

SOUTH AFRICAN REVENUE SERVICE

NO. R. 4439

1 March 2024

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/398)**

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 substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
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 37%