

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO.3/1/680)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, with retrospective effect from 1 January 2012, set out in the Schedule hereto.



N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution in Note 27(l) to rebate item 317.04 in Part 1 of Schedule No. 3 for subparagraph (b) of the following subparagraph:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.04				"(b) less the value for customs duty purposes of all such components in unopened containers or unit load devices, provided that the value for customs duty purposes of such components in containers or unit load devices not opened shall be carried forward as an opening balance to the ensuing quarter";	

By the insertion after Note 27 to rebate item 317.04 in Part 1 of Schedule No. 3 of the following Note:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.04				"27A For the purposes of Note 27(l)(b), "unit load device" means any container or covered pallet specially designed and used for the carriage of cargo by air".	