

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (No. 6/13)

Under section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is hereby amended, **with effect from 1 January 2009**, to the extent set out in the Schedule hereto.

N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for Note 7(d)(i) in Part 3 of Schedule No. 6 of the following:

NOTES:

- 7(d)(i) For the purposes of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on the goods returned for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the fuel levy and Road Accident Fund levy on any quantity so returned shall be calculated at the lowest rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date of the examination contemplated in paragraph (c)(ii)(aa) to this Note.