

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/82)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, with effect from 1 January 2007, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
511.10	3824.90	01.06	60	Preparations containing calcium carbonate, used in the manufacture of bags exported unfilled	Full duty
511.13	53.04	01.00	48	Sisal fibres, used in the manufacture of twine, cordage, ropes and cables	Full duty
531.00				MINIMUM MARKET ACCESS	
531.01				GOODS ENTERED FOR HOME CONSUMPTION IN TERMS OF SCHEDULE NO. 1 ON OR AFTER 1 JANUARY 1998 BUT NOT LATER THAN 31 DECEMBER 1998: PROVIDED THAT THE IMPORTER IS IN POSSESSION OF A SPECIFIC REBATE PERMIT ISSUED IN TERMS OF REBATE ITEM 460.25 BY THE DIRECTOR-GENERAL: AGRICULTURE: PROVIDED FURTHER THAT THE COMMISSIONER IS SATISFIED THAT NO PREVIOUS CLAIMS WERE SUBMITTED IN RESPECT OF SUCH CONSIGNMENTS:	
531.01	04.03	01.04	41	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruits, nuts or cocoa	Full duty less 19,2%
531.01	04.04	01.04	48	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	Full duty less 19,2%
531.01	10.01	01.04	47	Wheat	Full duty less 14,4%
531.01	10.05	01.04	42	Maize (corn)	Full duty less 10%
531.01	2204.10	01.06	64	Sparkling wine, in containers holding 2 li or less	Full duty less 14,6%

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
531.01	2204.10	02.06	69	Sparkling wine, in containers holding more than 2 li	Full duty less 19,6%
531.01	2204.21	01.06	66	Wine (excluding sparkling wine) and grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding 2 li or less	Full duty less 14,6%
531.01	2204.29	01.06	65	Wine (excluding sparkling wine) and grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding more than 2 li	Full duty less 19,6%
531.01	2204.30	01.06	69	Grape must (excluding grape must with fermentation prevented or arrested by the addition of alcohol)	Full duty less 19,6%
531.01	2205.10	01.06	60	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding 2 li or less	Full duty less 14,6%
531.01	2205.90	01.06	69	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding more than 2 li	Full duty less 19,6%
531.01	22.06	01.04	49	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Full duty less 14,6%
531.01	22.07	01.04	45	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, ethyl alcohol and other spirits, denatured, of any strength	Full duty less 119,4%
531.01	2208.20	01.06	67	Spirits obtained by distilling grape wine or grape marc, in containers holding 2 li or less	Full duty less 13,4%
531.01	2208.20	02.06	61	Spirits obtained by distilling grape wine or grape marc, in containers holding more than 2 li	Full duty less 24,2%
531.01	2208.30	01.06	64	Whiskies, in containers holding 2 li or less	Full duty less 13,4%
531.01	2208.30	02.06	69	Whiskies, in containers holding more than 2 li	Full duty less 24,2%
531.01	2208.40	01.06	61	Rum and tafia, in containers holding 2 li or less	Full duty less 13,4%
531.01	2208.40	02.06	66	Rum and tafia, in containers holding more than 2 li	Full duty less 24,2%
531.01	2208.50	01.06	69	Gin and Geneva, in containers holding 2 li or less	Full duty less 13,4%
531.01	2208.50	02.06	63	Gin and Geneva, in containers holding more than 2 li	Full duty less 24,2%

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
531.01	2208.60	01.06	66	Vodka	Full duty less 119,4%
531.01	2208.70	01.06	63	Liqueurs and cordials	Full duty less 119,4%
531.01	2208.90	01.06	68	Other	Full duty less 119,4%
531.02					
531.02	10.05	01.04	44	Maize entered for home consumption in terms of Schedule No.1 on or after 1 January 1999 but not later than 16 September 1999; Provided that the importer is in possession of a specific rebate permit issued in terms of rebate item 460.25 by the Director-General: Agriculture: Provided further that the Commissioner is satisfied that no previous claims were submitted in respect of such consignments	Full duty less 10%
535.00				TEXTILE AND TEXTILE ARTICLES	
535.02					
535.02	00.00	01.00	07	Goods falling within Section XI of Schedule No.1, entered for home consumption in terms of such Schedule on or after 1 September 2002 but not later than 3 October 2002	Difference between duty paid and duty payable in terms of GN No. R.1223 of 4 October 2002
538.00	00.00	01.05	00	Automotive components for specified motor vehicles as defined in Note 7 to rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.10.20, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on any import credit certificates
539.00				PLASTICS AND ARTICLES THEREOF	
539.00	39.00	01.02	24	Goods falling within Chapter 39, of Schedule No. 1, entered for home consumption on or after 8 January 1997 but not later than 31 December 1998	Difference between duty paid and duty payable in terms of G.N. No. R.1495 of 17 December 1999
539.00	39.00	02.02	29	Goods falling within Chapter 39, of Schedule No. 1, entered for home consumption on or after 1 January 1999 but not later than 24 December 1999	Difference between duty paid and duty payable in terms of G.N. No. R.1519 of 24 December 1999

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
511.10	38.24	01.04	43	Preparations containing calcium carbonate, used in the manufacture of bags exported unfilled	Full duty
538.00	00.00	02.05	06	Automotive components for specified motor vehicles as defined in Note 7 to rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on any import credit certificates

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
516.11	00.00	01.00	08	Goods of any description, used in the manufacture of office machines of subheading 84.69 and headings 84.70, 84.71 and 84.72	Full duty