
SCHEDULE 7

RELIEF ON IMPORT DUTIES

NOTES:

1. The relevant provisions of the CCA and the Rules thereto apply to the different Parts to this Schedule.
2. Unless the context otherwise indicates, Note A in the General Notes to Schedule No. 1 and Note 5 to Schedule No. 5 shall, mutatis mutandis apply to this Schedule.
3. For the purposes of the Column headed "Extent of Relief" in this Schedule, the expression "Full duty" relates to a relief to the extent of the ordinary import duty specified in and payable under any column against any tariff heading or subheading specified in Schedule No. 1 of the Customs Tariff.
4. Any provision in this Schedule for a complete article or an incomplete article which has, or is regarded as having the essential character of such complete article, assembled or unassembled shall, as the Commissioner customs authority may determine except where specifically otherwise specified, remain applicable even where any parts or sub-assemblies of any such article, imported by any importer, have lost the essential character of such article due to the non-importation of parts or sub-assemblies manufactured in the Republic.

SCHEDULE 7 PART 1

**RELIEF ON GOODS UNDER TEMPORARY
ADMISSION PROCEDURE**

NOTES:

1. For the purposes of relief item 480.35 –
 - (a) Samples may be imported by –
 - (i) Commercial travelers and other representatives of firms abroad who visit the Republic temporarily with their samples for the purposes of securing orders;
 - (ii) Persons or firms established in the Republic, including agents for foreign firms, to whom samples may be sent by firms abroad, free of charge, for the same purpose; and
 - (iii) A prospective customer in the Republic to whom a sample is sent on free loan for inspection and demonstration with a view to obtaining an order for similar goods.
 - (b) Except with the permission of the Commissioner only one sample of each description, range, type or colour of an article shall be allowed under temporary admission; and
 - (c) Each sample shall be an article representative of a particular category of goods already produced or to be produced abroad, imported solely for the purpose of being shown or demonstrated free of charge to prospective customers.
2. Except in respect of goods in Note 3, goods shall be re-exported -
 - (a) in the case of goods under an international carnet within the period of validity of such carnet; and
 - (b) in the case of other goods, within 6 months from the date of entry thereof or within such further period as the Commissioner may, in exceptional circumstances, allow.
3. Temporary admission of any goods under rebate item 490.00 shall, except as may be provided for in any other Note under this item, be subject mutatis mutandis, to the provisions of Notes 1 and 2, 9 to rebate item 480.00.

