

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

1 JANUARY 2010

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>
4802.54.90 4802.55.90 4802.56.90 4802.57.90 4802.58.90 4802.61.90 4802.62.90 4802.69.90 4809.20 4810.13.20 4810.14.10 4810.19.10 4810.22.10 4810.29.10 4810.31.10 4810.32.10 4810.39.10 4810.92.10 4810.99.10 4811.10.10 4811.41.10 4811.41.90 4811.49.10 4811.51.10 4811.59.10 4811.60.10 4811.90.10 4816.20 4816.90.10	The effect of this amendment is that the listed subheadings are amended as indicated in the notice hereto, with effect from 1 January 2010.

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/654)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, **with retrospective effect from 1 January 2007**, to the extent set out in the Schedule hereto.

**N NENE
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Note 20 to rebate item 317.04 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
317.04				<p>NOTE:</p> <p>20. The International Trade Administration Commission may approve and issue import rebate credit certificates to exporters in respect of eligible exports as defined in Note 15, exported, provided the under-mentioned conditions are complied with:</p> <p>(i) such goods were packed and exported under customs supervision unless otherwise determined by the Commissioner (except for dumpers with articulated chassis with a G.V.M. exceeding 5 tons exported during the period from 1 January 2007 to 31 December 2009);</p> <p>(ii) all export documentation supported by duly completed form DA 190, and proof of repatriation of funds for the goods exported shall be kept available by the registered exporter under such conditions that may be determined by the International Trade Administration Commission;</p> <p>(iii) in order to qualify for stated benefits, applications for import rebate credit certificates are to be submitted to the International Trade Administration Commission, not later than 12 months from the date of the export bill of entry (except in the case of dumpers with articulated chassis with a G.V.M. exceeding 5 tons exported during the period from 1 January 2007 to 31 December 2009, in respect of which applications for import rebate credit certificates to the International Trade Administration Commission must be submitted not later than 12 months from 31 December 2009); and</p> <p>(iv) only goods which have physically left the common customs area shall qualify. Such foreign currency earnings may only qualify for import rebate credit certificates if proof, to the satisfaction of the International Trade Administration Commission, has been furnished including evidence that the payment of such proceeds emanate from the direct inflow of foreign exchange through a registered banking institution.</p> <p>Non-compliance of any of these provisions shall not affect the obligations of the user of the rebate credit certificate under this item.</p>	