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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
1	Schedule No. 1	Excise Tariff	
2	General Notes	General Notes	
3	A. GENERAL RULES FOR THE INTERPRETATION OF THIS SCHEDULE Notes 1 – 6	A. GENERAL RULES OF INTERPRETATION Notes 1 - 6	No change to Rules of Interpretation
4		<p>B.1 DEFINITIONS B 1 Definitions 1. In the Excise Tariff - (a) “applicable excise legislation” refers to the CCA or the EDA as may be applicable in the context; and (b) “applicable form”, in relation to information to be submitted manually on a form for purposes of an item or other provision of the Excise Tariff, means the form prescribed on the SARS Website for the submission of information for that item or other provision. 2. If information may or must be submitted in terms of the Excise Tariff manually on a form, the completed form must be submitted to the Customs Office indicated on the SARS Website for the submission of that form.</p>	New definitions – Similar provisions in the Customs Tariff
5	G. ABBREVIATIONS AND SYMBOLS Nos. 1 - 53	B.2 ABBREVIATIONS AND SYMBOLS USED IN THE EXCISE TARIFF	Ex General Note G New abbreviations:

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		Nos. 1 - 56	CCA CDA EDA
6	B. DUTY ASSESSMENT	C. DUTY ASSESSMENT	General Notes to the Excise Tariff
7	General Note B 1. The expression "free" when used in the Rate of Duty column in Part 1 shall be regarded as a rate duty	General Note C 1. The expression "free" when used in the Rate of Duty column in the Excise Tariff shall be regarded as a rate duty	Amend in "Part 1" to in "the Excise Tariff"
8	General Note B 2. Any amount of duty payable shall be calculated to the nearest cent. For the purposes of this paragraph one half cent shall be regarded as a whole cent	General Note C 2. Any amount of duty payable shall be calculated to the nearest 10 cent.	Amended from one cent to 10 cent Deletion of "For the purposes of this paragraph one half cent shall be regarded as a whole cent" since calculated to the nearest 10 cent.
9	General Note B 3	General Note C 3	No change
10	General Note B 4. A rate of duty applicable under any heading or tariff item to any unit of mass, measure, quantity or any other characteristic shall, unless otherwise provided for in such heading or tariff item, apply proportionately to any part of such unit except in the case of a unit of quantity described in the statistical column in Part 1 of Schedule No. 1 as "u"	General Note C 4. A rate of duty applicable under any heading or tariff item to any unit of mass, measure, quantity or any other characteristic shall, unless otherwise provided for in such heading or tariff item, apply proportionately to any part of such unit except in the case of a unit of quantity described in the statistical column in Schedule No. 1 of the Customs Tariff as "u" (number of	Amended to remove "Part 1 of" and add "of the Customs Tariff"

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	(number of units).	units).	
11	General Note B 5. Any duties on imported goods specified in Part 2, 3 and 5 of this Schedule are additional to any duties specified in Part 1 of the said Schedule in respect of such goods	General Note C 5. Any duties on imported goods specified in the Part 2, 3 and 5 of this Schedule Excise Tariff are additional to any duties — specified in part 1 — of the said Schedule the Customs Tariff in respect of such goods	See Note 1 to Schedule No. 1 of the Customs Tariff Note to be amended to refer to Parts in Excise Tariff and Schedule No. 2 of the Customs Tariff
12	C. VALUE FOR DUTY PURPOSES The expression "value for duty purposes" has the meaning assigned thereto in section 65.	None	General Note C is deleted as the definition for Customs Value appears in the Customs Bills - The CDA uses the phrase "customs value of the goods" and is regulated in Chapter 7 of the CDA. General Note C is deleted as the definition for value for duty purposes is adequately covered in Section 65 and 69 to the EDA.
13	D. MASS FOR DUTY PURPOSES	General Note D	
14	General Note D1	General Note D1	No change
15	General Note D 2. (a) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquid	General Note D 2. (a) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquid and similar	General Note D. 2(a) Amended to remove "Part 1 of" and add "of

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	and similar bulk forms packed in bags, drums or similar containers, with a net mass per container exceeding 5 kg, but excluding goods provided for otherwise in any tariff heading in Part 1 of Schedule No. 1, shall be deemed not to include the mass of such bags, drums or similar containers	bulk forms packed in bags, drums or similar containers, with a net mass per container exceeding 5 kg, but excluding goods provided for otherwise in any tariff heading in Schedule No. 1 of the Customs Tariff , shall be deemed not to include the mass of such bags, drums or similar containers	Customs Tariff”
16	General Note D. 2(b)	General Note D. 2(b)	No change
17	General Note D.3	General Note D.3	No change
18	General Note D4	General Note D4	No change
19	General Note D 5. The legal mass or the net mass of any goods shall be determined by actual mass measurement or by deducting, in the discretion of the importer , from the gross mass or the legal mass, as the case may be, either the actual deductible tare ascertained by mass measurement or an average deductible tare determined by the Commissioner in respect of such goods.	General Note D 5. The legal mass or the net mass of any goods shall be determined by actual mass measurement or by deducting, in the discretion of the importer or manufacturer , from the gross mass or the legal mass, as the case may be, either the actual deductible tare ascertained by mass measurement or an average deductible tare determined by the Commissioner in respect of such goods.	General Note D is amended to change add “or manufacturer”
20	E. SEA PRODUCE TAKEN BY A SHIP RECOGNIZED AS A SHIP OF SOUTH AFRICAN	None	Delete from Excise Tariff not applicable to excisable goods

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>NATIONALITY Fish, crustaceans, molluscs, birds and any other marine or other animals of any nature and parts of and products derived or manufactured from such fish, crustaceans, molluscs, birds or animals taken from the sea or taken from any island forming part of the Republic by any ship recognized as a ship of South African nationality in terms of the Ship Registration Act 58 of 1998, shall be exempt from duty and from such requirements of this Act as the Commissioner may decide in each case, when landed in the Republic direct from such ship or when landed from any other ship so recognized subject to the prior permission of the Commissioner for transshipment having been obtained and subject to such conditions as he may impose in each case</p>		
21	<p>F. TIME OF IMPORTATION OF CERTAIN GOODS For the purposes of this Act, any ship (excluding a flying boat) built outside the Republic and brought to any place in the Republic under its own power or in any manner except as cargo in any other ship or vehicle, shall be deemed to have been imported into the Republic at the time when</p>	None	Delete from Excise Tariff as these is not excisable goods

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	<p>such ship acquired recognition as a ship of South African nationality in terms of the Ship Registration Act 58 of 1998, or if it acquired such recognition before arrival at any place in the Republic, at the time when such ship first came within the control area of the port authority at the first port of call in the Republic: Provided that this note shall not be construed to apply to any ship so recognized as a ship of South African nationality on the ninth day of December, 1966, for as long as such recognition continues</p>		
22	G. ABBREVIATIONS AND SYMBOLS	B.2 ABBREVIATIONS AND SYMBOLS USED IN THE EXCISE TARIFF	Ex General Note G to 1964 Tariff
52		General Note E – MISCELLANEOUS PROVISIONS	
53		<p>1. Wherever the tariff heading or subheading under which any goods are classified in Schedule No. 1 of the Customs Tariff is quoted in any item in other Schedules of the Customs Tariff the Excise Tariff in which such goods are specified, the goods so specified in such item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.</p>	<p>Ex – Schedule No. 1 Part 3, Note 1. Ex – Schedule No. 1 Part 5A, Note 4. Ex – Schedule No. 1 Part 5B, Note 4 Ex – Schedule No. 1, Part 7, Note 1</p>
54		2. For the purposes of the Excise Tariff-	New wording
55		2.(a) any reference to a tariff heading comprising	Ex – Schedule No. 3, Note 5.(b)

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		two digits followed by a point and two noughts (for example, 94.00) shall, for the purposes of this Note be construed as referring to all the tariff headings in Schedule No. 1 of the Customs Tariff the first two digits of which correspond to the two digits referred to in the other Schedules.	Ex – Schedule No. 4, Note 3.(b)
56		2.(b) Unless the context of any item or its Notes otherwise indicates, a reference to tariff heading 00.00 in the Schedules of the Excise Tariff, shall for the purposes of this Note be construed as referring to all the tariff headings in Schedule No. 1 of the Customs Tariff.	Ex – Schedule No. 3, Note 5.(c) Ex – Schedule No. 4, Note 3.(b) Ex – Schedule No. 5 Part 5, Note 2.(b) Ex – Schedule No. 5 Part 6, Note 2.(b)
		3. Any reference in any item of the Schedules to the Excise Tariff to a heading, sub-heading or Chapter, is a reference to such heading, sub-heading or Chapter as contained in Schedule No. 1 to the Customs Tariff unless otherwise indicated.	
60	SCHEDULE 1 / PART 2/SECTION A SPECIFIC EXCISE DUTIES ON LOCALLY MANUFACTURED OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND	SCHEDULE NO. 1 / PART A SPECIFIC EXCISE DUTIES ON LOCALLY MANUFACTURED OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND	Ex – Schedule No. 1 Part 2A
61	Notes: 1. Any rate of specific excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in	Notes: 1. Any rate of specific excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the	Ex – Note 1 to Section A in Part 2 of Schedule No. 1 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	the Republic or shall apply to imported goods of the same class or kind.	Republic or shall apply to imported goods of the same class or kind.	
62	2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse.	2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse.	Ex – Note 2 to Section A in Part 2 of Schedule No. 1 to the 1964 Act
63	3. If duty should become payable on any beer which is in a process of manufacture, such duty shall be calculated according to the registered strength and quantity of the final product	3. If duty should become payable on any beer which is in a process of manufacture, such duty shall be calculated according to the registered strength and quantity of the final product	Ex – Note 3 to Section A in Part 2 of Schedule No. 1 to the 1964 Act
	4. The goods specified in item nos. 104.30.01, 104.30.05, 104.30.09 and 104.30.13 are only subject to specific excise duty on imported goods of the same class or kind.	4. The goods specified in item nos. 104.30.01, 104.30.05, 104.30.09 and 104.30.13 are only subject to specific excise duty on imported goods of the same class or kind.	Ex – Note 4 to Section A in Part 2 of Schedule No. 1 to the 1964 Act
	104.00 PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO	104.00 PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO	
	104.01/19.01 Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5	104.01/19.01 Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally	

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	per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included:	defatted basis not elsewhere specified or included:	
	104.01.10/1901.90.20 Traditional African beer powder as defined in Additional Note 1 to Chapter 19 (34,7c/kg)	104.01.10/1901.90.20 Traditional African beer powder as defined in Additional Note 1 to Chapter 19 (34,7c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	104.10/22.03 Beer made from malt:	104.10/22.03 Beer made from malt:	
	104.10.10/2203.00.05 Traditional African beer as defined in Additional Note 1 to Chapter 22 (7,82c/li)	104.10.10/2203.00.05 Traditional African beer as defined in Additional Note 1 to Chapter 22 (7,82c/li)	Ex – Section A in Part 2 of Schedule No. 1
	104.10.20/2203.00.90 Other (R95.03/li aa)	104.10.20/2203.00.90 Other (R95.03/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.15/22.04 Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):	104.15/22.04 Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):	
	104.15.01/2204.10 Sparkling wine (R12.43/li)	104.15.01/2204.10 Sparkling wine (R12.43/li)	Ex – Section A in Part 2 of Schedule No. 1
	104.15/2204.21 In containers holding 2 li or less:	104.15/2204.21 In containers holding 2 li or less:	
	104.15/2204.21.4 Unfortified wine:	104.15/2204.21.4 Unfortified wine:	
	104.15.03 2204.21.41 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (R3.91/li)	104.15.03 2204.21.41 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (R3.91/li)	Ex – Section A in Part 2 of Schedule No. 1

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	104.15.04/2204.21.42 Other (R190.08/li aa)	104.15.04/2204.21.42 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.15/2204.21.5 Fortified wine:	104.15/2204.21.5 Fortified wine:	
	104.15.05/2204.21.51 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (R6.54/li)	104.15.05/2204.21.51 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (R6.54/li)	Ex – Section A in Part 2 of Schedule No. 1
	104.15.06/2204.21.52 Other (R190.08/li aa)	104.15.06/2204.21.52 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.15/2204.22 In containers holding more than 2 li but not more than 10 li:	104.15/2204.22 In containers holding more than 2 li but not more than 10 li:	
	104.15/2204.22.4 Unfortified wine:	104.15/2204.22.4 Unfortified wine:	
	104.15.13/2204.22.41 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (R3.91/li)	104.15.13/2204.22.41 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (R3.91/li)	Ex – Section A in Part 2 of Schedule No. 1
	104.15.15/2204.22.42 Other (R190.08/li aa)	104.15.15/2204.22.42 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.15/2204.22.5 Fortified wine:	104.15/2204.22.5 Fortified wine:	
	104.15.17/2204.22.51 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (R6.54/li)	104.15.17/2204.22.51 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (R6.54/li)	Ex – Section A in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	104.15.19/2204.22.52 Other (R190.08/li aa)	104.15.19/2204.22.52 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.15/2204.29 Other:	104.15/2204.29 Other:	
	104.15/2204.29.4 Unfortified wine:	104.15/2204.29.4 Unfortified wine:	
	104.15.21/2204.29.41 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (R3.91/li)	104.15.21/2204.29.41 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (R3.91/li)	Ex – Section A in Part 2 of Schedule No. 1
	104.15.23/2204.29.42 Other (R190.08/li aa)	104.15.23/2204.29.42 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.15/2204.29.5 Fortified wine:	104.15/2204.29.5 Fortified wine:	
	104.15.25/2204.29.51 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (R6.54/li)	104.15.25/2204.29.51 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (R6.54/li)	Ex – Section A in Part 2 of Schedule No. 1
	104.15.27/2204.29.52 Other (R190.08/li aa)	104.15.27/2204.29.52 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.16/22.05 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	104.16/22.05 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
	104.16/2205.10 In containers holding 2 li or less:	104.16/2205.10 In containers holding 2 li or less:	
	104.16.01/2205.10.10	104.16.01/2205.10.10	Ex – Section A in Part 2 of Schedule

