

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 2) NOTICE, 2013
(Published on 22nd February, 2013)

IN EXERCISE of the power conferred on the Minister of Finance and Development Planning 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 insertion of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
414.00				IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR CONSUMPTION OR USE AT AN INTERNATIONAL SPORTING EVENT APPROVED BY THE MINISTER, WHEN IMPORTED AND ENTERED BY THE CONTROLLING BODY OF A PARTICIPATING VISITING TEAM, A TEAM DOCTOR, AN OFFICIAL SPONSOR OF THE EVENT OR THE HOST OF THE EVENT ON BEHALF OF A PARTICIPATING VISITING TEAM	
				NOTES:	
				1. The event may be approved by the Minister having regard to –	
				(i). the foreign participation in that event; and	
				(ii). the economic impact that event may have on the country as a whole.	
				2. “Official sponsor” means a sponsor of the event appointed by –	
				(i). the international organiser of the event, or	
414.01	00.00	01.00	00	(ii). (ii) the host of the event in RSA Pharmaceutical goods (including medicaments) imported by –	Full duty
				(i). a controlling body of a participating visiting team;	
				(ii). a team doctor of a participating visiting team accredited by the Ministry of Health; or	
				(iii). the host of the event on behalf of a participating visiting team in such quantities as the Ministry of Health may allow by specific permit.	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
414.02	00.00 01.00 02	01.00 02	02	Non-alcoholic beverages and foodstuffs imported by a controlling body of a participating visiting team or the host of the event on behalf of a participating visiting team, for consumption by members of the team during their stay	Full duty
414.03	00.00	01.00	04	Promotional material, individually of little value, imported by an official sponsor of the event or the host of the event on behalf of an official sponsor, not for sale but for distribution or use at an event venue	Full duty

Made this 21st day of January, 2013.

O.K. MATAMBO,
Minister of Finance and Development Planning.