

In terms of 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.



**ENOCH GODONGWANA**  
MINISTER OF FINANCE

**SCHEDULE**

**By the substitution of Note 13 in Schedule No. 5 with the following:**

13. A refund of the fuel levy specified in item 540.00 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such item, unless the Commissioner authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case.