

**SOUTH AFRICAN RESERVE BANK**

NO. R. 1079

22 October 2021

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/56)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, with effect from 1 January 2022, to the extent set out in the Schedule hereto.



**DR DAVID MASONDO  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution of Note 2(c) in Schedule No. 6 with the following:**

- (c) recipients of goods provided for in items 618.01, 619.01, 620.01, 620.02, 620.03, 621.02, 622.05, 622.07, 622.08, 623.01, 623.02, 623.03, 630.10, 630.14, 630.16, 630.18, 630.20, 630.22, 631.00, 670.01, 670.04, 670.06, 670.08 and 670.10 of this Schedule.

**By the substitution of Note 4 in Section E to Part 1 of Schedule No. 6 with the following:**

4. For the purpose of items 622.21, 622.22 and 622.23 the following:
  - (a)
    - (i) Tobacco products and tobacco substitute products which are off-specification or has undergone post-manufacturing deterioration or has become contaminated may only be reprocessed or destroyed in a customs and excise manufacturing warehouse where the excise duty is not less than R25 000 on any quantity found to be off-specification or that has undergone post-manufacturing deterioration or which has become contaminated within a period of twelve months after removal from such warehouse and such goods are returned to such warehouse within such period.
    - (ii)
      - (aa) The provisions of this item shall apply in respect of tobacco products or tobacco substitute products -
        - (A) in the case of cigarettes, if the cigarettes are returned in the originally sealed outer containers containing at least 9 000 cigarettes;
        - (B) in the case of other tobacco products or tobacco substitute products, if such products are returned in the originally sealed outer containers used for wholesale or similar trade packing.
      - (bb) Any such application shall be supported by a credit note in respect of the products concerned.
  - (b)
    - (i) If the Commissioner approves the application, any tobacco products or tobacco substitute products returned in terms of this item shall be -
      - (aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and
      - (bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for processing, under supervision of an officer; or
      - (cc) destroyed under supervision of an officer.
    - (ii) The licensee of a customs and excise manufacturing warehouse to which such products are returned for reprocessing or destruction must keep a record which includes at least the following -
      - (aa) a detailed description of the goods received including the applicable tariff item;
      - (bb) the quantity received;
      - (cc) the date of receipt;

**By the substitution of Note 4 in Section E to Part 1 of Schedule No. 6 with the following:**

- (dd) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned;
- (ee) the delivery note under cover of which such product were returned.
- (c) For the purpose of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during a period of 12 months prior to the date of the examination contemplated in Note 4(b)(i)(aa).
- (d) The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77 any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.

**By the substitution of Note 1 in Section E to Part 1 of Schedule No. 6 with the following:**

1. Items 622.05, 622.07 and 622.08 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.

**By the substitution of Note 2 in Section E to Part 1 of Schedule No. 6 with the following:**

2. Items 622.10, 622.12 and 622.13 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships and aircraft).

**By the deletion of the following:**

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.07	104.35.06	05.01	72	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	Full duty	
622.07	104.35.08	06.01	70	Other	Full duty	
622.07	104.35.10	07.01	79	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	Full duty	

## By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.07	104.35.12	08.01	77	Other	Full duty	
622.07	104.35.14	09.01	75	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	Full duty	
622.07	104.35.15	10.01	77	Other cigarette tobacco substitutes	Full duty	
622.07	104.35.17	11.01	78	Other pipe tobacco substitutes	Full duty	
622.07	104.35.19	12.01	76	Other	Full duty	
622.12	104.35.06	05.01	71	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	Full duty	
622.12	104.35.08	06.01	76	Other	Full duty	
622.12	104.35.10	07.01	78	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	Full duty	
622.12	104.35.12	08.01	76	Other	Full duty	
622.12	104.35.14	09.01	74	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	Full duty	
622.12	104.35.15	10.01	79	Other cigarette tobacco substitutes	Full duty	
622.12	104.35.17	11.01	77	Other pipe tobacco substitutes	Full duty	
622.12	104.35.19	12.01	75	Other	Full duty	
622.22	104.35.06	05.01	78	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	Full duty	As provided in Note 4 to this Section
622.22	104.35.08	06.01	78	Other	Full duty	As provided in Note 4 to this Section
622.22	104.35.10	07.01	76	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	Full duty	As provided in Note 4 to this Section
622.22	104.35.12	08.01	74	Other	Full duty	As provided in Note 4 to this Section
622.22	104.35.14	09.01	72	Products intended for inhalation without combustion, put up for retail sale in the form of sticks	Full duty	As provided in Note 4 to this Section
622.22	104.35.15	10.01	77	Other cigarette tobacco substitutes	Full duty	As provided in Note 4 to this Section
622.22	104.35.17	11.01	75	Other pipe tobacco substitutes	Full duty	As provided in Note 4 to this Section
622.22	104.35.19	12.01	73	Other	Full duty	As provided in Note 4 to this Section

