

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

11 NOVEMBER 2011

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.

Provision	Note
470.00 470.03/00.00/02.00 470.03/00.00/01.00	The effect of this amendment is that Note 5 is inserted in rebate item 470.00 and rebate item 470.03 is amended to provide for the temporary importation of duty free goods for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export.

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/344)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, **with effect from the date on which section 149 in the Taxation Laws Amendment Act, 2011, is promulgated in the Government Gazette**, to the extent set out in the Schedule hereto.

**N NENE
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion after Note 4 to rebate item 470.00 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
470.00				5. For the purposes of rebate item 470.03/00.00/02.00: (a) Where the rebate registrant is contractually entitled to keep a portion of the goods manufactured, processed, finished, equipped or packed in lieu of payment for the operations carried out, he or she must – (i) also export those goods within the period of 12 months contemplated in Note 2(a); or (ii) (aa) process a bill of entry at the office of the Controller for payment of the value-added tax on the goods retained; and (bb) adjust by voucher of correction the rebate bill of entry in respect of the quantity and value of the goods used to manufacture the goods retained. (b) Notwithstanding the Notes to Schedule No. 3 and Schedule No. 4, “full duty” where it appears in the “Extent of Rebate” column opposite this rebate item means goods free of duty as contemplated in section 75A.	

By the insertion after rebate item 470.03/00.00/01.00 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
470.03	00.00	02.00	08	Goods free of duty, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty

By the substitution for rebate item 470.03/00.00/01.00 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
470.03	00.00	01.00	03	Goods (excluding goods free of duty as contemplated in section 75A) cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty