

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

PJ GORDHAN
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
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