

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1400

24 DECEMBER 2020

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/4/3)

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.


DR DAVID MASEDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of Note 5 with he following:

5. For the purpose of refund item 681.04 the following:
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| (a) | Only the person referred to in Rule 54F.05(a)(v) as applied by rule 54FC.01(a), to whom a licensee of a manufacturing warehouse has removed such environmental levy goods, may apply for the refund; and |
| (b) | The person contemplated in Note 5(a) must produce an invoice or despatch delivery note containing proof of the environmental levy paid by that person to that licensee on such goods. |

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1400

24 DESEMBER 2020

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/4/3)**

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 aangetoon.



DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE**Deur die invoeging van Opmerking 5 van die volgende:**

5. Vir die doeleindes van teruggewe-item 681.04 die volgende:
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| (a) | Slegs die persoon waarna verwys is in Reël 54F.05(a)(v) soos toegepas by Reël 54FC.01(a), waarna sodanige omgewingsheffinggoedere verwyder is deur 'n lisensiehouer van 'n vervaardigingspakhuis, mag aansoek doen vir die teruggewe; en |
| (b) | Die persoon beoog in Opmerking 5(a) moet faktuur of versendingsaflewering nota toon wat die betaling van die omgewingsheffing deur daardie persoon aan daardie gelisensieëerde op sodanige goedere bewys. |