

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

**30 DECEMBER 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>
1704.90	The general rate of duty on sugar confectionery not containing cocoa is increased from 25% to 37%.
311.15 / 6116.9	The effect of this amendment is that provision is made for a rebate of the full duty on gloves of cotton or synthetic fibres, or of mixtures of cotton and synthetic fibres, for use as liners in the manufacture of gloves, impregnated, coated or covered with plastics or rubber, classifiable in subheading 6116.10.
Note 24(ii) to rebate item 317.04	The effect of this amendment is – to rectify Note 24(ii) to rebate item 317.04 by the insertion of automotive components; and
460.17/00.00/01.00 538.00/00.00/01.05	to amend the wording of rebate item 460.17/00.00/01.00 and drawback item 538.00/00.00/01.05 to include the relevant headings or subheadings which relate specifically to automotive components.

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**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/596)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 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 Note 24(ii) 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				24(ii) by other importers to reduce the value of automotive components, specified motor vehicles or heavy motor vehicles as defined in Note 1 to rebate item 317.07 or to claim a refund of customs duties paid on automotive components, specified motor vehicles and heavy motor vehicles as defined in Note 1 to rebate item 317.07 imported by the person in whose name the certificate was issued.	