

LEGAL NOTICE NO. 270 OF 2022

THE VALUE ADDED TAX ACT, 2011  
(Act No. 12 of 2011)

THE VALUE ADDED TAX ACT (AMENDMENT OF SCHEDULES)  
NOTICE, 2022  
(Under section 84)

In exercise of the powers conferred by Section 84(3) of the Value Added Tax Act, 2011, the Minister for Finance issues this notice -

*Citation and commencement.*

1. (1) This Notice may be cited as the Value Added Tax (Amendment of Schedules) Notice, 2022.
- (2) This Notice shall come into operation on the date of its publication in the gazette.

*Amendment of Schedules.*

2. The First and Second Schedules of the Value Added Tax Act No. 12 of 2011 are amended by deleting and replacing them with new First and Second Schedules as follows -

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**FIRST SCHEDULE**

**PART A**

**EXEMPT SUPPLIES AND IMPORT**  
(Under sections 19 and 20)

**EXEMPT SUPPLY OF SERVICES**

1. The following services shall, subject to the provisions of paragraph 2, be specified as exempt supplies for the purposes of section 19 of this Act -

- (a) supply of financial services;
- (b) supply of insurance services;
- (c) supply of land and buildings except for land and buildings used for commercial and industrial purposes;
- (d) a supply by way of lease or letting of immovable property, other than a —
  - (i) lease or letting of commercial premises;
  - (ii) lease or letting of hotel or holiday accommodation;
  - (iii) lease or letting of residential accommodation for periods not exceeding forty five (45) days; or,

- (iv) lease or letting of space parking or storing cars or other vehicles;
- (e) the supply of education services;
- (f) the supply of medical, dental, and nursing services;
- (g) the supply of social welfare services;
- (h) the supply of betting, lotteries, games of chance or casino gambling services;
- (i) the supply of burial and cremation services;
- (j) the supply of passenger transportation services, other than services provided by registered tour operators;
- (k) the supply of sewage services;
- (l) the supply of services closely linked to welfare and social security work, including those supplied by old people's homes, by bodies governed by public law or by other bodies recognized as being devoted to social wellbeing;
- (m) the supply by an amateur sporting organization of sporting activities, where such activities are deemed for purposes of the Act to be non-professional;
- (n) the supply of non-profit making cultural activities and services; and,
- (o) the supply of activities and services in a charity arrangement.

2. In this part -

“education services” Means education provided by

- (a) pre-primary, primary, secondary school and high school, including special education courses, a pre-school or after-school programme operated by the school, the use of school musical instruments or sports equipment, services rendered by students or their teachers as part of the institution programme, student attendance at a school play, dance, field trip, or other school-sanctioned activity primarily for the students;
- (b) tertiary institution, college or university governed by public law;
- (c) an institution established and operating on a not-for-profit basis and governed by public law for the promotion of adult education, vocational training, technical education, or the education or training of physically or mentally handicapped persons;
- (d) courses of instruction provided to student;
- (e) the administration of examinations to students;
- (f) instruction or tutoring related to a qualified course;
- (g) charges for tuition, facilities and curriculum related activities and instruction;

- (h) student council fees, athletic fees and other mandatory fees related to course registration;
- (i) charges for reports, library services, identity cards, record keeping and other administrative services provided by the qualified educational institution and directly related to the supply of educational courses;
- (j) charges by a qualified educational institution for books and other course materials, for the rental of curriculum related goods by the supplier of the education and for field trips directly related to the curriculum if not predominantly recreational;
- (k) student accommodation for a long term that is supplied by the qualified educational institution; or
- (l) school bus transportation to and from pre-primary, primary, secondary or high schools or tertiary institution:

For the purpose of this Part the exemption of educational services does not include -

- (i) courses in sports, games, video recording, photography or other hobbies or recreational pursuits, unless they are taken as part of a degree or diploma granting programme;
- (ii) course, such as picture framing, cooking and personal investment, that is not part of a school curriculum;
- (iii) music, dance and similar lessons that are not part of a school curriculum;
- (iv) charges for the rental of facilities by an educational institution to an outside group;
- (v) charges for admission to school athletic events open to the general public;
- (vi) commissions and other fees earned from the placement of coin-operated machines on property of an educational institution; or,
- (vii) charges for non-course related material, such as clothing with the school logo;

For further purpose of this Part school bus transportation to and from pre-primary, primary, secondary, high school or tertiary institution is an exempt education service if it is provided by the school or tertiary institution authority, but not if provided by a private company under contract with the school or tertiary institution authority;

“financial services” means

- (a) granting, negotiating, and dealing with loans, credit, credit guarantees, and any security for money, including management of loans, credit, or credit guarantees by the grantor;
- (b) transactions concerning deposit and current accounts, payments, transfers, debts, cheques, and negotiable instruments, other than debt collection and factoring;

- (c) transactions relating to shares, stocks, bonds, and other securities, other than custody services; or
- (d) management of investment funds,

but does not include services which are not regulated by the Financial Institutions Act 2005 or the Financial Services Regulatory Authority Act 2010, and which are supplied for a specific fee and in competition with suppliers outside the financial sector;

“insurance services” means services related to provision of insurance or re-insurance, including services related thereto provided by brokers or agents;

“land and building for commercial and industrial use” means land and building used or suitable for any commercial or industrial use except for land and building used only for agriculture, forestry, wild life or nature reserve;

“medical, dental, and nursing services” means -

- (a) hospital and medical care and closely related activities undertaken by bodies governed by public law or, under social conditions comparable with those applicable to bodies governed by public law, by hospitals, centres for medical treatment or diagnosis and other duly recognized establishments of a similar nature;
- (b) the provision of medical care in the exercise of the medical and paramedical professions as defined by public law;
- (c) the supply of human organs, blood and milk; or
- (d) the supply of services by dental technicians in their professional capacity and the supply of dental prostheses by dentists and dental technicians;
- (e) laboratory, x-ray or other diagnostic services;
- (f) the use of operating rooms, case rooms or anaesthetic facilities including necessary equipment or supplies;
- (g) the use of radiotherapy, physiotherapy or occupational therapy facilities;
- (h) accommodation and meals (except in a restaurant or cafeteria available to persons other than patients or residents) provided to patients or residents in the course of receiving medical services; or;
- (i) psychoanalytic services;

“passenger transportation services” means the transportation of fare-paying passengers and their accompanied personal effects by road, rail or air, but does not include passenger transport services within Eswatini provided by a registered tour operator;

“social welfare services” means -

- (a) care for the elderly, children, sick, and disabled, including care in a hospital, aged person’s home, and similar establishments; or



(b) care and welfare services provided for the benefit of minors,

supplied by nurseries, old people's homes, by bodies governed by public law or by other bodies recognized as being devoted to social wellbeing, and the supply of services and of goods closely linked to the protection of children and young persons by bodies governed by public law or by other organizations recognized as being devoted to social wellbeing;

"the supply of sporting activities" means activities deemed by the Commissioner General to be non-professional; and

"the supply of burial and cremation services" means a service solely related to the burial or cremation, but does not include any other service like catering services.

## PART B

### EXEMPT SUPPLY OF GOODS

1. (l) The following goods are specified for purposes of Section 20 of this Act-

- (a) goods, being printed books, newspapers, journals and periodicals, imported into Eswatini by post of a value not exceeding one hundred emalangeneni (E100) per parcel;
- (b) goods, being the supply of precious metals and other valuables to the Central Bank of Eswatini for the Treasury of the Government of Eswatini in terms of the Central Bank of Eswatini Order, 1.975;
- (c) goods which are forwarded unsolicited and free of charge by a non-resident to a public authority or a local authority or any association not for gain, which satisfies the Commissioner General that such goods shall be used by that association exclusively-
  - (i) for educational, religious or welfare purposes;
  - (ii) in the furtherance of that association's objectives directed to the provision of educational, medical or welfare services or scientific research; or
  - (iii) for issue to, or treatment of, indigent persons.
- (d) For the purpose of paragraph (c) the recipient of the goods responsible for the distribution shall furnish an undertaking that -
  - (i) such goods are for the exclusive use by the organisation or for free distribution;
  - (ii) such goods shall not be sold, leased, hired or otherwise disposed of for gain; and,
  - (iii) a consideration or other counter-performance may not be accepted by any person in respect of such goods;
- (e) goods which are shipped or conveyed to Eswatini for trans-shipment or conveyance to any export country;

(f) for the purpose of paragraph (e) -

- (i) the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner General, in exceptional circumstances, otherwise directs; or
- (ii) where proof has not been furnished to the Commissioner General that the goods have been duly taken out of Eswatini within a period of thirty (30) days or within such further period as the Commissioner General may in exceptional circumstances allow, this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (g) goods supplied as part of the transfer of a business as a going concern on condition the goods are supplied by one taxable person to another taxable person;
- (h) For the purposes of this article, "transfer of business as a going concern" includes the disposal of any part of a business which is capable of separate operation;
- (i) postage stamps, revenue stamps and banknotes;
- (j) traveller's cheques and bills of exchange, denominated in a foreign currency;
- (k) goods supplied in relation to fairs, exhibitions and tourism of a value not exceeding four hundred (E400) Emalangeni,
- (l) supply of tap water;
- (m) medical devices supplied to a patient in a qualified medical facility, supplied to a qualified medical facility or supplied on prescription to a patient in connection with the rendition of qualified medical services, including:
  - (i) a respiratory or heart monitor, dialysis machine, or feeding utensil for use by an individual with a disability;
  - (ii) a medical or surgical prosthesis or orthopaedic aid; and
  - (iii) medical or surgical equipment.
- (n) the supply of electricity for domestic consumption only.

2. (1) Goods imported under rebate of customs duty in terms of the following rebate items under Fourth Schedule to the Customs and Excise Act, 1971, subject to such additional requirements or limitations or relaxations as may be contained hereunder and which may differ from those contained in the said Fourth Schedule;

(2) For the purpose of clause 2 (1) where any provisions of the Customs and Excise Act and the Schedules thereto provide otherwise, the provisions of this Schedule shall prevail and in order to qualify for an exemption

- (a) the goods shall fall under one of the descriptions below; and
- (b) any requirements or limitations contained in that particular description shall be complied with.

(3) Further for the purpose of clause 2 (1) the exemptions under the following items shall be subject to compliance with sections 38 and 39 of the Customs and Excise Act, 1971 and shall apply to goods imported from or through SACU Member States;

(a) **403.01** Building material, worked monumental building stone and articles thereof, tools and stores, for use by the Commonwealth War Graves Commission and similar international organisations; and

(b) **405.04 (1)** Goods (excluding motor vehicles) specially designed for use by persons with physical or mental defects and are for use exclusively by such handicapped persons:

3. In respect of item **403.01** and **405.04 (1)** exemption shall be allowed only where the goods are imported by bodies governed by public law or by other bodies recognized as being devoted to the upliftment of disabled persons;

4. In respect of item **405.04 (2)** which includes machines, implements and materials for use in the manufacture of goods by persons with physical or mental defects for the exclusive use by such handicapped persons, exemptions shall only be allowed where the goods are imported by bodies governed by public law or by other bodies recognized as being devoted to the upliftment of disabled persons.

5. In respect of item **405.05** which includes altars, fonts, lecterns, pulpits, church decorations, vestments, bibles, hymnbooks and other appointments (excluding furniture), exemptions shall only be granted where the goods are imported for use by a religious body or apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered for use by a religious body for religious instruction;

6. Exemption shall also be granted in respect of **406.01** which are goods for the personal or official use by the King and *iNgwenyama*, and Queen Mother *iNdllovukazi*.

7. (1) In respect of item **406.02** which include goods for the official use by a diplomatic mission or goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families, exemption shall be subject reciprocal treatment accorded by the government of the mission or person requiring the exemption.

(2) An exemption under this article shall not be allowed unless the Minister responsible for Foreign Affairs and International Relations or any official acting under the authority of the minister has certified that the person requiring the exemption under this article is listed in the register maintained by that ministry responsible for Foreign Affairs and International Relations in accordance with the Diplomatic Privileges Act, 1968, or its successor.

(3) An exemption under this article shall not include an item mentioned under item **406.03**.

(4) A motor vehicle exempted in terms of item **406.02**, shall not be offered, advertised for sale or hire, lent, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of twenty-four (24) months from the date of importation; or

(5) Where motor vehicle which was exempted in terms of **406.02** is being advertised for sale or hire, lent, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of twenty-four (24) months from the date of importation the importer of the motor vehicle shall be liable to pay tax as determined by the Commissioner General.



