

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6380

4 July 2025

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1E/21)

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 to the extent set out in the Schedule hereto.



ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note(s) 1, 2 and 4 in Section E to Part 1 of Schedule No. 6 with the following:

1. Items 622.05, 622.07, 622.08 and 622.24 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.
2. Items 622.10, 622.12, 622.13 and 622.25 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships and aircraft).
4. For the purpose of items 622.21, 622.22, 622.23 and 622.26 the following:
 - (i) Tobacco products and tobacco substitute products including vaping liquid, whether or not containing nicotine 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.
 - (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;
 - (dd) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned;

By the substitution of Note(s) 1, 2 and 4 in Section E to Part 1 of Schedule No. 6 with the following:

(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 insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.24	116.10	Electronic cigarettes and similar	Electronic cigarettes and similar	personal electric vaporising devices:		
622.24	116.10.10	01.01	76	Presented with vaping liquid, whether or not containing nicotine	Full duty	
622.25	Electronic cigarettes and similar	Electronic cigarettes and similar	Electronic cigarettes and similar	personal electric vaporising devices		
622.25	116.10.10	01.01	78	Presented with vaping liquid, whether or not containing nicotine	Full duty	
622.26	116.10	Electronic cigarettes and similar	Electronic cigarettes and similar	personal electric vaporising devices:		
622.26	116.10.10	01.01	72	Presented with vaping liquid, whether or not containing nicotine	Full duty	

SUID-AFRIKAANSE INKOMSTEDIENS

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DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1E/21)

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



ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur Opmerking(s) 1, 2 en 4 in Afdeling E tot Deel 1 van Bylae No. 6 met die volgende te vervang:

1. Items 622.05, 622.07, 622.08 en 622.24 is van toepassing op synshare goedere daarin gespesifiseer, geklaar vir gebruik deur die diplomatieke en ander buitelandse verteenwoordigers in koringitem 406.02, 406.03 of 406.05 van Bylae No. 4 vermeld, onderhewig aan die vereistes van daardie koringitems en die voorwaardes van Opmerkings 1 tot 7 by koringitem 406.00.
2. Items 622.10, 622.12, 622.13 en 622.25 is van toepassing op synshare goedere daarin gespesifiseer, uit enige doeane-en-aksynspakhuis uitgevoer (met inbegrip van voorrade vir skepe of vliegtuie op vreemde vaart of vlug).
4. By die toepassing van items 622.21, 622.22, 622.23 en 622.26 die volgende:
 - (a)
 - (i) Tabakprodukte en tabaksurrogaatprodukte insluitend damprook vloeistof, heitsy dit nikotien bevat al dan nie 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-aksynsvertaalgingspakhuis 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 verseëde 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 verseëde buitenste houers wat vir groothandel of soortgelyke 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 beaampte 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 beaampte; of
 - (cc) onder toesig van 'n beaampte vernietig word.
 - (ii) Die isensiehouer van 'n doeane-en-aksynsvertaalgingspakhuis 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;
 - (dd) naam of geregistreerde besigheidsnaam (indien enige) en die fisiese adres van die persoon van wie se persele die betrokke produkte teruggestuur is;

Deur Opmerking(s) 1, 2 en 4 in Afdeling E tot Deel 1 van Bylae No. 6 met die volgende te vervang:

(ee)	die afleveringsbrief onder dekking waarvan sodanige produkte teruggestuur is.
(c)	By die toepassing van artikel 75(11A), moet die lisensiehouer van die doeane-en-aksynsvervaardigingspakhuis bewys lewer van die skaal van aksynsreg betaal of betaalbaar op die produkte vir herprosesering of vernietiging ooreenkomstig die bepalings van hierdie item en, indien die lisensiehouer nie sodanige bewys kan lewer nie, word die reg of enige hoeveelheid aldus teruggestuur vir terugbetalingsdoeleindes 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)(i)(aa) beoog word, gehef is.
(d)	Die lisensiehouer van sodanige pakhuis kan, na herprosesering of vernietiging van die betrokke produkte, en nadat vir die goedere wat geherproseseer is in die maandelikse rekening wat in die reëls vir artikel 19A voorgeskryf word, verantwoording 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 herprosesering of vernietiging, na gelang van die geval, soos in artikel 77 in die vooruitsig gestel, verreken.

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
622.24	116.10	Elektroniese sigarette en dergelike persoonlike elektriese damprook toestelle:				
622.24	116.10.10	01.01	76	Aangebied met damprook vloeistof, hetsy dit nikotien bevat al dan nie	Volle reg	
622.25	Aangebied met damprook vloeistof, hetsy dit nikotien bevat al dan nie					
622.25	116.10.10	01.01	78	Aangebied met damprook vloeistof, hetsy dit nikotien bevat al dan nie	Volle reg	
622.26	116.10	Elektroniese sigarette en dergelike persoonlike elektriese damprook toestelle:				
622.26	116.10.10	01.01	72	Aangebied met damprook vloeistof, hetsy dit nikotien bevat al dan nie	Volle reg	