

**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.

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/76)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 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 drawback item 538.00 of the following:

Drawback Item	Tariff Heading	Code	C D	Description	Extent of Drawback
538.00	00.00	01.05	01	Automotive components for specified motor vehicles as defined in Note 7 to rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.10.20, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on any import credit certificates