

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

16 MAY 2008

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>
316.01/7411.10/01.06	The effect of this amendment is that provision for a rebate of duty has now been made for "Tubes and pipes of refined copper with an outside cross-sectional dimension not exceeding 115 mm for the manufacture of finned tube heat-exchangers, blower coil unit coolers, evaporators and condensers classifiable in tariff subheadings 8415.90.90 and 8418.99, for use in air conditioning machines, refrigerators, freezers and other refrigerating or freezing equipment."

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**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/632)**

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 insertion after tariff heading 74.07/01.04 to rebate item 316.01 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
316.01	7411.10	01.06	65	Tubes and pipes of refined copper with an outside cross-sectional dimension not exceeding 115 mm for the manufacture of finned tube heat-exchangers, blower coil unit coolers, evaporators and condensers classifiable in tariff subheadings 8415.90.90 and 8418.99, for use in air conditioning machines, refrigerators, freezers and other refrigerating or freezing equipment	Full duty