area.  | Full duty   |
| <b>460.23</b> | <p><b>GOODS IMPORTED OR CLEARED FROM A CUSTOMS AND EXCISE WAREHOUSE FOR THE EXPLORATION FOR PETROLEUM OR PRODUCTION OF PETROLEUM AS CERTIFIED BY THE DIRECTOR-GENERAL: MINERAL RESOURCES</b></p> <p>Goods imported or cleared from a customs and excise warehouse by a person who -</p> <p>(i) is certified by the Director-General: Mineral Resources or the Chief Executive Officer of the agency designated in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002), to be a person who, in the Republic-</p> <p>(1) explores for petroleum in terms of an exploration right issued in terms of section 80 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);</p> <p>(2) produces petroleum in terms of a production right issued in terms of section 84 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002); or</p> <p>(3) is a contractor of any person referred to in paragraph (1) or (2); or</p> <p>(ii) subject to the approval of the Director-General:Mineral Resources or the Chief Executive Officer of the agency designated in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002), is a person (including, if a company, any subsidiary of such company) referred to in paragraph (1) or (3) who supplies such goods directly to any person or to any contractor of any person referred to in paragraph (2), for use in the manufacture of any equipment, installation or device, for use solely in operations in connection with the exploration for, or production of petroleum, and except for the purposes of item 460.23/00.00/02.00, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit, excluding -</p> <p>(a) distillate fuels, residual fuel oil and biodiesel;</p> |             |    |   |   |

(continued)

| Rebate Item  | Tariff Heading  | Rebate Code | CD | Description  | Extent of Rebate   |
|--|---|-------------|----|--|--|
| <p>(b) goods for the personal use of any person; or</p> <p>(c) goods for use in the exploration or processing of any product other than petroleum as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).</p> <p><b>NOTES:</b></p> <p>1. For the purposes of paragraph (ii), the person entering such goods under rebate of duty shall be liable for the duty rebated unless -</p> <p>(a) he or she proves that such goods have been so supplied or used in the manufacture of the equipment, installation or device which has been delivered to the person referred to in paragraph (2); or</p> <p>(b) on request by the person who entered the goods under rebate of duty, and subject to the permission of the Commissioner the goods have been -</p> <p>(i) entered for home consumption and any duty and value-added tax payable in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) have been paid;</p> <p>(ii) destroyed or abandoned in terms of item 412.07; or</p> <p>(iii) exported.</p> <p>2. Notwithstanding the Notes to Schedules Nos. 3 and 4, "Full duty" where it appears in the "Extent of Rebate" column opposite rebate item 460.23/00.00/01.00 means goods free of duty as contemplated in section 75A.</p> |   |             |    |  |  |
| 460.23   | 00.00   | 01.00       | 03 | Goods (excluding goods free of duty as contemplated in section 75A) imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item | Full duty less the duty in Section B of Part 2 of Schedule No. 1 |
| 460.23   | 00.00   | 02.00       | 08 | Goods free of duty, imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item   | Full duty  |
| 460.24   | <b>REBATE OF SPECIFIC CUSTOMS DUTIES ON EXCISABLE GOODS ENTERED INTO THE REPUBLIC</b> |             |    |  |  |

| Rebate Item   | Tariff Heading   | Rebate Code | CD | Description  | Extent of Rebate                      |
|---------------|--|-------------|----|--|---------------------------------------|
| 460.24        | 00.00  | 01.00       | 05 | Goods specified in Part 2A of Schedule No. 1, imported into the Republic for further processing, blending or mixing or entered for use in the manufacture of excisable goods of another or the same class or kind (excluding ethyl alcohol for industrial use or for use in the manufacture of other non-liquor products and specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27) -<br>Provided that:<br>(a) the provisions of Rule 19A.09(c) are complied with;<br>(b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with;<br>(c) the goods are imported by a licensed manufacturer, into a storage (OS) or manufacturing warehouse; and<br>(d) the goods are removed by such licensed manufacturer or a licensed remover as contemplated in Rule 64D. | The duty in Part 2A of Schedule No. 1 |
| 460.24        | 22.00  | 01.02       | 29 | Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that:<br>(a) the provisions of Rule 19A.09(c) are complied with;<br>(b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with;<br>(c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits) into a storage (OS), manufacturing or special storage (SOS) warehouse; and<br>(d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D.  | The duty in Part 2A of Schedule No. 1 |
| 460.24        | 22.00  | 02.02       | 23 | Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products -<br>Provided that:<br>(a) the provisions of Rule 19A.09(c) are complied with;<br>(b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with;<br>(c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits) into a storage (OS), manufacturing or special storage (SOS) warehouse; and<br>(d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D.   | The duty in Part 2A of Schedule No. 1 |
| 460.24        | 22.07  | 01.04       | 44 | Fully denatured ethyl alcohol as provided for in Note 4(c) to Section D of Part 1 of Schedule No. 6 of the Act, imported into the Republic for industrial use or for use in the manufacture of other non-liquor products   | The duty in Part 2A of Schedule No. 1 |
| 460.24        | 2710.12  | 01.06       | 67 | Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit  | The duty in Part 2A of Schedule No. 1 |
| <b>460.25</b> | <b>GOODS, IN SUCH QUANTITIES AT SUCH TIMES AND UNDER THE CONDITIONS SPECIFIED IN GOVERNMENT GAZETTE NO. 16886 OF 18 DECEMBER 1995, AS THE DIRECTOR-GENERAL: DEPARTMENT OF AGRICULTURE, FORESTRY AND FISHERIES MAY ALLOW BY SPECIFIC PERMIT</b> |             |    |  |                                       |
| 460.25        | 0201.10  | 01.06       | 60 | Carcasses and half carcasses of bovine animals, fresh or chilled   | Full duty less 13,8%                  |
| 460.25        | 0201.20  | 01.06       | 68 | Cuts with bone in (excluding carcasses and half carcasses) of bovine animals, fresh or chilled   | Full duty less 13,8%                  |
| 460.25        | 0201.30  | 01.06       | 65 | Boneless meat of bovine animals, fresh or chilled  | Full duty less 32%                    |
| 460.25        | 0202.10  | 01.06       | 67 | Carcasses and half carcasses of bovine animals, frozen   | Full duty less 13,8%                  |
| 460.25        | 0202.20  | 01.06       | 64 | Cuts with bone in (excluding carcasses and half carcasses), of bovine animals, frozen  | Full duty less 13,8%                  |
| 460.25        | 0202.30  | 01.06       | 61 | Boneless meat of bovine animals, frozen  | Full duty less 32%                    |
| 460.25        | 0204.10  | 01.06       | 64 | Carcasses and half carcasses of lamb, fresh or chilled   | Full duty less 19%                    |
| 460.25        | 0204.21  | 01.06       | 65 | Carcasses and half carcasses of sheep, fresh or chilled  | Full duty less 19%                    |
| 460.25        | 0204.22  | 01.06       | 63 | Cuts with bone in (excluding carcasses and half carcasses), of sheep, fresh or chilled   | Full duty less 13,2%                  |
| 460.25        | 0204.23  | 01.06       | 61 | Boneless meat of sheep, fresh or chilled   | Full duty less 13,2%                  |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description   | Extent of Rebate     |
|-------------|----------------|-------------|----|---|----------------------|
| 460.25      | 0204.30        | 01.06       | 64 | Carcasses and half carcasses of lamb, frozen  | Full duty less 19%   |
| 460.25      | 0204.41        | 01.06       | 63 | Carcasses and half carcasses of sheep, frozen   | Full duty less 19%   |
| 460.25      | 0204.42        | 01.06       | 68 | Cuts with bone in (excluding carcasses and half carcasses), of sheep, frozen  | Full duty less 13,2% |
| 460.25      | 0204.43        | 01.06       | 66 | Boneless cuts of meat of sheep, frozen  | Full duty less 13,2% |
| 460.25      | 0204.50        | 01.06       | 69 | Meat of goats, fresh, chilled or frozen   | Full duty less 16,4% |
| 460.25      | 04.01          | 01.04       | 45 | Milk and cream, not concentrated nor containing any added sugar or other sweetening matter, fresh   | Full duty less 19,2% |
| 460.25      | 04.02          | 01.04       | 46 | Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder  | Full duty less 19,2% |
| 460.25      | 04.03          | 01.04       | 42 | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa     | Full duty less 19,2% |
| 460.25      | 04.04          | 01.04       | 49 | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included | Full duty less 19,2% |
| 460.25      | 04.05          | 01.04       | 45 | Butter and other fats and oils derived from milk  | Full duty less 15,8% |
| 460.25      | 04.06          | 01.04       | 41 | Cheese (excluding cheddar and sweetmilk cheese)   | Full duty less 19%   |
| 460.25      | 04.08          | 01.04       | 44 | Birds' eggs, not in shell, and egg yolks, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter  | Full duty less 3,8%  |
| 460.25      | 0708.10        | 01.06       | 63 | Peas (PISUM SATIVUM), shelled or unshelled, fresh or chilled  | Full duty less 6,6%  |
| 460.25      | 07.10          | 01.04       | 49 | Vegetables (excluding potatoes and leguminous vegetables) (uncooked or cooked by steaming or boiling in water), frozen  | Full duty less 7,4%  |
| 460.25      | 0710.10        | 01.06       | 67 | Potatoes (uncooked or cooked by steaming or boiling in water), frozen   | Full duty less 9,8%  |
| 460.25      | 0710.2         | 01.05       | 59 | Leguminous vegetables (excluding peas (PISUM SATIVUM)) (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen   | Full duty less 4,8%  |
| 460.25      | 0710.21        | 01.06       | 62 | Peas (PISUM SATIVUM) (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen   | Full duty less 6,6%  |
| 460.25      | 07.12          | 01.04       | 41 | Dried vegetables (excluding potatoes), whole, cut, sliced, broken or in powder, but not further prepared  | Full duty less 7,4%  |
| 460.25      | 0712.90        | 01.06       | 68 | Dried potatoes, whether or not cut or sliced, but not further prepared  | Full duty less 9,8%  |
| 460.25      | 0713.20        | 01.06       | 63 | Dried chickpeas (garbanzos), shelled, whether or not skinned or split   | Full duty less 6,6%  |
| 460.25      | 0713.3         | 01.05       | 55 | Dried beans (VIGNA SPP., PHASEOLUS SPP.), shelled, whether or not skinned or split  | Full duty less 4,8%  |
| 460.25      | 0713.60        | 01.06       | 62 | Pigeon peas, shelled, whether or not skinned or split   | Full duty less 4,8%  |
| 460.25      | 0713.90        | 01.06       | 64 | Other dried leguminous vegetables, shelled, whether or not skinned or split   | Full duty less 4,8%  |
| 460.25      | 0806.20        | 01.06       | 61 | Grapes, dried   | Full duty less 4,6%  |
| 460.25      | 0813.20        | 01.06       | 67 | Prunes, dried   | Full duty less 6,6%  |
| 460.25      | 0813.30        | 01.06       | 64 | Apples  | Full duty less 6%    |
| 460.25      | 0813.50        | 01.06       | 69 | Mixtures of nuts or dried fruit of Chapter 8  | Full duty less 8,8%  |
| 460.25      | 10.01          | 01.04       | 48 | Wheat   | Full duty less 14,4% |

