

**SCHEDULE NO. 5****SPECIFIC DRAWBACKS AND REFUNDS  
OF CUSTOMS DUTIES****PART 1****SPECIFIC DRAWBACKS OF CUSTOMS DUTIES**

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## SCHEDULE NO. 5

### SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES

ANNO  
TATION

**NOTES:**

1. A drawback or refund of the duties paid under Parts 1, 2, 3 or 5 of Schedule No. 1 and Schedule No. 2 in respect of any goods specified in Column II of this Schedule, shall, subject to compliance with—
  - (a) the provisions of section 84;
  - (b) (i) the provisions of the item in which such goods are specified;
    - (ii) (aa) Note 8 of the notes to this Schedule in respect of the items specified in that note; and
    - (bb) any other notes to this Schedule, as may be applicable, and any specific notes to any Part or item of this Schedule, be allowed to the extent stated in Column II of this Schedule. **A/S.0028**
  
2. Unless the context otherwise indicates, Notes Nos. A, C and H of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall mutatis mutandis apply to this Schedule. **A/S.0001**
  
3. Note 3 to Schedule No. 3 shall mutatis mutandis apply in respect of any expression relating to the extent of any drawback or refund in Column III of this Schedule and for that purpose any reference to ordinary customs duty shall be deemed to include a reference to any anti-dumping duty provided for in Schedule No. 2 in respect of the goods in question. **A/S.0001**
  
4. Any drawback or refund of duty specified in this Schedule in respect of any goods shall be subject to any rebate of duty allowed in respect of such goods. **A/S.0001**
  
5. No drawback or refund of duty shall be due under this Schedule if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.
  
6. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading. **A/S.0001**
  
7. A drawback or refund of duty under this Schedule shall be paid only to the importer or person who paid the duty on entry for home consumption of the goods in question, except if the Commissioner General authorises payment of such drawback or refund to any other person on compliance with such conditions as he may impose in each case. **A/S.0001**
  
8. Notwithstanding any provision to the contrary in this Schedule, for the purposes of items 501.00 to 521.00 in Part 1, items 522.02 to 522.06 in Part 2 and items 550.00 to 551.00 of this Schedule, a refund or drawback of duty as contemplated in section 84(1)(c) shall only be granted if the relevant refund or drawback item are reflected on the export bill of entry or other export declaration. **A/S.0028**

9. A drawback of surcharge paid under Part 4 of Schedule No. 1, shall, subject to the provisions of section 75, and the regulations, be allowed to the extent stated in Column III of item 521.00/00.00/02.00, on compliance with the provisions of the item and of any notes applicable thereto. **A/S.0001**
  
10. A reference to customs duties in Parts 2 and 3 of this Schedule shall be taken to include a reference to surcharge. **A/S.0001**