

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1404

24 DECEMBER 2020

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1C/9)

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



DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of Note(s) 8 after Note(s) 7 in Section C of Part 1 in Schedule No. 6 to the Customs and Excise Act

8. A licensed manufacturer of goods contemplated in item 620.24 may, if circumstances arise that impede the return of the goods to that licensee's customs and excise manufacturing warehouse for destruction as contemplated in that item, apply to the Commissioner to have the goods destroyed at the manufacturer's own distribution centre or a specialised destruction facility, provided:
- (a) The removal to the approved premises takes place within a period of 12 months prescribed in Note 3(a)(i);
 - (b) the destruction and location of such destruction is requested and prior approval is obtained from the Commissioner before other fermented beverages are removed for destruction;
 - (c) the destruction shall otherwise remain subject to the provisions of item 620.24, the Notes thereto, the Act and it rules;
 - (d) the destruction is done under customs supervision if required by the Commissioner; and
 - (e) any other requirement as the Commissioner may specify in writing is complied with.

By the substitution of Note 6(a)(i) in Section C to Part 1 of Schedule No. 6 with the following:

- (i) Wine, vermouth and other fermented beverages which are off-specification or have become contaminated or have undergone post-manufacturing deterioration may, subject to Note 8, be returned to a customs and excise special manufacturing warehouse (SVM) for destruction or reprocessing, only if such products are found to be off-specification, contaminated or have undergone post-manufacturing deterioration within a period of 12 months after removal from the SVM and that the goods are returned within this period.

SUID-AFRIKAANSE INKOMSTEDIENS

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DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1C/9)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1C 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 vervanging van Opmerking(s) 6(a)(i) in Afdeling B van Deel 1 van Bylae No. 6 by die Doeane- en Aksynswet

- (i) Wyn, vermoet en ander gegiste drankte wat nie volgens spesifikasie is nie of bederf is nie of wat navervaardiging agteruitgang ondergaan het mag, onderhewig aan Opmerking 8, slegs na 'n spesiale doeane- en aksyns vervaardigingspakhuis (SVM) teruggestuur word vir vernietiging of herprosesering, indien sodanige produkte nie bevind word om nie volgens spesifikasie te wees nie, bederf te wees of navervaardiging agteruitgang ondergaan het binne 'n periode van 12 maande na verwydering uit die SVM en dat die goedere teruggestuur is binne hierdie tydperk.

Deur die invoeging van Opmerking(s) 8 na Opmerking(s) 7(d) in Afdeling C van Deel 1 van Bylae No. 6 by die Doeane- en Aksynswet

8. 'n Gelisenseerde vervaardiger van goedere in item 620.24, beoog mag, indien omstandighede ontstaan wat die terugstuur van die goedere verhinder na daardie gelisenseerde doeane- en aksynsvervaardigingspakhuis vir vernietiging soos beoog in daardie item, by die Kommissaris aansoek doen om die goedere te laat vernietig by die vervaardiger se eie verspreidings sentrum of 'n gespesialiseerde vernietigingsaanleg, met dien verstande dat:
- Die verwydering na die goedgekeurde perseel plaasvind binne 'n tydperk van 12 maande voorgeskryf in Opmerking 3(a)(i);
 - die vernietiging en die ligging van sodanige vernietiging versoek word en voorat goedkeuring van die Kommissaris verkry word alvorens die ander gegiste drankte verwyder word vir vernietiging;
 - die vernietiging sal andersins onderhewig bly aan die voorsienings van item 620.24, die Opmerkings daarby, die Wet en sy reëls;
 - die vernietiging gaan word onder doeane toesig gedoen endien deur die Kommissaris vereis; en
 - daar voldoen word aan enige ander vereiste wat die Kommissaris skriftelik mag bepaal.