

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

8 MAY 2009

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>
206.01/28.03/01.04	The provision for an anti-dumping duty on carbon black (carbon blacks and other forms of carbon not elsewhere specified or included) originating in or imported from Egypt, is withdrawn, with effect from 5 February 2004.
206.01/28.03/01.04	The provision for an anti-dumping duty on carbon black (carbon blacks and other forms of carbon not elsewhere specified or included), exported by Phillips Carbon Black, originating in or imported from India, is withdrawn, with effect from 5 February 2004.
206.01/28.03/01.04	The provision for an anti-dumping duty on carbon black (carbon blacks and other forms of carbon not elsewhere specified or included), (excluding that exported by Phillips Carbon Black), originating in or imported from India, is withdrawn, with effect from 5 February 2004.
215.02/7306.19/01.06	The provision for an anti-dumping duty on tubes and pipes used for oil or gas pipelines, welded, with an internal circular cross-sectional dimension of 15 mm or more but not exceeding 150 mm, of galvanised iron or non-alloy steel, commonly known as welded galvanised steel pipe imported from or originating in India, is withdrawn, with retrospective effect from 8 February 2007.
215.02/7306.30/01.06	The provision for an anti-dumping duty on tubes, pipes and hollow profiles (excluding line pipe of a kind used for oil or gas pipelines and casing and tubing, of a kind used in drilling for oil or gas) welded, with an internal circular cross-sectional dimension of 15 mm or more but not exceeding 150 mm, of galvanised iron or non-alloy steel, commonly known as welded galvanised steel pipe imported from or originating in India, is withdrawn, with retrospective effect from 8 February 2007.
215.02/7306.90/01.06	The provision for an anti-dumping duty on tubes and pipes used for oil or gas pipelines, welded, with an internal circular cross-sectional dimension of 15 mm or more but not exceeding 150 mm, of galvanised iron or non-alloy steel, commonly known as welded galvanised steel pipe imported from or originating in India, is withdrawn, with retrospective effect from 8 February 2007.

<i>Provision</i>	<i>Note</i>
207.01/3904.10/01.06	The provision for anti-dumping duty on polyvinyl chloride, not mixed with any other substances, in the form of suspensions, imported from or originating in the United States of America, is withdrawn, with retrospective effect from 18 October 2007.
207.01/3904.10/02.06	The provision for anti-dumping duty on polyvinyl chloride, not mixed with any other substances, in the form of suspensions, imported from or originating in the United Kingdom, is withdrawn, with retrospective effect from 18 October 2007.
207.01/3904.10/03.07	The provision for anti-dumping duty on polyvinyl chloride, not mixed with any other substances, in the form of suspensions, imported from or originating in France, is withdrawn, with retrospective effect from 18 October 2007.
207.01/3904.10/04.06	The provision for anti-dumping duty on polyvinyl chloride, not mixed with any other substances, in the form of suspensions, imported from or originating in Brazil, is withdrawn, with retrospective effect from 18 October 2007.
215.05/7615.19/01.06	The provision for an anti-dumping duty on hollowware for table or kitchen use (excluding buckets), manufactured from aluminium with a thickness of 150 microns or more and manufactured or exported by Atlas Aluminium Factory imported from or originating in Egypt and the Peoples Republic of China, is withdrawn, with retrospective effect from 31 January 2008.
215.05/7615.19/02.06	The provision for an anti-dumping duty on hollowware for table or kitchen use (excluding buckets), manufactured from aluminium with a thickness of 150 microns or more and manufactured or exported by Sally Aluminium Industries imported from or originating in Egypt and the Peoples Republic of China, is withdrawn, with retrospective effect from 31 January 2008.
215.05/7615.19/03.06	The provision for an anti-dumping duty on hollowware for table or kitchen use (excluding buckets), manufactured from aluminium with a thickness of 150 microns or more and manufactured by any manufacturer in Egypt (excluding Atlas Aluminium Factory and Sally Aluminium Industries and El Amal Factory for Manufacturing House Tools Company (El Amal)) imported from or originating in Egypt and the Peoples Republic of China, is withdrawn, with retrospective effect from 31 January 2008.

<i>Provision</i>	<i>Note</i>
215.11/8201.30/02.06	The provision for an anti-dumping duty on picks (excluding those certified by Divy-Jyot Agricultural Pvt Ltd and by Fivestar Agrico Pvt Ltd as being manufactured by them and subsequently exported by Indo Euro Exports of 11 Uday Apartment, 5th Floor, Aghase Road, Dadar (W), Bombay, 400 028, India) imported from or originating in India, is withdrawn, with retrospective effect from 14 February 2008.
215.11/8201.30/05.06	The provision for an anti-dumping duty on picks certified by Divy-Jyot Agricultural Pvt Ltd and by Fivestar Agrico Pvt Ltd as being manufactured by them and subsequently exported by Indo Euro Exports of 11 Uday Apartment, 5th Floor, Aghase Road, Dadar (W), Bombay, 400 028, India, imported from or originating in India, is withdrawn, with retrospective effect from 14 February 2008.
210.02/4802.5/03..05	The provision for an anti-dumping duty on uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² or more but not more than 150 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading 48.01 or 48.03, monoglazed poster paper and paperboard, and carbonizing base paper in strips or rolls of a width exceeding 150 mm, or in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state), imported from or originating in Brazil, is withdrawn with effect from 19 February 2009.
210.02/4802.5/07.05	The provision for an anti-dumping duty on uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² or more but not more than 150 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls (excluding paper of heading 48.01 or 48.03, monoglazed poster paper and paperboard, and carbonizing base paper in strips or rolls of a width exceeding 150 mm, or in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state) (excluding that imported from Ripasa Celulose E Papel and International Paper) imported from or originating in Brazil, is withdrawn with effect from 19 February 2009.

<i>Provision</i>	<i>Note</i>
210.02/4802.5/08.05	The provision for an anti-dumping duty on uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² more but not exceeding 150 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading 48.01 or 48.03, monoglazed poster paper and paperboard, and carbonizing base paper in strips or rolls of a width exceeding 150 mm, or in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state), (excluding that imported from Ripasa SA Cellulose E Papel and International Paper), imported from or originating in Brazil, is withdrawn with effect from 19 February 2009 .
210.02/4802.5/09.05	The provision for an anti-dumping duty on uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading 48.01 or 48.03, monoglazed poster paper and paperboard, and carbonizing base paper in strips or rolls of a width exceeding 150 mm, or in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state) exported by Ripasa Celulose E Papel imported from or originating in Poland, is withdrawn with effect from 19 February 2009 .
210.02/4802.5/10.05	The provision for an anti-dumping duty on uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² or more but not more than 150 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading 48.01 or 48.03, monoglazed poster paper and paperboard, and carbonizing base paper in strips or rolls of a width exceeding 150 mm, or in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state) imported from or originating in Poland, is withdrawn with effect from 19 February 2009 .
Rebate items: 413.00 (Notes); 413.01; 413.02 and 413.03	The effect of this amendment is that certain Notes and the descriptions of the provisions have been amended.

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/316)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 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 Notes appearing in the columns opposite the stated rebate item 413.00 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
413.00				IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR SALE, CONSUMPTION OR USE IN THE 2010 FIFA WORLD CUP SOUTH AFRICA WHEN IMPORTED AND ENTERED BY QUALIFYING PERSONS AND EMPLOYEES OF QUALIFYING PERSONS NOTES: For the purposes of this Part - 1. (a) the definitions in Schedule 1 of the Revenue Laws Amendment Act, 2006 shall, as may be applicable, apply in respect of any rebate item or Note provided for in this Part; and (b) "qualifying person" means - (i) FIFA and FIFA subsidiaries; (ii) Participating National Associations; (iii) FIFA Confederations; (iv) Media Representatives; (v) Commercial Affiliates; (vi) Merchandising Partners; (vii) Licensees; (viii) Nominated FIFA Flagship Store Operator; (ix) FIFA Designated Service Providers; and (x) The Host Broadcaster, Broadcasters and Broadcast Rights Agencies; and	

