

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 8) NOTICE, 2006
(Published on 12th May, 2006)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

Schedule No.6 to the Act amend with effect from 1st April, 2006

By the substitution for Schedule No. 6 of the following:

REBATES AND REFUNDS OF EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND LEVY AND ENVIRONMENTAL LEVY

PART I REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES

SECTION A REBATES AND REFUNDS OF SPECIFIC DUTIES ON PREPARED FOODSTUFFS

- 618.01 Traditional African beer power for use by the President, diplomatic and other foreign representatives
- 618.02 Traditional African beer power exported from any customs and excise warehouse
- 618.03 Traditional African beer power for use in the manufacture of Traditional African beer

SECTION B REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER

- 619.01 Beer made from malt and Traditional African beer supplied for use by the President, diplomatic and other foreign representatives
- 619.02 Beer made from malt and Traditional African beer exported from any customs and excise warehouse

SECTION C REBATES AND REFUNDS OF SPECIFIC DUTIES ON WINE AND OTHER FERMENTED BEVERAGES (EXCLUDING BEER MADE FROM MALT TRADITIONAL AFRICAN BEER), MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSE-WHERE SPECIFIED OR INCLUDED

- 620.01 Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09) vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcohol beverages not elsewhere specified, supplied for use by the President, diplomatic and other foreign representatives
- 620.03 Wine of fresh grapes including fortified wines; grape must (excluding that of heading 20.09); vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included, exported from and customs and excise warehouse

- 620.05 Unfortified wine entered for use in the manufacture of other excisable goods in a customs and excise manufacturing warehouse or special customs and excise manufacturing warehouse
- 620.06 Other fermented beverages (unfortified) entered for use in the manufacture of other excisable goods in a customs and excise manufacturing warehouse or special customs and excise manufacturing warehouse
- 620.07 (01.00) Fortified or unfortified wine entered for use in the manufacture of vinegar of acetic fermentation
- 620.07 (02.00) Fortified wine entered for use in the preservation or sweetening of unfortified wine
- 620.07 (03.00) Other fermented beverages for use in the manufacture of vinegar by a process of acetic fermentation

SECTION D REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON SPIRITS AND SPIRITUOUS BEVERAGES

- 621.02 Spirituous between supplied for use by the President, diplomatic and other foreign Representatives
- 621.04 Spirits, or spirits used in the manufacture of spirituous beverages exported from any customs and excise warehouse
- 621.06 (01.00) Spirits entered for mixing with petrol in a customs and excise warehouse
- 621.06 (02.00) Spirits entered for use in the manufacture of fermented beverages, fortified, or for use in the topping or preservation of fermented beverages unfortified
- 621.06 (03.00) Spirit manufactured in the Republic by the distillation of vegetable products and denatured for used as fuel in internal combustion piston engines
- 8.08 Spirit for industrial use or for use in the manufacture of non-liquor products
- 621.10 Spirit entered or deemed to have been entered for home consumption which have been exported by the licensee of a manufacturing warehouse (VMS) from stocks owned and stored by such licensee on premises outside such warehouse
- 623.07 (02.00) Petrol obtained from mixing of spirits manufactured in the Republic (excluding spirits manufactured in the Republic by the distillation of coal)
- 9.09 Distillate fuel and biodiesel used for industrial or commercial purposes
- 623.11 (01.00) Petrol supplied to any person entitled to the privileges for in item 460.23
- 623.11 (02.00) Specified aliphatic hydrocarbon solvents
- 623.11 (03.00) Petroleum and other goods and biodiesel liable to excise duty returned for reprocessing or destruction
- 623.11 (04.00) Petroleum and other goods and biodiesel liable to excise duty removed by the licensee
- 623.11 (05.00) Petroleum and other goods and biodiesel liable to excise duty exported
- 623.11 (06.00) Fuel liable to excise duty obtained from stocks and exported by a licensee distributor

SECTION E REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MANUFACTURED TOBACCO AND TOBACCO SUBSTITUTES PRODUCTS

- 5.05 Manufactured tobacco and tobacco substitutes products supplied for use by the President, diplomatic or other foreign representatives

- 622.07 Manufactured tobacco and tobacco substitute products supplied for the President, diplomatic or other foreign representatives
- 10.10 Manufactured tobacco and tobacco substitute products exported from any customs and excise Warehouse
- 622.12 Manufactured tobacco and tobacco substitute products exported from any customs and excise Warehouse
- 15.15 Manufactured tobacco and tobacco substitute products for use in the manufacture of cigarettes and cigars in a customs and excise manufacturing warehouse
- 20.20 Excisable tobacco and tobacco substitute products returned to a customs excise manufacturing warehouse for reprocessing or destruction

SECTION F REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MINERAL PRODUCTS

- 623.01 Petroleum oils and biodiesel for use by the President, diplomatic and other foreign representatives
- 623.03 Petroleum oils and biodiesel supplied for use by consular employees
- 623.05 (01.00) Petroleum oils and biodiesel exported from any customs and excise warehouse
- 623.05 (02.00) Distillate fuel and biodiesel supplied as stores for any fishing vessel not recognised as a South African nationally in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951)
- 623.07 (01.00) Petrol obtained from mixing of spirits manufacturing in the Republic by the distillation of coal

SECTION G MISCELLANEOUS REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES

- 624.10 Excisable goods for use in the manufacture of other goods on export of such manufacture goods
- 624.20 Excisable goods entered for use in the manufacture, by reprocessing, of excisable goods of the same or another or class or kind
- 624.30 Excisable goods unavoidably lost in manufacturing or through working, pumping, handling and similar causes
- 624.40 Excisable goods unconditionally abandoned or destroyed
- 624.50 Goods lost, destroyed or damaged, on a single occasion
- 624.60 Excisable goods withdrawn from marketing and returned to a customs and excise manufacturing warehouse

PART 2 REBATES AND REFUNDS OF ADVOLALOREM EXCISE DUTIES

- 630.10 (01.00) Excisable goods supplied to schools for primary and secondary education or to colleges for the training of teachers
- 630.10 (02.00) Excisable goods used by an organisation or body for the care of persons with alcohol or narcotic substance dependency, the aged and persons with physical or mental disabilities
- 630.10 (03.00) Excisable goods for use by the National Sea Rescue Institute of South Africa and the Surf Life-Saving Association of South Africa
- 630.14 Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered by a religious body for religious instruction