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
480.00	GOODS TEMPORARILY ADMITTED FOR SPECIFIC PURPOSES				
480.10	GOODS FOR DISPLAY OR USE AT EXHIBITIONS, FAIRS, MEETINGS OR SIMILAR EVENTS				
480.10	00.00	01.00	02	Goods for display or use at exhibitions, fairs, meetings or similar events	Full duty
480.15	PROFESSIONAL EQUIPMENT OWNED BY PERSONS RESIDENT ABROAD				
480.15	00.00	01.00	01	Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person	Full duty
480.20	WELFARE MATERIAL				
Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
480.20	00.00	01.00	00	Welfare material for seafarers for cultural, educational, recreational, religious or sporting activities	Full duty
480.25	INSTRUMENTS, APPARATUS AND MACHINES FOR USE BY INSTITUTIONS APPROVED BY THE COMMISSIONER				
480.25	00.00	01.00	09	Instruments, apparatus and machines (including accessories therefor), for use by institutions approved by the Commissioner, for scientific research or education	Full duty
480.30	MODELS, INSTRUMENTS, APPARATUS, MACHINES AND OTHER PEDAGOGIC MATERIAL IMPORTED BY INSTITUTION APPROVED BY THE COMMISSIONER				
480.30	00.00	01.00	09	Models, instruments, apparatus, machines and other pedagogic material (including accessories therefor) cleared by institutions approved by the customs authority, for educational or vocational training	Full duty
480.35	COMMERCIAL SAMPLES OWNED ABROAD AND IMPORTED FOR THE PURPOSES OF BEING SHOWN OR DEMONSTRATED IN THE REPUBLIC				
480.35	00.00	01.00	08	Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in the Republic for the soliciting of orders for goods to be supplied from abroad	Full duty
490.00	GOODS TEMPORARILY ADMITTED SUBJECT TO EXPORTATION IN THE SAME STATE				
490.03	PRIVATE MOTOR VEHICLES				
490.03	87.00	01.02	24	Private motor vehicles belonging to a person taking up temporary residence in the Republic	Full duty
490.05	POSTCARDS AND OTHER MAIL MATTER				
490.05	00.00	01.00	09	Postcards and other mail matter, entered in bulk, for despatch to addresses beyond the borders of the Republic	Full duty
490.10	MODELS AND PROTOTYPES				
490.10	00.00	01.00	09	Models and prototypes, to be used in the manufacture of goods	Full duty
490.11	ARTICLES FOR PRINTING ON LOAN OR HIRE				
490.11	00.00	01.00	00	Matrices, blocks, plates, and similar articles, on loan or hire, for printing illustrations in periodicals or books	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
490.12	ARTICLES FOR THE MANUFACTURE OF ARTICLES THAT ARE TO BE DELIVERED ABROAD ON LOAN OR HIRE				
490.12	00.00	01.00	02	Matrices, blocks, plates, moulds and similar articles, on loan or hire, to be used in the manufacture of articles that are to be delivered abroad	Full duty
490.13	ARTICLES TO BE TESTED BY THE NATIONAL REGULATOR FOR COMPULSORY SPECIFICATIONS				
490.13	00.00	01.00	04	Instruments, apparatus, machines and other articles to be tested by the National Regulator for Compulsory Specifications	Full duty
490.14	INSTRUMENTS, APPARATUS AND MACHINES, MADE AVAILABLE FREE OF CHARGE				
490.14	00.00	01.00	06	Instruments, apparatus and machines, made available free of charge to a customer by or through a supplier, pending delivery or repair of similar goods	Full duty
490.15	COSTUMES, SCENERY AND OTHER THEATRICAL EQUIPMENT				
490.15	00.00	01.00	08	Costumes, scenery and other theatrical equipment on loan or hire to dramatic societies or theatres	Full duty
490.20	ANIMALS AND SPORTS REQUISITES BELONGING TO A PERSON RESIDENT ABROAD				
490.20	00.00	01.00	07	Animals and sports requisites (including yachts and motor vehicles) belonging to a person resident abroad, for use by that person or under his supervision in sports contests (including motor car rallies and transcontinental excursions)	Full duty
490.25	PHOTOGRAPHS AND TRANSPARENCIES FOR PUBLIC EXHIBITIONS OR COMPETITIONS FOR PHOTOGRAPHERS				
490.25	00.00	01.00	06	Photographs and transparencies to be shown in a public exhibition or competition for photographers	Full duty
490.30	SPECIALISED EQUIPMENT ARRIVING BY SHIP AND USED ON SHORE AT PORTS OF CALL FOR THE LOADING, UNLOADING OR HANDLING OF CONTAINERS				
490.30	00.00	01.00	05	Specialised equipment arriving by ship and used on shore at ports of call for the loading, unloading or handling of containers of tariff heading 86.09 of Schedule No. 1	Full duty
490.40	MACHINERY OR PLANT FOR USE ON CONTRACT IN CIVIL ENGINEERING OR CONSTRUCTION WORK				
490.40	00.00	01.00	03	Machinery or plant (excluding tower cranes) for use on contract in civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on recommendation of the International Trade Administration Commission, may allow by specific permit	Full duty
490.50	MOTOR VEHICLES, SMALL VESSELS, LIGHT AIRCRAFT AND OTHER REMOVABLE ARTICLES CLEARED BY TRAVELLERS VISITING THE REPUBLIC				
490.50	00.00	01.00	01	Motor vehicles, small vessels, light aircraft and other removable articles (including spare parts and normal accessories and equipment therefor) cleared by travellers visiting the Republic for their own use	Full duty
490.60	COMMERCIAL ROAD VEHICLES, BUSES AND TAXIS ENTERING THE REPUBLIC TEMPORARILY				
490.60	00.00	01.00	02	Commercial road vehicles used in the conveyance of imported merchandise, buses and taxis entering the Republic as a means of transport currently in the use for travellers visiting or returning to the Republic	Full duty
490.90	MACHINERY OR PLANT FOR USE ON CONTRACT; GOODS NOT SPECIFIED ELSEWHERE IN PART 1, TEMPORARILY ADMITTED AS APPROVED BY THE COMMISSIONER				

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
490.90	00.00	01.00	04	Machinery or plant (excluding tower cranes) for use on contract other than for purposes of civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on recommendation of the International Trade Administration Commission, may allow by specific permit	Full duty
490.90	00.00	02.00	09	Goods not specified elsewhere in Part 1 temporarily admitted for purposes approved by the Commissioner	Full duty

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SCHEDULE 7 PART 2

RELIEF ON GOODS UNDER TEMPORARY EXPORT PROCEDURE

NOTES:

1. In respect of goods entered in terms of relief item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relevant bill of entry a statement indicating –
 - (a) the reasons why the goods are being returned;
 - (b) whether any change in the ownership of the goods has taken place;
 - (c) whether the goods have been subjected to any process of manufacture or manipulation since their exportation from the Republic and if so, to what extent;
 - (d) whether the goods were manufactured in a customs and excise warehouse and exported in bond ex such warehouse;
 - (e) whether at the time of export, or at any other time, any refund, rebate, drawback or remission of customs duty was granted in respect of such goods or any materials from which such goods were manufactured;
 - (f) the number and date of the bill of entry relating to the export of such goods and the place where such entry was made or the document on which the goods were registered prior to export of such goods for the purposes of the subsequent re-importation thereof;
 - (g) the place where and the number and date of the bill of entry on which duty was paid on the goods upon their first importation into the Republic or other documents, if applicable, to prove that the goods were previously imported and the duty due was paid thereon; and
 - (h) whether any bounty, subsidy or any benefit under an export incentive scheme was paid on the goods exported.
2. Admission of the following goods under this Part shall be subject to a permit for re-importation issued by the Director-General: Department of Agriculture, Forestry and Fisheries:
 - (a) Butter,
 - (b) cheese,
 - (c) maize and maize products,
 - (d) sugar,
 - (e) wine,
 - (f) brandy and
 - (g) spirituous beverages.
3. Admission under this item of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of repayment to the department or institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount.
4. Admission under this item shall, only be permitted provided the goods can be identified as being the same goods which were exported.
5. The provisions of Notes 1 and 4 shall mutatis mutandis apply to any goods entered under rebate items 409.02 and 409.05.

