

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

21 OCTOBER 2011

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>
	The effect of this amendment is that certain Notes have been deleted and amended and the wording of the following rebate items and tariff items have been amended to reflect the name changes of various Government departments, National organisations, associations and institutions:
Schedule 3; General Note 8	Note 8 to the General Notes of Schedule No. 3 are deleted.
Schedule 4; General Note 5	Note 5 to the General Notes of Schedule No. 4 are deleted.
403.01/00.00/01.00	Building material, worked monumental building stone and articles thereof, tools and stores, for use by the Commonwealth War Graves Commission and similar international organisations
405.04/00.00/01.00	Goods (excluding motor vehicles) specially designed for use by persons with physical or mental defects, 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 or League concerned, that such goods are for use exclusively by such handicapped persons, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily made in the Republic
405.04/00.00/02.00	Machines, implements and materials for use in the manufacture of goods by persons with physical or mental defects, 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 or League concerned, that such machines, implements and materials are for the exclusive use by such handicapped persons, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily manufactured in the Republic
405.09/00.00/01.00	Goods of any description, for use by the National Sea Rescue Institute of South-Africa, the South-African Lifesaving Society and Lifesaving South-Africa
406.00/Notes 2, 3 and 5	The wording of the reference to the Director-General: Foreign Affairs is replaced by the reference; the Director-General: Department of International Relations and Co-operation
406.02/00.00/01.00 406.03/00.00/01.00 406.05/00.00/01.00	The extent of rebate is amended to read: As determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1
406.07/00.00/01.00	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
409.00	Note 2 to rebate item 409.00 is amended to read as follows: 2. Admission of the following goods under this item shall be subject to a permit for re-importation issued by the Director-General: Department of Agriculture, Forestry and Fisheries: Butter, cheese, maize and maize products, sugar, wine, brandy and spirituous beverages.

