

SOUTH AFRICAN REVENUE SERVICE

NO. R. 231

28 FEBRUARY 2020

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

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


TT MBOWENI
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
624.50	000.00.00	01.00	05	Goods in respect of which the excise duty, together with the fuel levy and Road Accident Fund levy where applicable, 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 on good cause shown deems exceptional while such goods are - (a) in any customs and excise warehouse or under the control of the Commissioner; (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; or (c) being stored in any rebate storeroom: Provided that - (i) no compensation in respect of the excise duty or fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full duty not rebated	

GOVERNMENT OF SOUTH AFRICA

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 231

28 FEBRUARIE 2020

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

Kragens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1G van Bylae No. 6 by bogenoemde Wet hiemeer gewysig in die mate in die Bylae hierby aangeboden.


TT MBOWENI
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
624.50	000.00.00	01.00	05	Goedere ten opsigte waarvan die aksynsreg, tesame met die brandstofheffing en Padongelukfondsheffing, waar van toepassing, minstens R2 500 bedra, wat bewys word by enige enkele geleentheid verlore te gegaan het, vernietig of beskuldig te gewees het 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 of onder die beheer van die Kantoor is; (b) verwyder word onder waarborg of betaling van reg of met korting op reg vanaf 'n plek in die Republiek na enige ander plek ingeвоolge die voorwaardes van hierdie Wet; of (c) word gestoor in enige kortingstoor. Met dien verstande dat - (i) geen vergoeding ten opsigte van aksynsreg of brandstofheffing en Padongelukfondsheffing op sodanige goedere betaal is of verskuldig is aan die eienaar deur enige ander persoon nie; (ii) sodanige verlies, vernietiging of beskuldiging was nie as gevolg van enige nalatigheid of bedrog aan die kant van enige persoon aanspreeklik vir die reg; en (iii) sodanige goedere het nie in gebruik gegaan nie; en verder voorsien dat die omstandighede in hierdie item beoog vyandige handeling deur derde party saangestel deur roof of diefstal uitsluit.	Volle reg nie gekort nie	