

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

**10 DECEMBER 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>
317.04/Note 16(v)	The effect of this amendment is that the value of import rebate credit certificates shall be restricted to 86 per cent of the certificate, <b>with effect from 1 January 2005.</b>

**Government Gazette No. 27074  
No. R.1431**

**2004-12-10**

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/579)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, **with effect from 1 January 2005**, to the extent set out in the Schedule hereto.

**J MOLEKETI  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

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

<b>Rebate Item</b>	<b>Tariff Heading</b>	<b>Rebate Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Rebate</b>
317.04				16(v) The value of import rebate credit certificates shall be restricted to 86 per cent of the certificate.	