

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1418

15 DECEMBER 2017

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1F/01)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1F of Schedule No. 6 to the said Act is hereby amended, with retrospective effect from 30 September 2015, to the extent set out in the Schedule hereto.



**MKHOSI GIGABA
MINISTER OF FINANCE**

SCHEDULE

By the substitution of Note 5 in Section F to Part 1 of Schedule No. 6 with the following:

5. Items 623.07, 623.08 and 623.14 apply to the excisable goods specified therein, for use in the manufacture of goods in a customs and excise manufacturing warehouse.

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
623.14				Distillate fuel for the manufacture of intermediate fuel oil by blending with heavy fuel oil classifiable in tariff subheading 2710.12.35 provided - (i) the distillate fuel content does not exceed 30 per cent by mass of the total blend		
623.14	105.10.17	01.01	79	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

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**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1F/01)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1F van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 30 September 2015, in die mate in die Bylae hierby aangeleen.


MKHIZIGABA
MINISTER VAN FINANSIES

BYLAE

Deur Note 5 in Afdeling F tot Deel 1 van Bylae No. 6 met die volgende te vervang:

5. Items 623.07, 623.08 en 623.14 is van toepassing op die sinsbare goedere daarin gespesifiseer, vir gebruik by die vervaardiging van goedere in 'n doeane- en aksynsvenaarigingspakhuis.

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
623.14	Distillaatbrandstof vir die vervaardiging van tussengeleë brandolie deur die vermenging met brandolie indeelbaar in tariefsupos 2710.12.35 op voorwaarde dat - (i) die distillaatbrandstof inhoud nie 30 persent volgens massa van die totale vermenging oorskry nie.					
623.14	105.10.17	01.01	79	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27		Volle reg