- 630.12 Motor vehicles principally designed for the transport of physically disabled persons
- 630.16 Motor cars and other motor vehicles, principally designed for the transport of persons, adapted or to be adapted to be driven solely by a physically disable person
- 631.00 Excisable goods for use by heads of states, diplomatic and other foreign representatives
- 632.0 Excisable goods for use in the manufacture of other excisable goods
- 633.01 Excisable goods exported as a customs and excise warehouse
- 634.01 Excisable goods unconditionally abandoned or destroyed
- 634.02 Excisable goods unavoidably lost through working, pumping, handling and similar causes
- 634.03 Excisable goods lost, destroyed or damaged, on any single occasion

PART 3

REBATES AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY

- 670.01 Petrol, distillate fuels and biodiesel used by diplomatic and other foreign representatives
- 670.02 Distillate fuels and biodiesel use in the manufacture of the goods specified in item 623.09
- 670.04 Distillate fuel (diesel) and biodiesel purchased for use and used for the purposes specified in and subject to compliance with Note 6
- 670.06 Fuel levy and Road Accident Fund levy goods exported (including supply as stores for foreign-ships, but excluding fishing vessels provided for in item 670.08
- 670.07 Distillate fuel and biodiesel supplied as stores for any fishing vessel not recognized as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951)
- 670.08 Goods in respect of which the fuel levy and Road Accident Fund levy, together with the excise duty where applicable, proved to have been lost, destroyed or damaged, in circumstances of *vis major*
- 671.01 Specified aliphatic hydrocarbon solvents, as defined in Additional Note (ii) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit
- 671.02 Fuel levy and Road Accident Fund levy goods removed from any customs and excise manufacturing warehouse and found to be off specification or have become contaminated and are returned for reprocessing or destruction
- 671.03 Fuel levy and Road Accident Fund levy goods removed by the licensee of a custom and excise warehouse and delivered to another such warehouse or to a storage warehouse
- 671.05 Fuel levy and Road Accident Fund levy goods from a customs and excise manufacturing warehouse and delivered to a consignee in a BLNS country
- 671.07 Fuel levy and Road Accident Fund levy goods exported
- 671.09 Goods liable to fuel levy and Road Accident Fund levy exported by a licensed
- 671.11 Fuel levy and Road Accident Fund levy goods obtained from stock and delivered to a purchaser in any other country in the common customs area

PART 4

REBATES AND REFUNDS OF ENVIRONMENTAL LEVY

- 680.0 Rebates of environmental levy
- 681.0 Refunds of environmental levy

SCHEDULE NO. 6

REBATES AND REFUNDS OF EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND LEVY AND ENVIRONMENTAL LEVY

GENERAL NOTES:

1. For the purposes of implementation of the amendments of this Schedule on 1st April, 2006
 - (a) the reference in the introductory wording of section 75(18) to any item of Schedule 4, 5 or 6 and the Notes thereto shall, in respect of Schedule No. 6, until 31 March 2006, be deemed to be a reference to item 608.01, 608.02, 608.04, 615.02 or 615.03 and any Notes thereto.
 - (b) Any permit issued or other form of permission or any approval granted by the Commissioner under or for the purposes of any item of this Schedule as it existed before 1st April, 2006, shall terminate on 31 March 2006. Provided that anything so done by the Commissioner under such item which is capable of being done under any item contained in this Schedule, as amended shall be deemed to have been done under the later item.
 - (c) Any reference in section 75(1A), (4A) (f) (ii)(bb) and (h), and (7A) to item 640.03 shall, with effect from 1st April, 2006, be deemed to be a reference to item 670.04
 - (d) Any application for a refund under item 640.03 received by the Commissioner, shall be refunded in terms of item 670.04
2. Any person who receives any goods under rebate or refund of duty of any item of this Schedule must register as contemplated in rule 59A, except:
 - (a) licensed warehouse;
 - (b) recipients of full denatured spirits as defined in Note 4 of Section D of Part 1 of this Schedule;
 - (c) recipient of goods provided for in items 618.01, 620.01, 621.02, 621.05, 622.07, 623.01, 623.03, 630.10, 630.14, 630.16, 631.00, 670.01, 670.04, 670.06, 670.08 and 670.10 of this Schedule.

PART 1 REBATES AND REFUNDS OF SPECIFIC EXCISE DUTY

NOTES:

1. The excisable goods specified in this Part may, subject to the provisions of section 75 and the rules thereto, be entered under rebate of the excise duty specified in Section A of Part 2 of Schedule No.1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in this Part, or refund of the duty paid thereon under any item in Section A of Part 2 of Schedule No.1, to the extent stated in this Part, shall be paid in respect of such goods on compliance with provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item
2. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No.1 shall *mutatis mutandis* apply to this part.
3. This expression "full duty" shall, for the purpose of this Part, relate to a rebate refund, to the extent stated, of the excise duty specified in Section A of Part 2 of Schedule No.1 any payable or paid in respect of any goods including any suspended duty in operation in respect of such goods.
4. Any refund of duty specified in this Part in respect of any goods, shall be subject to any rebate of duty allowed in respect of such goods.
5. No refund of duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item or prior to use for a purpose or compliance with a condition so specified.
6. Wherever the tariff item under which any goods are classified in Section A of Part 2 of Schedule No.1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed to included only such goods classifiable under such item.

7. Except where the Commissioner authorises on cause shown payment of a refund of duty granted on terms of any item this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to -
- (a) the manufacturer of the goods or the person who paid the duty thereon on entry for home consumption
 - (b) the licensed distributor in accordance with the provisions of section 64F, the section 64F and item 623.11 (03.00); or
 - (c) a user as contemplated in Part of this Schedule.

SECTION A REBATES AND REFUNDS OF SPECIFIC DUTIES ON PREPARED FOODSTUFFS

NOTES:

1. Item 618.01 applies to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 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 4 to rebate item 406.00
2. Item 618.02 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships or aircraft).