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Sparkling (R12.43/li)	Sparkling (R12.43/li)	No. 1
	104.16/2205.10.2 Unfortified:	104.16/2205.10.2 Unfortified:	
	104.16.03/2205.10.21 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (R3.91/li)	104.16.03/2205.10.21 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (R3.91/li)	Ex – Section A in Part 2 of Schedule No. 1
	104.16.04/2205.10.22 Other (R190.08/li aa)	104.16.04/2205.10.22 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.16/2205.10.3 Fortified:	104.16/2205.10.3 Fortified:	
	104.16.05/2205.10.31 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (R6.54/li)	104.16.05/2205.10.31 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (R6.54/li)	Ex – Section A in Part 2 of Schedule No. 1
	104.16.06/2205.10.32 Other (R190.08/li aa)	104.16.06/2205.10.32 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.16/2205.90 Other:	104.16/2205.90 Other:	
	104.16/2205.90.2 Unfortified:	104.16/2205.90.2 Unfortified:	
	104.16.09/2205.90.21 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (R3.91/li)	104.16.09/2205.90.21 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (R3.91/li)	Ex – Section A in Part 2 of Schedule No. 1
	104.16.10/2205.90.22 Other (R190.08/li aa)	104.16.10/2205.90.22 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1

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	104.16 2205.90.3 Fortified:	104.16/2205.90.3 Fortified:	
	104.16.11/2205.90.31 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (R6.54/li)	104.16.11 2205.90.31 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (R6.54/li)	Ex – Section A in Part 2 of Schedule No. 1
	104.16.12/2205.90.32 Other (R190.08/li aa)	104.16.12/2205.90.32 Other(R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.17/22.06 Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	104.17/22.06 Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	
	104.17.03/2206.00.05 Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages (R12.43/li)	104.17.03/2206.00.05 Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages (R12.43/li)	Ex – Section A in Part 2 of Schedule No. 1
	104.17.05/2206.00.15 Traditional African beer as defined in Additional Note 1 to Chapter 22 (7,82c/li)	104.17.05/2206.00.15 Traditional African beer as defined in Additional Note 1 to Chapter 22 (7,82c/li)	Ex – Section A in Part 2 of Schedule No. 1
	104.17.07/2206.00.17 Other fermented beverages, unfortified, with	104.17.07/2206.00.17 Other fermented beverages, unfortified, with an	Ex – Section A in Part 2 of Schedule No. 1

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	an alcoholic strength of less than 2.5 per cent by volume (R95.03/li aa)	alcoholic strength of less than 2.5 per cent by volume (R95.03/li aa)	
	104.17.09/2206.00.19 Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (R95.03/li aa)	104.17.09/2206.00.19 Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (R95.03/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.17.11/2206.00.21 Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (R95.03/li aa)	104.17.11/2206.00.21 Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (R95.03/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.17.15/2206.00.81 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (R95.03/li aa)	104.17.15/2206.00.81 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (R95.03/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.17.10/2206.00.82 Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but	104.17.16/2206.00.82 Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding	Ex – Section A in Part 2 of Schedule No. 1

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	not exceeding 15 per cent by vol. (R95.03/li aa)	15 per cent by vol. (R95.03/li aa)	
	104.17.17/2206.00.83 Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (R76.08/li aa)	104.17.17/2206.00.83 Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (R76.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.17.21/2206.00.84 Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol. (R76.08/li aa)	104.17.21/2206.00.84 Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol. (R76.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.17.22/2206.00.85 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (R95.03/li aa)	104.17.22/2206.00.85 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (R95.03/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.17.25/2206.00.87 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least	104.17.25/2206.00.87 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not	Ex – Section A in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	15 per cent by volume but not exceeding 23 per cent by vol. (R76.08/li aa)	exceeding 23 per cent by vol. (R76.08/li aa)	
	104.17.90/2206.00.90 Other (R190.08/li aa)	104.17.9/2206.00.90 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.21/22.07 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:	104.21/22.07 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:	
	104.21.01/2207.10 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher (R190.08/li aa)	104.21.01/2207.10 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.21.03/2207.20 Ethyl alcohol and other spirits, denatured, of any strength (R190.08/li aa)	104.21.03/2207.20 Ethyl alcohol and other spirits, denatured, of any strength (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23/22.08 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:	104.23/22.08 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:	
	104.23/2208.20 Spirits obtained by distilling grape wine or grape marc:	104.23/2208.20 Spirits obtained by distilling grape wine or grape marc:	
	104.23/2208.20.1 In containers holding 2 li or less:	104.23/2208.20.1 In containers holding 2 li or less:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	104.23.01/2208.20.11 Brandy as defined in Additional Note 7 to Chapter 22 (R171.07/li aa)	104.23.01/2208.20.11 Brandy as defined in Additional Note 7 to Chapter 22 (R171.07/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23.02/2208.20.19 Other (R190.08/li aa)	104.23.02/2208.20.19 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23/2208.20.9 Other:	104.23/2208.20.9 Other:	
	104.23.03/2208.20.91 Brandy as defined in Additional Note 7 to Chapter 22 (R171.07/li aa)	104.23.03/208.20.91 Brandy as defined in Additional Note 7 to Chapter 22 (R171.07/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23.04/2208.20.99 Other (R190.08/li aa)	104.23.04/2208.20.99 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23/2208.30 Whiskies:	104.23/2208.30 Whiskies:	
	104.23.05/2208.30.10 In containers holding 2 li or less (R190.08/li aa)	104.23.05/2208.30.10 In containers holding 2 li or less (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23.07/2208.30.90 Other (R190.08/li aa)	104.23.07/2208.30.90 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23/2208.40 Rum and other spirits obtained by distilling fermented sugarcane products:	104.23/2208.40 Rum and other spirits obtained by distilling fermented sugarcane products:	
	104.23.09/2208.40.10 In containers holding 2 li or less (R190.08/li aa)	104.23.09/2208.40.10 In containers holding 2 li or less (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23.11/2208.40.90	104.23.11/2208.40.90	Ex – Section A in Part 2 of Schedule

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Other (R190.08/li aa)	Other (R190.08/li aa)	No. 1
	104.23/2208.50 Gin and Geneva:	104.23/2208.50 Gin and Geneva:	
	104.23.13/2208.50.10 In containers holding 2 li or less (R190.08/li aa)	104.23.13/2208.50.10 In containers holding 2 li or less (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23.15 2208.50.90 Other (R190.08/li aa)	104.23.15 2208.50.90 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23/2208.60 Vodka:	104.23/2208.60 Vodka:	
	104.23.17/2208.60.10 In containers holding 2 li or less (R190.08/li aa)	104.23.17/2208.60.10 In containers holding 2 li or less (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23.19/2208.60.90 Other (R190.08/li aa)	104.23.19/2208.60.90 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23/2208.70 Liqueurs and cordials:	104.23/2208.70 Liqueurs and cordials:	
	104.23/2208.70.2 In containers holding 2 li or less:	104.23/2208.70.2 In containers holding 2 li or less:	
	104.23.21/2208.70.21 With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol. (R76.08/li aa)	104.23.21/2208.70.21 With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol. (R76.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23.22/2208.70.22 Other (R190.08/li aa)	104.23.22/2208.70.22 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23/2208.70.9 Other:	104.23/2208.70.9 Other:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	104.23.23/2208.70.91 With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol. (R76.08/li aa)	104.23.23/2208.70.91 With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol. (R76.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23.24/2208.70.92 Other (R190.08/li aa)	104.23.24/2208.70.92 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23/2208.90 Other:	104.23/2208.90 Other:	
	104.23/2208.90.2 In containers holding 2 li or less:	104.23/2208.90.2 In containers holding 2 li or less:	
	104.23.25/2208.90.21 With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.(R76.08/li aa)	104.23.25/2208.90.21 With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol. (R76.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23.26/2208.90.22 Other (R190.08/li aa)	104.23.26/2208.90.22 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23/2208.90.9 Other:	104.23/2208.90.9 Other:	
	104.23.27/2208.90.91 With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol. (R76.08/li aa)	104.23.27/2208.90.91 With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol. (R76.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.23.28/2208.90.92 Other (R190.08/li aa)	104.23.28/2208.90.92 Other (R190.08/li aa)	Ex – Section A in Part 2 of Schedule No. 1
	104.30/24.02 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	104.30/24.02 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	104.30/2402.10 Cigars, cheroots and cigarillos, containing tobacco:	104.30/2402.10 Cigars, cheroots and cigarillos, containing tobacco:	
	104.30.01/2402.10.10 Imported from Switzerland (R3 578.94/kg net)	104.30.01/2402.10.10 Imported from Switzerland (R3 578.94/kg net)	Ex – Section A in Part 2 of Schedule No. 1
	104.30.03/2402.10.90 Other (R3 578.94/kg net)	104.30.03/2402.10.90 Other (R3 578.94/kg net)	Ex – Section A in Part 2 of Schedule No. 1
	104.30/2402.20 Cigarettes containing tobacco:	104.30/2402.20 Cigarettes containing tobacco:	
	104.30.05/2402.20.10 Imported from Switzerland (R7.76/10 cigarettes)	104.30.05/2402.20.10 Imported from Switzerland (R7.76/10 cigarettes)	Ex – Section A in Part 2 of Schedule No. 1
	104.30.07/2402.20.90 Other (R7.76/10 cigarettes)	104.30.07/2402.20.90 Other (R7.76/10 cigarettes)	Ex – Section A in Part 2 of Schedule No. 1
	104.30/2402.90.1 Cigars, cheroots and cigarillos of tobacco substitutes:	104.30/2402.90.1 Cigars, cheroots and cigarillos of tobacco substitutes:	
	104.30.09/2402.90.12 Imported from Switzerland (R3 578.94/kg net)	104.30.09/2402.90.12 Imported from Switzerland (R3 578.94/kg net)	Ex – Section A in Part 2 of Schedule No. 1
	104.30.11/2402.90.14 Other (R3 578.94/kg net)	104.30.11/2402.90.14 Other (R3 578.94/kg net)	Ex – Section A in Part 2 of Schedule No. 1
	104.30/2402.90.2 Cigarettes of tobacco substitutes:	104.30/2402.90.2 Cigarettes of tobacco substitutes:	
	104.30.13/2402.90.22 Imported from Switzerland (R7.76/10 cigarettes)	104.30.13/2402.90.22 Imported from Switzerland (R7.76/10 cigarettes)	Ex – Section A in Part 2 of Schedule No. 1
	104.30.15/2402.90.24	104.30.15/2402.90.24	Ex – Section A in Part 2 of Schedule

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Other (R7.76/10 cigarettes)	Other (R7.76/10 cigarettes)	No. 1
	104.35/24.03 Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:	104.35/24.03 Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:	
	104.35/2403.1 Smoking tobacco, whether or not containing tobacco substitutes in any proportions:	104.35/2403.1 Smoking tobacco, whether or not containing tobacco substitutes in any proportions:	
	104.35.01/2403.11 Water pipe tobacco specified in Subheading Note 1 to Chapter 24 (R197.73/kg net)	104.35.01/2403.11 Water pipe tobacco specified in Subheading Note 1 to Chapter 24 (R197.73/kg net)	Ex – Section A in Part 2 of Schedule No. 1
	104.35/2403.19 Other:	104.35/2403.19 Other:	
	104.35.02/2403.19.10 Pipe tobacco in immediate packings of a content of less than 5 kg (R197.73/kg net)	104.35.02/2403.19.10 Pipe tobacco in immediate packings of a content of less than 5 kg (R197.73/kg net)	Ex – Section A in Part 2 of Schedule No. 1
	104.35.03/2403.19.20 Other pipe tobacco (R197.73/kg net)	104.35.03/2403.19.20 Other pipe tobacco (R197.73/kg net)	Ex – Section A in Part 2 of Schedule No. 1
	104.35.05/2403.19.30 Cigarette tobacco (R348.77/kg)	104.35.05/2403.19.30 Cigarette tobacco (R348.77/kg)	Ex – Section A in Part 2 of Schedule No. 1
	104.35.07/2403.99.30 Other cigarette tobacco substitutes (R348.77/kg)	104.35.07/2403.99.30 Other cigarette tobacco substitutes (R348.77/kg)	Ex – Section A in Part 2 of Schedule No. 1
	104.35.09/2403.99.40 Other pipe tobacco substitutes (R197.73/kg net)	104.35.09/2403.99.40 Other pipe tobacco substitutes (R197.73/kg net)	Ex – Section A in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	105.00 MINERAL PRODUCTS	105.00 MINERAL PRODUCTS	
	105.10/27.10 Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	105.10/27.10 Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	
	105.10/2710.12 Light oils and preparations:	105.10/2710.12 Light oils and preparations:	
	105.10.03/2710.12.02 Petrol, as defined in Additional Note 1(b) to Chapter 27 (3,909c)	105.10.03/2710.12.02 Petrol, as defined in Additional Note 1(b) to Chapter 27 (3,909c)	Ex – Section A in Part 2 of Schedule No. 1
	105.10.09/2710.12.07 Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27 (free)	105.10.09/2710.12.07 Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27 (free)	Ex – Section A in Part 2 of Schedule No. 1
	105.10.13/2710.12.15 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked free	105.10.13/2710.12.15 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27 , marked (free)	Ex – Section A in Part 2 of Schedule No. 1
	105.10.15/2710.12.26 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked (3,817c/li)	105.10.15/2710.12.26 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27 , unmarked (3,817c/li)	Ex – Section A in Part 2 of Schedule No. 1
	105.10.17/2710.12.30 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (3,817c/li)	105.10.17/2710.12.30 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (3,817c/li)	Ex – Section A in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	105.10.19/2710.12.37 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked (free)	105.10.19/2710.12.37 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked (free)	Ex – Section A in Part 2 of Schedule No. 1
	105.10.21/2710.12.39 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (3,817c/li)	105.10.21/2710.12.39 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (3,817c/li)	Ex – Section A in Part 2 of Schedule No. 1
	106.00 PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES	106.00 PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES	
	106.10/29.03 Halogenated derivatives of hydrocarbons:	106.10/29.03 Halogenated derivatives of hydrocarbons:	
	106.10.02/2903.14 Carbon tetrachloride (500c/kg)	106.10.02/2903.14 Carbon tetrachloride (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.10.04/2903.19.10 1,1,1-Trichloroethane (methyl chloroform) (500c/kg)	106.10.04/2903.19.10 1,1,1-Trichloroethane (methyl chloroform) (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.10.05/2903.76 Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes (500c/kg)	106.10.05/2903.76 Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.10.06/2903.77.05 Trichlorofluoromethane (500c/kg)	106.10.06/2903.77.05 Trichlorofluoromethane (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.10.08/2903.77.10	106.10.08/2903.77.10	Ex – Section A in Part 2 of Schedule

