

**CUSTOMS AND EXCISE ACT, 1964.-  
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/272)**

Under 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.

M MPAHLWA  
DEPUTY MINISTER OF FINANCE

**SCHEDULE**

Rebate Item	Tariff Heading	Rebate Code	C. D.	Description	Extent of Rebate	Annotations
407.00				<p>By the substitution for Notes 3(b) and 4 to rebate item 407.00 of the following:</p> <p>"(b) The rebate of duty specified in item 407.02 may be claimed by a person under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the goods are for use by the persons themselves.</p> <p>4. A member of the crew of a ship or aircraft (including the master or pilot) is, subject to the conditions laid down by the Commissioner –</p> <p>(a) only entitled to the rebate of duty specified in rebate item 407.02/00.00/01.00 provided the total value of the goods declared under this item does not exceed R500; and</p> <p>(b) only entitled to the rebate of duty specified in rebate item 407.02/00.00/02.00 provided the total value of the goods declared under this item does not exceed R2 000."</p>		

Rebate Item	Tariff Heading	Rebate Code	C. D.	Description	Extent of Rebate	Anno=tations
407.02				By the substitution for rebate item 407.02 of the following:		
"407.02				Goods imported as accompanied passengers' baggage either by non-residents or residents of the Republic and cleared at the place where such persons disembark or enter the Republic:		
	00.00	01.00	08	New or used goods, of a total value not exceeding R3 000 per person	Full duty	
		02.00	02	Additional goods, new or used, of a total value not exceeding R12 000 per person (excluding goods of a class or kind specified in rebate items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03)	Full duty less 20%	
	22.00	01.00	27	Wine not exceeding 2 liters per person	Full duty	
		02.00	21	Spirituous and other alcoholic beverages, a total quantity not exceeding of 1 liter per person	Full duty	
	24.02	01.00	43	Cigarettes, not exceeding 200 and not exceeding 20 cigars per person	Full duty	
	24.03	01.00	47	Cigarette or pipe tobacco 250 g per person	Full duty	
	33.03	01.00	49	Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person	Full duty"	