

No. R. 129

17 February 2006

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/597)**

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

**J MOLEKETI  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the deletion of the following rebate items:**

| Rebate Item | Tariff Heading | Rebate Code | C<br>D | Description                                                                                                                                                                                                                                                                                        | Extent of Rebate   |
|-------------|----------------|-------------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 311.03      |                |             |        | <b>INDUSTRY: TEXTILE WEAVING</b>                                                                                                                                                                                                                                                                   |                    |
| 311.03      | 51.07          | 01.00       | 42     | Yarn of combed sheeps or lambs wool (worsted yarn), for weaving fabrics suitable for use as interlinings                                                                                                                                                                                           | Full duty less 12% |
| 311.03      | 54.02          | 01.04       | 40     | Synthetic filament yarn (excluding yarn of nylon or other polyamides and yarn of polyesters), not put up for retail sale, for weaving fabrics (excluding those suitable for use as interlinings)                                                                                                   | Full duty less 12% |
| 311.03      | 54.02          | 03.00       | 40     | Yarn of polyamide filaments, not exceeding 1 100 dtex, with a tenacity of 5.3 cN/dtex or more, heat-set having a free shrinkage in hot air at 180°C of not more than 3 per cent, for weaving fabrics (excluding tyre cord fabric)                                                                  | Full duty less 12% |
| 311.03      | 54.02          | 07.00       | 49     | Yarn of polyester filaments, of 50 dtex or more but less than 120 dtex (excluding textured yarn and prepared sewing yarn), with a twist of 400 turns or more per metre and a value for duty purposes per kg of 475c or more, for weaving fabrics with a mass per m <sup>2</sup> of less than 142 g | Full duty less 12% |
| 311.03      | 54.03          | 01.00       | 48     | Yarn of man-made filaments (excluding yarn of polyamide or polyester fibres), for weaving fabrics (excluding those suitable for use as interlinings)                                                                                                                                               | Full duty less 12% |
| 311.03      | 55.09          | 01.00       | 43     | Yarn of synthetic staple fibres (excluding polyester fibres), for weaving industrial filter cloth                                                                                                                                                                                                  | Full duty less 12% |
| 311.03      | 55.09          | 02.00       | 44     | Slub yarn of synthetic staple fibres with a linear density of 600 dtex or finer                                                                                                                                                                                                                    | Full duty less 12% |
| 311.03      | 55.10          | 01.00       | 47     | Yarn of cellulosic staple fibres and animal hair mixed together, for weaving fabrics suitable for use as interlinings                                                                                                                                                                              | Full duty less 12% |
| 311.03      | 55.10          | 02.00       | 41     | Slub yarn of man-made staple fibres with a linear density of 60 dtex or finer                                                                                                                                                                                                                      | Full duty less 12% |

