

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

17 FEBRUARY 2006

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>
311.03 311.03/51.07/01.00 311.03/54.02/01.04 311.03/54.02/03.00 311.03/54.02/07.00 311.03/54.03/01.00 311.03/55.09/01.00 311.03/55.09/01.00 311.03/55.10/02.00 311.03/55.10/01.00 311.04 311.04/54.02/02.00 311.04/54.02/05.00 311.04/54.04/01.00 311.04/55.09/01.00 311.07/52.04/01.00 311.07/52.05/01.00 311.07/52.06/01.00 311.07/55.13/01.00 311.07/56.05/01.00 311.09 311.09/54.02/01.00 311.09/54.03/01.00 311.10/54.02/01.04 311.10/5509.42/01.06 311.11 311.11/54.02/06.04 311.11/54.03/01.00 311.12/3824.90/01.06 311.12/3902.10/01.06 311.12/5209.12/01.06 311.12/5209.22/01.06 311.12/5211.21/01.06 311.12/5212.11/01.06 311.12/54.08/02.04 311.12/54.08/03.04 311.12/5407.42/01.06 311.12/5407.91/01.06 311.12/5515.11/01.06 311.12/5516.12/01.06 311.12/59.07/01.04 311.13/54.02/02.00 311.15/60.04/01.04 311.15/60.04/02.04 311.15/6003.20/01.06 311.15/6003.30/01.06 311.15/6005.2/01.05 311.15/6005.3/01.05 311.18/5208.12/01.06 311.18/5209.11/01.06 311.18/54.03/01.00	<p>The effect of this amendment is that certain rebate items and rebate provisions applicable to the textile, clothing and related industries, are withdrawn.</p>

<i>Provision</i>	<i>Note</i>
311.18/5512.11/01.06 311.19 311.19/55.12/01.00 311.19/55.13/01.00 311.19/55.15/01.00 311.19/55.15/02.00 311.20/55.16/01.00 311.21/54.07/01.00 311.25/40.08/01.00 311.27/5211.31/01.06 311.27/54.07/01.00 311.27/58.06/01.00 311.28 311.28/40.08/01.04 311.30 311.30/59.03/01.00 311.40/3921.12/01.00 311.40/40.16/01.00 311.40/42.05/01.00 311.40/59.03/01.04 312.01/38.14/01.00	

Government Gazette No. 28436**No. R.129****2006-02-17****CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/597)**

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 deletion of the following rebate items:**

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
311.03				INDUSTRY: TEXTILE WEAVING	
311.03	51.07	01.00	42	Yarn of combed sheeps or lambs wool (worsted yarn), for weaving fabrics suitable for use as interlinings	Full duty less 12%
311.03	54.02	01.04	40	Synthetic filament yarn (excluding yarn of nylon or other polyamides and yarn of polyesters), not put up for retail sale, for weaving fabrics (excluding those suitable for use as interlinings)	Full duty less 12%
311.03	54.02	03.00	40	Yarn of polyamide filaments, not exceeding 1 100 dtex, with a tenacity of 5,3 cN/dtex or more, heat-set having a free shrinkage in hot air at 180°C of not more than 3 per cent, for weaving fabrics (excluding tyre cord fabric)	Full duty less 12%
311.03	54.02	07.00	49	Yarn of polyester filaments, of 50 dtex or more but less than 120 dtex (excluding textured yarn and prepared sewing yarn), with a twist of 400 turns or more per metre and a value for duty purposes per kg of 475c or more, for weaving fabrics with a mass per m ² of less than 142 g	Full duty less 12%
311.03	54.03	01.00	48	Yarn of man-made filaments (excluding yarn of polyamide or polyester fibres), for weaving fabrics (excluding those suitable for use as interlinings)	Full duty less 12%
311.03	55.09	01.00	43	Yarn of synthetic staple fibres (excluding polyester fibres), for weaving industrial filter cloth	Full duty less 12%
311.03	55.09	02.00	44	Slub yarn of synthetic staple fibres with a linear density of 600 dtex or finer	Full duty less 12%
311.03	55.10	01.00	47	Yarn of cellulosic staple fibres and animal hair mixed together, for weaving fabrics suitable for use as interlinings	Full duty less 12%
311.03	55.10	02.00	41	Slub yarn of man-made staple fibres with a linear density of 60 dtex or finer	Full duty less 12%

