

**NOTES REGARDING AMENDMENTS TO THE SCHEDULES  
TO THE CUSTOMS AND EXCISE ACT, 1964**

**12 JUNE 2000**

**These notes are issued merely as a guide and both the old and new provisions should be studied in order to determine what the amendment actually entails. These notes have no legal status.**

<b>Provision</b>	<b>Explanatory Note</b>
460.11/00.00	The expiry date of the provision for rebate of duty on certain textiles and articles of textiles is extended to 30 September 2000 and is with retrospective effect to 1 April 2000.

**CUSTOMS AND EXCISE ACT, 1964.-  
AMENDMENT OF SCHEDULE NO. 4 (No. 4/238)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, **with retrospective effect to 1 April 2000**, to the extent set out in the Schedule hereto.

M MPAHLWA  
**DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

I Rebate Item	II				III Extent of Rebate	Anno= tations
	Tariff Heading	Rebate Code	C. D.	Description		
460.11	"00.00	02.00	06	<p>By the substitution for tariff heading No. 00.00 of the following:</p> <p>Textiles and textile articles falling within headings Nos. 51.06 to 51.13, 52.04 to 52.12, 53.11, 54.01 to 54.08, 55.08 to 55.16, 56.03, 58.01 to 58.04, 58.06, 58.08, 58.10, 58.11, 59.01, 59.03, 59.06, 59.07, 60.01, 60.02, 61.01 to 61.17, 62.01 to 62.17 and 63.01 to 63.04, entered on or before 30 September 2000 for the purposes of this provision, at such places as the Director-General: Trade and Industry may specify by means of a certificate specifying the amount of duty which may be rebated: Provided that an application for such certificate shall not be considered by the Director-General: Trade and Industry unless the applicant proves that he or she -</p> <p>(a) is a registered exporter who has exported textiles and textile articles manufactured in the common customs area during the period commencing 1 April 1995 and ending 31 March 1999;</p>	Full duty"	

I Rebate Item	II				III Extent of Rebate	Anno= tations
	Tariff Heading	Rebate Code	C. D.	Description		
				<p>(b) received payment for the goods exported for the consignee and the payment has been repatriated to the common customs area;</p> <p>(c) has correctly utilized concessions granted to him or her by the Director-General: Trade and Industry in terms of any provision under Schedule No. 3, 4 or 5; and</p> <p>(d) has complied with the guidelines, rules and conditions of the scheme published by the Director-General: Trade and Industry:</p> <p>Provided further that -</p> <p>(1) the amount of duty rebated shall not exceed -</p> <p>(i) 10 per cent of the value of yarns exported;</p> <p>(ii) 15 per cent of the value of fabrics exported;</p> <p>(iii) 20 per cent of the value of household textiles exported; and</p> <p>(iv) 30 per cent of the value of clothing exported;</p> <p>(2) the value of any goods manufactured from raw materials entered by the exporter in terms of any provision in Schedule No. 3, 4 or 5 is not included in the value of goods exported in the calculation of the amount of duty which may be rebated;</p> <p>(3) the Director-General: Trade and Industry may impose further conditions without prior notice; and</p> <p>(4) the certificate or amended certificates shall be forwarded directly to the Commissioner for retention by him or her</p>		