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
618.01	104.01	01.00	58	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	Full duty	
618.02	104.01	01.00	57	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	Full duty	
618.03	104.01	01.00	51	Traditional African beer powder as defined in Additional Note 1 to Chapter 19, for use in the manufacturer of Traditional African beer specified in item 104.10 or 104.17.05 in Section A of Part 2 of Schedule No.1	Full duty	

SECTION B REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER

NOTES:

1. Items 619.01 (01.00) 619.01 (03.00) apply to the excisable goods specified therein, supplied for used by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02 405.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.
2. Items 619.02 (01.00), 619.02 (02.00) and 619.02 (03.00) apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-foreign ships aircraft)

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
619.01	104.10.20	01.00	77	Beer made from malt	Full duty	
	104.10.10	0.200	73	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note to Chapter 19)	Full duty	
	104.17	03.00	54	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19)	Full duty	
619.02	104.10.20	01.00	79	Beer made from malt	Full duty	
	104.10.10	02.00	75	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19)	Full duty	
	104.17	03.00	56	Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19)	Full duty	

SECTION C REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON WINE AND OTHER FERMENTED BEVERAGES (EXCLUDING BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER). MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES:

1. Items 620.01 (01.00) and 620.01 (02.00) apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 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 4 to rebate item 406.00.
2. Items 620.03 (01.00) and 620.03 (02.00) apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).
3. Items 620.05 and 620.06 apply to the excisable goods specified therein, for use in the manufacture of other excisable goods in a customs and excise manufacturing warehouse or special customs and excise manufacturing warehouse.

4. Items 620.07 (01.00), 620.07 (02.00) and 620.07 (03.00) apply to the excisable goods specified therein, used for industrial or commercial purposes: Provided that –
- (a) A rebate user shall give the Controller notice as he may require of any intended use of goods received under rebate of duty for any purpose specified in rebate items 620.07 (01.00), 620.07 (02.00) and 620.07 (03.00) and, except with permission of the Controller such goods shall be so used under supervision of an officer.
- (b) On completion of each operation or process specified in rebate item 620.07 (02.00) the rebate user shall render a return to the Controller in a form approved by the Commissioner.
- (c) For the purposes of items 620.07 (01.00) and 620.07 (03.00) any conversion shall take place on the registered premises of the registrant by the addition of acetic acid to such extent that the acidity of the mixture shall be equivalent to at least one per cent by mass of acetic acid.

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
620.01	104.15	01.00	51	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09); vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Full duty	
	104.17	02.00	50	Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included	Full duty	
620.03	104.15	01.00	55	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09); vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Full duty	
	104.17	02.00	54	Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included		
620.05	104.15			Unfortified wine entered for use in the manufacture of:		
		01.00	59	Sparkling wine of item 104.15.02	Full duty	

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
		02.00	53	Fortified wine of item 104.15.06	Full duty	
		03.00	58	Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages of item 104.17.22	Full duty	
620.06	104.17	04.00	52	Spirits of item 104.20 Other fermented beverages, unfortified, entered for use in the manufacture of:	Full duty	
		01.00	55	Fermented beverages, fortified, of item 104.17.17	Full duty	
		02.00	53	Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages 104.17.22	Full duty	
		03.00	54	Other fermented beverages of item 104.17.90	Full duty	
		04.00	59	Spirits of item 104.20	Full duty	
620.07	104.15	01.00	52	Fortified or unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation	Full duty	
	104.15.06	02.00	74	Fortified wine entered for use in the preservation or sweetening of un- fortified wine	Full duty	
	104.17	03.00	56	Other fermented beverages for use in the manufacture of vinegar by a process of acetic fermentation	Full duty	

SECTION D

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON SPIRITS AND SPIRITUOUS BEVERAGES

NOTES:

1. Item 621.02 applies to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.01, 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 4 to rebate item 406.00.
2. Item 621.04 applies to the excisable goods specified therein, exported from any customs and excise ware house (including supply stores from foreign-going ships or aircraft).
3. For the purposes of item 621.06 (02.00) –
 - (a) the strength of spirits used for fortification purposes shall not be lower than 60 per cent alcohol by volume;
 - (b) no spirits removed to a special customs and excise manufacturing warehouse (SVM) for fortification purposes may be kept unused in such warehouse for a period longer than 90 days without the permission, in writing, of the Controller.
 - (c) a manufacturer shall give the Controller notice of any intended fortification of fermented beverages and, except with the permission of the Controller, no fortification shall take place without the supervision of an officer; and
 - (d) immediately after completion of such fortification the manufacturer shall render to the Controller a return in the form approved by the Commissioner.
4. For the purposes of item 621.08 –
 - (a) the premises of manufacturers and suppliers of ethyl alcohol for industrial use or for the manufacture of other non-liquor products shall be licensed as a customs and excise warehouse as provided for in section 19;
 - (b) recipients and users of ethyl alcohol for industrial use or for the manufacture of other non-liquor products must register (including their premises), except in the case of fully denatured spirits as defined in paragraph (c) to this Note;
 - (c) the definition of fully denatured spirits is:
Ethyl alcohol rendered unfit for human consumption as liquor by the addition of a denaturant. Such denaturant must –
 - (i) form an azeotropic bond with the ethyl alcohol; or
 - (ii) have a boiling point not deviating more than 5°C from that of the ethyl alcohol contained in the mixture; and
 - (iii) cannot be separated from the ethyl alcohol by simple distillation or any other simple process
 - (d) the disposal and use of the ethyl alcohol by licensees and registrants under the provisions of this item is subject to the approval by the Commissioner.
5. For the purposes of item 621.08, the licensee shall keep –
 - (a) stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of spirits manufactured by him or her and removed from stock; and
 - (b) numbered invoices and delivery notes, in respect of all disposals of spirits.
6. For the purposes of items 621.08 –
 - (a) the rebate user shall keep record of each manufacturing or other operation or process on a form DA 133 and such record shall be made available to the Controller on demand;
 - (b) the manufacturer or supplier shall remove undenatured and partially denatured spirits to a registrant or user on the prescribed form DA 33A;
 - (c) the manufacturing formula used by the registrant shall be made available to the Controller on demand, including the ratio of spirits in relation to the end product.

