

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(No. 5) NOTICE, 2018
(Published on 24th August, 2018)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by sections 54 and 55 of the Customs and Excise Duty Act, the schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

By the substitution of the following:

Rebate Item	Tariff Heading Code	Rebate CD	Description	Extent of Rebate
405.04	00.00	01.00	07 Goods (excluding motor vehicles) specially designed for use by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the South African Federation for Mental Health, the National Council for Persons with Physical Disabilities in South Africa or Epilepsy South Africa or of a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner, that such goods are for use exclusively by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily made in the Republic	Full duty
405.04	00.00	02.00	01 Machines, implements and materials for use in the manufacture of goods by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the National Council for Persons with Physical Disabilities in South Africa, or Epilepsy South Africa or a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner, that such machines, implements and materials are for the exclusive use by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily manufactured in the Republic	Full duty

By the substitution of the following:

Heading/ Subheading	CD	Article	Description	Statistical Unit	Rate of Duty				
					General	EU	EFTA	SADC	MERCOSUR
1701.12	2	--	Beet sugar	kg	233,81c/kg	233,81c/kg	233,81c/kg	233,81c/kg	233,81c/kg
1701.13	9	--	Cane sugar specified in Subheading Note 2 to this Chapter	kg	233,81c/kg	233,81c/kg	233,81c/kg	233,81c/kg	233,81c/kg
1701.14	5	--	Other cane sugar	kg	233,81c/kg	233,81c/kg	233,81c/kg	233,81c/kg	233,81c/kg
1701.91	2	--	Containing added flavouring or colouring matter	kg	233,81c/kg	233,81c/kg	233,81c/kg	233,81c/kg	233,81c/kg
1701.99	3	--	Other	kg	233,81c/kg	233,81c/kg	233,81c/kg	233,81c/kg	233,81c/kg

MADE this 13th day of July, 2018.

O. K. MATAMBO,
*Minister of Finance and Economic
Development.*