

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/78)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 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 substitution for item 521.00 of the following:

Rebate Item	Tariff Heading	Rebate Code		Description	Extent of Rebate
		C	D		
521.00	00.00	01.00	08	<p>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:</p> <p>Provided that-</p> <p>(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;</p> <p>(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 restrictions of whatever nature; and</p> <p>(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.</p>	Full duty less the duty in section B of Part 2 of Schedule No. 1

Rebate Item	Tariff Heading	Rebate Code	C	D	Description	Extent of Rebate
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 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 for 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
521.00	28.03	01.00	†		<p>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:</p> <p>Provided that-</p> <p>(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;</p> <p>(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 restrictions of whatever nature; and</p> <p>(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.</p>	Full duty less the duty in Schedule No. 2
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