

In terms of section 75 of the Customs and Excise Act, 1964, Part 4 of Schedule No. 6 to the said Act is hereby amended, **with effect from 1 October 2016**, to the extent set out in the Schedule hereto.

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
681.06	40.11	06.00	49	New pneumatic tyres in respect of which an environmental levy has been paid that are exported by a licensee of a customs and excise manufacturing warehouse through that licensee's own distribution centre to a BLNS country as defined in rule 54F.01		Full duty
681.07	4012.1	01.00	51	Retreaded pneumatic tyres in respect of which an environmental levy has been paid that are exported by a licensee of a customs and excise manufacturing warehouse through that licensee's own distribution centre to a BLNS country as defined in rule 54F.01		Full duty