

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 39) NOTICE, 1994
(Published on 18th November, 1994)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule below.

Schedule No. 1 to the Act

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
Chapter 84			By the insertion after Additional Note 1 of the following: "2(a) For the purposes of heading No. 84.50 household of laundry-type washing machines of the rotary-drum, impeller or agitator type shall be deemed to be machines of a dry linen capacity exceeding 7 kg only if such machines have a gross inside volume exceeding — 91 l in the case of rotary-drum-type machines (front load machines); 140 l in the case of impeller-type machines; and 105 l in the case of agitator-type machines. (b)(i) When determining the gross inside volume of a washing machine, space taken up by ribs, curves, rounded corners, impellers, agitators, etc. shall be disregarded;		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			(ii) in the case of twin tub washing machines, the gross inside volume of the tub in which the washing is washed shall be deemed to be the gross inside volume of such a machine; and		
			(iii) in the case of washing machines (front or top load types) incorporating a rotary drum in which the washing is washed, the gross inside volume of the rotary drum shall be deemed to be the gross inside volume of the machine."		
84.50			By the substitution for subheading No. 8450.1 of the following:		
	"8450.1		Machines, each of a dry linen capacity not exceeding 10 kg:		
	8450.11		Fully-automatic machines:		
	.15	6	Of a dry linen capacity not exceeding 7 kg (excluding coin-operated machines)	no.	25%
	.90	3	Other	no.	free
	8450.12		Other machines, with built-in centrifugal drier:		
	.15	2	Of a dry linen capacity not exceeding 7 kg	no.	25%
	.90	7	Other	no.	free
	8450.19		Other:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	6	Tumbler-type, hand-operated	no.	free
	.20	3	Other, of a dry linen capacity not exceeding 7 kg	no.	25%
	.90	4	Other	no.	free
			By the substitution for subheading No. 8450.90.10 of the following:		
	.10	5	Machines, each of a dry linen capacity not exceeding 7 kg	no.	25%
85.44			By the substitution for subheadings Nos. 8544.4, 8544.5 and 8544.60 of the following:		
	"8544.4		Other electric conductors, for a voltage not exceeding 80 V:		
	8544.41	5	Fitted with connectors	kg	15%
	8544.49	6	Other	kg	15%
	8544.5		Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V:		
	8544.51	5	Fitted with connectors	kg	15%
	8544.59	0	Other	kg	15%
	8544.60	8	Other electric conductors, for a voltage exceeding 1 000 V	kg	15%

Part 4 of Schedule No. 1 to the Act

SUR- CHARGE ITEM	TARIFF HEADING	SUR- CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
176.00			By the substitution for surcharge code 01.00 to tariff heading No. 84.00 of the following:	

SUR-CHARGE ITEM	TARIFF HEADING	SUR-CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
		"01.00	Goods of headings and sub-headings Nos. 8418.10, 8418.2, 8418.30, 8418.40, 8418.61.10, 8418.69.10, 8418.91.10, 8418.99.20, 8419.11.10, 8419.19.10, 8419.90.10, 8421.12.20, 8421.91.20, 8422.11, 8423.10, 8450.11.15, 8450.12.15, 8450.19.10, 8450.19.20, 8450.90.10, 8451.21.10, 8451.21.20, 8451.30.10, 8451.30.20, 8451.90.10, 8451.90.20, 8452.10, 8452.40.10, 8452.90.10 and 8479.89.30	15%