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Dichlorodifluoromethane (500c/kg)	Dichlorodifluoromethane (500c/kg)	No. 1
	106.10.10/2903.77.15 Trichlorotrifluoroethanes (500c/kg)	106.10.10/2903.77.15 Trichlorotrifluoroethanes (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.10.12/2903.77.20 Dichlorotetrafluoroethanes and chloropentafluoroethane (500c/kg)	106.10.12/2903.77.20 Dichlorotetrafluoroethanes and chloropentafluoroethane (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.10.14/2903.77.25 Chlorotrifluoromethane (500c/kg)	106.10.14/2903.77.25 Chlorotrifluoromethane (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.10.16/2903.77.30 Pentachlorofluoroethane (500c/kg)	106.10.16/2903.77.30 Pentachlorofluoroethane (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.10.18/2903.77.35 Tetrachlorodifluoroethanes (500c/kg)	106.10.18/2903.77.35 Tetrachlorodifluoroethanes (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.10.20/2903.77.40 Heptachlorofluoropropanes (500c/kg)	106.10.20/2903.77.40 Heptachlorofluoropropanes (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.10.22/2903.77.45 Hexachlorodifluoropropanes (500c/kg)	106.10.22/2903.77.45 Hexachlorodifluoropropanes (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.10.24/2903.77.50 Pentachlorotrifluoropropane (500c/kg)	106.10.24/2903.77.50 Pentachlorotrifluoropropane (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.10.26/2903.77.55	106.10.26/2903.77.55	Ex – Section A in Part 2 of Schedule

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Tetrachlorotetrafluoropropanes (500c/kg)	Tetrachlorotetrafluoropropanes (500c/kg)	No. 1
	106.10.28/2903.77.60 Trichloropentafluoropropanes (500c/kg)	106.10.28/2903.77.60 Trichloropentafluoropropanes (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.10.30/2903.77.65 Dichlorohexafluoropropanes (500c/kg)	106.10.30/2903.77.65 Dichlorohexafluoropropanes (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.10.32/2903.77.70 Chloroheptafluoropropanes (500c/kg)	106.10.32/2903.77.70 Chloroheptafluoropropanes (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20/38.24 Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	106.20/38.24 Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
	106.20/3824.7 Mixtures containing halogenated derivatives of methane, ethane or propane:	106.20/3824.7 Mixtures containing halogenated derivatives of methane, ethane or propane:	
	106.20/3824.71 Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs),	106.20/3824.71 Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):	hydrofluorocarbons (HFCs):	
	106.20.03/3824.71.05 Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane) (500c/kg)	106.20.03/3824.71.05 Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane) (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20.06/3824.71.11 Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500) (500c/kg)	106.20.06/3824.71.11 Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500) (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20.07/3824.71.13 Containing chlorodifluoromethane and chloropentafluoroethane (R-502) (500c/kg)	106.20.07/3824.71.13 Containing chlorodifluoromethane and chloropentafluoroethane (R-502) (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20.15/3824.71.80 Other, containing dichlorodifluoromethane or trichlorofluoromethane (500c/kg)	106.20.15/3824.71.80 Other, containing dichlorodifluoromethane or trichlorofluoromethane (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20.16/3824.71.85 Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens (500c/kg)	106.20.16/3824.71.85 Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20/3824.72 Containing bromochlorodifluoromethane , bromotrifluoromethane or dibromotetrafluoroethanes:	106.20/3824.72 Containing bromochlorodifluoromethane , bromotrifluoromethane or dibromotetrafluoroethanes:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	106.20.28/3824.72.80 Other, containing dichlorodifluoromethane or trichlorofluoromethane (500c/kg)	106.20.28/3824.72.80 Other, containing dichlorodifluoromethane or trichlorofluoromethane (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20.29/3824.72.85 Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens (500c/kg)	106.20.29/3824.72.85 Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20/3824.73 Containing hydrobromofluorocarbons (HBFCs):	106.20/3824.73 Containing hydrobromofluorocarbons (HBFCs):	
	106.20.42/3824.73.80 Other, containing dichlorodifluoromethane or trichlorofluoromethane (500c/kg)	106.20.42/3824.73.80 Other, containing dichlorodifluoromethane or trichlorofluoromethane (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20.43/3824.73.85 Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens (500c/kg)	106.20.43/3824.73.85 Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20/3824.74 Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	106.20/3824.74 Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	
	106.20.49/3824.74.17 Containing chlorodifluoromethane, Iso-Butane and 1-chloro-1,1-difluoroethane (R-406A) (500c/kg)	106.20.49/3824.74.17 Containing chlorodifluoromethane, Iso-Butane and 1-chloro-1,1-difluoroethane (R-406A) (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	106.20.50/3824.74.19 Containing chlorodifluoromethane, 1,1,1-trifluoroethane and pentafluoroethane (R-408A) (500c/kg)	106.20.50/3824.74.19 Containing chlorodifluoromethane, 1,1,1-trifluoroethane and pentafluoroethane (R-408A) (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20.51/3824.74.21 Containing chlorodifluoromethane, chlorotetrafluoroethanes and 1-chloro-1,1-difluoroethane (R-409A) or (R-409B) (500c/kg)	106.20.51/3824.74.21 Containing chlorodifluoromethane, chlorotetrafluoroethanes and 1-chloro-1,1-difluoroethane (R-409A) or (R-409B)(500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20.52/3824.74.23 Containing chlorodifluoromethane and 1,1-difluoroethane (R-415B) (500c/kg)	106.20.52/3824.74.23 Containing chlorodifluoromethane and 1,1-difluoroethane (R-415B) (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20.53/3824.74.25 Containing propane, chlorodifluoromethane and 1,1-difluoroethane (R-418A) (500c/kg)	106.20.53/3824.74.25 Containing propane, chlorodifluoromethane and 1,1-difluoroethane (R-418A) (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20.54/3824.74.27 Containing chlorodifluoromethane and 1-chloro-1,1-difluoroethane (R-22/R-142B) (500c/kg)	106.20.54/3824.74.27 Containing chlorodifluoromethane and 1-chloro-1,1-difluoroethane (R-22/R-142B) (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20.55 3824.74.80 Other, containing dichlorodifluoromethane or trichlorofluoromethane (500c/kg)	106.20.55 3824.74.80 Other, containing dichlorodifluoromethane or trichlorofluoromethane (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20.56/3824.74.85 Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens (500c/kg)	106.20.56/3824.74.85 Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20/3824.77 Containing bromomethane (methyl bromide)	106.20/3824.77 Containing bromomethane (methyl bromide) or	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	or bromochloromethane:	bromochloromethane:	
	106.20.69/3824.77.80 Other, containing dichlorodifluoromethane or trichlorofluoromethane (500c/kg)	106.20.69/3824.77.80 Other, containing dichlorodifluoromethane or trichlorofluoromethane (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20.70 3824.77.85 Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens (500c/kg)	106.20.70 3824.77.85 Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20/3824.79 Other:	106.20/3824.79 Other:	
	106.20.91/3824.79.80 Other, containing dichlorodifluoromethane or trichlorofluoromethane (500c/kg)	106.20.91/3824.79.80 Other, containing dichlorodifluoromethane or trichlorofluoromethane (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	106.20.92/3824.79.85 Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens (500c/kg)	106.20.92/3824.79.85 Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens (500c/kg)	Ex – Section A in Part 2 of Schedule No. 1
	108.20/3826.00 Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:	108.20/3826.00 Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:	
	108.20.40/3826.00.10 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (3,817c/li)	108.20.40/3826.00.10 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (3,817c/li)	Ex – Section A in Part 2 of Schedule No. 1
	108.20.50/3826.00.90 Other (3,817c/li)	108.20.50/3826.00.90 Other (3,817c/li)	Ex – Section A in Part 2 of

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			Schedule No. 1
	SCHEDULE 1 / PART 2 / SECTION B AD VALOREM EXCISE DUTIES ON LOCALLY MANUFACTURED GOODS OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND	SCHEDULE 1/ PART B AD VALOREM EXCISE DUTIES ON LOCALLY MANUFACTURED GOODS OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND	
76	NOTES: 1. Any rate of ad valorem excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to imported goods of the same class or kind.	NOTES: 1. Any rate of ad valorem excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to imported goods of the same class or kind.	Ex – Section B in Part 2 of Schedule No. 1
	2. For the purposes of items 126.02 to 126.05 the rate of excise duty on: (a) Vehicles manufactured in the Republic shall be - (i) $((0,00003 \times A) - 0,75)\%$ with a maximum of 30%; and (ii) "A" means the recommended price, exclusive of value-added tax, less 20%. (b) Vehicles imported into the Republic shall be – (i) $((0,00003 \times B) - 0,75)\%$ with a maximum of 30%; and	2. For the purposes of items 126.02 to 126.05 the rate of excise duty on: (a) Vehicles manufactured in the Republic shall be – (i) $((0,00003 \times A) - 0,75)\%$ with a maximum of 30%; and (ii) "A" means the recommended price, exclusive of value-added tax, less 20%. (b) Vehicles imported into the Republic shall be – (i) $((0,00003 \times B) - 0,75)\%$ with a maximum of 30%; and	Ex – Section B in Part 2 of Schedule No. 1 65(8)(a) of the EDA.

