

SOUTH AFRICAN REVENUE SERVICE

NO. R. 352

23 MARCH 2018

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

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 5 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 substitution of Note (s) 3 in Part 6 of Schedule No. 5 with the following:

3. Whenever any drawback or refund of health promotion levy is claimed as provided in this Part, any prescribed form for such claim must reflect the item applicable as contemplated in Note 1(b) and also reflect the tax type code.

By the insertion of rebate item 561.03 in Part 6 of Schedule No.5 with the following:

| Refund or Drawback Item | Tariff Heading | Code | CD | Description | Extent of Refund or Drawback |
|-------------------------|----------------|-------|----|---|------------------------------|
| 561.03 | 00.00 | 01.00 | | Goods in respect of which health promotion levy has been paid and that have been imported and used: (a) by a licensee of - (i) a warehouse licensed for the manufacture of goods subject to health promotion levy; or (ii) an excise manufacturing warehouse licensed for the manufacture of goods not subject to health promotion levy; and (b) in the manufacture of other goods not subject to health promotion levy Note: 1. The licensee or importer as the case may be shall submit only one claim for a refund in respect of health promotion levy per SAD 500. | Full duty |

NO. R. 352

SUID-AFRIKAANSE INKOMSTEDIENS

23 MAART 2018

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/6/1)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 5 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2018, in die mate in die Bylae hierby aangetoon.



N NENE
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Opmerking(s) 3 in Deel 6 van Bylae No. 5 van die volgende:

3. Wanneer ookal enige teruggawe of terugbetaling van gesondheidsbevorderingsheffing ge-eis word soos in hierdie Deel voorsien, moet enige voorgeskrewe vorm vir sodanige eis die toepasslike item soos beoog in Opmerking 1(b) en die betrokke belasting tipe kode) aantoon.

Deur die invoeging van kortingitem 561.03 by Deel 6 van Bylae No. 5 van die volgende:

| Teruggawebetaling of Teruggawe item | Tarifpos | Kode | TS | Beskrywing | Mate van Teruggawebetaling of Teruggawe |
|-------------------------------------|----------|-------|----|---|---|
| 561.03 | 00.00 | 01.00 | | <p>GOEDERE TEN OPSIGTE WAARVAN DIE GESONDHEIDSBEVORDERINGSHEFFING BETAAL IS EN WAT GEBRUIK WAS VIR DIE VERVAARDIGING VAN GESONDHEIDSBEVORDERINGSHEFFINGGOEDERE OF DIE VERVAARDIGING VAN ANDER GOEDERE</p> <p>Goedere ten opsigte waarvan die gesondheidsbevorderingsheffing betaal is en wat ingevoer en gebruik is:</p> <p>(a) deur 'n lisensiehouer van 'n-</p> <p>(i) pakhuys gelisensieer vir die vervaardiging van goedere onderworpe aan gesondheidsbevorderingsheffing; of</p> <p>(ii) aksynsvervaardigingspakhuys gelisensieer vir die vervaardiging van goedere nie onderworpe aan gesondheidsbevorderingsheffing nie; en</p> <p>(b) vir die vervaardiging van ander goedere nie onderworpe aan gesondheidsbevorderingsheffing nie.</p> <p>Opmerking:</p> <p>(1) Die lisensiehouer of invoerder, soos die geval mag wees, sal slegs een eis vir 'n terugbetaling ten opsigte van gesondheidsbevorderingsheffing per SAD 500 indien.</p> | Volle reg |