

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

6 FEBRUARY 2004

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.

<i>Provision</i>	<i>Note</i>
0207.14.20	The general rate of duty on frozen offal is increased from free to 27%.
0207.33 0712.33	The descriptions of these subheadings are aligned with the descriptions in the Harmonized System
317.04/Note 16(v)	The value of import rebate credit certificates shall be restricted to 90 per cent of the certificate, with retrospective effect to 1 January 2004.
392.01/41.00, 50.00 and 60.00	The effect of this amendment is that a provision for a rebate of the full duty on leather, classifiable under Chapter 41 and woven or knitted fabrics whether or not coated, covered or laminated for the manufacture of upholstered furniture exclusively for export, has been created.

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**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/568)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, **with retrospective effect to 1 January 2004**, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Note 16(v) to rebate item 317.04 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
317.04				16(v) The value of import rebate credit certificates shall be restricted to 90 per cent of the certificate.	