

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA



*Regulation Gazette*

**No. 10175**

*Regulasiekoerant*

**Vol. 586**

**Pretoria, 17 April 2014**

**No. 37554**

**IMPORTANT NOTICE**

The Government Printing Works will not be held responsible for faxed documents not received due to errors on the fax machine or faxes received which are unclear or incomplete. Please be advised that an "OK" slip, received from a fax machine, will not be accepted as proof that documents were received by the GPW for printing. If documents are faxed to the GPW it will be the sender's responsibility to phone and confirm that the documents were received in good order.

Furthermore the Government Printing Works will also not be held responsible for cancellations and amendments which have not been done on original documents received from clients.

**CONTENTS****INHOUD**

<i>No.</i>	<i>Page No.</i>	<i>Gazette No.</i>	<i>No.</i>	<i>Bladsy No.</i>	<i>Koerant No.</i>
<b>GOVERNMENT NOTICES</b>			<b>GOEWERMENSKENNISGEWINGS</b>		
<b>Labour, Department of</b>			<b>Arbeid, Departement van</b>		
<i>Government Notices</i>			<i>Goewermentskennisgewings</i>		
R. 286			R. 286		
Labour Relations Act, 1995: Bargaining Council of the Meat Trade, Gauteng: Extension of period of operation of the main collective agreement .....	4	37554	Labour Relations Act, 1995: Bargaining Council of the Meat Trade, Gauteng: Extension of period of operation of the main collective agreement .....	4	37554
R. 287			R. 287		
do.: do.: Extension of amendment of main collective agreement to non-parties	5	37554	do.: do.: Extension of amendment of main collective agreement to non-parties	5	37554
<b>South African Revenue Service</b>			<b>Suid-Afrikaanse Inkomstediens</b>		
<i>Government Notices</i>			<i>Goewermentskennisgewings</i>		
R. 288			R. 288		
Value-Added Tax Act (89/1991): Amendment of Paragraph 8 of Schedule 1 of the Act, in terms of section 74 (3) (a) top insert Item 460.23 in consequence of the insertion of Rebate Item 460.23/00.00/02.00 and the substitution of Rebate Item 460.23 in Part 2 of Schedule No. 4 of the Customs and Excise Act (91/1964) .....	10	37554	Wet op Belasting op Toegevoegde Waarde (89/1991): Wysiging van Paragraaf 8 van Bylae 1 van die Wet, ingevolge artikel 74 (3) (a) deur Item 460.23 in te voeg as gevolg van die invoeging van Kortingsitem 460.23/00.00/02.00 en vervanging van Kortingsitem 460.23 in Deel 2 van Bylae No. 4 by die Doeane- en Aksynswet (91/1964) .....	14	37554
R. 289			R. 289		
Customs and Excise Act, 1964: Amendment of Schedule No. 4 (No. 4/2/369) .....	18	37554	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 4 (No. 4/2/369) .....	20	37554

**IMPORTANT ANNOUNCEMENT**

*Closing times* **PRIOR TO PUBLIC HOLIDAYS** for  
**GOVERNMENT NOTICES, GENERAL NOTICES,  
 REGULATION NOTICES AND PROCLAMATIONS**

**2014**

The closing time is **15:00** sharp on the following days:

- ▶ **10 April**, Thursday, for the issue of Thursday **17 April 2014**
- ▶ **16 April**, Wednesday, for the issue of Friday **25 April 2014**
- ▶ **23 April**, Wednesday, for the issue of Friday **2 May 2014**
- ▶ **12 June**, Thursday, for the issue of Thursday **20 June 2014**
- ▶ **18 September**, Thursday, for the issue of Friday **26 September 2014**
- ▶ **11 December**, Thursday, for the issue of Friday **19 December 2014**
- ▶ **15 December**, Monday, for the issue of Wednesday **24 December 2014**
- ▶ **19 December**, Friday, for the issue of Friday **2 January 2015**

Late notices will be published in the subsequent issue, if under special circumstances, a late notice is accepted, a double tariff will be charged

The copy for a **SEPARATE Government Gazette** must be handed in not later than three calendar weeks before date of publication

**BELANGRIKE AANKONDIGING**

*Sluitingstye* **VOOR VAKANSIEDAE** vir  
**GOEWERMENTS-, ALGEMENE- & REGULASIE-  
 KENNISGEWINGS ASOOK PROKLAMASIES**

**2014**

Die sluitingstyd is stiptelik **15:00** op die volgende dae:

- ▶ **10 April**, Donderdag, vir die uitgawe van Donderdag **17 April 2014**
- ▶ **16 April**, Woensdag, vir die uitgawe van Vrydag **25 April 2014**
- ▶ **23 April**, Woensdag, vir die uitgawe van Vrydag **2 Mei 2014**
- ▶ **12 Junie**, Donderdag, vir die uitgawe van Donderdag **20 Junie 2014**
- ▶ **18 September**, Donderdag, vir die uitgawe van Vrydag **26 September 2014**
- ▶ **11 Desember**, Donderdag, vir die uitgawe van Vrydag **19 Desember 2014**
- ▶ **15 Desember**, Maandag, vir die uitgawe van Woensdag **24 Desember 2014**
- ▶ **19 Desember**, Vrydag, vir die uitgawe van Vrydag **2 Januarie 2015**

Laat kennisgewings sal in die daaropvolgende uitgawe geplaas word. Indien 'n laat kennisgewing wel, onder spesiale omstandighede, aanvaar word, sal 'n dubbeltarief gehef word

Wanneer 'n **APARTE Staatskoerant** verlang word moet die kopie drie kalenderweke voor publikasie ingedien word

**GOVERNMENT NOTICES  
GOEWERMENTSKENNISGEWINGS**

**DEPARTMENT OF LABOUR  
DEPARTEMENT VAN ARBEID**

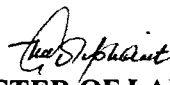
No. R. 286

17 April 2014

**LABOUR RELATIONS ACT, 1995**

**BARGAINING COUNCIL OF THE MEAT TRADE, GAUTENG:  
EXTENSION OF PERIOD OF OPERATION OF THE MAIN COLLECTIVE  
AGREEMENT**

I, **MILDRED NELISIWE OLIPHANT**, Minister of Labour, hereby, in terms of section 32(6) (a) (i) of the Labour Relations Act, 1995, extend the period fixed in Government Notices Nos. R. 792 of 28 July 2008, R. 838 of 14 August 2009 and R. 521 of 24 June 2011 and R..... of ..... 2014 by a further period from 1 July 2014 and ending 30 June 2017.

  
**MINISTER OF LABOUR**  
03/04/2014

No. R. 286

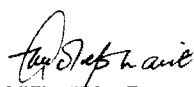
17 April 2014

**UMNYANGO WEZABASEBENZI**

**UMTHETHO WOBUDLELWANO KWEZABASEBENZI KA 1995**

**UMKHANDLU WOKUXOXISANA KAZWELONKE PHAKATHI KWABAQASHI  
NABASEBENZI EMBONINI YOKUHWABA NGENYAMA, GAUTENG:  
UKWELULWA KWESIKHATHI SOKUSEBENZA KWESIVUMELWANO  
SABAQASHI NABASEBENZI ESIYINGQIKITHI**

Mina, **MILDRED NELISIWE OLIPHANT**, onguNgqongqoshe Wezabasebenzi, lapha ngokwesigaba 32(6)(a)(i) soMthetho Wobudlelwano Kwezabasebenzi, ka-1995, ngelula isikhathi sokusebenza kwesivumelwano esinqunywe kwiSaziso sikaHulumeni esinguNombolo R.792 somhlaka 28 kuNtulikazi 2008, Nombolo R. 838 somhlaka 14 kuNcwaba 2009 kanye nesinguNombolo R. 521 somhlaka 24 kuNhlangulana 2011kanye no R..... womhlaka..... 2014 ngesikhathi esingeziwe kusukela ngomhlaka 1 KuNtulikazi 2014 kuze kube ngomhlaka 30 kuNhlangulana 2017.

