

No. R. 90

17 January 2003

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/271)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 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	Anno- tations
460.17				<p>By the substitution for Note 1(ii) to rebate item 460.17 of the following:</p> <p>"(ii) For the purposes of paragraph (i) above the value of the excess duty free allowance and the value of an import rebate credit certificate shall be reduced by 40 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate credit certificate is in respect of specified motor vehicles exported."</p>		