

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 6 (NO.6/24)**

1. In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, with effect from 1 January 2012, to the extent set out in the Schedule hereto.
2. The substitution of tariff items 000.00/02.00, 000.00/02.00 and 000.00/03.00 to rebate items 623.01, 623.03 and 630.10 published in Notice No. 870 of Government Gazette No.34684 is withdrawn, with effect from 21 October 2011.

  
**N. NENE**  
 DEPUTY MINISTER OF FINANCE

**SCHEDULE**

By the substitution of the following rebate items:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
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: Department of International Relations and Co-operation
623.02	105.10.17	02.01	72	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As determined and approved by the Director-General: Department of International Relations and Co-operation
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: Department of International Relations and Co-operation
623.03	105.10.17	02.01	74	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As determined and approved by the Director-General: Department of International Relations and Co-operation
630.16	000.00.00	01.00	00	Excisable goods for use by the National Sea Rescue Institute of South Africa and Lifesaving South Africa	Full duty	
671.01	195.10.21	01.00	76	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(j) 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 fuel levy and Full Road Accident Fund levy	

By the deletion above the rebate item 620.01/104.15.03/02.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				In containers holding 2 l or less: Unfortified wine:		

By the deletion above the rebate item 620.01/104.15.05/04.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Fortified wine:		

By the deletion above the rebate item 620.01/104.15.07/06.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Other: Unfortified wine:		

By the deletion above the rebate item 620.01/104.15.09/08.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Fortified wine:		

By the deletion above the rebate item 620.02/104.16.01/01.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				In containers holding 1 ll or less:		

By the deletion above the rebate item 620.02/104.16.03/02.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Unfortified:		

By the deletion above the rebate item 620.02/104.16.05/04.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Fortified:		

By the deletion above the rebate item 620.02/104.16.09/06.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Other: Unfortified:		

By the deletion above the rebate item 620.02/104.16.11/08.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Fortified:		

By the deletion above the rebate item 620.04/104.15.03/02.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				In containers holding 2 ll or less: Unfortified wine:		

By the deletion above the rebate item 620.04/104.15.05/04.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Fortified wine:		

By the deletion above the rebate item 620.04/104.15.07/06.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Other: Unfortified wine:		

By the deletion above the rebate item 620.04/104.15.09/06.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Fortified wine:		

By the deletion above the rebate item 620.05/104.16.03/02.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Unfortified:		

By the deletion above the rebate item 620.05/104.16.05/04.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Fortified:		

By the deletion above the rebate item 620.05/104.16.09/06.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Other: Unfortified:		

By the deletion above the rebate item 620.05/104.16.11/08.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Fortified:		

By the deletion above the rebate item 621.03/104.23.01/01.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Spirits obtained by distilling grape wine or grape marc:		

By the deletion above the rebate item 621.03/104.23.05/03.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Whiskies:		

By the deletion above the rebate item 621.03/104.23.09/05.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Rum and other spirits obtained by distilling fermented sugarcane products:		

By the deletion above the rebate item 621.03/104.23.13/07.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Gin and Geneva:		

By the deletion above the rebate item 621.03/104.23.17/09.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Vodka:		

By the deletion above the rebate item 621.03/104.23.21/11.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Liqueurs and cordials: In containers holding 2 ll or less:		

By the deletion above the rebate item 621.03/104.23.23/13.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Other:		

By the deletion above the rebate item 621.03/104.23.25/15.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Other: In containers holding 2 ll or less:		

By the deletion above the rebate item 621.03/104.23.27/17.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Other:		

By the deletion above the rebate item 621.16/104.23.01/03.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Spirits obtained by distilling grape wine or grape marc:		

By the deletion above the rebate item 621.16/104.23.05/05.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Whiskies:		

By the deletion above the rebate item 621.16/104.23.09/07.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Rum and other spirits obtained by distilling fermented sugarcane products:		

By the deletion above the rebate item 621.16/104.23.13/09.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Gin and Geneva:		

By the deletion above the rebate item 621.16/104.23.17/11.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Vodka:		

By the deletion above the rebate item 621.16/104.23.23/15.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Other:		

By the deletion above the rebate item 621.16/104.23.25/17.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Other: In containers holding 2 li or less:		

By the deletion above the rebate item 621.16/104.23.27/19.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Other:		

By the substitution of the following rebate items:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
<b>620.10</b>				<b>Other fermented beverages, unfortified; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included, entered for use in the manufacture of:</b>		
<b>620.10</b>	<b>104.17.15</b>			<b>Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.:</b>		
620.10	104.17.15	01.01	73	Sparkling beverages of item 104.17.03	Full duty	
620.10	104.17.15	01.02	70	Other fermented beverages, fortified of item 104.17.17	Full duty	
620.10	104.17.15	01.03	78	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages of item 104.17.22 and 104.17.25	Full duty	
620.10	104.17.15	01.04	75	Spirits of item 104.21.01	Full duty	
620.10	104.17.15	01.05	72	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28	Full duty	
<b>620.10</b>	<b>104.17.16</b>			<b>Other fermented beverages, unfortified, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.:</b>		
620.10	104.17.16	02.01	72	Sparkling beverages of item 104.17.03	Full duty	
620.10	104.17.16	02.02	77	Other fermented beverages, fortified of item 104.17.17	Full duty	
620.10	104.17.16	02.03	74	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages of item 104.17.22 and 104.17.25	Full duty	
620.10	104.17.16	02.04	71	Spirits of item 104.21.01	Full duty	
620.10	104.17.16	02.05	79	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28	Full duty	
<b>620.10</b>	<b>104.17.22</b>			<b>Other mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume not exceeding 9 per cent vol.:</b>		
620.10	104.17.22	01.01	76	Sparkling beverages	Full duty	
<b>620.10</b>	<b>104.17.25</b>			<b>Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.:</b>		
620.10	104.17.25	01.01	71	Sparkling beverages of item 104.17.03	Full duty	
<b>622.07</b>	<b>104.35</b>			<b>Other manufactured tobacco and manufactured tobacco substitutes:</b>		
622.07	104.35.01	01.01	75	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	Full duty	
622.07	104.35.02	02.01	71	Pipe tobacco, in immediate packings of a content of less than 5 kg	Full duty	
622.07	104.35.03	03.01	78	Other pipe tobacco	Full duty	
622.07	104.35.05	04.01	76	Cigarette tobacco	Full duty	
622.07	104.35.07	05.01	74	Other cigarette tobacco substitutes	Full duty	
622.07	104.35.09	06.01	72	Other pipe tobacco substitutes	Full duty	
<b>622.12</b>	<b>104.35</b>			<b>Other manufactured tobacco and manufactured tobacco substitutes:</b>		
622.12	104.35.01	01.01	74	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	Full duty	

