

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

**19 DECEMBER 2008**

**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>
1701.11 1701.12 1701.91 1701.99	The general, EU, EFTA and SADC rates of duty on sugar is decreased from 1,3c/kg to free.
1001.90 1101.00	The general, EU and EFTA rates of duty on wheat and meslin flour is decreased from 2% to free of duty.
311.02/63.09/01.04	The effect of this amendment is that the description of the rebate provisions have been amended to include “(excluding those containing cotton)”.
311.18/63.09/01.04	The effect of this amendment is that the description of the rebate provisions have been amended to include “(excluding brassieres, girdles, corsets, braces, suspenders, garters, jackets, blazers, jerseys, pullovers, cardigans, overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, parkas, swimwear, socks and similar clothing articles)”.
Rebate item 460.17; 460.17/00.00/02.00; 460.17/87.00/03.02; 460.17/87.00/04.02; 460.17/87.02/01.04; 460.17.87.03/01.04; 460.17/87.03/02.04; 460.17/87.04/01.04; 460.17/87.06/01.04; 460.17/8701.20/01.06	The effect of this amendment is that the rebate provision has been substituted in its entirety and to amend Note 1 to the productive asset allowance provisions to exclude rented or leased buildings to qualify as productive assets.
Drawback items 537.00; 537.01/87.02/01.04; 537.01/87.03/01.04; 537.01/87.04/01.04; 537.01/87.06/01.04; 537.01/8701.20/01.06; 537.02/87.00/01.04	The effect of this amendment is that the drawback provisions have been substituted in its entirety and to amend Note 1 to the productive asset allowance provisions to exclude rented or leased buildings to qualify as productive assets.

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**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1371)**

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**N NENE  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution for the particulars appearing in the columns opposite the stated headings of the following:**

Heading	Sub-Heading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
10.01	1001.90	3	- Other	kg	free	free	free	free
<b>11.01</b>	1101.00	4	<b>Wheat or meslin flour</b>	kg	free	free	free	free