

SOUTH AFRICAN REVENUE SERVICE

NO. R. 2187

24 June 2022

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/379)**

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.



ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.02	GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP (INCLUDING NEW MOTOR VEHICLES PURCHASED FROM A CUSTOMS AND EXCISE STORAGE WAREHOUSE) FOR DIPLOMATS FOR DIPLOMATIC MISSIONS AND DIPLOMATIC REPRESENTATIVES ACCREDITED TO DIPLOMATIC MISSIONS				
406.02	00.00	01.00	00	Goods (excluding alcohol and tobacco products) for the official use by a diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families provided the said goods are imported or obtained in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	Full duty
406.03	GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP (INCLUDING NEW MOTOR VEHICLES PURCHASED FROM A CUSTOMS AND EXCISE STORAGE WAREHOUSE) FOR DIPLOMATS FOR OTHER APPROVED FOREIGN REPRESENTATIVES (EXCLUDING THOSE OF REBATE ITEM 406.05)				
406.03	00.00	01.00	02	Goods (excluding alcohol and tobacco products) for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families provided the said goods are imported or obtained in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	Full duty
406.04	GOODS (INCLUDING NEW MOTOR VEHICLES PURCHASED FROM A CUSTOMS AND EXCISE STORAGE WAREHOUSE) 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, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	Full duty
406.05	GOODS FOR THE OFFICIAL USE BY A CONSULAR MISSION AND GOODS FOR THE PERSONAL OR OFFICIAL USE BY CONSULAR REPRESENTATIVES ACCREDITED TO A CONSULAR MISSION AND FOREIGN REPRESENTATIVES (EXCLUDING THOSE REFERRED TO IN REBATE ITEMS 406.02 AND 406.03) AND MEMBERS OF THEIR FAMILIES PROVIDED THE SAID GOODS ARE IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS (INCLUDING NEW MOTOR VEHICLES PURCHASED FROM A CUSTOMS AND EXCISE STORAGE WAREHOUSE) IN ACCORDANCE WITH AN APPROVAL OF THE DIRECTOR-GENERAL: DEPARTMENT OF INTERNATIONAL RELATIONS AND CO-OPERATION OR AN OFFICIAL ACTING UNDER HIS OR HER AUTHORITY				

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.05	00.00	01.00	06	Goods (excluding alcohol and tobacco products) for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in rebate items 406.02 and 406.03) and members of their families, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	Full duty
406.07	GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS (INCLUDING NEW MOTOR VEHICLES PURCHASED FROM A CUSTOMS AND EXCISE STORAGE WAREHOUSE) BY ADMINISTRATIVE AND TECHNICAL REPRESENTATIVES ACCREDITED TO DIPLOMATIC OR CONSULAR MISSIONS				
406.07	00.00	01.00	09	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 in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority, from - (a) a licensed customs and excise storage warehouse, in the case of new motor vehicles; or (b) a licensed special shop for diplomats, in the case of any other goods contemplated in this rebate item.	Full duty