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(ii) "B" means the value for the ad valorem excise duty on imported goods as prescribed in section 65(8)(a) of the Act.</p> <p>(c) The result of the calculations $0,00003 \times A$ and $0,00003 \times B$ shall be rounded-off to the third decimal comma.</p>	<p>(ii) "B" means the value for the ad valorem excise duty on imported goods as prescribed in section 65(8)(a) of the Act.</p> <p>EDA</p> <p>(c) The result of the calculations $0,00003 \times A$ and $0,00003 \times B$ shall be rounded-off to the third decimal comma.</p>	
	<p>3. For the purposes of items 126.02 to 126.05 the following motor vehicles are deemed not to be excisable:</p> <p>(i) motor vehicles manufactured by enthusiasts solely from second hand parts or from second hand and new parts for own use, as the Commissioner may decide; and</p> <p>(ii) motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles.</p>	<p>3. For the purposes of items 126.02 to 126.05 the following motor vehicles are deemed not to be excisable:</p> <p>(i) motor vehicles manufactured by enthusiasts solely from second hand parts or from second hand and new parts for own use, as the Commissioner may decide; and</p> <p>(ii) motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles.</p>	Ex – Section B in Part 2 of Schedule No. 1
	<p>4. For the purposes of items 126.02, 126.04 and 126.05 the expression "vehicle mass" shall not include the mass of any fuel or water, but shall include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.</p>	<p>4. For the purposes of items 126.02, 126.04 and 126.05 the expression "vehicle mass" shall not include the mass of any fuel or water, but shall include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.</p>	Ex – Section B in Part 2 of Schedule No. 1
	<p>118.15/33.03 Perfumes and toilet waters:</p>	<p>118.15/33.03 Perfumes and toilet waters:</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	118.15.01/3303.00.90 Other (9%)	118.15.01/3303.00.90 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	118.20/33.04 Beauty or make-up preparations and preparations for the care of the skin (excluding medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations:	118.20/33.04 Beauty or make-up preparations and preparations for the care of the skin (excluding medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations:	
	118.20/3304.10 Lip make-up preparations:	118.20/3304.10 Lip make-up preparations:	
	118.20.01/3304.10.90 Other (7%)	118.20.01/3304.10.90 Other (7%)	Ex – Section B in Part 2 of Schedule No. 1
	118.20/3304.20 Eye make-up preparations:	118.20/3304.20 Eye make-up preparations:	
	118.20.03/3304.20.90 Other (7%)	118.20.03/3304.20.90 Other (7%)	Ex – Section B in Part 2 of Schedule No. 1
	118.20/3304.30 Manicure or pedicure preparations:	118.20/3304.30 Manicure or pedicure preparations:	
	118.20.05/3304.30.90 Other (7%)	118.20.05/3304.30.90 Other (7%)	Ex – Section B in Part 2 of Schedule No. 1
	118.20/3304.91 Powders, whether or not compressed:	118.20/3304.91 Powders, whether or not compressed:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	118.20.07/3304.91.90 Other (7%)	118.20.07/3304.91.90 Other (7%)	Ex – Section B in Part 2 of Schedule No. 1
	118.20/3304.99 Other:	118.20/3304.99 Other:	
	118.20.09/3304.99.90 Other (7%)	118.20.09/3304.99.90 Other (7%)	Ex – Section B in Part 2 of Schedule No. 1
	118.33/36.04 Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:	118.33/36.04 Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:	
	118.33.01/3604.10 Fireworks (9%)	118.33.01/3604.10 Fireworks (9%)	Ex – Section B in Part 2 of Schedule No. 1
	120.10/43.03 Articles of apparel, clothing accessories and other articles of fur skin:	120.10/43.03 Articles of apparel, clothing accessories and other articles of fur skin:	
	120.10.01/4303.10 Articles of apparel and clothing accessories (9%)	120.10.01/4303.10 Articles of apparel and clothing accessories (9%)	Ex – Section B in Part 2 of Schedule No. 1
	120.15/43.04 Artificial fur and articles thereof:	120.15/43.04 Artificial fur and articles thereof:	
	120.15.01/4304.00.10 Articles of apparel and clothing accessories (9%)	120.15.01/4304.00.10 Articles of apparel and clothing accessories (9%)	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	124.05/84.15 Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:	124.05/84.15 Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:	
	124.05/8415.10 Window or wall types, self-contained or "split-system":	124.05/8415.10 Window or wall types, self-contained or "split-system":	
	124.05.01/8415.10.10 Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8kW (9%)	124.05.01/8415.10.10 Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8kW (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.05.03/8415.10.20 Of a kind used for buildings, not compressor operated, having a rated cooling capacity not exceeding 8,8kW (9%)	124.05.03/8415.10.20 Of a kind used for buildings, not compressor operated, having a rated cooling capacity not exceeding 8,8kW (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.05/8415.81 Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):	124.05/8415.81 Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):	
	124.05.05/8415.81.10 Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW (9%)	124.05.05/8415.81.10 Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.05.05/8415.82 Other, incorporating a refrigerating unit:	124.05.05/8415.82 Other, incorporating a refrigerating unit:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	124.05.07/8415.82.10 Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW (9%)	124.05.07/8415.82.10 Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.05/8415.83 Not incorporating a refrigerating unit:	124.05/8415.83 Not incorporating a refrigerating unit:	
	124.05.09/8415.83.10 Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW (9%)	124.05.09/8415.83.10 Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.05/8415.90 Parts:	124.05/8415.90 Parts:	
	124.05.11/8415.90.05 Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20 (9%)	124.05.11/8415.90.05 Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20 (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.37/85.17 Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) (excluding transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28):	124.37/85.17 Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) (excluding transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28):	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	124.37.01/8517.11 Line telephone sets with cordless handsets (9%)	124.37.01/8517.11 Line telephone sets with cordless handsets (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.37/8517.12 Telephones for cellular networks or for other wireless networks:	124.37/8517.12 Telephones for cellular networks or for other wireless networks:	
	124.37.03/8517.12.10 Designed for use when carried in the hand or on the person (9%)	124.37.03/8517.12.10 Designed for use when carried in the hand or on the person (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.37/8517.62 Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:	124.37/8517.62 Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:	
	124.37.11/8517.62.20 Apparatus designed for use when carried in the hand or on the person (9%)	124.37.11/8517.62.20 Apparatus designed for use when carried in the hand or on the person (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.37/8517.69 Other:	124.37/8517.69 Other:	
	124.37.15/8517.69.10 Apparatus designed for use when carried in the hand or on the person (9%)	124.37.15/8517.69.10 Apparatus designed for use when carried in the hand or on the person (9%)	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	124.40/85.18 Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets:	124.40/85.18 Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets:	
	124.40.01/8518.21 Single loudspeakers, mounted in their enclosures (9%)	124.40.01/8518.21 Single loudspeakers, mounted in their enclosures (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.40.03/8518.22 Multiple loudspeakers, mounted in the same enclosure (9%)	124.40.03/8518.22 Multiple loudspeakers, mounted in the same enclosure (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.40.05/8518.29 Other (9%)	124.40.05/8518.29 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.40.07/8518.40 Audio-frequency electric amplifiers (9%)	124.40.07/8518.40 Audio-frequency electric amplifiers (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.40.09/8518.50 Electric sound amplifiers sets (9%)	124.40.09/8518.50 Electric sound amplifiers sets (9%)	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	124.45/85.19 Sound recording or reproducing apparatus:	124.45/85.19 Sound recording or reproducing apparatus:	
	124.45/8519.81 Using magnetic, optical or semiconductor media:	124.45/8519.81 Using magnetic, optical or semiconductor media:	
	124.45.01/8519.81.90 Other (9%)	124.45.01/8519.81.90 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.45/8519.89 Other:	124.45/8519.89 Other:	
	124.45.03/8519.89.90 Other (9%)	124.45.03/8519.89.90 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.55/85.21 Video recording or reproducing apparatus, whether or not incorporating a video tuner:	124.55/85.21 Video recording or reproducing apparatus, whether or not incorporating a video tuner:	
	124.55/8521.90 Other:	124.55/8521.90 Other:	
	124.55.02/8521.90.90 Other (9%)	124.55.02/8521.90.90 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.66/85.25 Transmission apparatus for radio-broadcasting or television, whether or not	124.66/85.25 Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders:	apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders:	
	124.66/8525.80 Television cameras, digital cameras and video camera recorders:	124.66/8525.80 Television cameras, digital cameras and video camera recorders:	
	124.66.01/8525.80.90 Other (9%)	124.66.01/8525.80.90 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.70/85.27 Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:	124.70/85.27 Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:	
	124.70/8527.13 Other apparatus combined with sound recording or reproducing apparatus:	124.70/8527.13 Other apparatus combined with sound recording or reproducing apparatus:	
	124.70.01/8527.13.10 Domestic apparatus (9%)	124.70.01/8527.13.10 Domestic apparatus (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.70/8527.19 Other:	124.70/8527.19 Other:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	124.70.03/8527.19.10 Domestic apparatus (9%)	124.70.03/8527.19.10 Domestic apparatus (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.70/8527.2 Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	124.70/8527.2 Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	
	124.70.05/8527.21 Combined with sound recording or reproducing apparatus (9%)	124.70.05/8527.21 Combined with sound recording or reproducing apparatus (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.70.07/8527.29 Other (9%)	124.70.07/8527.29 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.70/8527.91 Combined with sound recording or reproducing apparatus:	124.70/8527.91 Combined with sound recording or reproducing apparatus:	
	124.70.09/8527.91.10 Domestic apparatus (9%)	124.70.09/8527.91.10 Domestic apparatus (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.70/8527.92 Not combined with sound recording or reproducing apparatus but combined with a clock:	124.70/8527.92 Not combined with sound recording or reproducing apparatus but combined with a clock:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	124.70.11/8527.92.10 Domestic apparatus (9%)	124.70.11/8527.92.10 Domestic apparatus (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.70/8527.99 Other:	124.70/8527.99 Other:	
	124.70.13/8527.99.10 Domestic apparatus (9%)	124.70.13/8527.99.10 Domestic apparatus (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.75/85.28 Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	124.75/85.28 Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
	124.75/8528.4 Cathode-ray tube monitors:	124.75/8528.4 Cathode-ray tube monitors:	
	124.75/8528.49 Other:	124.75/8528.49 Other:	
	124.75.25/8528.49.10 Colour, with a screen size not exceeding 3 m x 4 m (9%)	124.75.25/8528.49.10 Colour, with a screen size not exceeding 3 m x 4 m (9%)	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	124.75.27/8528.49.90 Other (9%)	124.75.27/8528.49.90 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.75/8528.5 Other monitors:	124.75/8528.5 Other monitors:	
	124.75.29/8528.52.20 Colour, with screen size exceeding 3 m x 4 m (9%)	124.75.29/8528.52.20 Colour, with screen size exceeding 3 m x 4 m (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.75.31/8528.52.90 Other (9%)	124.75.31/8528.52.90 Other(9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.75/8528.59 Other:	124.75/8528.59 Other:	
	124.75.33/8528.59.15 Colour, with a screen size exceeding 3 m x 4 m (9%)	124.75.33/8528.59.15 Colour, with a screen size exceeding 3 m x 4 m (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.75.35/8528.59.90 Other (9%)	124.75.3/8528.59.90 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.75/8528.6 Projectors:	124.75/8528.6 Projectors:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	124.75/8528.69 Other:	124.75/8528.69 Other:	
	124.75.37/8528.69.90 Other (9%)	124.75.37/8528.69.90 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.75/8528.7 Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	124.75/8528.7 Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
	124.75/8528.71 Not designed to incorporate a video display or screen:	124.75/8528.71 Not designed to incorporate a video display or screen:	
	124.75.38/8528.71.10 With a value for duty purposes not exceeding R5 000 (9%)	124.75.38 8528.71.10 With a value for duty purposes not exceeding R5 000 (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.75.40/8528.71.90 Other (9%)	124.75.40/8528.71.90 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.75/8528.72 Other, colour:	124.75/8528.72 Other, colour:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	124.75.41/8528.72.20 Incorporating a cathode-ray tube (CRT) (9%)	124.75.41/8528.72.20 Incorporating a cathode-ray tube (CRT) (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.75.43/8528.72.50 Other, with a screen size exceeding 3 m x 4 m (9%)	124.75.43/8528.72.50 Other, with a screen size exceeding 3 m x 4 m (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.75.45/8528.72.90 Other (9%)	124.75.45/8528.72.90 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.75/8528.73 Other, black and white or other monochrome:	124.75/8528.73 Other, black and white or other monochrome:	
	124.75.47/8528.73.20 Incorporating a cathode-ray tube (CRT) (9%)	124.75.47/8528.73.20 Incorporating a cathode-ray tube (CRT) (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.75.49/8528.73.50 Other, with a screen size exceeding 3 m x 4 m (9%)	124.75.49/8528.73.50 Other, with a screen size exceeding 3 m x 4 m (9%)	Ex – Section B in Part 2 of Schedule No. 1
	124.75.51/8528.73.90 Other (9%)	124.75.51/8528.73.90 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	126.02/87.02 Motor vehicles for the transport of ten or more persons, including the driver:	126.02/87.02 Motor vehicles for the transport of ten or more persons, including the driver:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	126.02/8702.10 With only compression-ignition internal combustion piston engines (diesel or semi-diesel):	126.02/8702.10 With only compression-ignition internal combustion piston engines (diesel or semi-diesel):	
	126.02.01/8702.10.85 Other, of a vehicle mass not exceeding 2 000 kg (See Note 2 to this Part)	126.02.01/8702.10.85 Other, of a vehicle mass not exceeding 2 000 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.02.03/8702.10.90 Other (See Note 2 to this Part)	126.02.03/8702.10.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.02/8702.20 With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	126.0/ 8702.20 With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
	126.02.09/8702.20.85 Other, of a vehicle mass not exceeding 2 000 kg (See Note 2 to this Part)	126.02.09/8702.20.85 Other, of a vehicle mass not exceeding 2 000 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.02.11/8702.20.90 Other (See Note 2 to this Part)	126.02.11/8702.20.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.02 8702.30 With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:	126.02 8702.30 With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	126.02.13/8702.30.85 Other, of a vehicle mass not exceeding 2 000 kg (See Note 2 to this Part)	126.02.13/8702.30.85 Other, of a vehicle mass not exceeding 2 000 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.02.15/8702.30.90 Other (See Note 2 to this Part)	126.02.15/8702.30.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.02/8702.40 With only electric motor for propulsion:	126.02/8702.40 With only electric motor for propulsion:	
	126.02.17/8702.40.85 Other, of a vehicle mass not exceeding 2 000 kg (See Note 2 to this Part)	126.02.17/8702.40.85 Other, of a vehicle mass not exceeding 2 000 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.02.19/8702.40.90 Other (See Note 2 to this Part)	126.02.19/8702.40.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.02/8702.90 Other:	126.02/8702.90 Other:	
	126.02.21/8702.90.85 Other, of a vehicle mass not exceeding 2 000 kg (See Note 2 to this Part)	126.02.21/8702.90.85 Other, of a vehicle mass not exceeding 2 000 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.02.23/8702.90.90 Other (See Note 2 to this Part)	126.02.23/8702.90.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	126.03/87.03 Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:	126.03/87.03 Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:	
	126.03.01/8703.10 Vehicles specially designed for travelling on snow; golf cars and similar vehicles (See Note 2 to this Part)	126.03.01/8703.10 Vehicles specially designed for travelling on snow; golf cars and similar vehicles (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03/8703.2 Other vehicles, with only spark-ignition internal combustion reciprocating piston engines:	126.03/8703.2 Other vehicles, with only spark-ignition internal combustion reciprocating piston engines:	
	126.03/8703.21 Of a cylinder capacity not exceeding 1 000 cm³:	126.03/8703.21 Of a cylinder capacity not exceeding 1 000 cm³:	Ex – Section B in Part 2 of Schedule No. 1
	126.03.03/8703.21.23 Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg (See Note 2 to this Part)	126.03.03/8703.21.23 Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03.05/8703.21.60 Vehicles with motorcycle-type handlebars and hand-operated controls (See Note 2 to this Part)	126.03.05/8703.21.60 Vehicles with motorcycle-type handlebars and hand-operated controls (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	126.03.07/8703.21.70 Six or eight-wheeled vehicles, chain-driven and hand operated through an integral gearbox and differential unit (See Note 2 to this Part)	126.03.07/8703.21.70 Six or eight-wheeled vehicles, chain-driven and hand operated through an integral gearbox and differential unit (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03.08/8703.21.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (See Note 2 to this Part)	126.03.08/8703.21.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03.09/8703.21.90 Other (See Note 2 to this Part)	126.03.09/8703.21.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03/8703.22 Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 500 cm³:	126.03/8703.22 Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 500 cm³:	
	126.03.11/8703.22.90 Other (See Note 2 to this Part)	126.03.11/8703.22.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03/8703.23 Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:	126.03/8703.23 Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:	
	126.03.13/8703.23.90 Other (See Note 2 to this Part)	126.03.13/8703.23.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	126.03/8703.24 Of a cylinder capacity exceeding 3 000 cm³:	126.03/8703.24 Of a cylinder capacity exceeding 3 000 cm³:	
	126.03.15/8703.24.90 Other (See Note 2 to this Part)	126.03.15/8703.24.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03/8703.3 Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	126.03/8703.3 Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	126.03/8703.31 Of a cylinder capacity not exceeding 1 500 cm³:	126.03/8703.31 Of a cylinder capacity not exceeding 1 500 cm³:	
	126.03.17/8703.31.70 Of a vehicle mass not exceeding 600 kg (excluding hearses) (See Note 2 to this Part)	126.03.17/8703.31.70 Of a vehicle mass not exceeding 600 kg (excluding hearses) (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03.19/8703.31.80 Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1000 cm ³ (See Note 2 to this Part)	126.03.19/8703.31.80 Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1000 cm ³ (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	126.03.20/8703.31.85 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (See Note 2 to this Part)	126.03.20/8703.31.85 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03.21/8703.31.90 Other (See Note 2 to this Part)	126.03.21/8703.31.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03/8703.32 Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:	126.03/8703.32 Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:	
	126.03.23/8703.32.90 Other (See Note 2 to this Part)	126.03.23/8703.32.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03/8703.33 Of a cylinder capacity exceeding 2 500 cm³:	126.03/8703.33 Of a cylinder capacity exceeding 2 500 cm³:	
	126.03.25/8703.33.90 Other (See Note 2 to this Part)	126.03.25/8703.33.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03/8703.40 Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source	126.03/8703.40 Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	of electric power:		
	126.03.27/8703.40.31 Other with a cylinder capacity not exceeding 1 000 cm ³ (See Note 2 to this Part)	126.03.27/8703.40.31 Other with a cylinder capacity not exceeding 1 000 cm ³ (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03.29/8703.40.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (See Note 2 to this Part)	126.03.29/8703.40.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03.31/8703.40.90 Other (See Note 2 to this Part)	126.03.31/8703.40.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03/8703.50 Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to an external source of electric power:	126.03/8703.50 Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to an external source of electric power:	
	126.03.33/8703.50.85 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (See Note 2 to this Part)	126.03.33/8703.50.85 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	126.03.35/8703.50.90 Other (See Note 2 to this Part)	126.03.35/8703.50.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03/8703.60 Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	126.03/8703.60 Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
	126.03.37/8703.60.31 Other with a cylinder capacity not exceeding 1 000 cm ³ (See Note 2 to this Part)	126.03.37/8703.60.31 Other with a cylinder capacity not exceeding 1 000 cm ³ (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03.39/8703.60.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (See Note 2 to this Part)	126.03.39/8703.60.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03.41/8703.60.90 Other (See Note 2 to this Part)	126.03.41/8703.60.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03.43/8703.70.85 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (See Note 2 to this Part)	126.03.43/8703.70.85 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03.45/8703.70.90 Other (See Note 2 to this Part)	126.03.45/8703.70.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	126.03/8703.80 Other vehicles, with only electric motor for propulsion:	126.03/8703.80 Other vehicles, with only electric motor for propulsion:	
	126.03.47/8703.80.31 With a mass not exceeding 800 kg (See Note 2 to this Part)	126.03.47/8703.80.31 With a mass not exceeding 800 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03.49/8703.80.90 Other (See Note 2 to this Part)	126.03.49/8703.80.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.03/8703.90 Other:	126.03/8703.90 Other:	
	126.03.51/8703.90.90 Other (See Note 2 to this Part)	126.03.51/8703.90.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.04/87.04 Motor vehicles for the transport of goods:	126.04/87.04 Motor vehicles for the transport of goods:	
