

CUSTOMS AND EXCISE DUTY ACT  
(Cap. 50:01)

**CUSTOMS AND EXCISE DUTY AMENDMENT OF SCHEDULE (NO. 7)**  
**NOTICE, 2008**  
(Published on 16th May, 2008)

IN EXERCISE of the power conferred on the Minister of Finance and Development Planning by sections 54 and 55 of the Customs and Excise Duty Act, the schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

**By the insertion of the following subheadings:**

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
01.06	0106.39.10	2	--- Ostriches	u	free	free	free
01.06	0106.39.90	0	--- Other	u	free	free	free
02.08	0208.90.10	1	-- Of ostriches	kg	free	free	free
02.08	0208.90.90	5	-- Other	kg	free	free	free
02.10	0210.99.05	6	--- Of ostriches	kg	40% or 240c/kg	40% or 240c/kg	free
04.07	0407.00.05	4	- Ostrich eggs	kg	free	free	free
05.05	0505.90.10	6	-- Of ostriches	kg	free	free	free
05.05	0505.90.90	4	-- Other	kg	free	free	free
05.11	0511.99.05	5	--- Ostrich egg shells (unworked)	kg	free	free	free
16.02	1602.90.05	9	-- Prepared or preserved ostrich meat	kg	40% or 240c/kg	40% or 240c/kg	free
41.03	4103.90.10	4	-- Of ostriches	kg	free	free	free
41.03	4103.90.90	2	-- Other	kg	free	free	free
41.06	4106.91.10	1	--- Of ostriches	kg	free	free	free
41.06	4106.91.90	6	--- Other	kg	free	free	free
41.06	4106.92.10	8	--- Of ostriches	kg	free	free	free
41.06	4106.92.90	6	--- Other	kg	free	free	free
41.13	4113.90.10	7	-- Of ostriches	kg	free	free	free
41.13	4113.90.90	5	-- Other	kg	free	free	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
42.02	4202.21.10	7	--- Of ostrich leather	u	30%	22%	free
42.02	4202.21.90	5	--- Other	u	30%	22%	free
42.02	4202.31.10	1	--- Of ostrich leather	kg	30%	22%	free
42.02	4202.31.90	1	--- Other	kg	30%	22%	free
42.03	4203.10.10	4	-- Of ostrich leather	kg	30%	22%	free
42.03	4203.10.90	8	-- Other	kg	30%	22%	free
42.03	4203.30.10	9	-- Of ostrich leather	kg	30%	22%	free
42.03	4203.30.90	7	-- Other	kg	30%	22%	free
64.03	6403.59.10	5	--- Footwear with uppers of ostrich leather	2u	30%	22%	free
64.03	6403.59.90	3	--- Other	2u	30%	22%	free
64.03	6403.99.10	3	--- Footwear with uppers of ostrich leather	2u	30%	22%	free
64.03	6403.99.90	1	--- Other	2u	30%	22%	free
96.01	9601.90.10	7	-- Worked ostrich egg shells	kg	free	free	free
96.01	9601.90.90	5	-- Other	kg	free	free	free
96.03	9603.90.10	4	-- Feather dusters, of ostrich feathers	u	15%	9,45%	free
96.03	9603.90.90	2	-- Other	u	15%	9,45%	free

**By the substitution of the following subheadings:**

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
01.06	0106.39		-- Other:	kg			
02.08	0208.90		- Other:	kg			
02.10	0210.99.10	2	--- Other, dried	kg	40% or 240c/kg	40% or 240c/kg	free
04.07	0407.00.10	0	- Of a value for duty purposes of less than 150c each (excluding ostrich eggs)	kg	free	free	free
04.07	0407.00.20	8	- Of a value for duty purposes of 150c or more each (excluding ostrich eggs)	kg	free	free	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL EU SADC
05.05	0505.90		- Other:		
41.03	4103.90		- Other:		
41.06	4106.91		- - In the wet state (including wet-blue):		
41.06	4106.92		- - In the dry state (crust):		
41.13	4113.90		- Other:		
42.02	4202.21		- - With outer surface of leather, of composition leather or of patent leather:		
42.02	4202.31		- - With outer surface of leather, of composition leather or of patent leather:		
42.03	4203.10		- Articles of apparel:		
42.03	4203.30		- Belts and bandoliers:		
64.03	6403.59		- - Other:		
64.03	6403.99		- - Other:		
96.01	9601.90		- Other:		
96.03	9603.90		- Other:		

