

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

14 JANUARY 2005

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>
215.01/7212.40/01.06	The effect of this amendment is that the description of tariff heading 7212.40 reading "Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, painted, varnished or coated with plastics (excluding Zinalume not colour coated, but covered with a resin)" has been substituted by the description of the provisional payment as published in Government Gazette No. 25556 under notice No. R.1377 dated 10 October 2003 to read "Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, painted, varnished or coated with plastics."
215.02/7324.10/01.06 215.02/7324.10/02.06 215.02/7324.10/03.06	The anti-dumping duties on sinks, of stainless steel, imported from or originating in Egypt, the Republic of Korea and Malaysia are withdrawn, with retrospective effect from 17 December 2004, as the anti-dumping duties on these tariff headings expire on this date.
460.17/87.00/03.02	The extent of rebate is amended to exclude the fiscal duties in Section B of Part 2 of Schedule No. 1.

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CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/290)

Under section 75 of the Customs and Excise Act, 91 of 1964, Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for the particulars appearing in the columns opposite item 460.17/87.00/03.02 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of rebate
460.17	87.00	03.02	26	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 - (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;	Full duty less the duty in Section B of Part 2 of Schedule No. 1

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of rebate
				<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 software.</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> <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>	