

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

9 FEBRUARY 2007

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>
9801.00.45 9801.00.55	The effect of this amendment is that dumpers designed for off highway use and dumpers with articulated chassis of a G.V.M. exceeding 5 tons are excluded from the payment of duty and the Motor Industry Development Programme (MIDP), as the MIDP was originally intended for on-road vehicles only.
317.02/00.00/05.00	The effect of this amendment is that goods of any description, for use in the manufacture of dumpers of subheading 8704.10, are excluded from this rebate item.
317.02/8704.10	The effect of this amendment is that provision is made for a rebate of duty on goods of any description (excluding two wheeled tractors and trailers, whether or not presented together and excluding chassis fitted with engines) for the manufacture of dumpers with articulated chassis of a G.V.M. exceeding 5 tons of subheadings 8704.22.90 and 8704.23.90.
317.07	The effect of this amendment is that dumpers designed for off highway use and dumpers with articulated chassis of a G.V.M. exceeding 5 tons are excluded from this rebate item.
460.17/87.04/01.04 460.17/87.06/01.04	The effect of this amendment is that dumpers designed for off highway use and dumpers with articulated chassis of a G.V.M. exceeding 5 tons are excluded from this rebate item.
537.00/87.04/01.04 537.00/87.06/01.06	The effect of this amendment is that dumpers designed for off highway use and dumpers with articulated chassis of a G.V.M. exceeding 5 tons are excluded from this rebate item.
Chapter Notes to Chapters 2 and 16	Additional Notes 1 have been inserted in Chapters 2 and 16 after the Chapter Notes to make provision for a description of pork ribs.

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**CUSTOMS AND EXCISE ACT, 91 OF 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/83)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, with effect from 1 January 2007, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for tariff headings 87.04/01.04 and 87.06/01.04 to drawback item 537.01 of the following:

Drawback Item	Tariff Heading	Rebate Code	C D	Article Description	Extent of Rebate
537.01	87.04	01.04	44	Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10 and dumpers with articulated chassis of a G.V.M. exceeding 5 tons)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
537.01	87.06	01.04	47	Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of heading 8704.10 and those for dumpers with articulated chassis of a G.V.M. exceeding 5 tons)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item