

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

**CUSTOMS AND EXCISE DUTY AMENDMENT
OF SCHEDULE (NO. 1) NOTICE, 2011**
(Published on 18th February, 2011)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 54 and 55 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

By the deletion of the index of Schedule No. 6 to the Act.

By the substitution for General Notes to Schedule No. 6 of the following:

NOTES:

1. For the purposes of implementation of the amendments to this Schedule on 1 January 2011 any permit issued or other form of permission or any approval granted by the Commissioner under or for the purposes of any item of this Schedule as it existed before 1 January 2011, shall terminate on 31 December 2010:
Provided that anything so done by the Commissioner under such item which is capable of being done under any item contained in this Schedule, as amended, shall be deemed to have been done under the latter item.
2. Any person who receives any goods under rebate item or refund of duty of any item of this Schedule must register as contemplated in rule 59A, except:
 - (a) licensed warehouses;
 - (b) recipients of fully denatured spirits as defined in Note 4 of Section D in Part 1 of this Schedule;
 - (c) Recipients of goods provided for in items 618.01, 619.01, 620.01, 621.01, 621.02, 622.07, 623.01, 623.03, 630.10, 630.14, 630.16, 630.18, 630.20, 630.22, 631.00, 670.01, 670.04, 670.06, 670.08 and 670.10 of this Schedule.

By the substitution for Note 7 in Part 1 to Schedule No. 6 of the following:

NOTES:

7. Except where the Commissioner authorises on good cause shown, payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to —
 - (a) the manufacturer of the goods or the person who paid the duty thereon on entry for home consumption;
 - (b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or
 - (c) a user as contemplated in Part 3 of this Schedule.

By the substitution for rebate items in Section A of Part 1 to Schedule No. 6 of the following:

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
618.01	104.01.10	01.01	72	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	Full duty	
618.02	104.01.10	01.01	74	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	Full duty	
618.03	104.01.10	01.01	76	Traditional African beer powder as defined in Additional Note 1 to Chapter 19, for use in the manufacture of Traditional African beer Specified in item 104.10.10 or 104.17.05 in Section A of Part 2 of Schedule No. 1	Full duty	

By the substitution of Notes in Section B of Part 1 to Schedule No. 6 of the following:

NOTES:

1. Items 619.01 (01.01), 619.01 (02.01) and 619.01 (03.01) apply to excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate items 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions on Notes 1 to 4 of rebate item 406.00.
2. Items 619.02 (01.01), 619.02 (02.01) and 619.02 (03.01) apply to excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).
3. For the purpose of item 619.03, the following:
 - (a)
 - (i). Beer made from malt which is off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to a customs and excise manufacturing warehouse for destruction only if such products are found to be off-specification, contaminated or has undergone post-manufacturing deterioration within a period of 12 months after removal from a customs and excise warehouse and that the goods are returned to such warehouse within this period.
 - (ii) The provisions of this item shall apply in respect of beer made from malt —
 - (aa) in the case of beer made from malt under the control of the manufacturer;
 - (bb) in the case of beer made from malt returned as produced from the same batch(es);
 - (cc) in the case of beer made from malt returned in the originally sealed containers for wholesale or similar packaging.
 - (b)
 - (i) If the Commissioner approves the application, any beer made from malt returned in terms of this item shall be —
 - (aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and
 - (bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for processing, under supervision of an officer; or
 - (cc) destroyed under supervision of an officer.

- (ii) The licensee of a customs and excise manufacturing warehouse to which such products are returned for destruction must keep a record which includes at least the following —
- (aa) a detailed description of the goods received including the applicable tariff item;
 - (bb) the quantity received;
 - (cc) the date of receipt;
 - (dd) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned; and
 - (ee) the delivery note under cover of which such products were returned.
- (c) For the purpose of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during a period of 12 months prior to the date of the examination contemplated in Note 3 (b) (i) (aa).
- (d) The licensee of such warehouse may, after destruction of the products concerned, and on accounting for the goods destroyed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77, any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for destruction, as the case may be.

By the substitution of rebate items in Section B of Part 1 to Schedule No. 6 of the following:

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
619.01	104.10.10	01.01	73	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19)	Full duty	
	104.10.20	02.01	70	Beer made from malt, other	Full duty	
	104.17.05	03.01	70	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19)	Full duty	
619.02	104.10.10	01.01	75	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19)	Full duty	
	104.10.20	02.01	72	Beer made from malt, other	Full duty	
	104.17.05	03.01	71	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19)	Full duty	

REBATE DESCRIPTION	TARIFF EXTENT OF	REBATE EXTENT OF D	C	REFUND
619.03	104.10.20	01.01	70 Beer made from malt which, has been removed from any customs and excise manufacturing warehouse after entry or deemed entry for home consumption and payment of duty, has been found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration and is returned to a customs and excise manufacturing warehouse for destruction, subject to the provisions of Note 3 to this Section	Full duty
619.04	104.10.20	01.01	74 Beer made from malt, other, used in the manufacture of other fermented beverages, unfortified, of item 104.17.15	Full duty
619.05	104.10.20	01.01	71 Beer made from malt, other, used in the manufacture of mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, of item 104.17.22	Full duty
619.06	104.10.20	01.01	73 Beer made from malt, other, used in the manufacture of spirits, of item 104.20	Full duty

By the substitution for Notes in Section C of Part 1 to Schedule No. 6 of the following:

SECTION C

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON WINE AND OTHER FERMENTED BEVERAGES (EXCLUDING BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER), MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES:

1. Items 620.01 and 620.03 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those items and the provisions of Notes 1 to 4 to item 406.00.
2. Items 620.04 and 620.06 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).
3. Items 620.08, 620.09 and 620.10 apply to the excisable goods specified therein, for use in the manufacture of other excisable goods in a customs and excise manufacturing warehouse or special customs and excise manufacturing warehouse.

4. Items 620.11, 620.13, 620.15 and 620.17 apply to the excisable goods specified therein, used for industrial or commercial purposes: Provided that —
- (a) A rebate user shall give the Controller notice as he may require of any intended use of goods received under rebate of duty for any purpose specified in items 620.11, 620.13, 620.15 and 620.17 and, except with permission of the Controller such goods shall be so used under the supervision of an officer.
 - (b) On completion of each operation or process specified in items 620.13 (01.02) and 620.17 the rebate user shall render a return to the Controller in a form approved by the Commissioner.
 - (c) For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the registered premises of the registrant by the addition of acetic acid to such extent that the acidity of the mixture shall be equivalent to at least one per cent by mass of acetic acid.
5. For the purpose of items 620.13 (01.02) and 620.17, fortified wine and fortified fermented beverages entered for purposes of topping or sweetening of unfortified wine and unfortified fermented beverages shall not be allowed under rebate of duty in terms of these provisions if the alcoholic strength of such unfortified wine and unfortified fermented beverages are thereby increased by more than 0.6 per cent alcohol by volume per occasion/batch.

By the substitution of rebate items of Section C in Part 1 to Schedule No. 6 of the following:

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
620.01	104.15	01.01	59	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09); vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Full duty	
620.03	104.17			Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:		
620.03	104.17.03	01.01	79	Sparkling beverages	Full duty	
620.03	104.17.05	02.01	71	Traditional African beer as defined in Additional Note 1 to Chapter 22	Full duty	
620.03	104.17.15	03.01	75	Other fermented beverages, unfortified	Full duty	
620.03	104.17.17	04.01	76	Other fermented beverages, fortified	Full duty	
620.03	104.17.22	05.01	72	Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages	Full duty	

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
620.04	104.15	01.01	54	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09); vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Full duty	
620.06	104.17			Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:		
620.06	104.17.03	01.01	74	Sparkling beverages	Full duty	620.06
620.06	104.17.05	02.01	75	Traditional African beer as defined in Additional Note 1 to Chapter 22	Full duty	620.06
620.06	104.17.15	03.01	70	Other fermented beverages, unfortified	Full duty	620.06
620.06	104.17.17	04.01	71	Other fermented beverages, fortified	Full duty	620.06
620.06	104.17.22	05.01	78	Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages	Full duty	620.06
620.06	104.17.90	06.01	79	Other	Full duty	620.06
620.08	104.15			Unfortified wine entered for use in the manufacture of:		
		01.01	51	Sparkling wine of item 104.15.02	Full duty	
		02.01	59	Fortified wine of item 104.15.06	Full duty	
		03.01	56	Other fermented beverages, unfortified of item 104.17.15	Full duty	
		04.01	53	Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages of item 104.17.22	Full duty	
		05.01	50	Spirits of item 104.20	Full duty	
		06.01	58	Spirituous beverages of item 104.20.40	Full duty	
620.09	104.15			Fortified wine entered for use in the manufacture of:		
		01.01	53	Spirits of item 104.20	Full duty	
		01.02	50	Spirituous beverages of item 104.20.40	Full duty	

	REBATE DESCRIPTION	TARIFF EXTENT OF	REBATE EXTENT OF D	C	
				REBATE	REFUND
620.10	104.17.15		Other fermented beverages, unfortified, entered for use in the manufacture of		
		01.01	73 Sparkling beverages of item 104.17.03	Full duty	
		01.02	70 Fermented beverages of item 104.17.17	Full duty	
		01.03	78 Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages of item 104.17.22	Full duty	
		01.04	75 Spirits of item 104.20	Full duty	
		01.05	72 Spirituous beverages of item 104.20.40	Full duty	
620.11	104.15.07	01.01	79 Unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation	Full duty	
620.13	104.15		Fortified wine entered for use:		
		01.01	50 in the manufacture of vinegar by a process of acetic fermentation	Full duty	
		01.02	58 in the topping or sweetening of unfortified wine of item 104.15.04	Full duty	
620.15	104.17.15	01.01	72 Fermented beverages, unfortified (excluding wine) for use in the manufacture of vinegar by a process of acetic fermentation	Full duty	
620.17	104.17.17	01.01	76 Fortified fermented beverages (excluding wine) entered for use in the topping or sweetening of unfortified fermented beverages (excluding wine)	Full duty	

By the substitution for Notes 3, 4 and 7 in Section D of Part 1 to Schedule No. 6 of the following:

NOTES:

3. For the purposes of items 621.06 (01.02), 621.06 (01.04), 621.06 (01.05), 621.06 (01.06) and 621.06 (01.07) —
 - (a) the strength of spirits used for fortification purposes shall not be lower than 60 per cent alcohol by volume;
 - (b) no spirits removed to a special customs and excise manufacturing warehouse (SVM) for fortification purposes may be kept unused in such warehouse for a period longer than 90 days without the permission, in writing, of the Controller;
 - (c) a manufacturer shall give the Controller notice of any intended fortification of fermented beverages and, except with the permission of the Controller, no fortification shall take place without the supervision of an officer;
 - (d) immediately after completion of such fortification the manufacturer shall render to the Controller a return in the form approved by the Commissioner;
 - (e) in respect of wine spirits entered for use in the preservation of unfortified wine, in terms of the provisions of rebate item 621.06/104.20/01.04 the provisions of Note 5 to Section C of this Schedule shall *mutatis mutandis* apply; and
 - (f) in respect of spirits entered for use in the preservation of other unfortified fermented beverages, in terms of the provisions of rebate item 621.06/104.20/01.06 the provisions of Note 5 to Section C of this Schedule shall *mutatis mutandis* apply.
4. For the purposes of item 621.08 —
 - (a) the premises of manufacturers and suppliers of ethyl alcohol for industrial use or for the manufacture of other non-liquor products shall be licensed as a customs and excise warehouse as provided for in section 19;
 - (b) recipients and users of ethyl alcohol for industrial use or for the manufacture of other non-liquor products must register (including their premises), except in the case of fully denatured spirits as defined in paragraph (c) to this Note;
 - (c) the definition of fully denatured spirits is:
ethyl alcohol rendered unfit for human consumption as liquor by the addition of a denaturant. Such denaturant must —
 - (i) form an azeotrope bond with the ethyl alcohol; or
 - (ii) have a boiling point not deviating more than 5°C from that of the ethyl alcohol contained in the mixture; and
 - (iii) cannot be separated from the ethyl alcohol by simple distillation or any other simple process;
 - (d) the disposal and use of the ethyl alcohol by licensees and registrants under the provisions of this item is subject to the approval by the Commissioner.
7. Examples of partial (P) or full (F) denaturants:

P: Formula No.	Denaturants	Possible Application
P1	Ethyl alcohol of any strength containing only Bitrex (denatonium benzoate) of any strength, but typically 10 ppm	Cosmetic/Topical medicament preparations Topical veterinary medicament preparations Manufacture of anti-static agents Research, hospitals, scientific and educational institutes, cleaning, sterilizing Explosives
P2	Ethyl Acetate content not exceeding 2%	Industrial application, printing process and printing ink manufacture, plastics Pharmaceutical (extraction solvent) In derivative manufacture (Ethyl acetate)
P3	Methanol at any concentration	Thinner blend manufacture Pharmaceutical (tablet coating)
P4	Di-ethyl Phthalate not exceeding 0.5%	Cosmetics
P5	Tert-Butanol not exceeding 1.0%	Cosmetics
P6	Mono-propylene glycol not exceeding 0.1%	Anti-freeze preparations
P7	All spirits that do not comply with the minimum requirements as specified in Full Denatured list	
P8	0.5% Methanol + 2.0% Toluene	Industrial application

F: Formula No.	Denaturants	Possible Application
F1	0.5% or more Di-ethyl phthalate	Cosmetics
F2	3% or more Iso-Propyl alcohol	Methylated spirits manufacture Industrial use: dyestuffs, varnishes, lacquers, paints, enamels, pigments, composite solvents for thinners for varnishes and similar products, medicated soaps, hand cleaner, explosives, heating gels, pickling agents, fluxes, solders, brazing, welding. Anti-freeze, brake fluid, polishes and creams (car, floor), cleaning preparations, screen wash, blackboard revivers, plastics, printing processes and ink preparations, organic surface agents, degreasers In the manufacture of ether or similar substance where the ethanol under-goes a chemical change (ethyl acetate, ethyl acrylate) Medicaments, antiseptics, anti-stick agents for coating cooking utensils Dye fixative Synthetic acetic acid manufacture In the manufacture of foundry spirits Antistatic agent Extraction of residuals from wool Research, burning, preserving, cleaning or sterilizing at scientific and/or educational institutions for experimental purposes. Adhesives, etch primers, stains
F3	0.01% Tertiary Butyl Alcohol + 10 ppm Bitrex	Cosmetics
F4	9g Brucine Sulphate per 100 litres spirit	Industrial application
F5	0.12% Tertiary Butyl Alcohol + 10g per 100 litres spirit Brucine Sulphate	Cosmetics

P: Formula No. F6	Denaturants 2% Ethyl Acetate	Possible Application Printing process, ink, manufacture Pharmaceutical (extraction solvent)
F7	0,2% Acetaldehyde	Pharmaceutical products In the manufacture of ether or similar substance where the ethanol under-goes a chemical change (ethyl acetate, ethyl acrylate) In manufacture of synthetic acetic acid Paint, printing burners, cleaning Cosmetics
F8	3,5% or more n-Butanol	Methylated spirits
F9	3,5% n-Butanol + 1,5% Benzine	Paint, printing, burners, cleaning
F10	140g or more Ethyl Acrylate per 100 litres spirit	In the manufacture of ether or similar substances where the ethanol under- goes a chemical change (ethylacrylate) Paint
F11	Methylated spirits (coloured and non- coloured) to comply with specific formula: 3,5% n-Butanol: 1,5% Benzine + 2 g Bitrex + 0,15 g Methyl violet or Chrystal/100 litres, non-coloured same formula excluding Methyl violet or Chrystal violet	Methylated spirits
F12	Feints as a by-product of the rectification of agricultural alcohol: 1% minimum fusel oil	Heating fuels/gels General industrial application

By the substitution for rebate items in Section D of Part 1 to Schedule No. 6 of the following:

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
621.02	104.20	01.01	58	Spirituos beverages	Full duty	621.02
621.04	104.20	01.01	51	Spirits, or spirits used in the manufacture of spiritual beverages exported under this item	Full duty	621.04
621.06	104.20	01.01	55	Spirits entered for mixing with petrol in a customs and excise warehouse approved for this purpose by the Commissioner	Full duty	621.06
		01.02	52	Spirits entered for use in the manufacture of fermented beverages; fortified (excluding wine) of item 104.17.17	Full duty	
		01.03	54	Spirits manufactured in the Republic by the distillation of vegetable products and denatured for use as fuel in internal combustion piston engines	Full duty	
		01.04	57	Spirits obtained by distilling grape wine or grape marc entered for use in the preservation of unfortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants or aromatic substances)	Full duty	

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
		01.05	54	Spirits obtained by distilling grape wine or grape marc entered for use in the manufacture of fortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants or aromatic substances)	Full duty	
		01.06	51	Spirits entered for use in the preservation of unfortified fermented beverages (excluding wine) of item 104.17.15	Full duty	
		01.07	59	Spirits used in the manufacture of vermouth and other wines of fresh grapes flavoured with plants or aromatic substances, fortified	Full duty	
621.08	104.20			Spirits for industrial use or for use in the manufacture of other non-liquor products:		
		01.01	51	Undenatured spirits	Full duty	
		01.02	56	Partially denatured spirits	Full duty	
		01.03	50	Fully denatured spirits	Full duty	
621.10	104.20	01.01	52	Spirits entered or deemed to have been entered for home consumption and payment of duty as contemplated in section 19A and its rules which have been exported by the licensee of a manufacturing warehouse (VMS) from stocks owned and stored by such licensee on premises outside such warehouse, subject to compliance with Note 8 to this Section		As provided in Note 8 to this Section

By the substitution for Notes of Section E in Part 1 to Schedule No. 6 of the following:

SECTION E

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MANUFACTURED TOBACCO AND TOBACCO SUBSTITUTE PRODUCTS

NOTES:

- Items 622.05 and 622.07 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate items 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.
- Items 622.10 and 622.12 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships and aircraft).