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
311.04				INDUSTRY: TEXTILE KNITTING	
311.04	54.02	02.00	48	Yarn of polyester filaments, of less than 25 dtex, not dyed	Full duty less 12%
311.04	54.02	05.00	41	Yarn of polyamide filaments, of less than 120 dtex, for knitting elastic fabrics of a kind used in foundation garments and swimwear	Full duty less 12%
311.04	54.04	01.00	46	Monofil of polyamide material, with a tenacity of less than 5,3 cN/dtex, of 68 dtex or more but less than 834 dtex, for knitting ornamental trimmings	Full duty less 6%
311.04	55.09	01.00	41	Yarn of synthetic staple fibres, for knitting infants clothing	Full duty less 6%
311.07	52.04	01.00	44	Cotton yarn	Full duty less 12%
311.07	52.05	01.00	40	Cotton yarn	Full duty less 12%
311.07	52.06	01.00	47	Cotton yarn	Full duty less 12%
311.07	55.13	01.00	43	Woven fabrics of staple fibres, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Full duty
311.07	56.05	01.00	45	Metallised yarn	Full duty less 12%
311.09				INDUSTRY: FISHING NET	
311.09	54.02	01.00	42	Yarn of man-made filaments (excluding yarn of polyamide filaments with a tenacity of less than 5,3 cN/dtex)	Full duty less 12%
311.09	54.03	01.00	49	Yarn of man-made filaments (excluding yarn of polyamide filaments with a tenacity of less than 5,3 cN/dtex)	Full duty less 12%
311.10	54.02	01.04	43	Synthetic filament yarn (excluding sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 dtex (excluding yarn of nylon or other polyamides and yarn exceeding 1 400 dtex with discontinuous or broken colours), for the manufacture of carpets and mats	Full duty less 12%
311.10	5509.42	01.06	68	Multiple (folded) or cabled yarn (excluding sewing thread), containing 85 per cent or more by mass of synthetic staple fibres, for the manufacture of carpets and mats	Full duty less 12%
311.11				INDUSTRY: NARROW FABRICS (WOVEN, CUT OR BRAIDED), AND WOVEN LABELS	
311.11	54.02	06.04	48	Synthetic filament yarn (excluding yarn of nylon or other polyamides and yarn of polyesters), for the manufacture of narrow fabrics	Full duty less 12%
311.11	54.03	01.00	42	Yarn of man-made filaments (excluding yarn of polyamide and polyester fibres), for the manufacture of narrow fabrics	Full duty less 12%
311.12	3824.90	01.06	64	Prepared plasticisers (excluding epoxy ester plasticisers, chloroparaffin plasticisers and phthalic acid esters of mixed aliphatic alcohols), for the manufacture of impregnated or coated textile fabrics	Full duty
311.12	3902.10	01.06	68	Polypropylene in primary forms, for coating woven fabrics of polypropylene	Full duty
311.12	5209.12	01.06	69	Woven fabrics of cotton, unbleached, in a 3-thread or 4-thread twill, including cross twill weave, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	Full duty less 20%
311.12	5209.22	01.06	66	Woven fabrics of cotton, bleached, in a 3-thread or 4-thread twill, including cross twill weave, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	Full duty less 20%
311.12	5211.21	01.06	61	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200 g/m ² , bleached, plain weave, for the manufacture of impregnated or coated textile fabrics	Full duty less 20%

