

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, with effect from 1 January 2025, 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
409.00				<p>RE-IMPORTED GOODS NOTES:</p> <p>1. In respect of goods entered in terms of rebate item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relative bill of entry a statement indicating -</p> <p>(a) the reasons why the goods are being returned;</p> <p>(b) whether any change in the ownership of the goods has taken place;</p> <p>(c) whether the goods have been subjected to any process of manufacture or manipulation since their exportation from the Republic and if so, to what extent;</p> <p>(d) whether the goods were manufactured in a customs and excise warehouse and exported in bond ex such warehouse;</p> <p>(e) whether at the time of export, or at any other time, any refund, rebate, drawback or remission of customs or excise duty was granted in respect of such goods or any materials from which such goods were manufactured;</p> <p>(f) the number and date of the bill of entry relating to the export of such goods and the place where such entry was made or the document on which the goods were registered prior to export of such goods for the purposes of the subsequent re-importation thereof;</p> <p>(g) the place where and the number and date of the bill of entry on which duty was paid on the goods upon their first importation into the Republic or other documents, if applicable, to prove that the goods were previously imported and the duty due was paid thereon; and</p> <p>(h) whether any bounty, subsidy or any benefit under an export incentive scheme was paid on the goods exported.</p> <p>2. Admission of the following goods under this item shall be subject to a permit for re-importation issued by the Director-General: Department of Agriculture: Butter, cheese, maize and maize products, sugar, wine, brandy and spirituous beverages.</p> <p>3. Admission under this item of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of repayment to the department or institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount.</p> <p>4. Excisable goods exported ex a customs and excise warehouse shall only be admitted under rebate of duty under this item provided -</p> <p>(a) the prior approval of the Commissioner is obtained;</p> <p>(b) they are entered under item 409.06;</p> <p>(c) they are taken into the stock of any customs and excise warehouse unless the Commissioner otherwise stipulates; and</p> <p>(d) the rate of excise duty in force at the time of entry for home consumption from such warehouse, is paid thereon.</p> <p>5. Admission under this item shall, except in the case of item 409.07, only be permitted provided the goods can be identified as being the same goods which were exported.</p> <p>6. The provisions of Notes 1 and 5 shall MUTATIS MUTANDIS apply to any goods entered under rebate items 409.02, 409.04, 409.05 and 409.07.</p> <p>7. For the purposes of rebate item 409.07 -</p> <p>(a) "compensating products" means the products obtained abroad during or as a result of the manufacturing, processing or repair of the goods temporarily exported for outward processing; and</p> <p>(b) "temporarily exported for outward processing" means the customs procedure whereby goods which may be disposed of without customs restriction, are temporarily exported for manufacturing, processing or repair abroad and then re-imported.</p>	