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

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

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

By the substitution of the following: (continued)

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

By the substitution of the following:

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