(6) For the purpose of this article “members of their families” includes -

- (a) the spouse;
- (b) any unmarried child under the age of twenty-one (21) years;
- (c) any unmarried child between the ages of twenty-one (21) and twenty-five (25) years who is undertaking full-time studies at an educational institution;
- (d) any unmarried child who is, due to physical or mental disability, incapable of selfsupport; or
- (e) any other relative specially approved by the Minister responsible for Foreign Affairs and International Relations, who forms part of the household of any such member or person, as the case may be, or who joins any such household during visits to Eswatini.

(7) Notwithstanding the provision of this article an exemption shall not be allowed to a Swazi citizens or permanent residents of Eswatini, unless the Government of Eswatini has, by agreement with an organisation or institution contemplated in the proviso of item **406.03** undertaken to grant an exemption to a Swazi citizen who is a representative, member, agent or officer, but excluding a delegate, with or to such organisation or institution.

8. (1) In respect of item **406.03** which refers to goods for the personal or official use by members, agents, officers, delegates or permanent representatives of, to, or with an organisation or institution, and members of their families;

- (a) any motor vehicle exempted in terms of this item, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of twenty four months from the date of importation; or
- (b) Where motor vehicle which was exempted in terms of **406.03** is being advertised for sale or hire, lent, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of twenty-four (24) months from the date of importation the importer of the motor vehicle shall be liable to pay tax as determined by the Commissioner General.

(2) For the purpose of this article-

- (a) “an organisation or institution” means an organisation which the minister responsible for Foreign Affairs or an official acting under the authority of the minister has certified as an organisation or institution with which Eswatini has concluded a formal agreement, which provides, *inter alia*, for the granting of such exemption; and
- (b) “members of their families” means
  - (i) the spouse;
  - (ii) any unmarried child under the age of twenty-one (21) years;
  - (iii) any unmarried child between the ages of twenty-one (21) and twenty-five (25) years who is undertaking full-time studies at an educational institution;



(iv) any unmarried child who is due to physical or mental disability incapable of self-support; or

(v) any other relative specially approved by the Minister responsible for Foreign Affairs and International Relations, who forms part of the household of any such member or person, as the case may be, or who joins any such household during visits to Eswatini;

9. (1) In respect of item **406.05** which are goods for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in item **406.02** and **406.03**), and members of their families-

(a) an exemption shall be granted only in respect of goods sent to the consular mission or representative or members of their families by the sending State;

(b) a motor vehicle exempted in terms of this item may not be offered, advertised for sale or hire, lent, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of twenty-four (24) months from the date of importation; or

(c) where motor vehicle which was exempted in terms of item is being advertised for sale or hire, lent, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of twenty-four (24) months from the date of importation the importer of the motor vehicle shall be liable to pay tax as determined by the Commissioner General.

(2) For the purpose of this article "members of their families" means

(a) the spouse;

(b) any unmarried child under the age of twenty-one (21) years;

(c) any unmarried child between the ages of twenty-one (21) years and twenty-five (25) years who is undertaking full-time studies at an educational institution;

(d) any unmarried child who is, due to physical or mental disability, incapable of self-support; or

(e) any other relative specially approved by the Minister responsible for Foreign Affairs and International Relations, who forms part of the household of any such member or person, as the case may be, or who joins any such household during visits to Eswatini;

10. In respect of item **406.06** which includes Stationery, uniforms, furniture and equipment for the official use by a consular post headed by an honorary consular officer, and the exemption shall be granted only in respect of goods sent to the consular mission or representative or members of their families by the sending State;

11. (1) In respect of item **406.07** Goods (excluding food, drink and tobacco in any form) imported by administrative or technical representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, the exemption shall be granted provided the said goods are imported with the approval of the Minister of Foreign Affairs and International Relations.

(2) a motor vehicle exempted in terms of this item may not be offered, advertised for sale or hire, lent, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of twenty-four (24) months from the date of importation.

(3) where motor vehicle which was exempted in terms of this item is being advertised for sale or hire, lent, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of twenty-four (24) months from the date of importation the importer of the motor vehicle shall be liable to pay tax as determined by the Commissioner General.

12. In respect of item **407.01 (1)** which are personal effects, sporting and recreational equipment, new or used imported either as accompanied or unaccompanied passengers' baggage by non-residents of Eswatini for their own use during their stay in Eswatini;

13. In respect of item **407.01 (2)** which are personal effects exported by residents of Eswatini for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied passengers' baggage by such residents only where the goods can be identified as being the same goods which were taken from Eswatini;

14. (1) In respect of item **407.02** which are goods imported as accompanied passengers' baggage either by non-residents or residents of Eswatini and cleared at the place where such persons disembark or enter Eswatini and such goods being -

- (a) wine, not exceeding a total quantity of two litres per person;
- (b) spirituous and other alcoholic beverages, not exceeding a total quantity of one litre per person;
- (c) manufactured tobacco, not exceeding four hundred (400) cigarettes or fifty (50) cigars or two hundred and fifty (250) grams of cigarette or pipe tobacco per person;
- (d) perfumery, not exceeding three hundred (300) millilitres per person; or
- (e) used personal effects, where such goods have been put to genuine use by the traveller, and the remainder of any food, drink and other consumable goods, including motor fuel, brought by the traveller for that travellers use on his journey to Eswatini, in such quantities and of such values as the Commissioner General may consider to be reasonable.

(2) Subject to sub-clause (4) other goods imported as accompanied baggage of a traveller and purchased from a non-registered vendor in South Africa or outside South Africa as provided under the Value Added Tax Agreement to a total value for tax purposes not exceeding one thousand Emalangeni (E1,000) per traveller.

(3) The allowance provided in sub-clause (2) shall be allowed to any particular traveller three times during a calendar month and shall not apply to goods which are incorrectly declared or goods which are imported for commercial purposes other than goods imported by a licenced hawker.

