

No. R. 773**5 August 2005**

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/590)**

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

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Notes 3(a)(i) and 3(b) to Schedule No. 3 of the following:

NOTES:

3. (a) The following expressions shall, for the purposes of the Column headed "Extent of Rebate" of this Schedule, be construed as specified hereunder.
- (i) "Full duty" relates to a rebate to the extent of the customs duty specified in and payable under any column in any tariff heading or subheading in Part 1 of Schedule No. 1 in respect of any goods;
- (b) Any customs duty in respect of any goods referred to in paragraph (a) shall include, in each case, any customs duty specified in and payable under any tariff item in Part 2 of Schedule No. 1 in respect of such goods and shall relate to the customs duty specified in Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof.