CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 6 (NO. 6/15)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto, with effect from 10 June 2009.

P LOORDHAN MINISTER OF FINANCE

SCHEDULE

By the insertion after rebate item 624.60 in Section G of Part 1 in the Index to Schedule No. 6 of the following:

624.70 (01.00) Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers

By the insertion after rebate item 634.03 in Part 2 in the Index to Schedule No. 6 of the following:

635.00 (01.00) Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers

By the insertion after Note 5(e) in Section G of Part 1 of the following:

Rebate	Tariff	Rebate	CD	Description	Extent of Rebate
Item	Item	Code			
1				NOTES:	
				6. (a) For the purposes of item 624.70 a duty and tax free shop means a duty and tax free shop as	
				contemplated in the rules for Section 21; and	
				b) any word or expression used in this item in relation to a duty and tax free shop shall have	
				the meaning assigned thereto in such rules.	

By the insertion after rebate item 624.60 in Section G of Part 1 of the following:

Rebate	Tariff	Rebate	CD	Description	Extent of Rebate
Item	Item	Code			
624.70				Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a	
				duty and tax free shop	
	000.00	01.00	01	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers	Full duty

By the insertion after Note 11(d) in Part 2 of the following:

12. (a) For the purposes of item 635.00 a duty and tax free shop means a duty and tax free shop as contemplated in the rules for section 21; and (b) any word or expression used in this item in relation to a duty and tax free shop shall have the meaning assigned thereto in such rules.

By the insertion after rebate item 634.03 in Part 2 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
635.00				Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a	
	_			duty and tax free shop	
	000.00	01.00	08	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers	Full duty