

**CUSTOMS AND EXCISE ACT, 1964.-  
AMENDMENT OF SCHEDULE NO. 4 (No. 4/276)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, **with effect from 1 June 2003**, to the extent set out in the Schedule hereto.

**M MPAHLWA  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

| I<br>Rebate<br>Item | II                |                |          | Description   | III<br>Extent of<br>Rebate | Anno=<br>tations |
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|                     | Tariff<br>Heading | Rebate<br>Code | C.<br>D. |   |                            |                  |
| 405.04              | "00.00            | 01.00          | 07       | By the substitution for tariff heading 00.00 of the following:<br><br>Goods (excluding motor vehicles) specially designed for use by persons with physical or mental defects, subject to the production of a certificate from an official of the South African National Council for the Blind, the South African National Council for the Deaf, the South African National Council for Mental Health, the National Council for the Physically Disabled in South Africa or the South African National Epilepsy League or of a body which is affiliated to the Council or League concerned, that such goods are for use exclusively by such handicapped persons, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinary nor satisfactorily made in the Republic | Full duty                  |                  |
|                     |                   | 02.00          | 01       | Machines, implements and materials for use in the manufacture of goods by persons with physical or mental defects, subject to the production of a certificate from an official of the South African National Council for the Blind, the South African National Council for the Deaf, the South African National Council for Mental Health, the National Council for the Physically Disabled in South Africa or the South African National Epilepsy League or of a body which is affiliated to the Council or League concerned, that such machines, implements and materials are for the exclusive use by such handicapped persons, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily manufactured in the Republic                   | Full duty                  |                  |

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|                     | Tariff<br>Heading | Rebate<br>Code | C.<br>D. | Description  |   |                  |
|                     |                   | 04.00          | 00       | Goods (excluding clothing) forwarded unsolicited and free to any organization registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the distribution free of charge by such organization   | Full duty   |                  |
|                     |                   | 05.00          | 05       | Goods (excluding clothing) forwarded unsolicited and free to any organization registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the official use by such organization  | Full duty   |                  |
|                     |                   | 06.00          | 09       | Goods (excluding foodstuffs and clothing) forwarded free, as a donation to any educational organization, hospital (including clinic), welfare organization, religious organization or sporting organization, in such quantities and under such conditions as the International Trade Administration Commission, may allow by specific permit and that the Commission is satisfied that the issuing of such permit will not have a detrimental affect on local industry within the common customs area: Provided that the applicant and anybody responsible for the distribution have furnished an undertaking that -<br><br>(a) such goods are for the use by the organization or for free distribution;<br><br>(b) such goods will not be sold, leased, hired or otherwise disposed of for gain without the duty which has been rebated being paid to the Commissioner; and<br><br>(c) no donation or other counter-performance may be accepted by anybody in respect of such goods<br><br>By the substitution for rebate item 409.07 of the following: | Full duty"  |                  |
| 409.07              |                   |                |          |  |   |                  |
| "409.07             | 00.00             | 01.00          | 01       | Compensating products (excluding goods liable to the duties specified in Part 2 of Schedule No. 1) obtained abroad from goods temporarily exported for outward processing, in terms of a specific permit issued by the International Trade Administration Commission provided –<br><br>(i) the specific permit is obtained before the temporary exportation of the goods;<br><br>(ii) if 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; and<br><br>(iii) any additional conditions which may be stipulated in the said permit, are complied with  | Full duty less the amount of any rebate, refund and drawback granted previously and less the duty on the cost of manufacture, processing or repair" |                  |

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|                         | Tariff<br>Heading | Rebate<br>Code | C.<br>D. | Description   |                            |                  |
| 412.11<br>and<br>412.12 |                   |                |          | By the substitution for rebate items 412.11 and 412.12 of the following:  |                            |                  |
| "412.11                 | 00.00             | 01.00          | 04       | <p>Goods imported –</p> <p>(a) for the relief of distress of persons in cases of famine or other national disaster;</p> <p>(b) under any technical assistance agreement; or</p> <p>(c) in terms of an obligation under any multilateral international agreement to which the Republic is a party:</p> <p>Provided that –</p> <p>(i) importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia; and</p> <p>(ii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of the International Trade Administration Commission</p>  | Full duty                  |                  |
| 412.12                  | 00.00             | 01.00          | 06       | <p>Goods imported for any purpose agreed upon for any purpose agreed upon between the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia:</p> <p>Provided that –</p> <p>(i) the provisions of this rebate item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of Botswana, Lesotho, Swaziland and Namibia has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods;</p> <p>(ii) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia; and</p> <p>(iii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of</p> | Full duty"                 |                  |