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
				<p>(c) the Nominated FIFA Flagship Store Operator may only import consumable, semi-durable or promotional Championship related goods under items 413.01, 413.02 and 413.03, excluding tobacco products and cosmetics, and only from a date six months before the 2009 Confederations Cup until one month after the date of the closing ceremony of the 2010 FIFA World Cup South Africa.</p> <p>2. (a) Any goods imported under -</p> <ul style="list-style-type: none"> (i) item 413.01 that have not been sold as contemplated in that item; (ii) item 413.02 that have not been consumed, used or distributed as contemplated in that item; (iii) item 413.03 that have not been used as contemplated in that item; or (iv) item 413.04 that have not been consumed during the secondment, shall be - <ul style="list-style-type: none"> (aa) entered for payment of duty and the duty payable brought to account; (bb) abandoned or destroyed under item 413.05; (cc) donated under item 413.06; (dd) exported within any period contemplated in paragraph (b); or (ee) otherwise dealt with as the Commissioner may determine. <p>(b) The goods contemplated in subparagraph (dd) of Note 2(a) shall be exported in the case of -</p> <ul style="list-style-type: none"> (i) goods imported by - <ul style="list-style-type: none"> (a) FIFA and FIFA subsidiaries under item 413.01, 413.02 or 413.03 within a period of 24 months after the date of the Championship closing ceremony; (b) qualifying persons other than FIFA and FIFA subsidiaries, under item 413.01, 413.02 or 413.03, within a period of 12 months after the date of the Championship closing ceremony; (ii) goods imported under item 413.04 within a period of 12 months after the date of the Championship closing ceremony: Provided that the Commissioner may, on good cause shown, and subject to such conditions as he or she may impose, extend such periods. <p>(c) Goods not exported must be entered for payment of duty, abandoned, donated or otherwise dealt with as contemplated in paragraph (a), within such time as the Commissioner may determine.</p> <p>3. (a) Whenever goods are sold, distributed, donated or used contrary to the provisions of this Part or not re-exported within the periods contemplated in Note 2(b), duty shall be payable upon demand by the Commissioner.</p> <p>(b) The value for duty purposes in respect of goods contemplated in paragraph (a), shall be -</p> <ul style="list-style-type: none"> (i) the lower of the cost or market value on the earlier of the - <ul style="list-style-type: none"> (aa) date upon which such goods are sold, donated or used contrary to the rebate provisions; or (bb) date of expiry of the applicable period for re-exportation, as if the goods were imported on that date; 	

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
				<p>(ii) if donated otherwise than contemplated in item 413.06, the lower of the cost or market value on the date of donation as if the goods were imported by the donee (recipient) on that date;</p> <p>(iii) if disposed of by a person to whom donated in terms of item 413.06 within five years after the date of acquiring the donation, the lower of the cost or market value on the date of the donation as if the goods were imported on that date;</p> <p>(c) Whenever duty is payable, the rate of duty shall be the rate applicable on the date contemplated in paragraph (b).</p> <p>4. Any entry under item 413.04 shall be supported by an inventory of all household goods and by the particulars of any motor vehicle imported for own use which shall include its colour, make, model, chassis number and engine number.</p> <p>5. For the purposes of rebate item 413.05-</p> <p>(a) any offer to abandon or any application to destroy goods shall be made in writing by, or on behalf of, the qualifying person, employee or donee contemplated in the items concerned and shall -</p> <p>(i) include the bill of entry and all applicable invoices and other documents relating to the importation of the goods;</p> <p>(ii) state the identifying particulars of the goods; and</p> <p>(iii) indemnify the Commissioner against any claim by any other person.</p> <p>(b) the person contemplated in paragraph (a) shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Commissioner, if such storage or removal is required by the Commissioner, and for any other expenses including the cost of destruction; and</p> <p>(c) goods shall be destroyed under the supervision of an officer.</p> <p>6. Goods must be entered under the items of this Part, whether or not liable to any duty.</p>	

By the substitution for the particulars appearing in the columns opposite the stated headings in respect of rebate items 413.01,413.02 and 413.03 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
413.01	00.00	01.00	03	Consumable or semi-durable goods imported by qualifying persons for sale at any Championship site during the Championship	Full duty
413.02	00.00	01.00	05	Promotional material individually of little value, capital goods or consumable goods, imported by qualifying persons, not for sale but for distribution, use or consumption in connection with the Championship	Full duty
413.03	00.00	01.00	07	Samples of consumable and semi-durable goods imported by a qualifying person not for sale, but for	Full duty

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
				distribution at any Championship site during the Championship	