

SOUTH AFRICAN REVENUE SERVICE

NO. R. 227

28 FEBRUARY 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/2/4)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.


TT MBWENI
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
634.03	000.00.00	01.00	06	Excisable goods in respect of which the excise duty amounts 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 or under the control of the Commissioner; or (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act. Provided that - (a) no compensation in respect of the excise duty on such goods has been paid or is due to the owner by any other person; (b) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (c) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full duty	

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 227

28 FEBRUARIE 2020

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/2/4)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 6 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.


 TT MBOWENI
 MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
634.03	000.00.00	01.00	06	Synsbaar goedere ten opsigte waarvan die aksynsreg minstens R2 500 bedra, wat bewys word by enige enkele geleentheid verlore te gaan het, of vernietig of beskuldig te gewees het in omstandighede van <i>vis major</i> of in ander omstandighede wat die Kommissaris buitengewoon ag terwyl sodanige goedere - (a) in enige doeane-en-aksynspakhuis is of onder die beheer van die Kantoor is; of (b) verwyder word onder waarborg van reg of met korting op reg van 'n plek in die Republiek na enige ander plek ingeвоel die voorwaardes van hierdie Wet: Met dien verstande dat - (a) geen vergoeding ten opsigte van aksynsreg op sodanige goedere betaal is aan of aan die eienaar deur enige ander persoon verskuldig is nie; (b) sodanige verlies, vernietiging of beskuldiging nie te wyte is aan enige nalatigheid of bedrog deur die persoon aanspreeklik vir die reg nie; en (c) sodanige goedere nie in verbruik gegaan het nie; en verder voorsien dat die omstandighede in hierdie item beoog 'n vyandige handeling deur 'n derde party saamgestel deur roof of diefstal uitsluit.	Volle reg	