

**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.

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**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/89)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 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 refund items 537.00; 537.01 and 537.02 of the following:**

<b>Refund Item</b>	<b>Tariff Heading</b>	<b>Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Refund</b>
537.00				<b>MOTOR VEHICLES</b>  NOTE:  The value of import rebate credit certificates in respect of specified motor vehicles exported not fitted with an engine or gear-box exported by the registered manufacturer from the licensed premises, eligible automotive components, automotive tooling and motor vehicles manufactured under rebate item 317.07 and exported shall be reduced by forty per cent if the refund is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate certificate is in respect of specified motor vehicles exported fitted with engines and gearboxes.	

<b>Refund Item</b>	<b>Tariff Heading</b>	<b>Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Refund</b>
537.01	87.02	01.04	41	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
537.01	87.03	01.04	48	Motor cars (including station wagons)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of importer and subject to the Note to this item
537.01	87.04	01.04	44	Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10 and dumpers with articulated chassis of a G.V.M. exceeding 5 tons)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
537.01	87.06	01.04	47	Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of heading 8704.10 and those for dumpers with articulated chassis of a G.V.M. exceeding 5 tons)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
537.01	8701.20	01.06	60	Road tractors for semi-trailers	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item

Refund Item	Tariff Heading	Code	C D	Description	Extent of Refund
537.02	87.00	01.04	40	<p>Motor vehicles classifiable under tariff subheadings 8701.20.10, 8702.10.80, 8702.90.10, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.80, 8704.31.80, 8704.90.80 and 8706.00.10 entered on or before 31 December 2014 for the purposes of this provision, as specified by the International Trade Administration Commission, by means of a certificate: Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant -</p> <p>(a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles;</p> <p>(b) has submitted a business plan on or before 31 December 2009 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the International Trade Administration Commission; and</p> <p>(c) has proved to the satisfaction of the International Trade Administration Commission that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme</p> <p>NOTES:</p> <p>1. Productive assets include the following:</p> <p>Buildings erected for the sole purpose of manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in-plant logistics, testing, design and production IT equipment and supporting software.</p> <p>The duty which may be refunded is calculated as follows:</p> <p>A total of 20 per cent of the value of the productive assets approved by the International Trade Administration Commission for purposes of this refund provision, but limited to 4 per cent per annum for 5 years.</p> <p>2. The International Trade Administration Commission may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner for retention by him or her.</p>	Full duty less the duty in Section B of Part 2 of Schedule No. 1