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| 412.25              |                   |                |          | Botswana, Lesotho, Swaziland or Namibia without the permission of the Commissioner  |   |                  |
| "412.25             | 00.00             | 01.00          | 01       | By the substitution for rebate item 412.25 of the following:<br>Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 exceeds 3%, produced or manufactured in the People's Republic of Mozambique, and imported directly there from, of such class or kind and any other characteristics and in such quantities as specified in any certificate in such form as approved by the International Trade Administration Commission and issued on behalf of the People's Republic of Mozambique   | Full duty in Part 1 of Schedule No. 1 less 3% |                  |
| 412.27              |                   | 02.00          | 04       | Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 does not exceed 3%, produced or manufactured in the People's Republic of Mozambique, and imported directly there from, of such class or kind and any other characteristics and in such quantities as specified in any certificate in such form as approved by the International Trade Administration Commission, and issued on behalf of the People's Republic of Mozambique  | Full duty in Part 1 of Schedule No. 1"        |                  |
| "412.27             | 00.00             | 01.00          | 03       | By the substitution for rebate item 412.27 of the following:<br>Goods for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement, provided –<br><br>(a) a specific permit issued by the International Trade Administration Commission, is submitted;<br><br>(b) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted;<br><br>(c) the goods are supplied by the original supplier; and<br><br>(d) the replaced goods are disposed of as directed by the Commissioner | Full duty"                                    |                  |
| 460.01              | "03.05            | 01.00          | 49       | By the substitution for tariff heading 03.05 of the following:<br>Dried fish, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit  | Full duty"                                    |                  |

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|                     | Tariff<br>Heading | Rebate<br>Code | C.<br>D. | Description  |   |                  |
| 460.06              |                   |                |          | By the substitution for subheading 38.17 and rebate code 01.05 to tariff heading 3824.7 of the following:  |   |                  |
|                     | "38.17            | 01.00          | 41       | Mixed alkylbenzenes, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit  | Full duty   |                  |
|                     | 3824.7            | 01.05          | 52       | Mixtures containing dichlorodifluoromethane or trichlorofluoromethane or both, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit  | Full duty less the duty in Section A of Part 2 of Schedule No. 1" |                  |
| 460.07              |                   |                |          | By the substitution for tariff headings 39.19 and 40.02 of the following:  |   |                  |
|                     | "39.19            | 01.00          | 46       | Plates, sheets, film, foil and strip, of polyethylene terephthalates, self adhesive, with removable protective substances, entered on or before 12 April 1997, in such quantities and subject to such conditions as the International Trade Administration Commission, may allow by specific permit issued on or before 12 April 1996  | Full duty   |                  |
|                     | 40.02             | 01.00          | 40       | Polybutadiene-styrene rubber, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit   | Full duty less 11c/kg"  |                  |
|                     |                   |                |          | By the deletion of rebate code 02.00 to tariff heading 40.02.  |   |                  |
| 460.10              |                   |                |          | By the substitution for tariff heading 4804.31 of the following:   |   |                  |
|                     | "4804.31          | 01.06          | 68       | Uncoated craft paper and paperboard of a mass of 150 g/m <sup>2</sup> or less, unbleached, for use as interleaves for the protection of stainless steel sheets and coils by manufacturers of stainless steel, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit   | Full duty"  |                  |
| 460.11              |                   |                |          | By the substitution for rebate code 06.00 to tariff heading 00.00 of the following:  |   |                  |
|                     |                   | "06.00         | 04       | 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, 60.03, 60.04, 60.05 and 60.06, 61.01 to 61.17, 62.01 to 62.17 and 63.01 to 63.04, entered for home consumption after 1 April 2001 up to 30 September 2006 for the purposes of this provision in accordance with a duty credit certificate issued by the International Trade Administration Commission specified in the Guide defined in Note 1 hereto | Full duty"  |                  |