7. Examples of partial (P) or full (F) denaturants:

P: Formula	Denaturants	Possible Application
P1	Ethyl alcohol at any strength containing only Bitrex at 10 ppm, 30 ppm (or any Bitrex strength)	Cosmetic/Topical medicament preparations Topical veterinary medicament preparations Manufacture of anti-static agents Research, hospitals, scientific and educational institutes, cleaning, sterilizing
P2	Ethyl Acetate content less than 2%	Industrial application, printing process and printing ink manufacture, plastics Pharmaceutical (extraction solvent) In derivative manufacture (Ethyl acetate)
P3	Methanol at any concentration	Thinner blend manufacture Pharmaceutical (Tablet coating)
P4	Di-ethyl Phthalate less than 0,5%	Cosmetics
P5	Tert-Butanol less than 1,0%	Cosmetics
P6	Mono-propylene glycol 0.1%	Anti-freeze preparations
P7	All spirits that do not comply with the minimum requirements as specified in Fully Denatured list (CDA requirements)	
P8	0,5% Methanol + 2,0% Toluene	

F: Formula No.	Denaturants	Possible Application
F1	Di-ethyl phthalate	Cosmetics
F2	3% iso-Propyl alcohol	Methylated spirits manufacture Industrial use: Dyestuffs, Varnishes, lacquers, paints, enamels, pigments Composite solvents for thinners for varnishes and similar products, medicated soaps, hand cleaner, Explosives, hating geis, pickling agents, fluxes, solders, brazing, welding. Anti-freeze, Brake fluid, polishes and creams (car, floor), cleaning preparations, screenwash, blackboard revivers, plastics, printing processes and ink preparations, organic surface agents, degreasers

F: Formula No.	Denaturants	Possible Application
		In the manufacture of ether or similar substances where the ethanol undergoes a chemical change (ethyl acetate, ethyl acrylate)
		Medicaments, antiseptics, anti-stick Agents for coating cooking utensils
		Dy fixative
		Synthetic Acetic acid manufacture In the manufacture of foundry spirits
		Anti-static agent
		Extraction of residuals from wool
		Research, burning, preserving, c Cleaning or sterilizing scientific and or educations institutions for experimental purposes. Adhesives, etch primers, stains
F3	0,1% Tertiary Butyl Alcohol + 10 PPM Bitrex	Cosmetics
F4	9g Brucine Sulphate pre 100 litres spirits	Industrial Cosmetic
F5	0,12% Tertiary Butyl alcohol + 10g per 100 litres spirit Bucine Sulphate	Cosmetic
F6	2% Ethyl Acetate	Printing process, ink, manufacture Pharmaceutical (extraction solvent)
F7	0,2% Acetaldehyde	In the manufacture of ether or similar Substance where the ethanol Undergoes a chemical change (ethyl Acetate, ethyl acrylate)
		In manufacture of synthetic acetic acid
F8	3,5% n-Butanol	Paint, printing, burners, cleaning Cosmetics
F9	3,5% n-Butanol + 1,5% Benzine	Methylated spirits Paint, printing, burners, cleaning
F10	140g Ethyl Acrylate per 100 litres spirit	In the manufacture of ether or similar substances where the ethanol undergoes a chemical change (ethyl acrylate)

F11	Methylated spirits (Coloured and Non-coloured (comply with specific Formula): 3,5% n-Butanol; 1,5% Benzine + (2g Bitrex + 0,5g Methyl violet + 0,375% Mineral Naphtha (density greater than 0,796) / 100 litres) Same formula excluding Methyl violet	Methylated spirits
F12	Feints as a by-product of the rectification of agricultural alcohol: 1% fusel oil	Heating fuels /geis General Industrial

8. For the purposes of item 621.10, these notes and section 75 (11A), unless the context otherwise indicates –
- (a) "refund" as provided in this items means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly account of a licensee of a customs and excise manufacturing warehouse on complying with these notes the rules for section 19A and any rule regulating the movement of goods to which this items relates;
 - (b) "set-off" means a set-off of duty as contemplated in section 77 which is refundable in terms of this item;
 - (c) the refund provided for in rebate item 621.10 is subject to the provisions of section 875 (11A)
 - (d) the export of such spirituous beverages shall be subject to such conditions and procedures as may be prescribed by the Commissioner by rule;
 - (e) where such goods are exported by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such export has been obtained, set off the excise duty paid or payable on the goods so exported against the excise duty payable as declared in the excise account for the accounting month during which such proof is obtained or any subsequent month during a period of two years after the date the export bill of entry was processed in respect of such export;
 - (f) for the purposes of section 75 (11A), the licensee of any such warehouse must produce proof of the duty paid or payable on the goods so exported and if the licensee is unable to produce such proof the duty on any quantity of the goods so exported must be calculated at the lowest rate of duty levied in terms of this Act on such goods during a period of twelve months prior to the date on which the export bill of entry was processed at the office of the Controller.

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
621.02	104.20	01.00	50	Spirituous beverages	Full duty	
621.04	104.20	01.00	54	Spirits, or spirits used in the manufacture of spirituous beverages exported under this item	Full duty	
621.06	104.20	01.00	58	Spirits entered for mixing with petrol in a customs and excise warehouse approved for this purpose by the Commissioner	Full duty	
	104.20	02.00	52	Spirits entered for use in the manufacture of fermented beverages, fortified, or for use in the topping or preservation of fermented beverages, unfortified	Full duty	

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
	104.20	03.00	57	Spirits manufactured in the Republic by the distillation of vegetable products and denatured for use as fuel in internal combustion piston engines	Full duty	
	621.08	104.20		Spirits for industrial use or for use in the manufacture of other non-liquor products:		
		01.00	51	Undenatured spirits	Full duty	
		02.00	56	Partially denatured spirits	Full duty	
		03.00	50	Fully denatured spirits	Full duty	
621.10	104.20	01.00	55	Spirits entered or deemed to have been entered for home consumption and payment of duty as contemplated in section 19A and its rules which have been exported by the licensee of a manufacturing warehouse (VMS) from stocks owned and stored by such licensee on premises outside such warehouse, subject to compliance with Note 8 to this Section		As provided in Note 8 to this Section

SECTION E REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MANUFACTURED TOBACCO SUBSTITUTE PRODUCTS

NOTES:

1. Items 622.05 and 622.07 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.600.
2. Items 622.10 and 622.12 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships and aircraft).
3. Item 622.15 applies to the excisable goods specified therein for use in the manufacture of cigarettes and cigars in a customs and excise manufacturing warehouse.

4. For the purpose of item 622.20 the following:
- (a) (i) Tobacco products and tobacco substitute products which are off-specification or have undergone post-manufacturing deterioration or have 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 of-specification or that have undergone post-manufacturing deterioration or which have 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) (i) If the Commissioner approves the application, any tobacco 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 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 or refund purposes at the lowest rate of the 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.

