

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

30 APRIL 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>
460.11/00.00/06.00	The effect of this amendment is that; the rebate item has been deleted,
460.11/00.00/07.00	the rebate provision for the Textile and Clothing Industry Development Program, has been extended for imports for home consumption between 1 November 2009 to 30 September 2011, and
460.11/00.00/08.00	a new rebate provision for the Textile and Clothing Industry Development Program has been created to extend the TCIDP for imports for home consumption, between 1 November 2009 to 30 September 2012 on a limited range of input materials.

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**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/330)**

In terms of 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 deletion of rebate code 06.00 to rebate item 460.11:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.11	00.00	06.00	04	<p>Textile and textile articles falling within headings 51.06 to 51.13, 52.04 to 52.12, 53.11, 54.01 to 54.08, 55.08 to 55.16, 56.03, 58.01 to 58.04, 58.06, 58.08, 58.10, 58.11, 59.01, 59.03, 59.06, 59.07, 60.01, 60.02, 60.03, 60.04, 60.05 and 60.06, 61.01 to 61.17, 62.01 to 62.17 and 63.01 to 63.04, entered for home consumption after 1 April 2001 up to 30 September 2006 for the purposes of this provision in accordance with a duty credit certificate issued by the International Trade Administration Commission specified in the Guide defined in Note 1 hereto</p> <p>Notes:</p> <p>The provisions of this item shall be subject to the following:</p> <p>1. "DCC" means Duty Credit Certificate;</p> <p>"DCCS" means Duty Credit Certificate Scheme the requirements of which are specified in the Guide and in accordance with which a DCC is issued by the International Trade Administration Commission;</p> <p>"DCC holder" means the applicant to whom or which the DCC is issued;</p> <p>"DCC buyer" means the person who buys a DCC or part thereof from a DCC holder as contemplated in paragraph 10.6 of the Guide;</p> <p>"Guide" means the Comprehensive Guide to the Duty Credit Certificate Scheme published in Notice 742 in Government Gazette No. 22145 of 23 March 2001;</p> <p>"The Act" means this Act.</p> <p>2. Subject to the provisions of this Act including the provisions of this item and of these Notes, the importation and exportation of goods for the purposes of the DCCS, the application for and the issuance or withdrawal of a DCC, the use of any DCC and the benefit it confers and any other</p>	Full duty

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
				<p>matter relating to the administration of the DCCS shall be governed by -</p> <p>(a) the conditions and procedures specified in the Guide; and</p> <p>(b) any amendment thereof, and any condition imposed or procedure prescribed by the International Trade Administration Commission.</p> <p>3. (a) Where any person sells any goods to the DCC holder or DCC buyer in the circumstances specified in section 39A of the Act, such holder or buyer shall not resell the goods to, or otherwise dispose thereof for the benefit of the person who so sold the goods or any person related to such person.</p> <p>(b) If such holder or buyer so resells or disposes of the goods, the amount of duty rebated shall be payable to the Commissioner upon demand and shall be subject to the provisions of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act.</p> <p>(c) Subject to the provisions of paragraph (a) and (b), goods imported under a DCC may be sold to any person after due entry for home consumption as contemplated in paragraph 10.2 of the Guide.</p> <p>(d) For the purposes of this Note "related" shall have the meaning ascribed thereto in section 66(2)(a) of the Act.</p> <p>4. (a) Whether the International Trade Administration Commission, as contemplated in paragraph 11 of the Guide -</p> <p>(i) decides that a DCC is nul and void; or</p> <p>(ii) has reason to believe that any irregularities have been committed or incorrect information furnished with regard to the obtaining or utilization of the DCC, and withdraws such DCC, any amount of duty rebated shall be paid to the Commissioner upon demand by the DCC holder or DCC buyer, whoever committed the act resulting in the withdrawal of such certificate.</p> <p>(b) Such amount shall be recoverable in terms of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act.</p> <p>5. Whenever the International Trade Administration Commission -</p> <p>(a) withdraws a DCC for any reason; and</p> <p>(b) reconsiders the withdrawal and issues a new DCC from the date of the withdrawal of the original DCC, the Commissioner shall refund any amount of duty paid by the person concerned as contemplated in Note 4, but no interest shall be payable in respect of such amount for the period it was held by the Commissioner.</p>	

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
				<p>6. (a) Where the amount of duty leviable in respect of any goods rebated on any bill of entry exceeds the amount on the DCC, duty on the excess shall be paid to the Controller where such bill of entry is processed.</p> <p>(b) The DCC is only valid in respect of the period specified in the item and any balance remaining after such period has expired is not carried over to the next period.</p> <p>7. The Commissioner may prescribe by rule any matter he considers necessary and useful for the purpose of regulating, any customs procedure to which this item or the Guide relates.</p> <p>8. The DCC participant shall notify their local Customs Office of all export consignments at least 24 hours prior to packing thereof, on the form DA 73.</p> <p>9. The Controller may supervise any consignment at the premises of the exporter, where it is deemed necessary and will allow those goods to be exported on compliance with the supervision procedures applicable to such exports.</p>	

