

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is hereby amended, **with retrospective effect from 1 April 2012**, to the extent set out in the Schedule hereto.

N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 3(b) in Schedule No. 3 of the following:

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| (b) | Any customs duty in respect of any goods referred to in paragraph (a) shall include, in each case, any excise duty specified in and payable under any tariff item or subitem in Part 2 of Schedule No. 1 in respect of such goods. |
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