

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 to the extent set out in the Schedule hereto.

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Note(s) after Note 6(h)(ii)(cc)(B)(CCC) in Part 3 of Schedule No. 6:

(DDD) Flood management on farming property

By the insertion of the following Note(s) after Note 6(h)(v) in Part 3 of Schedule No. 6:

(vii) Notwithstanding anything to the contrary in this paragraph, if the activities described in subparagraphs (ii) (cc) (CCC) and (DDD) are exclusively performed for farmers of adjacent properties by a company of which all the shareholders are those farmers, the company may register as a user and claim a refund in terms of this Note.