

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

**3 SEPTEMBER 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>
460.11/07.00 460.11/08.00	The effect of this amendment is that Note 6 (a) to rebate items 460.11 / 07.00, with retrospective effect from 31 July 2008 and 460.11 / 08.00, with retrospective effect from 30 April 2010, have respectively been amended to prevent the possible interpretation of this Note as meaning the payment of duty on duty (double counting), instead of only paying the excess amount of unrebated duty outstanding to SARS as recommended by ITAC Minute No. M4/2010.

**Government Gazette No. 33501****No. R.763****2010-09-03****CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/333)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 4 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 Note 6 (a) to rebate item 460.11 / 07.00, with retrospective effect from 31 July 2008, 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>
460.11	00.00	07.00	09	6. (a) Where the amount of duty leviable in respect of any goods rebated on any bill of entry exceeds the amount on the DCC, the excess duty shall be paid to the Controller where such bill of entry is processed	

**By the substitution for Note 6 (a) to rebate item 460.11 / 08.00, with retrospective effect from 30 April 2010, 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>
460.11	00.00	08.00	03	6. (a) Where the amount of duty leviable in respect of any goods rebated on any bill of entry exceeds the amount on the DCC, the excess duty shall be paid to the Controller where such bill of entry is processed	