

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, with effect from 1 April 2018, to the extent set out in the Schedule hereto.

N NENE  
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note (s) 3 in Part 6 of Schedule No. 5 with the following:

3. Whenever any drawback or refund of health promotion levy is claimed as provided in this Part, any prescribed form for such claim must reflect the item applicable as contemplated in Note 1(b) and also reflect the tax type code.

By the insertion of rebate item 561.03 in Part 6 of Schedule No.5 with the following:

Refund or Drawback Item	Tariff Heading	Code	CD	Description	Extent of Refund or Drawback
561.03	<b>GOODS IN RESPECT OF WHICH HEALTH PROMOTION LEVY HAS BEEN PAID AND THAT HAVE BEEN USED FOR THE MANUFACTURE OF HEALTH PROMOTION LEVY GOODS OR THE MANUFACTURE OF OTHER GOODS</b>				
561.03	00.00	01.00		Goods in respect of which health promotion levy has been paid and that have been imported and used: (a) by a licensee of - (i) a warehouse licensed for the manufacture of goods subject to health promotion levy; or (ii) an excise manufacturing warehouse licensed for the manufacture of goods not subject to health promotion levy; and (b) in the manufacture of other goods not subject to health promotion levy <b>Note:</b> 1. The licensee or importer as the case may be shall submit only one claim for a refund in respect of health promotion levy per SAD 500.	Full duty