

SOUTH AFRICAN REVENUE SERVICE

NO. R. 4282

26 January 2024

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/395)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 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 insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.03	0207.12	01.06	65	Meat and edible offal, of fowls of the species <i>Gallus domesticus</i> , not cut in pieces, frozen, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit after consultation with the Director General: The Department of Agriculture, Land Reform and Rural Development, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that ITAC or equivalent authority in SACU Member States, is satisfied that - (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State	Full duty
460.03	0207.14.1	01.07	79	Boneless cuts, frozen of fowls of the species <i>Gallus domesticus</i> , in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit after consultation with the Director General: The Department of Agriculture, Land Reform and Rural Development, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that ITAC or equivalent authority in SACU Member States, is satisfied that - (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State	Full duty less 30%
460.03	0207.14.2	01.07	70	Offal, frozen, of fowls of the species <i>Gallus domesticus</i> , in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit after consultation with the Director General: The Department of Agriculture, Land Reform and Rural Development, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that ITAC or equivalent authority in SACU Member States, is satisfied that - (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State	Full duty
460.03	0207.14.9	02.07	78	Meat, frozen, other, of fowls of the species <i>Gallus domesticus</i> , in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit after consultation with the Director General: The Department of Agriculture, Land Reform and Rural Development, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that ITAC or equivalent authority in SACU Member States, is satisfied that - (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State	Full duty less 25%