SOUTH AFRICAN REVENUE SERVICE

NO. R. 727 **13 August 2021**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/4/55)

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**, with retrospective effect from 1 July 2021,** to the extent set out in the Schedule hereto.

DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 4 in Part 4 of Schedule No. 6 with the following:

4.	For the purposes of rebate items 680.04 and 680.05 a licensed special manufacturing warehouse (VS) must be registered in terms of rebate item 317.03, 317.04 or 317.07.

SUID-AFRIKAANSTE INKOMSTEDIENS

NO. R. 727 **13 Augustus 2021**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/4/55)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 4 van Bylae No. 6 by bogenoemde Wet hiermee gewysig**, met terugwerkende krag vanaf 1 Julie 2021,** in die mate in die Bylae hierby aangetoon.

DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur Note 4 in Deel 4 van Bylae No. 6 met die volgende te vervang:

4.	Vir die doeleindes van kortingitems 680.04 en 680.05, moet 'n gelisensieerde spesiale vervaardigingspakhuis (VS) geregistreer wees in terme van korting item 317.03, 317.04 of 317.07.