| Rebate Item | Tariff Heading | Rebate Code | CD | Description  | Extent of Rebate                                 |
|-------------|----------------|-------------|----|--|--|
| 460.25      | 10.05          | 01.04       | 43 | Maize (corn)   | Full duty less 10%                               |
| 460.25      | 10.08          | 01.04       | 42 | Buckwheat, millet and canary seed; other cereals   | Full duty less 8,6%                              |
| 460.25      | 12.01          | 01.04       | 45 | Soya beans, whether or not broken  | Full duty less 8%                                |
| 460.25      | 19.01          | 01.04       | 40 | Malt extract; food preparations of flour, groats, meal, starch or malt containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included (excluding preparations for infant use, put up for retail sale, gluten-free bread and cake mixtures, cornflour and pudding mixtures); food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excluding preparations for infant use, put up for retail sale, and pudding powders) | Full duty less 19,8%                             |
| 460.25      | 1901.10        | 01.06       | 69 | Preparations for infant use, put up for retail sale  | Full duty less 19,2%                             |
| 460.25      | 19.02          | 01.04       | 47 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared  | Full duty less 10,8%                             |
| 460.25      | 21.06          | 01.04       | 46 | Food preparations not elsewhere specified or included (excluding pudding mixtures and ice cream mixtures)  | Full duty less 7,4%                              |
| 460.25      | 2106.90        | 01.06       | 62 | Pudding mixtures   | Full duty less 19,8%                             |
| 460.25      | 2106.90        | 02.06       | 67 | Ice cream mixtures   | Full duty less 19,2%                             |
| 460.25      | 2204.10        | 01.06       | 65 | Sparkling wine, in containers holding 2 li or less   | The duty in Part 1 of Schedule No. 1 less 14,6%  |
| 460.25      | 2204.10        | 02.06       | 62 | Sparkling wine, in containers holding more than 2 li   | The duty in Part 1 of Schedule No. 1 less 19,6%  |
| 460.25      | 2204.21        | 01.06       | 60 | Wine (excluding sparkling wine) and grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding 2 li or less  | The duty in Part 1 of Schedule No. 1 less 14,6%  |
| 460.25      | 2204.29        | 01.06       | 66 | Wine (excluding sparkling wine) and grape must with the fermentation prevented or arrested by the addition of alcohol, in containers holding more than 2 li  | The duty in Part 1 of Schedule No. 1 less 19,6%  |
| 460.25      | 2204.30        | 01.06       | 62 | Grape must (excluding grape must with fermentation prevented or arrested by the addition of alcohol)   | The duty in Part 1 of Schedule No. 1 less 19,6%  |
| 460.25      | 2205.10        | 01.06       | 61 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding 2 li or less   | The duty in Part 1 of Schedule No. 1 less 14,6%  |
| 460.25      | 2205.90        | 01.06       | 60 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding more than 2 li   | The duty in Part 1 of Schedule No. 1 less 19,6%  |
| 460.25      | 22.06          | 01.04       | 43 | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included   | The duty in Part 1 of Schedule No. 1 less 14,6%  |
| 460.25      | 22.07          | 01.04       | 46 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, ethyl alcohol and other spirits, denatured, of any strength  | The duty in Part 1 of Schedule No. 1 less 119,4% |
| 460.25      | 2208.20        | 01.06       | 68 | Spirits obtained by distilling grape wine or grape marc, in containers holding 2 li or less  | The duty in Part 1 of Schedule No. 1 less 13,4%  |
| 460.25      | 2208.20        | 02.06       | 62 | Spirits obtained by distilling grape wine or grape marc, in containers holding more than 2 li  | The duty in Part 1 of Schedule No. 1 less 24,2%  |

| Rebate Item   | Tariff Heading                          | Rebate Code | CD | Description  | Extent of Rebate                                 |
|---------------|---|-------------|----|--|--|
| 460.25        | 2208.30                                 | 01.06       | 65 | Whiskies, in containers holding 2 li or less   | The duty in Part 1 of Schedule No. 1 less 13,4%  |
| 460.25        | 2208.30                                 | 02.06       | 60 | Whiskies, in containers holding more than 2 li   | The duty in Part 1 of Schedule No. 1 less 24,2%  |
| 460.25        | 2208.40                                 | 01.06       | 62 | Rum and tafia, in containers holding less than 2 li  | The duty in Part 1 of Schedule No. 1 less 13,4%  |
| 460.25        | 2208.40                                 | 02.06       | 67 | Rum and tafia, in containers holding more than 2 li  | The duty in Part 1 of Schedule No. 1 less 24,2%  |
| 460.25        | 2208.40                                 | 03.06       | 61 | Other spirits obtained by distilling fermented sugarcane products  | The duty in Part 1 of Schedule No. 1 less 119,4% |
| 460.25        | 2208.50                                 | 01.06       | 60 | Gin and Geneva, in containers holding 2 li or less   | The duty in Part 1 of Schedule No. 1 less 13,4%  |
| 460.25        | 2208.50                                 | 02.06       | 64 | Gin and Gineva, in containers holding more than 2 li   | The duty in Part 1 of Schedule No. 1 less 24,2%  |
| 460.25        | 2208.60                                 | 01.06       | 67 | Vodka  | The duty in Part 1 of Schedule No. 1 less 119,4% |
| 460.25        | 2208.70                                 | 01.06       | 64 | Liqueurs and cordials  | The duty in Part 1 of Schedule No. 1 less 119,4% |
| 460.25        | 2208.90                                 | 01.06       | 69 | Other  | The duty in Part 1 of Schedule No. 1 less 119,4% |
| 460.25        | 24.01                                   | 01.04       | 45 | Unmanufactured tobacco; tobacco refuse   | Full duty less 8,8%                              |
| 460.25        | 52.01                                   | 01.04       | 46 | Cotton, not carded or combed   | Full duty less 12%                               |
| <b>460.26</b> | <b>GAUTRAIN RAPID RAIL LINK PROJECT</b> |             |    |  |  |
| 460.26        | 00.00                                   | 01.00       | 09 | Goods of any description, for use in the construction of the infrastructure known as the "Gautrain Rapid Rail Link", at such times and in such quantities as the International Trade Administration Commission of South Africa, may allow by specific permit | Full duty  |