(4) Notwithstanding the allowance provided in sub-clause (2), where a traveller, being a natural person or licensed hawker, imports goods as accompanied baggage and purchased in South Africa from a registered vendor as provided under the Value Added Tax Agreement, that traveller shall be entitled to an allowance not exceeding two hundred and fifty Emalangeni (E250.00):

## (5) Notwithstanding the provisions of this clause-

- (a) the quantities in paragraphs (a), (b), (c) or (d) shall be allowed once during a calendar month;
- (b) the exemption in terms of this item shall not be allowed for firearms acquired abroad or at any duty-free shop and imported by residents of Eswatini returning after an absence of less than six (6) months;
- (c) the exemption in terms of this item, with the exception of the exemption in respect of tobacco and alcoholic products, shall be allowed to 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;

(6) A member of the crew of an aircraft (including the pilot) shall, subject to the conditions laid down by the Commissioner General be only entitled to the exemption in terms of this item or such other amount as the Minister may fix by notice in the Gazette.

(7) Where a person contravenes any provision of this Act, the Customs and Excise Act or any other law relating to the importation of goods, the Commissioner General may refuse to grant any exemption provided for in this item.

15. (1) In respect of item 407.04 any motor vehicle imported by natural persons for own use on change of permanent residence to Eswatini and for purposes of this item the vehicle in question shall not be deemed to be personally owned and used personally by the importer unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by that importer, and the importer shall be deemed to have used that vehicle from the date on which the importer took physical delivery of the vehicle until the date on which the vehicle was delivered by the importer to the shippers or other agent for the purpose of shipment or dispatch to Eswatini.

## (2) For the purpose of this item

- (a) exemption shall be allowed only once per family during a period of three (3) years;
- (b) importer shall, where he is absent for a continuous period of longer than three (3) months from the place where the vehicle is usually used in Eswatini, not be deemed to have imported the vehicle for his personal or own use, and tax as determined by the Commissioner General shall be payable as from the date of such absence;
- (c) motor vehicle so imported is the personal property of the importer and has personally been owned and used by the importer for a period of not less than twelve (12) months prior to his departure to Eswatini;
- (d) motor vehicle is not offered, advertised for sale or hire, lent, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of twenty four (24) months from the date of importation; and
- (e) where motor vehicle is being advertised for sale or hire, lent, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of twenty four (24) months from the date of importation the importer of the motor vehicle shall be liable to pay tax as determined by the Commissioner General.



16. (1) In respect of item **407.06** which includes household furniture, other household effects and other removable articles, including equipment necessary for the exercise of the calling, trade or profession of the person, other than industrial, commercial or agricultural plant and excluding motor vehicles, alcoholic beverages and tobacco goods, the *bona fide* property of a natural person (including a returning resident of Eswatini after an absence of six months or more) and members of the family of that person, imported for own use on change of residence of that person to Eswatini.

(2) Notwithstanding the provision of this clause any goods specified under item **407.06** shall not be disposed of within a period of six (6) months from the date of their importation.

17. (1) In respect of item **409.01** which includes imported goods (including packing containers) exported and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation, no change of ownership having taken place subsequent to their exportation from Eswatini, and which can be identified on re-importation as being the same goods and in the same state.

(2) For the purpose of this item the importer shall, at the time of entry of the goods upon re-importation, attach a statement to the bill of entry or other document prescribed in terms of the Customs and Excise Act, which indicates-

- (a) the reasons for the goods being returned;
- (b) whether any change in the ownership of the goods took place after their exportation from Eswatini;
- (c) whether the goods have been subjected to any process of manufacture or manipulation after their exportation from Eswatini and if so, to what extent;
- (d) the number and date of the bill of entry or other document prescribed in terms of the Customs and Excise Act, relating to the export of the goods and the place where such entry was made or the document on which the goods were registered prior to export of such goods for the purposes of the subsequent re-importation thereof; and
- (e) the place where and the number and date of the bill of entry or other document prescribed in terms of the Customs and Excise Act, on which tax was paid on the goods upon their first importation into Eswatini or other documents, where applicable, to prove that the goods were previously imported and tax due was paid thereon;

18. (1) In respect of item **409.02** which includes goods (including packing containers) produced or manufactured in Eswatini, exported therefrom and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation (excluding excisable goods exported from a customs and excise warehouse), no change of ownership having taken place subsequent to their exportation from Eswatini, and which can be identified on re-importation as being the same goods and in the same state.

(2) For the purpose of this article the importer shall, at the time of entry of the goods upon re-importation, attach a statement to the bill of entry or other document prescribed in terms of the Customs and Excise Act, which indicates -

- (a) the reasons for the goods being returned;

- (b) whether any change in the ownership of the goods took place after their exportation from Eswatini;
- (c) whether the goods have been subjected to any process of manufacture or manipulation after their exportation from Eswatini and if so, to what extent;
- (d) the number and date of the bill of entry or other document prescribed in terms of the Customs and Excise Act, relating to the export of the goods and the place where such entry was made or the document on which the goods were registered prior to export of such goods for the purposes of the subsequent reimportation thereof; and
- (e) the place where and the number and date of the bill of entry or other document prescribed in terms of the Customs and Excise Act, on which tax was paid on the goods upon their first importation into Eswatini or other documents, where applicable, to prove that the goods were previously imported and tax due was paid thereon.

19. (1) In respect of item **409.04** which refers to imported or locally manufactured articles sent abroad for processing or repair, subject to the following-

- (a) the goods are exported under customs and excise supervision;
- (b) the goods retain their essential character;
- (c) the goods are returned to the exporter;
- (d) no change of ownership has taken place subsequent to their exportation from Eswatini; and,
- (e) the goods can be identified on re-importation.

(2) For the purpose of this article an exemption shall apply only to the extent of the value of the goods exported from Eswatini on the day such goods left Eswatini and the Importer shall, at the time of entry of the goods upon re-importation, attach a statement to the bill of entry or other document prescribed in terms of the Customs and Excise Act, which indicates-

- (a) the number and date of the bill of entry or other document prescribed in terms of the Customs and Excise Act, relating to the export of the goods and the place where such entry was made or the document on which the goods were registered prior to export of such goods for the purposes of the subsequent reimportation thereof; or
- (b) the place where and the number and date of the bill of entry or other document prescribed in terms of the Customs and Excise Act, on which tax was paid on the goods upon their first importation into Eswatini or other documents, where applicable, to prove that the goods were previously imported and tax due was paid thereon.

20. (1) In respect of item **409.06** which refers to excisable goods exported from a customs and excise warehouse and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and no change of ownership having taken place subsequent to their exportation from Eswatini.