## By the substitution of the following rebate items: (continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.12	104.35.02	02.01	70	Pipe tobacco, in immediate packings of a content of less than 5 kg	Full duty	
622.12	104.35.03	03.01	77	Other pipe tobacco	Full duty	
622.12	104.35.05	04.01	75	Cigarette tobacco	Full duty	
622.12	104.35.07	05.01	73	Other cigarette tobacco substitutes	Full duty	
622.12	104.35.09	06.01	71	Other pipe tobacco substitutes	Full duty	
<b>622.15</b>	<b>104.35</b>			<b>Other manufactured tobacco and manufactured tobacco substitutes:</b>		
622.15	104.35.01	01.01	72	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	Full duty	
622.15	104.35.02	02.01	76	Pipe tobacco, in immediate packings of a content of less than 5 kg	Full duty	
622.15	104.35.03	03.01	72	Other pipe tobacco	Full duty	
622.15	104.35.05	04.01	70	Cigarette tobacco	Full duty	
<b>622.22</b>	<b>104.35</b>			<b>Other manufactured tobacco and manufactured tobacco substitutes:</b>		
622.22	104.35.01	01.01	72	Water pipe tobacco specified in Subheading Note 1 to Chapter 24		As provided in Note 4 to this Section
622.22	104.35.02	02.01	79	Pipe tobacco, in immediate packings of a content of less than 5 kg		As provided in Note 4 to this Section
622.22	104.35.03	03.01	75	Other pipe tobacco		As provided in Note 4 to this Section
622.22	104.35.05	04.01	73	Cigarette tobacco		As provided in Note 4 to this Section
622.22	104.35.07	05.01	71	Other cigarette tobacco substitutes		As provided in Note 4 to this Section
622.22	104.35.09	06.01	75	Other pipe tobacco substitutes		As provided in Note 4 to this Section

By the substitution of items 106.20.40 and 106.20.50 in rebate item 623.01, 623.02, 623.03, 623.05, 623.06, 623.09, 623.10, 623.11, 623.12, 623.13, 623.16, 623.19, 623.21, 623.23, 623.25, 630.16, and 671.01 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
623.01	108.20.40	03.01	77	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.01	108.20.50	04.01	73	Other biodiesel		Full duty
623.02	108.20.40	03.01	79	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As determined and approved by the Director-General: Department of International Relations and Co-operation
623.02	108.20.50	04.01	71	Other biodiesel		As determined and approved by the Director-General: Department of International Relations and Co-operation
623.03	108.20.40	03.01	70	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As determined and approved by the Director-General: Department of International Relations and Co-operation
623.03	108.20.50	04.01	73	Other biodiesel		As determined and approved by the Director-General: Department of International Relations and Co-operation
623.05	108.20.40	05.01	73	Biodiesel as defined in Additional Note 1(a) to Chapter 38	Full duty	
623.05	108.20.50	06.01	76	Other biodiesel	Full duty	
623.06	108.20.40	02.01	71	Biodiesel as defined in Additional Note 1(a) to Chapter 38	Full duty	
623.06	108.20.50	03.01	74	Other biodiesel	Full duty	
623.09	108.20.40	02.01	77	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.09	108.20.50	03.01	77	Other biodiesel		Full duty
623.10	108.20.40	02.01	79	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.10	108.20.50	03.01	71	Other biodiesel		Full duty
623.11	108.20.40	02.01	70	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.11	108.20.50	03.01	73	Other biodiesel		Full duty
623.12	108.20.40	02.01	72	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.12	108.20.50	03.01	75	Other biodiesel		Full duty
623.13	108.20.40	02.01	74	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.13	108.20.50	03.01	77	Other biodiesel		Full duty
623.19	108.20.40	05.01	79	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto



By the substitution of items 106.20.40 and 106.20.50 in rebate item 623.01, 623.02, 623.03, 623.05, 623.06, 623.09, 623.10, 623.11, 623.12, 623.13, 623.16, 623.19, 623.21, 623.23, 623.25, 630.16, and 671.01 of the following: (continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
623.19	108.20.50	06.01	71	Other biodiesel		As provided in the Notes hereto
623.21	108.20.40	05.01	72	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto
623.21	108.20.50	06.01	75	Other biodiesel		As provided in the Notes hereto
623.23	108.20.40	05.01	76	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto
623.23	108.20.50	06.01	79	Other biodiesel		As provided in the Notes hereto
623.25	108.20.40	04.01	75	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto
623.25	108.20.50	05.01	78	Other biodiesel		As provided in the Notes hereto

By the substitution of the header to items 623.19, 623.21 and 623.23 of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
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 108.20 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:		
623.21				Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 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:		
623.23				Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 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:		