SCHEDULE 4 PART 3

GOODS TEMPORARILY ADMITTED UNDER REBATE OF CUSTOMS DUTIES

| Rebate Item | Tariff Heading   | Rebate Code | CD | Description   | Extent of Rebate |
|-------------|--|-------------|----|---|------------------|
| 470.00      | <b>GOODS TEMPORARILY ADMITTED FOR PROCESSING, REPAIR, CLEANING, RECONDITIONING OR FOR THE MANUFACTURE OF GOODS EXCLUSIVELY FOR EXPORT</b><br><b>NOTES:</b><br>1. Temporary admission of any goods under rebate item 470.00 shall be subject, mutatis mutandis, to the provisions of the rules for section 75.<br>2. The Commissioner may require the importer to register with him or her a rate of yield of the processed or manufactured goods that will be obtained per unit of the imported goods.<br>3. (a) Goods admitted under the provisions of rebate item 470.03 shall be used for the processing or manufacture of goods for export and the processed or manufactured goods shall be exported -<br>(i) for the purposes of rebate item 470.03 (01.00 and 02.00), within 12 months from the date of entry thereof; and<br>(ii) for the purposes of rebate item 470.03 (03.00), within 3 years from the date of entry thereof.<br>(b) Parts admitted under the provisions of rebate item 470.02 shall be used and the goods submitted for repair, cleaning or reconditioning shall be exported within 6 months from the date of entry thereof:<br>Provided that the Commissioner may, in circumstances which he deems exceptional, extend the period specified in each case for a further period he or she deems reasonable:<br>Provided further that the application for such extension is made prior to the expiry of the period of 3 years, 12 months or 6 months, as the case may be.<br>4. Liability for duty on any goods specified in rebate items 470.02 or 470.03 shall cease on production of proof that the goods imported have been used for repair, cleaning, reconditioning, processing or manufacture and the goods repaired, cleaned, reconditioned, processed or manufactured have been duly exported.<br>5. For the purposes of rebate item 470.03/00.00/02.00:<br>(a) Where the rebate registrant is contractually entitled to keep a portion of the goods manufactured, processed, finished, equipped or packed in lieu of payment for the operations carried out, he or she must -<br>(i) also export those goods within the period of 12 months contemplated in Note 3(a); or<br>(ii) (aa) process a bill of entry at the office of the Controller for payment of the value-added tax on the goods retained; and<br>(bb) adjust by voucher of correction the rebate bill of entry in respect of the quantity and value of the goods used to manufacture the goods retained.<br>(b) Notwithstanding the Notes to Schedule No. 3 and Schedule No. 4, "full duty" where it appears in the "Extent of Rebate" column opposite this rebate item means goods free of duty as contemplated in section 75A. |             |    |   |                  |
| 470.01      |  |             |    |   |                  |
| 470.02      | <b>GOODS FOR REPAIR, CLEANING OR RECONDITIONING</b>  |             |    |   |                  |
| 470.02      | 00.00  | 01.00       | 01 | Goods (including parts therefor) for repair, cleaning or reconditioning   | Full duty        |
| 470.02      | 00.00  | 02.00       | 06 | Parts for goods temporarily imported for repair, cleaning or reconditioning   | Full duty        |
| 470.03      | <b>GOODS CLEARED IN TERMS OF A PERMIT ISSUED BY THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION</b>  |             |    |   |                  |
| 470.03      | 00.00  | 01.00       | 03 | Goods (excluding goods free of duty as contemplated in section 75A) cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export | Full duty        |
| 470.03      | 00.00  | 02.00       | 08 | Goods free of duty, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export   | Full duty        |
| 470.03      | 00.00  | 03.00       | 02 | Goods cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing or equipping of yachts classifiable in tariff heading 89.03 exclusively for export                                  | Full duty        |
| 480.00      | <b>GOODS TEMPORARILY ADMITTED FOR SPECIFIC PURPOSES</b><br><b>NOTES:</b><br>1. Unless otherwise specified in these Notes goods imported under this item shall on importation and on re-exportation be entered on form SAD 500 or on such other form as may be specified by the Commissioner.<br>2. Where articles cannot readily be identified by foreign seals, by marks, by numbers or other identification permanently fixed to them, by description, by photographs or by sampling, customs and excise marks or seals may be fixed to them.<br>3. For the purposes of rebate item 480.20 welfare material landed from a ship for temporary use ashore by the crew for a period not exceeding that ship's stay in port, shall not be subject to entry on form SAD 500 as specified in Note 1.<br>4. International carnets for the temporary admission of goods referred to in section 38 shall be accepted in lieu of import and export documents and as security for any duty in respect of rebate items 480.10, 480.15 and 480.35.<br>5. For the purposes of rebate item 480.35 -   |             |    |   |                  |



(continued)

| Rebate Item   | Tariff Heading  | Rebate Code | CD | Description  | Extent of Rebate |
|---------------|---|-------------|----|--|------------------|
|               |   |             |    | <p>(a) samples may be imported by -</p> <p>(i) commercial travellers and other representatives of firms abroad who visit the Republic temporarily with their samples for the purpose of securing orders;</p> <p>(ii) persons or firms established in the Republic, including agents for foreign firms, to whom samples may be sent by firms abroad, free of charge, for the same purpose; and</p> <p>(iii) a prospective customer in the Republic to whom a sample is sent on free loan for inspection and demonstration with a view to obtaining an order for similar goods.</p> <p>(b) except with the permission of the Commissioner only one sample of each description, range, type or colour of an article shall be allowed temporary admission; and</p> <p>(c) each sample shall be an article representative of a particular category of goods already produced or to be produced abroad, imported solely for the purpose of being shown or demonstrated free of charge to prospective customers.</p> <p>6. On re-exportation of the goods concerned -</p> <p>(a) such goods may be re-exported through any customs and excise office through which goods may be exported and may be made in more than one consignment; and</p> <p>(b) the documents produced at the time of entry shall be produced to the Controller and the goods shall be re-exported under the supervision of an officer, if so required by the Controller.</p> <p>7. Except in respect of goods in Note 3, goods shall be re-exported -</p> <p>(a) in the case of goods under an international carnet within the period of validity of such carnet; and</p> <p>(b) in the case of other goods, within 6 months from the date of entry thereof or within such further period as the Commissioner may, in exceptional circumstances, allow.</p> <p>8. The liability of the importer shall cease if he proves that the goods have been duly re-exported or if the goods have been exported under the supervision of an officer.</p> <p>9. (a) On request by the importer, and subject to the permission of the Commissioner, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods.</p> <p>(b) The provisions of rebate item 412.07 shall apply, MUTATIS MUTANDIS, to the abandonment or destruction of the goods concerned.</p> |                  |
| <b>480.05</b> | <b>CONTAINERS AND OTHER ARTICLES USED AS PACKING</b>  |             |    |  |                  |
| 480.05        | 00.00   | 01.00       | 03 | Containers (excluding containers of tariff heading 86.09 of Schedule No. 1) and other articles used as packing, whether or not filled at the time of importation: Provided that such articles do not become the property of the importer   | Full duty        |
| <b>480.10</b> | <b>GOODS FOR DISPLAY OR USE AT EXHIBITIONS, FAIRS, MEETINGS OR SIMILAR EVENTS</b>               |             |    |  |                  |
| 480.10        | 00.00   | 01.00       | 02 | Goods for display or use at exhibitions, fairs, meetings or similar events   | Full duty        |
| <b>480.15</b> | <b>PROFESSIONAL EQUIPMENT OWNED BY PERSONS RESIDENT ABROAD</b>                                  |             |    |  |                  |
| 480.15        | 00.00   | 01.00       | 01 | Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person   | Full duty        |
| <b>480.20</b> | <b>WELFARE MATERIAL</b>   |             |    |  |                  |
| 480.20        | 00.00   | 01.00       | 00 | Welfare material for seafarers for cultural, educational, recreational, religious or sporting activities   | Full duty        |
| <b>480.25</b> | <b>INSTRUMENTS, APPARATUS AND MACHINES FOR USE BY INSTITUTIONS APPROVED BY THE COMMISSIONER</b> |             |    |  |                  |
| 480.25        | 00.00   | 01.00       | 09 | Instruments, apparatus and machines (including accessories therefor), for use by institutions approved by the Commissioner, for scientific research or education   | Full duty        |

