

In terms of section 75 of the Customs and Excise Act, 1964, Part 5 of Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

TITO MBOWENI
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
497.01	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 <i>vis major</i> 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 that - (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; (iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full duty