

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

**17 JUNE 2005**

**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>
460.17/00.00/01.00	The effect of this amendment is that a new provision is created to enable importers to use their Import Rebate Credit Certificates (IRCC's) for the importation of motor vehicle components.

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**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/292)**

Under section 75 of the Customs and Excise Act, 91 of 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 insertion before tariff heading 87.00 to rebate item 460.17 of the following:**

<b>Rebate Item</b>	<b>Tariff Heading</b>	<b>Rebate Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Rebate</b>
460.17	00.00	01.00	02	Automotive components	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates