

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

AMENDMENT OF SCHEDULES (NO. 50) NOTICE, 1992
(Published on 23rd October, 1992)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 81 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.

SCHEDULE

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
405.04				By the substitution for rebate codes 04.00 and 05.00 to tariff heading No. 00.00 of the following:	
		04.00	00	Goods (excluding clothing) forwarded unsolicited and free to any welfare organisation registered in terms of the Society's Act, entered in terms of a specific permit issued by the Permanent Secretary, Ministry of Commerce and Industry, for distribution free of charge by such organisation	Full duty
		05.00	05	Goods (excluding clothing) forwarded unsolicited free to any welfare organisation registered in terms of Society's Act, entered in terms of a specific permit issued by the Permanent Secretary, Ministry of Commerce and Industry, for the official use by such organisation	Full duty"
				By the deletion of tariff heading No. 63.09.	
460.11				By the insertion after tariff heading No. 63.04 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	"63.09	01.04	48	Worn clothing, entered in terms of a specific permit issued by the Permanent Secretary, Ministry of Commerce and Industry, purchased by or forwarded unsolicited and free of any church or any welfare organisation registered in terms of the Society's Act, for free distribution to indigent persons by such church or organisation	Full duty
		02.04	42	Worn clothing, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"

NOTE: The effect of this amendment is that —

- (a) clothing can no longer be cleared under rebate of duty under rebate codes 04.00 and 05.00 to tariff heading No. 00.00 to rebate item 405.04; and
- (b) the provision for a rebate of duty on clothing imported by churches and welfare organisation for free distribution to indigent persons is transposed from rebate item 405.04 to rebate item 405.04 to rebate item 460.11 and is now subject to the production of a specific permit issued by the Permanent Secretary, Ministry of Commerce and Industry; and
- (c) provision is made for a partial rebate of duty on worn clothing subject to the production of a specific permit issued by the Permanent Secretary, Ministry of Commerce and Industry.

MADE this 14th day of September, 1992.

F. G. MOGAE,
*Vice-President and Minister of Finance
and Development Planning.*