Relief item	Tariff Heading	Code	CD	Description	Extent of Rebate
409.01	RE-EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS OF MANUFACTURE OR MANIPULATION				
409.01	00.00	01.00	00	Imported goods (including packing containers) re-exported and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation	Full duty less the amount of any rebate, refund and drawback granted previously
409.02	EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS OF MANUFACTURE OR MANIPULATION				
409.02	00.00	01.00	02	Goods (including packing containers) produced or manufactured in the Republic, exported there from and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation (excluding excisable goods exported ex a customs and excise warehouse)	Full duty less the amount of any rebate, refund and drawback granted previously
409.05	USED ROCK DRILL BITS RETURNED TO THE ORIGINAL EXPORTER				
409.05	82.07	01.04	43	Used rock drill bits returned to the original exporter, for recovery of the diamond content	Full duty less the amount of any rebate, refund and drawback granted previously
409.06	EXCISABLE GOODS EXPORTED EX A CUSTOMS AND EXCISE WAREHOUSE AND THEREAFTER RETURNED				
409.06	00.00	01.00	09	Excisable goods exported ex a customs and excise warehouse and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership having taken place	Full duty

SCHEDULE 7 PART 3

GOODS TEMPORARILY ADMITTED FOR PROCESSING, REPAIR, CLEANING, RECONDITIONING OR FOR THE MANUFACTURE OF GOODS EXCLUSIVELY FOR EXPORT

NOTES:

1. (a) Goods admitted under the provisions of rebate item 470.03 shall be used for the processing or manufacture of goods for export and the processed or manufactured goods shall be exported -
 - (i) for the purposes of rebate item 470.03 (01.00 and 02.00), within 12 months from the date of entry thereof; and
 - (ii) for the purposes of rebate item 470.03 (03.00), within 3 years from the date of entry thereof.
- (b) Parts admitted under the provisions of rebate item 470.02 shall be used and the goods submitted for repair, cleaning or reconditioning shall be exported within 6 months from the date of entry thereof.

Provided that the Commissioner may, in circumstances which he deems exceptional, extend the period specified in each case for a further period he or she deems reasonable:
Provided further that the application for such extension is made prior to the expiry of the period of 3 years, 12 months or 6 months, as the case may be.

2. For the purposes of rebate item 470.03/00.00/02.00:

- (a) Where the rebate registrant is contractually entitled to keep a portion of the goods manufactured, processed, finished, equipped or packed in lieu of payment for the operations carried out, he or she must –
 - (i) also export those goods within the period of 12 months contemplated in Note 1(a); or
 - (ii) (aa) process a bill of entry at the office of the Controller for payment of the value-added tax on the goods retained; and
(bb) adjust by voucher of correction the rebate bill of entry in respect of the quantity and value of the goods used to manufacture the goods retained.
- (b) Notwithstanding the Notes to Schedule No. 3 to the Customs Tariff "full duty" where it appears in the "Extent of Rebate" column opposite this rebate item means goods free of duty as contemplated in Section 75A

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
470.00	GOODS TEMPORARILY ADMITTED FOR PROCESSING, REPAIR, CLEANING, RECONDITIONING OR FOR THE MANUFACTURE OF GOODS EXCLUSIVELY FOR EXPORT				
	NOTES:				
470.01					
470.02	GOODS FOR REPAIR, CLEANING OR RECONDITIONING				
470.02	00.00	01.00	01	Goods (including parts therefor) for repair, cleaning or reconditioning	Full duty
470.02	00.00	02.00	06	Parts for goods temporarily imported for repair, cleaning or reconditioning	Full duty
470.03	GOODS CLEARED IN TERMS OF A PERMIT ISSUED BY THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION				
470.03	00.00	01.00	03	Goods (excluding non-dutiable goods) cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty
470.03	00.00	02.00	08	Non-dutiable goods, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty
470.03	00.00	03.00	02	Goods cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing or equipping of yachts classifiable in tariff heading 89.03 exclusively for export	Full duty

SCHEDULE 7 PART 4

**RELIEF ON GOODS UNDER OUTWARD
PROCESSING PROCEDURE**

NOTES:

1. Admission in terms of 409.04 of the following goods under this Part shall be subject to a permit for the re-importation of the outward processed compensating goods issued by the Director-General: Department of Agriculture, Forestry and Fisheries-
 - (a) butter;
 - (b) cheese;
 - (c) maize and maize products;
 - (d) sugar;
 - (e) wine;
 - (f) brandy; and
 - (a) spirituous beverages

2. Admission under this Part of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of re-payment to the department or institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount.

3. Clearance in terms of item 409.07 is subject the following provisions:
 - (a) A specific permit issued by the International Trade Administration Commission is obtained prior to the goods are exported under the outward processing procedure;
 - (b) If the ownership of the compensating products is transferred prior to clearance for home use such goods are to be cleared in the name of the person who exported the goods; and
 - (c) Any additional conditions which may be stipulated in the said permit are complied with.

