

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/307)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**T A MANUEL
MINISTER OF FINANCE**

SCHEDULE

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
498.00				<p align="center">SCHEDULE NO. 4 PART 6</p> <p align="center">IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A</p> <p>NOTES:</p> <p>For the purposes of this item and the application of any provisions of Schedule No. 4 –</p> <ol style="list-style-type: none"> 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. 4. Goods imported under item 498.00 or goods produced or manufactured there from may not be removed from a CCA for consumption in the common customs area except if the goods have been entered at the office of the Controller and the duty due thereon has been paid. 	

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
				<p>5. The expression "infrastructure" shall be limited to the basic structural elements permanently installed in a CCA (including e.g. sanitation, electricity, roads, bridges, buildings and the like).</p> <p>6. The movement of any goods to or from a CCA enterprise including the movement of goods to another enterprise, any other rebate user outside the CCA or partly manufactured goods to any rebate user shall be subject to the rules for section 21A.</p>	
498.01	00.00	01.00	00	Goods of any description imported by a registered CCA enterprise into the CCA	Full duty
498.02	00.00	01.00	02	Goods of any description imported by a registered IDZ operator for use in the construction and maintenance of the infrastructure of a CCA in an IDZ	Full duty