<i>Provision</i>	<i>Note</i>
460.01/03.02/01.04	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (<i>Brama raii</i>), black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>gastoro</i>) (<i>Gasterochisma melampis</i>), dorado (<i>mai-mai</i>) (<i>Coryphaena hippurus</i>), moon fish (<i>opa</i>) (<i>Lampris regius</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acanthocybium solandri</i>), sail fish (<i>Istiophorus platipterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (<i>sikiyami</i>) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>), ribbon fish (<i>Lepidopus caudatus</i>), monk (<i>Lophius piscatorius</i>), cavebass (<i>Dinoperca petersi</i>), lyretail hogfish (<i>Bodianus anthioides</i>), turncoat hogfish (<i>Bodianus axillaris</i>), saddleback hogfish (<i>Bodianus bilunulatus</i>), diana's hogfish (<i>Bodianus diana</i>), lined hogfish (<i>Bodianus leucostictus</i>), goldsaddle hogfish (<i>Bodianus perditio</i>), yellowfin emperor (<i>Lethrinus crocineus</i>), river snapper (<i>Lutjanus argentimaculatus</i>), rosy lobbfish (<i>Pristipomoides filamentosus</i>), king mackerel (<i>Scomberomorus commerson</i>), tomato rockcod (<i>Cephalopholis sonnerati</i>), white-edged rockcod (<i>Epinephelus albomarginatus</i>), brown-spotted rockcod (<i>Epinephelus chlorostigma</i>), malabar rockcod (<i>Epinephelus malabaricus</i>), halfmoon rockcod (<i>Epinephelus rivulatus</i>), englishman (<i>Chrysoblephus anglicus</i>), slinger (<i>Chrysoblephus puniceus</i>) and blueskin (<i>Polysteganus coeruleopunctatus</i>), in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit
460.01/03.03/01.04	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (<i>Brama raii</i>), black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>gastoro</i>) (<i>Gasterochisma melampis</i>), dorado (<i>mai-mai</i>) (<i>Coryphaena hippurus</i>), moon fish (<i>opa</i>) (<i>Lampris reguis</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acanthocybium solandri</i>), sail fish (<i>Istiophorus platipterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (<i>sikiyami</i>) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>), ribbon fish (<i>Lepidopus caudatus</i>), monk (<i>Lophius piscatorius</i>), cavebass (<i>Dinoperca petersi</i>), lyretail hogfish (<i>Bodianus anthioides</i>), turncoat hogfish (<i>Bodianus axillans</i>), saddleback hogfish (<i>Bodianus bilunulatus</i>), diana's hogfish (<i>Bodianus diana</i>), lined hogfish (<i>Bodianus leucostictus</i>), goldsaddle hogfish (<i>Bodianus perditio</i>), yellowfin emperor (<i>Lethrinus crocineus</i>), river snapper (<i>Lutjanus argentimaculatus</i>), rosy jobfish (<i>Pristipomoides filamentosus</i>), king mackerel (<i>Scomberomorus commerson</i>), tomato rockcod (<i>Cephalopholis sonnerati</i>), white-edged rockcod (<i>Epinephelus albomarginatus</i>), brown-spotted rockcod (<i>Epinephelus chlorostigma</i>), malabar rockcod (<i>Epinephelus malabaricus</i>), halfmoon rockcod (<i>Epinephelus rivulatus</i>), englishman (<i>Chrysoblephus anglicus</i>), slinger (<i>Chrysoblephus puniceus</i>) and blueskin (<i>Polysteganus coeruleopunctatus</i>), in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit
460.01/03.04/01.04	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (<i>brama raii</i>), black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>gastoro</i>) (<i>Gasterochisma melampis</i>), dorado (<i>mai-mai</i>) (<i>Coryphaena hippurus</i>), moon fish (<i>opa</i>) (<i>Lampris regius</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acanthocybium solandri</i>), sail fish (<i>Istiophorus platipterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (<i>sikiyami</i>) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>), ribbon fish (<i>Lepidopus caudatus</i>), monk (<i>Lophius piscatorius</i>), cavebass (<i>Dinoperca petersi</i>), lyretail hogfish (<i>Bodianus anthioides</i>), turncoat hogfish (<i>Bodianus axillaris</i>), saddleback hogfish (<i>Bodianus bilunulatus</i>), diana's hogfish (<i>Bodianus diana</i>), lined hogfish (<i>Bodianus Leucostictus</i>), goldsaddle hogfish (<i>Bodianus perditio</i>), yellowfin emperor (<i>Lethrinus crocineus</i>), river snapper (<i>Lutjanus argentimaculatus</i>), rosy jobfish (<i>Pristipomoides filamentosus</i>), king mackerel (<i>Scomberomorus commerson</i>), tomato rockcod (<i>Cephalopholis sonnerati</i>), white-edged rockcod (<i>Epinephelus albomarginatus</i>), brown-spotted rockcod (<i>Epinephelus chlorostigma</i>), malabar rockcod (<i>Epinephelus malabaricus</i>), rockcod (<i>Epinephelus rivulatus</i>), englishman (<i>Chrysoblephus anglicus</i>), slinger (<i>Chrysoblephus puniceus</i>) and blueskin (<i>Polysteganus coeruleopunctatus</i>), in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit
460.01/04.00/01.02	Dairy produce of headings 04.01, 04.02, 04.03, 04.04, 04.05 and 04.06 in such quantities and at such times as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that goods cleared in terms of this rebate item shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia

<i>Provision</i>	<i>Note</i>
460.01/04.09/01.04	Natural honey, in immediate packings of a content exceeding 1 kg, subject to such conditions as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit, for repacking into immediate packings of a content of less than 1 kg
460.02/00.00/01.00	Potatoes, dried leguminous vegetables, cereals, oil seeds and sweet corn, verified by the Director-General: Department of Agriculture, Forestry and Fisheries that it can only be used for planting or sowing
460.02/1001.90/01.06	Wheat (excluding durum wheat), in such quantities and at such times as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that wheat and wheaten flour obtained from such wheat cleared in terms of this rebate item, shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia
460.02/12.05/01.04	Rape seed, whether or not broken, in such quantities and at such times as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit
460.02/12.06/01.04	Sunflower seed, in such quantities as the Director-General: Department of Agriculture, Forestry and Fisheries, may allow by specific permit issued on or before 10 May 2002
460.04/16.04/01.00	Preparations based on minced, flavoured and cooked fish, frozen, formed into products of an individual mass not exceeding 200 g, in such quantities and at such times as the Director-General: Environmental Affairs may allow by specific permit
460.07/4011.10/01.06	New pneumatic tyres, of rubber, of a kind used on motor cars, verified by the National Regulator for Compulsory Specifications that they can be used only for organised motor sport
460.07/4011.61/01.06	New pneumatic tyres of rubber having a "herring bone" or similar thread, having a rim size of less than 91 cm and verified by the National Regulator for Compulsory Specifications that they can only be used on agricultural or forestry vehicles and machines
460.15/7306.30/01.06	Tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission has been satisfied that the tubes, pipes and hollow profiles will be used in the manufacture of brake line and fuel line assemblies and the National Regulator for Compulsory Specifications has certified that such tubes, pipes and hollow profiles comply with the specifications for brake and fuel lines used in motor vehicles

