

**NATIONAL ASSEMBLY**  
**QUESTION FOR WRITTEN REPLY**  
**QUESTION NUMBER: 933 [NW2087E]**  
**DATE OF PUBLICATION: 13 SEPTEMBER 2019**

**933. Mr G G Hill-Lewis (DA) to ask the Minister of Finance:**

(a) What number of times has the duty rebate item (i) 406.01 and (ii) 540.01 of the Custom and Excise Tariffs of the SA Revenue Service been used (aa) in each of the past 10 financial years and (bb) since 1 April 2019, (b) what was the total rebate paid and (c) to whom was each rebate paid?

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**REPLY:**

(a)(i) Over the past 10 financial years, rebate item 406.01 was used 311 times. The table below depicts data in respect of direct imports and ex-warehouse declarations cleared under rebate item 406.01:

(aa)

Financial Year	Occurrences
2009/04 - 2010/03	1
2010/04 - 2011/03	0
2011/04 - 2012/03	15
2012/04 - 2013/03	282
2013/04 - 2014/03	4
2014/04 - 2015/03	0
2015/04 - 2016/03	5
2016/04 - 2017/03	0
2017/04 - 2018/03	3
2018/04 - 2019/03	1
Total	311

(bb) Since 1 April 2019, rebate item 406.01 has not been used. The table below contains data in respect of direct imports and ex-warehouse declarations declared under rebate item 406.01:

Financial Year	Occurrences
2019/04 - 2019/09/18	0

- (ii) Over the past 10 financial years, drawback item 540.01 was used four times. The table below contains data in respect of draw-backs processed under item of 540.01:

(aa)

Financial Year	Occurrences
2009/04 - 2010/03	0
2010/04 - 2011/03	1
2011/04 - 2012/03	1
2012/04 - 2013/03	0
2013/04 - 2014/03	0
2014/04 - 2015/03	1
2015/04 - 2016/03	0
2016/04 - 2017/03	0
2017/04 - 2018/03	1
2018/04 - 2019/03	0
Total	4

- (bb) Since 1 April 2019, drawback item 540.01 has not been used. The table below contains data in respect of draw-backs processed under item of 540.01:

Financial Year	Occurrences
2019/04 – 2019/09/18	0

- (b) The table below contains data in respect of total customs duties rebated under 406.01 and refunded under 540.01

Rebate/Refund Item	Sch 1P1	Sch 1P2B	Total
406.01 (rebate)	R558 624.90	R296 169.00	R854 793.90
540.01 (refund)	R0	R0	R338 273.30

- (c) The Rebate item 406.01 relates to the rebate of Customs duties on goods imported for the personal or official use by the State President and his/her family and duty drawback item 540.01 provides for duty drawback (refund) of petrol and distillate fuels. Item 540.01 permits drawbacks for diplomatic and foreign representatives, as well as the State President.

Due to the legislative specifications regarding the restrictions on sharing of client specific information, SARS is not at liberty to disclose the taxpayer specific information.