Government Gazette No. 44759 No. R.549

CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 5 (NO. 5/5/114)

Date: 2021-06-25

In terms of section 75 of the Customs and Excise Act, 1964, Part 5 of Schedule No. 5 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 substitution of Note 5 in Part 5 of Schedule No. 5 with the following:

5. The provisions of the notes specified in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall mutatis mutandis apply, to goods exported in terms of refund item 551.03.