**By the insertion of tariff heading 40.09 to rebate item 316.01:**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
316.01	40.09	01.04	40	Tubes, pipes and hoses of vulcanized rubber (excluding hard rubber), without fittings, for the manufacture of air-conditioning systems, identifiable for use solely or principally with motor vehicles	Full duty

**By the deletion of Note 8 to PART 2 of Schedule No. 3:**

8. for the purposes of rebate item 360.01:

(a) The Industrial Development Zone Company designated as such by the Minister of Trade and Industry in respect of each Industrial Development Zone will be deemed to be the importer and exporter of all goods entering or leaving the Industrial Development Zone and will be liable and responsible for the fulfilment of all obligations under the Customs and Excise Act, 1974 in respect of such goods.

(b) Goods admitted under the provisions of this rebate item shall be used for the processing or manufacture of goods for export and the processed or manufactured goods shall be exported within 12 months from the date of entry thereof: Provided that the Commissioner may, in circumstances which he or she deems exceptional, extend the period specified in each case for a further period he or she deems reasonable:

Provided further that the application for such extensions is made prior to the expiry of the period.

- (c) The type of goods referred to in rebate item 360.01 may be limited at any time by the Minister of Trade and Industry on the recommendation of the International Trade Administration Commission by notice in the Government Gazette in respect of any new manufacturing operation established after the date of such notice and in respect of which such goods will not receive the benefits of rebate item 360.01. This will not affect any existing manufacturing operation that receives the benefit of rebate item 360.01 in respect of such goods at the time of the notice.

**By the deletion of the following rebate items:**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
360.00				<b>GENERAL</b>	
360.01	00.00	01.00	09	Goods of any description, subject to the limitation referred to in Note 8 (c) to this Part, for the processing into or manufacture of other goods in an Industrial Development Zone designated as such by the Minister of Trade and Industry and under such conditions as prescribed by the Minister of Trade and Industry in the Government Gazette, and subject to the provisions of Note 8 (a) to this Part.	Full duty

**By the insertion after Part 5 to Schedule No. 4 of Part 6 of the following:**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				<b>SCHEDULE NO. 4</b>	Full duty
				<b>PART 6</b>	
<b>498.00</b>				<b>IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN THE CUSTOMS CONTROLLED AREA (“CCA”) CONTEMPLATED IN SECTION 21A</b>	
				<b>NOTES:</b>	
				For the purposes of this item and the application of any provisions of Schedule No. 4 -	
				1. Goods may only be entered under item 498.01 by a registered CCA enterprise as contemplated in section 21A.	
				2. Goods may only be entered under item 498.02 by a registered IDZ operator as contemplated in rule 21A.04.	
				3. Goods imported under item 498.00 must be entered thereunder whether or not the goods are liable to any duty. However, any goods imported for storage in a CCA enterprise may not be entered under 498.00	

