

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.

MR. T.T. MBOWENI
MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.04	GOODS IMPORTED BY AN INTERNATIONAL INSTITUTION OR ORGANISATIONS IN TERMS OF AN AGREEMENT ENTERED INTO WITH THE REPUBLIC OF SOUTH AFRICA AS PROVIDED FOR IN NOTE 3 TO THIS ITEM				
406.04	00.00	01.00	04	Goods imported for the official use by an organisational or institution in terms of an agreement as provided for in Note 3	Full duty

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.00	<p>GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES NOTES:</p> <p>1. The provisions of this rebate item (excluding items 406.01, 406.03 and 406.04) are conditional upon reciprocal treatment accorded by the government of the mission or person who is claiming these rebate facilities.</p> <p>2. The provisions of this rebate item (excluding items 406.01, 406.03 and 406.04) may only be applied if the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority has certified that any person who is claiming rebate facilities has been listed in the register maintained by Department of International Relations and Co-operation in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001.</p> <p>3. For the purposes of rebate items 406.03 and 406.04, "an organisation or institution" means an organisation which the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority has certified as an organisation or institution with which the Republic has concluded a formal agreement, which provides, <i>inter alia</i>, for the granting of such rebate facilities.</p> <p>4. The provisions of this rebate item (excluding rebate item 406.01) may not apply to South African citizens or permanent residents of the Republic unless -</p> <p>(a) they are South African citizens who are also citizens of a state the territory of which formerly formed part of the Republic; or</p> <p>(b) the Government of the Republic has by agreement with an organisation or institution undertaken to grant rebate facilities to a South African citizen who is a representative, member, agent or officer with or to such organisation or institution.</p> <p>5. A motor vehicle cleared under rebate of duty in terms of rebate items 406.01, 406.02, 406.03, 406.04, 406.05 or 406.07, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of entry under this item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this rebate item shall render such vehicle liable to payment of duty as determined by the Commissioner in consultation with the Director-General: Department of International Relations and Co-operation</p>				