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|                     |                   |                |          | <p>NOTES:</p> <p>The provisions of this item shall be subject to the following:</p> <p>1. "DCC" means Duty Credit Certificate;</p> <p>"DCCS" means the Duty Credit Certificate Scheme the requirements of which are specified in the Guide and in accordance with which a DCC is issued by the International Trade Administration Commission;</p> <p>"DCC holder" means the applicant to whom or which a DCC is issued;</p> <p>"DCC buyer" means the person who buys a DCC or part thereof from a DCC holder as contemplated in paragraph 10.6 of the Guide;</p> <p>"Guide" means the Comprehensive Guide to the Duty Credit Certificate Scheme published in Notice 742 in Government Gazette No. 22145 of 23 March 2001;</p> <p>"The Act" means this Act.</p> <p>2. Subject to the provisions of this Act including the provisions of this item and of these Notes, the importation and exportation of goods for the purposes of the DCCS, the application for and the issuance or withdrawal of a DCC, the use of any DCC and the benefit it confers and any other matter relating to the administration of the DCCS shall be governed by -</p> <p>(a) the conditions and procedures specified in the Guide, and</p> <p>(b) any amendment thereof, and any condition imposed or procedure prescribed by the International Trade Administration Commission</p> <p>3. (a) Where any person sells any goods to the DCC holder or DCC buyer in the circumstances specified in section 39A of the Act, such holder or buyer shall not resell the goods to, or otherwise dispose thereof for the benefit of the person who so sold the goods or any person related to such person</p> <p>(b) If such holder or buyer so resells or disposes of the goods, the amount of duty rebated shall be payable to the Commissioner upon demand and shall be subject to the provisions of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act</p> <p>(c) Subject to the provisions of paragraphs (a) and (b), goods imported under a DCC may be sold to any person after due entry for home consumption as contemplated in paragraph 10.2 of the Guide</p> |                            |                  |

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|                     |                   |                |          | <p>(d) For the purposes of this Note "related" shall have the meaning ascribed thereto in section 66(2)(a) of the Act</p> <p>4. (a) Whether the International Trade Administration Commission, as contemplated in paragraph 11 of the Guide –</p> <p>(i) decides that a DCC is null and void; or</p> <p>(ii) has reason to believe that any irregularities have been committed or incorrect information furnished with regard to the obtaining or utilization of the DCC, and withdraws such DCC,</p> <p>any amount of duty rebated shall be paid to the Commissioner upon demand by the DCC holder or DCC buyer, whoever committed the act resulting in the withdrawal of such certificate.</p> <p>(b) Such amount shall be recoverable in terms of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act</p> <p>5. Whenever the International Trade Administration Commission -</p> <p>(a) withdraws a DCC for any reason; and</p> <p>(b) reconsiders the withdrawal and issues a new DCC from the date of withdrawal of the original DCC,</p> <p>the Commissioner shall refund any amount of duty paid by the person concerned as contemplated in Note 4, but no interest shall be payable in respect of such amount for the period it was held by the Commissioner</p> <p>6. (a) Where the amount of duty leviable in respect of any goods rebated on any bill of entry exceeds the amount on the DCC, duty on the excess shall be paid to the Controller where such bill of entry is processed</p> <p>(b) The DCC is only valid in respect of the period specified in the item and any balance remaining after such period has expired is not carried over to the next period</p> <p>7. The Commissioner may prescribe by rule any matter he considers necessary and useful for the purpose of regulating any customs procedure to which this item or the Guide relates</p> <p>8. The DCC participant shall notify their local Customs Office of all export consignments at least 24 hours prior to packing thereof, on the form DA 73</p> |                  |