3. Item 622.15 applies to the excisable goods specified therein for use in the manufacture of cigarettes and cigars in a customs and excise manufacturing warehouse.
4. For the purpose of items 622.21 and 622.22 the following:

- (a)
- (i) Tobacco products and tobacco substitute products which are off-specification or has undergone post-manufacturing deterioration or has become contaminated may only be reprocessed or destroyed in a customs and excise manufacturing warehouse where the excise duty is not less than R25 000 on any quantity found to be off-specification or that has undergone post-manufacturing deterioration or which has become contaminated within a period of twelve months after removal from such warehouse and such goods are returned to such warehouse within such period.
 - (ii) (aa). The provisions of this item shall apply in respect of tobacco products or tobacco substitute products —
 - (A) in the case of cigarettes, if the cigarettes are returned in the originally sealed outer containers containing at least 9 000 cigarettes;
 - (B) in the case of other tobacco products or tobacco substitute products, if such products are returned in the originally sealed outer containers used for wholesale or similar trade packing.
 - (bb). Any such application shall be supported by a credit note in respect of the products concerned.
- (b)
- (i) If the Commissioner approves the application, any tobacco products or tobacco substitute products returned in terms of this item shall be —
 - (aa). kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and
 - (bb). unpacked, where applicable, and transferred to and mixed with stocks of materials for processing, under supervision of an officer; or
 - (cc). destroyed under supervision of an officer.
 - (ii) The licensee of a customs and excise manufacturing warehouse to which such products are returned for reprocessing or destruction must keep a record which includes at least the following —
 - (aa). a detailed description of the goods received including the applicable tariff item;
 - (bb). the quantity received;
 - (cc). the date of receipt;
 - (dd). the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned;
 - (ee). the delivery note under cover of which such product were returned.
- (c) For the purpose of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during a period of 12 months prior to the date of the examination contemplated in Note 4 (b) (i) (aa).
- (d) The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77 any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.

By the substitution of rebate items of Section E in Part 1 to Schedule No. 6 of the following:

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
622.05	104.30			Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:		
622.05	104.30.03	01.01	79	Cigars, cheroots and cigarillos, containing tobacco	Full duty	
622.05	104.30.07	02.01	73	Cigarettes containing tobacco	Full duty	
622.05	104.30.11	03.01	78	Cigars, cheroots and cigarillos of tobacco substitutes	Full duty	
622.05	104.30.15	04.01	72	Cigarettes of tobacco substitutes	Full duty	
622.07	104.35			Other manufactured tobacco and manufactured tobacco substitutes:		
622.07	104.35.01	01.01	75	Pipe tobacco, in immediate packings of a content of less than 5kg	Full duty	
622.07	104.35.03	02.01	76	Other pipe tobacco	Full duty	
622.07	104.35.05	03.01	77	Cigarette tobacco	Full duty	
622.07	104.35.07	04.01	78	Other cigarette tobacco substitutes	Full duty	
622.07	104.35.09	05.01	79	Other pipe tobacco substitutes	Full duty	
622.10	104.30			Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:		
622.10	104.30.03	01.01	78	Cigars, cheroots and cigarillos, containing tobacco	Full duty	
622.10	104.30.07	02.01	72	Cigarettes containing tobacco	Full duty	
622.10	104.30.11	03.01	77	Cigars, cheroots and cigarillos of tobacco substitutes	Full duty	
622.10	104.30.15	04.01	71	Cigarettes of tobacco substitutes	Full duty	
622.12	104.35			Other manufactured tobacco and manufactured tobacco substitutes:		
622.12	104.35.01	01.01	74	Pipe tobacco, in immediate packings of a content of less than 5kg	Full duty	
622.12	104.35.03	02.01	75	Other pipe tobacco	Full duty	
622.12	104.35.05	03.01	76	Cigarette tobacco	Full duty	
622.12	104.35.07	04.01	77	Other cigarette tobacco substitutes	Full duty	

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
622.12	104.35.09	05.01	78	Other pipe tobacco substitutes	Full duty	
622.15	104.35			Manufactured tobacco and tobacco substitute products:		
622.15	104.35.01	01.01	72	Pipe tobacco, in immediate packings of a content of less than 5kg	Full duty	
622.15	104.35.03	02.01	70	Other pipe tobacco	Full duty	
622.15	104.35.05	03.01	78	Cigarette tobacco	Full duty	
622.21	104.30			Excisable tobacco and tobacco substitute products specified in item 104.30 of Section A of Part 2 of Schedule No. 1, which, after entry or deemed entry for home consumption and payment of duty and removal from any customs and excise manufacturing warehouse, are found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration and are returned to a customs and excise manufacturing warehouse for reprocessing or destruction, subject to the compliance with Note 4 to this Section:		
622.21	104.30.03	01.01	78	Cigars, cheroots and cigarillos, containing tobacco		As provided in Note 4 to this Section
622.21	104.30.07	02.01	72	Cigarettes containing tobacco		As provided in Note 4 to this Section
622.21	104.30.11	03.01	77	Cigars, cheroots and cigarillos of tobacco substitutes		As provided in Note 4 to this Section
622.21	104.30.15	04.01	71	Cigarettes of tobacco substitutes		As provided in Note 4 to this Section
622.22	104.35			Excisable tobacco and tobacco substitute products specified in item 104.35 of Section A of Part 2 of Schedule No. 1, which, after entry or deemed entry for home consumption and payment of duty and removal from any customs and excise manufacturing warehouse, are found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration and are returned to a customs and excise manufacturing warehouse for reprocessing or destruction, subject to the compliance with Note 4 to this Section:		

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
622.22	104.35.01	01.01	72	Pipe tobacco, in immediate packings of a content of less than 5kg		As provided in Note 4 to this Section
622.22	104.35.03	02.01	73	Other pipe tobacco		As provided in Note 4 to this Section
622.22	104.35.05	03.01	74	Cigarette tobacco		As provided in Note 4 to this Section
622.22	104.35.07	04.01	75	Other cigarette tobacco substitutes		As provided in Note 4 to this Section
622.22	104.35.09	05.01	76	Other pipe tobacco substitutes		As provided in Note 4 to this Section

