


SOUTH AFRICAN REVENUE SERVICE

NO. R. 99

5 February 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/730)**

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



DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
311.40	00.00	01.04	04	Textile yarns and textile fabrics, classifiable in Section XI of Part 1 to Schedule No. 1 and approved by the International Trade Administration Commission (ITAC) through a Notice in the Government Gazette as qualifying yarns and fabrics that may be imported under this rebate item for the manufacture of apparel and clothing accessories classifiable in Chapters 61 and 62, in such quantities, at such times and subject to such conditions as ITAC may allow by specific permit, provided that - (i) ITAC or equivalent authority in SACU member states, is satisfied that the apparel and clothing accessories manufactured in terms of this item are supplied to and sold by retailers in the country in which the rebate permit will be issued; (ii) as evidenced in support of (i) above, the application for a permit must be supported by an order/orders from retailers in the country where the application is made; and (iii) the yarns and fabrics are not specifically covered by another rebate provision in Schedule No. 3 for the same industry and purpose.	Full duty