

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, with retrospective effect from 1 November 2012, to the extent set out in the Schedule hereto.

P J GORDHAN  
MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
414.00	<p>IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR CONSUMPTION OR USE AT AN INTERNATIONAL SPORTING EVENT APPROVED BY THE MINISTER, WHEN IMPORTED AND ENTERED BY THE CONTROLLING BODY OF A PARTICIPATING VISITING TEAM, A TEAM DOCTOR, AN OFFICIAL SPONSOR OF THE EVENT OR THE HOST OF THE EVENT ON BEHALF OF A PARTICIPATING VISITING TEAM</p> <p><b>NOTES:</b>  <b>1. The event may be approved by the Minister having regard to -</b>  <b>(i) the foreign participation in that event; and</b>  <b>(ii) the economic impact that event may have on the country as a whole.</b>  <b>2. "Official sponsor" means a sponsor of the event appointed by -</b>  <b>(i) the international organiser of the event, or</b>  <b>(ii) the host of the event in the Republic.</b></p>				
414.01	00.00	01.00	00	Pharmaceutical goods (including medicaments) imported by - (i) a controlling body of a participating visiting team; (ii) a team doctor of a participating visiting team accredited by the Department of Health; or (iii) the host of the event on behalf of a participating visiting team in such quantities as the Department of Health may allow by specific permit	Full duty
414.02	00.00	01.00	02	Non-alcoholic beverages and foodstuffs imported by a controlling body of a participating visiting team or the host of the event on behalf of a participating visiting team, for consumption by members of the team during their stay	Full duty
414.03	00.00	01.00	04	Promotional material, individually of little value, imported by an official sponsor of the event or the host of the event on behalf of an official sponsor, not for sale but for distribution or use at an event venue	Full duty