

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 to the extent set out in the Schedule hereto.

DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of Note 5 with the following:

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| 5. | For the purpose of refund item 681.04 the following: |
| (a) | Only the person referred to in Rule 54F.05(a)(v) as applied by rule 54FC.01(a), to whom a licensee of a manufacturing warehouse has removed such environmental levy goods, may apply for the refund; and |
| (b) | The person contemplated in Note 5(a) must produce an invoice or despatch delivery note containing proof of the environmental levy paid by that person to that licensee on such goods. |