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
409.04	GOODS IN FREE CIRCULATION SENT ABROAD FOR PROCESSING OR REPAIR				
409.04	00.00	01.00	06	Goods in free circulation sent abroad for processing or repair, provided they are exported under customs supervision, retain their essential character, are returned to the exporter, no change of ownership having taken place, and can be identified on re-importation	Full duty less the amount of any rebate and drawback granted previously and less the duty on the cost of processing or repair
409.07	COMPENSATING PRODUCTS OBTAINED FROM GOODS IN FREE CIRCULATION TEMPORARILY EXPORTED FOR OUTWARD PROCESSING				
409.07	00.00	01.00	01	Compensating products (excluding goods liable to the duties specified in the excise tariff) obtained abroad from goods in free circulation temporarily exported for outward processing, in terms of a specific permit issued by the International Trade Administration Commission	Full duty less the amount of any rebate and drawback granted previously and less the duty on the cost of processing or repair

SCHEDULE 7 PART 5

OTHER RELIEF

NOTES

A. GOODS FOR HEADS OF STATE DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES

- 1.(a) The provisions of this item (excluding items 406.01 and 406.03) are conditional upon reciprocal treatment accorded by the government of the mission or person who is claiming these rebate facilities.
- (b) For the purposes of items 406.02, 406.03 and 406.05, "full duty" means the extent of relief as determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1.
2. The provisions of this item (excluding 406.01 and 406.03) may only be applied if the Director-General: Department of International Relations and Co-operation or an official acting under his authority has certified that any person who is claiming rebate facilities has been listed in the register maintained by the Department of International Relations and Co-operation in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001.
3. For the purposes of item 406.03, "an organisation or institution" shall mean those which the Director-General: Department of International Relations and Co-operation or an official acting under his authority has certified as an organisation or institution with which the Republic has concluded a formal agreement which provides, inter alia, for the granting of such rebate facilities.
4. The provisions of this item (excluding item 406.01) may not apply to South African citizens or permanent residents of the Republic unless –
 - (a) they are South African citizens who are also citizens of a state the territory of which formerly formed part of the Republic;
 - (b) the Government of the Republic has by agreement with an organisation or institution undertaken to grant rebate facilities to a South African citizen who is a representative, member, agent or officer with or to such organisation or institution.
5. A motor vehicle cleared under rebate of duty in terms of items 406.01, 406.02, 406.03, 406.05 or 406.07, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of clearance for home use: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of clearance for home use in terms of this item shall render such vehicle liable to payment of duty as determined by the Commissioner in consultation with the Director-General: Department of International Relations and Co-operation.
6. For the purposes of items 406.02, 406.03 and 406.05 the term "full duty" means the extent of relief as determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1

B. GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE

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 Chapter 21 of the CCA, 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.
2. Admission under item 407.01/01.00/01.02 shall only be permitted provided the goods can be identified as being the same goods which were taken from the Republic.

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3. The rebate of duty specified in item 407.02 shall not apply to fire-arms acquired abroad or at any tax free shop and imported by residents of the Republic returning after an absence of less than 6 months.
 4.
 - (a) The relief of duty specified in item 407.02 shall only apply to accompanied passengers' baggage declared by returning residents and non-residents visiting the Republic for personal use or to dispose of as gifts.
 - (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.
 - (c) For the purposes of item 407.02, any goods obtained from an inbound tax free shop must be regarded as imported goods.
 - (d) The rebate duty specified in item 407.02 may, with the exception of tobacco and alcoholic products, be claimed by children under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the goods are for use by the children themselves.
 5. A member of the crew of a foreign-going vessel or aircraft (including the master or pilot) or of a cross-border train is, subject to the conditions laid down by the Commissioner, only entitled to –
 - (a) a rebate of duty specified in item 407.02/00.00/01.00 on new or used goods, of a total value not exceeding R700 per person; and
 - (b) a rebate of duty specified in item 407.02/00.00/02.00 on new or used goods of a total value not exceeding R2 000 per person.
 6. A member of the crew of a foreign-going vessel or aircraft (including the master or pilot) or of a cross-border train is not entitled to a rebate of duty specified in items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03.
 7. If the person so desires and indicates accordingly before the goods are cleared, the goods in respect of which the rebate of duty specified in rebate item 407.02/00.00/02.00 is applicable, may be cleared at the rates of duty specified in Schedule No. 1.
 8.
 - (a) The rebate of duty specified in rebate item 407.02/00.00/02.00 is applicable in addition to the provisions of rebate item 407.02/00.00/01.00.
 - (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-
 - (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
 - (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.
 - (c) Wine, spirituous and other alcoholic beverages, tobacco products and perfumery imported in excess of the quantities specified in rebate items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03, must be cleared at the rates of duty specified in Schedule No. 1 to the Customs Tariff.
 9. If a person contravenes any applicable customs legislation or any other law relating to the importation of goods, the Commissioner may refuse to grant any rebate of duty provided for in rebate item 407.02.
 10. For the purposes of item 407.04/87.00/01.00 the vehicle in question shall not be deemed to be personally owned and used personally by the importer, unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him, and the importer shall be deemed to have used that vehicle from the date on which he took physical delivery of the vehicle until the date on which the vehicle was delivered by him to the shipper or the agent for the purpose of shipment or dispatch. Where a vehicle is imported on its own wheels the date of shipment or dispatch shall be the date the vehicle leaves the country where it was so owned and used en route to the Republic.
 11. For the purposes of relief item 407.04, the importer shall, if he is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in the Republic, not be deemed to have imported the vehicle for his personal or own use, and the duty as determined by the Commissioner shall be payable from the date of such absence.
 12. The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years.