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
311.12	5212.11	01.06	60	Woven fabrics of cotton, of a mass not exceeding 200 g/m ² , unbleached, for the manufacture of impregnated or coated textile fabrics	Full duty less 20%
311.12	5407.42	01.06	65	Woven fabrics containing 85 per cent or more by mass of filaments of nylon or other polyamides, dyed, for the manufacture of impregnated or coated textile fabrics	Full duty less 20%
311.12	5407.91	01.06	63	Woven fabrics of synthetic filament yarn, unbleached or bleached, for the manufacture of impregnated or coated textile fabrics	Full duty less 20%
311.12	54.08	02.04	43	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05 (excluding fabrics of cellulosic fibres), of a mass not exceeding 65 g/m ² woven from yarns with a linear density not exceeding 78 dtex, for the manufacture of impregnated or coated fabrics	Full duty
311.12	54.08	03.04	44	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05 (excluding fabrics of cellulosic fibres), of a mass exceeding 65 g/m ² for the manufacture of impregnated or coated fabrics	Full duty less the greater of 25% or 23c/m ²
311.12	5515.11	01.06	60	Woven fabrics of polyester staple fibres mixed mainly or solely with viscose rayon staple fibres, for the manufacture of impregnated or coated textile fabrics	Full duty less 20%
311.12	5516.12	01.06	65	Woven fabrics containing 85 per cent or more by mass of artificial staple fibres, dyed, for the manufacture of impregnated or coated textile fabrics	Full duty less 20%
311.12	59.07	01.04	47	Unprinted textile fabrics covered with textile flock, for the manufacture of printed fabrics of heading 59.07	Full duty less 22%
311.13	54.02	02.00	44	Monofil, of less than 67 dtex, of synthetic fibre materials (excluding prepared sewing yarn), not textured, for the manufacture of prepared packings	Full duty less 12%
311.15	6003.20	01.06	62	Knitted or crocheted fabrics of cotton, of a value for duty purposes exceeding 28,7c/m ²	Full duty
311.15	6003.30	01.06	63	Knitted or crocheted fabrics of synthetic fibres	Full duty
311.15	60.04	01.04	43	Knitted or crocheted fabrics of cotton, of a value for duty purposes exceeding 28,7c/m ²	Full duty
311.15	60.04	02.04	48	Knitted or crocheted fabrics of synthetic fabrics	Full duty
311.15	6005.2	01.05	53	Knitted or crocheted fabrics of cotton, of a value for duty purposes exceeding 28,7c/m ²	Full duty
311.15	6005.3	01.05	57	Knitted or crocheted fabrics of synthetic fabrics	Full duty
311.18	5208.12	01.06	63	Woven fabrics solely of cotton, unbleached, plain weave, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , for the manufacture of polishing buffs	Full duty less 22%
311.18	5209.11	01.06	61	Woven fabrics solely of cotton, unbleached, plain weave, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ² , for the manufacture of polishing buffs	Full duty less 22%
311.18	54.03	01.00	45	Yarn of cellulosic filaments, textured, exceeding 150 dtex but not exceeding 780 dtex, for the manufacture of tufted bedspreads	Full duty less 12%
311.18	5512.11	01.06	62	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of polyester staple fibres, unbleached or bleached, for the manufacture of flags	Full duty less 10%

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
311.19				INDUSTRY: MENS AND BOYS' OUTER GARMENTS	
311.19	55.12	01.00	49	Woven unprinted fabric of synthetic staple fibres of a value for duty purposes per m ² exceeding 100c and of a mass per m ² of 250 g or more, for the manufacture of boys shorts of the kinds, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty
311.19	55.13	01.00	45	Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for use as outercloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
311.19	55.15	01.00	48	Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for use as outercloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
311.19	55.15	02.00	42	Woven unprinted fabrics of synthetic staple fibres, of a value for duty purposes per m ² exceeding 100c and of a mass per m ² of 250 g or more, for the manufacture of boys shorts, of the kinds, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty
311.20	55.16	01.00	46	Woven fabric of man-made staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for the manufacture of raincoats (including reversible raincoats)	Full duty
311.21	54.07	01.00	46	Fabrics of synthetic filament yarn, in a leno weave	Full duty
311.25	40.08	01.00	42	Plates and sheets, of unhardened vulcanised rubber, backed with textile fabric, for the manufacture of foundation garments	Full duty
311.27	5211.31	01.06	66	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200 g/m ² dyed, in a plain weave, for the manufacture of tents	Full duty less 20%
311.27	54.07	01.00	47	Woven fabrics of polyamide filament yarn, for the manufacture of tents	Full duty less 20%
311.27	58.06	01.00	45	Narrow woven fabrics of man-made filament yarn, for the manufacture of sails for sailing vessels	Full duty
311.28				INDUSTRY: PROTECTIVE GLOVES	
311.28	40.08	01.04	47	Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabrics, for the manufacture of diving gloves	Full duty
311.30				INDUSTRY: INTERIOR BLINDS	
311.30	59.03	01.00	45	Woven fabrics covered with preparations of cellulose derivatives or of other plastics	Full duty less 15%
311.40	3921.12	01.00	64	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, cellular, of a thickness exceeding 3 mm, for the manufacture of swimwear of subheadings 6112.31 and 6112.41	Full duty
311.40	40.16	01.00	41	Bust cups of cellular rubber	Full duty
311.40	42.05	01.00	48	Leather-covered buckles	Full duty
311.40	59.03	01.04	42	Textile fabrics impregnated, coated, covered or laminated with plastics (excluding vinyl chloride polymers), for use as outercloth in the manufacture of waterproof clothing	Full duty less 15%
312.01	38.14	01.00	41	Composite solvents	Full duty