

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

**19 DECEMBER 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>
1701.11 1701.12 1701.91 1701.99	The general, EU, EFTA and SADC rates of duty on sugar is decreased from 1,3c/kg to free.
1001.90 1101.00	The general, EU and EFTA rates of duty on wheat and meslin flour is decreased from 2% to free of duty.
311.02/63.09/01.04	The effect of this amendment is that the description of the rebate provisions have been amended to include "(excluding those containing cotton)".
311.18/63.09/01.04	The effect of this amendment is that the description of the rebate provisions have been amended to include "(excluding brassieres, girdles, corsets, braces, suspenders, garters, jackets, blazers, jerseys, pullovers, cardigans, overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, parkas, swimwear, socks and similar clothing articles)".
Rebate item 460.17; 460.17/00.00/02.00; 460.17/87.00/03.02; 460.17/87.00/04.02; 460.17/87.02/01.04; 460.17.87.03/01.04; 460.17/87.03/02.04; 460.17/87.04/01.04; 460.17/87.06/01.04; 460.17/8701.20/01.06	The effect of this amendment is that the rebate provision has been substituted in its entirety and to amend Note 1 to the productive asset allowance provisions to exclude rented or leased buildings to qualify as productive assets.
Drawback items 537.00; 537.01/87.02/01.04; 537.01/87.03/01.04; 537.01/87.04/01.04; 537.01/87.06/01.04; 537.01/8701.20/01.06; 537.02/87.00/01.04	The effect of this amendment is that the drawback provisions have been substituted in its entirety and to amend Note 1 to the productive asset allowance provisions to exclude rented or leased buildings to qualify as productive assets.

**Government Gazette No. 31716**

**No. R.1373**

**2008-12-19**

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/640)**

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.

**N NENE  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution for tariff heading 63.09 to rebate items 311.02 and 311.18 of the following:**

<b>Rebate Item</b>	<b>Tariff Heading</b>	<b>Rebate Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Rebate</b>
311.02	63.09	01.04	42	Worn clothing and other worn articles of textile materials (excluding those containing cotton) at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the recovery of fibres	Full duty
311.18	63.09	01.04	41	Worn clothing and other worn articles of textile materials containing 35 per cent or more by mass of cotton fibres (excluding brassieres, girdles, corsets, braces, suspenders, garters, jackets, blazers, jerseys, pullovers, cardigans, overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, parkas, swimwear, socks and similar clothing articles) at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of wiping rags and cleaning cloths	Full duty