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CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/40)

Date: 2013-12-13

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, with retrospective effect from 1 November 2009, 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)(v) in Part 3 of Schedule No. 6:

Where the user failed to keep the required logbook information prescribed in paragraph (q) to this Note, eligible distillate fuel purchases will be reduced by 20 per cent thereof to exclude potential non-eligible purchases that were not accounted for. This exception is applied at the discretion of the Commissioner for the period 1 November 2009 to 31 March 2013, whereafter only the required logbook information will be accepted as valid proof of eligible distillate fuel purchases.