

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 2052

29 April 2022

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1D/16)

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



ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Note(s) 10 after Note(s) 9 in Section D to Part 1 of Schedule No. 6:

10. A licensed manufacturer of goods contemplated in item 621.21 may, if circumstances arise that impede the return of the goods to the VMP contemplated in that item, apply to the Commissioner to have the goods destroyed at that licensee's VMS or a specialised destruction facility, provided:
- (a) the removal to the approved premises takes place within a period of 12 months prescribed in Note 9(a)(ii);
 - (b) the destruction and location of such destruction is requested and prior approval is obtained from the Commissioner before the goods are removed for destruction;
 - (c) the destruction and location of such destruction is corroborated by the keeping of proper records and evidence thereof;
 - (d) the destruction shall otherwise remain subject to the provisions of item 621.21, the Notes thereto, the Act and its rules;
 - (e) the destruction is done under supervision of an officer if required by the Commissioner; and
 - (f) any other requirement as the Commissioner may specify in writing is complied with.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 2052

29 April 2022

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/ID/16)

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


ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE**Deur die invoeging van die volgende Nota(s) na Note 9(d) in Afdeling D tot Deel 1 van Bylae No. 6:**

10. 'n Gelisensieerde vervaardiger van goedere beoog in item 621.21 mag, indien omstandighede ontstaan wat die terugkeer van die goedere na die VMP in daardie item beoog verhinder, aansoek doen by die Kommissaris om die goedere te laat vernietig by daardie gelisensieerde se VMS of 'n gespesialiseerde vernietigings fasiliteit, met dien verstande dat:
- (a) Deur die invoeging van die volgende Nota(s) na Note 9(d) in Afdeling D tot Deel 1 van Bylae No. 6:
 - (b) die vernietiging en ligging van sodanige vernietiging versoek is en vooraf goedkeuring verkry is van die Kommissaris alvorens die goedere verwyder is vir vernietiging;
 - (c) die vernietiging en ligging van sodanige vernietiging bevestig word deur die hou van behoorlike rekords en die bewys daarvan;
 - (d) die vernietiging sal andersins onderworpe bly aan die voorsienings van item 621.21, die Opmerkings daartoe, die Wet en sy reëls;
 - (e) die vernietiging gedoen is onder toetsing van 'n beampte indien deur die Kommissaris vereis; en
 - (f) enige ander vereistes soos wat die Kommissaris deur skrywe mag spesifiseer mee voldoen is.