By the insertion after rebate code 07.00 to rebate item 460.11 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.11	00.00	08.00	03	<p>Textiles and textile articles falling within headings 54.02, 54.07, 54.08, 55.09, 55.10, 55.12, 55.13, 55.14, 55.15 and 55.16, entered for home consumption after 1 November 2009 to 30 September 2012 for the purpose of this provision in accordance with a duty credit certificate issued by the International Trade Administration Commission specified in the TCIDP Rules and Procedures defined in Notes 1 to 8 hereto</p> <p>Notes:</p> <p>The provision of this item shall be subject to the following:</p> <p>1. Definitions:</p> <p>"ITAC" means the International Trade Administration Commission;</p> <p>"DCC" means Duty Credit Certificate;</p> <p>"DC" means Duty Certificate;</p> <p>"TCIDP" means the interim Textile and Clothing Industry Development Programme, the requirements of which are specified in the Rules and Procedures and in accordance with which a DCC is issued by the ITAC;</p>	Full duty to the extent specified in the certificate issued by ITAC

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
				<p>"DCC holder" means a person to whom or which a DCC is issued;</p> <p>"DCC buyer" means the person who buys a DCC or part thereof from a DCC holder as contemplated in paragraph 7.5 of the Rules and Procedures;</p> <p>"Rules and Procedures" means the Rules and Procedures to the interim Textile and Clothing Industry Development Programme; and</p> <p>"The Act" means this Act.</p> <p>2. Subject to the provisions of this Act including the provisions of this item and of these Notes, the importation and exportation of goods for the purpose of the TCIDP, the application for and the issuance or withdrawal of a DCC, the use of any DCC and the benefit it confers and any other matter relating to the administration of the TCIDP shall be governed by -</p> <p>(a) the conditions and procedures specified in the Rules; and</p> <p>(b) any amendment thereof, and any condition imposed or procedure prescribed by the ITAC.</p> <p>3. (a) In respect of goods exported during the period 1 April 2009 to 31 March 2010, the DCC may only be sold to manufacturers contemplated in the Rules and Procedures.</p> <p>(b) Where any person sells any goods to the DCC holder or DCC buyer in the circumstances specified in section 39A of the Act, such holder or buyer shall not resell the goods, or otherwise dispose thereof for the benefit of the person who sold the goods or any person related to such person.</p> <p>(c) If such holder or buyer so resells or disposes of the goods, the amount of duty rebated shall be payable to the Commissioner upon demand and shall be subject to the provisions of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act.</p> <p>(d) Subject to the provisions of paragraphs (a) and (b), goods imported under a DCC may be sold to any person after due entry for home consumption as contemplated in section 7.2 of the Rules and Procedures.</p> <p>(e) For the purposes of this Note "related" shall have the meaning ascribed thereto in section 66(2)(a) of the Act.</p> <p>4. (a) Whether the ITAC, as contemplated in paragraph 8 of the Rules and Procedures -</p> <p>(i) decides that a DCC is null and void; or</p>	

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
				<p>(ii) has reason to believe that any irregularities have been committed or incorrect information furnished with regard to the obtaining or utilization of the DCC, and withdraws such DCC;</p> <p>(iii) any amount of duty rebated shall be paid to the Commissioner upon demand by the DCC holder or DCC buyer, whoever committed the act resulting in the withdrawal of such certificate.</p> <p>(b) Such amount shall be recoverable in terms of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act.</p> <p>5. Whenever the ITAC -</p> <p>(a) withdraws a DCC for any reason; and</p> <p>(b) reconsiders the withdrawal and issues a new DCC from the date of withdrawal of the original DCC, the Commissioner shall refund any amount of duty paid by the person concerned as contemplated in Note 4, but no interest shall be payable in respect of such amount for the period it was held by the Commissioner.</p> <p>6. (a) Where the amount of duty leviable in respect of any goods rebated on any bill of entry exceeds the amount on the DCC, duty on the excess shall be paid to the Controller where such bill of entry is processed.</p> <p>(b) The DCC is only valid in respect of the period specified in the item and any balance remaining after such period has expired is not carried over to the next period.</p> <p>(c) In order to qualify for TCIDP benefits, applications for duty credit certificates are to be submitted to the International Trade Administration Commission, not later than 18 months from the date of the export bill of entry.</p> <p>7. The Commissioner may prescribe by rule any matter he considers necessary and useful for the purpose of regulating any customs procedure to which this item or the Rules and Procedures relates.</p> <p>8. The Controller may supervise any consignment at the premises of the exporter, where it is deemed necessary and will allow goods to be exported on compliance with the supervision procedures applicable to such exports.</p>	

