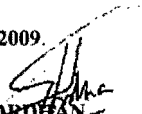


CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/318)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto, with effect from 10 June 2009.


P J GORDHAN
MINISTER OF FINANCE

SCHEDULE

By the insertion after Note 3(b) to rebate item 407.00 of the following:

| Rebate Item | Tariff Heading | Rebate Code | C D | Description | Extent of Rebate |
|-------------|----------------|-------------|-----|---|------------------|
| 407.00 | | | | 3. (c) For the purposes of item 407.02, any goods obtained from an inbound duty and tax free shop must be regarded as imported goods. | |

By the substitution of the description of the heading to rebate item 407.02 of the following:

| Rebate Item | Tariff Heading | Rebate Code | C D | Description | Extent of Rebate |
|-------------|----------------|-------------|-----|---|------------------|
| 407.02 | | | | GOODS IMPORTED AS ACCOMPANIED PASSENGERS' BAGGAGE, INCLUDING GOODS OBTAINED AT A LICENSED INBOUND DUTY AND TAX FREE SHOP EITHER BY NON-RESIDENTS OR RESIDENTS OF THE REPUBLIC AND CLEARED AT THE PLACE WHERE SUCH PERSONS DISEMBARK OR ENTER THE REPUBLIC | |

By the insertion after rebate item 412.27 of the following:

| Rebate Item | Tariff Heading | Rebate Code | C D | Description | Extent of Rebate |
|-------------|----------------|-------------|-----|---|------------------|
| 412.28 | | | | GOODS SUPPLIED BY A LICENSEE OF A SPECIAL CUSTOMS AND EXCISE STORAGE WAREHOUSE LICENSED AS A DUTY AND TAX FREE SHOP | |
| | | | | NOTES: 1. (a) In this item a duty and tax free shop means a duty and tax free shop as contemplated in the rules for Section 21; and (b) any word or expression used in this item in relation to a duty and tax free shop shall have the meaning assigned thereto in such rules. | |
| | 00.00 | 01.00 | 05 | Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers | Full duty |