(2) For the purpose of this article the importer shall, at the time of entry of the goods upon re-importation, attach a statement to the bill of entry or other document prescribed in terms of the Customs and Excise Act, which indicates -

- (a) the reasons for the goods being returned;
- (b) whether any change in the ownership of the goods took place after their exportation from Eswatini;
- (c) whether the goods have been subjected to any process of manufacture or manipulation after their exportation from Eswatini and if so, to what extent;
- (d) the number and date of the bill of entry or other document prescribed in terms of the Customs and Excise Act, relating to the export of the goods and the place where such entry was made or the document on which the goods were registered prior to export of such goods for the purposes of the subsequent reimportation thereof; and
- (e) the place where and the number and date of the bill of entry or other document prescribed in terms of the Customs and Excise Act, on which tax was paid on the goods upon their first importation into Eswatini or other documents, where applicable, to prove that the goods were previously imported and tax due was paid thereon.

21. (1) In respect of item **409.07** which refers to compensating products (excluding goods liable to the duties specified in **Part II of First Schedule** to the Customs and Excise Act) obtained abroad from goods temporarily exported for outward processing.

(2) For the purposes of this article -

- (a) where the ownership of the compensating products is transferred prior to entry for customs purposes, such goods are entered in the name of the person who exported the goods;
- (b) any additional conditions which may be stipulated in the said permit, are complied with; and
- (c) that this exemption shall apply only to the extent of the value of the goods sent from Eswatini on the day such goods left Eswatini.

(3) For the further purpose of this article -

- (a) "compensating products" means the products obtained abroad during or as a result of the manufacturing, processing or repair of the goods temporarily exported for outward processing; and
- (b) "temporarily exported for outward processing" means the customs procedure whereby goods which may be disposed of without customs restriction, are temporarily exported for manufacturing, processing or repair abroad and then re-imported.

22. (1) In respect of item **412.03** which refers to used personal or household effects (excluding motor vehicles) bequeathed to persons residing in Eswatini.



(2) For purposes of this item the bill of entry or other document prescribed in terms of the Customs and Excise Act shall be supported by an inventory of the goods and documentary proof that the goods qualify for exemption under this item.

23. (1) In respect of item **412.04** which refers to used property of a person normally resident in Eswatini who died while temporarily outside Eswatini.

(2) For purposes of this item, "temporarily outside Eswatini" shall be defined to include Eswatini citizens residing in foreign shores on the strength of work, residence, or other permits issued thereat, and who have not denounced their Eswatini citizenship in terms of the laws governing citizenship in Eswatini.

(3) For further purposes of this article, the bill of entry or other document prescribed in terms of the Customs and Excise Act shall be supported by an inventory of the goods and documentary proof that the goods qualify for exemption under this item.

24. (1) In respect of item **412.07 (1)** which refers to goods unconditionally abandoned to the Commissioner General by the owner or goods destroyed with the permission of the Commissioner General.

(2) For the purpose of this article the Commissioner General may decline to accept abandonment or grant permission for destruction.

25. In respect of item **412.07 (2)** which refers to goods while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under Third Schedule).

26. In respect of item **412.07 (3)** goods cleared under Third Schedule.

27. In respect of item **412.07 (4)** motor vehicle cleared under any item of this Schedule damaged by accident or unavoidable cause.

28. In respect of item **412.09** goods which the sum of duties, taxes and levies, amounts to not less than E5000, proved to have been lost, destroyed or damaged on any single occasion in circumstances of *VIS MAJOR* or in such other circumstances as the Commissioner General deems exceptional while such goods are -

- (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner General;
- (b) being removed with deferment of payment of duties, taxes, levies or under rebate of any duty from a place in Eswatini to any other place in terms of the provisions of this Act; or
- (c) being stored in any rebate storeroom:

Provided that -

- (i) no compensation in respect of the duties, taxes or levies on such goods has been paid or is due to the owner by any other person;
- (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duties, taxes or levies; and

(iii) such goods did not enter into consumption.

29. (1) In respect of item **412.10** *Bona fide* unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed four hundred (E400) emalangen, excluding goods contained in passengers' baggage, wine, spirits and manufactured tobacco, but including cigarettes and cigars, consigned by natural persons abroad to natural persons in Eswatini.

30. (1) In respect of item **412.11** which refers to goods imported -

- (a) for the relief of distress of persons in cases of famine or other national disaster;
- (b) under any technical assistance agreement; or
- (c) in terms of an obligation under any multilateral international agreement to which Eswatini is a party.

(2) For the purpose of this article -

- (a) the importation of any goods under this item shall be subject to a certificate issued by the ministry responsible for commerce, industry and trade, and to such other conditions as may be agreed upon by the Governments of SACU Member States; and
- (b) goods imported under this item shall not be sold or disposed of to any party who is not entitled to any privileges under the item, or be removed to the area of SACU Member States without the permission of the ministry responsible for commerce, industry and trade.

31. (1) In respect of item **412.12** which are goods imported for any purpose agreed upon between the Governments of SACU Member States.

(2) For the purpose of this article -

- (a) the provisions of this item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of SACU Member States has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods;
- (b) the importation of any goods under this item shall be subject to a certificate issued by the ministry responsible for commerce, industry and trade and to such other conditions as may be agreed upon by the Governments of SACU Member States; and
- (c) goods imported under this item shall not be sold or disposed of to any party who is not entitled to any privileges under the item, or be removed to the area of SACU Member States without the permission of the Commissioner General.

32. (1) In respect of item **412.26** which are goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement.

(2) For the purpose of this article

- (a) a copy of the bill of entry or other document prescribed in terms of the Customs and Excise Act and the documents submitted in support of such document under which the goods were originally entered for home consumption are submitted;
- (b) the goods are supplied by the original supplier; and
- (c) proof that the replaced goods have been re-exported to the original supplier is submitted or the replaced goods are disposed of as directed by the Commissioner General.

33. (1) In respect of item **412.27** which are goods for upgrading supplied free of charge to replace parts which are covered by a warranty agreement.

(2) For the purpose of this article -

- (a) a copy of the bill of entry or other document prescribed in terms of the Customs and Excise Act and the documents submitted in support of such document under which the goods were originally entered for home consumption are submitted;
- (b) the goods are supplied by the original supplier; and
- (c) proof that the replaced goods have been re-exported to the original supplier is submitted or the replaced goods are disposed of as directed by the Commissioner General.