| Rebate Item | Tariff Heading | Rebate Code | C D | Description                                                                                                                                                                                                                                                                                    | Extent of Rebate   |
|-------------|----------------|-------------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 311.04      |                |             |     | <b>INDUSTRY: TEXTILE KNITTING</b>                                                                                                                                                                                                                                                              |                    |
| 311.04      | 54.02          | 02.00       | 48  | Yarn of polyester filaments, of less than 25 dtex, not dyed                                                                                                                                                                                                                                    | Full duty less 12% |
| 311.04      | 54.02          | 05.00       | 41  | Yarn of polyamide filaments, of less than 120 dtex, for knitting elastic fabrics of a kind used in foundation garments and swimwear                                                                                                                                                            | Full duty less 12% |
| 311.04      | 54.04          | 01.00       | 46  | Monofil of polyamide material, with a tenacity of less than 5,3 cN/dtex, of 68 dtex or more but less than 834 dtex, for knitting ornamental trimmings                                                                                                                                          | Full duty less 6%  |
| 311.04      | 55.09          | 01.00       | 41  | Yarn of synthetic staple fibres, for knitting infants clothing                                                                                                                                                                                                                                 | Full duty less 6%  |
| 311.07      | 52.04          | 01.00       | 44  | Cotton yarn                                                                                                                                                                                                                                                                                    | Full duty less 12% |
| 311.07      | 52.05          | 01.00       | 40  | Cotton yarn                                                                                                                                                                                                                                                                                    | Full duty less 12% |
| 311.07      | 52.06          | 01.00       | 47  | Cotton yarn                                                                                                                                                                                                                                                                                    | Full duty less 12% |
| 311.07      | 55.13          | 01.00       | 43  | Woven fabrics of staple fibres, of a mass per m <sup>2</sup> not exceeding 102 g and of a value for duty purposes per kg exceeding 275c                                                                                                                                                        | Full duty          |
| 311.07      | 56.05          | 01.00       | 45  | Metallised yarn                                                                                                                                                                                                                                                                                | Full duty less 12% |
| 311.09      |                |             |     | <b>INDUSTRY: FISHING NET</b>                                                                                                                                                                                                                                                                   |                    |
| 311.09      | 54.02          | 01.00       | 42  | Yarn of man-made filaments (excluding yarn of polyamide filaments with a tenacity of less than 5,3 cN/dtex)                                                                                                                                                                                    | Full duty less 12% |
| 311.09      | 54.03          | 01.00       | 49  | Yarn of man-made filaments (excluding yarn of polyamide filaments with a tenacity of less than 5,3 cN/dtex)                                                                                                                                                                                    | Full duty less 12% |
| 311.10      | 54.02          | 01.04       | 43  | Synthetic filament yarn (excluding sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 dtex (excluding yarn of nylon or other polyamides and yarn exceeding 1 400 dtex with discontinuous or broken colours), for the manufacture of carpets and mats | Full duty less 12% |
| 311.10      | 5509.42        | 01.06       | 68  | Multiple (folded) or cabled yarn (excluding sewing thread), containing 85 per cent or more by mass of synthetic staple fibres, for the manufacture of carpets and mats                                                                                                                         | Full duty less 12% |
| 311.11      |                |             |     | <b>INDUSTRY: NARROW FABRICS (WOVEN, CUT OR BRAIDED), AND WOVEN LABELS</b>                                                                                                                                                                                                                      |                    |
| 311.11      | 54.02          | 06.04       | 48  | Synthetic filament yarn (excluding yarn of nylon or other polyamides and yarn of polyesters), for the manufacture of narrow fabrics                                                                                                                                                            | Full duty less 12% |
| 311.11      | 54.03          | 01.00       | 42  | Yarn of man-made filaments (excluding yarn of polyamide and polyester fibres), for the manufacture of narrow fabrics                                                                                                                                                                           | Full duty less 12% |
| 311.12      | 3824.90        | 01.06       | 64  | Prepared plasticisers (excluding epoxy ester plasticisers, chloroparaffin plasticisers and phthalic acid esters of mixed aliphatic alcohols), for the manufacture of impregnated or coated textile fabrics                                                                                     | Full duty          |
| 311.12      | 3902.10        | 01.06       | 68  | Polypropylene in primary forms, for coating woven fabrics of polypropylene                                                                                                                                                                                                                     | Full duty          |
| 311.12      | 5209.12        | 01.06       | 69  | Woven fabrics of cotton, unbleached, in a 3-thread or 4-thread twill, including cross twill weave, of a mass exceeding 200 g/m <sup>2</sup> but not exceeding 250 g/m <sup>2</sup>                                                                                                             | Full duty less 20% |
| 311.12      | 5209.22        | 01.06       | 66  | Woven fabrics of cotton, bleached, in a 3-thread or 4-thread twill, including cross twill weave, of a mass exceeding 200 g/m <sup>2</sup> but not exceeding 250 g/m <sup>2</sup>                                                                                                               | Full duty less 20% |
| 311.12      | 5211.21        | 01.06       | 61  | 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 <sup>2</sup> , bleached, plain weave, for the manufacture of impregnated or coated textile fabrics                                       | Full duty less 20% |