	126.04/8704.2 Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	126.04/8704.2 Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	126.04/8704.21 G.V.M. not exceeding 5 t:	126.04/8704.21 G.V.M. not exceeding 5 t:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	126.04.01/8704.21.70 Other, of a vehicle mass not exceeding 600 kg (See Note 2 to this Part)	126.04.01/8704.21.70 Other, of a vehicle mass not exceeding 600 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.04.02/8704.21.75 Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.21.77) (See Note 2 to this Part)	126.04.02/8704.21.75 Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.21.77) (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.04.05/8704.21.77 Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg (See Note 2 to this Part)	126.04.05/8704.21.77 Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.04.10/8704.21.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	126.04.10/8704.21.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.04.13 8704.21.83 Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	126.04.13 8704.21.83 Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	126.04/8704.3 Other, with spark-ignition internal combustion piston engine:	126.04/8704.3 Other, with spark-ignition internal combustion piston engine:	
	126.04/8704.31 G.V.M. not exceeding 5 t:	126.0/8704.31 G.V.M. not exceeding 5 t:	
	126.04.20/8704.31.50 Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears (See Note 2 to this Part)	126.04.20/8704.31.50 Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.04.30/8704.31.70 Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg (See Note 2 to this Part)	126.04.30/8704.31.70 Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.04.35/8704.31.75 Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of sub-heading 8704.31.77) (See Note 2 to this Part)	126.04.35/8704.31.75 Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of sub-heading 8704.31.77) (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.04.37/8704.31.77 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (See Note 2 to this Part)	126.04.37 8704.31.77 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	126.04.41/8704.31.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	126.04.41/8704.31.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.04.43/8704.31.83 Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	126.04.43/8704.31.83 Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.04/8704.90 Other:	126.04/8704.90 Other:	
	126.04.55/8704.90.05 Golf carts, pedestrian type (See Note 2 to this Part)	126.04.55/8704.90.05 Golf carts, pedestrian type (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.04.60/8704.90.35 Electric vehicles with a vehicle mass not exceeding 800 kg (See Note 2 to this Part)	126.04.60/8704.90.35 Electric vehicles with a vehicle mass not exceeding 800 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.04.65/8704.90.40 Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg	126.04.65/8704.90.40 Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	
	126.04.70/8704.90.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	126.04.70/8704.90.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.04.75/8704.90.83 Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	126.04.75/8704.90.83 Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.05/87.06 Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:	126.05/87.06 Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:	
	126.05.01/8706.00.15 Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (See Note 2 to this Part)	126.05.01/8706.00.15 Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	126.10/87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or	126.10/87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars;	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	without sidecars; sidecars:	sidecars:	
	126.10/8711.20 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³:	126.10/8711.20 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³:	
	126.10.01/8711.20.90 Other (7%)	126.10.01/8711.20.90 Other (7%)	Ex – Section B in Part 2 of Schedule No. 1
	126.10.03/8711.30 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³ (7%)	126.10.03/8711.30 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³ (7%)	Ex – Section B in Part 2 of Schedule No. 1
	126.10.05/8711.40 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³ (7%)	126.10.05/8711.40 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³ (7%)	Ex – Section B in Part 2 of Schedule No. 1
	126.10.07/8711.50 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cm ³ (9%)	126.10.07/8711.50 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³ (9%)	Ex – Section B in Part 2 of Schedule No. 1
	126.10/8711.90 Other:	126.10/8711.90 Other:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	126.10.09/8711.90.20 Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³ (7%)	126.10.09/8711.90.20 Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³ (7%)	Ex – Section B in Part 2 of Schedule No. 1
	126.10.11/8711.90.30 Other, of a cylinder capacity exceeding 800 cm ³ (9%)	126.10.11/8711.90.30 Other, of a cylinder capacity exceeding 800 cm ³ (9%)	Ex – Section B in Part 2 of Schedule No. 1
	126.20/89.03 Yachts and other vessels for pleasure or sports; rowing boats and canoes:	126.20/89.03 Yachts and other vessels for pleasure or sports; rowing boats and canoes:	
	126.20/8903.99 Other:	126.20/8903.99 Other:	
	126.20.01/8903.99.10 Water scooters and the like (9%)	126.20.01/8903.99.10 Water scooters and the like (9%)	Ex – Section B in Part 2 of Schedule No. 1
	129.10/93.02 Revolvers and pistols (excluding those of heading 93.03 or 93.04):	129.10/93.02 Revolvers and pistols (excluding those of heading 93.03 or 93.04):	
	129.10.01/9302.00.10 Revolvers (9%)	129.10.01/9302.00.10 Revolvers (9%)	Ex – Section B in Part 2 of Schedule No. 1
	129.10/9302.00.2 Pistols, single barrel:	129.10/9302.00.2 Pistols, single barrel:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	129.10.03/9302.00.25 Other, semi-automatic (9%)	129.10.03/9302.00.25 Other, semi-automatic (9%)	Ex – Section B in Part 2 of Schedule No. 1
	129.10.05/9302.00.29 Other (9%)	129.10.05/9302.00.29 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	129.10/9302.00.3 Pistols, multiple barrel:	129.10/9302.00.3 Pistols, multiple barrel:	
	129.10.07/9302.00.39 Other (9%)	129.10.07/9302.00.39 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	129.15/93.03 Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):	129.15/93.03 Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):	
	129.15.01/9303.10 Muzzle-loading firearms (9%)	129.15.01/9303.10 Muzzle-loading firearms (9%)	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	129.15/9303.20 Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:	129.15/9303.20 Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:	
	129.15/9303.20.1 Shotguns, single barrel:	129.15/9303.20.1 Shotguns, single barrel:	
	129.15.03/9303.20.11 Pump-action (9%)	129.15.03/9303.20.11 Pump-action (9%)	Ex – Section B in Part 2 of Schedule No. 1
	129.15.05/9303.20.12 Semi-automatic (9%)	129.15.05/9303.20.12 Semi-automatic (9%)	Ex – Section B in Part 2 of Schedule No. 1
	129.15.07/9303.20.13 Other (9%)	129.15.07/9303.20.13 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	129.15.09/9303.20.20 Shotguns, multiple barrel, including combination guns (9%)	129.15.09/ 9303.20.20 Shotguns, multiple barrel, including combination guns (9%)	Ex – Section B in Part 2 of Schedule No. 1
	129.15/9303.30 Other sporting, hunting or target-shooting rifles:	129.15/9303.30 Other sporting, hunting or target-shooting rifles:	
	129.15.11/9303.30.10 Single-shot (9%)	129.15.11/9303.30.10 Single-shot (9%)	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	129.15.13/9303.30.20 Semi-automatic (9%)	129.15.13/9303.30.20 Semi-automatic (9%)	Ex – Section B in Part 2 of Schedule No. 1
	129.15.15/9303.30.90 Other (9%)	129.15.15/9303.30.90 Other (9%)	Ex – Section B in Part 2 of Schedule No. 1
	129.20/93.04 Other arms (for example, spring, air or gas guns and pistols, truncheons) (excluding those of heading 93.07):	129.20/93.04 Other arms (for example, spring, air or gas guns and pistols, truncheons) (excluding those of heading 93.07):	
	129.20.01/9304.00.20 Other spring, air or gas guns or pistols (9%)	129.20.01/9304.00.20 Other spring, air or gas guns or pistols (9%)	Ex – Section B in Part 2 of Schedule No. 1
	130.10/95.04 Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:	130.10/95.04 Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:	
	130.10/9504.30 Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment (excluding bowling alley equipment):	130.10/9504.30 Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment (excluding bowling alley equipment):	
	130.10.03/9504.30.10 Games of skill or chance (9%)	130.10.03/9504.30.10 Games of skill or chance (9%)	Ex – Section B in Part 2 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	130.10/9504.50 Video game consoles and machines, other than those of subheading 9504.30:	130.10/9504.50 Video game consoles and machines, other than those of subheading 9504.30:	
	130.10.05/9504.50.10 Of a kind used with television receivers (9%)	130.10.05/9504.50.10 Of a kind used with television receivers (9%)	Ex – Section B in Part 2 of Schedule No. 1
	130.15/95.06 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:	130.15/95.06 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:	
	130.15/9506.3 Golf clubs and other golf equipment:	130.15/9506.3 Golf clubs and other golf equipment:	
	130.15.01/9506.32 Balls (9%)	130.15.01/9506.32 Balls (9%)	Ex – Section B in Part 2 of Schedule No. 1
	PART 3 ENVIRONMENTAL LEVY	SCHEDULE NO.2 ENVIRONMENTAL LEVY	Ex – Part 3 of Schedule No. 1
	NOTES: 1. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any	NOTES: 1. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule No. 1 to the Customs tariff is	Ex Note 1 and 2 in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>environmental levy item of this Part in which such goods are specified, the goods so specified in such environmental levy item shall be deemed to include only goods which are classifiable under the said tariff heading or subheading.</p> <p>2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Part in such warehouse shall render such goods liable to payment of any environmental levy in accordance with the provisions of this Act</p>	<p>expressly quoted in any environmental levy item of this Part Schedule in which such goods are specified, the goods so specified in such environmental levy item shall be deemed to include only goods which are classifiable under the said tariff heading or subheading.</p> <p>2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Part Schedule in such warehouse shall render such goods liable to payment of any environmental levy in accordance with the provisions of this Act the EDA.</p>	
	SCHEDULE 1 / PART 3 / SECTION A	SCHEDULE NO. 2/PART A ENVIRONMENTAL LEVY ON PLASTIC BAGS	
	<p>NOTES:</p> <p>1. Any rate of environmental levy specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.</p> <p>2. Any environmental levy payable in terms of this Section in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of Schedule No. 1.</p>	<p>NOTES:</p> <p>1. Any rate of environmental levy specified in this Section Part in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.</p> <p>2. Any environmental levy payable in terms of this Section-Part in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of Schedule No. 1.to the Customs Tariff or Schedule</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	3. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule	No. 1 to the Excise Tariff. 3. Imported goods shall not be declared on separate bills of entry for the purposes of Schedule 1 to the Customs Tariff and Schedule No. 1 and 2 to the Excise Tariff 1, 2 and 3 of this Schedule	
	147.00 ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, CAPS, LIDS AND OTHER CLOSURES, OF PLASTICS	147.00 ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, CAPS, LIDS AND OTHER CLOSURES, OF PLASTICS	
	147.01/3923.2 Sacks and bags (including cones):	147.01/3923.2 Sacks and bags (including cones):	
	147.01/3923.21 Of polymers of ethylene:	147.01/3923.21 Of polymers of ethylene:	
	147.01.01/3923.21.07 Carrier bags, with a thickness of 24 microns or more (12c/bag)	147.01.01/3923.21.07 Carrier bags, with a thickness of 24 microns or more (12c/bag)	Ex Section A in Part 3 of Schedule No. 1
	147.01.03/3923.21.17 Flat bags, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners) (12c/bag)	147.01.03/3923.21.17 Flat bags, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners) (12c/bag)	Ex Section A in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	147.01/3923.29 Of other plastics:	147.01/3923.29 Of other plastics:	
	147.01.05/3923.29.40 Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more (12c/bag)	147.01.05/3923.29.40 Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more (12c/bag)	Ex Section A in Part 3 of Schedule No. 1
	147.01.07/3923.29.50 Flat bags, of other thermoplastic materials, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners) (12c/bag)	147.01.07/3923.29.50 Flat bags, of other thermoplastic materials, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners) (12c/bag)	Ex Section A in Part 3 of Schedule No. 1
	SCHEDULE 1 / PART 3 / SECTION B	SCHEDULE 2 / PART B ENVIRONMENTAL LEVY ON ELECTRICITY GENERATED IN THE REPUBLIC	
	NOTES: 1. Any rate of environmental levy specified in item 148.01 shall, subject to Note 2, apply to electricity generated in the Republic.	NOTES: 1. Any rate of environmental levy specified in item 148.01 shall, subject to Note 2, apply to electricity generated in the Republic.	Ex Section B in Part 3 of Schedule No. 1
	2. For the purposes of item 148.01 electricity generated under the following circumstances will not be liable for the payment of environmental levy - (a) electricity generated by electricity generation plants with an installed capacity	2. For the purposes of item 148.01 electricity generated under the following circumstances will not be liable for the payment of environmental levy - (a) electricity generated by electricity generation plants with an installed capacity not exceeding 5	Ex Section B in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>not exceeding 5 megawatts; (b) electricity generated from renewable sources; and (c) subject to Note 5 (a), (b) or (c) electricity generated from co-generation by using - (i) waste heat or energy from waste co-generation; (ii) combined heat and power co-generation; or (iii) renewable co-generation; (d) electricity generated from- (i) concentrated solar power; and (ii) non-renewable sources of which the energy input does not exceed 15 percent of the total energy input, over a calendar year.</p>	<p>megawatts; (b) electricity generated from renewable sources; and (c) subject to Note 5 (a), (b) or (c) electricity generated from co-generation by using - (i) waste heat or energy from waste co-generation; (ii) combined heat and power co-generation; or (iii) renewable co-generation; (d) electricity generated from- (i) concentrated solar power; and (ii) non-renewable sources of which the energy input does not exceed 15 percent of the total energy input, over a calendar year.</p>	
	<p>3. Electricity generated at an electricity generation plant is liable for the environmental levy calculated on the quantity generated at the time such generation of electricity takes place and any losses incurred subsequent to the electricity generation process or electricity exported shall not be deducted or set off from the total quantity of electricity accounted for on the monthly environmental levy account</p>	<p>3. Electricity generated at an electricity generation plant is liable for the environmental levy calculated on the quantity generated at the time such generation of electricity takes place and any losses incurred subsequent to the electricity generation process or electricity exported shall not be deducted or set off from the total quantity of electricity accounted for on the monthly environmental levy account</p>	<p>Ex Section B in Part 3 of Schedule No. 1</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>4. For the purposes of item 148.01.01 the following expressions shall, unless the context otherwise indicates, have the meanings assigned thereto -</p> <p>(a) co-generation means the generation of electricity contemplated in Note 2(c);</p> <p>(b) electricity generation plant means one or more electricity generation unit on the same premises;</p> <p>(c) renewable sources means -</p> <p>(i) biomass;</p> <p>(ii) geothermal;</p> <p>(iii) hydro;</p> <p>(iv) ocean currents;</p> <p>(v) solar;</p> <p>(vi) tidal waves; or</p> <p>(vii) wind;</p> <p>(d) non-renewable sources includes-</p> <p>(i) coal;</p> <p>(ii) petroleum based liquid fuels;</p> <p>(iii) natural gas; or</p> <p>(iv) nuclear;</p>	<p>4. For the purposes of item 148.01.01 the following expressions shall, unless the context otherwise indicates, have the meanings assigned thereto -</p> <p>(a) co-generation means the generation of electricity contemplated in Note 2(c);</p> <p>(b) electricity generation plant means one or more electricity generation unit on the same premises;</p> <p>(c) renewable sources means -</p> <p>(i) biomass;</p> <p>(ii) geothermal;</p> <p>(iii) hydro;</p> <p>(iv) ocean currents;</p> <p>(v) solar;</p> <p>(vi) tidal waves; or</p> <p>(vii) wind;</p> <p>(d) non-renewable sources includes-</p> <p>(i) coal;</p> <p>(ii) petroleum based liquid fuels;</p> <p>(iii) natural gas; or</p> <p>(iv) nuclear;</p>	<p>Ex Section B in Part 3 of Schedule No. 1</p>
	<p>5. For the purposes of Note 2(c) -</p> <p>(a) waste heat or energy from waste co-generation means generation utilising waste or underutilised energy in the form of waste</p>	<p>5. For the purposes of Note 2(c) -</p> <p>(a) waste heat or energy from waste co-generation means generation utilising waste or underutilised energy in the form of waste heat or process</p>	<p>Ex Section B in Part 3 of Schedule No. 1</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>heat or process furnace off-gas from an industrial process with a minimum of 60% of the total energy input over a calendar year for such generation to come from such waste or underutilised energy.</p> <p>(b) combined heat and power co-generation means generation which produces as part of the core design other useable forms of energy in addition to electricity utilising coal or natural gas with a minimum coproduction of steam or thermal energy other than electricity over a calendar year of at least 10% of total combined process energy.</p> <p>(c) renewable co-generation means generation where the renewable fuel source is both a primary source of energy used for generation and a co-product of an industrial process with a minimum of 50% of the total energy input over a calendar year to come from such renewable fuel sources being sugar bagasse, woody biomass, black liquor or mill wastes such as organic soaps and methanol.</p>	<p>furnace off-gas from an industrial process with a minimum of 60% of the total energy input over a calendar year for such generation to come from such waste or underutilised energy.</p> <p>(b) combined heat and power co-generation means generation which produces as part of the core design other useable forms of energy in addition to electricity utilising coal or natural gas with a minimum coproduction of steam or thermal energy other than electricity over a calendar year of at least 10% of total combined process energy.</p> <p>(c) renewable co-generation means generation where the renewable fuel source is both a primary source of energy used for generation and a co-product of an industrial process with a minimum of 50% of the total energy input over a calendar year to come from such renewable fuel sources being sugar bagasse, woody biomass, black liquor or mill wastes such as organic soaps and methanol.</p>	
	<p>6. For the purpose of Note 2(d) and Note 5-(a) calendar year means a period of twelve months from 1 July 2009 to 30 June 2010 and thereafter a period of twelve months from 1</p>	<p>6. For the purpose of Note 2(d) and Note 5-(a) calendar year means a period of twelve months from 1 July 2009 to 30 June 2010 and thereafter a period of twelve months from 1 July of any other</p>	<p>Ex Section B in Part 3 of Schedule No. 1</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	July of any other year to the end of June of the following year; and (b) a report by an engineer must be submitted to the Commissioner in respect of the electricity generated from the sources used during each calendar year as contemplated in Rule 54FA.10.	year to the end of June of the following year; and (b) a report by an engineer must be submitted to the Commissioner in respect of the electricity generated from the sources used during each calendar year as contemplated in Rule 54FA.10.	
	7. An electricity generation plant generating electricity liable to environmental levy in terms of item 148.01.01 must be licensed as a customs and excise manufacturing warehouse in accordance with the provisions of Chapter VA and the rules made thereunder.	7. An electricity generation plant generating electricity liable to environmental levy in terms of item 148.01.01 must be licensed as a customs and excise manufacturing warehouse in accordance with the provisions of Chapter VA and the rules made thereunder.	Ex Section B in Part 3 of Schedule No. 1
	148.00 ELECTRICAL ENERGY	148.00 ELECTRICAL ENERGY	
	148.01.01/2716.00 Electricity generated in the Republic, subject to the Notes hereto (3,5c/kW.h)	148.01.01/2716.00 Electricity generated in the Republic, subject to the Notes hereto (3,5c/kW.h)	Ex Section B in Part 3 of Schedule No. 1
	SCHEDULE 1 / PART 3 / SECTION C ENVIRONMENTAL LEVY ON ELECTRICAL FILAMENT LAMPS	SCHEDULE 2 PART C ENVIRONMENTAL LEVY ON ELECTRICAL FILAMENT LAMPS	
	NOTES: 1. Any rate of environmental levy specified in this Section in respect of any goods shall apply to any such goods which are manufactured in	NOTES: 1. Any rate of environmental levy specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the	Ex Section C in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	the Republic or imported into the Republic.	Republic or imported into the Republic.	
	2. Any environmental levy payable in terms of this Section in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of Schedule No. 1 .	2. Any environmental levy payable in terms of this Section Part in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Schedule No. 1 of the Customs Tariff or Schedule 1 of the Excise Tariff .	Ex Section C in Part 3 of Schedule No. 1
	3. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule .	3. Imported goods shall not be declared on separate bills of entry for the purposes of Schedule No. 1 to the Customs Tariff and Schedule No. 1 and Schedule No. 2 to the Excise Tariff	Ex Section C in Part 3 of Schedule No. 1
	149.00 ELECTRIC FILAMENT LAMPS	149.00 ELECTRIC FILAMENT LAMPS	
	149.01/8539.21 Tungsten halogen:	149.01/8539.21 Tungsten halogen:	
	149.01.05/8539.21.45 Other, of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V (800c/lamp)	149.01.05/8539.21.45 Other, of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V (800c/lamp)	Ex Section C in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	149.01.10/8539.21.90 Other (800c/lamp)	149.01.10/8539.21.90 Other (800c/lamp)	Ex Section C in Part 3 of Schedule No. 1
	149.02/8539.22 Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	149.02/8539.22 Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	
	149.02.05/8539.22.45 Other, of a power of 15 W or more and for a voltage not exceeding 260 V (800c/lamp)	149.02.05/8539.22.45 Other, of a power of 15 W or more and for a voltage not exceeding 260 V (800c/lamp)	Ex Section C in Part 3 of Schedule No. 1
	149.02.10/8539.22.90 Other (800c/lamp)	149.02.10/8539.22.90 Other (800c/lamp)	Ex Section C in Part 3 of Schedule No. 1
	149.03/8539.29 Other:	149.03/8539.29 Other:	
	149.03.05/8539.29.50 Other, vacuum type, of less than 15 W (800c/lamp)	149.03.05/8539.29.50 Other, vacuum type, of less than 15 W (800c/lamp)	Ex Section C in Part 3 of Schedule No. 1
	149.03.10/8539.29.57 Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V (800c/lamp)	149.03.10/8539.29.57 Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V (800c/lamp)	Ex Section C in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	149.03.15/8539.29.90 Other (800c/lamp)	149.03.15/8539.29.90 Other (800c/lamp)	Ex Section C in Part 3 of Schedule No. 1
