



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

*Regulation Gazette*

**No. 7595**

*Regulasiekoerant*

**Vol. 452**

Pretoria, 28 February 2003  
Februarie

**No. 24980**



**AIDS HELPLINE: 0800-0123-22 Prevention is the cure**

---

**CONTENTS****INHOUD**

| <i>No.</i>                                                                                   | <i>Page<br/>No.</i> | <i>Gazette<br/>No.</i> | <i>No.</i>                                                                         | <i>Bladsy<br/>No.</i> | <i>Koerant<br/>No.</i> |
|----------------------------------------------------------------------------------------------|---------------------|------------------------|------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>GOVERNMENT NOTICE</b>                                                                     |                     |                        | <b>GOEWERMENTSKENNISGEWING</b>                                                     |                       |                        |
| <b>South African Revenue Service</b>                                                         |                     |                        | <b>Suid-Afrikaanse Inkomstediens</b>                                               |                       |                        |
| <i>Government Notice</i>                                                                     |                     |                        | <i>Goewermentskennisgewing</i>                                                     |                       |                        |
| R. 324 Customs and Excise Act (91/1964):<br>Amendment of Schedule No. 4<br>(No. 4/274) ..... | 3                   | 24980                  | R. 324 Doeane- en Aksynswet (91/1964):<br>Wysiging van Bylae No. 4 (No. 4/274).... | 4                     | 24980                  |

---

# GOVERNMENT NOTICE

## GOEWERMENTSKENNISGEWING

### SOUTH AFRICAN REVENUE SERVICE

### SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 324

28 February 2003

#### CUSTOMS AND EXCISE ACT, 1964.-

#### AMENDMENT OF SCHEDULE NO. 4 (NO. 4/274)

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.

**M MPAHLWA**  
DEPUTY MINISTER OF FINANCE

#### SCHEDULE

| <b>Rebate<br/>Item</b> | <b>Tariff<br/>Heading</b> | <b>Rebate<br/>Code</b> | <b>C.<br/>D.</b> | <b>Description</b>                                                                                                                                                                                                                                                                                                                                                     | <b>Extent of<br/>Rebate</b> | <b>Anno=<br/>tations</b> |
|------------------------|---------------------------|------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------|
| 407.00                 |                           |                        |                  | By the substitution for Note 3(b) of the following:<br><br>"(b) The rebate of duty specified in item 407.02 may, with the exception of that in respect of tobacco and alcoholic products, be claimed by children under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the goods are for use by the children themselves." |                             |                          |

No. R. 324

28 Februarie 2003

**DOEANE- EN AKSYNSWET, 1964.-  
WYSIGING VAN BYLAE NO. 4 (NO. 4/274)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 4 by genoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

**M MPAHLWA  
ADJUNKMINISTER VAN FINANSIES**

**BYLAE**

| Korting<br>Item | Tariefpos | Kor-<br>ting=<br>kode | T.<br>S. | Beskrywing                                                                                                                                                                                                                                                                                                                                                                  | Mate van<br>Korting | Anno-<br>tasies |
|-----------------|-----------|-----------------------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------|
| 407.00          |           |                       |          | <p>Deur Opmerking 3 (b) deur die volgende te vervang:</p> <p>"(b) Die korting op reg in item 407.02 vermeld mag, met die uitsondering van dié ten opsigte van tabak en alkoholiese produkte, geëis word deur kinders onder die ouderdom van 18 jaar, hetsy deur hul ouers of voogde vergesel al dan nie, mits die goedere vir gebruik deur die kinders self bedoel is."</p> |                     |                 |

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001  
 Publications: Tel: (012) 334-4508, 334-4509, 334-4510  
 Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504  
 Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737  
 Cape Town Branch: Tel: (021) 465-7531

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001  
 Publikasies: Tel: (012) 334-4508, 334-4509, 334-4510  
 Advertensies: Tel: (012) 334-4673, 334-4674, 334-4504  
 Subskripsies: Tel: (012) 334-4735, 334-4736, 334-4737  
 Kaapstad-tak: Tel: (021) 465-7531