34. (1) In respect of item **470.01** which are goods for processing provided such goods do not become the property of the importer and the Commissioner General may require the importer to register a rate of yield of the processed or manufactured goods that will be obtained per unit of the imported goods

(2) For the purpose of this article -

- (a) the exemption in terms of this item shall be allowed only for goods to be used for the processing or manufacture of goods for export and the processed or manufactured goods shall be re-exported within six (6) months from the date of importation thereof;
- (b) the Commissioner General may, in exceptional circumstances, extend the period specified in each case for a further period as deemed reasonable;
- (c) the application for such extension shall be made prior to the expiry of the period of six (6) months, as the case may be;
- (d) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner General, in exceptional circumstances, otherwise directs; and
- (e) where proof has not been furnished to the Commissioner General that the goods imported have been repaired, cleaned, reconditioned, processed or used in repairing, cleaning, reconditioning or processing and have been duly re-exported within the time period prescribed in (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable



35. (1) In respect of item **470.02** which are goods (including parts thereof) for repair, cleaning or reconditioning:

(2) For the purpose of this article -

- (a) the Commissioner General may require the importer to register a rate of yield of the processed or manufactured goods that will be obtained per unit of the imported goods;
- (b) the exemption in terms of this item shall be allowed only for parts to be used and the goods submitted for repair, cleaning or reconditioning and shall be re-exported within six (6) months from the date of importation thereof;
- (c) the Commissioner General may, in exceptional circumstances, extend the period specified in each case for a further period as deemed reasonable;
- (d) the application for such extension shall be made prior to the expiry of the period of twelve months or six months, as the case may be;
- (e) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner General, in exceptional circumstances, otherwise directs; or
- (f) where proof has not been furnished to the Commissioner General that the goods Imported have been repaired, cleaned, reconditioned, processed or used in repairing, cleaning, reconditioning or processing and have been duly re-exported within the time period prescribed in paragraph (b), this exemption shall be withdrawn and tax, penalty and interest shall be payable.

36. (1) In respect of item **480.05** which are containers and other articles used as packing, whether or not filled at the time of importation.

(2) For the purpose of this article -

- (a) such articles do not become the property of the importer and shall be re-exported within six (6) months from the date of importation, thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (b) this exemption allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner General, in exceptional circumstances, otherwise directs;
- (c) where proof has not been furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been re-exported under customs supervision; and
- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home

consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

37. (1) In respect of item **480.10** which are goods for display or use at exhibitions, fairs, meetings or similar events.

(2) For the purpose of this article -

- (a) such goods shall be re-exported within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner General, in exceptional circumstances, otherwise directs;
- (c) where proof has not been furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under Customs supervision; or
- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

38. (1) In respect of item **480.15** in respect of professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person

(2) For the purpose of this article -

- (a) such equipment shall be re-exported within six (6) months from the date of importation, thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (b) this exemption allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner General, in exceptional circumstances, otherwise directs;
- (c) where proof has not been furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under Customs supervision; and

- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable;

39. (1) in respect of item **480.25** Instruments, apparatus and machines (including accessories therefore), for use by institutions approved by the Commissioner General, for scientific research or education.

(2) For the purpose of this article -

- (a) such goods shall be re-exported within six (6) months from the date of importation, thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner General, in exceptional circumstances, otherwise directs;
- (c) where proof has not been furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under customs supervision; and
- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

40. (1) In respect of item **480.30** which are models, instruments, apparatus, machines and other pedagogic material (including accessories therefore) imported by institutions approved by the Commissioner General, for educational or vocational training.

(2) For the purpose of this article -

- (a) such goods re-exported within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances allow;
- (b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner General, in exceptional circumstances, otherwise directs;
- (c) where proof has not been furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;



- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under Customs supervision; and
- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

41. (1) In respect of item 480.35 which relates to commercial samples owned abroad and imported for the purpose of being shown or demonstrated in Eswatini for the soliciting of orders for goods to be supplied from abroad.

(2) For the purpose of this article the exemption in terms of this item shall be allowed only where the samples are imported by -

- (a) commercial travellers and other representatives of firms abroad who visit Eswatini temporarily with their samples for the purpose of securing orders;
- (b) persons or firms established in Eswatini, including agents for foreign firms, to whom samples may be sent by firms abroad, free of charge, for the same purpose; or
- (c) a prospective customer in Eswatini to whom a sample is sent on free loans for inspection and demonstration with a view to obtaining an order for similar goods.

(3) For further purpose of this article the exemption in terms of this item shall be allowed -

- (a) for only one sample of each description, range, type or colour of an article, except with the permission of the Commissioner General; and
- (b) only where each sample is an article representative of a particular category of goods already produced or to be produced abroad, imported solely for the purpose of being shown or demonstrated free of charge to prospective customers:

(4) For further purpose of this article -

- (a) such goods shall be re-exported within six (6) months from the date of importation, thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (b) this exemption allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner General, in exceptional circumstances, otherwise directs;
- (c) where proof has not been furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under Customs supervision; and

- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

42. (1) In respect of item **490.03** which relates to private motor vehicle belonging to a person taking up temporary residence in Eswatini.

(2) For the purpose of this article -

- (a) a vehicle under an international carnet shall be re-exported within the period of validity of such carnet;
- (b) in the case of other vehicles, the exemption shall be allowed for a period not exceeding six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (c) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner General, in exceptional circumstances, otherwise directs;
- (d) where proof is not furnished to the Commissioner General that the vehicle has been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (e) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the vehicle has been duly re-exported or that the vehicle has been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and
- (f) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the vehicle for home consumption or by abandonment or destruction of the vehicle whereupon tax shall be payable.

43. (1) In respect of item **490.05** which refers to postcards and other mail matter, imported in bulk, for despatch to addresses beyond the borders of Eswatini

(2) For the purpose of this article -

such goods re-exported within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;

- (b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner, in exceptional circumstances, otherwise directs;
- (c) where proof is not furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;

- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been reexported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and
- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

44. (1) In respect of item **490.10** which refers to models or prototypes, to be used in the manufacture of goods.

(2) For the purpose of this article -

- (a) such goods shall be re-exported within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner, in exceptional circumstances, otherwise directs;
- (c) where proof is not furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and
- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable;

45. (1) In respect of item **490.11** which includes matrices, blocks, plates, and similar articles, on loan or hire, for printing illustrations in periodicals or books.

(2) For the purpose of this article

- (a) such goods shall be re-exported within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner, in exceptional circumstances, otherwise directs;
- (c) where proof is not furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;



- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and
- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

46. (1) In respect of item **490.12** matrices, blocks, plates, moulds and similar articles, on loan or hire, to be used in the manufacture of articles that are to be delivered abroad:

(2) For the purpose of this article -

- (a) such goods shall be re-exported within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner, in exceptional circumstances, otherwise directs;
- (c) where proof is not furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and
- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

47. (1) In respect of item **490.13** instruments, apparatus, machines and other articles to be tested by the Eswatini Standards Authority;

(2) For the purpose of this article

- (a) such goods shall be re-exported within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner, in exceptional circumstances, otherwise directs;
- (c) where proof is not furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;

(d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and

(e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable;

48. (1) In respect of item **490.14** which relates to instruments, apparatus and machines made available free of charge to a customer by or through a supplier, pending delivery or repair of similar goods.

(2) For the purpose of this article -

(a) such goods shall be re-exported within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;

(b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner, in exceptional circumstances, otherwise directs;

(c) where proof is not furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;

(d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and

(e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

49. (1) In respect of item **490.15** costumes, scenery and other theatrical equipment on loan or hire to dramatic societies or theatres:

(2) For the purpose of this article -

(a) such goods shall be re-exported within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;

(b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner, in exceptional circumstances, otherwise directs;

(c) where proof is not furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;

- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and
- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

50. (1) In respect of item **490.20** which relates to animals and sport requisites (including yachts and motor vehicles) belonging to a person resident abroad, for use by that person or under his supervision In sports contests (including motor car rallies and transcontinental excursions).

(2) For the purpose of this article -

- (a) such goods shall be re-exported, in the case of goods under an international carnet within the period of validity of such carnet;
- (b) in the case of other goods within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (c) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner, in exceptional circumstances, otherwise directs;
- (d) where proof is not finished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (b), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (e) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and
- (f) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

51. (1) In respect of item **490.25** photographs and transparencies to be shown In a public exhibition or competition for photographers.

(2) For the purpose of this article -

- (a) such goods shall be re-exported within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner, In exceptional circumstances, otherwise directs;



- (c) where proof is not furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and
- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

52. (1) In respect of item 490.35 which relates to pallets, whether or not laden with cargo at importation.

(2) For the purpose of this article -

- (a) such goods shall be re-exported within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner, in exceptional circumstances, otherwise directs;
- (c) where proof is not furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and
- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

53. (1) In respect of item 490.40 which relates to machinery or plant for use on contract in civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner General may allow.

(2) For the purpose of this article -

- (a) such goods shall be re-exported within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner, in exceptional circumstances, otherwise directs;

- (c) where proof is not furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and
- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

54. (1) In respect of item **490.50** in respect of motor vehicles, yachts and other removable articles (including spare parts, normal accessories and equipment thereof) imported by foreign tourists and travellers resident in foreign countries for their own use.

(2) For the purpose of this article -

- (a) goods shall be re-exported in the case of goods under an international carnet within the period of validity of such carnet;
- (b) in the case of other goods within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (c) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner General, in exceptional circumstances, otherwise directs;
- (d) where proof is not furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in (b), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (e) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and
- (f) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

55. (1) In respect of item **490.60** which relates to commercial road vehicles used in the conveyance of imported merchandise.

(2) For the purpose of this article-

- (a) goods shall be re-exported in the case of goods under an international carnet within the period of validity of such carnet;

- (b) in the case of other goods within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (c) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner, in exceptional circumstances, otherwise directs;
- (d) where proof is not furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (b), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (e) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and
- (f) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

56. (1) In respect of item 490.90 (1) which relates to machinery or plant for use on contract, being goods not specified elsewhere in Part 3 of Schedule 4 to the Customs and Excise Act, temporarily admitted as approved by the Commissioner General.

(2) For the purpose of this article

- (a) such goods shall be re-exported within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner, in exceptional circumstances, otherwise directs;
- (c) where proof is not furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and
- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable;

57. (1) In respect of item 490.90 (2) which relates to machinery or plant (excluding tower cranes) for use on contract other than for purposes of civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner General may allow by specific permit:



(2) For the purpose of this article -

- (a) such goods shall be re-exported within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner, in exceptional circumstances, otherwise directs;
- (c) where proof is not furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and
- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable;

58. (1) In respect of item **490.90 (3)** which relates to goods (not specified in items **470.00, 480.00 or 490.00**) temporarily admitted for purposes approved by the Commissioner General :

(2) For the purpose of this article -

- (a) such goods shall be re-exported within six (6) months from the date of importation thereof or within such further period as the Commissioner General may in exceptional circumstances, allow;
- (b) this exemption shall be allowed only where the Commissioner General ensures that the tax is secured, in part or in full, by the lodging of a provisional payment or bond except where the Commissioner, in exceptional circumstances, otherwise directs;
- (c) where proof is not furnished to the Commissioner General that the goods have been duly re-exported within the time period prescribed in paragraph (a), this exemption shall be withdrawn and tax, penalty and interest shall be payable;
- (d) notwithstanding this exemption, the importer shall remain liable for tax, until he proves that the goods have been duly re-exported or that the goods have been exported under the supervision of an officer, as defined in section 2 of the Customs and Excise Act; and
- (e) on request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods whereupon tax shall be payable.

59. In respect of item **498.01** which relates to goods that are imported into a Special Economic Zone by a Special Economic Zone enterprise and under customs supervision.

60. In respect of item 498.02 which relates to goods that are imported into a Special Economic Zone by a Special Economic Zone operator and under customs supervision for use in the construction and maintenance of the infrastructure of a Special Economic Zone.

