

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

24 JULY 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>
76.04 7604.10.35 7604.10.65 7604.21.15 7604.29.15 7604.29.65	The general, EU and EFTA rates of duty on products of tariff heading 76.04 are reduced to free.
76.05 7605.11.05 7605.11.80 7605.19.05 7605.19.80	The general, EU and EFTA rates of duty on products of tariff heading 76.05 are reduced to free.
76.06 7606.11.07 7606.11.17 7606.12.07 7606.12.17 7606.91.07 7606.91.17 7606.92.07 7606.92.17	The general rate of duty on products of tariff heading 76.06 are reduced from 10% to 3,8% similar to the EU phase down.
76.07 7607.11 7607.19.90 7607.20.90	The general rate of duty on products of tariff heading 76.07 are reduced from 10% to 3,8% similar to the EU phase down.
315.02 /7605.21 /01.06 316.01 /7607.19 /01.0 320.07 /76.05 /01.04	The rebate provisions under Schedule No. 3 applicable to products of tariff heading 76.04 and 76.05 are withdrawn.

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**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/318)**

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, **with effect from 10 June 2009.**

**P J GORDHAN
MINISTER OF FINANCE**

SCHEDULE

By the insertion after Note 3(b) to rebate item 407.00 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
407.00				3. (c) For the purposes of item 407.02, any goods obtained from an inbound duty and tax free shop must be regarded as imported goods.	

By the substitution of the description of the heading to rebate item 407.02 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
407.02				GOODS IMPORTED AS ACCOMPANIED PASSENGERS' BAGGAGE, INCLUDING GOODS OBTAINED AT A LICENSED INBOUND DUTY AND TAX FREE SHOP EITHER BY NON-RESIDENTS OR RESIDENTS OF THE REPUBLIC AND CLEARED AT THE PLACE WHERE SUCH PERSONS DISEMBARK OR ENTER THE REPUBLIC	

By the insertion after rebate item 412.27 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
412.28				GOODS SUPPLIED BY A LICENSEE OF A SPECIAL CUSTOMS AND EXCISE STORAGE WAREHOUSE LICENSED AS A DUTY AND TAX FREE SHOP	
				NOTES: 1. (a) In this item a duty and tax free shop means a duty and tax free shop as contemplated in the rules for Section 21; and (b) any word or expression used in this item in relation to a duty and tax free shop shall have the meaning assigned thereto in such rules.	
	00.00	01.00	05	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers	Full duty