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

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, with effect from 1 January 2020, to the extent set out in the Schedule hereto.

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 5 in Schedule No. 4 with the following:

- 5. 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 TC-01; 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 TC-01.