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
308.02				By the insertion after rebate code 01.04 of tariff heading No. 42.05 of the following:	
		"02.04	47	Leather sheets, consisting of small pieces of leather stitched together, for the manufacture of garments	Full duty"
311.02				By the substitution for tariff headings Nos. 54.02 and 54.03 of the following:	
	"54.02	02.00	44	Synthetic filament yarn (excluding sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 dtex, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	54.03	01.00	46	Artificial filament yarn (excluding sewing thread), not put up for retail sale, including artificial monofilament of less than 67 dtex, entered on or before 30 September,	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
				By the substitution for rebate code 02.00 to tariff heading No. 55.09 of the following:	
		"02.00	42	Yarn (excluding sewing thread), of synthetic staple fibres, not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 02.00 to tariff heading No. 55.10 of the following:	
		"02.00	46	Yarn (excluding sewing thread), of artificial staple fibres, not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
311.03				By the substitution for rebate code 02.00 to tariff heading No. 51.07 of the following:	
		"02.00	47	Yarn of combed wool, not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
				By the substitution for rebate code 02.00 to tariff heading No. 51.08 of the following:	
		"02.00	43	Yarn of fine animal hair (carded or combed), not put up for retail sale, entered on or before 30 September, 1994, of such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 02.00 to tariff heading No. 51.10 of the following:	
		"02.00	47	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for tariff heading No. 52.05 of the following:	
	"52.05	01.00	43	Cotton yarn (excluding sewing thread), contain- ing 85 per cent or more by mass of cotton, not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				By the substitution for tariff heading No. 52.06 of the following:	
	"52.06	01.00	46	Cotton yarn (excluding sewing thread), containing less than 85 per cent by mass of cotton, not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 08.00 to tariff heading No. 54.02 of the following:	
		"08.00	43	Synthetic filament yarn (excluding sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 dtex, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 02.00 to tariff heading No. 54.03 of the following:	
		"02.00	42	Artificial filament yarn (excluding sewing thread), not put up for retail sale, including artificial monofilament of less than 67 dtex, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				By the substitution for tariff heading No. 54.04 of the following:	
	"54.04	01.00	44	Synthetic monofilament yarn of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm, and strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for tariff heading No. 54.05 of the following:	
	"54.05	01.00	40	Artificial monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm, and strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 05.00 to tariff heading No. 55.09 of the following:	
		"05.00	48	Yarn (excluding sewing thread), of synthetic staple fibres, not put up for retail sale, entered on or before 30 September, 1994, of such values and subject	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
				By the substitution for rebate code 05.00 to tariff heading No. 55.10 of the following:	
	"05.00	45		Yarn (excluding sewing thread), of artificial staple fibres, not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
311.04				By the substitution for rebate code 02.00 to tariff heading No. 51.08 of the following:	
	"02.00	45		Yarn of fine animal hair (carded or combed), not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for tariff heading No. 51.10 of the following:	
	"51.10	01.00	44	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				Industry may allow by specific permit issued before 1 April, 1994	
				By the substitution for tariff headings Nos. 52.05 and 52.06 of the following:	
	"52.05	01.00	45	Cotton yarn (excluding sewing thread), containing 85 per cent or more by mass of cotton, not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	52.06	01.00	41	Cotton yarn (excluding sewing thread), containing less than 85 per cent by mass of cotton, not put up for retail sale, entered on or before 30 September 1994, such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994.	Full duty
				By the substitution for rebate code 07.00 to tariff heading No. 54.02 of the following:	
		"07.00	40	Synthetic filament yarn (excluding sewing thread), not up for retail sale, including synthetic monofilament of less than 67 dtex, entered on or before 30 September 1994, of such values and subject such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April 1994	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				By the substitution for tariff heading No. 54.03 of the following:	
	"54.03	01.00	45	Artificial filament yarn (excluding sewing thread), not put up for retail sale, including artificial monofilament of less than 67 dtex, entered on or before 30 September 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994.	Full duty"
				By the substitution for rebate code 02.00 to tariff heading No. 54.04 of the following:	
