

GOVERNMENT NOTICES • GOEWERMENSKENNISGEWINGS


SOUTH AFRICAN REVENUE SERVICE

NO. R. 1080

06 OCTOBER 2017

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1D/08)

In terms of section 75 of the Customs and Excise Act, 1964, Part 1D of Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.



MKH GIGABA
MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.23	104.21	Fermented ethyl alcohol of 619.07, 620.19 and 620.21, for the manufacture of spirits and spirituous beverages:			by volume of 80 per cent vol. or higher, undenatured, being a by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for the manufacture of spirits and spirituous beverages:	
621.23	104.21.01	01.01	71	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty	
621.25	104.21	Fermented ethyl alcohol of 620.20, for the manufacture of spirits and spirituous beverages:			by volume of 80 per cent vol. or higher, undenatured, being a by-product produced in terms of items 619.09, 620.18 and 620.20, for the manufacture of spirits and spirituous beverages:	
621.25	104.21.01	01.01	75	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty	
621.27	104.21	Fermented ethyl alcohol of 619.07, 620.19 and 620.21, for export or removal to registered rebate users:			by volume of 80 per cent vol. or higher, undenatured, being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for export or removal to registered rebate users:	
621.27	104.21.01	01.01	79	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty	
621.29	104.21.01	01.01	72	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty	
621.33	104.23	Fermented ethyl alcohol being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for the manufacture of spirits and spirituous beverages:			by volume of 80 per cent vol. or higher, undenatured, being the by-product produced in terms of items 619.07, 620.19 and 620.21, for the manufacture of spirits and spirituous beverages:	
621.33	104.23.04	01.01	72	Other	Full duty	
621.33	104.23.28	01.02	70	Other	Full duty	
621.35	104.23	Fermented ethyl alcohol being the by-product produced in terms of items 619.09, 620.18 and 620.20, for the manufacture of spirits and spirituous beverages:			by volume of 80 per cent vol. or higher, undenatured, being the by-product produced in terms of items 619.09, 620.18 and 620.20, for the manufacture of spirits and spirituous beverages:	
621.35	104.23.04	01.01	73	Other	Full duty	
621.35	104.23.28	01.02	74	Other	Full duty	
621.37	104.23	Fermented ethyl alcohol being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for export or removal to registered rebate users:			by volume of 80 per cent vol. or higher, undenatured, being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for export or removal to registered rebate users:	
621.37	104.23.04	01.01	77	Other	Full duty	
621.37	104.23.28	01.02	78	Other	Full duty	
621.39	104.23	Fermented ethyl alcohol being the by-product produced in terms of items 619.09, 620.18 and 620.20, for export or removal to registered rebate users:			by volume of 80 per cent vol. or higher, undenatured, being the by-product produced in terms of items 619.09, 620.18 and 620.20, for export or removal to registered rebate users:	
621.39	104.23.04	01.01	70	Other	Full duty	

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.39	104.23.28	01.02	71	Other	Full duty	


SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1080

06 OKTOBER 2017

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1D/08)

Kragtens artikel 75 van die Doeane- en Akzynswet, 1964, word Deel 1D van Bylae No. 6 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangeleë.



MKHIGABA
MINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
621.23	104.21			Gegiste etielalkohol met 'n alkoholsterkte van minstens 80 persent volgens vol., ongedenatureerd, wat 'n by-produk is van 'n uittrekkingsproses ingevolge items 619.07, 620.19 en 620.21, vir die vervaardiging van spiritus en spiritus drank:		
621.23	104.21.01	01.01	71	Ongedenatureerde etielalkohol met 'n alkoholsterkte van minstens 80 persent volgens vol.	Volle reg	
621.25	104.21			Gegiste etielalkohol met 'n alkoholsterkte van minstens 80 persent volgens vol., ongedenatureerd, wat 'n by-produk is gelewer ingevolge items 619.09, 620.18 en 620.20, vir die vervaardiging van spiritus en spiritus drank:		
621.25	104.21.01	01.01	75	Ongedenatureerde etielalkohol met 'n alkoholsterkte van minstens 80 persent volgens vol.	Volle reg	
621.27	104.21			Gegiste etielalkohol met 'n alkoholsterkte van minstens 80 persent volgens vol., ongedenatureerd, wat 'n by-produk is van 'n uittrekkingsproses ingevolge items 619.07, 620.19 en 620.21, vir uitvoer of verwydering na geregistreerde kortingverbruikers:		
621.27	104.21.01	01.01	79	Ongedenatureerde etielalkohol met 'n alkoholsterkte van minstens 80 persent volgens vol.	Volle reg	
621.29	104.21			Gegiste etielalkohol met 'n alkoholsterkte van minstens 80 persent volgens vol., ongedenatureerd, wat 'n by-produk is gelewer ingevolge items 619.09, 620.18 en 620.20, vir uitvoer of verwydering na geregistreerde kortingverbruikers:		
621.29	104.21.01	01.01	72	Ongedenatureerde etielalkohol met 'n alkoholsterkte van minstens 80 persent volgens vol.	Volle reg	
621.33	104.23			Gegiste etielalkohol, wat 'n by-produk is van 'n uittrekkingsproses ingevolge items 619.07, 620.19 en 620.21, vir die vervaardiging van spiritus en spiritus drank:		
621.33	104.23.04	01.01	72	Ander	Volle reg	
621.33	104.23.28	01.02	70	Ander	Volle reg	
621.35	104.23			Gegiste etielalkohol, wat 'n by-produk is gelewer ingevolge items 619.09, 620.18 en 620.20, vir die vervaardiging vir spiritus en spiritus drank:		
621.35	104.23.04	01.01	73	Ander	Volle reg	
621.35	104.23.28	01.02	74	Ander	Volle reg	
621.37	104.23			Gegiste etielalkohol, wat 'n by-produk is van 'n uittrekkingsproses ingevolge items 619.07, 620.19 en 620.21, vir uitvoer of verwydering na geregistreerde kortingverbruikers:		
621.37	104.23.04	01.01	77	Ander	Volle reg	
621.37	104.23.28	01.02	78	Ander	Volle reg	
621.39	104.23			Gegiste etielalkohol, wat 'n by-produk is gelewer ingevolge items 619.09, 620.18 en 620.20, vir uitvoer of verwydering na geregistreerde kortingverbruikers:		
621.39	104.23.04	01.01	70	Ander	Volle reg	

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
621.39	104.23.28	01.02	71	Ander	Volle reg	