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
622.05	104.30	01.00	55	Manufactured tobacco and tobacco substitute products	Full duty	
622.07	104.35	01.00	52	Manufactured tobacco and tobacco substitute products	Full duty	
622.10	104.30	01.00	59	Manufactured tobacco and tobacco substitute products	Full duty	
622.12	104.35	01.00	59	Manufactured tobacco and tobacco substitute products		

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
622.15	104.35			Manufactured tobacco and tobacco substitute products	Full duty	
		01.00	54	Cigarette tobacco and pipe tobacco entered for use in the manufacture of cigars	Full duty	
		02.0	59	Cigarette tobacco entered for use in the manufacture of cigarettes (104.30.20)	Full duty	
622.20	000.00	01.00	06	Excisable tobacco substitute products specified in items 104.30 and 104.35 of Section A of Part 2 of Schedule No. 1, which, after entry or deemed entry for home consumption and payment of duty and removal from any customs and excise manufacturing warehouse, are found to be off-specification or have become contaminated or have undergone post- manufacturing deterioration and are returned to a customs and excise manufacturing warehouse for reprocessing or destruction, subject to the compliance with Note 4 to this Section		

SECTION F

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MINERAL PRODUCTS

NOTES:

1. Items 623.01 (01.00) and 623.01 (02.00) apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 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 4 to rebate item 406.00.
2. Item 623.03 applies to the excisable goods specified therein, supplied for use by the consular employees mentioned in rebate item 406.07 of Schedule No. 4, subject to the requirements of that rebate item and the notes applicable thereto.
3. Item 623.05 (01.00) applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply of stores for foreign-going ships or aircraft).
4. Item 623.05 (02.00) applies to the excisable goods specified therein, supplied as stores for any fishing vessel not recognised as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951).

5. Items 623.07 (01.00) and 623.07 (02.00) apply to the excisable goods specified therein, for use in the manufacture of goods in a customs and excise manufacturing warehouse.
6. Item 623.09 applies to the excisable goods specified therein, for use for industrial or commercial purposes, provided:
 - (a) A rebate user shall keep record of each manufacturing other process on a form approved by the Commissioner and such record shall be made available to the Controller on demand.
 - (b) The rebate user shall keep stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of goods manufactured by him or her and removed from stock.
 - (c) The rebate user shall keep numbered invoices and delivery notes in respect of all disposals of goods.
7. For the purposes of rebate item 623.11 (03.00) the following:
 - (a) Definitions and application of the provisions:
 - (i) The refund provided for in this item is subject to the provisions of section 75(11A).
 - (ii) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates — 'BLNS country' or 'any other country in the common customs area' means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;
'refund' as provided in this items means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes and the rules for section 19;
 - (b) Limitations:

For the purposes of any refund in terms of this items, goods which are off specification or have become contaminated may only be returned to a customs and excise manufacturing warehouse for reprocessing or destruction where the excise duty together with the fuel levy and Road Accident Fund levy amount to not less than R25 000 on any quantity found to be off specification or which have become contaminated on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.
 - (c) Procedures and set-off against monthly petroleum excise accounts:
 - (i) The licensee of the customs and excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods have become, and the extent to which the goods are, off specification or contaminated.
 - (ii) If the Commissioner approved the application, any goods returned 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) (A) transferred and mixed with stocks of materials for reprocessing under supervision of an officer; or
(B) destroyed under supervision of an officer.
 - (iii) The licensee of the customs and excise manufacturing warehouse to which such goods are returned for reprocessing or destruction must keep a record which includes at least the following:
 - (aa) a detailed description of 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 who returned the goods concerned.
 - (iv) (aa) Whenever any goods which are off specification or contaminated are returned to a customs and excise manufacturing warehouse, an officer shall, before reprocessing or destruction commences, take representative samples and submit them to the Commissioner for –
 - (A) a technical analysis to establish the composition; and
 - (B) tariff determination in accordance with the characteristics of the goods established by such analysis.
 - (bb) The cost of taking the samples and the analysis shall be paid by the licensee.
 - (cc) Where any goods returned for reprocessing or destruction are found on analysis to contain any proportion of other goods, the quantity returned must be reduced by the proportion of such other goods before calculating the excise duty refundable in terms of this item.

- (d) (i) For the purpose of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the excise duty paid or payable on the goods returned 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 at the lowest rate of excise duty levied in terms of this Act on such goods during the month prior to the date of the examination contemplated in Note 7 (c) (ii) (aa).
 - (ii) The licensee of the customs and excise manufacturing warehouse may, after reprocessing and on accounting for the goods reprocessed in the monthly petroleum excise account or after destruction, set off the amount of duty duly refundable in terms of this items against the amount of duty payable in respect of any such goods as declared on any such account during a period of two years after receipt of the goods for reprocessing or destruction.
 - (iii) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in subparagraph (i) on the goods so returned an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (ii)
 - (v) Where any such goods are so returned to such warehouse from any BLNS country the excise duty leviable thereon is refundable in terms of the provisions of this item.
 - (e) Where any goods from which any deduction from the dutiable quantity has been allowed as contemplated in section 75 (18) are returned to a customs and excise manufacturing warehouse for reprocessing or destruction as provided in this item, the licensee must add the quantity so allowed in respect of the goods returned to the dutiable quantity for the accounting month in which the goods were processed or destroyed.
8. For the purposes of rebate item 623.11 (04.00), the following:
- (a) Definitions and application of provisions:
 - (i) The refund provided for in this items is subject to the provision of section 75 (11A).
 - (ii) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicate – ‘refund’ as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse complying with these Notes, the rules of section 19A and any rule regulating the movement of goods to which this item relates; ‘set-off’ means a set-off of duty contemplated in section 77 that is refundable in terms of this item; ‘storage warehouse’ means a customs and excise storage warehouse contemplated in rule 19A.01(b) (ii) or (iii).
 - (b) Set-off against monthly petroleum excise account in respect of the goods removed as contemplated in the item:
 - (i) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.
 - (ii) Where such goods are removed to a customs and excise manufacturing or storage warehouse by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of delivery to such manufacturing or storage warehouse has been obtained as prescribed in the rules, set off the excise duty paid or payable in respect of any such goods as where proof delivery to such manufacturing or storage warehouse has been obtained as prescribed in the rules, set off the excise duty paid or payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal.
 - (iii) (aa) For the purpose of section 75(11A), the licensee of such manufacturing warehouse must produce proof of the excise duty paid or payable on such goods so delivered to such a manufacturing or storage warehouse and if the licensee is unable to produce such proof the excise duty on any quantity of goods so delivered must be calculated at the lowest manufacturing or storage warehouse and if the licensee is unable to produce such proof the excise duty on any quantity of goods so delivered must be calculated at the lowest rate of excise duty levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned to such manufacturing or storage warehouse.
 - (bb) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in subparagraph (aa) on the goods so delivered an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (aa).

