SOUTH AFRICAN REVENUE SERVICE

NO. R. 7904 **11 September 2026**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/4/57)

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 January 2026,** to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
681.08	000.00	07.00	02	Goods liable to the environmental levy on electricity generated in the Republic, as specified in item 148.01.01 of Part 3B of Schedule No. 1, in respect of which duty has been paid, and for which a refund becomes payable following the withdrawal of such levy in terms of section 48(2) of the Act and the rules thereto from 1 January 2026, subject to compliance with the Notes hereto - **NOTES:** 1. The licensee must for apply for cancellation of his or her customs and excise manufacturing warehouse license with effect from 1 January 2026 prior to any refund being granted. 2. The licensee must, together with such application for cancellation, apply for the refund of any environmental levy on electricity generated, paid in respect of the January accounting period and subsequent accounting periods. 3. The relevant DA176 accounts and the corresponding proof of payment must be submitted together with the refund application. 4. The Commissioner may refund the environmental levy paid by the licensee if he is satisfied that the licensee has complied with all outstanding obligations.		Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 7904 **11 September 2026**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/4/57)

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 Januarie 2026,** in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
681.08	000.00	07.00	02	Goedere onderhewig aan die omgewingsheffing op elektrisiteit opgewek in die Republiek, soos gespesifiseer in item 148.01.01 van Deel 3B van Bylae No. 1, ten opsigte waarvan reg betaal was, en waarvoor 'n terugbetaling betaalbaar word na aanleiding van die ontrekking van sodanige heffing ingevolge artikel 48(2) van die Wet en die reëls daarby vanaf 1 Januarie 2026, onderhewig aan nakoming van die Opmerkings hierby - **OPMERKINGS:** 1. Die gelisensieërde moet aansoek doen vir die kansellasie van sy doeane -en aksyns vervaardigingspakhuis lisensie met ingang vanaf 1 Januarie 2026 voordat enige terugbetaling toegestaan word. 2. Die gelisensieërde moet, tesame met sodanige aansoek om kansellasie, aansoek doen vir die terugbetaling van enige omgewingsheffing gehef op elektrisiteit opgewek, wat betaal is ten opsigte van die Januarie rekening tydperk en daaropvolgende rekening tydperke. 3. Die betrokke DA176 rekeninge en die ooreenstemmende bewys van betaling moet saam met die terugbetalingsaansoek ingedien word. 4. Die Kommissaris mag die omgewingsheffing wat deur die gelisensieërde betaal is, terugbetaal, indien hy tevrede is, dat die gelisensieërde aan alle uitstaande verpligtinge voldoen het.		Volle reg