

No. R. 1428

28 December 2001

**CUSTOMS AND EXCISE ACT, 1964.-  
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/253)**

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

**M MPAHLWA  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

I Rebate Item	II			Description	III Extent of Rebate	Anno= tations
	Tariff Heading	Rebate Code	C D			
460.04	"17.01	01.04	4	<p>By the insertion after tariff heading 16.04 of the following:</p> <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><b>Notes:</b></p> <p>1. In these notes, unless the context, otherwise indicates –</p> <p>“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;</p> <p>“Annex I” means Annex I and its Appendixes inserted in Part B of the Schedule to the General Notes to Schedule No. 1.</p> <p>“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;</p> <p>“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 of the General Notes to Schedule No. 1 and which is not a member of SACU;</p>	Full duty”	

I Rebate Item	II			Description	III Extent of Rebate	Anno= tations
	Tariff Heading	Rebate Code	C D			
				<p>“SACU central co-ordinating authority” means the Commissioner for the South African Revenue Service;</p> <p>“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;</p> <p>“SADC” means the Southern African Development Community; and</p> <p>“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 in terms of sugar classified under heading 17.01 shall –</p> <p>(a) only apply to sugar for which quotas have been allocated to certified 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) be subject to –</p> <p>(i) production of the following documents together with the other documents required in terms of section 39 –</p> <p>(aa) a valid original certificate of origin, which agrees in every material respect with a copy transmitted to the SACU central coordinating authority as contemplated in the Addendum to Annex VII;</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> <p>(aa) other provisions of the Addendum to Annex VII;</p> <p>(bb) any relevant provision of rule 49B.</p>		

I Rebate Item	II				III Extent of Rebate	Anno= tations
	Tariff Heading	Rebate Code	C D	Description		
				<p>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).</p> <p>4. (a) Any officer administering the origin provisions of such goods shall, in accordance with the provisions of rule 9(3) and 9(4) of Annex I, in cases of doubt concerning the statement contained in any certificate of origin, submit a report, the certificate and all the relevant import documents to the Commis= sioner for the purpose of verification.</p> <p>(b) The request for verification shall be submitted to the issuing authority on the form contained in Appendix IV to Annex I.</p> <p>(c) Such officer shall, in accordance with the provisions of rule 9(4) of Annex I, where the enquiry solely concerns further evidence, allow release of the consignment of sugar on the furnishing of adequate security to cover duty at the general rate of duty specified in Part 1 of Schedule No. 1.</p> <p>(d) 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.</p>		