13 . Any clearance under relief item 407.04 AND 407.06 shall be supported on form DA 304 A.

14. For the purpose of item 407.04 the extent of rebate "full duty" means the following:

- (i) provided the vehicle so imported is the personal property of the importer and has personally been used by him or her -
 - (a) for a period of not less than 12 months prior to his or her departure to the Republic – Full duty; or
 - (b) for a period of less than 12 months prior to his or her departure to the Republic - Full duty less the duty calculated PRO RATA on a daily basis according to the number of days less than 12 months ; or
- (ii) in the case of approved intended residents arriving from an African country, is owned and used for such shorter period as the Commissioner may in exceptional circumstances decide - Full duty; and
- (iii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 20 months from the date of entry

C. GENERAL RELIEF

- 1. For the purposes of Items 412.03 and 412.04, the declaration shall be supported by an inventory of the goods and documentary proof that the said goods qualify under the items concerned.
- 2. For the purposes of relief item 412.28 –
 - (a) a tax free shop means a tax free shop as contemplated in the CCA; and
 - (b) any word or expression used in this item in relation to a tax free shop shall have the meaning assigned thereto in the CCA
- 3. For the purposes of relief item 414.00 –
 - (a) the event may be approved by the Minister having regard to –
 - (i) the foreign participation in that event; and
 - (ii) the economic impact that event may have on the country as a whole.
 - (b) "Official sponsor" means a sponsor of the event appointed by –
 - (i) the international organiser of the event, or
 - (ii) the host of the event in the Republic.

Relief Item	Tariff Heading	Relief Code	CD	Description	Extent of Rebate
403.00	IMPORTATIONS BY INTERNATIONAL ORGANISATIONS				
403.01	FOR USE BY THE WAR GRAVES COMMISSION				
403.01	00.00	01.00	07	Building material, worked monumental building stone and articles thereof, tools and stores, for use by the Commonwealth War Graves Commission and similar international organisations	Full duty
405.00	GOODS FOR CULTURAL, EDUCATIONAL, CHARITABLE, WELFARE OR YOUTH ORGANISATIONS OR PURPOSES				
405.01	GOODS FOR APPROVED INSTITUTIONS OR BODIES				
405.01	00.00	02.00	06	Goods (excluding motor vehicles) of any description, for use in the advancement of journalism, forwarded unsolicited and free to institutions or bodies whose main purpose is the advancement of journalism	Full duty
405.04	GOODS FOR DISABLED PERSONS OR FOR THE UPLIFTMENT OF INDIGENT PERSONS				
405.04	00.00	01.00	07	Goods (excluding motor vehicles) specially designed for use by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the South African Federation for Mental Health, the National Council for Persons with Physical Disabilities in South Africa or Epilepsy South Africa or of a body which is affiliated to the Council, Federation or League concerned or a certificate from a registered medical practitioner, that such goods are for use exclusively by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily made in the Republic	Full duty
405.04	00.00	02.00	01	Machines, implements and materials for use in the manufacture of goods by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the National Council for Persons with Physical Disabilities in South Africa, or Epilepsy South Africa or a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner, that such machines, implements and materials are for the exclusive use by such persons with disabilities such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily manufactured in the Republic	Full duty
405.04	00.00	04.00	00	Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), cleared in terms of a specific permit issued by the International Trade Administration Commission, for the distribution free of charge by such organization	Full duty
405.04	00.00	05.00	05	Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), cleared in terms of a specific permit issued by the International Trade Administration Commission, for the official use by such organization	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
405.04	00.00	06.00	09	Goods (excluding foodstuffs and clothing) forwarded free, as a donation to any educational organisation, hospital (including clinic), welfare organisation, religious organisation or sporting organisation, in such quantities and under such conditions as the International Trade Administration Commission, may allow by specific permit and that the Commission is satisfied that the issuing of such permit will not have a detrimental effect on local industry within the common customs area: Provided that the applicant and anybody responsible for the distribution have furnished an undertaking that - (a) such goods are for use by the organisation or for free distribution; (b) such goods will not be sold, leased, hired or otherwise disposed of for gain without the duty which had been rebated being paid to the Commissioner; and (c) no donation or other counter-performance may be accepted by anybody in respect of such goods	Full duty
Relief Item	Tariff Heading	Relief Code	CD	Description	Extent of Rebate
405.05	GOODS FOR RELIGIOUS INSTRUCTION OR PURPOSES				
405.05	85.19	01.04	42	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered for use by a religious body for religious instruction	Not exceeding the duty in Part B of Schedule No. 1
405.09	GOODS USED BY THE NATIONAL SEA RESCUE INSTITUTE OF SOUTH AFRICA, THE SOUTH AFRICAN LIFESAVING SOCIETY AND SA LIFESAVING				
405.09	00.00	01.00	06	Goods of any description, for use by the National Sea Rescue Institute of South-Africa, the South African Lifesaving Society and Lifesaving South-Africa	Full duty
406.00	GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES				
406.01	GOODS FOR HEADS OF STATE:				
406.01	00.00	01.00	09	Goods for the personal or official use by the President and his family	Full duty
406.02	GOODS FOR DIPLOMATIC MISSIONS AND DIPLOMATIC REPRESENTATIVES ACCREDITED TO DIPLOMATIC MISSIONS				
406.02	00.00	01.00	00	Goods for the official use by a diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families	Full duty
406.03	GOODS FOR OTHER APPROVED FOREIGN REPRESENTATIVES (EXCLUDING THOSE OF ITEM 406.05)				
406.03	00.00	01.00	02	Goods for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families	Full duty
406.05	GOODS FOR CONSULAR MISSIONS, CONSULAR REPRESENTATIVES ACCREDITED TO CONSULAR MISSIONS AND FOREIGN REPRESENTATIVES (EXCLUDING THOSE IN REBATE ITEMS 406.02 AND 406.03)				
406.05	00.00	01.00	06	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 items 406.02 and 406.03) and members of their families	Full duty

406.06 STATIONERY, UNIFORMS AND APPOINTMENTS FOR HONORARY CONSULAR OFFICERS					
Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.06	00.00	01.00	08	Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer	Full duty
406.07 GOODS IMPORTED BY ADMINISTRATIVE AND TECHNICAL REPRESENTATIVES ACCREDITED TO DIPLOMATIC OR CONSULAR MISSIONS					
406.07	00.00	01.00	09	Goods (excluding food, drink and tobacco in any form) imported by administrative and technical representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported with the approval of the Director-General: Department of International Relations and Co-operation	Full duty
407.00 GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE					
407.01 PERSONAL EFFECTS, SPORTING AND RECREATIONAL EQUIPMENT, NEW OR USED					
407.01	00.00	01.00	06	Imported either as accompanied or unaccompanied passengers' baggage by non-residents of the Republic for their own use during their stay in the Republic	Full duty
407.01	00.00	02.00	00	Exported by residents of the Republic for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied passengers' baggage by such residents	Full duty
407.02 GOODS IMPORTED AS ACCOMPANIED AND UNACCOMPANIED PASSENGERS' BAGGAGE, INCLUDING GOODS OBTAINED AT A LICENSED INBOUND DUTY AND TAX FREE SHOP EITHER BY NON-RESIDENTS OR RESIDENTS OF THE REPUBLIC AND CLEARED AT THE PLACE WHERE SUCH PERSONS DISEMBARK OR ENTER THE REPUBLIC					
407.02	00.00	01.00	08	New or used goods of a total value not exceeding R5 000 per person	Full duty
407.02	00.00	02.00	02	Additional goods, new or used, of a total value not exceeding R20 000 per person	Full duty less 20%
407.02	22.00	01.02	21	Wine not exceeding 2 litres per person	Full duty
407.02	22.00	02.02	26	Spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre per person	Full duty
407.02	24.02	01.04	42	Cigarettes not exceeding 200 and cigars not exceeding 20 per person	Full duty
407.02	24.03	01.04	49	250 g cigarette or pipe tobacco per person	Full duty
407.02	33.03	01.04	48	Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person	Full duty
407.04 MOTOR VEHICLES IMPORTED BY NATURAL PERSONS ON CHANGE OF PERMANENT RESIDENCE					

Relief Item	Tariff Heading	Relief Code	CD	Description	Extent of Rebate
407.04	87.00	01.02	20	One motor vehicle per family, imported by a natural person for his or her personal or own use, who permanently changes his or her residence to the Republic.	Full duty
407.06	HOUSEHOLD EFFECTS AND OTHER ARTICLES FOR OWN USE				
407.06	00.00	01.00	05	Household furniture, other household effects and other removable articles, including equipment necessary for the exercise of the calling, trade or profession of the person, other than industrial, commercial or agricultural plant and excluding motor vehicles, alcoholic beverages and tobacco goods, the bona fide property of a natural person (including a returning resident of the Republic after an absence of 6 months or more) and members of his or her family, imported for own use on change of his or her residence to the Republic: Provided these goods are not disposed of within a period of 6 months from the date of entry	Full duty
408.00	OTHER PERSONAL REBATES OF DUTY				
408.01	CUPS, MEDALS AND OTHER THROPHIES				
408.01	00.00	01.00	03	Cups, medals and other trophies, awarded abroad to any person, and imported by him or on his behalf, and such articles imported for presentation: (i) As prizes at public exhibitions or shows, at public examinations or examinations in any educational institution, or for skill or sport in public competition in any educational institution; (ii) As prizes for target shooting by air, military, naval or police forces; or (iii) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public services	Full duty
408.03	ARTICLES IMPORTED BY FOREIGN GOVERNMENTS FOR OFFICIAL USE				
408.03	00.00	01.00	07	Articles of food or drink imported by officials (not being officials referred to in item 406.00) of any foreign government for official use at international exhibitions provided such government grants equivalent privileges to officials of the Republic	Full duty

