

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/3/359)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.



P J GORDHAN
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
470.00				<p>GOODS TEMPORARILY ADMITTED FOR PROCESSING, REPAIR, CLEANING, RECONDITIONING OR FOR THE MANUFACTURE OF GOODS EXCLUSIVELY FOR EXPORT</p> <p>NOTES:</p> <p>1. Temporary admission of any goods under rebate item 470.00 shall be subject, mutatis mutandis, to the provisions of the rules for section 75.</p> <p>2. The Commissioner may require the importer to register with him or her a rate of yield of the processed or manufactured goods that will be obtained per unit of the imported goods.</p> <p>3. (a) Goods admitted under the provisions of rebate item 470.03 shall be used for the processing or manufacture of goods for export and the processed or manufactured goods shall be exported -</p> <p>(i) for the purposes of rebate item 470.03 (01.00 and 02.00), within 12 months from the date of entry thereof; and</p> <p>(ii) for the purposes of rebate item 470.03 (03.00), within 3 years from the date of entry thereof.</p> <p>(b) Parts admitted under the provisions of rebate item 470.02 shall be used and the goods submitted for repair, cleaning or reconditioning shall be exported within 6 months from the date of entry thereof.</p> <p>Provided that the Commissioner may, in circumstances which he deems exceptional, extend the period specified in each case for a further period he or she deems reasonable:</p> <p>Provided further that the application for such extension is made prior to the expiry of the period of 3 years, 12 months or 6 months, as the case may be.</p> <p>4. Liability for duty on any goods specified in rebate items 470.02 or 470.03 shall cease on production of proof that the goods imported have been used for repair, cleaning, reconditioning, processing or manufacture and the goods repaired, cleaned, reconditioned, processed or manufactured have been duly exported.</p> <p>5. For the purposes of rebate item 470.03/00.00/02.00:</p> <p>(a) Where the rebate registrant is contractually entitled to keep a portion of the goods manufactured, processed, finished, equipped or packed in lieu of payment for the operations carried out, he or she must -</p> <p>(i) also export those goods within the period of 12 months contemplated in Note 3(a); or</p> <p>(ii) (aa) process a bill of entry at the office of the Controller for payment of the value-added tax on the goods retained; and</p> <p>(bb) adjust by voucher of correction the rebate bill of entry in respect of the quantity and value of the goods used to manufacture the goods retained.</p> <p>(b) Notwithstanding the Notes to Schedule No. 3 and Schedule No. 4, "full duty" where it appears in the "Extent of Rebate" column opposite this rebate item means goods free of duty as contemplated in section 75A.</p>	

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
470.01	00.00	01.00	03	Goods for processing, provided such goods do not become the property of the importer	Full duty