

**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/76.05 /01.04	The rebate provisions under Schedule No. 3 applicable to products of tariff heading 76.04 and 76.05 are withdrawn.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. 6 (NO. 6/15)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 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 rebate item 624.60 in Section G of Part 1 in the Index to Schedule No. 6 of the following:

624.70	(01.00)	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers
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By the insertion after rebate item 634.03 in Part 2 in the Index to Schedule No. 6 of the following:

635.00	(01.00)	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers
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By the insertion after Note 5(e) in Section G of Part 1 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
				NOTES: 6. (a) For the purposes of item 624.70 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.	

By the insertion after rebate item 624.60 in Section G of Part 1 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
624.70				Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop	
	000.00	01.00	01	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers	Full duty

By the insertion after Note 11(d) in Part 2 of the following:

NOTES:

12. (a) For the purposes of item 635.00 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.

By the insertion after rebate item 634.03 in Part 2 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
635.00				Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop	
	000.00	01.00	08	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers	Full duty