6 July 2012

PJ GORDHAN MINISTER OF FINANCE

SCHEDULE

CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 4 (NO.4/349)

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

By the substitution for Note 3(a) to rebate item 470.00 of the following:

	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
470.00				3. (a) Goods admitted under the provisions of rebate items 470.01 and 470.03 shall be used for the processing or manufacture of goods export and the processed or manufactured goods shall be exported (i) for the purposes of rebate item 470.01 and rebate item 470.03 (01.00 and 02.00), within 12 months from the date of entry thereof; and (ii) for the purposes of rebate item 470.03 (03.00), within 3 years from the date of entry thereof.	