

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (No. 4/334)**

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 September 2010**, to the extent set out in the Schedule hereto.

**N NENE
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for General Note 3 in Schedule No. 4 of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>NOTES:</p> <p>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 and in addition the extent of the rebate shall, subject to the Notes to Part 5 of this Schedule, be deemed to include a rebate of any environmental levy payable in terms of Part 3 of Schedule No. 1.</p> <p>(b) Note 5 to Schedule No. 3 shall apply mutatis mutandis to any reference to a tariff heading or subheading in this Schedule.</p>	

By the substitution for the Notes to rebate item 497.00 in Part 5 of Schedule No. 4 of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
497.00				<p>REBATE OF ENVIRONMENTAL LEVY</p> <p>NOTES:</p> <p>1. For the purposes of chapter VA of the Act and this Schedule-</p> <p>(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-</p> <p>(i) in respect of the rebate specified in item 412.09; and</p> <p>(ii) in rebate item 460.17, the environmental levy specified in section D of Part 3 of Schedule No. 1.</p> <p>(b) the provisions for a rebate of duty on any goods specified in any item of this Schedule shall,</p>	

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>subject to these Notes, determine entitlement to any rebate of environmental levy, notwithstanding that no customs duty is leviable on the goods concerned.</p> <p>NOTES:</p> <p>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.</p>	

By the substitution for rebate item 497.01 and 497.02 in Part 5 of Schedule No. 4 of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
497.01	00.00	01.00	03	<p>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-</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner;</p> <p>(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</p> <p>(c) being stored in any rebate storeroom, provided-</p> <p>(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;</p> <p>(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</p> <p>(iii) such goods did not enter into consumption.</p>	Full duty