- (bb) keep books, accounts or other documents in respect of the storage and use of distillate fuel, reflecting –
  - (A) the date or period of use;
  - (B) the quantity and purpose of use;
  - (C) full particulars of any fuel supplied in a dry basis to any contractor or other person who renders qualifying services to the user;
  - (D) the capacity of each tank in which fuel is stored and the receipt and removal from such tanks,
- (cc) where the fuel was sold or otherwise disposed of or used (except supplied on a dry basis), record in such books, accounts or other documents –
  - (A) the quantity of fuel involved;
  - (B) in each case, whether the fuel was sold or otherwise disposed of or used and the date thereof;
  - (C) where applicable to whom the fuel was sold or otherwise disposed of;
  - (D) the price received for the fuel, including details of any offsetting arrangements, barter or other dealings involved,
- (dd) keep logbooks in respect of fuel supplied to each vehicle, vessel or other equipment used in the following activities –
  - (A) onland mining;
  - (B) forestry;
  - (C) farming;
  - (D) fishing;
  - (E) coastwise shipping;
  - (F) offshore mining;
  - (G) National Sea Rescue Institute;
  - (H) rail freight;
  - (I) electricity generation.
- (r) Losses of distillate fuel
  - (i) Distillate fuel lost through accident, theft, leakage or any other cause whatsoever is regarded as non-eligible.
  - (ii) A refund may not be claimed for lost distillate fuel and the quantity lost must be reflected as a non-eligible purchase on the refund return.
  - (iii) The following records must be kept:
    - (aa) The date the loss occurred, or the date the loss was detected.
    - (bb) Where the loss occurred and the circumstances surrounding the incident.
    - (cc) The quantity of fuel lost and how the quantity was calculated.
  - (iv) A copy of the police report, where applicable, or insurance claim details can provide the information necessary to substantiate the particulars of the loss.
- (s) Declaration to e furnished in respect of distillate fuel in terms of section 75 (1C) (d) (i). Every user shall furnish a declaration to the Commissioner at such time and in such form reflecting such particulars relating to purchases and use and refund claims and supported by such documents, as the Commissioner may determine.

**By the substitution for Note 1 (c) to rebate item 413.00 of the following and substitution for the check digits in respect of rebate items 413.01, 413.02, 413.03, 413.04, 413.05 and 413.06 of the following**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
413.00				1. (c) the FIFA Flagship Store Operator may only import consumable, semi-durable or promotional Championship related goods under items 413.01, 413.02 and 413.03, excluding tobacco products and cosmetics, until one month after the date of the closing ceremony of the 2010 FIFA World Cup South Africa	
413.01	00.00	01.00	03	Consumable or semi-durable goods imported by qualifying persons for sale at any site during the Championship	Full duty
413.02	00.00	01.00	05	Capital goods, consumable goods or promotional material individually of little value imported by qualifying persons not for sale but for consumption, use or distribution in connection with the Championship	Full duty
413.03	00.00	01.00	07	Samples of consumable and semi-durable goods imported by a qualifying person not for sale, but for distribution at any site during Championship	Full duty
413.04	00.00	01.00	09	Household furniture, other household effects and other removable articles, excluding alcoholic beverages and tobacco goods, including equipment necessary for the exercise of his or her calling, trade or profession and one motor vehicle, the <i>bona fide</i> property of any employee, not resident in the Republic for income tax purposes, of any qualifying person and members of his or her family, imported for own use on his or her temporary secondment to the Republic for purposes of the 2010 FIFA World Cup South Africa	Full duty
413.05	00.00	01.00	00	Goods of any description cleared under rebate items 413.01, 413.02, 413.03 and 413.04 unconditionally abandoned to the Commissioner or goods destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction	Full duty
413.06	00.00	01.00	02	Goods of any description cleared under rebate items 413.01, 413.02, 413.03 and 413.04 unconditionally donated to a person exempt from income tax in terms of section 10 of the Income Tax, 1962, or any public benefit organisation as contemplated in paragraph (a) of the definition of "public benefit organisation"	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
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in section 30 (1) that has been approved of by the Commissioner in terms of section 30 (3) of that Act:

Provided that if the goods are disposed of by that person or public benefit organisation within five years from the date of acquiring such donation, duty shall be payable as contemplated in Note 3

**By the insertion after rebate item 413.06 of the following rebate provision:**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
413.07	4911.99	01.06	60	Admission tickets for spectators attending the Championship, imported by a FIFA Designated Service Provider	Full duty

**By the substitution for rebate item 623.00/00.00/04.00 of the following:**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
623.11	000.00	04.00	00	Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 106.20 of section A of Part 2 of Schedule No. 1, which after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to another such warehouse or to such a storage warehouse, subject to compliance with Note 8 to this Section	As provided in the Noted hereto

**By the substitution of paragraph 6 to General Note K in Part 1 to Schedule No.1 of the following:**

6. In accordance with the provision of Article 10 of the Amendment Protocol on Trade in the Southern African Development Community the member states mentioned in column A have implemented the said Protocol on the dates specified in column B.

