

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

**9 APRIL 2010**

**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>
311.42 311.42./52.08/01.04 311.42/5208.23/01.06 311.42/5208.33/01.06 311.42/52.09/01.04 311.42/52.10/01.04 311.42.54.07/01.04 311.42/55.13/01.04 311.42/55.14/01.04 311.42/5903.20/01.06 311.42/6001.21/01.06	The effect of this amendment is that new rebate provisions on textile bed, table, toilet and kitchen linen; curtains and interior blinds; curtain or bed valances; other furnishing articles; other made up articles; mattress supports; articles of bedding and similar furnishing fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered were created.

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**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/658)**

In terms of 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 insertion after rebate item 311.41 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>
311.42				INDUSTRY: TEXTILE BED, TABLE, TOILET AND KITCHEN LINEN; CURTAINS AND INTERIOR BLINDS; CURTAIN OR BED VALANCES; OTHER FURNISHING ARTICLES; OTHER MADE UP ARTICLES; MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED	
311.42	52.08	01.04	42	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m <sup>2</sup> but not exceeding 200 g/m <sup>2</sup> in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of goods classifiable in tariff headings 63.02, 63.03, 63.04, 63.07 and 94.04	Full duty
311.42	5208.23	01.06	62	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m <sup>2</sup> but not exceeding 200 g/m <sup>2</sup> , bleached, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm <sup>2</sup> or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff subheading 63.07 and the manufacture of articles of bedding classifiable in tariff subheadings 9404.30 and 9404.90	Full duty
311.42	5208.33	01.06	62	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m <sup>2</sup> but not exceeding 200 g/m <sup>2</sup> , dyed, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm <sup>2</sup> or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff heading 63.07 and the manufacture of articles of bedding classifiable in tariff subheadings 9404.30 and 9404.90	Full duty
311.42	52.09	01.04	49	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m <sup>2</sup> , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03, 63.04 and 94.04	Full duty
311.42	52.10	01.04	46	Woven fabrics of cotton, containing less than 85 per cent of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m <sup>2</sup> , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03, 63.04	Full duty

<b>Rebate Item</b>	<b>Tariff Heading</b>	<b>Rebate Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Rebate</b>
				and 94.04	
311.42	54.07	01.04	43	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04, in rolls of a width of 160 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03, 63.04 and 94.04	Full duty
311.42	55.13	01.04	46	Woven fabrics of synthetic fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m <sup>2</sup> , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03, 63.04 and 94.04	Full duty
311.42	55.14	01.04	42	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass mainly or solely with cotton, of a mass not exceeding 170 g/m <sup>2</sup> , dyed or printed, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of mattress covers classifiable in tariff headings 63.02, 63.03, 63.04 and 94.04	Full duty
311.42	5903.20	01.06	61	Textile fabrics impregnated, coated, covered or laminated with polyurethane, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of mattress covers classifiable in tariff heading 63.02	Full duty
311.42	6001.21	01.06	67	Looped pile fabrics, knitted or crocheted, of cotton, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of mattress covers classifiable in tariff heading 63.02	Full duty