

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3268

6 April 2023

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1E/20)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1E of Schedule No. 6 to the said Act is hereby amended, with effect from 1 June 2023, to the extent set out in the Schedule hereto.


ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
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	
622.13	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	
622.23	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

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.08	104.37.14	05.01	73	Other, containing nicotine	Full duty	
622.08	104.37.16	06.01	71	Containing nicotine substitutes	Full duty	
622.08	104.37.19	07.01	71	Other, put up for retail sale in the form of sticks	Full duty	
622.08	104.37.21	08.01	75	Other	Full duty	
622.13	104.37.14	05.01	72	Other, containing nicotine	Full duty	
622.13	104.37.16	06.01	70	Containing nicotine substitutes	Full duty	
622.13	104.37.19	07.01	70	Other, put up for retail sale in the form of sticks	Full duty	
622.13	104.37.21	08.01	79	Other	Full duty	
622.23	104.37.14	05.01	70	Other, containing nicotine	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
622.23	104.37.16	06.01	79	Containing nicotine substitutes		As provided in Note 4 to this Section
622.23	104.37.19	07.01	79	Other, put up for retail sale in the form of sticks		As provided in Note 4 to this Section
622.23	104.37.21	08.01	77	Other		As provided in Note 4 to this Section

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 3268

6 April 2023

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1E/20)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1E van Bylae No. 6 by bogenoemde Wet hiemeer gewysig, met ingang vanaf 1 Junie 2023, in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die skraping van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
622.08	104.37.15	05.01	75	Ander, vir kleinhandelverkoop bemark in die vorm van stokkies	Volle reg	
622.08	104.37.17	06.01	73	Ander	Volle reg	
622.13	104.37.15	05.01	74	Ander, vir kleinhandelverkoop bemark in die vorm van stokkies	Volle reg	
622.13	104.37.17	06.01	72	Ander	Volle reg	
622.23	104.37.15	05.01	72	Ander, vir kleinhandelverkoop 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

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
622.08	104.37.14	05.01	73	Ander, wat nikotien bevat	Volle reg	
622.08	104.37.16	06.01	71	Wat nikotien surrogate bevat	Volle reg	
622.08	104.37.19	07.01	71	Ander, vir kleinhandelverkoop bemark in die vorm van stokkies	Volle reg	
622.08	104.37.21	08.01	75	Ander	Volle reg	
622.13	104.37.14	05.01	72	Ander, wat nikotien bevat	Volle reg	
622.13	104.37.16	06.01	70	Wat nikotien surrogate bevat	Volle reg	
622.13	104.37.19	07.01	70	Ander, vir kleinhandelverkoop bemark in die vorm van stokkies	Volle reg	
622.13	104.37.21	08.01	79	Ander	Volle reg	
622.23	104.37.14	05.01	70	Ander, wat nikotien bevat		Soos voorsien in Opmerking 4 by hierdie Afdeling

Deur die invoeging van die volgende:

Kortingitem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
622.23	104.37.16	06.01	79	Wat nikotien surrogat bevat		Soos voorsien in Opmerking 4 by hierdie Afdeling
622.23	104.37.19	07.01	79	Ander, vir kleinhandel verkoop bemark in die vorm van stokkies		Soos voorsien in Opmerking 4 by hierdie Afdeling
622.23	104.37.21	08.01	77	Ander		Soos voorsien in Opmerking 4 by hierdie Afdeling