

SOUTH AFRICAN REVENUE SERVICE

Government Gazette No.44705
NO. R.523

2021-06-14

AMENDMENT NOTICE CUSTOMS AND EXCISE ACT, 1964

**MR TT MBOWENI
MINISTER OF FINANCE**

In terms of section 75 of the Customs and Excise Act, 1964 -

1. by the substitution of “**with effect from 1 July 2021**” with “**with effect from 1 August 2021,**” where it appears in Notice No. R.368 of Government Gazette No. 44473 on 23 April 2021;
2. by the substitution of Notes 5 and 7 to rebate item 406.00 and the header for rebate item 406.05 where it appears in Notice No. R368 of Government No. 44473 on 23 April 2021, as set out in the Schedule.

SCHEDULE

By the substitution of Note(s) 5 and 7 to rebate item 406.00 and the header for item 406.05 with the following:

5. The rebate of duty (excluding rebate items 406.04, 406.06 and 406.07) on alcohol and tobacco products imported or obtained at a licensed special shop for diplomats is subject to approval of an application, made by persons contemplated in rebate items 406.02, 406.03 and 406.05, on a six (6) monthly basis (1 January to 30 June and 1 July to 31 December) to the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority, authorising the quantities referred to in the items hereto or such lesser or greater quantities as may be determined by the Department of International Relations and Co-operation.

7. The onward supply of goods obtained in terms of this rebate item for reward or financial gain is prohibited.

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.05				GOODS FOR THE OFFICIAL USE BY A CONSULAR MISSION AND GOODS FOR THE PERSONAL OR OFFICIAL USE BY CONSULAR REPRESENTATIVES ACCREDITED TO A CONSULAR MISSION AND FOREIGN REPRESENTATIVES (EXCLUDING THOSE REFERRED TO IN REBATE ITEMS 406.02 AND 406.03) AND MEMBERS OF THEIR FAMILIES PROVIDED THE SAID GOODS ARE IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS IN ACCORDANCE WITH AN APPROVAL OF THE DIRECTOR-GENERAL: DEPARTMENT OF INTERNATIONAL RELATIONS AND CO-OPERATION OR AN OFFICIAL ACTING UNDER HIS OR HER AUTHORITY	