## By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.07	104.35.09	05.01	78	Other	Full duty	

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.07	104.35.15	06.01	73	Other cigarette tobacco substitutes	Full duty	
622.07	104.35.17	07.01	71	Other pipe tobacco substitutes	Full duty	
622.07	104.35.19	08.01	70	Other	Full duty	
<b>622.08</b>	<b>104.37</b>	<b>Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:</b>				
622.08	104.37.05	01.01	79	Other, put up for retail sale in the form of sticks	Full duty	
622.08	104.37.07	02.01	77	Other	Full duty	
622.08	104.37.11	03.01	79	Put up for retail sale in the form of sticks	Full duty	
622.08	104.37.13	04.01	77	Other	Full duty	
622.08	104.37.15	05.01	75	Other, put up for retail sale in the form of sticks	Full duty	
622.08	104.37.17	06.01	73	Other	Full duty	
622.12	104.35.09	05.01	77	Other	Full duty	
622.12	104.35.15	06.01	72	Other cigarette tobacco substitutes	Full duty	
622.12	104.35.17	07.01	70	Other pipe tobacco substitutes	Full duty	
622.12	104.35.19	08.01	79	Other	Full duty	
<b>622.13</b>	<b>104.37</b>	<b>Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:</b>				
622.13	104.37.05	01.01	78	Other, put up for retail sale in the form of sticks	Full duty	
622.13	104.37.07	02.01	76	Other	Full duty	
622.13	104.37.11	03.01	78	Put up for retail sale in the form of sticks	Full duty	
622.13	104.37.13	04.01	76	Other	Full duty	
622.13	104.37.15	05.01	74	Other, put up for retail sale in the form of sticks	Full duty	
622.13	104.37.17	06.01	72	Other	Full duty	
622.22	104.35.09	05.01	75	Other	Full duty	As provided in Note 4 to this Section
622.22	104.35.15	06.01	70	Other cigarette tobacco substitutes		As provided in Note 4 to this Section
622.22	104.35.17	07.01	79	Other pipe tobacco substitutes		As provided in Note 4 to this Section
622.22	104.35.19	08.01	77	Other		As provided in Note 4 to this Section
<b>622.23</b>	<b>104.37</b>	<b>Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:</b>				

## By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.23	104.37.05	01.01	76	Other, put up for retail sale in the form of sticks		As provided in Note 4 to this Section
622.23	104.37.07	02.01	74	Other		As provided in Note 4 to this Section
622.23	104.37.11	03.01	76	Put up for retail sale in the form of sticks		As provided in Note 4 to this Section
622.23	104.37.13	04.01	74	Other		As provided in Note 4 to this Section
622.23	104.37.15	05.01	72	Other, put up for retail sale in the form of sticks		As provided in Note 4 to this Section
622.23	104.37.17	06.01	70	Other		As provided in Note 4 to this Section


## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1079

22 Oktober 2021

DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 6 (NO. 6/56)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Januarie 2022, in die mate in die Bylae hierby aangetoon.



DR DAVID MASONDO  
ADJUNKMINISTER VAN FINANSIES

## BYLAE

**Deur Note 2(c) in Bylae No. 6 met die volgende te vervang:**

- (c) ontvangens van goedere soos voorsiening gemaak is in items 618.01, 619.01, 620.01, 620.02, 620.03, 621.02, 622.05, 622.07, 622.08, 623.01, 623.02, 623.03, 630.10, 630.14, 630.16, 630.18, 630.20, 630.22, 631.00, 670.01, 670.04, 670.06, 670.08 en 670.10 van hierdie Bylae.

