

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (No. 5/93)**

In terms of 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.


N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for tariff heading 00.00/01.00 to rebate item 521.00 for the following:

| Rebate Item | Tariff Heading | Rebate Code | C D | Description | Extent of Rebate |
|-------------|----------------|-------------|-----|--|--|
| 521.00 | 00.00 | 01.00 | 08 | <p>Goods used in the manufacture, processing, finishing, equipping 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 |

By the deletion of tariff heading 28.03/01.00 to rebate item 521.00 of the following:

| Rebate Item | Tariff Heading | Rebate Code | C D | Description | Extent of Rebate |
|-------------|----------------|-------------|--------|---|---|
| 521.00 | 28.03 | 01.00 | 44 | <p>Carbon (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 |