		"02.00	40	Synthetic monofilament yarn of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm, and strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm, entered on or before 30 September 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for tariff heading No. 54.05 of the following:	
	"54.05	"01.00	42	Artificial monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm, and strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm, entered on or before 30 September 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	"54.05	"01.00	42	Industry may allow by specific permit issued before 1 April, 1994	
		"03.00	40	By the substitution for rebate code 03.00 to tariff heading No. 55.09 of the following: Yarn (excluding sewing thread), of synthetic staple fibres, not put up for retail sale, entered on or before 30 September 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April 1994	Full duty"
	"55.10	01.00	49	By the substitution for tariff headings Nos. 55.10 and 55.11 of the following: Yarn (excluding sewing thread), of artificial staple fibres, not put up for retail sale, entered on or before 30 September 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	55.11	01.00	45	Yarn (excluding sewing thread), of man-made staple fibres, put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for tariff heading Nos. 51.11, 51.12 and 51.13 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	51.11	01.00	48	Woven fabrics of carded wool or of carded fine animal hair, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued on or before 1 April, 1994	Full duty
	51.12	01.00	44	Woven fabrics of combed wool or combed fine animal hair, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	51.13	01.00	40	Woven fabrics of coarse animal hair or of horse-hair, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
		"03.00	40	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ₂ , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for tariff heading No. 52.09 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	"52.09	02.00	42	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 03.00 to tariff heading No. 52.10 of the following:	
		"03.00	44	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 ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for tariff heading No. 52.11 of the following:	
	"52.11	02.00	46	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200 g/m ² , entered on or before 30th September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 03.00 to tariff heading No. 52.12 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
		"03.00	47	Other woven fabrics, of cotton, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
	"54.07	02.00	47	By the substitution for tariff headings Nos. 54.07 and 54.08 of the following: Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of headings No. 54.04, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	54.08	02.00	43	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
		"04.00	42	By the substitution for rebate code 04.00 to tariff heading No. 55.12 of the following: Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of synthetic staple fibres, entered on or before 30	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
		"04.00	42	September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
				By the substitution for rebate code 03.00 to tariff heading No. 55.13 of the following:	
		"03.00	44	Woven fabrics of synthetic staple 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 ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 03.00 to tariff heading No. 55.14 of the following:	
		"03.00	40	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions	Full duty"
		"03.00 "03.00	40	as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
				By the substitution for rebate code 04.00 to tariff heading No. 55.15 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
		"04.00	41	Other woven fabrics of synthetic staple fibres, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994 By the substitution for rebate code 03.00 to tariff heading No. 55.16 of the following:	Full duty"
		"03.00	43	Woven fabrics of artificial staple fibres, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994 By the substitution for rebate code 03.00 to tariff heading No. 58.01 of the following:	Full duty"
		"03.00	48	Woven pile fabrics and chenille fabrics (excluding fabrics of heading No. 58.02 or 58.06), entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994 By the substitution for the tariff heading No. 58.02 of the following:	Full duty"
	"58.02	02.00	48	Terry towelling and similar woven terry fabrics (excluding narrow fabrics of heading No.	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	"58.02	02.00	48	58.06), and tufted textile fabrics (excluding fabrics of heading No. 57.03), entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry to Commerce and Industry may allow by specific permit issued before 1 April, 1994	
				By the substitution for tariff headings Nos. 60.01 and 60.02 of the following:	
	"60.01	02.00	47	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
	60.02	02.00	43	Other knitted or crocheted fabrics, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
311.20				By the substitution for tariff headings Nos. 51.11, 51.12 and 51.13 of the following:	
	"51.11	01.00	40	Woven fabrics of carded wool or of carded fine animal hair, entered on or before 30 September, 1994, of such values and	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued on before 1 April, 1994	
	51.12	01.00	46	Woven fabrics of combed wool or of combed fine animal hair, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	51.13	01.00	46	Woven fabrics of coarse animal hair or of horse-hair, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and industry may allow by specific permit issued before 1 April, 1994	Full duty"
		"03.00	42	By the substitution for rebate code 03.00 to tariff heading No. 52.08 of the following: Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 04.00 to tariff heading No.52.09 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
		"04.00	43	<p>Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m², entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994</p> <p>By the substitution for rebate code 03.00 to tariff heading No. 52.10 of the following:</p>	Full duty"
		"03.00	46	<p>Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m², entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994</p> <p>By the substitution for rebate code 03.00 to tariff heading No. 52.11 of the following:</p>	Full duty"
		"03.00	42	<p>Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200 g/m², entered on or before 30 September, 1994, of such values and subject to such</p>	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
				By the substitution for rebate code 03.00 to tariff heading No. 52.12 of the following:	
		"03.00	49	Other woven fabrics of cotton, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 03.00 to tariff heading No. 54.07 of the following:	
		"03.00	43	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 03.00 to tariff heading No. 54.08 of the following:	
		"03.00	45	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				By the substitution for rebate code 06.00 to tariff heading No. 55.12 of the following:	
		"06.00	43	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of synthetic staple fibres, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 04.00 to tariff heading No. 55.13 of the following:	
		"04.00	40	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 05.00 to tariff heading No. 55.14 of the following:	
		"05.00	41	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				By the substitution for rebate code 06.00 to tariff heading No. 55.15 of the following:	
		"06.00	42	Other woven fabrics of synthetic staple fibres, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit before 1 April, 1994	Full duty"
				By the substitution for rebate code 04.00 to tariff heading No. 55.16 of the following:	
		"04.00	44	Woven fabrics of artificial staple fibres, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 04.00 to tariff heading No. 58.01 of the following:	
		"04.00	44	Woven pile fabrics and chenille fabrics (excluding fabrics of heading No. 58.02 or 58.06), entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for tariff headings Nos. 58.02 and 58.04 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	"58.02	02.00	41	Terry towelling and similar woven terry fabrics (excluding narrow fabrics of heading No. 58.06), and tufted textile fabrics (excluding fabrics of heading No. 57.03), entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	58.04	01.00	45	Tulle and other net fabrics (excluding woven, knitted or crocheted fabrics), and lace in the piece, in strips or in motifs, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994 By the substitution for tariff heading No. 60.01 of the following:	Full duty"
	"60.01	02.00	49	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994 By the substitution for rebate code 03.00 to tariff heading No. 60.02 of the following:	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
		"03.00	49	Other knitted or crocheted fabrics, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
311.21				By the substitution for tariff headings Nos. 51.11, 51.12, 51.13, 52.08, 52.09, 52.10, 52.11 and 52.12 of the following:	
	"51.11	01.00	41	Woven fabrics of carded wool or of carded fine animal hair, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	51.12	01.00	48	Woven fabrics of combed wool of combed fine animal hair, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	51.13	01.00	44	Woven fabrics of coarse animal hair or of horse-hair, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	52.08	01.00	46	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² , entered on or	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow specific permit issued before 1 April, 1994	
	52.09	02.00	46	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	52.10	02.00	43	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 ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	52.11	02.00	48	Woven fabrics of cotton, containing less than 85 per cent of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	52.12	02.00	46	Other woven fabrics, of cotton, entered on or before 30 September, 1994, of such values and	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
				By the substitution for rebate code 03.00 to tariff heading No. 54.07 of the following:	
		"03.00	45	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for tariff heading No. 54.08 of the following:	
	"54.08	02.00	47	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 03.00 to tariff heading No. 55.12 of the following:	
		"03.00	41	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of synthetic staple fibres, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				Commerce and Industry may allow by specific permit issued before 1 April, 1994	
				By the substitution for rebate code 03.00 to tariff heading No. 55.13 of the following:	
		"03.00	48	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 03.00 to tariff heading No. 55.14 of the following:	
		"03.00	44	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 03.00 to tariff heading No. 55.15 of the following:	
		"03.00	40	Other woven fabrics of synthetic staple fibres, entered on or before 30 September, 1994, of such values and subject to such conditions as the	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
				By the substitution for tariff heading No. 55.16 of the following:	
	"55.16	02.00	42	Woven fabrics of artificial staple fibres, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 04.00 to tariff heading No. 58.01 of the following:	
		"04.00	46	Woven pile fabrics and chenille fabrics (ex- cluding fabrics of heading No. 58.02 or 58.06), entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for tariff headings Nos. 58.02, 58.04 and 60.01 of the following:	
	"58.02	02.00	43	Terry towelling and similar woven terry fabrics (ex- cluding narrow fabrics of heading No. 58.06), and tufted textile fabrics (excluding fabrics of heading No. 57.03), entered on or before 30 September, 1994, of such values and and subject to such conditions as the Permanent	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
	58.04	01.00	41	Tulle and other net fabrics (excluding woven, knitted or crocheted fabrics), and lace in the piece, in strips or in motifs, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	60.01	02.00	40	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
		"03.00	41	By the substitution for rebate code 03.00 to tariff heading No. 60.02 of the following: Other knitted or crocheted fabrics, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
311.25				By the substitution for tariff headings Nos. 51.11, 51.12, 51.13, 52.08, 52.09, 52.10, 52.11 and 52.12 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	51.11	01.00	49	Woven fabrics of carded wool or of carded fine animal hair, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued on or before 1 April, 1994	Full duty
	51.12	01.00	45	Woven fabrics of combed wool or of combed fine animal hair, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	51.13	01.00	41	Woven fabrics of coarse animal hair, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	52.08	02.00	47	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	52.09	02.00	43	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
	52.10	02.00	40	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	52.11	02.00	47	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200 g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	52.12	02.00	43	Other woven fabrics, of cotton, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
		"05.00	41	By the substitution for rebate code 05.00 to tariff heading No. 54.07 of the following: Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04, entered on or before	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
				By the substitution for rebate code 04.00 to tariff heading No. 54.08 of the heading:	
		"04.00	43	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for tariff headings Nos. 55.12, 55.13, 55.14, 55.15, 55.16, 58.01, 58.02 and 58.04 of the following:	
	"55.12	02.00	44	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of synthetic staple fibres, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	55.13	02.00	40	Woven fabrics of synthetic staple 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 ² , entered on or before 30 September, 1994, of such values and	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
	55.14	02.00	47	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	55.15	02.00	43	Other woven fabrics of synthetic staple fibres, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	55.16	02.00	41	Woven fabrics of artificial staple fibres, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	58.01	02.00	44	Woven pile fabrics and chenille fabrics (excluding fabrics of heading No. 58.02 or 58.06), entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	58.02	02.00	40	Terry towelling and similar woven terry fabrics (excluding narrow fabrics of heading No. 58.06), and tufted textile fabrics (excluding fabrics of heading No. 57.03), entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	58.04	01.00	49	Tulle and other net fabrics (excluding woven, knitted or crocheted fabrics), and lace in the piece, in strips or in motifs, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
				By the substitution for tariff heading No. 60.01 of the following:	
	"60.01	02.00	48	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty"
				By the substitution for rebate code 05.00 to tariff heading No. 60.02 of the following:	
		"05.00	48	Other knitted or crocheted fabrics, entered on or before 30 September, 1994, of such values and subject to such conditions	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
311.13				By the deletion of tariff heading No. 63.09.	