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|                     |                   |                |          | <p>9. The Controller may supervise any consignment at the premises of the exporter, where it is deemed necessary and will allow those goods to be exported on compliance with the supervision procedures applicable to such exports</p> <p>By the substitution for tariff headings 5512.29, 5515.29, 5801.34, 5801.35, 60.00, 6001.10, 6001.22, 6001.92, and 63.09 of the following:</p>                                 |                            |                  |
|                     | 5512.29           | 01.06          | 61       | Other woven fabrics containing 85 per cent or more by mass of acrylic or modacrylic staple fibres, of a mass of 350 g/m <sup>2</sup> or more, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission is satisfied that such fabrics will not be used for the manufacture of blankets                                      | The full anti-dumping duty |                  |
|                     | 5515.29           | 01.06          | 60       | Other woven fabrics containing 85 per cent or more by mass of acrylic or modacrylic staple fibres, of a mass of 350 g/m <sup>2</sup> or more, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission is satisfied that such fabrics will not be used for the manufacture of blankets                                      | The full anti-dumping duty |                  |
|                     | 5801.34           | 01.06          | 68       | Warp pile fabrics, épinglé (uncut), (excluding velvet), containing 85 per cent or more by mass of acrylic or mod acrylic staple fibres, of a mass of 350 g/m <sup>2</sup> or more, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission is satisfied that such fabrics will nor be used for the manufacture of blankets | The full anti-dumping duty |                  |
|                     | 5801.35           | 01.06          | 66       | Warp pile fabrics, cut, containing 85 per cent or more by mass of acrylic or modacrylic staple fibres, of a mass of 350 g/m <sup>2</sup> or more, at such times and subject to such conditions as the International Trade Administra= tion Commission may allow by specific permit, after that Commission is satisfied that such fabrics will not be used for the manufacture of blankets                                | The full anti-dumping duty |                  |
|                     | 60.00             | 01.01          | 13       | Used overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, parkas and similar clothing articles (excluding wind-jackets and wind-cheaters), in bales not containing other clothing articles, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit   | Full duty less 30%         |                  |
|                     | 6001.10           | 01.06          | 64       | "Long pile" fabrics containing 85 per cent or more by mass of acrylic or modacrylic staple fibres, of a mass of 350 g/m <sup>2</sup> or more, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission is satisfied that such fabrics will not be used for the manufacture of blankets                                      | Full anti-dumping duty     |                  |



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|   | Tariff<br>Heading | Rebate<br>Code | C.<br>D. | Description  |                            |                  |
|   | 6001.22           | 01.06          | 68       | Pile fabrics (excluding "long pile" fabrics) containing 85 per cent or more by mass of acrylic or modacrylic staple fibres, of a mass of 350 g/m <sup>2</sup> or more, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission is satisfied that such fabrics will not be used for the manufacture of blankets   | Full anti-dumping duty     |                  |
|   | 6001.92           | 01.06          | 69       | Pile fabrics (excluding "long pile" fabrics and looped pile fabrics) containing 85 per cent or more by mass of acrylic or modacrylic staple fibres, of a mass of 350 g/m <sup>2</sup> or more, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission is satisfied that such fabrics will not be used for the manufacture of blankets                             | Full anti-dumping duty     |                  |
|   | 63.09             | 03.04          | 47       | Worn clothing (excluding worn over-coats, car-coats, raincoats, anoraks, ski-jackets, duffel-coats, mantles, parkas and similar clothing articles), classifiable within subheading 9309.00.17, cleared for the purpose of this rebate provision on or before 30 June 2001 in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit issued on or before 31 August 2000 | Full duty less 30%"        |                  |
| 460.13,<br>460.14,<br>460.15<br>and<br>460.16 |                   |                |          | By the substitution for rebate items 460.13, 460.14, 460.15 and tariff headings 84.27 and 8462.10 to rebate item 460.16 of the following:  |                            |                  |
| "460.13                                       | 70.10             | 01.00          | 41       | Glass bottles of a metric capacity, for the packing of mineral water, beer, wine and spirituous beverages, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit   | Full duty                  |                  |
| 460.14  | 7117.19           | 01.06          | 62       | Bracelets and pendants, of stainless steel, incorporating a plate engraved with medical insignia for engraving with medical particulars of an individual, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit  | Full duty                  |                  |
| 460.15  | 72.19             | 01.00          | 49       | Flat-rolled products of stainless steel, of a width of 600 mm or more and of a thickness of 1,22 mm or more, whether or not in coils, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit  | Full duty                  |                  |
|   |                   | 02.00          | 44       | Flat-rolled products of stainless steel, of a width of 600 mm or more and of a thickness of less than 1,22 mm, whether or not in coils, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit  | Full duty                  |                  |

