2 December 2011

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

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. 1.

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000.00/03.00 to rebate items 623.01, 623.03 and 630.10 published in Notice No. 870 of Government Gazette No.34684 is withdrawn, with 2. effect from 21 October 2011.

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following rebate items:

Rebate Item	Tarlif 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 allphatic 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 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	llem	Tariff He	im.	Robate C	odø C	D Des	cription							Extent	of Reba	e .	Ð	ctent of Ref	ยกต่
							ontainers ortified wi	t li or li	988:	n an Seanna Seanna									

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	
	Fortfled wine:	

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No.

34772

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

Rebats Item Tariff Rem Rebate C	CD Description Extent of Rebate Extent of R	efund
	Other: Unfortified wine:	

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

Rebete Bern Tariff Rem 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	e CD Description	Extent of Rebate Extent of Refund
	In containers holding 1 II or less:	

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

Rebate Bern Tariff Bern	Rebate Code CD Descriptio	n	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 C	D Description Ex	tent 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 T	ariff iten	n Re	ibata Coda	CD	Desci	iption							Extent o	Rebate	E	ctent of Re	sfund
					Other Unfor			teere Alle									

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

Rebate Item Tariff Item Rebate Code CO	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 Reba	ate Code CD Description		Extent of Rebate Extent of Ref	und
	In containers holding 2 II o Unfortified wine:	r less:		

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

Rebets Item Tariff Item Rebate Code CD Description	Extent of Rebate Extent of Refund
Fortified win	101

By the deletion above the rebate item 620.04/104.15.07/08.01 of the following:

Rebate item Tariff item Rebate Code	CD Description Extent of Rebate Extent of	Refund
	Other: Unfortified wine:	1998 - San

By the deletion above the rebate item 620.04/104.15.09/08.01 of the following:

Rebate Item Tariff item Rebate Code CD	Description Extent of Rebute 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 Rem Rebate Code	CD Description Extent of Rebate Extent of Refu	md
	Unfortified:	

By the deletion above the rebate item 620.05/104.18.05/04.01 of the following:

Rebate Item Tariff Item Rebate Code	CD Description Extent of Refund	
	Fortified:	4. 4.

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

Rebate Item Tarlf item Rebate Code CD	Description Extent of Rebate Extent of Refund	
	Other:	
	Unfortmed:	

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

Rebate lis	om Tariff bom	Rebate Code	CD Descript	lon	•	x 117	Exten	t 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 Cl	Description Extent of Rebain Extent of Rebain	and
	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
Whiskles:	

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	escription Extent of Rebate Extent of Refund
	in 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 CI	Description Extent of Rebate Extent of Refund
	Vedka:

By the daletion 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 Refu	nd
	Liqueurs and cordials: In containers holding 2 il or lass:	

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

Rebate Item Tariff Item Rebat	code CD Description Extent of Rebate Extent of Refu	nd
	Other:	

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

Rebate Item Tariff Item Rebate Code	D Description Extent of Rebate Extent of Refum	d
	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 Rebute Extent of Refund
	Other:

By the deletion above the rebete item 521.16/104.23.01/03.01 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:

Rebete Item Tarifi Item Rebate Code CD Description Extent of	Rebate Extent of Refund
Whiskips:	

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

Rebate Item Teriff item Rebate Code CD Description	Extent of Rebate Extent of Refund
Rum and o	ther spirits obtained by distilling fermented sugarcane products:

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

Rebets from Tariff Kem Robets Code	CD Description Ex	tent 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 C	CD Description Extent of Rebate Extent of	f Refund
	Vodka;	

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

Rebute item Tariff item Rebate C	oda 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:

Robate itum Tariff item Rebate	ida 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 Repate Extent of Refund	
	Other:	

By the substitution of the following rebate items:

Rabate Rem	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.10				Other fermented beverages, unfortified; mixtures of fermented beverages and mixtu elsewhere specified or included, entered for use in the manufacture of:	ires of fermented beverages a	nd non-alcoholic beverages, not
620.10	104.17.15			Other fermanted beverages, unfortified, with an alcoholic strength by volume not ex	ceeding 9 per cent vol.:	
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	Fuli duty	
620.10	104.17.15	01.05	72	Liqueurs, condials 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	
620.10	104.17.16		18 . 22	Other fermented beverages, unfortified, with and alcoholic strength by volume exce	eding 9 per cent vol. but not e	ceeding 15 per cent vol.:
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	
620,10	104.17.22			Other mixtures of fermented beverages and mixtures of fermented beverages a volume not exceeding 9 per cent vol.:	nd non-alcoholic beveragas,	with and alcoholic strength by
620.10	104.17.22	01.01	76	Sparkling beverages	Full duty	
620.10	104.17.25			Other, mixtures of termented beverages and mixtures of termented beverages and r exceeding 9 per cent vol. but not exceeding 15 per cent vol.:	non-alcoholic beverages, with	an alcoholic strength by volume
620.10	104.17.25	01.01	71	Sparkling beverages of item 104.17.03	Full duty	
622.07	104.35			Other manufactured tobacco and manufactured tobacco substitutes:		
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	
622.12	104.35			Other manufactured tobacco and manufactured tobacco substitutes:		
622.12	104.35.01	01.01	74	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	Full duty	i de la companya de l

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by the aubant	sy the substitution of the following repairs mema: (continued)							
Rebate Item	Tariff Rem	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	Fuli 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			
622.15	104.35			Other manufactured tobacco and manufactured tobacco substitutes:	and the second			
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			
622.22	104.35			Other manufactured tobacco and manufactured tobacco substitutes:				
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		
322.22	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		
522.22	104.35.09	06.01	75	Other pipe tobacco substitutes		As provided in Note 4 to this Section		

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

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Rebate Item	Teriff 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
523.02	108.20.50	04.01	71	Other blodiesel		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
323.05	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 biodiesei	Full duty	
623.06	108.20.40	02.01	71	Biodlesel as defined in Additional Note 1(a) to Chapter 38	Full duty	
323.06	108.20.50	03.01	74	Other blodiesel	Full duty	
323.09	108.20.40	02.01	77	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
523.09	108.20.50	03.01	77	Other biodiese!		Full duty
523.10	108.20.40	02.01	79	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
523.10	108.20.50	03.01	71	Other biodlesel		Full duty
523.11	108.20.40	02.01	70	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
523.11	108.20.50	03.01	73	Other biodieset		Full duty
123.12	108.20.40	02.01	72	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
23.12	108.20.50	03.01	75	Other blodlesel		Full duty
523.13	108.20.40	02.01	74	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
523.13	108.20.50	03.01	77	Othar biodiesel		Full duty
523.19	108.20.40	05.01	79	Biodlesel 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 108.20.50 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:

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 Bem	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
623.19	108.20.50	06.01	71	Other biodlesel		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	1 08.20.40	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 biodlesel		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	1	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 tern 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 contemlated 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:		