

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 411

26 MARCH 2020

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1D/06)**

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



**DR DAVID MASEDO  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**Insertion after Note 4(d) of Note 4A in the Notes to Section D in Part 1 of Schedule No. 6 with the following:**

A. For the purposes of item 621.08, the following special conditions shall apply to recipients and users of partially denatured or undenatured ethyl alcohol for the manufacture of disinfectant classifiable in heading 38.08 of Part 1 of Schedule No. 1 for the duration of the national state of disaster declared in terms of section 27(1) of the National Disaster Management Act, 2002 (Act No. 57 of 2002), by Government Notice No. 313 of 15 March 2020 -

Notwithstanding the provisions of the Notes to this Schedule, the Act and its rules-

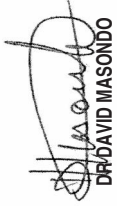
- (a) Manufacturers of disinfectant classifiable in heading 38.08 must apply for temporary registration in the form of a letter on the official business letterhead to one of the following email addresses: Bmvubu@sars.gov.za, NMotete@sars.gov.za or avandermescht@sars.gov.za;
- (b) The application for temporary registration must include at least the following information:
- (i) trade name,
  - (ii) physical address,
  - (iii) description, tariff heading of the goods to be manufactured,
  - (iv) specific rebate item applicable to the ethyl alcohol, and
  - (v) details of the licensed supplier/s.
- (c) The temporary registration may be approved and the Excise client code number be issued once the responsible Excise Officer is satisfied that the applicant is a *bona fide* manufacturer of disinfectant entitled to receive ethyl alcohol under the provisions of this Note;
- (d) Any inspection, screening and vetting process not performed prior to the temporary registration may be conducted at any time after the application for temporary registration has been approved;
- (e) If it is found at any time after the temporary registration has been approved that the registrant is not compliant with the provisions of the Act, its rules and Schedules excluding provisions related to the procedure for submitting applications for registration, or that the registrant is not using the ethyl alcohol in a manner prescribed by this Note, the registration will be cancelled with immediate effect;
- (f) The temporary registration issued in terms of the provisions of this Note will only be valid from the date on which the letter of approval is issued until the state of national disaster comes to an end as contemplated in section 27(5) of the National Disaster Management Act; and
- (g) The Commissioner may prescribe by rule the quantities supplied to recipients of partially denatured or undenatured ethyl alcohol registered in terms of the special conditions set out in this Note.

NO. R. 411

26 MAART 2020

**DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 6 (NO. 6/1D/06)**

Kragters artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1D van Bylae No. 6 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.



**DR. DAVID MASEDO  
ADJUNKMINISTER VAN FINANSIES**

**BYLAE**

**Deur die invoeging na Opmerking 4(d) van Opmerking 4A in die Opmerkings by Afdeling D in Deel 1 van Bylae No. 6 van die volgende:**

A. Vir die doeleindes van item 621.08, sal die volgende spesiale voorwaardes van toepassing wees op ontvangers en gebruikers van gedeeltelik gedentureerde of ongedentureerde etielalkohol vir die vervaardiging van ontsmettingsmiddels indeelbaar in tariefpos 38.08 van Deel 1 van Bylae No. 1 vir die duur van die nasionale ramp verklaar ingevolge artikel 27(1) van die Nasionale Rampbestuurwet, 2002 (Wet No. 57 van 2002) deur Goewerments Kennisgewing No. 313 van 15 Maart 2020 -

Nieteenstaande die voorsienings van die Opmerkings by hierdie Bylae, die Wet en sy reëls -

- (a) Vervaardigers van ontsmettingsmiddels indeelbaar in tariefpos 38.08 moet aansoek doen vir tydelike registrasie in die vorm van 'n brief op die amptelike besighheids briefhoof aan enige van die volgende e-pos adresse: [Bmvubu@sars.gov.za](mailto:Bmvubu@sars.gov.za), [NMotete@sars.gov.za](mailto:NMotete@sars.gov.za) or [avandermescht@sars.gov.za](mailto:avandermescht@sars.gov.za);
- (b) Die aansoek vir tydelike registrasie moet ten minste die volgende inligting bevat:
- (i) handelsnaam;
  - (ii) fisiese adres;
  - (iii) beskrywing, tariefpos van die goedere om vervaardig te word;
  - (iv) spesifieke kortingitem van toepassing op die etielalkohol; en
  - (v) besonderhede van die geïnsensieëde verskaffer/s.
- (c) Die tydelike registrasie mag goedgekeur en die Aksyns klientkode uitgereik word nadat die verantwoordelike Aksynsbeampte te vrede gestel is dat die aansoeker *bona fide* vervaardiger is van ontsmettingsmiddels wat geregtig daarop is om etielalkohol onder die voorsienings van hierdie Opmerking te ontvang;
- (d) Enige inspeksie, keuring en ondersoek proses nie uitgevoer word ter enige tyd nadat die aansoek vir tydelike registrasie goedgekeur is;
- (e) As daar te eniger tyd na die goedkeuring van die tydelike registrasie bevind word dat die geregistreerde nie aan die voorsienings van die Wet, sy reëls en Bylaes uitgesonderd voorsienings verwant aan die prosedure vir voorlegging van aansoek vir registrasie voldoen nie, of dat die geregistreerde nie die etielalkohol gebruik op die manier deur hierdie Opmerking voorgeskryf nie, sal die registrasie met onmiddellike effek gekanselleer word;
- (f) Die tydelike registrasie uitgereik ingevolge die voorsienings van hierdie Opmerking sal slegs geldig wees vanaf die datum waarop die magtigingsbrief uitgereik is totdat die toestand van nasionale ramp tot einde kom soos beoog in artikel 27(5) van die Nasionale Rampbestuurwet; en
- (g) Die Kommissaris mag, deur reël voorskryf, die hoeveelheid voorsien aan ontvangers van gedeeltelik gedentureerde of ongedentureerde etielalkohol wat geregistreer is ingevolge die spesiale voorwaardes wat in hierdie Opmerking uiteengesit is.