

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

19 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> |
|--|--|
| 4101.20 and 4101.50.10 | The effect of this amendment is that skins of bovine animals, of a unit surface area exceeding 2,15 m ² which have undergone a tanning process (including a pre-tanning process) which is reversible has been included in Chapter 41 with effect from the date of publication. |
| 4101.20.10, 4101.20.90, 4104.1, 4104.11, 4104.11.10, 4104.11.90, 4104.19, 4104.19.10, 4104.19.90, 4104.4, 4104.41.10, 4104.41.90, 4104.49, 4104.49.10, 4104.49.90, 4107.1, 4107.11, 4107.11.10, 4107.11.90, 4107.12, 4107.12.10, 4107.12.90, 4107.19, 4107.19.10 and 4107.19.90 | The effect of this amendment is that certain headings and subheadings in Chapter 41 has been amended to create provisions for whole bovine skin leather of a unit surface area not exceeding 2,15 m ² at a free rate of duty, with retrospective effect to 1 January 2002. |
| 520.05/41.07 | The effect of this amendment is that a provision has been created for the insertion of tariff heading 41.07 in drawback item 520.05, with retrospective effect to 1 January 2002. |

No. R. 1245
Government Gazette No.28342

2005-12-19

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/75)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, **with retrospective effect to 1 January 2002**, to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion after tariff heading 41.04 to drawback item 520.05 of the following:

| Drawback Item | Tariff Heading | Code | C D | Description | Extent of Rebate |
|---------------|----------------|-------|--------|--|------------------|
| 520.05 | 41.07 | 01.04 | 40 | Bovine cattle leather, used as covering in the manufacture of upholstered chairs and other seats | Full duty |