**Deur Note 4 in Afdeling E tot Deel 1 van Bylae No. 6 met die volgende te vervang:**

4. By die toepassing van items 622.21, 622.22 en 622.23 die volgende:
- (a)
- (i) Tabakprodukte en tabaksurrogaatprodukte wat nie volgens spesifikasie is nie of wat na vervaardiging bederf het of gekontamineer geword het kan slegs geprosesseer of vernietig word in 'n doeane-en-aksynsvervaardigingspakhuis waar die aksynsreg minstens R25 000 is op enige hoeveelheid wat gevind is nie volgens spesifikasie te wees nie of wat na vervaardiging bederf het of wat gekontamineer geword het binne 'n tydperk van twaalf maande na verwydering vanuit sodanige pakhuis en sodanige goedere na sodanige pakhuis binne sodanige tydperk terugbesorg word.
- (ii)
- (aa) Die voorwaardes van hierdie item sal van toepassing wees ten opsigte van tabakprodukte of tabaksurrogaatprodukte -
- (A) in die geval van sigarette, indien die sigarette teruggestuur word in die oorspronklike verseelde buitenste houër wat minstens 9 000 sigarette bevat;
- (B) in die geval van ander tabakprodukte of tabaksurrogaatprodukte, indien sodanige produkte teruggestuur word in die oorspronklike verseelde buitenste houers wat vir groothandel of soorgelyke handelsverpakking gebruik word.
- (bb) Enige sodanige aansoek moet deur 'n kredietnota ten opsigte van die betrokke produkte gerugsteun word.
- (b)
- (i) Indien die Kommissaris die aansoek goedkeur, moet enige tabakprodukte of tabaksurrogaatprodukte kragtens hierdie item teruggestuur word -
- (aa) intak en geheel-en-al afsonderlik van ander goedere of materiale gehou word totdat dit deur 'n beampte ondersoek en geïdentifiseer is; en
- (bb) uitgepak, waar toepaslik, en verwyder word na en vermeng word met voorrade of materiale vir prosessering onder toesig van 'n beampte; of
- (cc) onder toesig van 'n beampte vernietig word.
- (ii) Die lisenasihouër van 'n doeane-en-aksynsvervaardigingspakhuis waarna sodanige produkte teruggestuur word vir herprosessering of vernietiging moet 'n rekord hou wat minstens die volgende insluit -
- (aa) 'n volledige beskrywing van die goedere ontvang, met inbegrip van die toepaslike tariefitem;
- (bb) die hoeveelheid ontvang;
- (cc) die datum van ontvangs;

**Deur Note 4 in Afdeling E tot Deel 1 van Bylae No. 6 met die volgende te vervang:**

(dd)	naam of geregistreerde besigheidsnaam (indien enige) en die fisiese adres van die persoon van wie se persele die betrokke produkte teruggestuur is;
(ee)	die aflewingsbrief onder dekking waarvan sodanige produkte teruggestuur is.
(c)	By die toepassing van artikel 75(1A), moet die lisensiehouer van die doeane-en-aksynsvervaardigingspakhuis bewys lewer van die skaal van aksynsreg betaal of betaalbaar op die produkte vir herprossering of vernietiging ooreenkomstig die bepalings van hierdie item en, indien die lisensiehouer nie sodanige bewys kan lewer nie, word die reg of enige hoërheid aldus teruggestuur vir terugbetaalingsdoeleindes bereken teen die laagste skaal van aksynsreg wat ingevolge die Wet op sodanige produkte gedurende 'n tydperk van 12 maande voorafgaande die datum van die ondersoek wat in Opmerking 4(b)(aa) beoog word, gehet is.
(d)	Die lisensiehouer van sodanige pakhuis kan, na herprossering of vernietiging van die betrokke produkte, en nadat vir die goedere wat geherprosseer is in die maandelikse rekening wat in die reëls vir artikel 19A voorgeskryf word, verantwoordig gedoen is, enige bedrag wat behoorlik terugbetaalbaar is teen die bedrag betaalbaar op enige sodanige tydperk van twee jaar na die goedere ontvang is vir herprossering of vernietiging, na gelang van die geval, soos in artikel 77 in die vooruitsig gestel, verreken.

