

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

5 AUGUST 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>
8427.20.10 8427.20.20 8427.20 8427.20.30 8427.20.40 8427.20.50 8427.20.90	The effect of this amendment is that the structure of subheading 8427.20 is amended to make separate provisions for reach stackers of the boom type for container handling of a mass not exceeding 6 000 kg, other fork-lift trucks of a mass not exceeding 10 000 kg and on other fork-lift trucks of a mass exceeding 10 000 kg.
211.06/5512.21/03.06 211.06/5512.29/03.06 211.06/5515.29/03.06 211.06/5515.91/03.06 211.06/5801.34/03.06 211.06/5801.35/03.06 211.06/6001.10/03.06 211.06/6001.22/03.06 and 211.06/6001.92/03.06	The effect of this amendment is that rebate item "460.11" has been deleted where it appeared in the column "Rebate items" opposite the mentioned tariff headings, with retrospective effect to 25 June 2004.
211.06/5512.21/01.06 211.06/5512.21/02.06 211.06/5512.29/01.06 211.06/5512.29/02.06 211.06/5515.29/01.06 211.06/5515.29/02.06 211.06/5515.91/01.06 211.06/5515.91/02.06 211.06/5801.34/01.06 211.06/5801.34/02.06 211.06/5801.35/01.06 211.06/5801.35/02.06 211.06/6001.10/01.06 211.06/6001.10/02.06 211.06/6001.22/01.06 211.06/6001.22/02.06 and 211.06/6001.92/01.06 211.06/6001.92/02.06	The effect of this amendment is that rebate item "460.11" has been deleted where it appeared in the column "Rebate items" opposite the mentioned tariff headings, with retrospective effect to 10 November 2004.
315.07/00.00/01.00	Provision is made for a rebate of the full duty on goods of any description (excluding heaters (space heating apparatus) whether or not assembled of subheading 7321.8 and wire grids of subheading 7321.90), for the manufacture of gas heaters.
316.01/00.00/02.00	Provision is made for a rebate of the full duty on goods of any description (excluding heaters (space heating apparatus) whether or not assembled of subheading 8516.2 and wire grids of subheading 7321.90), for the manufacture of electric space heating apparatus.
Schedule No. 3 Notes 3(a)(i) and 3(b) and Schedule No. 4 Note 1	The effect of this amendment is that the word "ordinary" has been deleted from the Notes.

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/590)

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.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for Notes 3(a)(i) and 3(b) to Schedule No. 3 of the following:

NOTES:

3.
 - (a) The following expressions shall, for the purposes of the Column headed "Extent of Rebate" of this Schedule, be construed as specified hereunder.
 - (i) "Full duty" relates to a rebate to the extent of the customs duty specified in and payable under any column in any tariff heading or subheading in Part 1 of Schedule No. 1 in respect of any goods;
 - (b) Any customs duty in respect of any goods referred to in paragraph (a) shall include, in each case, any customs duty specified in and payable under any tariff item in Part 2 of Schedule No. 1 in respect of such goods and shall relate to the customs duty specified in Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof.