

No. R.

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

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 April 2011**, to the extent set out in the Schedule hereto.

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of Note 5A in Part 3 of Schedule No. 6 of the following:

5A. For the purposes of Note 6 (q), logbooks of the farming industry may be supplemented with additional information that the farming diesel refund beneficiary should present and substantiate to support refund claims. Supplementary criteria are the nature of the farming activity, size of the farm, number of hectares under cultivation, number of livestock, levels of mechanisation applied, volumes of output produced, and typical distillate fuel use required under these circumstances considering both national and geographical industry averages. These criteria will be applied in the absence of required logbook information at the discretion of the Commissioner and potential refunds would depend on the quality and completeness of information provided.