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| 460.16              | 72.20             | 01.00          | 47       | Flat-rolled products of stainless steel, of a width of less than 600 mm and of a thickness of 1,22 mm or more, whether or not in coils, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit  | Full duty                  |                  |
|                     |                   | 02.00          | 41       | Flat-rolled products of stainless steel, of a width of less than 600 mm and of a thickness of less than 1,22 mm, whether or not in coils, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit  | Full duty                  |                  |
|                     | 73.03             | 01.00          | 40       | Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit  | Full duty                  |                  |
|                     | 73.04             | 01.00          | 47       | Tubes and pips of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit   | Full duty                  |                  |
|                     | 73.05             | 01.00          | 43       | Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit  | Full duty                  |                  |
|                     | 73.06             | 01.00          | 40       | Tubes and pipes of iron or steel for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit   | Full duty                  |                  |
|                     | 76.06             | 01.04          | 47       | Aluminium plates, sheets and strip of a thickness not exceeding 10 mm, coiled, covered on one or both sides with paint or enamel, in such quantities and at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit                               | Full duty                  |                  |
|                     | 84.27             | 01.04          | 42       | Works trucks of a mass exceeding 50 t, designed for the transport of iron ladles, slag pots and scrap buckets within steel mills, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit                                  | Full duty                  |                  |
|                     | 8462.10           | 01.06          | 67       | Hydraulic presses of a drawing capacity of 18 000 kN or more and of a table size of 4 500 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided the International Trade Administration Commission, | Full duty"                 |                  |

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| 460.17              | "87.00            | 01.02          | 20       | <p>is satisfied that such presses will be used solely or principally in the manufacture of sideframe panels for motor vehicles</p> <p>By the substitution for tariff heading 87.00 of the following:</p> <p>One motor vehicle or one motor cycle, with or without sidecar, specially designed or adapted for use by a physically handicapped person, subject to a permit issued by the International Trade Administration Commission after the South African National Council for the Physically Disabled in South Africa certifies that such vehicle or motor cycle is adapted or will be adapted according to the needs of a handicapped person and that the vehicle or motor cycle is exclusively for use by such handicapped person and that similar vehicles are not ordinarily nor satisfactorily made in the Republic:</p> <p>(i) Provided such vehicle or motor cycle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without prior consent of the International Trade Administration Commission within a period of 3 years from the date of entry under this rebate item: Provided that any one of the foregoing acts with such vehicle or motor cycle within a period of 3 years from the date of entry in terms of this rebate item, shall render such vehicle or motor cycle liable to the payment of duty; and</p> <p>(ii) a rebate of duty in terms of this rebate item shall be allowed only once per person during a period of 3 years or such shorter period as the International Trade Administration Commission, may in exceptional circumstances decide.</p> | Full duty                  |                  |
|                     |                   | 02.02          | 25       | <p>Motor vehicles for the transport of passengers, subject to a permit issued by the International Trade Administration Commission, after the National Council for the Physically Disabled in South Africa has certified that such vehicles are specially designed or have been or will be adapted according to the requirements for the transport of physically disabled persons and that such vehicles be for the exclusive transport of such disabled persons and that similar vehicles are normally not satisfactorily manufactured in the Republic provided:</p> <p>(i) that such vehicles are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without the prior consent of the International Trade Administration Commission, within a period of 3 years from the date of entry under this rebate item;</p> <p>(ii) that any of the foregoing acts with any such vehicles during a period of 3 years from the date of entry in terms of this rebate item shall render</p>   | Full duty                  |                  |