	SCHEDULE 1 / PART 3 / SECTION D ENVIRONMENTAL LEVY ON CARBON DIOXIDE (CO2) EMISSIONS OF MOTOR VEHICLES	SCHEDULE 2/ PART D ENVIRONMENTAL LEVY ON CARBON DIOXIDE (CO2) EMISSIONS OF MOTOR VEHICLES	Ex Section D in Part 3 of Schedule No. 1
	NOTES: 1. Any rate of environmental levy on carbon dioxide emissions of motor vehicles specified in this Section shall apply to such new motor vehicles when manufactured in or imported into the Republic.	NOTES: 1. Any rate of environmental levy on carbon dioxide emissions of motor vehicles specified in this Section Part shall apply to such new motor vehicles when manufactured in or imported into the Republic.	Ex Section D in Part 3 of Schedule No. 1
	2. Any environmental levy payable in terms of this Section in respect of any motor vehicles specified therein shall be additional to any customs and excise duty payable in terms of Part 1 or 2 of Schedule No. 1.	2. Any environmental levy payable in terms of this Section Part in respect of any motor vehicles specified therein shall be additional to any customs and excise duty payable in terms of Part 1 or 2 of Schedule No. 1 of the Customs Tariff and Schedule No. 1 of the Excise Tariff.	Ex Section D in Part 3 of Schedule No. 1
	3. Imported motor vehicles shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of Schedule No. 1.	3. Imported motor vehicles shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of Schedule No. 1 of the Customs Tariff and Schedule No. 1 and Schedule No. 2 to the Excise Tariff.	Ex Section D in Part 3 of Schedule No. 1
	4. For the purpose of this Section Part , any reference to CO2 means carbon dioxide.	4. For the purpose of this Section Part , any reference to CO2 means carbon dioxide.	Ex Section D in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>5. The CO2 emissions liable to the environmental levy must be calculated - (a) using the CO2 emissions stated in the test report of the vehicle type obtained as prescribed in the rules; or (b) if such report has not been obtained or is not submitted upon request to the Commissioner, by application of the following methods: (i) motor vehicles specified in item 151.01 - (aa) if the engine capacity does not exceed 3 000 cm3: CO2 emissions (g/km) = 120 + (0.05 x engine capacity in cm3) (bb) if the engine capacity exceeds 3 000 cm3: CO2 emissions (g/km) = 175 + (0.05 x engine capacity in cm3) (ii) motor vehicles specified in item 151.02- CO2 emissions (g/km) = 195 + (0,07 x engine capacity in cm3)</p>	<p>5. The CO2 emissions liable to the environmental levy must be calculated - (a) using the CO2 emissions stated in the test report of the vehicle type obtained as prescribed in the rules; or (b) if such report has not been obtained or is not submitted upon request to the Commissioner, by application of the following methods: (i) motor vehicles specified in item 151.01 - (aa) if the engine capacity does not exceed 3 000 cm3: CO2emissions (g/km) = 120 + (0.05 x engine capacity in cm3) (bb) if the engine capacity exceeds 3 000 cm3: CO2 emissions (g/km) = 175 + (0.05 x engine capacity in cm3) (ii) motor vehicles specified in item 151.02- CO2 emissions (g/km) = 195 + (0,07 x engine capacity in cm3)</p>	<p>Ex Section D in Part 3 of Schedule No. 1</p>
	151.00 MOTOR VEHICLES	151.00 MOTOR VEHICLES	<p>Ex Section D in Part 3 of Schedule No. 1</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	151.01/87.03 Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:	151.01/87.03 Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:	
	151.01.01/8703.2 Other vehicles, with only spark-ignition internal combustion reciprocating piston engines:	151.01.01/8703.2 Other vehicles, with only spark-ignition internal combustion reciprocating piston engines:	
	151.01.01/8703.21 Of a cylinder capacity not exceeding 1 000 cm ³ :	151.01.01/8703.21 Of a cylinder capacity not exceeding 1 000 cm ³ :	
	151.01.09/8703.21.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	151.01.09/8703.21.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	Ex Section D in Part 3 of Schedule No. 1
	151.01.11/8703.22 Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ :	151.01.11/8703.22 Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ :	
	151.01.11/8703.22.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	151.01.11/8703.22.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	Ex Section D in Part 3 of Schedule No. 1
	151.01.13/8703.23 Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ :	151.01.13/8703.23 Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ :	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	151.01.13/8703.23.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	151.01.13/8703.23.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	Ex Section D in Part 3 of Schedule No. 1
	151.01.15/8703.24 Of a cylinder capacity exceeding 3 000 cm³:	151.01.15/8703.24 Of a cylinder capacity exceeding 3 000 cm³:	
	151.01.15/8703.24.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	151.01.15/8703.24.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	Ex Section D in Part 3 of Schedule No. 1
	151.01.17/8703.3 Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	151.01.17/8703.3 Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	151.01.17/8703.31 Of cylinder capacity not exceeding 1 500 cm³:	151.01.17/8703.31 Of cylinder capacity not exceeding 1 500 cm³:	
	151.01.21/8703.31.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	151.01.21/8703.31.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	Ex Section D in Part 3 of Schedule No. 1
	151.01.23/8703.32 Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:	151.01.23/8703.32 Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	151.01.23/8703.32.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	151.01.23/8703.32.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	Ex Section D in Part 3 of Schedule No. 1
	151.01.25/8703.33 Of a cylinder capacity exceeding 2 500 cm³:	151.01.25/8703.33 Of a cylinder capacity exceeding 2 500 cm³:	
	151.01.25/8703.33.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	151.01.25/8703.33.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	Ex Section D in Part 3 of Schedule No. 1
	151.01.29/8703.40.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	151.01.29/8703.40.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	Ex Section D in Part 3 of Schedule No. 1
	151.01.31/8703.50.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	151.01.31/8703.50.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	Ex Section D in Part 3 of Schedule No. 1
	151.01.33/8703.60.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	151.01.33/8703.60.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	Ex Section D in Part 3 of Schedule No. 1
	151.01.35/8703.70.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	151.01.35/8703.70.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	Ex Section D in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	151.01.39/8703.90 Other:	151.01.39/8703.90 Other:	
	151.01.39/8703.90.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	151.01.39/8703.90.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	Ex Section D in Part 3 of Schedule No. 1
	151.02/87.04 Motor vehicles for the transport of goods:	151.02/87.04 Motor vehicles for the transport of goods:	
	151.02/8704.2 Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	151.02/8704.2 Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	151.02/8704.21 G.V.M. not exceeding 5 t:	151.02/8704.21 G.V.M. not exceeding 5 t:	
	151.02.01/8704.21.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R150.00 per g/km CO ² emissions exceeding 175g/km)	151.02.01/8704.21.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R150.00 per g/km CO ² emissions exceeding 175g/km)	Ex Section D in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	151.02.01/8704.3 Other, with spark-ignition internal combustion piston engine:	151.02.01/8704.3 Other, with spark-ignition internal combustion piston engine:	
	151.02.01/8704.31 G.V.M. not exceeding 5 t:	151.02.01/8704.31 G.V.M. not exceeding 5 t:	
	151.02.03/8704.31.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R150.00 per g/km CO ² emissions exceeding 175g/km)	151.02.03/8704.31.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R150.00 per g/km CO ² emissions exceeding 175g/km)	Ex Section D in Part 3 of Schedule No. 1
	151.02.03/8704.90 Other	151.02.03/8704.90 Other	
	151.02.05/8704.90.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R150.00 per g/km CO ² emissions exceeding 175g/km)	151.02.05/8704.90.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R150.00 per g/km CO ² emissions exceeding 175g/km)	Ex Section D in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	SCHEDULE 1/PART 3/ SECTION E ENVIRONMENTAL LEVY ON TYRES	SCHEDULE 2/PART E ENVIRONMENTAL LEVY ON TYRES	
	<p>NOTES: 1. Any rate of environmental levy on tyres specified in this Section shall apply to - (a) New, used or retreaded tyres (excluding retreaded tyres of a kind used on motor cars (including station wagons and racing cars), and those of a kind used on buses and lorries, classifiable in tariff subheadings 4012.11 and 4012.12), imported into the Republic; (b) Tyres fitted to or presented with imported vehicles or chassis specified in Chapters 87 and 88 and listed in the column headed "Tariff Subheading" in this Part; (c) Tyres fitted to or presented with imported road wheels fitted with tyres; wheel rims fitted with tyres specified in headings 87.08, 87.16, or 88.02; (d) Tyres imported in terms of Chapter 98; and (e) New or retreaded tyres (excluding retreaded tyres of a kind used on motor cars (including station wagons and racing cars), and those of a kind used on buses and lorries, classifiable in tariff subheadings 4012.11 and 4012.12), manufactured in the Republic.</p>	<p>NOTES: 1. Any rate of environmental levy on tyres specified in this Section Part shall apply to - (a) New, used or retreaded tyres (excluding retreaded tyres of a kind used on motor cars (including station wagons and racing cars), and those of a kind used on buses and lorries, classifiable in tariff subheadings 4012.11 and 4012.12), imported into the Republic; (b) Tyres fitted to or presented with imported vehicles or chassis specified in Chapters 87 and 88 and listed in the column headed "Tariff Subheading" in this Part; (c) Tyres fitted to or presented with imported road wheels fitted with tyres; wheel rims fitted with tyres specified in headings 87.08, 87.16, or 88.02 of the Customs Tariff; (d) Tyres imported in terms of Chapter 98 of the Customs Tariff; and (e) New or retreaded tyres (excluding retreaded tyres of a kind used on motor cars (including station wagons and racing cars), and those of a kind used on buses and lorries, classifiable in tariff subheadings 4012.11 and 4012.12 of the Customs</p>	<p>Ex Section E in Part 3 of Schedule No. 1</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		Tariff, manufactured in the Republic.	
	2. Any environmental levy payable in terms of this Section in respect of tyres specified therein shall be additional to any Customs and Excise duty payable in terms of Part 1 or 2 of Schedule No. 1 or any Section in this Part.	2. Any environmental levy payable in terms of this Section-Part in respect of tyres specified therein shall be additional to any Customs and Excise duty payable in terms of Schedule1 in the Excise Tariff Part 1 or 2 of Schedule No. 1 or any Section in this Part or Schedule 1 in the Customs Tariff.	Ex Section E in Part 3 of Schedule No. 1
	3. The rate of environmental levy specified in the rate of environmental levy column in this Section shall be calculated - (a) only on the nett mass of the tyre, whether or not imported with, for example, fitted to vehicles or chassis, or presented as components (e.g. road wheels fitted with tyres; wheel rims fitted with tyres) or other goods; or (b) if the nett mass is not available or cannot be determined, the rate of environmental levy shall be calculated on the design mass of the tyres plus 10% of the design mass.	3. The rate of environmental levy specified in the rate of environmental levy column in this Section-Part shall be calculated - (a) only on the nett mass of the tyre, whether or not imported with, for example, fitted to vehicles or chassis, or presented as components (e.g. road wheels fitted with tyres; wheel rims fitted with tyres) or other goods; or (b) if the nett mass is not available or cannot be determined, the rate of environmental levy shall be calculated on the design mass of the tyres plus 10% of the design mass.	Ex Section E in Part 3 of Schedule No. 1
	4. The terms "net mass" and "design mass" have the meaning assigned thereto in rule 54FC.01(b)(i) and (ii).	4. The terms "net mass" and "design mass" have the meaning assigned thereto in rule 54FC.01(b)(i) and (ii).	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	5. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.	5. Imported goods shall not be declared on separate bills of entry for the purposes of Schedule No. 1 to the Customs Tariff and Schedule No. 1 and Schedule No. 2 to the Excise Tariff Parts 1, 2 and 3 of this Schedule.	Ex Section E in Part 3 of Schedule No. 1
	152.00/40.11 New pneumatic tyres, of rubber:	152.00/40.11 New pneumatic tyres, of rubber:	
	152.01/4011.10 Of a kind used on motor cars (including station wagons and racing cars):	152.01/4011.10 Of a kind used on motor cars (including station wagons and racing cars):	
	152.01.01/4011.10.01 Having a rim size not exceeding 33 cm (13 inches) (R2.30/kg net)	152.01.01/4011.10.01 Having a rim size not exceeding 33 cm (13 inches) (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.01.03/4011.10.03 Having a rim size of 35 cm (14 inches) (R2.30/kg net)	152.01.03/4011.10.03 Having a rim size of 35 cm (14 inches) (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.01.05/4011.10.05 Having a rim size of 38 cm (15 inches) (R2.30/kg net)	152.01.05/4011.10.05 Having a rim size of 38 cm (15 inches) (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.01.07/4011.10.07 Having a rim size of 41 cm (16 inches) (R2.30/kg net)	152.01.07/4011.10.07 Having a rim size of 41 cm (16 inches) (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	152.01.09/4011.10.09 Having a rim size of 43 cm (17 inches) or more (R2.30/kg net)	152.01.09/4011.10.09 Having a rim size of 43 cm (17 inches) or more (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.02/4011.20 Of a kind used on buses or lorries:	152.02/4011.20 Of a kind used on buses or lorries:	
	152.02/4011.20.1 Having a load index not exceeding 121:	152.02/4011.20.1 Having a load index not exceeding 121:	
	152.02.03/4011.20.16 Having a rim size not exceeding 35 cm (14 inches) (R2.30/kg net)	152.02.03/4011.20.16 Having a rim size not exceeding 35 cm (14 inches) (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.02.05/4011.20.18 Having a rim size of 38 cm (15 inches) or more (R2.30/kg net)	152.02.05/4011.20.18 Having a rim size of 38 cm (15 inches) or more (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.02/4011.20.2 With a load index exceeding 121:		
	152.02.07/4011.20.22 Having a rim size not exceeding 44 cm (17.5 inches) (R2.30/kg net)	152.02.07/4011.20.22 Having a rim size not exceeding 44 cm (17.5 inches) (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.02.09/4011.20.24 Having a rim size exceeding 44 cm (17.5 inches) but not exceeding 51 cm (20 inches) (R2.30/kg net)	152.02.09/4011.20.24 Having a rim size exceeding 44 cm (17.5 inches) but not exceeding 51 cm (20 inches) (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	152.02.11 4011.20.26 Having a rim size exceeding 51 cm (20 inches) (R2.30/kg net)	152.02.11 4011.20.26 Having a rim size exceeding 51 cm (20 inches) (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.02.15 4011.30 Of a kind used on aircraft (R2.30/kg net)	152.02.15 4011.30 Of a kind used on aircraft (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.02.17/4011.40 Of a kind used on motorcycles (R2.30/kg net)	152.02.17/4011.40 Of a kind used on motorcycles (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.02.19/4011.50 Of a kind used on bicycles (R2.30/kg net)	152.02.19/4011.50 Of a kind used on bicycles (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.02/4011.70 Of a kind used on agricultural or forestry vehicles and machines:	152.02/4011.70 Of a kind used on agricultural or forestry vehicles and machines:	
	152.02.25/4011.70.10 Having a rim size of less than 91 cm (R2.30/kg net)	152.02.25/4011.70.10 Having a rim size of less than 91 cm (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.02.27/4011.70.20 Having a rim size of 91 cm or more (R2.30/kg net)	152.02.27/4011.70.20 Having a rim size of 91 cm or more (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.02/4011.80 Of a kind used on construction, mining or industrial handling vehicles and machines:	152.02/4011.80 Of a kind used on construction, mining or industrial handling vehicles and machines:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	152.02.29/4011.80.10 Having a rim size of less than 91 cm (R2.30/kg net)	152.02.29/4011.80.10 Having a rim size of less than 91 cm (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.02.31/4011.80.20 Having a rim size of 91 cm or more (R2.30/kg net)	152.02.31/4011.80.20 Having a rim size of 91 cm or more (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.02/4011.90 Other:	152.02/4011.90 Other:	
	152.02.33/4011.90.10 Having a rim size of less than 91 cm (excluding those for use on wheelchairs) (R2.30/kg net)	152.02.33/4011.90.10 Having a rim size of less than 91 cm (excluding those for use on wheelchairs) (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.02.35/4011.90.20 Other (R2.30/kg net)	152.02.35/4011.90.20 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.03/4012.1 Retreaded tyres:	152.03/4012.1 Retreaded tyres:	
	152.03.13/4012.13 Of a kind used on aircraft (R2.30/kg net)	152.03.13/4012.13 Of a kind used on aircraft (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.03.19/4012.19 Other (R2.30/kg net)	152.03.19/4012.19 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	152.04/4012.20 Used pneumatic tyres:	152.04/4012.20 Used pneumatic tyres:	
	152.04.11/4012.20.10 Of a kind used on motor cars (including station wagons and racing cars) (R2.30/kg net)	152.04.11/4012.20.10 Of a kind used on motor cars (including station wagons and racing cars) (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.04.13/4012.20.20 Of a kind used on busses or lorries (R2.30/kg net)	152.04.13/4012.20.20 Of a kind used on busses or lorries (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	152.04.15/4012.20.90 Other (R2.30/kg net)	152.04.15/4012.20.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.00/87.01 Tractors (excluding tractors of heading 87.09):	153.00/87.01 Tractors (excluding tractors of heading 87.09):	
	153.00.01/8701.10 Single axle tractors (R2.30/kg net)	153.00.01/8701.10 Single axle tractors (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.01/8701.20 Road tractors for semi-trailers:	153.01/8701.20 Road tractors for semi-trailers:	
	153.01.05/8701.20.10 Of a vehicle mass not exceeding 1 600 kg (R2.30/kg net)	153.01.05/8701.20.10 Of a vehicle mass not exceeding 1 600 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	153.01.07/8701.20.20 Of a vehicle mass exceeding 1 600 kg (R2.30/kg net)	153.01.07/8701.20.20 Of a vehicle mass exceeding 1 600 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.01.09/8701.30 Track-laying tractors (R2.30/kg net)	153.01.09/8701.30 Track-laying tractors (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.01/8701.9 Other, of an engine power:	153.01/8701.9 Other, of an engine power:	
	153.01.17/8701.91 Not exceeding 18 kW (R2.30/kg net)	153.01.17/8701.91 Not exceeding 18 kW (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.01.19/8701.92 Exceeding 18 kW but not exceeding 37 kW (R2.30/kg net)	153.01.19/8701.92 Exceeding 18 kW but not exceeding 37 kW (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.01.21/8701.93 Exceeding 37 kW but not exceeding 75 kW (R2.30/kg net)	153.01.21/8701.93 Exceeding 37 kW but not exceeding 75 kW (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.01.23/8701.94 Exceeding 75 kW but not exceeding 130 kW (R2.30/kg net)	153.01.23/8701.94 Exceeding 75 kW but not exceeding 130 kW (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.01.25/8701.95 Exceeding 130 kW (R2.30/kg net)	153.01.25/8701.95 Exceeding 130 kW (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	153.02/87.02 Motor vehicles for the transport of ten or more persons, including the driver:	153.02/87.02 Motor vehicles for the transport of ten or more persons, including the driver:	
	153.02/8702.10 With compression-ignition internal combustion piston engines (diesel or semi-diesel):	153.02/8702.10 With compression-ignition internal combustion piston engines (diesel or semi-diesel):	
	153.02.10/8702.10.10 New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator (R2.30/kg net)	153.02.10/8702.10.10 New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.02.15/8702.10.81 Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	153.02.15/8702.10.81 Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes as defined in Schedule No. 1 Part A not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1 Subheading 8702.10.81 is amended to remove "customs" in relation to the value
	153.02.20/8702.10.85 Other, of a vehicle mass not exceeding 2 000 kg (R2.30/kg net)	153.02.20/8702.10.85 Other, of a vehicle mass not exceeding 2 000 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	153.02.25/8702.10.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	153.02.25/8702.10.81 Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes as defined in Schedule No. 1 Part A not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver	Ex Section D in Part 3 of Schedule No. 1 Subheading 8702.10.81 is amended to remove “customs” in relation to the value
	153.02.30/8702.10.90 Other (R2.30/kg net)	153.02.30/8702.10.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.02/8702.20 With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	153.02/8702.20 With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
	153.02.33/8702.20.10 New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator (R2.30/kg net)	153.02.33/8702.20.10 New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	153.02.41/8702.20.81 Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	153.02.41/8702.20.81 Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes as defined in Schedule No. 1 Part A not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1 8702.20.81 is amended to remove “customs” in relation to the value
	153.02.45/8702.20.85 Other, of a vehicle mass not exceeding 2 000 kg (R2.30/kg net)	153.02.45/8702.20.85 Other, of a vehicle mass not exceeding 2 000 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.02.47/8702.20.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	153.02.47/8702.20.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes as defined in Schedule No. 1 Part A or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 18702.20.87 is amended to remove “for ad valorem customs duty purposes”
	153.02.50/8702.20.90 Other (R2.30/kg net)	153.02.50/8702.20.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.02/8702.30 With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:	153.02/8702.30 With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	153.02.53/8702.30.81 Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	153.02.53/8702.30.81 Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes as defined in Schedule No. 1 Part A not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1 8702.30.81 is amended to remove “customs” in relation to the value
	153.02.55/8702.30.85 Other, of a vehicle mass not exceeding 2 000 kg (R2.30/kg net)	153.02.55/8702.30.85 Other, of a vehicle mass not exceeding 2 000 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.02.57/8702.30.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	153.02.57/8702.30.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes as defined in Schedule No. 1 Part A or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1 8702.30.87 is amended to remove “for ad valorem customs duty purposes”
	153.02.60/8702.30.90 Other (R2.30/kg net)	153.02.60/8702.30.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.02/8702.40 With only electric motor for propulsion:	153.02/8702.40 With only electric motor for propulsion:	
	153.02.63/8702.40.81 Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty	153.02.63/8702.40.81 Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs duty purposes	Ex Section E in Part 3 of Schedule No. 1 8702.40.81 is amended to remove

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	as defined in Schedule No. 1 Part A not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	“customs” in relation to the value
	153.02.65/8702.40.85 Other, of a vehicle mass not exceeding 2 000 kg (R2.30/kg net)	153.02.65/8702.40.85 Other, of a vehicle mass not exceeding 2 000 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.02.67/8702.40.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	153.02.67/8702.40.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes as defined in Schedule No. 1 Part A ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1 8702.40.87 is amended to remove “for ad valorem customs duty purposes”
	153.02.70/8702.40.90 Other (R2.30/kg net)	153.02.70/8702.40.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.02/8702.90 Other:	153.02/8702.90 Other:	
	153.02.91/8702.90.81 Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more, including the	153.02.91/8702.90.81 Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs duty purposes as defined in Schedule No. 1 Part A or ad valorem excise duty purposes not exceeding R130 000; or vehicles for the transport of 14 persons or more,	Ex Section E in Part 3 of Schedule No. 1 8702.90.81 is amended to remove “for ad valorem customs duty purposes”

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	driver (R2.30/kg net)	including the driver (R2.30/kg net)	
	153.02.95/8702.90.85 Other, of a vehicle mass not exceeding 2 000 kg (R2.30/kg net)	153.02.95/8702.90.85 Other, of a vehicle mass not exceeding 2 000 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.02.97/8702.90.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes or ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	153.02.97/8702.90.87 Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs duty purposes as defined in Schedule No. 1 Part A ad valorem excise duty purposes of less than R130 000; or vehicles for the transport of 14 persons or more, including the driver (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1 8702.90.87 is amended to remove “for ad valorem customs duty purposes”
	153.02.99/8702.90.90 Other (R2.30/kg net)	153.02.99/8702.90.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03/87.03 Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:	153.03/87.03 Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:	
	153.03.01/8703.10 Vehicles specially designed for travelling on snow; golf cars and similar vehicles (R2.30/kg net)	153.03.01/8703.10 Vehicles specially designed for travelling on snow; golf cars and similar vehicles (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	153.03/8703.2 Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	153.03/8703.2 Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
	153.03/8703.21 Of a cylinder capacity not exceeding 1 000 cm³:	153.03/8703.21 Of a cylinder capacity not exceeding 1 000 cm³:	
	153.03.02/8703.21.23 Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg (R2.30/kg net)	153.03.02/8703.21.23 Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm ³ and a vehicle mass not exceeding 250 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.03/8703.21.25 Hearses (R2.30/kg net)	153.03.03/8703.21.25 Hearses (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.04/8703.21.27 Ambulances (R2.30/kg net)	153.03.04/8703.21.27 Ambulances (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.05/8703.21.60 Vehicles with motorcycle-type handlebars and hand-operated controls (R2.30/kg net)	153.03.05/8703.21.60 Vehicles with motorcycle-type handlebars and hand-operated controls (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.06/8703.21.70 Six or eight-wheeled vehicles, chain-driven and operated through an integral gearbox and differential unit (R2.30/kg net)	153.03.06/8703.21.70 Six or eight-wheeled vehicles, chain-driven and operated through an integral gearbox and differential unit (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	153.03.07/8703.21.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (R2.30/kg net)	153.03.07/8703.21.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.11/8703.21.90 Other (R2.30/kg net)	153.03.11/8703.21.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03/8703.22 Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 500 cm³:	153.03/8703.22 Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 500 cm³:	
	153.03.13/8703.22.25 Hearses (R2.30/kg net)	153.03.13/8703.22.25 Hearses (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.14/8703.22.27 Ambulances (R2.30/kg net)	153.03.14/8703.22.27 Ambulances (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.17/8703.22.90 Other (R2.30/kg net)	153.03.17/8703.22.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03/8703.23 Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:	153.03/8703.23 Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:	
	153.03.19/8703.23.25 Hearses (R2.30/kg net)	153.03.19/8703.23.25 Hearses (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	153.03.20/8703.23.27 Ambulances (R2.30/kg net)	153.03.20/8703.23.27 Ambulances (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.22/8703.23.90 Other (R2.30/kg net)	153.03.22/8703.23.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03/8703.24 Of a cylinder capacity exceeding 3 000 cm3	153.03/8703.24 Of a cylinder capacity exceeding 3 000 cm3	
	153.03.24/8703.24.25 Hearses (R2.30/kg net)	153.03.24/8703.24.25 Hearses (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.25/8703.24.27 Ambulances (R2.30/kg net)	153.03.25/8703.24.27 Ambulances (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.27/8703.24.90 Other (R2.30/kg net)	153.03.27/8703.24.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03/8703.3 Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	153.03/8703.3 Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	153.03/8703.31 Of a cylinder capacity not exceeding 1 500 cm³:	153.03/8703.31 Of a cylinder capacity not exceeding 1 500 cm³:	
	153.03.29/8703.31.25 Hearses (R2.30/kg net)	153.03.29/8703.31.25 Hearses (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.30/8703.31.27 Ambulances (R2.30/kg net)	153.03.30/8703.31.27 Ambulances (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.31/8703.31.70 Of a vehicle mass not exceeding 600 kg	153.03.31/8703.31.70 Of a vehicle mass not exceeding 600 kg (excluding	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	(excluding hearses) (R2.30/kg net)	hearses) (R2.30/kg net)	
	153.03.32/8703.31.80 Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1 000 cm ³ (R2.30/kg net)	153.03.32/8703.31.80 Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1 000 cm ³ (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.33/8703.31.85 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (R2.30/kg net)	153.03.33/8703.31.85 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.37/8703.31.90 Other (R2.30/kg net)	153.03.37/8703.31.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03/8703.32 Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:	153.03/8703.32 Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:	
	153.03.39/8703.32.25 Hearses (R2.30/kg net)	153.03.39/8703.32.25 Hearses (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.40/8703.32.27 Ambulances (R2.30/kg net)	153.03.40/8703.32.27 Ambulances (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.43/8703.32.90 Other R2.30/kg net	153.03.43/8703.32.90 Other R2.30/kg net	Ex Section E in Part 3 of Schedule No. 1
	153.03/8703.33 Of a cylinder capacity exceeding 2 500 cm³:	153.03/8703.33 Of a cylinder capacity exceeding 2 500 cm³:	
	153.03.45/8703.33.25 Hearses (R2.30/kg net)	153.03.45/8703.33.25 Hearses (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.46/8703.33.27	153.03.46/8703.33.27	Ex Section E in Part 3 of Schedule