<u>A</u> <u>COUNTRY</u>	<u>B</u> <u>DATE OF IMPLEMENTATION</u>
Botswana	1st December, 2000
Lesotho	10th November, 2000
Madagascar	1st October, 2007
Malawi	1st May, 2001
Mauritius	1st September, 2000
Mozambique	31st July, 2001
South Africa	1st September, 2000
Swaziland	1st October, 2000
Tanzania	1st July, 2001
Zambia	5th March, 2001
Zimbabwe	1st May, 2001

By the insertion for the Notes to Part 3 Schedule No. 2 of the following:

**PART 3**

**SAFEGUARD DUTIES ON IMPORTED GOODS**

*NOTES:*

1. The goods specified in Column headed "Tariff Heading", "Code and Description" of this Part shall, in addition to any other duties payable thereon upon entry for home consumption thereof or as provided in Chapter VI, be liable to the appropriate safeguard duty provided for in respect of such goods in this Part at the time of such entry or such other time as provided, if those goods are imported from a supplier or originate in a territory mentioned in Column headed "Imported from or Originating in" except if those goods are imported from a supplier or originate in a territory excluded in any provisions of any item of this Part.
2. The safeguard duties provided for in this Part in respect of any goods, shall also apply to such goods entered under any item of Schedule No. 3 or 4 specified in Column headed "Extent of Rebate" of this Part.
3. Unless the context otherwise indicates, the General Notes to Schedule No. 1 and the Section and Chapter Notes in the said Schedule shall *MUTATIS MUTANDIS* apply to this Part.
4. Whenever the tariff heading or subheading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed to include goods which are not classified under the said tariff heading or subheading.

**By the insertion of code 01.06 to tariff heading 2309.90 to item 260.01 of the following, up to and including 10th May, 2008**

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
260.00				PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TO BACCO SUBSTITUTES			
260.01				PREPARATIONS OF A KIND USED IN ORIGINAL FEEDING			
260.01	2309.90	01.06	66	Feed supplements, containing, by mass, 40 per cent or more lysine, whether or not containing added antibiotics or added melengestrol acetate classifiable in subheading 2309.90.65, imported from or originating in all countries excluding that imported from or originating in: - Afghanistan, Algeria, American Samoa, Angola, Anguilla, Antarctica, Antigua and Barbuda, Argentina, Aruba, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Benin, Bermuda, Bhutan, Bolivia, Bouvet Island, British Indian Ocean Territory, Brunei Darussalam,		All countries	27%

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
				Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Cayman Islands, Central African Republic, Chad, Chile, Christmas Island, Cocos (Keeling) Islands, Colombia, Comoros, Congo, Congo (The Democratic Republic of the ), Cook Islands, Costa Rica, Côte D'Ivoire, Cuba, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Falkland Islands (Malvinas), Fiji, French Polynesia, French Southern Territories, Gabon, Gambia, Georgia, Ghana, Gibraltar, Greenland, Grenada, Guam, Guatemala, Guinea, Guinea-Bissau, Haiti, Heard Island and McDonald Islands, Honduras, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Liberia, Libyan, Arab Jamahiriya, Macao, Madagascar, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mayotte, Mexico, Micronesia (Federated States of), Moldova (Republic of ), Mongolia, Montserrat, Morocco, Mozambique, Nauru, Nepal, Netherlands Antilles, New Caledonia, Nicaragua, Niger, Nigeria, Niue, Norfolk Island, Northern Mariana Islands, Oman, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Pitcairn, Qatar, Russian Federation, Rwanda, Saint Helena, Saint Kitts and Nevis, Saint Lucia, Saint Pierre and Miquelon, Saint Vincent and the Grenadines, Samoa, Sao Tomé and Principe, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Georgia and the South Sandwich Islands, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania			

