

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

**11 MAY 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>
306.06/2815.11/01.06 306.06/2815.12/01.06	The effect of this amendment is that provision is made for a rebate of duty on solid and liquid caustic soda, used in the manufacture of laundry and toilet soaps.
315.03/00.00/01.00	The effect of this amendment is that a new rebate provision has been created for threaded bungs and threaded flanges for steel drums, packed in sets, whether or not presented with bung covers.
8501.40	The effect of this amendment is that the rate of duty on all single phase electric motors is reduced to free.
Schedule No. 3, 4 and 5	The effect of this amendment is that the reference to "DA", where it appears in Schedule No. 3, 4 and 5, is replaced by a reference to "SAD", <b>with effect from 1 October 2006.</b>

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**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/613)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, with retrospective effect from 1 October 2006, to the extent set out in the Schedule hereto.

**J MOLEKETI  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

By the substitution for Note 2 (i) and (iv) to rebate item 317.04 of the following:

Rebate Item	Tariff Heading	Rebate Code		Description	Extent of Rebate
		C	D		
317.04				<p>(i) during the first accounting period as defined in Note 3(i)(a) submit a customs account for the first four months period to the Controller and bring any customs duty due to account on a bill of entry for home consumption or SAD form within thirty days from the closing date of such account but not later than the penultimate official working day of the month following the period of four months during which the date of closing of duty accounts occurs;</p> <p>(iv) for the purposes of Note 2(iii) pass a bill of entry for home consumption, Form SAD 500 (XIR) within thirty days from the closing date of each quarter but not later than the penultimate official working day of the month following the period of three months during which date for closing of duty accounts occur, acquitting all warehouse bills of entry representing full consignments which in terms of Note 27(i) to this item have been unboxed during the quarter and bring value added tax to account on the total value for customs duty purposes of all such bills of entry relating to such full consignments unboxed during the quarter;</p>	