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AIDS HELPLINE: 0800-0123-22 Prevention is the cure

GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 310

26 February 2003

CUSTOMS AND EXCISE ACT, 1964.- AMENDMENT OF SCHEDULE NO. 6 (NO. 6/102)

Under section 75(15) of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto with effect from 26 February 2003.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
607.00				<p>By the substitution for paragraphs (a) and (b) of Note 7 to item 607.00 of the following:</p> <p>" (a) (i) "methylated spirits" with its grammatical variations means spirits which are denatured to make them unfit for use as a beverage by the addition of any substance in accordance with the provisions of this Note;</p> <p>(ii) no spirits shall be methylated except by the licensee of a special customs and excise storage warehouse licensed for purposes which include denaturing of spirits and packing of such denatured spirits;</p> <p>(b) the methylation of spirits shall take place only in a room or place which has been specially set aside in such storage warehouse and approved by the Controller for that purpose."</p>			
608.00				<p>By the substitution for Note 1 (c) to item 608.00 of the following:</p> <p>"(c) (i) any excisable goods in the process of manufacture which are removed from one customs and excise manufacturing warehouse to another such warehouse for the purpose of further manufacturing thereof shall be deemed to be</p>			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno- tations
608.01				<p>in the customs and excise manufacturing warehouse to which such goods are in transit, provided such goods are removed in a manner and in containers approved by the Commissioner;</p> <p>(ii) any manufacturing warehouse or process referred to in subparagraph (i) does not include a manufacturing warehouse contemplated in section 75(18) (a) and (b) or any process of manufacture in such a warehouse."</p>			
"608.01	000.00	01.00	05	<p>By the substitution for item 608.01 of the following:</p> <p>Excisable goods, except spirits for use and used in a customs and excise manufacturing warehouse contemplated in section 75(18) (a) and (b)-</p> <p>(a) in a customs and excise manufacturing warehouse; or</p> <p>(b) in the process of manufacture and removed from one customs and excise manufacturing warehouse to another such warehouse for completion of such manufacturing process,</p> <p>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, subject to production of proof that such goods did not enter into consumption.</p>	Full duty"		