

**SOUTH AFRICAN REVENUE SERVICE**

**NO. R. 4439**

**1 March 2024**

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/398)**

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 to the extent set out in the Schedule hereto.



**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	02.07	78	Meat, frozen, other, of fowls of the species <i>Gallus domesticus</i> , in such quantities, at such times and subject to such conditions as the International Trade Administration Commission (ITAC) may allow by specific permit after consultation with the Director General: The Department of Agriculture, Land Reform and Rural Development, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that ITAC or equivalent authority in SACU Member States, is satisfied that - (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State	Full duty less 37%

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 4439

1 Maart 2024

DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 4 (NO. 4/2/398)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 4 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.



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	02.07	78	Vleis, bevrore, ander, van hoenders van die spesie <i>Gallus domesticus</i> , op die tye, in die hoeveelhede en onderhewig aan sodanige voorwaardes wat die Internasionale Handelsadministrasiekommissie, (ITAC), kan per spesifieke permit toelaat na oorlegpleging met die Direkteur-generaal: Die Departement van Landbou, Grondhervorming en Landelike Ontwikkeling, vir die duur van 'n tekort aan hoender as gevolg van 'n van hoogs patogene voëlgriep in Suid-Afrika, met dien verstande dat ITAC of gelykwaardige gesag in SADU-lidlande, is tevrede dat - (i) die hoender slegs vir verbruik of vervaardiging van produkte vir verbruik, in die land van invoer; en (ii) die hoender wat ingevoel word na enige kortingstelsel ingevoer word, nie weer uitgevoer word na enige ander SADU-lidlande nie	Volle reg min 37%