

SOUTH AFRICAN REVENUE SERVICE

NO. R. 350

23 MARCH 2018

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/5/1)

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 April 2018, to the extent set out in the Schedule hereto.


N NENE
MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
690.02	00.00	02.00		Manufactured health promotion levy goods in a customs and excise warehouse used for the manufacture by reprocessing of health promotion levy goods or the manufacture of other goods	Full duty	

By the Insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
691.06	00.00	06.00		Health promotion levy goods used in the manufacture of other goods not subject to health promotion levy		Full duty

By the substitution of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
690.00				REBATES OF HEALTH PROMOTION LEVY		
690.01	00.00	01.00		Health promotion levy goods in respect of which the health promotion levy payable (if applicable) thereon amount to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional, while such goods are – (a) In any customs and excise warehouse; (b) are under the control of the Commissioner, provided no compensation in respect of health promotion levy on such goods has been paid or is due to the owner by any other person and such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not enter into consumption	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
691.00	REFUNDS OF HEALTH PROMOTION LEVY					
691.01	00.00	01.00		<p>Goods liable to the health promotion levy specified in any item of Part 7 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 Chapter VB of the Act and its rules, are removed by such licensee to a consignee in a BLNS country, subject to compliance with the Notes hereto -</p> <p>NOTES:</p> <p>1. Definitions and application 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>"BLNS country" or "any other country in the common customs area" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; "refund" as provided in this item means the amount of health promotion levy that may be set-off against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB and any rule regulating the movement of goods to which this item relates;</p> <p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>(c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity</p> <p>2. Set-off against accounts in respect of health promotion levy goods removed as contemplated in the item:</p> <p>(a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.</p> <p>(b) Where such health promotion levy goods have been duly removed to the consignee in a BLNS country, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the health promotion levy paid or payable on the goods so removed against the health promotion levy payable in respect of any such goods as declared in the health promotion levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal.</p> <p>(c)</p> <p>(i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods so removed to a BLNS country and if the licensee is unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of health promotion levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned</p> <p>(ii) where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).</p>		As provided in the Notes hereto

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
691.02	00.00	02.00		<p>Health promotion levy goods specified in any item of Part 7 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 Chapter VB of the Act and its rules, are found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to a customs and excise manufacturing warehouse (VM) for destruction or reprocessing, only if such products are found to be off-specification, contaminated or has undergone post-manufacturing deterioration within a period of six months after removal from the VM and that the goods are returned within this period, where the health promotion levy amounts to not less than R100.</p> <p>NOTES:</p> <ol style="list-style-type: none"> The provisions of this item shall apply in respect health promotion levy goods- <ol style="list-style-type: none"> under the control of the manufacturer; returned as produced from the same batch(es); and returned in the originally sealed containers for wholesale or similar packaging. The licensee of the customs and excise manufacturing warehouse in which such goods will be processed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods have become, and the extent to which the goods are, off-specification or contaminated. If the Commissioner approves the application, any health promotion levy goods returned in terms of this item shall be – <ol style="list-style-type: none"> kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and unpacked, where applicable, and transferred to and mixed to and mixed with stocks of materials for reprocessing, under supervision of an officer; or destroyed under supervision of an officer. The licensee of a VM to which such products are returned for destruction or reprocessing must keep a record which includes at least the following - <ol style="list-style-type: none"> a detailed description of the goods received including the applicable tariff item; the quantity received; the date of receipt; the name or registered business name (if any) and the physical address of the person who returned the goods concerned; The delivery note under cover of which such products were returned; proper record of the excise inspection processes; and proper record of the excise permission to destroy or reprocess. For the purposes of section 75(11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods returned for reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act on such goods during the month prior to the date of the return of the goods 		Full duty
691.03	00.00	03.00		Health promotion levy goods exported, other than exports contemplated in items 691.01 and 691.04		Full duty

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
691.04	00.00	04.00		<p>Goods liable to the health promotion levy specified in any item of Part 7 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 Chapter VB of the Act and its rules, are removed by such licensee to a consignee outside the common customs union, subject to compliance with the Notes hereto -</p> <p>NOTES:</p> <p>1. Definitions and application of provisions</p> <p>(a) The refund provided for in this item is subject to the provisions of section 75(11A). For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates -</p> <p>"BLNS country" or "any other country in the common customs area" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;</p> <p>"Common Customs Union" means the combined areas of the Member States of SACU;</p> <p>"SACU" means Southern African Customs Union; "refund" as provided in this item means the amount of health promotion levy that may be set-off against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB and any rule regulating the movement of goods to which this item relates;</p> <p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>(c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity.</p> <p>2. Set-off against accounts in respect of health promotion levy goods removed as contemplated in the item:</p> <p>(a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.</p> <p>(b) Where such health promotion levy goods have been duly removed to the consignee outside the common customs union, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the health promotion levy paid or payable on the goods so removed against the environmental levy payable in respect of any such goods as declared in the health promotion levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal.</p> <p>(c) (i) For the purposes of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods so removed outside the common customs area and if the licensee is unable to produce such proof the health promotion levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned.</p>		As provided in the Notes hereto

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
691.05	00.00	05.00		<p>(ii) Where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).</p> <p>Health promotion levy goods in a customs and excise warehouse used by a licensee-</p> <p>(i) of health promotion levy warehouse for the manufacture of goods subject to health promotion levy; or</p> <p>(ii) an excise manufacturing warehouse for the manufacture of goods not subject to health promotion levy.</p>		Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 350

23 MAART 2018

DOEANE- EN AKSYNSWET, 1964.

WYSIGING VAN BYLAE NO. NO. 6 (NO. 6/5/1)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2018, in die mate in die Bylae hierby aangeleë.



N NENE
MINISTER VAN FINANSIES

SKEDULE

Deur die skraping van die volgende:

Kortingitem	Tarifpos	Korting-kode	TS	Beskrywing	Mate van korting	Mate van terugbetalings
690.02	00.00	02.00		Vervaardigde gesondheidsbevorderings- heffingsgoedere in 'n doeane- en aksynspakhuis, gebruik vir vervaardiging deur herverwerking van gesondheids- bevorderingsheffingsgoedere of die vervaardiging van ander goedere	Volle reg	

Deur die invoeging van die volgende:

Kortingitem	Tarifpos	Korting-kode	TS	Beskrywing	Mate van korting	Mate van terugbetalings
691.06	00.00	06.00		Gesondheidsbevorderingsheffingsgoedere gebruik in die vervaardiging van ander goedere nie onderworpe aan gesondheidsbevorderingsheffing nie.		Volle reg

Deur die vervanging van die volgende:

Kortingitem	Tarifpos	Korting-kode	TS	Beskrywing	Mate van korting	Mate van terugbetalings
690.00				KORTINGS OP GESONDHEIDSBEVORDERINGSHEFFING		
690.01	00.00	01.00		Gesondheidsbevorderingsheffingsgoedere ten opsigte waarvan die gesondheidsbevorderingsheffing (indien van toepassing) betaalbaar daarop minstens R2 500 beloop, wat bewys is om verlore, vernietig of beskuldig te wees, by enige enkele geleentheid in omstandighede van <i>vis major</i> of in sodanige ander omstandighede wat die Kommissaris buitengewoon ag terwyl sodanige goedere— (a) in enige doeane- en aksynspakhuis is; (b) onder die beheer van die Kommissaris is op voorwaarde dat geen vergoeding ten opsigte van die gesondheidsbevorderingsheffing op sodanige goedere betaal of verskuldig is aan die eienaar deur enige ander persoon nie, en sodanige verlies, vernietiging of skade was nie as gevolg van enige nalatigheid of bedrog deur die persoon wat aanspreeklik is vir die skaal van reg en dat sodanige goedere nie end at sodanige goedere nie in verbruik geneem is nie	Volle reg	

Kortingsitem	Tariefpos	Korting- kode	TS	Beskrywing	Mate van korting	Mate van terugbetalings
691.00	TERUGBETALINGS VAN GESONDHEIDSBEVORDERINGSHEFFING					
691.01	00.00	01.00		<p>Goedere onderhewig aan die gesondheidsbevorderingsheffing in enige item van Deel 7 van Bylae No. 1 vermeld, wat na klaring of geagte klaring vir binnelandse gebruik en betaling van reg deur die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis soos bedoel in Hoofstuk VB van die Wet en die reëls daarby, verwyder word deur sodanige lisensiehouer na 'n ontvanger in 'n BLNS-land onderhewig aan nakoming van die Opmerkings hierby</p> <p>OPMERKINGS:</p> <p>1. Woordomskriving en toepassing van bepalings:</p> <p>(a) Die terugbetaling waarvoor in hierdie item voorsiening gemaak word, is onderhewig aan die bepalings van artikel 75(11A).</p> <p>(b) By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk, beteken—</p> <p>“BLNS-land” of “enige ander land in die gemeenskaplike doeanegebied” die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibië of die Koninkryk van Swaziland;</p> <p>“terugbetaling” soos in hierdie item bepaal die bedrag van gesondheidsbevorderingsheffing wat verreken mag word teen die bedrag van die gesondheidsbevorderingsheffing betaalbaar op die maandelikse gesondheidsbevorderingsheffing van 'n lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis by nakoming van die Opmerkings, die reëls vir Hoofstuk VB en enige reël wat die beweging van goedere waarna hierdie item verwys, te reguleer;</p> <p>“verrekening” in verrekening teen die betaalbare reg bedoel in artikel 77 wat terugbetaalbaar is ingevolge hierdie item.</p> <p>(c) Enige sodanige verrekening mag, onderhewig aan Opmerking 2(c), op die rekening vertoon word indien aldus voorsiening daarop gemaak as 'n aftrekking van die belasbare hoeveelheid.</p> <p>2. Verrekening teen rekeninge ten opsigte van gesondheidsbevorderingsheffinggoedere verwyder soos bedoel in die item:</p> <p>(a) Die verwydering van sodanige goedere sal onderhewig wees aan die voorwaardes en prosedures soos die Kommissaris deur reëls mag voorskryf.</p> <p>(b) Waar sodanige gesondheidsbevorderingsheffinggoedere behoorlik verwyder is na die ontvanger in 'n BLNS-land, mag die lisensiehouer, waar bewys van sodanige verwydering verkry is, en enige ander vereiste aan voldoen is soos in die reëls voorskryf, die verrekening van die gesondheidsbevorderingsheffing betaal of betaalbaar op die goedere aldus verwyder teen die gesondheidsbevorderingsheffingrekening betaalbaar ten opsigte van enige sodanige goedere soos verklaar in die gesondheidsbevorderingsheffingrekening gedurende enige rekeningkundige tydperk van twee jaar na die datum wat enige voorgeskrewe dokument ten opsigte van sodanige verwydering verwerk is.</p> <p>(c) (i) Vir die doeleindes van artikel 75(11A), moet die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis bewys lewer van die gesondheidsbevorderingsheffing betaal of betaalbaar op die goedere aldus verwyder na 'n BLNS-land en indien die lisensiehouer nie staat is om sodanige bewys te lewer nie, moet die gesondheidsbevorderingsheffing op enige hoeveelheid van die goedere aldus verwyder, bereken word op die laagste skaal van gesondheidsbevorderingsheffing gehet ingevolge hierdie Wet op sodanige goedere gedurende die maand voor die datum waarop enige voorgeskrewe dokument ten opsigte van die verwydering van die betrokke goedere verwerk is.</p>		Soos voorsien in die Opmerkings hierby

Kortingitem	Tariefpas	Korting- kode	TS	Beskrywing	Mate van korting	Mate van terugbetalings
691.02	00.00	02.00		<p>(ii) Waar die skaal van reg betaalbaar op enige goedere wat verreken word op die gesondheidsbevoorderingstreffingrekening verskil van die skaal betaal of betaalbaar soos in subparagraaf (i) op die goedere sodanig verwyder, moet 'n toepasslike regstelling aan die totale bedrag betaalbaar op sodanige rekening ten opsigte van die verrekening bedoel in paragraaf (b) gemaak word.</p> <p>Goedere onderhewig aan die gesondheidsbevoorderingstheffing in enige item van Deel 7 van Bylae No. 1 vermeld, wat na klaring of geagte klaring vir binnelandse gebruik en betaling van reg deur die gelisenseerde van 'n doeane- en aksynsvervaardigingspakhuis soos bedoel in Hoofstuk VB van die Wet en die reëls daarby, gevind word om buite-spesifikasie of andersins foutief te wees en teruggestuur word na doeane-en aksynspakhuis (VM) vir vernietiging en herverwerking, slegs indien sodanige produkte buite-spesifikasie, foutief of na vervaardiging agteruitgegaan het binne 'n tydperk van ses maande na verwydering vanuit die VM en dat die goedere teruggestuur is binne hierdie tydperk waar die gesondheidsbevoorderingstheffing nie minder as R100 beloop nie.</p> <p>OPMERKINGS:</p> <ol style="list-style-type: none"> Die voorsiening van hierdie item sal van toepassing wees ten opsigte van gesondheidsbevoorderingstheffing - <ol style="list-style-type: none"> onder die beheer van die vervaardiger, teruggestuur soos vervaardig van dieselfde groepering(s); en teruggestuur in die oorspronklik verseelde houers vir groothandel of soortgelyke verpakking. Die lisenasihouer van die doeane-en aksyns vervaardigingspakhuis waarin sodanige goedere herprosesseer of vernietig word by die Kommissaris aansoek doen vir sodanige prosessering of vernietiging met verwysing na die omstandighede waarin die goedere verval het en die omvang waarin die goedere is, buite-spesifikasie of kontaminasie. Indien die Kommissaris die aansoek goedkeur, sal enige gesondheidsbevoorderingstheffing teruggestuur word ingevolge hierdie item - <ol style="list-style-type: none"> ongeskonde en heeltemal afsonderlik van enige ander goedere of stowwe gehou word totdat dit deur 'n beaampte ondersoek en geïdentifiseer is; en onder toesig van 'n beaampte uittepak, waar van toepassing, en verplaas is na en vermeng is met bestanddele van stowwe vir herprosessering; of onder toesig van 'n beaampte vernietig is. Die lisenasihouer van 'n VM aan wie sodanige produkte teruggestuur word vir vernietiging, moet rekord hou wat ten minste die volgende insluit - <ol style="list-style-type: none"> 'n gedetailleerde beskrywing van die betrokke goedere ontvang insluitend die toepasslike tarief item; die hoeveelheid ontvang; die datum van ontvang; die naam of geregistreerde besigheidsnaam (indien enige) en die fisiese adres van die persoon wat die betrokke goedere teruggestuur het; die afleweringsnota onder dekking waarvan sodanige goedere teruggestuur is; behoorlike rekord van die aksynsondersoekprosesse; en behoorlike rekord van die aksynsonderstemming vir vernietiging of herprosessering. <p>Vir die doeleindes van artikel 75(11A), moet die lisenasihouer van 'n doeane-en aksynsvervaardigingspakhuis bewys lewer van die gesondheidsbevoorderingstheffing betaal of betaalbaar op die goedere teruggestuur vir herprosessering in ooreenstemming met die voorsienings van hierdie item en as die lisenasihouer nie sodanige bewyse kan voorlê nie, die reg op enige hoeveelheid so teruggestuur, bereken word teen die laagste skaal van aksynsreg gehêf in terme van hierdie Wet, op sodanige produkte gedurende die maand voor die datum van die teruggestuurde produkte.</p>		Volle reg

Kortingsitem	Tariefpos	Korting- kode	TS	Beskrywing	Mate van korting	Mate van terugbetalings
691.03	00.00	03.00		Gesondheidsbevorderingsheffingsgoedere uitgevoer, anders as uitvoere voorsien in items 691.01 en 691.04		Volle reg
691.04	00.00	04.00		<p>Goedere onderhewig aan die gesondheidsbevorderingsheffing in enige item van Deel 7 van Bylae No. 1 vermeld, wat na klaring of geagte klaring vir binne landse gebruik en betaling van reg deur die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis soos bedoel in Hoofstuk VB van die Wet en die reëls daarby verwyder word deur sodanige lisensiehouer na 'n ontvanger buite die gemeenskaplike doeane unie, onderhewig aan die nakoming van die Opmerkings hierby</p> <p>OPMERKINGS:</p> <p>1. Woordomskrywing en toepassing van bepallings:</p> <p>(a) Die terugbetaling in hierdie item bepaal is onderhewig aan die bepallings van artikel 75(11A);</p> <p>(b) Vir die doeleindes van hierdie item, sal hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk —</p> <p>“BLNS-land” of “enige ander land in die gemeenskaplike doeanegebied” beteken die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibië of die Koninkryk van Swaziland;</p> <p>“gemeenskaplike Doeane-unie” beteken die gekombineerde areas van die lidstate van die SADU;</p> <p>“SADU” beteken Suider Afrikaanse Doeane-unie; “terugbetaling” soos in hierdie item bepaal beteken die bedrag van die gesondheidsbevorderingsheffing wat teenoor die bedrag van gesondheidsbevorderingsheffing in berekening gebring kan word wat betaalbaar is op die maandelikse gesondheidsbevorderingsheffingrekening deur 'n lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis by nakoming van die Opmerkings, die reëls vir Hoofstuk VB en enige reël wat die beweging van goedere waarna hierdie item verwys, reguleer;</p> <p>“verrekening” beteken 'n verrekening van reg soos bedoel in artikel 77 wat terugbetaalbaar is ingevolge die item;</p> <p>(c) Enige sodanige verrekening mag, onderhewig aan Opmerking 2(c), op die rekening vertoon word indien as 'n aftrekking van die belasbare hoeveelheid so daarop voorsien is.</p> <p>2. Verrekening teenoor rekeninge ten opsigte van gesondheidsbevorderingsheffingsgoedere verwyder soos bedoel in hierdie item:</p> <p>(a) Die verwydering van sodanige goedere sal onderhewig wees aan sodanige voorwaardes en prosedures soos die Kommissaris deur reël mag voorskryf.</p> <p>(b) Waar sodanige gesondheidsbevorderingsheffingsgoedere behoortlik verwyder is na die ontvanger buite die gemeenskaplike doeane unie, mag die lisensiehouer, waar bewys van sodanige verwydering verkry is en enige ander vereiste waaraan nagekom is soos in die reëls voorgeskryf, die gesondheidsbevorderingsheffing verreken wat betaal of betaalbaar is ten opsigte van die goedere aldus verwyder teenoor die gesondheidsbevorderingsheffingrekening soos verklaar in die gesondheidsbevorderingsheffingrekening gedurende enige rekeningkundige tydperk van twee jaar na die datum waarop enige voorgeskrewe dokument ten opsigte van sodanige verwydering verwerk is.</p> <p>(c)</p> <p>(i) Vir die doeleindes van artikel 75(11A), moet die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis bewys lewer van die gesondheidsbevorderingsheffing betaal of betaalbaar op die goedere aldus verwyder buite die gemeenskaplike doeanegebied en indien die lisensiehouer nie in staat is om sodanige bewys te lewer nie moet die gesondheidsbevorderingsheffing op enige hoeveelheid van die goedere aldus verwyder bereken word teenoor die laagste skaal van die gesondheidsbevorderingsheffing gehê ingevolge hierdie Wet op sodanige goedere</p>		Soos voorsien in die Opmerkings hierby

Kortingitem	Tarfiefpos	Korting- kode	TS	Beskrywing	Mate van korting	Mate van terugbetalings
691.05	00.00	05.00		<p>gedurende die maand voor die datum waarop enige voorgeskrewe dokument ten opsigte van die verwydering van die betrokke goedere verwerk is.</p> <p>(i) Waar die skaal van reg betaalbaar op enige goedere waarvoor rekenskap gegee word op die gesondheidsbevorderingsheffingrekening verskil van die skaal betaal of betaalbaar soos in subparagraaf (i) bedoel op die goedere aldus verwyder is, moet 'n toepaslike regstelling aan die totale bedrag betaalbaar gemaak word op sodanige rekening ten opsigte van die verrekening bedoel in paragraaf (b).</p> <p>Gesondheidsbevorderingsheffingsgoedere in 'n doene-en aksynspakhuis gebruik deur 'n lisensiehouer-</p> <p>(i) Van gesondheidsbevorderingsheffing pakhuis vir die vervaardiging van goedere onderworpe aan gesondheidsbevorderingsheffing; of</p> <p>(ii) Van 'n aksynvervaardigingspakhuis vir die vervaardiging van ander goedere nie onderworpe aan gesondheidsbevorderingsheffing</p>		Volle reg