

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.

N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Note(s) after Note 6(h)(ii)(cc)(B)(CCC) in Part 3 of Schedule No. 6:

(DDD) Flood management on farming property

By the insertion of the following Note(s) after Note 6(h)(v) in Part 3 of Schedule No. 6:

(vii) Notwithstanding anything to the contrary in this paragraph, if the activities described in subparagraphs (ii) (cc)(B)(CCC) and (DDD) are exclusively performed for farmers of adjacent properties by a company of which all the shareholders are those farmers, the company may register as a user and claim a refund in terms of this Note.