

SOUTH AFRICAN REVENUE SERVICE

NO. R. 234

28 FEBRUARY 2020

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/51)

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.



T. 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
670.10	000.00	01.00	05	Goods in respect of which the fuel levy and Road Accident Fund levy, together with the excise duty 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 deems exceptional while such goods are in any customs and excise warehouse: Provided that - (a) no compensation in respect of the excise duty, fuel levy and Road Accident Fund 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) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full fuel levy and Road Accident Fund levy subject to Note 13	

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 234

28 FEBRUARIE 2020

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/51)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

TT MBWENI
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
670.10	000.00	01.00	05	Goedere ten opsigte waarvan die brandstofheffing en Padongelukfonds-heffing, tesame met die aksynsreg waar van toepassing, nie minder as R2 500 beloop nie, bewys dat dit verlore, vernietig of beskadig was, op enige enkele geleentheid onder omstandighede van <i>vis major</i> of onder sodanige ander omstandighede wat die Kommissaris as buitengewoon beskou terwyl sodanige goedere in enige doeane-en-aksynspakhuis is: Met dien verstande dat - (a) geen vergoeding ten opsigte van die aksynsreg of brandstofheffing, and Padongelukfondsheffing op sodanige goedere betaal is of aan die eienaar verskuldig is deur enige ander persoon; (b) sodanige verlies, vernietiging of skade nie te wyte was aan enige nalatigheid of bedrog aan die kant van die persoon verantwoordelik vir die reg; 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 brandstofheffing en Padongelukfondsheffing onderneewig aan Opmerking 13	