

SOUTH AFRICAN REVENUE SERVICE

NO. R. 233

28 FEBRUARY 2020

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

In terms of section 75 of the Customs and Excise Act, 1964, Part 4 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
680.02	00.00	02.00	01	Environmental levy goods in respect of which the environmental 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) being removed in bond; or (c) under the control of the Commissioner. Provided that - (i) no compensation in respect of environmental 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	

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 233

28 FEBRUARIE 2020

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

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 4 van Bylae No. 6 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangeleen.



TT MBOWENI
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
680.02	00.00	02.00	01	Omgewingsheffinggoedere ten opsigte waarvan die omgewingsheffing betaalbaar daarop (indien van toepassing) daarop nie minder as R2 500 beloop nie, bewys dat dit verlore, vernietig of beskadig is, op enige enkele geleentheid in omstandighede van <i>vis major</i> of in sodanige ander omstandighede wat die Kommissaris as buitengewoon beskou, terwyl sodanige goedere - (a) in enige doeane-en-aksynspakhuis is; (b) verwyder word onder waarborg; of (c) onder beheer van die Kommissaris is: Met dien verstande dat - (i) geen vergoeding ten opsigte van omgewingsheffing op sodanige betaal of verskuldig is aan die eienaar deur enige ander persoon; (ii) sodanige verlies, vernietiging of skade nie te wyte was as gevolg van enige nalatigheid of bedrog aan die kant van die persoon verantwoordelik vir die reg; en (iii) dat 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	

GAZETTE OF PARLIAMENTARY PAPER