**Deur Note 1 in Afdeling E tot Deel 1 van Bylae No. 6 met die volgende te vervang:**

- Items 622.05, 622.07 en 622.08 is van toepassing op synsbare goedere daarin gespesifiseer, geklaar vir gebruik deur die diplomatieke en ander buitelandse verteenwoordigers in kortingitem 406.02, 406.03 of 406.05 van Bylae No. 4 vermeld, onderhewig aan die vereistes van daardie kortingitems en die voorwaardes van Opmerkings 1 tot 7 by kortingitem 406.00.

**Deur Note 2 in Afdeling E tot Deel 1 van Bylae No. 6 met die volgende te vervang:**

- Items 622.10, 622.12 en 622.13 is van toepassing op synsbare goedere daarin gespesifiseer, uit enige doeane-en-aksynspakhuis uitgevoer (met inbegrip van voorrade vir skepe of vliegtuie op vreemde vaart of vlug).

**Deur die skraping van die volgende:**

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
622.07	104.35.06	05.01	72	Produkte bedoel vir inaseming sonder verbranding, vir kleinhandel verkoop bemark in die vorm van stokkies	Volle reg	

Deur die skapping van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Kortings	Mate van Terugbetaling
622.07	104.35.08	06.01	70	Ander	Volle reg	
622.07	104.35.10	07.01	79	Produkte bedoel vir inaseming sonder verbranding, vir kleinhandel verkoop bemark in die vorm van stokkies	Volle reg	
622.07	104.35.12	08.01	77	Ander	Volle reg	
622.07	104.35.14	09.01	75	Produkte bedoel vir inaseming sonder verbranding, vir kleinhandel verkoop bemark in die vorm van stokkies	Volle reg	
622.07	104.35.15	10.01	77	Ander sigarettabaksurrogate	Volle reg	
622.07	104.35.17	11.01	78	Ander pyptabaksurrogate	Volle reg	
622.07	104.35.19	12.01	76	Ander	Volle reg	
622.12	104.35.06	05.01	71	Produkte bedoel vir inaseming sonder verbranding, vir kleinhandel verkoop bemark in die vorm van stokkies	Volle reg	
622.12	104.35.08	06.01	76	Ander	Volle reg	
622.12	104.35.10	07.01	78	Produkte bedoel vir inaseming sonder verbranding, vir kleinhandel verkoop bemark in die vorm van stokkies	Volle reg	
622.12	104.35.12	08.01	76	Ander	Volle reg	
622.12	104.35.14	09.01	74	Produkte bedoel vir inaseming sonder verbranding, vir kleinhandel verkoop bemark in die vorm van stokkies	Volle reg	
622.12	104.35.15	10.01	79	Ander sigarettabaksurrogate	Volle reg	
622.12	104.35.17	11.01	77	Ander pyptabaksurrogate	Volle reg	
622.12	104.35.19	12.01	75	Ander	Volle reg	
622.22	104.35.06	05.01	78	Produkte bedoel vir inaseming sonder verbranding, vir kleinhandel verkoop bemark in die vorm van stokkies		Soos voorsien in Opmerking 4 by hierdie Afdeling
622.22	104.35.08	06.01	78	Ander		Soos voorsien in Opmerking 4 by hierdie Afdeling
622.22	104.35.10	07.01	76	Produkte bedoel vir inaseming sonder verbranding, vir kleinhandel verkoop bemark in die vorm van stokkies		Soos voorsien in Opmerking 4 by hierdie Afdeling
622.22	104.35.12	08.01	74	Ander		Soos voorsien in Opmerking 4 by hierdie Afdeling
622.22	104.35.14	09.01	72	Produkte bedoel vir inaseming sonder verbranding, vir kleinhandel verkoop bemark in die vorm van stokkies		Soos voorsien in Opmerking 4 by hierdie Afdeling
622.22	104.35.15	10.01	77	Ander sigarettabaksurrogate		Soos voorsien in Opmerking 4 by hierdie Afdeling
622.22	104.35.17	11.01	75	Ander pyptabaksurrogate		Soos voorsien in Opmerking 4 by hierdie Afdeling
622.22	104.35.19	12.01	73	Ander		Soos voorsien in Opmerking 4 by hierdie Afdeling