Relief Item	Tariff Heading	Relief Code	CD	Description	Extent of Rebate
410.00	GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES				
410.03	GOODS FOR MANUFACTURING OR COMMERCIAL PURPOSES				
410.03	87.00	01.02	23	Not exceeding two assembled motor vehicles per model manufactured under items 317.03 and 317.07, entered as prototypes for use exclusively in the development or manufacture of new models, subject to a permit issued by the Controller and any additional conditions he/she may impose in each case: Provided that the prototypes are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of entry under this item: Provided further that any one of the foregoing acts with such vehicles within a period of two years from the date of entry in terms of this item shall render such vehicles liable to payment of duty	Full duty
412.00	GENERAL REBATES				
412.03	USED PERSONAL OR HOUSEHOLD EFFECTS BEQUEATHED				
412.03	00.00	01.00	03	Used personal or household effects (excluding motor vehicles) bequeathed to persons residing in the Republic	Full duty
412.04	USED PROPERTY OF A SOUTH AFRICAN RESIDENT WHO DIED OUTSIDE THE REPUBLIC				
412.04	00.00	01.00	01	Used property of a person normally resident in the Republic who died while temporarily outside the Republic	Full duty
412.07	OTHER GOODS (EXCLUDING THOSE OF ITEM 412.09) NOT IN FREE CIRCULATION ON WHICH DUTY HAS NOT BEEN PAID ABANDONED TO THE CUSTOMS AUTHORITY OR DESTROYED UNDER CUSTOMS SUPERVISION AS CONTEMPLATED IN CHAPTER 26 TO THE CCA				
412.07	00.00	01.00		Goods abandoned	Full duty
412.07	00.00	02.00		Goods destroyed under customs supervision	Full duty
412.09	DAMAGED, DESTROYED, LOST OR UNACCOUNTED GOODS NOT IN FREE CIRCULATION ON WHICH DUTY HAS NOT BEEN PAID AS CONTEMPLATED IN CHAPTER 25 TO THE CCA				
412.09	00.00	01.00		Damaged goods abandoned to the Commissioner or destroyed under customs supervision	Full duty
412.09	00.00	02.00		Destroyed goods abandoned to the Commissioner or destroyed under customs supervision	Full duty
412.09	00.00	03.00		Lost goods	Full duty
412.09	00.00	04.00		Unaccounted goods	Full duty

Relief Item	Tariff Heading	Relief Code	CD	Description	Extent of Rebate
412.10	GIFTS				
412.10	00.00	01.00	02	<i>Bona fide</i> unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed R1400 (excluding goods contained in passengers' baggage, wine, spirits and manufactured tobacco products) consigned by natural persons abroad to natural persons in the Republic	Full duty
412.11	GOODS IMPORTED FOR THE RELIEF OF DISTRESS IN THE CASES OF NATIONAL DISASTER				
412.11	00.00	01.00	04	Goods imported - (a) for the relief of distress of persons in cases of famine or other national disaster; (b) under any technical assistance agreement; or (c) in terms of an obligation under any multilateral international agreement to which the Republic is a party: Provided that - (i) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia; and (ii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of the International Trade Administration Commission.	Full duty
412.12	GOODS IMPORTED FOR ANY PURPOSES AGREED UPON BETWEEN THE GOVERNMENTS OF THE REPUBLIC, BOTSWANA, LESOTHO, ESWATINI AND NAMIBIA				
412.12	00.00	01.00	06	Goods imported for any purpose agreed upon between the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided that - (i) the provisions of this item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of Botswana, Lesotho, Swaziland and Namibia has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods; (ii) the importation of any goods under this item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia; and (iii) goods imported under this item shall not be sold or disposed of to any party who is not entitled to any privileges under the item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of the Commissioner	Full duty
412.14	PRINTED MATTER				
412.14	00.00	01.00	02	Printed matter (for example, air-waybills/consignment notes, passenger tickets, excess baggage tickets, exchange orders, damage and irregularity reports, baggage and cargo labels, time-tables, mass and balance documents), imported by airlines for their own use	Full duty

Relief Item	Tariff Heading	Relief Code	CD	Description	Extent of Rebate
412.16	GOODS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES				
412.16	00.00	01.00	03	Goods of any description imported by refugees from African Territories and which are sold by the Customs authority	Full duty
412.17	MOTOR CARS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES				
412.17	87.00	01.02	23	Motor cars imported by refugees from African Territories and which are disposed of by the refugee concerned, provided the prior approval of the Commissioner has been obtained	Full duty
412.26	GOODS SUPPLIED FREE OF CHARGE TO REPLACE DEFECTIVE GOODS				
412.26	00.00	01.00	01	Goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement, provided - (a) a copy of the bill of entry and the document submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted; (b) the goods are supplied by the original supplier; and (c) the replaced goods are disposed of as directed by the Commissioner	Full duty
412.27	GOODS FOR UPGRADING, SUPPLIED FREE OF CHARGE TO REPLACE PARTS WHICH ARE COVERED BY A WARRANTY AGREEMENT				
412.27	00.00	01.00	03	Goods for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement, provided - (a) a specific permit issued by the International Trade Administration Commission, is submitted; (b) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted; (c) the goods are supplied by the original supplier; and (d) the replaced goods are disposed of as directed by the Commissioner	Full duty
412.28	GOODS SUPPLIED BY A LICENSEE OF A SPECIAL CUSTOMS AND EXCISE STORAGE WAREHOUSE LICENSED AS A DUTY AND TAX FREE SHOP				
412.28	00.00	01.00	05	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers	Full duty
412.28	00.00	02.00	08	Goods supplied by a licensee of an outbound duty and tax free shop to outbound travellers	Full duty

Relief Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.00	TEMPORARY RELIEF IN TERMS OF A PERMIT ISSUED BY OTHER GOVERNMENT AGENCIES				
460.05	MINERAL PRODUCTS				
460.05	27.10	01.04	48	Specified aliphatic hydrocarbon solvents, as defined in Additional Note1(jj) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	Full duty
460.07	PLASTICS AND RUBBER ARTICLES				
460.07	4011.10	01.06	66	New pneumatic tyres, of rubber, of a kind used on motor cars for organised motor sport, under such conditions as the International Trade Administration Commission, after consultation with Motorsport South Africa, may allow by specific permit	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT				
Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	87.00	04.02	24	Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the International Trade Administration Commission after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit. Provided that: (a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and (b) if such a motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	Full duty
460.17	87.03	02.04	45	Motor cars and other motor vehicles principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the International Trade Administration Commission, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit. Provided that: (a) the adaptation of the motor vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle; (b) such permit may not be issued within a period of 3 years of the issue of the previous permit to such disabled person; (c) permits may, however, be issued with a shorter period provided proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licensing authorities; and (d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry in terms of this item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis.	Full duty
460.24	REBATE OF SPECIFIC CUSTOMS DUTIES ON EXCISABLE GOODS ENTERED INTO THE REPUBLIC				
460.24	00.00	01.00	05	Goods specified in Part A of Schedule No. 1 to the Excise Tariff, imported into the Republic for further processing, blending or mixing or entered for use in the manufacture of excisable goods of another or the same class or kind (excluding ethyl alcohol for industrial use or for use in the manufacture of other non-liquor products and specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27) - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer, into a storage (OS) or manufacturing warehouse; and (d) the goods are removed by such licensed manufacturer or a licensed remover as contemplated in Rule 64D.	The duty in Part A of Schedule No. 1 to the Excise Tariff

460.24	22.00	01.02	29	Udenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits) into a storage (OS), manufacturing or special storage (SOS) warehouse; and (d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D.	The duty in Part A of Schedule No. 1 to the Excise Tariff
460.24	22.07	01.04	44	Fully denatured ethyl alcohol as provided for in Note 4(c) to Section D of Part 1 of Schedule No. 6 of the Act, imported into the Republic for industrial use or for use in the manufacture of other non-liquor products	The duty in Part 2A of Schedule No. 1 to the Excise Tariff
460.24	2710.12	01.06	44	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	The duty in Part 2A of Schedule No. 1 to the Excise Tariff
498.00	IMPORTED GOODS ADMITTED UNDER RELIEF OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN A SPECIAL ECONOMIC ZONE SEZ				
498.01	00.00	01.00	00	Goods of any description imported by the licensee of premises licensed for an SEZ enterprise for removal to those premises	Full duty
498.02	00.00	01.00	02	Goods of any description imported by a registered SEZ operator for use in the construction and maintenance of the infrastructure on premises in an SEZ licensed for an SEZ enterprise	Full duty

SCHEDULE 7 PART 6

REBATES ON FUEL LEVY

495.00	FUEL LEVY GOODS				
495.00	00.00	01.00	07	<p>Goods in respect of which the fuel levy, together with the customs duty, 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 the control of the Office;</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 fuel levy or customs duty 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
496.00	SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS AND PETROL				
496.00	2710.12	01.06	66	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the customs authority may allow by specific permit	Full duty
496.00	2710.12	02.06	60	Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item	Full duty

**SCHEDULE 7 PART 7
REBATES ON ENVIRONMENTAL LEVY**

497.00		REBATES ON ENVIRONMENTAL LEVY			
497.00	00.00	01.00	03	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- (a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner; (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 (c) being stored in any rebate storeroom, provided- (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; (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 (iii) such goods did not enter into consumption.	Full duty

SCHEDULE 7 PART 8

IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A

NOTES:

For the purposes of item 498.00 and the application of any provisions of Schedule No. 4 -

1. Goods may only be entered under item 498.01 by a registered CCA enterprise as contemplated in section 21A.
2. Goods may only be entered under item 498.02 by a registered SEZ operator as contemplated in rule 21A.04.
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.
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.
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).
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.

498.00						IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A					
498.01	00.00	01.00	00	Goods of any description imported by a registered CCA enterprise into the CCA				Full duty			
498.02	00.00	01.00	02	Goods of any description imported by a registered SEZ operator for use in the construction and maintenance of the infrastructure of a CCA in an SEZ				Full duty			