| Rebate Item | Tariff Heading | Rebate Code | C    | Description                                                                                                                                                                                                                                                                                                          | Extent of Rebate                                        |
|-------------|----------------|-------------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| 311.12      | 5212.11        | 01.06       | D 60 | Woven fabrics of cotton, of a mass not exceeding 200 g/m <sup>2</sup> , unbleached, for the manufacture of impregnated or coated textile fabrics                                                                                                                                                                     | Full duty less 20%                                      |
| 311.12      | 5407.42        | 01.06       | 65   | Woven fabrics containing 85 per cent or more by mass of filaments of nylon or other polyamides, dyed, for the manufacture of impregnated or coated textile fabrics                                                                                                                                                   | Full duty less 20%                                      |
| 311.12      | 5407.91        | 01.06       | 63   | Woven fabrics of synthetic filament yarn, unbleached or bleached, for the manufacture of impregnated or coated textile fabrics                                                                                                                                                                                       | Full duty less 20%                                      |
| 311.12      | 54.08          | 02.04       | 43   | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05 (excluding fabrics of cellulosic fibres), of a mass not exceeding 65 g/m <sup>2</sup> woven from yarns with a linear density not exceeding 78 dtex, for the manufacture of impregnated or coated fabrics | Full duty                                               |
| 311.12      | 54.08          | 03.04       | 44   | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05 (excluding fabrics of cellulosic fibres), of a mass exceeding 65 g/m <sup>2</sup> for the manufacture of impregnated or coated fabrics                                                                   | Full duty less the greater of 25% or 23c/m <sup>2</sup> |
| 311.12      | 5515.11        | 01.06       | 60   | Woven fabrics of polyester staple fibres mixed mainly or solely with viscose rayon staple fibres, for the manufacture of impregnated or coated textile fabrics                                                                                                                                                       | Full duty less 20%                                      |
| 311.12      | 5516.12        | 01.06       | 65   | Woven fabrics containing 85 per cent or more by mass of artificial staple fibres, dyed, for the manufacture of impregnated or coated textile fabrics                                                                                                                                                                 | Full duty less 20%                                      |
| 311.12      | 59.07          | 01.04       | 47   | Unprinted textile fabrics covered with textile flock, for the manufacture of printed fabrics of heading 59.07                                                                                                                                                                                                        | Full duty less 22%                                      |
| 311.13      | 54.02          | 02.00       | 44   | Monofil, of less than 67 dtex, of synthetic fibre materials (excluding prepared sewing yarn), not textured, for the manufacture of prepared packings                                                                                                                                                                 | Full duty less 12%                                      |
| 311.15      | 6003.20        | 01.06       | 62   | Knitted or crocheted fabrics of cotton, of a value for duty purposes exceeding 28,7c/m <sup>2</sup>                                                                                                                                                                                                                  | Full duty                                               |
| 311.15      | 6003.30        | 01.06       | 63   | Knitted or crocheted fabrics of synthetic fibres                                                                                                                                                                                                                                                                     | Full duty                                               |
| 311.15      | 60.04          | 01.04       | 43   | Knitted or crocheted fabrics of cotton, of a value for duty purposes exceeding 28,7c/m <sup>2</sup>                                                                                                                                                                                                                  | Full duty                                               |
| 311.15      | 60.04          | 02.04       | 48   | Knitted or crocheted fabrics of synthetic fibres                                                                                                                                                                                                                                                                     | Full duty                                               |
| 311.15      | 6005.2         | 01.05       | 53   | Knitted or crocheted fabrics of cotton, of a value for duty purposes exceeding 28,7c/m <sup>2</sup>                                                                                                                                                                                                                  | Full duty                                               |
| 311.15      | 6005.3         | 01.05       | 57   | Knitted or crocheted fabrics of synthetic fibres                                                                                                                                                                                                                                                                     | Full duty                                               |
| 311.18      | 5208.12        | 01.06       | 63   | Woven fabrics solely of cotton, unbleached, plain weave, of a mass exceeding 100 g/m <sup>2</sup> but not exceeding 200 g/m <sup>2</sup> , for the manufacture of polishing buffs                                                                                                                                    | Full duty less 22%                                      |
| 311.18      | 5209.11        | 01.06       | 61   | Woven fabrics solely of cotton, unbleached, plain weave, of a mass exceeding 200 g/m <sup>2</sup> but not exceeding 250 g/m <sup>2</sup> , for the manufacture of polishing buffs                                                                                                                                    | Full duty less 22%                                      |
| 311.18      | 54.03          | 01.00       | 45   | Yarn of cellulosic filaments, textured, exceeding 150 dtex but not exceeding 780 dtex, for the manufacture of tufted bedspreads                                                                                                                                                                                      | Full duty less 12%                                      |
| 311.18      | 5512.11        | 01.06       | 62   | Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of polyester staple fibres, unbleached or bleached, for the manufacture of flags                                                                                                                                                    | Full duty less 10%                                      |