Schedule No. 4 to the Act

2.	this amendment, in so far as it relates to rebate items 460.11/51.11/01.04, 460.11/51.12/01.04, 460.11/51.13/01.04, 460.11/52.01/01.04, 460.11/52.08/01.04, 460.11/52.09/01.04, 460.11/52.10/01.04, 460.11/52.11/01.04, 460.11/52.12/01.04, 460.11/54.02/01.04, 460.11/54.03/01.04, 460.11/54.06/01.04, 460.11/54.07/01.04, 460.11/54.08/01.04, 460.11/55.09/01.04, 460.11/55.11/01.04, 460.11/55.12/01.04, 460.11/55.13/01.04, 460.11/55.14/01.04, 460.11/55.15/01.04, 460.11/55.16/01.04, 460.11/58.01/01.04, 460.11/58.02/01.04, 460.11/58.04/01.04, 460.11/60.01/01.04, 460.11/60.02/01.04, 460.11/61.01/01.04, 460.11/61.02/01.04, 460.11/61.03/01.04, 460.11/61.04/01.04, 460.11/61.05/01.04, 460.11/61.06/01.04, 460.11/61.07/01.04, 460.11/61.08/01.04, 460.11/61.09/01.04, 460.11/61.10/01.04, 460.11/61.11/01.04, 460.11/61.12/01.04, 460.11/61.13/01.04, 460.11/61.14/01.04, 460.11/61.15/01.04, 460.11/62.01/01.04, 460.11/62.02/01.04, 460.11/62.02/01.04, 460.11/62.04/01.04, 460.11/62.05/01.04, 460.11/62.05/01.04, 460.11/62.07/01.04, 460.11/62.08/01.04, 460.11/62.09/01.04, 460.11/62.10/01.04, 460.11/62.11/01.04, 460.11/62.11/01.04 and 460.11/62.12/01.04 shall be deemed to have come into operation on 1st April, 1993; and				
3.	this amendment, in so far as it relates to rebate items 460.11/51.06/01.04, 460.11/51.07/01.04, 460.11/51.08/01.04, 460.11/51.09/01.04, 460.11/51.10/01.04, 460.11/52.04/01.04, 460.11/52.05/01.04, 460.11/52.06/01.04, 460.11/52.07/01.04, 460.11/54.01/01.04, 460.11/54.04/01.04, 460.11/54.05/01.04 and 460.11/55.08/01.04, shall be deemed to have come into operation on 1 April, 1992.				

