

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

**15 DECEMBER 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>
317.04/Note 16(v)	The effect of this amendment is that the value of import rebate credit certificates shall be restricted to 82 per cent of the certificate, <b>with effect from 1 January 2006.</b>

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**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/594)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, **with effect from 1 January 2006**, to the extent set out in the Schedule hereto.

**J MOLEKETI  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution for Note 16(v) to rebate item 317.04 of the following:**

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
317.04				16(v) The value of import rebate credit certificates shall be restricted to 82 per cent of the certificate.	