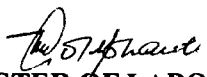
  
**UNGQONGQOSHE WEZABASEBENZI**  
03/04/2014

No. R. 287

17 April 2014

**LABOUR RELATIONS ACT, 1995****BARGAINING COUNCIL FOR THE MEAT TRADE, GAUTENG: EXTENSION OF AMENDMENT OF MAIN COLLECTIVE AGREEMENT TO NON-PARTIES**

I. **MILDRED NELISIWE OLIPHANT**, Minister of Labour, hereby in terms of section 32(2) of the Labour Relations Act, 1995, declare that the Collective Agreement which appears in the Schedule hereto, which was concluded in the **Bargaining Council for the Meat Trade, Gauteng** and is binding in terms of section 31 of the Labour Relations Act, 1995, on the parties which concluded the Agreement, shall be binding on the other employers and employees in that Industry with effect from **2014-04-29** ..... and for the period ending 30 June 2014.

  
**MINISTER OF LABOUR**  
 08/04/2014


No. R. 287

17 April 2014

**UMNYANGO WEZABASEBENZI****UMTHETHO WOBUDLELWANE WEZABASEBENZI KA-1995**

**UMKHANDLU WOKUXOXISANA PHAKATHI KWABAQASHI NABASEBENZI BEMBONI YEKUHWABA NGENYAMA: UKWELULWA KWESIVUMELWANO SOKUCHIBIYELA ESIYINGQIKITHI SABAQASHI NABASEBENZI SELULELWA KULABO ABANGEYONA INGXENYE YESIVUMELWANO**

Mina, **MILDRED NELISIWE OLIPHANT**, uNgqongqoshe Wezabasebenzi, ngokwesigaba-32(2) soMthetho wobudlelwano Kwezabasebenzi ka-1995, ngazisa ukuthi isiVumelwano sabaqashi nabasebenzi esitholakala kwiSheduli yesiNgisi exhunywe lapha, esenziwa **uMkhandlu Wokuxoxisana phakathi Kwabaqashi Nabasebenzi Embonini Yokuhweba ngeNyama**, futhi ngokwesigaba 31 soMthetho Wobudlelwano kwezabasebenzi, ka 1995 esibopha labo abasenzayo, sizobopha bonke abanye abaqashi nabasebenzi kuleyoMboni, kusukela ngomhlaka .....**2014-04-29** ..... kuze kube ngu 30 kuNcwaba 2014.

  
**UNGQONGQOSHE WEZABASEBENZI**  
 08/04/2014

**SCHEDULE**  
**BARGAINING COUNCIL FOR MEAT TRADE GAUTENG**  
**COLLECTIVE AGREEMENT**

made and entered into, in accordance with the provisions of the Labour Relations Act, 1995, as amended, between the

**Meat Traders Association Gauteng**

(hereinafter referred to as the “employers” or “employers’ organisation”), of the one part, and

**Meat and Allied Workers Union**

**Gauteng Meat Traders Employees’ Union**

(hereinafter referred to as the “employees” or the “trade unions”) of the other part,

being the parties to the Bargaining Council for Meat Trade Gauteng to amend the agreement published under Government Notice R 792 of 25 July 2008.

**1. SCOPE OF APPLICATION OF AGREEMENT**

- (1) The terms of this Agreement shall be observed in the Meat Trade in the following Magisterial Districts:
- Alberton, Boksburg, Brakpan, Germiston, Kempton Park, Johannesburg, Randburg, Roodepoort, Benoni, Krugersdorp, Randfontein, Springs, Westonaria and the area within a 25 km radius of Church Square, Pretoria -
- (a) by all employers who are members of the employers’ organization and by all
- (b) employees who are members of the trade unions, and who are engaged or employed in the Meat Trade.
- (2) Notwithstanding the provisions of subclause (1), the terms of this Agreement shall apply only in respect of employees for whom wages are prescribed in this Agreement.
- (3) The provisions of clauses 1(1)(a) and (b), and 1A of this Agreement shall not be binding on non-parties.

**1A. PERIOD OF OPERATION**

This Agreement shall come into operation on such a date fixed by the Minister of Labour in terms of section 32 of the Labour Relations Act, 1995, as amended, and shall remain in force until 30 June 2017.

**2. CLAUSE 3: REMUNERATION**

Substitute the following for clause 3:

**“3. REMUNERATION**

“(1) As from the date of coming into operation of this Agreement, no employer shall pay and no employee shall accept wages lower than the following: -

	Per month
Bookkeeper .....	4621.00
Cashier .....	2463.40
Cashier and invoice clerk .....	3382.20
Cleaning employee.....	2112.00
Labourer, I .....	2463.40
Labourer, II .....	2365.80
Manager .....	7598.40
Mass measurer and/or pricer .....	2463.40
Master meat cutting technician, grade IA... ..	7020.60
Meat cutting technician, grade IB.....	6114.00
Meat cutting technician, II .....	3695.00
Motor vehicle driver, the unladen mass of which vehicle together with the unladen mass of any trailer does not exceed -	
450 kg .....	2463.40
2700 kg .....	2698.20
4500 kg .....	3147.60
Salesperson .....	3734.40
Security officer .....	3147.60
Shop controller / supervisor .....	12352.00
Wrapper and/or packer .....	2365.80

- (2) Differential rates - An employer who requires or permits an employee of one category to perform the duties of a higher paid category for longer than one hour in any one day, either in addition to his own work or in substitution thereof, shall pay such employee in respect of that day, not less than one sixth of the higher weekly wage prescribed in subclause (1)."

### 3. CLAUSE 22: COUNCIL FUNDS

Substitute the following for clause 22:

The funds of the Council, which shall be vested in and administered by the Council, shall be provided in the following manner -

- (a) every employer shall, in respect of each and every establishment he owns or conducts, pay a monthly levy of R45.00;
- (b) every employer shall deduct R30.00 per month from the wage payable to every employee and add to such deduction an equivalent amount;
- (c) the employer shall ensure that the above amounts are received at the Council' address by no later than the 7th day of each succeeding month, together with the form prescribed by the Council.

### 4. CLAUSE 23: SICK BENEFIT FUND


- (4) Substitute the schedule in clause 23 with the following schedule:

#### "SCHEDULE

BENEFIT	Monthly Salary R1000- R4000			Monthly Salary R 4001 +		
	Medical	Hospital	Total Hospital	Medical	Hospital	Total Hospital
Single Member	479	1146	1626	526	1146	1672
Member +1 Adult	674	2082	2756	743	2082	2825
Member +1 Child	674	1488	2162	743	1488	2231
Member +1 Adult +1 Child	693	2424	3117	769	2424	3193
Member +2 Children	693	1830	2523	769	1830	2599
Member +1 Adult +2 Children	718	2766	3484	794	2766	3560
Member +3 Children	718	1830	2548	794	1830	2624
Member +1 Adult +3 Children	743	2766	3509	819	2766	3585
Member +4 Children	743	1830	2573	819	1830	2649
Member +1 Adult + 4 Children	769	2766	3535	844	2766	3610
Single Pensioner	468	1146	1614			
Pensioner+ 1 Adult	664	2082	2746			



THUS DONE AND SIGNED AT JOHANNESBURG ON THIS .....<sup>20<sup>TH</sup></sup> DAY OF NOVEMBER 2013.



---

EMP BIELOVICH


Chairman of the Council



---

GS KOK


Vice Chairman of the Council



---

C VAN RENSBURG


Secretary of the Council



---

EMP BIELOVICH


Chairman of the Meat Traders  
Association (Gauteng)



---

BOY MNGOMEZULU

For the Secretary of the Meat and Allied  
Workers Union



---

GS KOK

Secretary of the Gauteng Meat  
Traders Employees Union

**SOUTH AFRICAN REVENUE SERVICE  
SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 288

17 April 2014

**AMENDMENT OF PARAGRAPH 8 OF SCHEDULE 1 TO THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991), IN TERMS OF SECTION 74(3)(a) TO INSERT ITEM 460.23 IN CONSEQUENCE OF THE INSERTION OF REBATE ITEM 460.23/00.00/02.00 AND THE SUBSTITUTION OF REBATE ITEM 460.23 IN PART 2 OF SCHEDULE NO. 4 OF THE CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)**

By virtue of the power vested in me by section 74(3)(a) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) (the Act), I, Pravin Jamnadas Gordhan, Minister of Finance, hereby amend paragraph 8 of Schedule 1 to the Act to provide for the exemption from value-added tax on the importation of dutiable goods which are subject to an ITAC permit and duty free goods not subject to an ITAC permit, imported on or after 1 January 2014 solely for use in petroleum exploration and production activities, as indicated in the Schedule hereto.



**PJ GORDHAN**  
Minister of Finance

**GENERAL EXPLANATORY NOTES:**

[ ] Words in bold type in square brackets indicate omissions from existing enactments.

— Words underlined with a solid line indicate insertions in existing enactments.

## SCHEDULE

Schedule 1 to the Value-Added Tax Act, 1991 (Act No. 89 of 1991), is hereby amended –

by the insertion in paragraph 8 after item no. 414.03/00.00/01.00 of the following items:

“460.23 **GOODS IMPORTED OR CLEARED FROM A CUSTOMS AND EXCISE WAREHOUSE FOR THE EXPLORATION FOR PETROLEUM OR PRODUCTION OF PETROLEUM AS CERTIFIED BY THE DIRECTOR-GENERAL: MINERAL RESOURCES**

Goods imported or cleared from a Customs and Excise warehouse by a person who-

- (i) is certified by the Director-General: Mineral Resources or Chief Executive Officer of the agency designated in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002) to be a person who, in the Republic-
- (1) explores for petroleum in terms of an exploration right issued in terms of section 80 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);
  - (2) produces petroleum in terms of a production right issued in terms of section 84 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002); or
  - (3) is a contractor of any person referred to in paragraph (1) or (2); or
- (ii) subject to the approval of the Director-General: Mineral Resources or the Chief Executive Officer of

the agency designated in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002), is a person (including, if a company, any subsidiary of such company) referred to in paragraph (1) or (3) who supplies such goods directly to any person or of any contractor or any person referred to in paragraph (2), for use in the manufacture of any equipment, installation or device, for use solely in operations in connection with the exploration for, or production of petroleum, and except for the purposes of item 460.23/00.00/02.00, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit, excluding -

- (a) distillate fuels, residual fuel oil and biodiesel;
- (b) goods for the personal use of any person; or
- (c) goods for use in the exploration or processing of any product other than petroleum as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);

NOTES:

1. For the purposes of paragraph (ii), the person entering such goods under rebate of duty shall be liable for the duty rebated unless-
  - (a) he or she proves that such goods have been so supplied or used in the manufacture of the equipment, installation or device which has been delivered to the person referred to in paragraph (2); or
  - (b) on request by the person who entered the goods under rebate of duty, and subject to the permission of the Commissioner the goods have been -
    - (i) entered for home consumption and any duty and value-added tax payable in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) have been paid;

(ii) destroyed or abandoned in terms of item 412.07; or

(iii) exported.

460.23/00.00/01.00 Goods imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item.

460.23/00.00/02.00 Goods free of duty imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item.”.

**WYSIGING VAN PARAGRAAF 8 VAN BYLAE 1 BY DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NO. 89 VAN 1991), INGEVOLGE ARTIKEL 74(3)(a) DEUR ITEM 460.23 IN TE VOEG AS GEVOLG VAN DIE INVOEGING VAN KORTINGSITEM 460.23/00.00/02.00 EN VERVANGING VAN KORTINGSITEM 460.23 IN DEEL 2 VAN BYLAE NO. 4 BY DIE DOEANE- EN AKSYNSWET, 1964 (WET NO. 91 VAN 1964)**

Kragtens die bevoegdheid deur artikel 74(3)(a) van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991) (die Wet) aan my verleen, wysig ek, Pravin Jamnadas Gordhan, Minister van Finansies, hierby paragraaf 8 van Bylae 1 by die Wet om voorsiening te maak vir die vrystelling van belasting op toegevoegde waarde op die invoer van belasbare goedere, wat onderhewig is aan 'n IHAK permit, en van nie-belasbare goedere wat nie onderhewig is aan 'n IHAK permit nie, ingevoer op of na 1 Januarie 2014 alleenlik vir gebruik in petroleum eksplorاسie en produksie werksaamhede, soos in die Bylae hierby uiteengesit.



**PJ GORDHAN**  
Minister van Finansies

**ALGEMENE VERDUIDELIKENDE OPMERKINGS**

[ ] Woorde in vetdruk in vierkantige hakies dui skappings van bestaande wetsbepalings aan.

\_\_\_\_\_ Woorde onderstreep met 'n soliede lyn dui invoegings in bestaande wetsbepalings aan.

**BYLAE**

Bylae 1 by die Wet op Belangsting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), word hierby gewysig deur –

deur die invoeging in paragraaf 8 na item no. 414.03/00.00/01.00 van die volgende items :

“460.23 **GOEDERE INGEVOER OF GEKLAAR UIT 'N DOEANE- EN AKSYNSPAKHUIS VIR DIE EKSPLORASIE VIR PETROLEUM OF PETROLEUMPRODUKSIE SOOS GOEDGEKEUR DEUR DIE DIREKTEUR-GENERAAL: MINERAAL BRONNE**

Goedere ingevoer of uit 'n doeane- en aksynspakhuis geklaar deur 'n persoon wat-

- (i) deur die Direkteur-Generaal: Mineraal Bronne of die Hoof Uitvoerende Beampte van die aangewese agentskap wat ingevolge artikel 70 van die Mineraal en Petroleum Bronne Ontwikkelingswet, 2002 (Wet No. 28 van 2002) gesertifiseerd is om 'n persoon te wees wie, in die Republiek–
  - (1) vir petroleum eksploreer ingevolge 'n eksploreerreg uitgereik ingevolge artikel 80 van die Mineraal en Petroleum Bronne Ontwikkelingswet, 2002 (Wet No. 28 van 2002),
  - (2) petroleum produseer ingevolge 'n produksie reg uitgereik ingevolge artikel 84 van die Mineraal en Petroleum Bronne Ontwikkelingswet, 2002 (Wet No. 28 van 2002), of
  - (3) 'n kontrakteur is van enige persoon in paragraaf (1) of (2) vermeld; of
- (ii) onderhewig aan die goedkeuring van die Direkteur-Generaal: Mineraal Bronne of die Hoof Uitvoerende

Beampte van die agentskap wat ingevolge artikel 70 van die Mineraal en Petroleum Bronne Ontwikkelingswet, 2002 (Wet No. 28 van 2002), 'n persoon (met inbegrip van, indien 'n maatskappy, enige filiaal van sodanige maatskappy) is in paragraaf (1) of (3) vermeld wat sodanige goedere direk aan enige persoon of aan enige kontrakteur van enige persoon in paragraaf (2) vermeld, verskaf vir gebruik in die vervaardiging van enige toerusting, installasie of toestel, vir gebruik slegs by werksaamhede wat verband hou met die eksplorاسie vir, of produksie van petroleum, en, uitgesonderd vir die doeleindes van item 460.23/00.00/00.02, in sodanige hoeveelhede en op sodanige tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit mag toelaat, uitgesonderd-

(a) distillaatbrandstowwe, residu-brandolie en bio-diesel;

(b) goedere vir die persoonlike gebruik van enige persoon; of

(c) goedere vir gebruik by die eksplorاسie of verwerking van enige ander produk as petroleum soos omskryf in die Mineraal en Petroleum Bronne Ontwikkelingswet, 2002 (Wet No. 28 van 2002):

OPMERKING:

1. By die toepassing van paragraaf (ii), is die persoon wat sodanige goedere met korting op reg klaar aanspreeklik vir die reg tensy-

(a) hy of sy bewys lewer dat sodanige goedere aldus verskaf of gebruik is in die vervaardiging van die toerusting, installasie of toestel wat aan die persoon in paragraaf (2) vermeld gelewer is; of

(b) op versoek van die persoon wat sodanige goedere met korting op reg geklaar het, en onderworpe aan die toestemming van die Kommissaris-



(i) die goedere geklaar is vir binnelandse verbruik en enige reg en belasting op toegevoegde waarde betaalbaar ingevolge die Belasting op Toegevoegde Waarde Wet (Wet No. 89 van 1991) betaal is;

(ii) die goedere vernietig of prysgegee is ingevolge item 412.07; of

(iii) uitgevoer is.

460.23/00.00/01.00

Goedere ingevoer of geklaar uit 'n doeane- en aksynspakhuis vir die eksplorasi  vir of produksie van petroleum soos beoog in die opmerkings tot hierdie item.

460.23/00.00/02.00

Goedere vry van reg, ingevoer of geklaar uit doeane- en aksynspakhuis vir die eksplorasi  van of produksie van petroleum soos beoog in die opmerkings tot hierdie item.”.

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/369)**

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 January 2014, to the extent set out in the Schedule hereto.

  
**N NENE**  
 DEPUTY MINISTER OF FINANCE

**SCHEDULE**

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.23	00.00	02.00	08	Goods free of duty, imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item	Full duty

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.23				<p><b>GOODS IMPORTED OR CLEARED FROM A CUSTOMS AND EXCISE WAREHOUSE FOR THE EXPLORATION FOR PETROLEUM OR PRODUCTION OF PETROLEUM AS CERTIFIED BY THE DIRECTOR-GENERAL: MINERAL RESOURCES</b></p> <p>Goods imported or cleared from a customs and excise warehouse by a person who -</p> <p>(i) is certified by the Director-General: Mineral Resources or the Chief Executive Officer of the agency designated in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002), to be a person who, in the Republic-</p> <p>(1) explores for petroleum in terms of an exploration right issued in terms of section 80 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);</p> <p>(2) produces petroleum in terms of a production right issued in terms of section 84 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002); or</p> <p>(3) is a contractor of any person referred to in paragraph (1) or (2); or</p> <p>(ii) subject to the approval of the Director-General: Mineral Resources or the Chief Executive Officer of the agency designated in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002), is a person (including, if a company, any subsidiary of such company) referred to in paragraph (1) or (3) who supplies such goods directly to any person or to any contractor of any person referred to in paragraph (2), for use in the manufacture of any equipment, installation or device, for use solely in operations in connection with the exploration for, or production of petroleum, and except for the purposes of item 460.23/00.00/02.00, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit, excluding -</p>	

By the substitution of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>(a) distillate fuels, residual fuel oil and biodiesel;</p> <p>(b) goods for the personal use of any person; or</p> <p>(c) goods for use in the exploration or processing of any product other than petroleum as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).</p> <p>NOTES:</p> <p>1. For the purposes of paragraph (ii), the person entering such goods under rebate of duty shall be liable for the duty rebated unless -</p> <p>(a) he or she proves that such goods have been so supplied or used in the manufacture of the equipment, installation or device which has been delivered to the person referred to in paragraph (2); or</p> <p>(b) on request by the person who entered the goods under rebate of duty, and subject to the permission of the Commissioner the goods have been -</p> <p>(i) entered for home consumption and any duty and value-added tax payable in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) have been paid;</p> <p>(ii) destroyed or abandoned in terms of item 412.07; or</p> <p>(iii) exported.</p> <p>2. Notwithstanding the Notes to Schedules Nos. 3 and 4, "Full duty" where it appears in the "Extent of Rebate" column opposite rebate item 460.23/00.00/01.00 means goods free of duty as contemplated in section 75A.</p>	
460.23	00.00	01.00	03	Goods (excluding goods free of duty as contemplated in section 75A) imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item	Full duty less the duty in Section B of Part 2 of Schedule No. 1

**DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 4 (NO. 4/2/369)**

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 Januarie 2014, in die mate in die Bylae hierby aangetoon.



**N NENE**  
ADJUNKMINISTER VAN FINANSIES

**BYLAE**

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.23	00.00	02.00	08	Goedere vry van reg, ingevoer of geklaar uit 'n doeane- en aksynspakhuis vir die eksplorasië vir of produksie van petroleum soos beoog in die opmerkings tot hierdie item	Volle reg

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.23				<p><b>GOEDERE INGEVOER OF GEKLAAR UIT 'N DOEANE- EN AKSYNSPAKHUIS VIR DIE EKSPLORASIE VIR PETROLEUM OF PETROLEUM PRODUKSIE SOOS GOEDGEKEUR DEUR DIE DIREKTEUR-GENERAAL: MINERAAL BRONNE</b></p> <p>Goedere ingevoer of uit doeane- en aksynspakhuis geklaar deur 'n persoon wat-</p> <p>(i) deur die Direkteur-Generaal: Minerale Bronne of die Hoof Uitvoerende Beampte van die aangewese agentskap wat ingevolge artikel 70 van die Minerale en Petroleum Bronne Ontwikkelingswet, 2002 (Wet No. 28 van 2002) gesertifiseerd is om 'n persoon te wees wie, in die Republiek-</p> <p>(1) vir petroleum eksplorieer ingevolge 'n eksplorieerreg uitgereik ingevolge artikel 80 van die Minerale en Petroleum Bronne Ontwikkelingswet, 2002 (Wet No. 28 van 2002);</p> <p>(2) petroleum produseer ingevolge 'n produksie reg uitgereik ingevolge artikel 84 van die Minerale en Petroleum Bronne Ontwikkelingswet, 2002 (Wet No. 28 van 2002); of</p> <p>(3) 'n kontrakteur is van enige persoon in paragraaf (1) of (2) vermeld; of</p> <p>(ii) onderhewig aan die goedkeuring van die Direkteur-Generaal: Minerale Bronne of die Hoof Uitvoerende Beampte van die agentskap wat ingevolge artikel 70 van die Minerale en Petroleum Bronne Ontwikkelingswet, 2002 (Wet No. 28 van 2002), 'n persoon (met inbegrip van, 'n indien maatskappy, enige filiaal van sodanige maatskappy) is in paragraaf (1) of (3) vermeld wat sodanige goedere direk aan enige persoon of aan enige kontrakteur van enige persoon in paragraaf (2) vermeld, verskaf vir gebruik in die vervaardiging van enige toerusting, installasie of toestel, vir gebruik slegs by werksaamhede wat verband hou met die eksplorasië vir, of produksie van petroleum, en, uitgesonderd vir die doeleindes van item 460.23/00.00/00.02, in sodanige hoeveelhede en op sodanige tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit mag toelaat uitgesonderd-</p> <p>(a) distillaatbrandstowwe, residu-brandolie en bio-diesel;</p>	

Deur die vervanging van die volgende: (vervolg)

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
				<p>(b) goedere vir die persoonlike gebruik van enige persoon; of</p> <p>(c) goedere vir gebruik by die eksplorasië of verwerking van enige produk anders as petroleum soos omskryf in die Mineraal en Petroleum Bronne Ontwikkelingswet, 2002 (Wet No. 28 van 2002).</p> <p><b>OPMERKING:</b></p> <p>1. By die toepassing van paragraaf (ii), is die persoon wat sodanige goedere met korting op reg klaar aanspreeklik vir die reg tensy-</p> <p>(a) hy of sy bewys lewer dat sodanige goedere aldus verskaf of gebruik is in die vervaardiging van die toerusting, installasie of toestel wat aan die persoon in paragraaf (2) vermeld gelewer is; of</p> <p>(b) op versoek van die persoon wat sodanige goedere met korting op reg geklaar het, en onderworpe aan die toestemming van die Kommissaris-</p> <p>(i) die goedere geklaar is vir binnelandse verbruik en enige reg en belasting op toegevoegde waarde betaalbaar ingevolge die Belasting op Toegevoegde Waarde Wet (Wet No. 89 van 1991) betaal is;</p> <p>(ii) die goedere vernietig of prysgegee is ingevolge item 412.07; of</p> <p>(iii) uitgevoer is.</p> <p>2. Nieteenstaande die Opmerkings by Bylae Nos. 3 en 4, beteken "Volle reg" waar dit in die "Mate van Korting" kolom teenoor kortingitem 460.23/00.00/01.00 voorkom, goedere vry van reg soos in artikel 75A beoog.</p>	
460.23	00.00	01.00	03	Goedere (uitgesonderd goedere vry van reg soos beoog in artikel 75A) ingevoer of geklaar uit 'n doeane- en aksynspakhuis vir die eksplorasië vir of produksie van petroleum soos in die opmerkings tot hierdie item beoog	Volle reg min die reg in Afdeling B van Deel 2 van Bylae No. 1