

No. R. 87

17 January 2003

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/533)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, with effect from 1 January 2003, to the extent set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

Rebate Item	Tariff Heading	Rebate Code	C. D.	Description	Extent of Rebate	Annotations
317.04				<p>By the substitution for Note 11 to rebate item 317.04 of the following:</p> <p>"11. "Duty free allowance" means 27 per cent of the value for duty purposes as defined in Note 12."</p> <p>By the substitution for Note 16(iv) to rebate item 317.04 of the following:</p> <p>"(iv) The value of precious metals in respect of catalytic converters, whether or not incorporated in exhaust systems, shall be restricted to 40 per cent of the value of South African precious metals incorporated therein."</p> <p>By the insertion after Note 16(iv) to rebate item 317.04 of the following:</p> <p>"(v) The value of import rebate credit certificates shall be restricted to 94 per cent of the certificate."</p>		