

**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 32

25 January 2013

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/691)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 3A of Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 1 October 2011, to the extent set out in the Schedule hereto.


N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of Note 27B to rebate item 317.04 in Part 1 of Schedule No. 3:

27B. For the purposes of Notes 27(i)(d) and 27(i)(g) registrants may carry forward any excess value for customs duty purposes of original equipment imported and used in exports during a quarter to –

- (i) the ensuing quarter; and
- (ii) such further quarters as the Commissioner may allow in exceptional circumstances.