

**NOTES REGARDING AMENDMENTS TO THE SCHEDULES
TO THE CUSTOMS AND EXCISE ACT, 1964**

7 MAY 2010

These notes are issued merely as a guide and both the old and new provisions should be studied in order to determine what the amendment actually entails. These notes have no legal status.

<i>Provision</i>	<i>Note</i>
460.28; 460.28/00.00/01.00; 460.28/00.00/02.00; 460.28/00.00/03.00; 460.28/00.00/04.00 and 460.28/00.00/05.00	The effect of this amendment is that rebate provisions have been created for the importation of goods under rebate of duty in terms of the Exchange of Letters between the Government of the Republic of South Africa and the Government of the People's Republic of China for the construction of an Agricultural Technical Demonstration Centre.

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**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (No. 4/331)**

In terms of 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, **with retrospective effect from 1 October 2009.**

**N NENE
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion after rebate item 460.27 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.28				<p>IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY IN TERMS OF THE EXCHANGE OF LETTERS BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA ON THE CONSTRUCTION OF AN AGRICULTURAL TECHNICAL DEMONSTRATION CENTRE (THE AGREEMENT)</p> <p>NOTES:</p> <p>1. The provisions of this rebate item may only be applied if the Director-General: Agriculture, Forestry and Fisheries or an official acting under his authority has certified that any person who is claiming a rebate is authorized to do so in terms of the agreement to construct the Agricultural Technical Demonstration Centre.</p> <p>2. The provisions of this rebate item do not apply to any alcoholic beverages, tobacco products or cosmetics.</p>	

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
				<p>3. (a) Any goods imported under –</p> <ul style="list-style-type: none"> (i) item 460.28/01.00 for the duration of the construction as contemplated in that item; (ii) item 460.28/02.00 that have not been used in the construction as contemplated in that item; (iii) item 460.28/03.00 that have not been used or consumed during the construction as contemplated in that item, shall be – <ul style="list-style-type: none"> (aa) entered for payment of duty and the duty payable brought to account; (bb) abandoned or destroyed under item 460.28/04.00; (cc) donated under item 460.28/05.00; (dd) exported within the period contemplated in paragraph (b); or (ee) otherwise dealt with as the Commissioner may determine. <p>(b) The goods contemplated in subparagraph (dd) of Note 3(a) shall be exported within a period of 6 months after 31 October 2010, being the agreed date of completion of the Agricultural Technical Demonstration Centre: Provided that the Commissioner may, on good cause shown, and subject to such conditions as he or she may impose, extend such period.</p> <p>(c) Goods not exported must be entered for payment of duty, abandoned, donated or otherwise dealt with as contemplated in paragraph (a), within such time as the Commissioner may determine.</p> <p>4. (a) Whenever goods are used, consumed, or donated contrary to the provisions of this item or not re-exported within the period contemplated in Note 3(b), duty shall be payable upon demand by the Commissioner.</p> <p>(b) The value for duty purposes in respect of goods contemplated in paragraph (a), shall be –</p> <ul style="list-style-type: none"> (i) the lower of the cost or market value on the earlier of the - <ul style="list-style-type: none"> (aa) date upon which such goods are donated or used contrary to the rebate provisions; or (bb) date of expiry of the applicable period for re-exportation, as if the goods were imported on that date; (ii) if donated otherwise than contemplated in item 460.28/05.00, the lower of the cost or market value on the date of donation as if the goods were imported by the donatory (recipient) on that date; (iii) if disposed of by a person to whom donated in terms of item 460.28/05.00 within five years after the date of acquiring the donation, the lower of the cost or market value on the date of the donation as if the goods were imported on that date; 	

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.28	00.00	01.00	02	<p>(c) Whenever duty is payable, the rate of duty shall be the rate applicable on the date contemplated in paragraph (b).</p> <p>5. Any entry under item 460.28/03.00 shall be supported by an inventory of all household goods and by the particulars of any motor vehicle imported for own use which shall include its colour, make, model, chassis number and engine number.</p> <p>6. For the purpose of rebate item 460.28/04.00 -</p> <p>(a) any offer to abandon or any application to destroy goods shall be made in writing by, or on behalf of, the importer contemplated in the items concerned and shall –</p> <p>(i) include the bill of entry and all applicable invoices and other documents relating to the importation of the goods;</p> <p>(ii) state the identifying particulars of the goods; and</p> <p>(iii) indemnify the Commissioner against any claim by any other person.</p> <p>(b) the person contemplated in paragraph (a) shall be responsible for the cost of storage in and removal to the State Warehouse or any place of security indicated by the Commissioner, if such storage or removal is required by the Commissioner, and for any other expenses including the cost of destruction; and</p> <p>(c) goods shall be destroyed under the supervision of an officer.</p> <p>7. Goods must be entered under the provisions of these items, whether or not liable to any duty.</p> <p>Vehicles, machinery and equipment imported for use during the construction of the Agricultural Technical Demonstration Centre</p>	Full duty in Schedule No. 1 and Schedule No. 2
	00.00	02.00	07	Goods of any description imported for used in the construction of the Agricultural Technical Demonstration Centre	Full duty in Schedule No. 1 and Schedule No. 2
	00.00	03.00	01	Household furniture, other household effects and other removable articles (including foodstuffs and beverages but excluding alcohol and tobacco products), and equipment necessary for the exercise of his or her calling, trade or profession and one motor vehicle, the BONA FIDE property of any employee, not resident in the Republic for income tax purposes, of any authorized person and member of his or her family, imported for own use on his or her temporary secondment to the Republic for purposes of the construction of the Agricultural Technical Demonstration Centre	Full duty in Schedule No. 1 and Schedule No. 2

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
	00.00	04.00	06	Goods of any description cleared under rebate item 460.28 (01.00, 02.00 and 03.00) unconditionally abandoned to the Commissioner or goods destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction	Full duty in Schedule No. 1 and Schedule No. 2
	00.00	05.00	00	Goods of any description cleared under rebate item 460.28 (01.00, 02.00 and 03.00) unconditionally donated to a person exempt from income tax in terms of section 10 of the Income Tax Act, 1962, or any public benefit organization as contemplated in paragraph (a) of the definition of "public organization" in section 30(1) that has been approved of by the Commissioner in terms of section 30(3) of that Act: Provided that if the goods are disposed of by that person or public benefit organization within five years from the date of acquiring such donation, duty shall be payable as contemplated in Note 3	Full duty in Schedule No. 1 and Schedule No. 2