

GOVERNMENT NOTICES • GOEWERMENSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 2052

29 April 2022

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

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

  
**ENOCH GODONGWANA**  
MINISTER OF FINANCE

**SCHEDULE**

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

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