9. For the purposes of rebate item 623.11(05.00), the following:

(a) Definition and application of provisions:

(i) The refund provided for in this item is subject to the provisions of section 75 (11A)

(ii) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates — 'refund' as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates:

'set-of' means a set-off of duty contemplated in section 77 that is refundable in terms of this item.

(b) Set-off against monthly petroleum excise account in respect of the goods exported as contemplated in the item:

(i) The export of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.

(ii) Where such goods are exported by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such export has been obtained as prescribed in the rules, set off the excise duty account for any accounting month during a period of two years after the date any prescribed document was processed at the office of the Controller in respect of such export.

(iii) (aa) For the purposes of section 75 (11A), the licensee of such manufacturing warehouse must produce proof of the excise duty paid or payable on the goods so exported and if the licensee is unable to produce such proof the excise duty on any quantity of goods so exported must be calculated at the lowest rate of excise duty levied in terms of this act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of such export.

(bb) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in subparagraph (aa) on the goods so exported, an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (aa).

(c) The provisions of these Notes shall apply *mutatis mutandis* where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for export.

10. For the purposes of rebate item 623.11 (06.00), the following:

(a) Definitions:

For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates — 'BLNS country' or 'any other country in the common customs area' as referred to in section 64F, means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; 'fuel' means, as defined in section 64F, any goods classifiable in any item of Section A of Part 2 of Schedule No. 1 liable to excise duty, used as fuel;

'refund' means a refund of excise duty in respect of fuel.

(b) Requirements in respect of refunds:

(i) The refund provided for in this item is subject to the provisions of section 75(11A).

(ii) Any application for a refund of excise duty in terms of this item shall be subject to compliance with —

(aa) section 64F and its rules;

(bb) rule 19A4.04 *mutatis mutandis* and any other rule regulating the export of goods to which the item relates.

(iii) (aa) Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly exported by the licensed distributor in order to be considered for a refund of duty.

(cc) A refund shall only be payable on quantities actually exported.

(iv) For the purposes of section 75(11A), the licensed distributor must produce in support of every refund claim proof from the licensee of the customs and excise manufacturing warehouse of the rate of duty paid in respect of the fuel obtained from such licensee for the purposes specified in this item.

(v) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so exported must be calculated at the rate of excise duty levied in terms of this Act on such goods during the month to the date on which any prescribed document was processed at the office of the Controller in respect of the removal of such goods from stocks of the licensee of the customs and excise manufacturing warehouse for export by the licensed distributor claiming a refund of duty under the provisions of this item.

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
623.01	000.00	01.00	09	Petroleum oils and biodiesel for use by the President		Full duty
	000.00	02.00	03	Petroleum oils and for use by diplomatic and other foreign representatives		As determined and approved by the Director –General Foreign Affairs
623.03 and	000.00	01.00	02	Petroleum oils and biodiesel for the purpose specified in approved by the Noted 2 to this Section	Foreign Affairs	As determined
623.05	000.00	01.00	06	Petroleum oils and biodiesel for export	Full duty	
	000.00	02.00	00	Distillate fuel and biodiesel for the purpose specified in Note 4 to this Section	Full duty	
623.07	105.10	01.00	52	Petrol obtained from mixing of spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specific in heading 29.05 of Schedule No. 1 with petrol , in a warehouse approved for this purpose by the Commissioner		1,209c/li spirits in the mixture
	105.10	02.00	57	Petrol obtained from the mixing manufactured in the Republic (excluding spirits manufactured in the distillation of coal and containing by volume, 10 per cent or more of the alcohols specified in tariff heading 29.05 of Schedule No.1) with petrol , in a warehouse approved for this purpose by the Commissioner		1,409c/li spirits in the mixture
	623.09	000.00		Distillation fuels and biodiesel used:		
		01.00	03	In the manufacture of lubricating grease	Full duty	
		02.00	08	In the manufacturing of	Full duty	

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
				disinfectants, insecticides, fungicides, weed killers, anti-sprouting products, rat poisons and similar products (including fly papers)		
		03.00	02	As raw material (rector and tangential oil) in the manufacture of oil-furnace carbon black	Full duty	
		04.00	07	In the calcinations of refractory clay	Full duty	
		05.00	01	In the manufacture of products not elsewhere specified in this item (excluding the manufacture of fuel)	Full duty	
623.11	105.10	01.00	58	Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No.4, subject to the provision of the said item	Full duty	
	105.10	02.00	54	Specified aliphatic hydrocarbon solvents, as defined in Additional Note (ij) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner allow by specific permit	Full duty	
	000.00	03.00	06	Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 106.20 of Section A of Part 2 of Schedule No.1 which, after entry or deemed entry for home consumption and payment of duty as contemplated in Section 19A and its rules and removal from any customs and excise manufacturing warehouse by the licensee of such warehouse, are found to be		As provided in the Notes hereto

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
				off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7 to this Section		
	000.00	04.00	00	Petroleum and other goods liable to excise duty the specified in item 105.10 and biodiesel liable to excise duty as specified in item 106.20 of Section A of Part 2 of Schedule No.1, which after entry or deemed entry for home consumption and payment for duty by the licensee of a customs excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse or to such a storage warehouse, subject to compliance with Note 8 to this Section	As provided in the Notes hereto	
	000.00	05.00	05	Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 106.20 of Section A of Part 2 of Schedule No.1 which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs manufacturing warehouse, as contemplated in section 19A and its rules are exported (including supply as stored for foreign –going ships), subject to compliance with Note 9 to this Section	As provided in the Notes hereto	
623.11	000.00	06.00	00	Fuel liable to excise duty which, after entry or deemed for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign –going ships), by a licensee distributor contemplated in section 64F, subject to compliance with Note 10 to this Section	As provided in the Notes hereto	

SECTION G

MISCELLANEOUS REBATES AND REFUNDS OF SPECIFIC DUTIES

NOTES:

1. The provision of the Notes of Notes Part I of Schedule No.5 shall *mutatis mutandis* apply to any refund of duty under the provisions of rebate item 624.10.
2. For the purposes of rebate item 624.30 –
 - (a) any application by a licensee of customs and excise warehouse for a rebate of duty in terms of the provision of rebate item 624.30 shall be submitted to the Controller on a form approved by the Commissioner, supported by evidence of the loss and the circumstances in which such loss occurred as the Commissioner may require in each case,
 - (b)
 - (i) any excisable goods in the process of manufactured which are removed from one customs and excise manufacturing warehouse to another such warehouse for the purposes of other manufacturing thereof shall be deemed to be in the customs and excise manufacturing warehouse to which such goods are in transit, provided such goods are removed in a manner and in containers approved by the Commissioner
 - (ii) any manufacturing warehouse or process referred to in subparagraph (i) does not include a manufacturing warehouse contemplated in section 75 (18) (a) and (b) or any process of manufactured in such a warehouse
3. (a) The provisions of Notes 2 to rebate item 412.00 shall *mutatis mutandis* apply to any offer to abandon or application to destroy any goods under the provisions of item 624.40;
Provided that –
 - (i) the Commissioner may exempt any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he/she may specify from any of the conditions of the said Note 2;
 - (ii) The Commissioner may decline to accept abandonment or to grant permission for destruction;
 - (iii) Acceptance of the abandonment or destruction of any goods shall be subject to such conditions as the Commissioner may prescribe
- (b) Under the provisions of rebate item 624.40 the Commissioner may consider the application to destroy goods in a customs and excise warehouse when –
 - (i) such goods have no commercial value; or
 - (ii) the disposal of such goods will be detrimental to the applicant or the industry in question.
4. No licensee shall be entitled to a rebate of duty under by provision of item 624.50 unless such loss to which an application for rebate is proved relates is proved and in addition to evidence relating to the provision specified in the provision to the item, further evidenced evidence is submitted with such application that –
 - (a) all possible steps were taken to ensure that the containers and equipment including those for the conveyance of goods in bond are in a good condition;
 - (b) any loss in transit by road was immediately reported to the nearest Controller and the South African Police Service or a traffic officer and that steps to repair the containers in questions or to prevent further loss were taken immediately;
 - (c) any loss in transit by rail was immediately reported to the Controller and South African Police Service; and
 - (d) any loss in a licensee warehouse was immediately reported to the Controller and, if the Controller was not available, such loss was reported without delay to the South African Police Service and the steps to prevent further loss were immediately taken.
5. For the purposes of rebate item 624.60 –
 - (a) no refund of duty shall be paid under the provision of item 624.60 except to the manufacture of such goods.
 - (b) a manufacture must obtain written approval from the Commissioner to withdraw excisable goods from the market. Such approval must be obtained before such goods are withdrawn and returned to his or her customs and excise manufacturing warehouse. The manufacturer must provide detailed particulars of the steps he or she intends taking to keep such goods or materials in his or her customs and excise manufacturing warehouse.

- (c) if the Commissioner approves the application any goods returned shall be –
- (i) kept intact and entirely separate from any other goods or materials for processing under the supervision of an officer, and
 - (ii) unpacked and transferred to and mixed with stocks of materials for processing, under supervision under the supervision of an officer,
- (d) the manufacturer of the goods returned shall produce evidence to the Commissioner of the duty paid on the goods so returned and if such evidence cannot be produced the Commissioner may determine an amount which shall be determined to be the duty paid on such goods;
- (e) charges at the prescribed rate shall be paid by the manufacturer in question for the special attendance of the Controller in terms of the paragraph (c).

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
624.10	000.00	01.00	02	Excisable goods on which the duty has been paid for use in the manufacture of other goods upon export of such manufactured goods		Full duty not rebate
624.20	000.00	01.00	00	Excisable goods in a customs and excise warehouse, entered for use in the manufacture, by reprocessing of excisable goods of the same or another class or kind	Full duty	
624.30	000.00	01.00	09	Excisable goods (except spirits for used and used in customs and excise manufacturing warehouse contemplated in section 75 (18) (a) and (b) – (a) in a customs and excise manufacturing warehouse; or (b) in the process of manufacture and removed from one customs and excise manufacturing warehouse to another manufacturing warehouse for completion of such manufacturing, unavoidably lost in manufacturing processes or through working, pumping handling and similar causes or through natural causes, to such extent as the Commissioner deems reasonable	Full duty	

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
624.40	000.00			Excisable goods un- conditionally abandoned to the office by the owner or destroyed with the permission of the Commissioner :		
		01.00	07	Excisable goods while still in a customs and excise warehouse or under the control of the Officer (excluding goods cleared under rebate of duty)	Full duty	
		02.00	01	Other excisable goods cleared under an item of this Part and which are still under the control of the Office	Full duty less duty paid on entry	
624.00	000.00	01.00	05	Goods in respect of which the excise duty, together with the fuel levy and Road Accident fund levy where appli- cable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner on good cause shown deems exceptional while such goods are — (a) in any customs and excise warehouse or under the control of the Officer; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provision of this Act, or (c) being stored in any rebate storeroom; Provided that — (i) no compensation in respect of the excise duty or fuel levy and Road Accident Fund	Full duty not rebated	

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
				levy on such goods has been paid or is due to the owner by any other persons; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption		
624.60	000.00	01.00	03	Excisable goods of any class or kind approved, by the Commissioner in each case, where all goods of that class or kind are withdrawn from the market and returned to a customs and excise manufacturing warehouse with his permission, provided such goods are suitable for reprocessing and are taken into stocks of materials for reprocessing and is actually reprocessed	Full duty	

PART 2

REBATES AND REFUNDS OF ADVOLEREM EXCISE DUTIES

NOTES:

1. The excisable goods specified in this Part may, subject to the provision of section 75 and the rules thereto, be entered under rebate of the excise duty specified in Section B of Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in this Part, shall be paid in respect of such goods on compliance with the provision of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
2. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No.1 *mutatis mutandis* apply to this Part.
3. Any particulars in this Part in respect of any goods related to the excise duty specified in Section B of Part 2 of Schedule No.1 and paid or payable in respect of such goods
4. Any refund of excise duty specified in this Part in respect of any goods, shall be subject to any rebate of duty allowed in respect of such goods on entry for home consumption thereof.
5. No refund of excise and duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.
6. Wherever the tariff item or tariff heading under which any goods are classified in Section B of Part 1 of Schedule No.1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in the Part shall not include goods which are not classified under the said tariff item or tariff heading

