

In terms of section 75 of the Customs and Excise Act, 1964, Part 6 of Schedule No. 4 to the said Act is hereby amended, with effect from the date the regulations to be published in terms of the Special Economic Zones Act, 2014 (Act No. 16 of 2014) come into operation, to the extent set out in the Schedule hereto.

N NENE  
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
498.00				<p>IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A</p> <p>NOTES:</p> <p>For the purposes of this item and the application of any provisions of Schedule No. 4 -</p> <ol style="list-style-type: none"><li>1. Goods may only be entered under item 498.01 by a registered CCA enterprise as contemplated in section 21A.</li><li>2. Goods may only be entered under item 498.02 by a registered SEZ operator as contemplated in rule 21A.04.</li><li>3. Goods imported under item 498.00 must be entered thereunder whether or not the goods are liable to any duty. However, any goods imported for storage in a CCA enterprise may not be entered under item 498.00.</li><li>4. Goods imported under item 498.00 or goods produced or manufactured there from may not be removed from a CCA for consumption in the common customs area except if the goods have been entered at the office of the Controller and the duty due thereon has been paid.</li><li>5. The expression "infrastructure" shall be limited to the basic structural elements permanently installed in a CCA (including e.g. sanitation, electricity, roads, bridges, buildings and the like).</li><li>6. The movement of any goods to or from a CCA enterprise including the movement of goods to another enterprise, any other rebate user outside the CCA or partly manufactured goods to any rebate user shall be subject to the rules for section 21A.</li></ol>	