Deur die invoeging van die volgende:						
Kortingsitem	Tariefitem	Kortingskode	TS	Beskrywing	Mate van Kortings	Mate van Terugbetaling
622.07	104.35.09	05.01	78	Ander	Volle reg	
622.07	104.35.15	06.01	73	Ander sigarettabaksurrogate	Volle reg	
622.07	104.35.17	07.01	71	Ander pypjabaksurrogate	Volle reg	
622.07	104.35.19	08.01	70	Ander	Volle reg	
<b>622.08</b>	<b>104.37</b>	<b>Produkte wat tabak bevat, harsaamgesteide tabak, nikotien, of tabak of nikotien plaasvervangers, bedoel vir inaseming sonder ontbranding; ander produkte wat nikotien bevat bedoel vir die opname van nikotien in die menslike liggaam:</b>				
622.08	104.37.05	01.01	79	Ander, vir kleinhandel verkoop bemark in die vorm van stokkies	Volle reg	
622.08	104.37.07	02.01	77	Ander	Volle reg	
622.08	104.37.11	03.01	79	Vir kleinhandel verkoop bemark in die vorm van stokkies	Volle reg	
622.08	104.37.13	04.01	77	Ander	Volle reg	
622.08	104.37.15	05.01	75	Ander, vir kleinhandel verkoop bemark in die vorm van stokkies	Volle reg	
622.08	104.37.17	06.01	73	Ander	Volle reg	
622.12	104.35.09	05.01	77	Ander	Volle reg	
622.12	104.35.15	06.01	72	Ander sigarettabaksurrogate	Volle reg	
622.12	104.35.17	07.01	70	Ander pypjabaksurrogate	Volle reg	
622.12	104.35.19	08.01	79	Ander	Volle reg	
<b>622.13</b>	<b>104.37</b>	<b>Produkte wat tabak bevat, harsaamgesteide tabak, nikotien, of tabak of nikotien plaasvervangers, bedoel vir inaseming sonder ontbranding; ander produkte wat nikotien bevat bedoel vir die opname van nikotien in die menslike liggaam:</b>				
622.13	104.37.05	01.01	78	Ander, vir kleinhandel verkoop bemark in die vorm van stokkies	Volle reg	
622.13	104.37.07	02.01	76	Ander	Volle reg	
622.13	104.37.11	03.01	78	Vir kleinhandel verkoop bemark in die vorm van stokkies	Volle reg	
622.13	104.37.13	04.01	76	Ander	Volle reg	
622.13	104.37.15	05.01	74	Ander, vir kleinhandel verkoop bemark in die vorm van stokkies	Volle reg	
622.13	104.37.17	06.01	72	Ander	Volle reg	
622.22	104.35.09	05.01	75	Ander	Volle reg	Soos voorsien in Opmerking 4 by hierdie Afdeling
622.22	104.35.15	06.01	70	Ander sigarettabaksurrogate	Volle reg	Soos voorsien in Opmerking 4 by hierdie Afdeling
622.22	104.35.17	07.01	79	Ander pypjabaksurrogate	Volle reg	Soos voorsien in Opmerking 4 by hierdie Afdeling
622.22	104.35.19	08.01	77	Ander	Volle reg	Soos voorsien in Opmerking 4 by hierdie Afdeling
<b>622.23</b>	<b>104.37</b>	<b>Produkte wat tabak bevat, harsaamgesteide tabak, nikotien, of tabak of nikotien plaasvervangers, bedoel vir inaseming sonder ontbranding; ander produkte wat nikotien bevat bedoel vir die opname van nikotien in die menslike liggaam:</b>				

## Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
622.23	104.37.05	01.01	76	Ander, vir kleinhandel verkoop bemark in die vorm van stokkies		Soos voorsien in Opmerking 4 by hierdie Afdeling
622.23	104.37.07	02.01	74	Ander		Soos voorsien in Opmerking 4 by hierdie Afdeling
622.23	104.37.11	03.01	76	Vir kleinhandel verkoop bemark in die vorm van stokkies		Soos voorsien in Opmerking 4 by hierdie Afdeling
622.23	104.37.13	04.01	74	Ander		Soos voorsien in Opmerking 4 by hierdie Afdeling
622.23	104.37.15	05.01	72	Ander, vir kleinhandel verkoop bemark in die vorm van stokkies		Soos voorsien in Opmerking 4 by hierdie Afdeling
622.23	104.37.17	06.01	70	Ander		Soos voorsien in Opmerking 4 by hierdie Afdeling