By the substitution for Notes of Section F in Part 1 of Schedule No. 6 of the following:

SECTION F

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MINERAL PRODUCTS

NOTES:

- Items 623.01 and 623.02 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate items 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.
- Item 623.03 applies to the excisable goods specified therein, supplied for use by the consular employees mentioned in rebate item 406.07 of Schedule No. 4, subject to the requirements of that rebate item and the notes applicable thereto.
- Item 623.05 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply of stores for foreign-going ships or aircraft).
- Item 623.06 applies to the excisable goods specified therein, supplied as stores for any fishing vessel not recognised as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951).
- Items 623.07 and 623.08 apply to the excisable goods specified therein, for use in the manufacture of goods in a customs and excise manufacturing warehouse.
- Items 623.09, 623.10, 623.11, 623.12 and 623.13 apply to the excisable goods specified therein, for use for industrial or commercial purposes, provided:
 - A rebate user shall keep record of each manufacturing or other process on a form approved by the Commissioner and such record shall be made available to the Controller on demand.
 - The rebate user shall keep stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of goods manufactured by him or her and removed from stock.
 - The rebate user shall keep numbered invoices and delivery notes in respect of all disposals of goods.

7. For the purposes of rebate item 623.19, the following:

(a) Definitions and application of the provisions:

(i) The refund provided for in this item is subject to the provisions of section 75 (11A).

For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates —

(ii) “BLNS countries” or “any other country in the common customs area” means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; “refund” as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes and the rules for section 19A; “set-off” means a set-off of duty contemplated in section 77 that is refundable in terms of this item.

(b) Limitations:

For the purposes of any refund in terms of this item, goods which are off specification or have become contaminated may only be returned to a customs and excise manufacturing warehouse for reprocessing or destruction where the excise duty together with the fuel levy and Road Accident Fund levy amounts to not less than R25 000 on any quantity found to be off specification or which have become contaminated on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.

(c) Procedures and set-off against monthly petroleum excise accounts:

(i) The licensee of the customs and excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods have become, and the extent to which the goods are, off specification or contaminated.

(ii) If the Commissioner approves the application, any goods returned shall be:

(aa). kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and

(bb).

(A) transferred to and mixed with stocks of materials for reprocessing under supervision of an officer; or

(B) destroyed under supervision of an officer.

(iii) The licensee of the customs and excise manufacturing warehouse to which such goods are returned for reprocessing or destruction must keep a record which includes at least the following:

(aa). a detailed description of the goods received including the applicable tariff item;

(bb). the quantity received;

(cc). the date of receipt;

(dd). the name or registered business name (if any) and the physical address of the person who returned the goods concerned.

(iv)

(aa). Whenever any goods which are off specification or contaminated are returned to a customs and excise manufacturing warehouse, an officer shall, before reprocessing or destruction commences, take representative samples and submit them to the Commissioner for —

(A) a technical analysis to establish the composition; and

(B) tariff determination in accordance with the characteristics of the goods established by such analysis.

(bb). The costs of taking the samples and the analysis shall be paid by the licensee.

(cc). Where any goods returned for reprocessing or destruction are found on analysis to contain any proportion of other goods, the quantity returned must be reduced by the proportion of such other goods before calculating the excise duty refundable in terms of this item.

(d)

(i) For the purpose of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the excise duty paid or payable on the goods returned for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated at the lowest rate of excise duty levied in terms of this Act on such goods during the month prior to the date of the examination contemplated in Note 7 (c) (ii) (aa).

(ii) The licensee of the customs and excise manufacturing warehouse may, after reprocessing and on accounting for the goods reprocessed in the monthly petroleum excise account or after destruction, set off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on any such account during a period of two years after receipt of the goods for reprocessing or destruction.

(iii) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in subparagraph (i) on the goods so returned an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (ii).

(iv) Where any such goods are so returned to such warehouse from any BLNS country, the excise duty leviable thereon is refundable in terms of the provisions of this item.

(e) Where any goods from which any deduction from the dutiable quantity has been allowed as contemplated in section 75 (18) are returned to a customs and excise manufacturing warehouse for reprocessing or destruction as provided in this item, the licensee must add the quantity so allowed in respect of the goods returned to the dutiable quantity for the accounting month in which the goods were processed or destroyed.

8. For the purposes of rebate item 623.21, the following:

(a) Definitions and application of provisions:

(i) The refund provided for in this item is subject to the provisions of section 75 (11A).

(ii) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates –“refund” as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates; “set-off” means a set-off of duty contemplated in section 77 that is refundable in terms of this item; “storage warehouse” means a customs and excise storage warehouse contemplated in rule 19A4.01(b) (ii) or (iii).

(b) Set-off against monthly petroleum excise account in respect of the goods removed as contemplated in the item.

(i) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.

(ii) Where such goods are removed to a customs and excise manufacturing or storage warehouse by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of delivery to such manufacturing or storage warehouse has been obtained as prescribed in the rules, set-off the excise duty paid or payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal.

(iii)

(aa). For the purpose of section 75 (11A), the licensee of such manufacturing warehouse must produce proof of the excise duty paid or payable on such goods so delivered to such a manufacturing or storage warehouse and if the licensee is unable to produce such proof, the excise duty on any quantity of goods so delivered must be calculated at the lowest rate of excise duty levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned to such manufacturing or storage warehouse.

(bb). Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in subparagraph (aa) on the goods so delivered, an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (aa).

9. For the purposes of rebate item 623.23, the following:

(a) Definitions and application of provisions:

(i) The refund provided for in this item is subject to the provisions of section 75 (11A).

(ii) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates – “refund” as provided in this item means the amount of excise duty that may be set-off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates; “set-off” means a set-off of duty contemplated in section 77 that is refundable in terms of this item.

(b) Set-off against monthly petroleum excise account in respect of the goods exported as contemplated in the item:

(i) The export of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.

(ii) Where such goods are exported by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such export has been obtained as prescribed in the rules, set-off the excise duty paid or payable on the goods so exported against the excise duty payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed at the office of the Controller in respect of such export.

