

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 1402

24 DECEMBER 2020

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/372)**

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.



**DR DAVID MASONDO  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
413.00	SHIP OR AIRCRAFT STORES CONSUMED IN THE REPUBLIC. NOTES: 1. Stores, foreign-going ship or foreign-going aircraft shall have the meaning assigned thereto in Rule 38A.01. 2. The rebate of duty contemplated in item 413.04 shall not apply in circumstances where - (i) any passengers embark at one port in the Republic for disembarkation at another port in the Republic; or (ii) functions held on board such ships are attended by persons who are not passengers or members of the crew of such ships. 3. The rebate item does not apply to ship's stores consumed in the Republic on a ship entering the coasting trade as contemplated in rule 24.02				
413.01	00.00	01.00	03	Any goods shipped as stores which have been consumed for the operation of the ship or aircraft itself or consumed by the master or pilot or any member of the crew or any passenger as part of the service included in the service contract of such master, pilot or crew member or fare of such passenger without extra payment therefor	Full duty
413.02	00.00	01.00	05	Stores consumed on naval ships and military and naval aircraft on a visit to any port or place in the Republic, if the stores are consumed on such ship in any port in the Republic, or on such aircraft on a flight between any places in the Republic	Full duty
413.03	00.00	01.00	07	Stores consumed on any foreign-going ship during a national state of disaster declared in terms of section 27 of the Disaster Management Act, 2002 (Act No.57 of 2002) in any port in the Republic or between any places in the Republic for the duration of such national state of disaster, subject to conditions prescribed by regulations issued in terms of that Act	Full duty
413.04	00.00	01.00	09	Stores referred to in this item, supplied for own use to passengers on foreign-going ships on pleasure cruises that call at coastal ports in the Republic for short visits subject to the following limitations: (i) Wine, if supplied in glasses or served in opened bottles or other containers for table use; (ii) beer, if served in glasses or opened bottles or other containers; (iii) spirituous beverages, if served in glasses for table use; (iv) cigarettes and tobacco products, if sold per individual packet or tin; and (v) aerated water, mineral water and other non-alcoholic beverages, if served in opened bottles or other containers	Full duty