11 May 2007

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/613)

75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, **with retrospective effect from 1 October 2006,** to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

3y the substitution for Note 2 (i) and (iv) to rebate item 317.04 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
317.04				(i) during the first accounting period as defined in Note 3(i)(a) submit a customs account for the first four months period to the Controller and bring any customs duty due to account on a bill of entry for home consumption or SAD form within thirty days from the closing date of such account but not later than the penultimate official working day of the month following the period of four months during which the date of closing of duty accounts occurs; (iv) for the purposes of Note 2(iii) pass a bill of entry for home consumption, Form SAD 500 (XIR) within thirty days from the closing date of each quarter but not later than the penultimate official working day of the month following the period of three months during which date for closing of duty accounts occur, acquitting all warehouse bills of entry representing full consignments which in terms of Note 27(i) to this item have been unboxed during the quarter and bring value added tax to account on the total value for customs duty purposes of all such bills of entry relating to such full consignments unboxed during the quarter;	