

**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. 4 (NO. 4/305)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 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 Notes 1 and 3 to rebate item 480.00 to Schedule No. 4 of the following:**

<b>Rebate Item</b>	<b>Tariff Heading</b>	<b>Rebate Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Rebate</b>
480.00				<p>1. Unless otherwise specified in these Notes goods imported under this item shall on importation and re-exportation be entered on form SAD 500 or on such other form as may be specified by the Commissioner.</p> <p>3. For the purposes of rebate item 480.20 welfare material landed from a ship for temporary use ashore by the crew for a period not exceeding that ship's stay in port, shall not be subject to entry on form SAD 500 as specified in Note 1.</p>	