(iii)

(aa). For the purposes of section 75 (11A), the licensee of such manufacturing warehouse must produce proof of the excise duty paid or payable on the goods so exported and if the licensee is unable to produce such proof, the excise duty on any quantity of goods so exported must be calculated at the lowest rate of excise duty levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of such export.

(bb). Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in subparagraph (aa) on the goods so exported, an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (aa).

- (c) The provisions of these Notes shall apply *mutatis mutandis* where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for export.
10. For the purposes of rebate item 623.25, the following:
- (a) Definitions:
- For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates – “BLNS countries” or “any other country in the common customs area” as referred to in section 64F, means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; “fuel” means, as defined in section 64F, any goods classifiable in any item of Section A of Part 2 of Schedule No. 1 liable to excise duty, used as fuel; “refund” means a refund of excise duty in respect of fuel.
- (b) Requirements in respect of refunds:
- (i) The refund provided for in this item is subject to the provisions of section 75 (11A).
- (ii) Any application for a refund of excise duty in terms of this item shall be subject to compliance with –
- (aa). section 64F and its rules;
- (bb). rule 19A4.04 *mutatis mutandis* and any other rule regulating the export of goods to which the item relates.
- (iii)
- (aa). Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly exported by the licensed distributor in order to be considered for a refund of duty.
- (bb). A refund shall only be payable on quantities actually exported.
- (iv) For the purposes of section 75 (11A), the licensed distributor must produce in support of every refund claim proof from the licensee of the customs and excise manufacturing warehouse of the rate of duty paid in respect of the fuel obtained from such licensee for the purposes specified in this item.
- (v) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so exported must be calculated at the rate of excise duty levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of the removal of such goods from stocks of the licensee of the customs and excise manufacturing warehouse for export by the licensed distributor claiming a refund of duty under the provisions of this item.

By the substitution of rebate item of Section F in Part 1 to Schedule No. 6 of the following:

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
623.01				Petroleum oils and biodiesel for use by the President:		
623.01	105.10.03	01.01	70	Petrol, as defined in Additional Note 1 (b) to Chapter 27	Full duty	
623.01	105.10.17	02.01	73	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	Full duty	
623.01	106.20.40	03.01	73	Biodiesel as defined in Additional Note 1(a) to Chapter 38	Full duty	

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
623.01 623.02	106.20.50	04.01	79	Other biodiesel Petroleum oils and biodiesel for use by diplomatic and other foreign representatives:	Full duty	
623.02	105.10.03	01.01	72	Petrol, as defined in Additional Note 1(b) to Chapter 27		As determined and approved by the Director- General: Foreign Affairs
623.02	105.10.17	02.01	75	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As determined and approved by the Director- General: Foreign Affairs
623.02	106.20.40	03.01	75	Biodiesel in Additional Note 1(a) to Chapter 38		As determined and approved by the Director- General: Foreign Affairs
623.02	106.20.50	04.01	70	Other biodiesel		As determined and approved by the Director- General: Foreign Affairs
623.03				Petroleum oils and biodiesel for the purpose specified in Note 2 to this Section:		
623.03	105.10.03	01.01	74	Petrol, as defined in Additional Note 1(b) to Chapter 27		As determined and approved by the Director- General: Foreign Affairs
623.03	105.10.17	02.01	77	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As determined and approved by the Director- General: Foreign Affairs
623.03	106.20.40	03.01	77	Biodiesel in Additional Note 1(a) to Chapter 38		As determined and approved by the Director- General: Foreign Affairs
623.03	106.20.50	04.01	72	Other biodiesel		As determined and approved by the Director- General: Foreign Affairs
623.05				Petroleum oils and biodiesel for export as specified in Note 3 to this Section:		

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
623.05	105.10.03	01.01	78	Petrol, as defined in Additional Note 1(b) to Chapter 27	Full duty	
623.05	105.10.15	02.01	77	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	Full duty	
623.05	105.10.17	03.01	78	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	Full duty	
623.05	105.10.21	04.01	72	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	Full duty	
623.05	106.20.40	05.01	70	Biodiesel as defined in Additional Note 1(a) to Chapter 38	Full duty	
623.05	106.20.50	06.01	76	Other biodiesel	Full duty	
623.06				Distillate fuel and biodiesel for the purpose specified in Note 4 to this Section:		
623.06	105.10.17	01.01	77	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	Full duty	
623.06	106.20.40	02.01	72	Biodiesel as defined in Additional Note 1(a) to Chapter 38	Full duty	
623.06	106.20.50	03.01	78	Other biodiesel	Full duty	
623.07	105.10.03	01.01	74	Petrol obtained from mixing of spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in heading 29.05 of Schedule No. 1 with petrol, in a warehouse approved for this purpose by the Commissioner		1,209c/li spirits in the mixture
623.08	105.10.03	01.01	76	Petrol obtained from the mixing of spirits manufactured in the Republic (excluding spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in tariff heading 29.05 of Schedule No. 1) with petrol, in a warehouse approved for this purpose by the Commissioner		1,409c/li spirits in the mixture
623.09				Distillate fuels and biodiesel used in the manufacture of lubrication grease:		

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
623.09	105.10.17	01.01	70	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.09	106.20.40	02.01	78	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.09	106.20.50	03.01	73	Other biodiesel		Full duty
623.10				Distillate fuel and biodiesel used in the manufacture of disinfectants, insecticides, fungicides, weed killers, anti-sprouting products, rat poisons and similar products (including fly papers):		
623.10	105.10.17	01.01	72	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.10	106.20.40	02.01	76	Biodiesel as defined in Additional Note 1(a) to Chapter 38		
623.10	106.20.50	03.01	75	Other biodiesel		Full duty
623.11				Distillate fuel and biodiesel used as raw material (reactor and tangential oil) in the manufacture of oil-furnace carbon black:		
623.11	105.10.17	01.01	74	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.11	106.20.40	02.01	71	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.11	106.20.50	03.01	79	Other biodiesel		Full duty
623.12				Distillate fuel and biodiesel used in the calcinations of refractory clay:		
623.12	105.10.17	01.01	76	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.12	106.20.40	02.01	73	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.12	106.20.50	03.01	79	Other biodiesel		Full duty
623.13				Distillate fuel and biodiesel used in the manufacture of products not elsewhere specified in this item (excluding the manufacture of fuel):		
623.13	105.10.17	01.01	78	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.13	106.20.40	02.01	75	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.13	106.20.50	03.01	70	Other biodiesel		Full duty

