

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (No. 5/91)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 5 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 3 in Part 5 of Schedule No. 5 of the following:

Rebate Item	Tariff Item	Code	CD	Description	Extent of Refund
				NOTES: 4. Notwithstanding the provisions of this Part, a refund or drawback of environmental levy is not allowed where any Note to the item of Part 3 of Schedule No. 1 imposing the environmental levy otherwise provides.	

By the substitution for item 551.00 of the following:

Rebate Item	Tariff Item	Code	CD	Description	Extent of Refund
551.00				REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS	
551.01	00.00	01.00	09	Goods abandoned or destroyed as contemplated in item 532.00 on which environmental levy has been paid	Full duty
551.02	00.00	01.00	00	New motor vehicles in respect of which an environmental levy has been paid that are exported to a BLNS country as defined in rule 54F.01	Full duty