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|                     | Tariff<br>Heading | Rebate<br>Code | C.<br>D. | Description   |                            |                  |
|                     |                   | 03.02          | 26       | <p>such vehicles liable to the payment of duty in accordance with the regulations</p> <p>Motor vehicles classifiable under subheadings 8701.20.10, 8702.10.80, 8702.90.10, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.80, 8704.31.80, 8704.90.80 and 8706.00.10 entered on or before 31 December 2012 for the purposes of this provision, as specified by the International Trade Administration Commission, by means of a certificate: Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant –</p> <p>(a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles;</p> <p>(b) has submitted a business plan on or before 31 December 2007 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or automotive components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the International Trade Administration Commission; and</p> <p>(c) has proved to the satisfaction of the International Trade Administration Commission that the project will contribute to the achievement of the overall objectives of the Government's motor Industry Development Programme</p> <p>NOTES:</p> <p>1. Productive assets include the following:</p> <p>Buildings erected, rented or leased for the sole purpose of manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in-plant logistics, testing, design and production IT equipment and supporting softwar.</p> <p>The duty which may be rebated is calculated as follows:</p> <p>A total of 20 per cent of the value of the productive assets approved by the International Trade Administration Commission for purposes of this rebate provision; but limited to 4 per cent per annum for 5 years</p> | Full duty"                 |                  |

| I<br>Rebate<br>Item | II                |                |          |   | III<br>Extent of<br>Rebate                                       | Anno=<br>tations |
|---------------------|-------------------|----------------|----------|---|--|------------------|
|                     | Tariff<br>Heading | Rebate<br>Code | C.<br>D. | Description   |  |                  |
| 460.23              | "00.00            | 01.00          | 03       | <p>2. The International Trade Administration Commission may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner for retention by him or her.</p> <p>By the substitution for tariff heading 00.00 of the following:</p> <p>Goods imported or cleared from a customs and excise warehouse by a person who –</p> <p>(i) is certified by the Director-General: Mineral and Energy Affairs to be a person who, in the Republic (including the territorial waters and the continental shelf of the Republic) -</p> <p>(1) prospects for natural oil or natural gas in terms of a prospecting lease or sublease;</p> <p>(2) mines natural oil or natural gas whether or not in terms of a mining lease;</p> <p>(3) is a contractor of any person referred to in paragraph (1) or (2),</p> <p>(ii) subject to the approval of the said Director-General is a person (including, if a company, any subsidiary of such company) referred in paragraph (1) or (3) who supplies such goods direct to any person or to any contractor or any person referred to in paragraph (2), for use in the manufacture of any equipment, installation or device, for use solely in operations in connection with the prospecting for, or mining of natural oil or natural gas, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit (excluding -</p> <p>(a) distillate fuels and residual fuel oil;</p> <p>(b) goods for the personal use of any person; and</p> <p>(c) goods for use in the exploitation or processing of any product other than natural oil or natural gas or in the processing or distribution of natural oil or natural gas)</p> <p>NOTE:</p> <p>For the purposes of paragraph (ii), the person entering such goods under rebate of duty shall be liable for the duty rebated unless he or she proves that such goods have been so supplied or used in the manufacture of the equipment, installation or device which has been delivered to the person referred to in paragraph (2).</p> | Full duty less the duty in Section B of Part 2 of Schedule No.1" |                  |

| I<br>Rebate<br>Item | II                |                |          |  | III<br>Extent of<br>Rebate | Anno=<br>tations |
|---------------------|-------------------|----------------|----------|--|----------------------------|------------------|
|                     | Tariff<br>Heading | Rebate<br>Code | C.<br>D. | Description  |                            |                  |
| 470.03              |                   |                |          | By the substitution for rebate item 470.03 of the following:   |                            |                  |
| <b>"470.03</b>      | 00.00             | 01.00          | 03       | Goods cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export  | Full duty"                 |                  |
| 490.40              |                   |                |          | By the substitution for rebate item 490.40 of the following:   |                            |                  |
| <b>"490.40</b>      | 00.00             | 01.00          | 03       | Machinery or plant (excluding tower cranes) 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, on recommendation of the International Trade Administration Commission, may allow by specific permit                         | Full duty"                 |                  |
| 490.90              |                   |                |          | By the substitution for rebate code 01.00 to tariff heading 00.00 of the following:  |                            |                  |
|                     | "00.00            | 01.00          | 04       | 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, on recommendation of the International Trade Administration Commission, may allow by specific permit | Full duty"                 |                  |