

**Government Gazette No. 35086****No. R.170****2012-03-02****CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/347)**

In terms of 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.

**PJ GORDHAN  
MINISTER OF FINANCE****SCHEDULE****By the substitution for Note 1 to rebate item 407.00 of the following:**

<b>Rebate Item</b>	<b>Tariff Heading</b>	<b>Rebate Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Rebate</b>
<b>407.00</b>				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.	

**By the substitution for Note 4(b) to rebate item 407.00 of the following:**

<b>Rebate Item</b>	<b>Tariff Heading</b>	<b>Rebate Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Rebate</b>
<b>407.00</b>				4. (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 .	

**By the substitution for Notes 8(b) to rebate item 407.00 of the following:**

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
407.00				<p>8. (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 -</p> <p>(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</p> <p>(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.</p>	

**By the insertion of Notes 2 and 3 to rebate item 410.00 of the following:**

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
410.00				<p>2. The rebate of duty specified in item 410.04 shall only be allowed -</p> <p>(a) once per person during a period of 30 days;</p> <p>(b) if the goods are of SADC or SACU origin; and</p> <p>(c) if the total combined net mass of the goods classifiable in tariff heading 99.01 does not exceed 25 kg.</p> <p>3. The person declaring goods in terms of item 410.04 shall, in addition to these Notes, 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 where the person enters or leaves the Republic.</p>	

**By the insertion of rebate item 410.04 of the following:**

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
<b>410.04</b>				<b>HANDMADE ARTICLES FOR COMMERCIAL PURPOSES</b>	
410.04	99.01	01.04	42	Leather or imitation leather articles	Full duty
410.04	99.01	02.04	47	Wooden articles	Full duty
410.04	99.01	03.04	41	Plaits and similar products of plaiting materials; basketwork, wickerwork and other articles, made directly to shape from plaiting materials	Full duty
410.04	99.01	04.04	46	Plastic articles	Full duty
410.04	99.01	05.04	40	Textile articles	Full duty
410.04	99.01	06.04	45	Stone articles	Full duty
410.04	99.01	07.04	45	Glass articles	Full duty
410.04	99.01	08.04	44	Base metal articles	Full duty