

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

18 AUGUST 2004

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>
460.17/Note 1 (ii)	The effect of this amendment is that the value of the excess duty free allowance and the value of an import rebate credit certificate are reduced by 40 per cent of the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate credit certificate is in respect of specified motor vehicles exported fitted with engines and gearboxes.
460.17/87.00/01.02 460.17/87.00/02.02 610.14/126.05/01.05	The rebate provisions are withdrawn.
460.17/87.00/04.02 460.17/87.03/02.04 610.14/126.00/01.03 610.14/126.03/01.05	New rebate provisions are created to replace deleted rebate provisions and the description of these provisions have been amended to exclude the condition that no similar or substitute vehicle manufactured in the SACU and that physically disabled persons or vehicles used for their transport, whether adapted or to be adapted, should be able to rebate the duty on imported vehicles once every 5 years.

Government Gazette No. 26699

No. R.987

2004-08-18

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/284)**

Under 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

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Note 1 (ii) to rebate item 460.17 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.17				(ii) For the purposes of paragraph (i) above the value of the excess duty free allowance and the value of an import rebate credit certificate shall be reduced by 40 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate credit certificate is in respect of specified motor vehicles exported fitted with engines and gearboxes.	