

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

**25 AUGUST 2006**

**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>
8408.90.90	The effect of this amendment is that the rate of duty has been reduced from 15% <i>ad valorem</i> to free of duty and subheading 8408.90 was simplified for ease of administration purposes.
316.01/84.08/01.00; 316.01/84.08/03.00 and 317.10/84.08/01.00	The effect of this amendment is that due to the fact that the rate of duty on subheading 8408.90.90 is now free of duty the rebate provisions have become superfluous and are withdrawn.

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**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/602)**

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 deletion of codes 01.00 and 03.00 to tariff heading 84.08 to rebate item 316.01 and code 01.00 to rebate item 317.10:**

<b>Rebate Item</b>	<b>Tariff Heading</b>	<b>Rebate Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Rebate</b>
316.01	84.08	01.00	40	Internal combustion piston engines, for the manufacture of scrapers and road graders	Full duty
316.01	84.08	03.00	41	Internal combustion piston engines, for the manufacture of front-end loaders	Full duty
317.10	84.08	01.00	44	Internal combustion piston engines, for the manufacture of fork-lift trucks and crane trucks	Full duty