

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

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, **with effect from 1 April 2018**, to the extent set out in the Schedule hereto.



**N NENE**  
MINISTER OF FINANCE

**SCHEDULE**

**By the substitution of Note(s) 3 to Schedule No. 4 with the following:**

- 3.
- (a) Note 3 to Schedule No. 3 shall apply *mutatis mutandis* in respect of any expression relating to the extent of any rebate in this Schedule. This shall be deemed to include a rebate of any environmental levy payable in terms of Part 3 of Schedule No. 1, subject to the Notes to Part 5 of this Schedule and health promotion levy payable in terms of Part 7 of Schedule No.1.
  - (b) Note 5 to Schedule No. 3 shall apply *mutatis mutandis* to any reference to a tariff heading or subheading in this Schedule.

**By the deletion of Part 7 to Schedule No. 4 of the following:**

**PART 7  
REBATES OF HEALTH PROMOTION LEVY**

**NOTES:**

- 1. For the purposes of Chapter VB of the Act and this Schedule –
  - (a) any imported goods referred to in any item of this Schedule shall, subject to compliance with any relevant Note or rule, be admitted under rebate of health promotion levy as contemplated in Note 3 of the General Notes to this Schedule to the extent that such rebate can be applied; and
  - (b) the provisions for a rebate of duty on any goods specified in any item of this Schedule shall, subject to these Notes, determine entitlement to any rebate of health promotion levy, notwithstanding that no customs duty is leviable on the goods concerned.
- 2. "Full duty" when referring to the extent of rebate in any item in this Part means the health promotion levy payable in terms of the relevant item of Part 7 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
<b>499.00</b>	<b>REBATES OF HEALTH PROMOTION LEVY</b>				
499.01	00.00	01.00		<p>Goods in respect of which health promotion levy together with the customs duty amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are-</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner;</p> <p>(b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or</p> <p>(c) being stored in any rebate storeroom, provided-</p> <p>(i) no compensation in respect of the customs duty, fuel levy, environmental levy, or health promotion levy on such goods has been paid or is due to the owner by any other person;</p> <p>(ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and</p> <p>(iii) such goods did not enter into consumption.</p>	Full duty
499.02	00.00	02.00		Goods in respect of which health promotion levy has been paid and entered and used for the manufacture by reprocessing of health promotion levy goods or the manufacture of other goods	Full duty