

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, with retrospective effect from 1 January 2010, to the extent set out in the Schedule hereto.

N NENE  
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion after Note 4 in Part 5 of Schedule No. 5 of the following:

5. The provisions of the notes specified in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall *mutatis mutandis* apply, to goods exported in terms of rebate item 551.03.