

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

1 DECEMBER 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>
460.04/22.07/01.04	Provision for a rebate of duty in Part 2 of Schedule No. 1 less the amount rebated in Schedule No. 6 on ethyl alcohol, entered for use for the same purpose as provided for in any rebate item in Schedule No. 6 is withdrawn.
	Provisions are made for a rebate of the duty in Part 2A of Schedule No. 1 on –
460.24/00.00/01.01	<ul style="list-style-type: none">• goods specified in Part 2A of Schedule No. 1, imported into the Republic for further processing, blending or mixing or entered for use in the manufacture of excisable goods of another or the same class or kind (excluding ethyl alcohol for industrial use or for use in the manufacture of other non-liquor products);
460.24/22.00/01.00	<ul style="list-style-type: none">• undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic; for industrial use or for use in the manufacture of other non-liquor products.
460.24/22.00/02.00	<ul style="list-style-type: none">• undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic; for industrial use or for use in the manufacture of other non-liquor products; and
460.24/22.07/01.00	<ul style="list-style-type: none">• fully denatured ethyl alcohol as provided for in Note 4(c) to Section D of Part 1 of Schedule No. 6 of the Act, imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products.

Government Gazette No. 29413**No. R.1177****2006-12-01****CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/302)**

Under section 75 of the Customs and Excise Act, 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 deletion of rebate item 460.04 of the following:**

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.04	22.07	01.04	48	Ethyl alcohol, entered for use for the same purpose as provided for in any rebate item in Schedule No. 6	The duty in Part 2 of Schedule No. 1 less the amount not rebated in Schedule No. 6

By the insertion of rebate item 460.24 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.24	00.00	01.00	05	REBATE OF SPECIFIC CUSTOMS DUTIES ON EXCISABLE GOODS ENTERED INTO THE REPUBLIC Goods specified in Part 2A of Schedule No. 1, imported into the Republic for further processing, blending or mixing or entered for use in the manufacture of excisable goods of another or the same class or kind (excluding ethyl alcohol for industrial use or for use in the manufacture of other non-liquor products) - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer, into a storage (OS) or manufacturing warehouse; and (d) the goods are removed by such licensed manufacturer or a licensed remover as contemplated in Rule 64D.	The duty in Part 2A of Schedule No. 1

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
	22.00	01.00	40	Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits) into a storage (OS), manufacturing or special storage (SOS) warehouse; and (d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D.	The duty in Part 2A of Schedule No. 1
		02.00	45	Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that: (a) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (b) the goods are imported by rebate users registered in terms of Schedule No. 6 of the Act, into a storage (OS) warehouse or registered rebate store; and (c) the goods are removed by such registered rebate user or a licensed remover as contemplated in Rule 64D.	The duty in Part 2A of Schedule No. 1
	22.07	01.00	45	Fully denatured ethyl alcohol as provided for in Note 4(c) to Section D of Part 1 of Schedule No. 6 of the Act, imported into the Republic for industrial use of for use in the manufacture of other non-liquor products	The duty in Part 2A of Schedule No. 1