Schedule No. 4 to the Act

460.11				By the substitution for rebate item 460.11 of the following:	
*460.11	51.06	01.04	49	Yarn of carded wool, not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	51.07	01.04	45	Yarn of combed wool, not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	51.08	01.04	41	Yarn of fine animal hair (carded or combed), not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	51.09	01.04	48	Yarn of wool or of fine animal hair, put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by allow by specific permit issued before 1 April, 1994	Full duty
	51.10	01.04	45	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	51.11	01.04	41	Woven fabrics of carded wool or of carded fine animal hair, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	51.12	01.04	48	Woven fabrics of combed wool or of combed fine animal hair, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	51.13	01.04	44	Woven fabrics of coarse animal hair or of horse-hair, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	52.01	01.04	40	Cotton, not carded or combed, ginned but not further processed, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Agriculture may allow by specific permit	Full duty
	52.04	01.04	45	Cotton sewing thread, whether or not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	52.05	01.04	46	Cotton yarn (excluding sewing thread), containing 85 per cent or more by mass of cotton, not put up for retail sale, entered on or before 30 September, 1994, of	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
	52.06	01.04	42	Cotton yarn (excluding sewing thread), containing less than 85 per cent by mass of cotton, not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit issued before 1 April, 1994	Full duty
	52.07	01.04	49	Cotton yarn (excluding sewing thread), put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	52.08	01.04	45	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	52.09	01.04	41	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200g/m ² , entered on or before 30	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
	52.10	01.04	49	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	52.11	01.04	45	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	52.12	01.04	41	Other woven fabrics, of cotton, entered on or before 30 September, 1994, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	54.01	01.04	48	Sewing thread of man-made filaments, whether or not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	54.02	01.04	44	Synthetic filament yarn (excluding sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 dtex, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	54.03	01.04	40	Artificial filament yarn (excluding sewing thread), not put up for retail sale, including artificial monofilament of less than 67 dtex, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	54.04	01.04	4	Synthetic monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				Commerce and Industry may allow by specific permit issued before 1 April, 1994	
	54.05	01.04	43	Artificial monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	54.05	01.04	43	Man-made filament yarn (excluding sewing thread), put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	54.07	01.04	46	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	54.08	01.04	42	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05, entered on or before 30 September, 1994, of such values and subject to such conditions	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	54.08	01.04	42	as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
	55.08	01.04	46	Sewing thread of man-made staple fibres, whether or not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty less 15%
	55.09	01.04	42	Yarn (excluding sewing thread), of synthetic staple fibres, not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	55.10	01.04	44	Yarn (excluding sewing thread), of artificial staple fibres, not put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	55.11	01.04	46	Yarn (excluding sewing thread), of man-made staple fibres, put up for retail sale, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary,	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
	55.12	01.04	42	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of synthetic staple fibres, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	55.13	01.04	49	Woven fabrics of synthetic staple 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 ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	55.14	01.04	45	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² , entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	55.15	01.04	41	Other woven fabrics of synthetic staple fibres, entered on or before 30 September, 1994, at such times and subject to such conditions as the Permanent Secretary,	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
	55.16	01.04	48	Woven fabrics of artificial staple fibres, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	58.01	01.04	42	Woven pile fabrics and chenille fabrics (excluding fabrics of heading No. 58.02 or 58.06), entered on or before 30 September, 1994 of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	58.02	01.04	49	Terry towelling and similar woven terry fabrics (excluding narrow fabrics of heading No. 58.06), and tufted textile fabrics (excluding fabrics of heading No. 57.03), entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	58.04	01.04	41	Tulle and other net fabrics (excluding woven, knitted or crocheted fabrics), and lace in the piece, in strips or in motifs, entered on or before 30 September, 1994, of such values	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
	60.01	01.04	46	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	60.02	01.04	42	Other knitted or crocheted fabrics, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	61.01	01.04	46	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted (excluding those of heading No. 61.03), entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit issued before 1 April, 1994	Full duty
	61.02	01.04	46	Women's or girls' overcoats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				crocheted (excluding those of heading No. 61.04), entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	
	61.03	01.04	42	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (excluding swimwear), knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	61.04	01.04	49	Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (excluding swimwear), knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	61.05	01.04	45	Men's or boys' shirts, knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	61.06	01.04	41	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted, entered on or before 30 September, 1994, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	61.07	01.04	48	Men's or boys' underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	61.08	01.04	44	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	61.09	01.04	40	T-shirts, singlets and other vests, knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	61.10	01.04	48	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	61.11	01.04	44	Babies' garments and clothing accessories, knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	61.12	01.04	40	Track suits, ski-suits and swimwear, knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	61.13	01.04	47	Garments, made up of knitted or crocheted fabric of heading No. 59.03, 59.06, or 59.07, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	61.14	01.04	43	Other garments, knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	61.15	01.04	44	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	62.01	01.04	43	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles (excluding those of heading No. 62.03), entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	62.02	01.04	45	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles (excluding those of heading No. 62.04), entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	62.03	01.04	46	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (excluding swimwear), entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	62.04	01.04	42	Women's and girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (excluding swimwear), entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	62.05	01.04	49	Men's or boys' shirts, entered on or before 30 September, 1994, of such values of such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	62.06	01.04	45	Women's or girls' blouses shirts and shirt-blouses, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	62.07	01.04	41	Men's or boys' singlets and other vests, under-pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	62.08	01.04	48	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night-dresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit before 1 April, 1994	Full duty
	62.09	01.04	44	Babies' garments and clothing accessories, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	62.10	01.04	41	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 and 59.07, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	62.11	01.04	48	Tracksuits, ski-suits and swimwear; other garments, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	62.12	02.04	49	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted, entered on or before 30 September, 1994, of such values and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit issued before 1 April, 1994	Full duty
	63.09	01.04	48	Worn clothing, entered in terms of a specific permit issued by the Permanent Secretary, Ministry of Commerce and Industry, purchased by or forwarded unsolicited and free to any church or any welfare organisation registered in terms of the Societies Act, (Cap 18.01), for the free distribution to indigent persons by such church or organisation	Full duty
		02.04	42	Worn clothing, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty less 30%