<i>Provision</i>	<i>Note</i>
460.23/00.00/01.00	<p>Goods imported or cleared from a customs and excise warehouse by a person who -</p> <p>(i) is certified by the Director-General: Mineral Resources [or the Chief Executive Officer of the agency designated in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002)] to be a person who, in the Republic including the territorial waters and the continental shelf of the Republic)-</p> <p>(1) explores for petroleum in terms of an exploration right issued in terms of section 80 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);</p> <p>(2) produces petroleum in terms of a production right issued in terms of section 84 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002); and</p> <p>(3) is a contractor of any person referred to in paragraph (1) or (2)</p> <p>(ii) subject to the approval of the said Director-General [or the Chief Executive Officer of the agency designated in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002)], is a person (including, if a company, any subsidiary of such company) referred to in paragraph (1) or (3) who supplies such goods direct to any person or to any contractor or any person referred to in paragraph (2), for use in the manufacture of any equipment, installation or device, for use solely in operations in connection with the exploration for, or production of petroleum, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit (excluding-</p> <p>(a) distillate fuels, residual fuel oil and biodiesel;</p> <p>(b) goods for the personal use of any person; and</p> <p>(c) goods for use in the exploitation or processing of any product other than petroleum as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).</p> <p>NOTE:</p> <p>For the purposes of paragraph (ii), the person entering such goods under rebate of duty shall be liable for the duty rebated, unless he or she proves that such goods so supplied or used in the manufacture of the equipment, installation or device which has been delivered to the person referred to in paragraph (2).</p>
460.25	<p>Goods, in such quantities at such times and under the conditions specified in Government Gazette No. 16886 of 18 December 1995, as the Director-General: Department of Agriculture, Forestry and Fisheries may allow by specific permit</p>
490.13/00.00/01.00	<p>Instruments, apparatus, machines and other articles to be tested by the National Regulator for Compulsory Specifications</p> <p>The extent of rebate has been amended to read as follows:</p>
540.01/195.10/03.00 540.01/195.20/02.00	<p>As determined and approved by the Director-General: Department of International Relations and Co-operation</p> <p>Note 11 (d) is amended as follows:</p>
Schedule 6 Part 2: General Note 11 (d)	<p>Any loss in a licensed warehouse was immediately reported to the Controller and, if the Controller is not available, such loss was reported without delay to the South-African Police Service and that steps to prevent further loss were immediately taken.</p> <p>Note 6 (f)(ii)(cc) is amended as follows:</p>
Schedule No. 6 Part 3/Note (f)(ii)(cc):	<p>Note (f)(ii)(cc) in Schedule No. 6 Part 3 is amended to read: “by a person who is in possession of the necessary authorisation granted in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002)]”</p>
623.01/000.00/02.00 623.03/000.00/01.02	<p>The extent of refund is amended to read: As determined and approved by the Director-General: Department of International relations and co-operation</p>
630.10/000.00/03.00	<p>Excisable goods for use by the National Sea Rescue Institute of South Africa and Lifesaving South Africa</p>
670.01/000.00/01.00	<p>The extent of refund is amended to read: As determined and approved by the Director-General: Department of International Relations and Co-operation</p>

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (No. 5/94)

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.

N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of tariff headings 195.10/03.00 and 195.20/02.00 to rebate item 540.01 of the following:

Rebate Item	Tariff heading	Rebate Code	C D	Description	Extent of Drawback
540.01	195.10	03.00	52	Petrol and distillate fuels used by diplomatic and other foreign representatives	As determined and approved by the Director-General: Department of International Relations and Co-operation
540.01	195.20	02.00	51	Biodiesel used by diplomatic and other foreign representatives	As determined and approved by the Director-General: Department of International Relations and Co-operation