7. A refund of excise duty under this Part shall be paid only to the manufacturer or the person who paid the duty on entry for home consumption of the goods in question, unless the Commissioner on goods cause shown, authorizes payment of such refund to any other person on compliance with such conditions as he may impose in each case
8. For the purposes of rebate item 631.00 the provision of Notes 1 to 4 to rebate item 406.00 of Schedule No. 4 shall *mutatis mutandis* apply to this rebate item.
9. The provisions of item 632.02 shall not apply in respect of goods provided for in item 632.03 when intended for the purposes specified therein.
10. The provisions of Note 2 rebate item 412.00 shall *mutatis mutandis* apply to any goods abandoned or destroyed it terms of rebate items 634.01.
11. No licensee shall be entitled to a rebate of duty under the item 634.03 unless such loss to which an application for rebate is proved and in addition to evidence relating to the provisions specified in paragraphs (i) to (iii) of the item further evidence is submitted with such application that –
 - (a) all possible steps were taken to ensure that the containers and equipment including those for the conveyance of goods in bond are in good conditions
 - (b) any loss in transit by road was immediately reported to the nearest Controller and the South African Police Service or a traffic officer and that steps to repair the containers in question or to prevent further loss were taken immediately any loss in transit by rail was immediately reported to the nearest Controller and the South African Police Service, and
 - (c) any loss in transit by rail was immediately reported to the nearest Controller and the South African Police Service, and
 - (d) any loss in a licensed warehouse was immediately reported to the Controller and, if the Controller is not available, such loss was reported delay to the South African Police Services and the steps to prevent further loss were immediately taken.

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
630.10	000.00	01.00	04	Excisable goods approved by the Commissioner supplied to schools for primary and secondary education or to colleges for the training of teachers, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him, provided that — <ol style="list-style-type: none"> (a) such goods are purchased by such schools, or colleges for their own case, and (b) any claim for a rebate of excise duty in terms of this term is supported by – <ol style="list-style-type: none"> (i) a sworn affidavit by the head of the school or colleges that the goods were purchased from funds collected by the school or colleges, and (ii) a certified copy or photostatic copy of the for the goods concerned 	Full duty	

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
		02.00	04	Excisable goods approved by the Commissioner for use by an organization or body approved by the Commissioner for the care of persons with alcohol or narcotic substances dependency, the and person with physical or metal aged disabilities, subjects to the conditions imposed by the Commissioner in each case and to a permit issued by him	Full duty	
		03.00	09	Excisable goods for use by the National Sea Rescue Institute of South Africa and the Surf Life-Saving Association of South Africa	Full duty	
630.12	124.45	01.00	54	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered by a religious body for religious instruction, subject to production of a written declaration by such body stating the nature and use of such apparatus	Full duty	
630.14	126.00	01.00	55	Motor vehicles principally designed for the transport of physically disable persons, including stations wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disable persons at such times and under such conditions as the Commissioner, after consultation with the National Council for	Full duty	

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
				<p>Persons with Physical Disabilities in South Africa, may allow by specific permit:</p> <p>(a) such permit may only be issued to a person organization who is registered to care for and to transport physically disabled persons, and</p> <p>(b) if such motor vehicle offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a <i>pro rata</i> basis.</p>		
630.16	126.03	01.00	50	<p>Motor cars and other motor vehicle, principally designed for the transport of persons, including staving wagons (excluding racing care), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa may allow by specific permit:</p> <p>Provided that –</p> <p>(a) the adaptation of the motor car or vehicle is of such nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle:</p> <p>(b) such permit may not be issued with a period of 5 years of the issue of a previous permit to such disable person;</p>	Full duty	

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
				(c) permits may, however, be issued within a shorter period provided that proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licensing authorities, and (d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry under this rebate item, such fore- going acts shall render such vehicle liable to the payment of duty on a <i>pro rata</i> basis.		
631.00	000.00	01.00	09	Excisable goods for use by heads of state, diplomatic and other foreign representatives	Full duty	
632.00				Excisable goods for use in the manufacture of other excisable goods:		
632.01	000.00	01.00	08	Excisable goods manufacture by an licensee in any special customs and excise warehouse and incor- porated, in unused condition, in any other excisable goods manufactured by the same licensee in the same special customs and excise warehouse	Full duty	
632.02	000.00	01.00	02	Excisable goods on which excise duty has been paid and which have been incorporated, in unused condition, in any other excisable goods manufacture in any special customs and excise warehouse		Not exceeding the duty payable per quarter for excise duty purposes

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
	124.05	01.01	54	Air conditioning machines, to be incorporated in motor vehicles as original equipment whilst still on the motor vehicles manufacturer's premises	Full duty	
	124.40	01.02	50	Loudspeakers, not mounted in housing or cabinets, for the manufacturer of telephones, televisions receiving sets and sound recording or reproducing apparatus	Full duty	
	124.45	01.04	54	Records players, tape desks and compact disc players, not mounted in cabinets or the like, for the manufacturer of sound recorders or reproducers (including radio reception apparatus incorporating such articles)	Full duty	
	124.70	01.04	54	Radio-broadcast receivers, to be incorporated in motor vehicles as original equipment whilst still on the motor vehicle manufacturer's premises	Full duty	
633.01	000.00	01.00	05	Excisable goods exported ex a customs and excise warehouse (including supply as stores to foreign-going ships or aircraft)	Full duty	
634.01	000.00	01.00	02	Excisable goods unconditionally abandoned to the Office by the owner or destroyed with the permission of the Commissioner. Provided that the Commissioner may decline to accept abandonment or grant permission for destruction	Full duty	
634.02	000.00	01.00	04	Excisable goods unavoidably lost in a special customs and excise warehouse in manufacturing processes or through working, pumping, handling and similar	Full duty	

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTEND OF REBATE	EXTEND OF REFUND
				causes or through natural causes, to such extent as the Commissioner on good cause show deems reasonable		
634.03	000.00	01.00	06	Excisable goods in respect of which excise duty amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are – (a) in any customs and excise warehouse or under the control of the officer, or (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provision of this Act. Provident that – (a) no compensation in respect of the excise duty on such goods has been paid or is due to the owner by any other person; (b) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (c) such goods did not enter into consumption.	Full duty	

MADE this on the 2nd day of May, 2006.

B. GAOLATHE,
*Minister of Finance and
Development Planning.*