

**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. 5 (NO. 5/84)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 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 7 to Part 1 of Schedule No. 5, of the following:**

7. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit an authenticated copy of the relative bill of entry or SAD form from such person or arrange for such copy to be submitted to the Controller by such person.

**By the substitution for Note 2(b)(ii) to refund item 522.00 of Schedule No. 5 of the following:**

<b>Drawback Item</b>	<b>Tariff Heading</b>	<b>Rebate Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Rebate</b>
522.00				2 (b) (ii) 522.03 be lodged with the Controller at whose office the applicable forms DA 63/SAD 500 were accepted.	