

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/551)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

I				II		III	
Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Annotations	
317.04				<p>By the substitution for Note 5 to rebate item 317.04 of the following:</p> <p>"5. "Eligible exports" means exports of any of the following which are new and unused at the time of export:</p> <p>(i) Specified motor vehicles as defined in Note 7, fitted with an engine and gear-box, manufactured in terms of this rebate item and exported from the licensed premises by the manufacturer.</p> <p>(ii) Motor vehicles manufactured in terms of this rebate item in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit.</p> <p>(iii) Specified motor vehicles as defined in Note 7, not fitted with an engine or gear-box, exported from the licensed premises by the manufacturer, automotive components and automotive tooling as defined in Note 10, for which a certificate was issued by the International Trade Administration Commission, provided that the export of such components and tooling contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme.</p> <p>Such components and tooling shall, further more, meet the following criteria, namely that -</p>			

I	II			III		
Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Annotations
				<p>(a) they were wholly or partly manufactured in the common customs area;</p> <p>(b) not less than 25 per cent of the foreign currency earnings (as defined in Note 9) of the components and tooling is represented by the sum of:</p> <ul style="list-style-type: none"> - the cost of labour in the common customs area; - the value of materials of the common customs area; - the factory overhead expenses (excluding profit) incurred in the common customs area in respect of the components and tooling; and <p>(c) the final process of manufacture was carried out in the common customs area: Provided that operations of packing or painting shall not qualify as manufacturing processes. In the event of the final process of manufacture not taking place in the common customs area, a determination as to the eligibility of the relevant product must be made by the International Trade Administration Commission</p>		