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
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(United Republic of), Timor-Leste, Togo, Tokelau, Tonga, Trinidad and Tobago, Tunisia, Turkmenistan, Turks and Caicos Islands, Tuvalu, Uganda, Ukraine, United Arab Emirates, United States Minor Outlying Islands, Uruguay, Uzbekistan, Vanuatu, Venezuela, Vietnam, Virgin Islands (British), Virgin Islands (United States), Wallis-and-Futuna Islands, Yemen, Zambia and Zimbabwe

**By the substitution of code 01.06 to tariff heading 2309.90 to item 260.01 of the following, with effect from 11th May, 2008 up to and including 10th May, 2009**

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
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260.00				PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES			
260.01				PREPARATIONS OF A KIND USED IN ORIGINAL FEEDING			
260.01	2309.90	01.06	66	Feed supplements, containing, by mass, 40 per cent or more lysine, whether or not containing added antibiotics or added melengestrol acetate classifiable in subheading 2309.90.65, imported from or originating in all countries excluding that imported from or originating in: – Afghanistan, Algeria, American Samoa, Angola, Anguilla, Antarctica, Antigua and Barbuda, Argentina, Aruba, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Benin, Bermuda, Bhutan, Bolivia, Bouvet Island, British Indian Ocean Territory, Brunei Darussalam, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Cayman Islands, Central African Republic, Chad, Chile, Christmas Island, Cocos (Keeling) Islands, Colombia, Comoros, Congo, Congo (The Democratic Republic of the ),		All countries	18%

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
				<p>Cook Islands, Costa Rica, Côte D'Ivoire, Cuba, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Falkland Islands (Malvinas), Fiji, French Polynesia, French Southern Territories, Gabon, Gambia, Georgia, Ghana, Gibraltar, Greenland, Grenada, Guam, Guatemala, Guinea, Guinea-Bissau, Haiti, Heard Island and McDonald Islands, Honduras, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Liberia, Libyan, Arab Jamahiriya, Macao, Madagascar, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mayotte, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montserrat, Morocco, Mozambique, Nauru, Nepal, Netherlands Antilles, New Caledonia, Nicaragua, Niger, Nigeria, Niue, Norfolk Island, Northern Mariana Islands, Oman, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Pitcairn, Qatar, Russian Federation, Rwanda, Saint Helena, Saint Kitts and Nevis, Saint Lucia, Saint Pierre and Miquelon, Saint Vincent and the Grenadines, Samoa, Sao Tomé and Principe, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Georgia and the South Sandwich Islands, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania (United Republic of), Timor-Leste, Togo, Tokelau, Tonga, Trinidad and Tobago, Tunisia, Turkmenistan, Turks and Caicos Islands, Tuvalu, Uganda, Ukraine, United Arab Emirates, United States Minor Outlying Islands, Uruguay, Uzbekistan, Vanuatu, Venezuela, Vietnam, Virgin Islands (British), Virgin Islands (United States), Wallis-and Futuna Islands, Yemen, Zambia and Zimbabwe</p>			

**By the substitution of code 01.06 to tariff heading 2309.90 to item 260.01 of the following, with effect from 11th May, 2009 up to and including 10th April, 2010**

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
260.00				PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES PREPARATIONS OF A KIND USED IN ORIGINAL FEEDING			
260.01	2309.90	01.06	66	Feed supplements, containing, by mass, 40 per cent or more lysine, whether or not containing added antibiotics or added melengestrol acetate classifiable in subheading 2309.90.65, imported from or originating in all countries excluding that imported from or originating in: - Afghanistan, Algeria, American Samoa, Angola, Anguilla, Antarctica, Antigua and Barbuda, Argentina, Aruba, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Benin, Bermuda, Bhutan, Bolivia, Bouvet Island, British Indian Ocean Territory, Brunei Darussalam, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Cayman Islands, Central African Republic, Chad, Chile, Christmas Island, Cocos (Keeling) Islands, Colombia, Comoros, Congo, Congo (The Democratic Republic of the ), Cook Islands, Costa Rica, Côte D'Ivoire, Cuba, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Falkland Islands (Malvinas), Fiji, French Polynesia, French Southern Territories, Gabon, Gambia, Georgia, Ghana, Gibraltar, Greenland, Grenada, Guam, Guatemala, Guinea, Guinea-Bissau, Haiti, Heard Island and McDonald Islands, Honduras, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Liberia, Libyan, Arab Jamahiriya, Macao, Madagascar, Malawi, Malaysia, Maldives, Mali, Marshall		All countries	9%

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
				Islands, Mauritania, Mauritius, Mayotte, Mexico, Micronesia (Federated States of), Moldova (Republic of ), Mongolia, Montserrat, Morocco, Mozambique, Nauru, Nepal, Netherlands Antilles, New Caledonia, Nicaragua, Niger, Nigeria, Niue, Norfolk Island, Northern Mariana Islands, Oman, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Pitcairn, Qatar, Russian Federation, Rwanda, Saint Helena, Saint Kitts and Nevis, Saint Lucia, Saint Pierre and Miquelon, Saint Vincent and the Grenadines, Samoa, Sao Tomé and Principe, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Georgia and the South Sandwich Islands, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania (United Republic of), Timor-Leste, Togo, Tokelau, Tonga, Trinidad and Tobago, Tunisia, Turkmenistan, Turks and Caicos Islands, Tuvalu, Uganda, Ukraine, United Arab Emirates, United States Minor Outlying Islands, Uruguay, Uzbekistan, Vanuatu, Venezuela, Vietnam, Virgin Islands (British), Virgin Islands (United States), Wallis and Futuna Islands, Yemen, Zambia and Zimbabwe			

**By the insertion of code 01.06 to tariff heading 2922.41 to item 270.01 of the following, up to and including 11th May, 2008:**

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
270.00				PRODUCTS OF CHEMICAL OR ALLIED INDUSTRIES			
270.01				ORGANIC CHEMICALS			
270.01	2922.41	01.06	60	Lysine and its esters; salts thereof imported from or originating in all countries excluding that imported from or originating in: – Afghanistan, Algeria, American Samoa, Angola, Anguilla,		All countries	27%

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
				Antarctica, Antigua and Barbuda, Argentina, Aruba, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Benin, Bermuda, Bhutan, Bolivia, Bouvet Island, British Indian Ocean Territory, Brunei Darussalam, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Cayman Islands, Central African Republic, Chad, Chile, Christmas Island, Cocos (Keeling) Islands, Colombia, Comoros, Congo, Congo (The Democratic Republic of the ), Cook Islands, Costa Rica, Côte D'Ivoire, Cuba, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Falkland Islands (Malvinas), Fiji, French Polynesia, French Southern Territories, Gabon, Gambia, Georgia, Ghana, Gibraltar, Greenland, Grenada, Guam, Guatemala, Guinea, Guinea- Bissau, Haiti, Heard Island and McDonald Islands, Honduras, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Liberia, Libyan, Arab Jamahiriya, Macao, Madagascar, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mayotte, Mexico, Micronesia (Federated States of), Moldova (Republic of ), Mongolia, Montserrat, Morocco, Mozambique, Nauru, Nepal, Netherlands Antilles, New Caledonia, Nicaragua, Niger, Nigeria, Niue, Norfolk Island, Northern Mariana Islands, Oman, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Pitcairn, Qatar, Russian Federation, Rwanda, Saint Helena, Saint Kitts and Nevis, Saint Lucia, Saint Pierre and Miquelon, Saint Vincent and the Grenadines, Samoa, Sao Tomé and Príncipe, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Georgia			

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
				and the South Sandwich Islands, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania (United Republic of), Timor-Leste, Togo, Tokelau, Tonga, Trinidad and Tobago, Tunisia, Turkmenistan, Turks and Caicos Islands, Tuvalu, Uganda, Ukraine, United Arab Emirates, United States Minor Outlying Islands, Uruguay, Uzbekistan, Vanuatu, Venezuela, Vietnam, Virgin Islands (British), Virgin Islands (United States), Wallis-and Futuna Islands, Yemen, Zambia and Zimbabwe			

