

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 1410

24 DECEMBER 2020

**CUSTOMS AND EXCISE ACT, 1964,  
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1B/8)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1B 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) 4 after Note(s) 3(d) in Section B of Part 1 in Schedule No. 6 to the Customs and Excise Act with the following**

4. A licensed manufacturer of goods contemplated in item 619.03 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:

- (i) The removal to the approved premises takes place within a period of 12 months prescribed in Note 3(a)(i);
- (ii) the destruction and location of such destruction is requested and prior approval is obtained from the Commissioner before the beer is removed for destruction;
- (iii) the destruction shall otherwise remain subject to the provisions of item 619.03, the Notes thereto, the Act and its rules;
- (iv) the destruction is to be done under customs supervision if required by the Commissioner; and
- (v) any other requirement as the Commissioner may specify in writing is complied with.

**By the substitution of Note 3(a)(i) in Section B to Part 1 of Schedule No. 6 with the following:**

- (i) Beer made from malt which is off-specification or has become contaminated or has undergone post-manufacturing deterioration may, subject to Note 4, be returned to a customs and excise manufacturing warehouse for destruction 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 a customs and excise warehouse and that the goods are returned to such warehouse within this period.

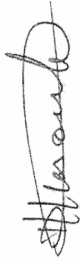
## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1410

24 DESEMBER 2020

DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 6 (NO. 6/1B/8)

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


DR DAVID MASONDO  
ADJUNKMINISTER VAN FINANSIES

## BYLAE

**Deur die vervanging van Opmerking(s) 3(a)(i) in Afdeling B van Deel 1 van Bylae No. 6 by die Doeane- en Aksynswet**

- (i) Bier van mout gemaak wat buite-spesifikasie is of wat bederf word of na-vervaardigingsaferuitgang ondergaan mag, onderhewig aan opmerking 4, teruggestuur word na 'n doeane- en aksynsvervaardigingspakhuis vir herbewerking of vernietiging slegs as sodanige produkte bederf te wees, word of 'n na-vervaardigingsaferuitgang te ondergaan het binne 'n tydperk van 12 maande na verwydering uit 'n doeane- en aksynsvervaardigingspakhuis en dat die goedere teruggestuur word na sodanige pakhuis binne hierdie tydperk.

**Deur die invoeging van Opmerking(s) 4 na Opmerking(s) 3(d) in Afdeling B van Deel 1 van Bylae No. 6 by die Doeane- en Aksynswet**

4. 'n Geliseniseerde vervaardiger van goedere in item 619.03 beoog mag, indien omstandighede ontstaan wat die terugstuur van die goedere verhinder na daardie geliseniseerde 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:
- (i) Die verwydering na die goedgekeurde perseel plaasvind binne 'n tydperk van 12 maande voorgeskryf in Opmerking 3(a)(i);
  - (ii) die vernietiging en die ligging van sodanige vernietiging versoek word en vooraf goedkeuring van die Kommissaris verkry word alvorens die bier verwyder word vir vernietiging;
  - (iii) die vernietiging sal andersins onderhewig bly aan die voorsienings van item 619.03, die Opmerkings daarby, die Wet en sy reëls;
  - (iv) die vernietiging gaan word onder doeane toesig gedoen endien deur die Kommissaris vereis; en
  - (v) daar voldoen word aan enige ander vereiste wat die Kommissaris skriftelik mag bepaal.