GOVERNMENT GAZETTE, 31 AUGUST 2010

CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 6 (No. 6/17)

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, with effect from 1 September 2010, to the extent set out in the Schedule hereto.

N NENE _______ DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion after Note 1(c) in Part 4 of Schedule No. 6 of the following:

Rebate Item	Tariff Item Code CD		CD	Description	Extent of Refund	
				NOTES:		
				1(d) Notwithstanding paragraphs (a), (b) and (c), a rebate or refund of environmental levy is not allowed where any Note in the Section specifying the item of Part 3 of Schedule No. 1 imposing the environmental levy otherwise provides.		

By the substitution of item 681.04 in Part 4 of Schedule No. 6 of the following:

Rebate Item	Tariff Item	Code	CD	Description	Extend of Rebate	Extent of Refund
681.04	00.00	04.00	01	Environmental levy goods exported, other than exports contemplated in item 681.05		Full duty

By the insertion after item 681.04 in Part 4 of Schedule No. 6 of the following:

Rebate Item	Tariff Item	Code	CD	Description	Extend of Rebate	Extent of Refund
681.05	00.00	05.00	08	New motor vehicles in respect of which an environmental levy has been paid that are exported by an authorised dealer contemplated in rule 54FB.04 (b)(ii) to a BLNS country as defined in rule 54F.01		Fuil duty