| Rebate Item   | Tariff Heading  | Rebate Code | CD | Description  | Extent of Rebate |
|---------------|---|-------------|----|--|------------------|
| <b>480.30</b> | <b>MODELS, INSTRUMENTS, APPARATUS, MACHINES AND OTHER PEDAGOGIC MATERIAL IMPORTED BY INSTITUTION APPROVED BY THE COMMISSIONER</b>   |             |    |  |                  |
| 480.30        | 00.00   | 01.00       | 09 | Models, instruments, apparatus, machines and other pedagogic material (including accessories therefor) imported by institutions approved by the Commissioner, for educational or vocational training | Full duty        |
| <b>480.35</b> | <b>COMMERCIAL SAMPLES OWNED ABROAD AND IMPORTED FOR THE PURPOSES OF BEING SHOWN OR DEMONSTRATED IN THE REPUBLIC</b>   |             |    |  |                  |
| 480.35        | 00.00   | 01.00       | 08 | Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in the Republic for the soliciting of orders for goods to be supplied from abroad                       | Full duty        |
| <b>490.00</b> | <b>GOODS TEMPORARILY ADMITTED SUBJECT TO EXPORTATION IN THE SAME STATE</b>  |             |    |  |                  |
|               | <b>NOTES:</b>   |             |    |  |                  |
|               | 1. Temporary admission of any goods under rebate item 490.00 shall, except as may be provided for in any other Note under this item, be subject MUTATIS MUTANDIS, to the provisions of Notes 1, 2, 6, 7, 8 and 9 to rebate item 480.00.   |             |    |  |                  |
|               | 2. For the purposes of rebate item 490.35 -   |             |    |  |                  |
|               | (a) pallets temporarily imported by a pallet operator either laden or for loading with cargo for export, shall on application by the pallet operator, if the Commissioner approves, be admitted without production of customs and excise documents either at importation or at re-exportation and without the furnishing of security; and |             |    |  |                  |
|               | (b) the pallet operator shall keep records of pallets temporarily admitted and shall supply, as the Commissioner may require, detailed information regarding the movement of each pallet granted temporary admission, including the dates and places of entry into and exit from the Republic.  |             |    |  |                  |
| <b>490.03</b> | <b>PRIVATE MOTOR VEHICLES</b>   |             |    |  |                  |
| 490.03        | 87.00   | 01.02       | 24 | Private motor vehicles belonging to a person taking up temporary residence in the Republic   | Full duty        |
| <b>490.05</b> | <b>POSTCARDS AND OTHER MAIL MATTER</b>  |             |    |  |                  |
| 490.05        | 00.00   | 01.00       | 09 | Postcards and other mail matter, imported in bulk, for despatch to addresses beyond the borders of the Republic  | Full duty        |
| <b>490.10</b> | <b>MODELS AND PROTOTYPES</b>  |             |    |  |                  |
| 490.10        | 00.00   | 01.00       | 09 | Models and prototypes, to be used in the manufacture of goods  | Full duty        |
| <b>490.11</b> | <b>ARTICLES FOR PRINTING ON LOAN OR HIRE</b>  |             |    |  |                  |
| 490.11        | 00.00   | 01.00       | 00 | Matrices, blocks, plates, and similar articles, on loan or hire, for printing illustrations in periodicals or books  | Full duty        |
| <b>490.12</b> | <b>ARTICLES FOR THE MANUFACTURE OF ARTICLES THAT ARE TO BE DELIVERED ABROAD ON LOAN OR HIRE</b>   |             |    |  |                  |
| 490.12        | 00.00   | 01.00       | 02 | Matrices, blocks, plates, moulds and similar articles, on loan or hire, to be used in the manufacture of articles that are to be delivered abroad  | Full duty        |
| <b>490.13</b> | <b>ARTICLES TO BE TESTED BY THE NATIONAL REGULATOR FOR COMPULSORY SPECIFICATIONS</b>  |             |    |  |                  |
| 490.13        | 00.00   | 01.00       | 04 | Instruments, apparatus, machines and other articles to be tested by the National Regulator for Compulsory Specifications   | Full duty        |
| <b>490.14</b> | <b>INSTRUMENTS, APPARATUS AND MACHINES, MADE AVAILABLE FREE OF CHARGE</b>   |             |    |  |                  |
| 490.14        | 00.00   | 01.00       | 06 | Instruments, apparatus and machines, made available free of charge to a customer by or through a supplier, pending delivery or repair of similar goods   | Full duty        |

