

GOVERNMENT NOTICES  
GOEWERMENTSKENNISGEWINGS

No. R. 346

19 March 2004

SOUTH AFRICAN REVENUE SERVICE  
SUID-AFRIKAANSE INKOMSTEDIENS

CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1249)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

M MPAHLWA  
DEPUTY MINISTER OF FINANCE

By the substitution for the General Notes E and F to Schedule 1 of the following:

**"E. SEA PRODUCE TAKEN BY A SHIP REGISTERED AS A SHIP OF SOUTH AFRICAN NATIONALITY**

Fish, crustaceans, molluscs, birds and any other marine or other animals of any nature and parts of and products derived or manufactured from such fish, crustaceans, molluscs, birds or animals taken from the sea or taken from any island forming part of the Republic by any ship registered in terms of the Ship Registration Act, 1998 (Act No. 58 of 1998), shall be exempt from duty and from such requirements of this Act as the Commissioner may decide in each case, when landed in the Republic direct from such ship or when landed from any other ship so registered subject to the prior permission of the Commissioner for transshipment having been obtained and subject to such conditions as he may impose in each case.

**F. TIME OF IMPORTATION OF CERTAIN GOODS**

For the purposes of this Act, any ship (excluding a flying boat) built outside the Republic and brought to any place in the Republic under its own power or in any manner except as cargo in any other ship or vehicle, shall be deemed to have been imported into the Republic at the time when such ship is registered as a ship of South African nationality in terms of the Ship Registration Act, 1998 (Act No. 58 of 1998), or if it acquired such registration before arrival at any place in the Republic, at the time when such ship first came within the control area of the port authority at the first port of call in the Republic."