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.

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of Note 5 with the following:

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.