

No. R. 1378

19 December 2008

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/89)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended to the extent set out in the Schedule hereto.

N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for refund items 537.00; 537.01 and 537.02 of the following:

Refund Item	Tariff Heading	Code	C D	Description	Extent of Refund
537.00				<p>MOTOR VEHICLES</p> <p>NOTE:</p> <p>The value of import rebate credit certificates in respect of specified motor vehicles exported not fitted with an engine or gear-box exported by the registered manufacturer from the licensed premises, eligible automotive components, automotive tooling and motor vehicles manufactured under rebate item 317.07 and exported shall be reduced by forty per cent if the refund is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate certificate is in respect of specified motor vehicles exported fitted with engines and gearboxes.</p>	