

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

**CUSTOMS AND EXCISE DUTY (AMENDMENT OF
SCHEDULE (NO. 9) NOTICE, 2006**
(Published on 2nd June, 2006)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

Schedule No. 1 to the Act

By the substitution for subheading 9306.21 of the following:

HEAD ING	SUB HEADING	C D	DESCRIPTION	STATI STICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
93.06	9306.21	7	-- Cartridge	kg	free	free	free

Schedule No. 5 to the Act

By the substitution for item 521.00 of the following:

REBATE	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
521.00	00.00	01.00	08	Goods (excluding carbon (carbon blacks and other forms of carbon not elsewhere specified or included of heading 28.03)) used in the manufacture, processing, finishing, equipment or packing of any goods exported:	Full duty less the duty in section B of Part 2 of Schedule No.1

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 export or any restrictions of whatever nature; and

REBATE	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
				(3) the Commissioner may, exempt any person to who 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.	
521.00	00.00	02.00	02	<p>Surcharge goods used in the manufacture, processing, finishing, equipment or packing of any goods exported:</p> <p>Provided that –</p> <p>(1) the exporter is registered with the International Trade Administration Commission as an approved exporter;</p> <p>(2) a duly completed refund application in the prescribed form for a total amount of surcharge of R20 or more, supported by the necessary documentary evidence, is submitted to the Controller within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in the case export in any other manner, but not later than 2 years from the date on which the surcharge on any such goods was paid, such refund application may, however, relate to more than one consignment of a value of not less than R20 each and the date of entry export is taken to be the date of export of the first such consignment; and</p> <p>(3) the Commissioner may, in his discretion, exempt any goods to which this item is applicable from the provisions of any regulation relating to this Part.</p>	Full surcharge

REBATE	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
521.00	28.03	01.00	44	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: 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 restriction 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 Schedule No. 1
521.00	44.15	01.00	42	Wooden packing cases, boxes, crates, drums and similar containers, unassembled, used as packing for exported goods	Full duty
521.00	44.16	01.00	49	Casks of a capacity of less than 180 litres, used as packing for exported goods	Full duty

By the insertion after heading 00.00 to item 470.03 of the following:

470.03	28.03	01.00	43	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included) cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing, equipment or packing of goods exclusively for export	Full duty less duty in Schedule No. 2
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By the substitution for heading 00.00 to item 470.03 of the following:

REBATE	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
470.03	00.00	01.00	03	Goods (excluding carbon blacks and other forms of carbon not elsewhere specified or included of heading 28.03) cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty

SUBHEADING	DESCRIPTION OF GOODS	PROVISIONAL PAYMENT	IMPORTED FROM OR ORIGINAL IN
65.65.65	Feed supplements, containing, by mass, 40 per cent or more lysine, whether or not containing added antibiotics or added megestrol acetate, manufactured by or imported from Degussa Corporation	34%	United States of America
9065.9065	Feed supplements, containing, by mass, 40 per cent or more lysine, whether or not containing added antibiotics or added megestrol acetate (excluding that manufactured by or imported from Degussa Corporation)	49%	United States of America

MADE this on the 17th day of May, 2006.

B. GAOLATHE,
*Minister of Finance and Development
Planning.*