**By the substitution of code 01.06 to tariff heading 2922.41 to item 270.01 of the following, with effect from 11th May, 2008 up to and including 10th May, 2009:**

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
270.00				PRODUCTS OF CHEMICAL OR ALLIED INDUSTRIES			
270.01				ORGANIC CHEMICALS			
270.01	2922.41	01.06	60	Lysine and its esters; salts thereof imported from or originating in all countries excluding that imported from or originating in: - Afghanistan, Algeria, American Samoa, Angola, Anguilla, Antarctica, Antigua and Barbuda, Argentina, Aruba, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Benin, Bermuda, Bhutan, Bolivia, Bouvet Island, British Indian Ocean Territory, Brunei Darussalam, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Cayman Islands, Central African Republic, Chad, Chile, Christmas Island, Cocos (Keeling) Islands, Colombia, Comoros, Congo, Congo (The Democratic Republic of the ), Cook Islands, Costa Rica, Côte D'Ivoire, Cuba, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Falkland Islands (Malvinas), Fiji, French Polynesia, French		All countries	18%

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
				<p>Southern Territories, Gabon, Gambia, Georgia, Ghana, Gibraltar, Greenland, Grenada, Guam, Guatemala, Guinea, Guinea-Bissau, Haiti, Heard Island and McDonald Islands, Honduras, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Liberia, Libyan, Arab Jamahiriya, Macao, Madagascar, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mayotte, Mexico, Micronesia (Federated States of), Moldova (Republic of ), Mongolia, Montserrat, Morocco, Mozambique, Nauru, Nepal, Netherlands Antilles, New Caledonia, Nicaragua, Niger, Nigeria, Niue, Norfolk Island, Northern Mariana Islands, Oman, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Pitcairn, Qatar, Russian Federation, Rwanda, Saint Helena, Saint Kitts and Nevis, Saint Lucia, Saint Pierre and Miquelon, Saint Vincent and the Grenadines, Samoa, Sao Tomé and Príncipe, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Georgia and the South Sandwich Islands, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania (United Republic of), Timor-Leste, Togo, Tokelau, Tonga, Trinidad and Tobago, Tunisia, Turkmenistan, Turks and Caicos Islands, Tuvalu, Uganda, Ukraine, United Arab Emirates, United States Minor Outlying Islands, Uruguay, Uzbekistan, Vanuatu, Venezuela, Vietnam, Virgin Islands (British), Virgin Islands (United States), Wallis-and Futuna Islands, Yemen, Zambia and Zimbabwe</p>			

**By the substitution of code 01.06 to tariff heading 2922.41 to item 270.01 of the following, with effect from 11th May, 2009 up to and including 10th April, 2010:**

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
270.00				PRODUCTS OF CHEMICAL OR ALLIED INDUSTRIES			
270.01				ORGANIC CHEMICALS			
270.01	2922.41	01.06	60	Lysine and its esters; salts thereof imported from or originating in all countries excluding that imported from or originating in: – Afghanistan, Algeria, American Samoa, Angola, Anguilla, Antarctica, Antigua and Barbuda, Argentina, Aruba, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Benin, Bermuda, Bhutan, Bolivia, Bouvet Island, British Indian Ocean Territory, Brunei Darussalam, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Cayman Islands, Central African Republic, Chad, Chile, Christmas Island, Cocos (Keeling) Islands, Colombia, Comoros, Congo, Congo (The Democratic Republic of the ), Cook Islands, Costa Rica, Côte D’Ivoire, Cuba, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Falkland Islands (Malvinas), Fiji, French Polynesia, French Southern Territories, Gabon, Gambia, Georgia, Ghana, Gibraltar, Greenland, Grenada, Guam, Guatemala, Guinea, Guinea-Bissau, Haiti, Heard Island and McDonald Islands, Honduras, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Kuwait, Kyrgyzstan, Lao People’s Democratic Republic, Lebanon, Liberia, Libyan, Arab Jamahiriya, Macao, Madagascar, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mayotte, Mexico, Micronesia (Federated States of), Moldova (Republic of ), Mongolia, Montserrat, Morocco, Mozambique, Nauru, Nepal, Netherlands Antilles, New Caledonia, Nicaragua,	All countries	9%	

