

SOUTH AFRICAN REVENUE SERVICE

NO. R. 232

28 FEBRUARY 2020

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/5/2)

In terms of section 75 of the Customs and Excise Act, 1964, Part 5 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
690.01	00.00	01.00	01	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; or (b) under the control of the Commissioner: Provided that - (a) no compensation in respect of health promotion levy 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) that 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. 232

28 FEBRUARIE 2020

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/5/2)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 5 van Bylae No. 6 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangeleen.



TT MBWENI
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
690.01	00.00	01.00	01	Gesondheidsbevorderingsheffinggoedere ten opsigte waarvan die gesondheidsbevorderingsheffing (indien van toepassing) betaalbaar daarop minstens R2 500 behoort, 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; of (b) onder die beheer van die Kommissaris is; Met dien verstande dat- (i) geen vergoeding ten opsigte van die gesondheidsbevorderingsheffing op sodanige goedere betaal of verskuldig is aan die eienaar deur enige ander persoon nie; (ii) 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 (iii) dat sodanige goedere nie in verbruik geneem is 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	