

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

**17 JUNE 2011**

**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>
521.00/00.00/01.00	The effect of this amendment is that: the reference to carbon (carbon black and other forms of carbon, not elsewhere specified or included), is deleted from the description of the rebate item;
521.00/28.03/01.00	the rebate item is deleted; in accordance with the recommendation contained in ITAC Report No. 371.

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 5 (No. 5/93)**

In terms of 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 tariff heading 00.00/01.00 to rebate item 521.00 for the following:**

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
521.00	00.00	01.00	08	Goods used in the manufacture, processing, finishing, equipping or packing of any goods exported:  Provided that-  (1) no drawback in terms of this item shall be granted unless the claim in respect of such drawback is accompanied by and complies with the provisions of a permit issued by the International Trade Administration Commission;  (2) the said permit may specify the nature, quantity or value of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, finishing, equipment or packing of which the first-mentioned goods are used, the period during which any such goods shall be imported or exported or any restrictions of whatever nature ; and  (3) the Commissioner may, exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any Note relating to Part 1 of Schedule No. 5.	Full duty less the duty in section B of Part 2 of Schedule No. 1

**By the deletion of tariff heading 28.03/01.00 to rebate item 521.00 of the following:**

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
521.00	28.03	01.00	44	<p>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included) used in the manufacture, processing, finishing, equipment or packing of any goods exported:</p> <p>Provided that -</p> <p>(1) no drawback in terms of this item shall be granted unless the claim in respect of such drawback is accompanied by and complies with the provisions of a permit issued by the International Trade Administration Commission;</p> <p>(2) the said permit may specify the nature, quantity or value of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, finishing, equipment or packing of which the first-mentioned goods are used, the period during which any such goods shall be imported or exported or any restrictions of whatever nature; and</p> <p>(3) the Commissioner may, exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any Note relating to Part 1 of Schedule No. 5.</p>	Full duty less the duty in Schedule No. 2