| Rebate Item   | Tariff Heading   | Rebate Code | CD | Description  | Extent of Rebate |
|---------------|--|-------------|----|--|------------------|
| <b>490.15</b> | <b>COSTUMES, SCENERY AND OTHER THEATRICAL EQUIPMENT</b>  |             |    |  |                  |
| 490.15        | 00.00  | 01.00       | 08 | Costumes, scenery and other theatrical equipment on loan or hire to dramatic societies or theatres   | Full duty        |
| <b>490.20</b> | <b>ANIMALS AND SPORTS REQUISITES BELONGING TO A PERSON RESIDENT ABROAD</b>   |             |    |  |                  |
| 490.20        | 00.00  | 01.00       | 07 | Animals and sports requisites (including yachts and motor vehicles) belonging to a person resident abroad, for use by that person or under his supervision in sports contests (including motor car rallies and transcontinental excursions)  | Full duty        |
| <b>490.25</b> | <b>PHOTOGRAPHS AND TRANSPARENCIES FOR PUBLIC EXHIBITIONS OR COMPETITIONS FOR PHOTOGRAPHERS</b>   |             |    |  |                  |
| 490.25        | 00.00  | 01.00       | 06 | Photographs and transparencies to be shown in a public exhibition or competition for photographers   | Full duty        |
| <b>490.30</b> | <b>SPECIALISED EQUIPMENT ARRIVING BY SHIP AND USED ON SHORE AT PORTS OF CALL FOR THE LOADING, UNLOADING OR HANDLING OF CONTAINERS</b>        |             |    |  |                  |
| 490.30        | 00.00  | 01.00       | 05 | Specialised equipment arriving by ship and used on shore at ports of call for the loading, unloading or handling of containers of tariff heading 86.09 of Schedule No. 1   | Full duty        |
| <b>490.35</b> | <b>PALLETS</b>   |             |    |  |                  |
| 490.35        | 00.00  | 01.00       | 04 | Pallets, whether or not laden with cargo at importation  | Full duty        |
| <b>490.40</b> | <b>MACHINERY OR PLANT FOR USE ON CONTRACT IN CIVIL ENGINEERING OR CONSTRUCTION WORK</b>  |             |    |  |                  |
| 490.40        | 00.00  | 01.00       | 03 | Machinery or plant (excluding tower cranes) for use on contract in civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on recommendation of the International Trade Administration Commission, may allow by specific permit                         | Full duty        |
| <b>490.50</b> | <b>MOTOR VEHICLES, YACHTS AND OTHER REMOVABLE ARTICLES IMPORTED BY FOREIGN TOURISTS AND TRAVELLERS RESIDENT IN FOREIGN COUNTRIES</b>         |             |    |  |                  |
| 490.50        | 00.00  | 01.00       | 01 | Motor vehicles, yachts and other removable articles (including spare parts and normal accessories and equipment therefor) imported by foreign tourists and travellers resident in foreign countries for their own use  | Full duty        |
| <b>490.60</b> | <b>COMMERCIAL ROAD VEHICLES</b>  |             |    |  |                  |
| 490.60        | 00.00  | 01.00       | 02 | Commercial road vehicles used in the conveyance of imported merchandise  | Full duty        |
| <b>490.90</b> | <b>MACHINERY OR PLANT FOR USE ON CONTRACT; GOODS NOT SPECIFIED ELSEWHERE IN PART 3, TEMPORARILY ADMITTED AS APPROVED BY THE COMMISSIONER</b> |             |    |  |                  |
| 490.90        | 00.00  | 01.00       | 04 | Machinery or plant (excluding tower cranes) for use on contract other than for purposes of civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on recommendation of the International Trade Administration Commission, may allow by specific permit | Full duty        |
| 490.90        | 00.00  | 02.00       | 09 | Goods not specified elsewhere in Part 3, temporarily admitted for purposes approved by the Commissioner  | Full duty        |

SCHEDULE 4 PART 4

REBATES OF FUEL LEVY

| Rebate Item   | Tariff Heading   | Rebate Code | CD | Description  | Extent of Rebate                           |
|---------------|--|-------------|----|--|--|
| <b>495.00</b> | <b>FUEL LEVY GOODS</b>                                     |             |    |  |  |
| 495.00        | 00.00  | 01.00       | 07 | Goods in respect of which the fuel levy, together with the customs duty, where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of VIS MAJOR or in such other circumstances as the Commissioner deems exceptional while such goods are -<br>(a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Office;<br>(b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or<br>(c) being stored in any rebate storeroom, provided -<br>(i) no compensation in respect of the fuel levy or customs duty on such goods has been paid or is due to the owner by any other person;<br>(ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and<br>(iii) such goods did not enter into consumption | Full duty                                  |
| <b>496.00</b> | <b>SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS AND PETROL</b> |             |    |  |  |
| 496.00        | 2710.12  | 01.06       | 66 | Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit  | Full fuel levy and Road Accident Fund levy |
| 496.00        | 2710.12  | 02.06       | 60 | Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item   | Full fuel levy and Road Accident Fund levy |

SCHEDULE 4 PART 5

REBATES OF ENVIRONMENTAL LEVY

NOTES:

1. **For the purposes of Chapter VA of the Act and this Schedule-**
  - (a) **any imported goods referred to in any item of this Schedule shall, subject to compliance with any relevant Note or rule, be admitted under rebate of environmental levy as contemplated in Note 3 of the General Notes to this Schedule to the extent that such rebate can be applied, except-**
    - (i) in respect of the rebate specified in item 412.09;
    - (ii) in rebate item 460.17, the environmental levy specified in Sections D and E of Part 3 of Schedule No. 1; and
    - (iii) in respect of rebate item 460.07, the environmental levy specified in Section E of Part 3 of Schedule No. 1.
  - (b) the provisions for a rebate of duty on any goods specified in any item of this Schedule shall, subject to these notes, determine entitlement to any rebate of environmental levy, notwithstanding that no customs duty is leviable on the goods concerned.
2. "Full duty" when referring to the extent of rebate in any item in this Part means the environmental levy payable in terms of the relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.

| Rebate Item   | Tariff Heading                       | Rebate Code | CD | Description   | Extent of Rebate |
|---------------|--------------------------------------|-------------|----|---|------------------|
| <b>497.00</b> | <b>REBATES OF ENVIRONMENTAL LEVY</b> |             |    |   |                  |
| 497.01        | 00.00                                | 01.00       | 03 | Goods in respect of which environmental levy together with the customs duty and the fuel levy (where applicable) amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of VIS MAJOR or in such other circumstances as the Commissioner deems exceptional while such goods are- (a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom, provided- (i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption. | Full duty        |

SCHEDULE 4 PART 6

IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A



| Rebate Item | Tariff Heading  | Rebate Code | CD | Description   | Extent of Rebate |  |
|-------------|---|-------------|----|---|------------------|--|
| 498.00      | <b>IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A</b><br><b>NOTES:</b><br>For the purposes of this item and the application of any provisions of Schedule No. 4 -<br>1. Goods may only be entered under item 498.01 by a registered CCA enterprise as contemplated in section 21A.<br>2. Goods may only be entered under item 498.02 by a registered SEZ operator as contemplated in rule 21A.04.<br>3. Goods imported under item 498.00 must be entered thereunder whether or not the goods are liable to any duty. However, any goods imported for storage in a CCA enterprise may not be entered under item 498.00.<br>4. Goods imported under item 498.00 or goods produced or manufactured there from may not be removed from a CCA for consumption in the common customs area except if the goods have been entered at the office of the Controller and the duty due thereon has been paid.<br>5. The expression "infrastructure" shall be limited to the basic structural elements permanently installed in a CCA (including e.g. sanitation, electricity, roads, bridges, buildings and the like).<br>6. The movement of any goods to or from a CCA enterprise including the movement of goods to another enterprise, any other rebate user outside the CCA or partly manufactured goods to any rebate user shall be subject to the rules for section 21A. |             |    |   |                  |  |
| 498.01      | 00.00   | 01.00       | 00 | Goods of any description imported by a registered CCA enterprise into the CCA   | Full duty        |  |
| 498.02      | 00.00   | 01.00       | 02 | Goods of any description imported by a registered SEZ operator for use in the construction and maintenance of the infrastructure of a CCA in an SEZ | Full duty        |  |