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
				Niger, Nigeria, Niue, Norfolk Island, Northern Mariana Islands, Oman, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Pitcairn, Qatar, Russian Federation, Rwanda, Saint Helena, Saint Kitts and Nevis, Saint Lucia, Saint Pierre and Miquelon, Saint Vincent and the Grenadines, Samoa, Sao Tomé and Príncipe, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Georgia and the South Sandwich Islands, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania (United Republic of), Timor-Leste, Togo, Tokelau, Tonga, Trinidad and Tobago, Tunisia, Turkmenistan, Turks and Caicos Islands, Tuvalu, Uganda, Ukraine, United Arab Emirates, United States Minor Outlying Islands, Uruguay, Uzbekistan, Vanuatu, Venezuela, Vietnam, Virgin Islands (British), Virgin Islands (United States), Wallis and Futuna Islands, Yemen, Zambia and Zimbabwe			

**By the substituting heading 82.06 of the following, with effect from 1st January, 2008**

HEADING	SUB- HEADING	C. D.	DESCRIPTION UNIT	STATIS- TICAL	RATE OF DUTY GENERAL EU EFTA SADC			
<b>82.06</b>	8206.00	1	<b>Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale</b>	kg	20%	free	free	free

**By the substitution for the description above the Notes to tariff heading 87.00/03.02 to rebate item 460.17 of the following:**

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.17	87.00	03.02	46	Motor vehicles classifiable under subheadings 8701.20.10, 8702.10.80, 8702.90.10, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.80, 8704.31.80, 8704.90.80 and 8706.00.10 entered in or before 31st December 2014 for the purposes of this provision, specified by the	Full duty less duty in Section B of Part 2 of Schedule No. 1

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION REBATE	EXTENT OF REBATE
				International Trade Administration Commission, by means of a certificate: Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant –	
				(a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles;	
				(b) has submitted a business plan on or before 31st December, 2009 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or automotive components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the International Trade Administration Commission; and	
				(c) has proved to the satisfaction of the International Trade Administration Commission that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme.	

**By the substitution for the description above the Notes to tariff heading 87.00/01.04 to drawback item 537.02 of the following:**

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
537.02	87.00	01.04	40	Motor vehicles classifiable under sub-headings 8701.20.10, 8702.10.80, 8702.90.10, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.80, 8704.31.80, 8704.90.80 and 8706.00.10 entered in or before 31st December 2014 for the purposes of this provision, specified by the International Trade Administration Commission, by means of a certificate:	Full duty less duty in Section B of Part 2 of Schedule No.1

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				<p>Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant –</p> <p>(a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles;</p> <p>(b) has submitted a business plan on or before 31st December, 2009 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or automotive components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the International Trade Administration Commission; and</p> <p>(c) has proved to the satisfaction of the International Trade Administration Commission that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme.</p>	

**By the insertion after tariff heading 15.15 of the following:**

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
304.07	2304.00	01.06	65	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit for the manufacture of preparations of a kind used in animal feeding, <b>with effect from 1st July, 2008 up to and including 30th June, 2011</b>	Full duty

**By the insertion after tariff heading 3402.1 to rebate item 311.02 of the following:**

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
311.02	5402.49	01.06	62	Polyethylene filament yarn (excluding sewing thread), with a tenacity of 300 cN/tex or more, single, untwisted or with a twist not exceeding 50 turns per metre, for the manufacture of twine, cordage, rope and cables, whether or not plaited or braided and whether or not coated, covered or sheathed with rubber or plastics, classifiable in tariff headings 5607.46 and 5607.50.	Full duty

MADE this 28th day of April, 2008.

**B. GAOLATHE,**  
*Minister of Finance and Development  
Planning.*