By the substitution for rebate code 07.00 to rebate item 460.11 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.11	00.00	07.00	09	<p>Textiles and textile articles falling within headings 50.04 to 50.07, 51.06 to 51.13, 52.04 to 52.12, 53.06 to 53.11, 54.01 to 54.08, 55.08 to 55.16, 56.02 to 56.06, 56.09, 57.01 to 57.05, 58.01 to 58.11, 59.01 to 59.03, 59.06, 59.07, 60.01 to 60.06, 61.01 to 61.17, 62.01 to 62.17 and 63.01 to 63.04, entered for home consumption after 1 January 2006 to 30 September 2011 for the purpose of this item in accordance with a duty credit certificate issued by the International Trade Administration Commission specified in the TCIDP Rules and Procedures defined in Notes 1 to 8 hereto</p> <p>Goods of tariff heading 56.09 may not be entered for home consumption, for the purposes of this item, prior to 1 April 2007.</p> <p>Notes:</p> <p>The provision of this item shall be subject to the following:</p> <p>1. Definitions:</p> <p>"ITAC" means the International Trade Administration Commission;</p> <p>"DCC" means Duty Credit Certificate;</p> <p>"TCIDP" means the interim Textile and Clothing Industry Development Programme, the requirements of which are specified in the Rules and Procedures and in accordance with which a DCC is issued by the ITAC;</p> <p>"DCC holder" means a person to whom or which a DCC is issued;</p> <p>"DCC buyer" means the person who buys a DCC or part thereof from a DCC holder as contemplated in paragraph 7.5 of the Rules and Procedures;</p> <p>"Rules and Procedures" means the Rules and Procedures to the interim Textile and Clothing Industry Development Programme; and</p> <p>"The Act" means this Act.</p> <p>2. Subject to the provisions of this Act including the provisions of this item and of these Notes, the importation and exportation of goods for the purpose of the TCIDP, the application for and the issuance or withdrawal of a DCC, the use of any DCC and the benefit it confers and any other matter relating to the administration of the TCIDP shall be governed by -</p> <p>(a) the conditions and procedures specified in the Rules; and</p>	Full duty to the extent specified in the certificate issued by ITAC

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				<p>(b) any amendment thereof, and any condition imposed or procedure prescribed by the ITAC.</p> <p>3. (a) Deleted.</p> <p>(b) In respect of goods exported during the period 1 April 2006 to 31 March 2009, the DCC may only be sold to manufacturers contemplated in the Rules and Procedures.</p> <p>(c) Where any person sells any goods to the DCC holder or DCC buyer in the circumstances specified in section 39A of the Act, such holder or buyer shall not resell the goods, or otherwise dispose thereof for the benefit of the person who sold the goods or any person related to such person.</p> <p>(d) If such holder or buyer so resells or disposes of the goods, the amount of duty rebated shall be payable to the Commissioner upon demand and shall be subject to the provisions of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act.</p> <p>(e) Subject to the provisions of paragraph (b), goods imported under a DCC may be sold to any person after due entry for home consumption as contemplated in paragraph 7.2 of the Rules and Procedures.</p> <p>(f) For the purposes of this Note "related" shall have the meaning ascribed thereto in section 66(2)(a) of the Act.</p> <p>4. (a) Whether the ITAC, as contemplated in paragraph 8 of the Rules and Procedures -</p> <p>(i) decides that a DCC is null and void; or</p> <p>(ii) has reason to believe that any irregularities have been committed or incorrect information furnished with regard to the obtaining or utilization of the DCC, and withdraws such DCC;</p> <p>(iii) any amount of duty rebated shall be paid to the Commissioner upon demand by the DCC holder or DCC buyer, whoever committed the act resulting in the withdrawal of such certificate.</p> <p>(b) Such amount shall be recoverable in terms of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act.</p> <p>5. Whenever the ITAC -</p> <p>(a) withdraws a DCC for any reason; and</p>	

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				<p>(b) reconsiders the withdrawal and issues a new DCC from the date of the withdrawal of the original DCC, the Commissioner shall refund any amount of duty paid by the person concerned as contemplated in Note 4, but no interest shall be payable in respect of such amount for the period it was held by the Commissioner.</p> <p>6. (a) Where the amount of duty leviable in respect of any goods rebated on any bill of entry exceeds the amount on the DCC, duty on the excess shall be paid to the Controller where such bill of entry is processed.</p> <p>(b) The DCC is only valid in respect of the period specified in the item and any balance remaining after such period has expired is not carried over to the next period.</p> <p>(c) In order to qualify for TCIDP benefits, applications for duty credit certificates are to be submitted to the International Trade Administration Commission, not later than 18 months from the date of the export bill of entry.</p> <p>7. The Commissioner may prescribe by rule any matter he considers necessary and useful for the purpose of regulating any customs procedure to which this item or the Rules and Procedures relates.</p> <p>8. The Controller may supervise any consignment at the premises of the exporter, where it is deemed necessary and will allow goods to be exported on compliance with the supervision procedures applicable to such exports.</p>	