Schedule No. 4 to the Act

With effect from 1st May, 1992 up to and including 3rd September, 1992

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.10				By the substitution for rebate item 460.10 of the following:	
"460.10	48.02	01.00	45	Paper and paperboard (excluding kraft paper and paperboard), machine-made, in rolls or in sheets, with a basis mass exceeding 250g/m ² , in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty
		02.00	44	Uncoated paper and paperboard, of a kind used for writing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets (excluding paper of headings No. 48.01 or 48.03), entered for home consumption on or before 3 September, 1992, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January, 1988 at a lower rate than the present rate of duty	Full duty
	48.03	01.00	41	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state, entered for home consumption on or before	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	48.03	01.00	41	3 September, 1992, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January, 1998 at a lower rate than the present rate of duty	
	48.04	01.00	48	Uncoated kraft paper and and paperboard, in rolls or sheets (excluding that of heading No. 48.02 or 48.03), entered for home consumption on or before 3 September, 1992, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January, 1988 at a lower rate than the present rate of duty	Full duty
	48.05	01.00	44	Paper and paperboard (excluding kraft paper and paperboard), machine-made, in rolls or in sheets, with a basis mass exceeding 250g/m ² , in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty
		02.00	49	Other uncoated paper and paperboard, in rolls or sheets, entered for home consumption on or before 3 September, 1992, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January, 1988 at a lower rate than the present rate of duty	Full duty
	48.08	01.00	43	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets (excluding that of heading No. 48.03 or 48.18), entered for home	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				consumption on or before 3 September, 1992, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January, 1988 at a lower rate than the present rate of duty	
	48.09	01.00	42	Carbon paper and other copying or transfer papers (excluding self-copy paper) (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state, of a mass exceeding 65 g/m ² , in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty
	48.10	01.00	47	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets, of a mass exceeding 65 g/m ² , in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty
	48.11	01.00	43	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets (excluding goods of heading No. 48.03,	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				48.09, 48.10 or 48.18), of a mass exceeding 65 g/m ² , in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	
		02.00	48	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets (excluding goods of heading No. 48.03, 48.09, 48.10 or 48.18), entered for home consumption on or before 3 September, 1992, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January, 1988 at a lower rate than the present rate of duty	Full duty"
With effect from 4 September, 1992 up to and including 3 March, 1993					
				By the substitution for rebate item 460.10 of the following:	
"460.10	48.02	01.00	45	Paper and paperboard (excluding kraft paper and paperboard), machine-made, in rolls or in sheets, with a basis mass exceeding 250g/m ² , in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty
		01.04	44	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets of a value for duty purposes not exceeding UA265/t	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	48.03	01.04	40	Cellulose wadding, for the packing of fresh fruit	Full duty
	48.04	01.04	47	Uncoated kraft paper and paperboard, in rolls or sheets, cleared by a person who is registered to clear goods under rebate of duty in terms of rebate item 312.01 in Schedule No. 3, for use as cover paper for the protection of shoe uppers during manufacture	Full duty
	48.05	01.00	44	Paper and paperboard (excluding kraft paper and paperboard), machine-made, in rolls or in sheets, with a basis mass exceeding 250 g/m ² , in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty
		01.04	43	Other uncoated paper and paperboard, in rolls or sheets, cleared by a person who is registered to clear goods under rebate item 312.01 in Schedule No. 3, for use as cover paper for the protection of shoe uppers during manufacture	Full duty
		02.04	48	Other uncoated paper and paperboard, in rolls or sheets, of a value for duty purposes not exceeding UA265/t	Full duty
	48.08	01.04	42	Greaseproof paper and paperboard	Full duty
	48.09	01.00	42	Carbon paper and other copying or transfer papers (excluding self-copy paper) (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				(including square) sheets with at least one side exceeding 36 cm in unfolded state, of a mass exceeding 65 g/m ² , in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	
	48.10	01.00	47	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets, of a mass exceeding 65 g/m ² , in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty
		01.04	46	Graphitised paper	Full duty
	48.11	01.00	43	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface decorated or printed, in rolls or sheets (excluding goods of heading No. 48.03, 48.09, 48.10 or 48.18), of a mass exceeding 65 g/m ² , in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty
		01.04	42	Boule tissue paper, lined	Full duty
		02.04	47	Paper and paperboard, impregnated with oil, unprinted, of a mass of less than 35 g/m ²	Full duty less 7,5%

With effect from 4 March, 1993

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.10				By the substitution for rebate item 460.10 of the following:	
"460.10	48.02	01.04	44	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, of a value for duty purposes not exceeding UA265/t	Full duty
	48.03	01.04	40	Cellulose wadding, for the packing of fresh fruit	Full duty
	48.04	01.04	47	Uncoated kraft paper and paperboard, in rolls or sheets, cleared by a person who is registered to clear goods under rebate item 312.01 in Schedule No. 3, for use as cover paper for the protection of shoe uppers during manufacture	Full duty
	48.05	01.04	43	Other uncoated paper and paperboard, in rolls or sheets, cleared by a person who is registered to clear goods under rebate of duty in terms of rebate item 312.01 in Schedule No. 3, for use as cover paper for the protection of shoe uppers during manufacture	Full duty
		02.04	48	Other uncoated paper and paperboard, in rolls or sheets, of a value for duty purposes not exceeding UA265/t	Full duty
	48.08	01.04	42	Greaseproof paper and paperboard	Full duty
	48.10	01.04	46	Graphitised paper	Full duty
	48.11	01.04	42	Bottle tissue paper, lined	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
		02.04	47	Paper and paperboard, impregnated with oil, un- printed, of a mass of less than 35g/m ²	Full duty less 7,5%

MADE this 19th day of August, 1994.

F. G. MOGAE,
*Vice-President and Minister of Finance
and Development Planning.*