

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/266)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

MMPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

I	II			III		
Rebate Item	Tariff Heading	Rebate Code	C. D.	Description	Extent of Rebate	Annotations
407.04 "407.04	87.00	01.00	25	<p>By the substitution for rebate item 407.04 of the following:</p> <p>Motor vehicles imported by natural persons on change of permanent residence:</p> <p>One motor vehicle per family, imported by a natural person for his or her personal or own use, who permanently changes his or her residence to the Republic and -</p> <p>(i) provided the vehicle so imported is the personal property of the importer and has personally been owned and used by him or her -</p> <p>(a) for a period of not less than 12 months prior to his or her departure to the Republic; or</p> <p>(b) for a period of less than 12 months prior to his or her departure to the Republic; or</p> <p>(ii) in the case of approved intended residents arriving from an African country, is owned and used for such shorter period as the Commissioner may in exceptional circumstances decide; and</p>	<p>(a) In respect of a motor vehicle described in paragraph (i)(a) in Column II: Full duty; or</p> <p>(b) In respect of a motor vehicle described in paragraph (i)(b) in Column II: Full duty less the duty calculated <i>pro rata</i> on a daily basis according to the number of days less than 12 months; or</p> <p>(c) In respect of a motor vehicle described in paragraph (ii) in Column II: Full duty"</p>	

I	II				III	
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				(iii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 20 months from the date of entry		