

No. R. 312

26 February 2003

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/104)**

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
609.24				By the insertion after rebate item 609.23 of the following:			
"609.24	104.20	01.05	52	<p>Spirits liable to excise duty as specified in item 104.20 of Section A of Part 2 of Schedule No. 1 in spirituous beverages 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 from stocks owned and stored by such licensee on premises outside such warehouse, subject to compliance with the Notes hereto.</p> <p>Notes:</p> <p>1. Definitions and applications of provisions.</p> <p>(a) The refund provided for in this item is subject to the provisions of section 75(11A).</p> <p>(b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates –</p> <p>"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 account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for</p>		As provided in the Notes hereto"	

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				<p>section 19A and any rule regulating the movement of goods to which this item relates;</p> <p>"set-off" means a set-off of duty as contemplated in section 77 which is refundable in term of this item.</p> <p>2. Set-off against monthly accounts in respect of spirits exported as contemplated in the item.</p> <p>(a) The export of such spirituous beverages shall be subject to such conditions and procedures as may be prescribed by the Commissioner by rule.</p> <p>(b) 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, set off the excise duty paid or payable on the goods so exported against the excise duty payable as declared in the excise account for the accounting month during which such proof is obtained or any subsequent month during a period of two years after the date the export bill of entry was processed in respect of such export.</p> <p>(c) For the purposes of section 75(11A), the licensee of any such warehouse must produce proof of the duty paid or payable on the goods so exported and if the licensee is unable to produce such proof the duty on any quantity of the goods so exported must be calculated at the lowest rate of duty levied in terms of this Act on such goods during</p>			

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				a period of twelve months prior to the date on which the export bill of entry was processed at the office of the Controller.			