| Rebate Item | Tariff Heading | Rebate Code | C  | Description                                                                                                                                                                                                                                                                                                                                    | Extent of Rebate   |
|-------------|----------------|-------------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
|             |                |             | D  |                                                                                                                                                                                                                                                                                                                                                |                    |
| 311.19      |                |             |    | <b>INDUSTRY: MENS AND BOYS' OUTER GARMENTS</b>                                                                                                                                                                                                                                                                                                 |                    |
| 311.19      | 55.12          | 01.00       | 49 | Woven unprinted fabric of synthetic staple fibres of a value for duty purposes per m <sup>2</sup> exceeding 100c and of a mass per m <sup>2</sup> of 250 g or more, for the manufacture of boys shorts of the kinds, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit    | Full duty          |
| 311.19      | 55.13          | 01.00       | 45 | Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m <sup>2</sup> not exceeding 160 g, for use as outerwear in the manufacture of raincoats and jackets commonly known as windbreakers                                                                                                          | Full duty          |
| 311.19      | 55.15          | 01.00       | 48 | Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m <sup>2</sup> not exceeding 160 g, for use as outerwear in the manufacture of raincoats and jackets commonly known as windbreakers                                                                                                          | Full duty          |
| 311.19      | 55.15          | 02.00       | 42 | Woven unprinted fabrics of synthetic staple fibres, of a value for duty purposes per m <sup>2</sup> exceeding 100c and of a mass per m <sup>2</sup> of 250 g or more, for the manufacture of boys shorts, of the kinds, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit | Full duty          |
| 311.20      | 55.16          | 01.00       | 46 | Woven fabric of man-made staple fibres, treated with water-repellent preparations, of a mass per m <sup>2</sup> not exceeding 160 g, for the manufacture of raincoats (including reversible raincoats)                                                                                                                                         | Full duty          |
| 311.21      | 54.07          | 01.00       | 46 | Fabrics of synthetic filament yarn, in a leno weave                                                                                                                                                                                                                                                                                            | Full duty          |
| 311.25      | 40.08          | 01.00       | 42 | Plates and sheets, of unhardened vulcanised rubber, backed with textile fabric, for the manufacture of foundation garments                                                                                                                                                                                                                     | Full duty          |
| 311.27      | 5211.31        | 01.06       | 66 | 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 <sup>2</sup> dyed, in a plain weave, for the manufacture of tents                                                                                                                        | Full duty less 20% |
| 311.27      | 54.07          | 01.00       | 47 | Woven fabrics of polyamide filament yarn, for the manufacture of tents                                                                                                                                                                                                                                                                         | Full duty less 20% |
| 311.27      | 58.06          | 01.00       | 45 | Narrow woven fabrics of man-made filament yarn, for the manufacture of sails for sailing vessels                                                                                                                                                                                                                                               | Full duty          |
| 311.28      |                |             |    | <b>INDUSTRY: PROTECTIVE GLOVES</b>                                                                                                                                                                                                                                                                                                             |                    |
| 311.28      | 40.08          | 01.04       | 47 | Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabrics, for the manufacture of diving gloves                                                                                                                                                                                                                  | Full duty          |
| 311.30      |                |             |    | <b>INDUSTRY: INTERIOR BLINDS</b>                                                                                                                                                                                                                                                                                                               |                    |
| 311.30      | 59.03          | 01.00       | 45 | Woven fabrics covered with preparations of cellulose derivatives or of other plastics                                                                                                                                                                                                                                                          | Full duty less 15% |
| 311.40      | 3921.12        | 01.00       | 64 | Plates, sheets, film, foil and strip, of polymers of vinyl chloride, cellular, of a thickness exceeding 3 mm, for the manufacture of swimwear of subheadings 6112.31 and 6112.41                                                                                                                                                               | Full duty          |
| 311.40      | 40.16          | 01.00       | 41 | Bust cups of cellular rubber                                                                                                                                                                                                                                                                                                                   | Full duty          |
| 311.40      | 42.05          | 01.00       | 48 | Leather-covered buckles                                                                                                                                                                                                                                                                                                                        | Full duty          |
| 311.40      | 59.03          | 01.04       | 42 | Textile fabrics impregnated, coated, covered or laminated with plastics (excluding vinyl chloride polymers), for use as outerwear in the manufacture of waterproof clothing                                                                                                                                                                    | Full duty less 15% |
| 312.01      | 38.14          | 01.00       | 41 | Composite solvents                                                                                                                                                                                                                                                                                                                             | Full duty          |