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
623.15	105.10.03	01.01	76	Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item	Full duty	
623.17	105.10.21	01.01	72	Specified aliphatic, unmarked, hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	Full duty	
623.19				Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 106.30 of Section A of Part 2 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty as contemplated in section 19A and its rules and removal from any customs and excise manufacturing warehouse by the licensee of such warehouse, are found to be off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7 to this Section:		
623.19	105.10.03	01.01	73	Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto
623.19	105.10.15	02.01	72	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.19	105.10.17	03.01	73	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto
623.19	105.10.21	04.01	78	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked		As provided in the Notes hereto
623.19	106.20.40	05.01	76	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto
623.19	106.20.50	06.01	71	Other biodiesel		As provided

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
623.21				Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 106.30 of Section A of Part 2 of Schedule No. 1, which after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse or to such a storage warehouse, subject to compliance with Note 8 to this Section:		
623.21	105.10.03	01.01	77	Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto
623.21	105.10.15	02.01	76	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.21	105.10.17	03.01	77	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto
623.21	105.10.21	04.01	71	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked		As provided in the Notes hereto
623.21	106.20.40	05.01	75	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto
623.21	106.20.50	06.01	75	Other biodiesel		As provided in the Notes hereto
623.23				Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 106.30 of Section A of Part 2 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse, as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships), subject to compliance with Note 9 to this Section:		

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
623.23	105.10.03	01.01	70	Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto
623.23	105.10.15	02.01	71	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.23	105.10.17	03.01	70	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto
623.23	105.10.21	04.01	75	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked		As provided in the Notes hereto
623.23	106.20.40	05.01	73	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto
623.23	106.20.50	06.01	79	Other biodiesel		As provided in the Notes hereto
623.25				Fuel liable to excise duty which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships), by a licensed distributor contemplated in section 64F, subject to compliance with Note 10 to this Section:		
623.25	105.10.03	01.01	74	Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto
623.25	105.10.15	02.01	73	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.25	105.10.17	03.01	74	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto
623.25	106.20.40	04.01	77	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto
623.25	106.20.50	05.01	72	Other biodiesel		As provided in the Notes

By the substitution of rebate items in Section G of Part 1 to Schedule No. 6 of the following:

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
624.10	000.00.00	01.00	02	Excisable goods on which the duty has been paid for use in the manufacture of other goods upon export of such manufactured goods		Full duty not rebated
624.20	000.00.00	01.00	00	Excisable goods in a customs and excise warehouse, entered for use in the manufacture, by reprocessing, of excisable goods of the same or another class or kind	Full duty	
624.30	000.00.00	01.00	09	Excisable goods (except spirits for use and used in a customs and excise manufacturing warehouse contemplated in section 75 (18) (a) and (b)) — (a) in a customs and excise manufacturing warehouse; or (b) in the process of manufacture and removed from one customs and excise manufacturing warehouse to another manufacturing warehouse for completion of such manufacturing process, unavoidably lost in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner deems reasonable		
624.40				Excisable goods unconditionally abandoned to the office by the owner or destroyed with the permission of the Commissioner:		
624.40	000.00.00	01.00	07	Excisable goods while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under rebate of duty)	Full duty	
624.40	000.00.00	02.00	07	Other excisable goods cleared under any item of this Part and which are still under the control of the Office	Full duty less duty paid on entry	

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
624.50	000.00.00	01.00	05	Goods in respect of which the excise duty, together with the fuel levy and Road Accident Fund levy where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner on good cause shown deems exceptional while such goods are — (a) any customs and excise warehouse or under the control of the Office; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom; Provided that — (i) no compensation in respect of the excise duty or fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption.	Full duty not rebated	
624.60	000.00.00	01.00	03	Excisable goods of any class or kind approved by the Commissioner in each case, where all goods of that class or kind are withdrawn from the market and returned to a customs and excise manufacturing warehouse with his permission, provided such goods are suitable for reprocessing and are taken into stocks of materials for reprocessing and is actually reprocessed		Full duty
624.70				Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax		

free shop:

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
	000.00.00	01.00	01	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers	Full duty	
630.10	000.00.00	01.00	04	Excisable goods approved by the Commissioner supplied to schools for primary and secondary education or to colleges for the training of teachers, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him, provided that — (a) such goods are purchased by such schools, or colleges for their own use, and (b) any claim for a rebate of excise duty in terms of this item is supported by — (i) a sworn affidavit by the head of the school or college that the goods were purchased from funds collected by the school or college, and (ii) a certified copy or photostatic copy of the order for the goods concerned	Full duty	
630.14	000.00.00	01.00	07	Excisable goods approved by the Commissioner for use by an organisation or body approved by the Commissioner for the care of persons with alcohol or narcotic substance dependency, the aged and persons with physical or mental disabilities, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him	Full duty	
630.16	000.00.00	01.00	00	Excisable goods for use by the National Sea Rescue Institute of South Africa and the Surf Life-Saving Association of South Africa	Full duty	
630.18				Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered by a religious body for religious instruction, subject to production of a written declaration by such body stating the nature and use of such apparatus:		

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
630.18	124.45.01	01.01	70	Apparatus using magnetic, optical or semiconductor media, other	Full duty	
630.18	124.45.03	02.01	71	Other sound recording or reproducing apparatus, other	Full duty	
630.20				Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit: Provided that — (a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and (b) if such motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a <i>pro rata</i> basis:		
630.20	126.02.01	01.01	76	With compression-ignition internal combustion piston engine (diesel or semi-diesel), other, of a vehicle mass not exceeding 2000kg	Full duty	
630.20	126.02.03	02.01	77	With compression-ignition internal combustion piston engines (diesel or semi-diesel), other	Full duty	
630.20	126.02.05	03.01	78	Other, of a vehicle mass not exceeding 2000kg	Full duty	
630.20	126.02.07	04.01	79	Other vehicles for the transport of 10 persons or more, other	Full duty	
630.20	126.03.09	05.01	72	Of a cylinder capacity not exceeding 1000 cm ³ , other	Full duty	
630.20	126.03.11	06.01	73	Of a cylinder capacity exceeding 1000 cm ³ but not exceeding 1500 cm ³ , other	Full duty	

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
630.20	126.03.13	07.01	74	Of a cylinder capacity exceeding 1500 cm ³ but not exceeding 3000 cm ³ , other	Full duty	
630.20	126.03.15	08.01	75	Of a cylinder capacity exceeding 3000 cm ³ , other	Full duty	
630.20	126.03.21	09.01	73	Of a cylinder capacity not exceeding 1500 cm ³ , other	Full duty	
630.20	126.03.23	10.01	74	Of a cylinder capacity exceeding 1500 cm ³ but not exceeding 2500 cm ³ , other	Full duty	
630.20	126.03.25	11.01	75	Of a cylinder capacity exceeding 2500 cm ³ , other	Full duty	
630.20	126.03.27	12.01	76	Other motor vehicles for the transport of persons, other	Full duty	
630.22				Motor cars and other motor vehicles, principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa may allow by specific permit: Provided that — (a) the adaptation of the motor car or vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle; (b) such permit may not be issued within a period of 5 years of the issue of a previous permit to such disabled person; (c) permits may, however, be issued within a shorter period provided that proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licensing authorities; and (b) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a <i>pro rata</i> basis:		

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
630.22	126.03.01	01.01	77	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	Full duty	
630.22	126.03.05	02.01	71	Vehicles with motorcycle-type handlebars and hand-operated controls	Full duty	
630.22	126.03.09	03.01	76	Of a cylinder capacity not exceeding 1000 cm ³ , other	Full duty	
630.22	126.03.11	04.01	77	Of a cylinder capacity exceeding 1000 cm ³ but not exceeding 1500 cm ³ , other	Full duty	
630.22	126.03.13	05.01	78	Of a cylinder capacity exceeding 1500 cm ³ but not exceeding 3000 cm ³ , other	Full duty	
630.22	126.03.05	06.01	70	Of a cylinder capacity exceeding 3000 cm ³ , other	Full duty	
630.22	126.03.21	07.01	77	Of a cylinder capacity not exceeding 1500 cm ³ , other	Full duty	
630.22	126.03.23	08.01	78	Of a cylinder capacity exceeding 1500 cm ³ but not exceeding 2500 cm ³ , other	Full duty	
630.22	126.03.25	09.01	79	Of a cylinder capacity exceeding 2500 cm ³ , other	Full duty	
630.22	126.03.27	10.01	73	Other motor vehicles for the transport of persons, other	Full duty	
631.00	000.00.00	01.00	09	Excisable goods for use by the President, diplomatic and other foreign representatives	Full duty	
632.00				Excisable goods for use in the manufacture of other excisable goods:		
632.01	000.00.00	01.00	08	Excisable goods manufactured by any licensee in any special customs and excise warehouse and incorporated, in unused condition, in any other excisable goods manufactured by the same licensee in the same special customs and excise warehouse	Full duty	
632.02	000.00.00	01.00	02	Excisable goods on which excise duty has been paid and which have been incorporated, in unused condition, in any other excisable goods manufactured in any special	Full duty	

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
632.03				Excisable goods for use by manufacturers approved by the Commissioner, subject to such conditions as he may impose for manufacturing purposes:		
632.03	124.40.05	01.01	79	Loudspeakers, not mounted in housings or cabinets, for the manufacture of telephones, television receiving sets and sound recording or reproducing apparatus	Full duty	
632.03	124.45.01	02.01	75	Other sound recording or reproducing apparatus using optical or semi-conductor media, not mounted in cabinets or the like, for the manufacture of sound recorders or reproducers (including radio reception apparatus incorporating such articles)	Full duty	
632.03	124.45.03	03.01	76	Other sound recording or reproducing apparatus, other than those using optical or semiconductor media, not mounted in cabinets or the like, for the manufacture of sound recorders or reproducers (including radio reception apparatus incorporating such articles)	Full duty	
632.03	124.70.05	04.01	78	Radio-broadcast receivers combined with sound recording or reproducing apparatus, to be incorporated in motor vehicles as original equipment whilst still on the motor vehicle manufacturer's premises	Full duty	
632.03	124.70.07	05.01	70	Other radio-broadcast receivers, to be incorporated in motor vehicles as original equipment whilst still on the motor vehicle manufacturer's premises	Full duty	
633.01	000.00.00	01.00	05	Excisable goods exported ex a customs and excise warehouse (including supply as stores to foreign-going ships or aircraft)	Full duty	
634.01	000.00.00	01.00	02	Excisable goods unconditionally abandoned to the Office by the owner or destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction	Full duty	

REBATE	TARIFF	REBATE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
634.02	000.00.00	01.00	04	Excisable goods unavoidably lost in a special customs and excise warehouse in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner on good cause shown deems reasonable	Full duty	
634.03	000.00.00	01.00	06	Excisable goods in respect of which the excise duty amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are — (a) in any customs and excise warehouse or under the control of the office; or (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act: Provided that — (a) no compensation in respect of the excise duty on such goods has been paid or is due to the owner by any other person; (b) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (c) such goods did not enter into consumption.	Full duty	
635.00				Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop	Full duty	
635.00	000.00.00	01.00	08	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travelers	Full duty	

By the substitution for Notes 6 (b) (iii) (bb) and 6 (f) (iv) (aa) in Part 3 of Schedule No. 6 to the Act of the following:

NOTES:

- 6 (b) (iii) (bb) “vessels used by in-port bunker barge operators, is —
72 cents per litre Road Accident Fund levy;” and
6 (f) (iv) (aa) “Dredging, mining and any other activity to obtain materials for use in —
(A) building;
(B) road making;
(C) landscaping;
(D) construction and similar activities.”

MADE on this 1st day of February, 2011.

O.K. MATAMBO,
*Minister of Finance and Development
Planning.*