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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3234

31 March 2023

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/385)

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is hereby amended, with retrospective effect from 1 April 2022 to the extent set out in the Schedule hereof.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.03	0207.14.9	01.07	73	Frozen meat of the species <i>Gallus domesticus</i>, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit on recommendation of the Director General, The Department of Agriculture, Land Reform and Rural Development (DALRRD), provided that - (a) With effect from 1 April 2016, permits may be issued by ITAC for meat imported in terms of this rebate item; (b) From the date this rebate item comes into operation up to and including 31 March 2016 meat imported in terms of this rebate item shall be on a first-come-first-serve basis; (c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 71 632 metric tonnes; (d) The annual quota periods 1 April to 31 March; (e) Prior to 1 April 2016, the quota shall be 16 250 metric tonnes; (f) As from 1 April 2017 a growth factor as determined by DALRRD is applied to the basic quota annually; (g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the BLNS countries; (h) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by ITAC; (i) This rebate item shall be suspended if any benefits that South Africa enjoyed under AGOA as at 1 November 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and (j) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Trade and Industry submits written confirmation to the Minister of Finance that South Africa's benefits under AGOA have been suspended.	Full anti-dumping duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 3234

31 Maart 2023

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/2/385)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 4 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 1 April 2022, in die mate in die Bylae hierby aangeboden.



ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.03	0207.14.9	01.07	73	Bevroe vreis van die Gallus domesticus soot, in been-in stukke gesny en ingevoervanaf of met oorsprong van die Verenigde State van Amerika, in dié hoeveelhede, op die tye en onderhawig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie (IHAK) by bepaalde permit mag toelaat op aanbeveling van die Direkteur-Generaal Departement van Landbou, Grondhervorming en Landelike Ontwikkeling (DLGLO), met dien verstande dat: (a) Met ingang vanaf 1 April 2016, mag permitte uitgereik word deur die IHAK vir vreis ingevoer ingevolge hierdie kortingitem; (b) Vir die tydperk vanaf die datum waarop hierdie kortingitem in werking tree tot en met 31 Maart 2016, sal vreis ingevoer ingevolge hierdie kortingitem op 'n eerste-kom-eerste-beden grondslag wees; (c) Die vreis onderworpe aan die voorsienings van hierdie kortingitem mag nie 'n basiese jaarlikse kwota van 71 632 metrieke ton oorskry nie; (d) Die jaarlikse kwota tydperk is 1 April tot 31 Maart; (e) Voor 1 April 2016, sal die kwota 16 250 metrieke ton wees; (f) Vanaf 1 April 2017, sal 'n jaarlikse groeifaktor soos deur die DLGLO bepaal toegepas word op die basiese kwota in (c) hierbo vermeld; (g) Die vreis ingevoer ingevolge hierdie kortingitem mag nie buite die Republiek verwyder word vir verbruik in enige van die BLNS lande nie; (h) Die permit is nie oordraagbaar nie en mag nie gebruik word om vreis te verkry tot die voordeel van enige wese of persoon wat nie in die permit wat deur die IHAK uitgereik word, vermeld word nie; (i) Hierdie kortingitem sal opgeskort word indien enige voordele wat Suid Afrika soos op 1 November 2015 onder AGOA geniet het opgeskort word en sal opgeskort bly solank daardie voordele ingevolge AGOA opgeskort bly; en (j) Hierdie kortingitem sal opgeskort wees ingevolge die bepalings van paragraaf (j) vanaf die datum wat die Minister van Handel en Nywerheid skriftelike bevestiging voorleë aan die Minister van Finansies dat Suid Afrika se voordele ingevolge AGOA opgeskort is.	Volle anti-dumpingreg

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