## SECOND SCHEDULE

### ZERO RATED SUPPLIES

(Section 24(4) of this Act)

#### PART A

#### ZERO RATED: SUPPLY OF GOODS USED OR CONSUMED FOR AGRICULTURAL, PASTORAL OR OTHER FARMING PURPOSES

1. (I) The goods in respect of the supply or import of which the rate of zero per cent shall apply under the provisions of section 24(4) of this Act shall, subject to the provisions of paragraph 2 of this article, be as follows -

- (a) animal feeds consisting of-
  - (i) any substance obtained by a process of crushing, gritting or grinding, or by addition to any substance or the removal therefrom of any ingredient;
  - (ii) any condimental food, vitamin or mineral substance or other substance which possesses or is alleged to possess nutritive properties;
  - (iii) any bone product;
  - (iv) any maize product, intended or sold for the feeding of livestock, poultry, fish or wild animals (including wild birds); or
  - (v) stock lick or substance which is of a kind which can be and is in fact used as a stock lick, whether or not such stock lick or substance possesses medicinal properties,
- (b) animal remedy consisting of a substance intended or offered for use in respect of livestock, poultry, dog, fish or wild animals (including wild birds), for the diagnosis, prevention, treatment or cure of any disease, infection or other unhealthy condition, or for the maintenance or improvement of health, growth, production or working capacity;
- (c) fertilizer consisting of a substance in its final form which is intended or offered for use in order to improve or maintain the growth of plants or the productivity of the soil.
- (d) pesticide goods consisting of any chemical substance or biological remedy, or any mixture or combination of any such substance or remedy, intended or offered for use -
  - (i) in the destruction, control, repelling, attraction, disturbance or prevention of any undesired microbe, alga, bacterium, nematode, fungus, insect, plant, vertebrate or invertebrate; or

(ii) as a plant growth regulator, defoliant, desiccant, adjuvant or legume inoculant, and anything else which the Minister responsible for agriculture has by notice in the gazette declared to be a pesticide;

(c) plant goods consisting of living trees and other plants, bulbs, roots, cuttings and similar plant products in a form used for cultivation;

(f) seeds and seedlings in a form used for cultivation.

(2) The provisions of sub-article (1) shall apply only where -

(a) a tax invoice in respect of the relevant supply is issued containing such particulars as required by section 29(4) of this Act; and

(b) the import, acquisition, disposal, sale or use of the said goods is not prohibited under any law.

## **PART B**

### **ZERO RATED:**

#### **SUPPLY OF GOODS CONSISTING OF CERTAIN FOODSTUFFS**

1. The goods in respect of the supply of which the rate of zero per cent shall apply under the provisions of section 24(4) of this Act shall, subject to the provisions of paragraph 2 of this article, consist of the following-

(a) brown bread consisting of dough made from brown wheaten meal and water, with or without other ingredients that has fermented by yeast or otherwise leavened and has been baked in the form, size or shape stipulated in the Weights and Measures (Sale of Bread) Regulations;

(b) maize, where it is dried kernels or grains fit for human consumption, not further prepared or processed and not packaged as seeds excluding popcorn (zea mays everta);

(c) maize meal graded as super maize meal, special maize meal, sifted maize meal or unsifted maize meal, not further processed other than by the addition of minerals and vitamins not exceeding one per cent by mass of the final product, solely for the purpose of increasing the nutritional value;

(d) samp, not further prepared or processed;

(e) dried beans, whole, split, crushed or in powder form but not further prepared or processed or where packaged as seed;

(f) dairy products, being milk of all kinds; fermented milk, emasi, buttermilk, fresh or UHT cream or sour cream, buttermilk powder, condensed milk, baby milk formulas, butter and margarine; and whey;

(g) rice, whether husked, milled, polished, glazed, parboiled or broken;

(h) vegetables, not cooked or treated in any manner except for the purpose of preserving such vegetables in their natural state, but excluding dehydrated, dried,



canned or bottled vegetables or such vegetables as are described under separate paragraphs in this Part;

- (i) fruit, not cooked or treated in any manner except for the purposes of preserving such fruit in its natural state, but excluding dehydrated, dried, canned or bottled fruit and nuts;
- (j) vegetable oil marketed and supplied for use in the process of cooking food for human consumption, but excluding olive oil; or
- (k) fresh eggs, being raw eggs laid by hens of the species *gallus gallus domesticus*, whether supplied in their shells or in the form of egg pulp being raw pulp consisting of the yolk and white which is obtained from such eggs after the shells have been removed.

2. The provisions of paragraph 1 shall not apply where any goods mentioned in that paragraph are supplied in the course of carrying out any agreement for the furnishing or serving of any meal, refreshment, cooked or prepared food or any drink, as the case may be, so as to be ready for immediate consumption when so supplied

### PART C

#### ZERO RATED: SUPPLY OF OTHER GOODS AND SERVICES

1. For the purposes of paragraph 3(e), goods or services are treated as exported from Eswatini where in the case of -

- (a) goods, they are delivered to, or made available at, an address outside Eswatini as evidenced by documentary proof acceptable to the Commissioner General; or,
- (b) services, they are supplied for use or consumption outside Eswatini as evidenced by documentary proof acceptable to the Commissioner General;
- (c) the services are supplied directly in respect of goods temporarily admitted into Eswatini from an export country which are exempt from tax on importation under Item 470 of paragraphs 34 and 35 of First Schedule.

2. For the purposes of paragraph 3 (e), international transport of goods or passengers occurs where the goods or passengers are transported by road, rail or air from a place -

- (a) outside Eswatini to another place outside Eswatini where the transport or part of the transport is across the territory of Eswatini;
- (b) outside Eswatini to a place in Eswatini; or,
- (c) in Eswatini to a place outside Eswatini.

3. The goods in respect of the supply of which the rate of zero per cent shall apply under the provisions of section 24 (4) of this Act shall, subject to the provisions of paragraph 2, be as follows-

- (a) petrol, diesel and liquid petroleum gas;

- (b) paraffin (kerosene) intended for cooking, illuminating and heating, provided it is not mixed or blended with any other substance for any purpose other than cooking, illuminating or heating;
- (c) supply of exercise books and text books approved by the Ministry responsible for education for the furtherance of education in a qualified educational institution established under public law;
- (d) medicines and drugs supplied -
  - (i) for use in a qualified medical facility;
  - (ii) to the Government Central Medical Stores; or
  - (iii) to an individual, subject to submission by that individual, of a qualified medical practitioner's prescription issued within thirty (30) days prior to the supply and in such quantities as prescribed by the qualified medical practitioner; or,
- (e) The supply of international transport services in connection with the international transport of goods or passengers.

**NEAL H. RIJKENBERG**  
*MINISTER FOR FINANCE*