

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/69)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 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 Refund Item	II				III Extent of Refund	Anno= tations
	Tariff Heading	Code	C. D.	Description		
521.00				By the substitution for drawback item 521.00 of the following:		
"521.00	00.00	01.00	08	<p>Goods used in the manufacture, processing, finishing, equipment or packing of any goods exported:</p> <p>Provided that -</p> <p>(1) no drawback in terms of this item shall be granted unless the claim in respect of such drawback is accompanied by and complies with the provisions of a permit issued by the International Trade Administration Commission;</p> <p>(2) the said permit may specify the nature, quantity or value of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, finishing, equipment or packing of which the first-mentioned goods are used, the period during which any such goods shall be imported or exported or any other restriction of whatever nature; and</p> <p>(3) the Commissioner may exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any Note relating to Part 1 of Schedule No.5</p>	Full duty less the duty in Section B of Part 2 of Schedule No. 1	

I Refund Item	II				III Extent of Refund	Anno= tations
	Tariff Heading	Code	C. D.	Description		
533.00 535.00 and 535.01 536.00		02.00	02	<p>Surcharge goods used in the manufacture, processing, finishing, equipment or packing of any goods exported:</p> <p>Provided that -</p> <p>(1) the exporter is registered with the International Trade Administration Commission as an approved exporter;</p> <p>(2) a duly completed refund application in the prescribed form for a total amount of surcharge of R20 or more, supported by the necessary documentary evidence, is submitted to the Controller within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date on which the surcharge on any such goods was paid, such refund application may, however, relate to more than one consignment of a value of not less than R20 each and the date of entry for export is taken to be the date of export of the first such consignment; and</p> <p>(3) the Commissioner may, in his discretion, exempt any goods to which this item is applicable from the provisions of any regulation relating to this Part.</p> <p>By the deletion of refund item 533.00.</p> <p>By the deletion of refund items 535.00 and 535.01.</p> <p>By the substitution for refund code 02.00 to tariff heading 00.00 of the following:</p>	Full surcharge"	
		"02.00	05	<p>Goods of any description (excluding chassis fitted with engines), in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit, used in the manufacture of motor vehicles, provided proof is submitted to the Commissioner 6 months after the date of issue of the permit that such motor vehicles comply with the description of subheading 8702.10.10 in Schedule No. 1.</p>	Full duty in Part 1 of Schedule No.1"	

I Refund Item	II				III Extent of Refund	Anno= tations
	Tariff Heading	Code	C. D.	Description		
	"87.06	01.04	48	By the substitution for tariff heading 87.06 of the following: Chassis fitted with engines, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit, used in the manufacture of motor vehicles, provided proof is submitted to the Commissioner 6 months after the date of issue of the permit, that such motor vehicles comply with the description of motor vehicles of subheading 8702.10.10 in Schedule No. 1	Full duty in Part 1 of Schedule No.1 less 30%"	