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Ambulances (R2.30/kg net)	Ambulances (R2.30/kg net)	No. 1
	153.03.49/8703.33.90 Other (R2.30/kg net)	153.03.49/8703.33.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03/8703.40 Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power:	153.03/8703.40 Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power:	
	153.03.50/8703.40.25 Hearses (R2.30/kg net)	153.03.50/8703.40.25 Hearses (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.51/8703.40.27 Ambulances with a cylinder capacity not exceeding 1 000 cm ³ (R2.30/kg net)	153.03.51/8703.40.27 Ambulances with a cylinder capacity not exceeding 1 000 cm ³ (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.52/8703.40.29 Other ambulances (R2.30/kg net)	153.03.52/8703.40.29 Other ambulances (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.53/8703.40.31 Other with a cylinder capacity not exceeding 1 000 cm ³ (R2.30/kg net)	153.03.53/8703.40.31 Other with a cylinder capacity not exceeding 1 000 cm ³ (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.54/8703.40.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (R2.30/kg net)	153.03.54/8703.40.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.57/8703.40.90 Other (R2.30/kg net)	153.03.57/8703.40.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03/8703.50 Other vehicles, with both compression-	153.03/8703.50 Other vehicles, with both compression-ignition	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power:	internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power:	
	153.03.59/8703.50.25 Hearses (R2.30/kg net)	153.03.59/8703.50.25 Hearses (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.60/8703.50.27 Ambulances (R2.30/kg net)	153.03.60/8703.50.27 Ambulances (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.61/8703.50.85 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (R2.30/kg net)	153.03.61/8703.50.85 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.63/8703.50.90 Other (R2.30/kg net)	153.03.63/8703.50.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03 8703.60 Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	153.03 8703.60 Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
	153.03.65/8703.60.25 Hearses (R2.30/kg net)	153.03.65/8703.60.25 Hearses (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.66/8703.60.27 Ambulances of a cylinder capacity not exceeding 1 000 cm ³ (R2.30/kg net)	153.03.66/8703.60.27 Ambulances of a cylinder capacity not exceeding 1 000 cm ³ (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.67/8703.60.29 Other ambulances (R2.30/kg net)	153.03.67/8703.60.29 Other ambulances (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	153.03.68/8703.60.31 Other with a cylinder capacity not exceeding 1 000 cm ³ (R2.30/kg net)	153.03.68/8703.60.31 Other with a cylinder capacity not exceeding 1 000 cm ³ (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.69/8703.60.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (R2.30/kg net)	153.03.69/8703.60.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.71/8703.60.90 Other (R2.30/kg net)	153.03.71/8703.60.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03/8703.70 Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	153.03/8703.70 Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
	153.03.73/8703.70.25 Hearses (R2.30/kg net)	153.03.73/8703.70.25 Hearses (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.74/8703.70.27 Ambulances (R2.30/kg net)	153.03.74/8703.70.27 Ambulances (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.75/8703.70.85 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (R2.30/kg net)	153.03.75/8703.70.85 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.77/8703.70.90 Other (R2.30/kg net)	153.03.77/8703.70.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03/8703.80 Other vehicles, with only electric motor for propulsion:	153.03/8703.80 Other vehicles, with only electric motor for propulsion:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	153.03.79/8703.80.25 Hearses (R2.30/kg net)	153.03.79/8703.80.25 Hearses (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.80/8703.80.27 Ambulances (R2.30/kg net)	153.03.80/8703.80.27 Ambulances (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.81/8703.80.31 With a vehicle mass not exceeding 800 kg (R2.30/kg net)	153.03.81/8703.80.31 With a vehicle mass not exceeding 800 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.83/8703.80.90 Other (R2.30/kg net)	153.03.83/8703.80.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03/8703.90 Other:	153.03/8703.90 Other:	
	153.03.85/8703.90.25 Hearses (R2.30/kg net)	153.03.85/8703.90.25 Hearses (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.86/8703.90.27 Ambulances (R2.30/kg net)	153.03.86/8703.90.27 Ambulances (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.03.90/8703.90.90 Other (R2.30/kg net)	153.03.90/8703.90.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04/87.04 Motor vehicles for the transport of goods:	153.04/87.04 Motor vehicles for the transport of goods:	
	153.04/8704.10 Dumpers designed for off-highway use:	153.04/8704.10 Dumpers designed for off-highway use:	
	153.04.05/8704.10.25 G.V.M. not exceeding 50 t (R2.30/kg net)	153.04.05/8704.10.25 G.V.M. not exceeding 50 t (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.07/8704.10.90 Other (R2.30/kg net)	153.04.07/8704.10.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04/8704.2 Other, with compression-ignition internal	153.04/8704.2 Other, with compression-ignition internal	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	combustion piston engine (diesel or semi-diesel):	combustion piston engine (diesel or semi-diesel):	
	153.04/8704.21 G.V.M. not exceeding 5 t:	153.04/8704.21 G.V.M. not exceeding 5 t:	
	153.04.09/8704.21.10 Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines (R2.30/kg net)	153.04.09/8704.21.10 Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.11/8704.21.40 Off-the-road logging trucks (R2.30/kg net)	153.04.11/8704.21.40 Off-the-road logging trucks (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.13/8704.21.70 Other, of a vehicle mass not exceeding 600 kg (R2.30/kg net)	153.04.13/8704.21.70 Other, of a vehicle mass not exceeding 600 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.15/8704.21.75 Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.21.77) (R2.30/kg net)	153.04.15/8704.21.75 Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.21.77) (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.17/8704.21.77 Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg (R2.30/kg net)	153.04.17/8704.21.77 Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.19/8704.21.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis	153.04.19/8704.21.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	fitted with a cab (R2.30/kg net)	(R2.30/kg net)	
	153.04.21/8704.21.83 Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R2.30/kg net)	153.04.21/8704.21.83 Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.23/8704.21.90 Other (R2.30/kg net)	153.04.23/8704.21.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04/8704.22 G.V.M. exceeding 5 t but not exceeding 20 t:		
	153.04.25/8704.22.10 Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines (R2.30/kg net)	153.04.25/8704.22.10 Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.27/8704.22.20 Off-the-road logging trucks (R2.30/kg net)	153.04.27/8704.22.20 Off-the-road logging trucks (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.29/8704.22.90 Other (R2.30/kg net)	153.04.29/8704.22.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04/8704.23 G.V.M. exceeding 20 t:	153.04/8704.23 G.V.M. exceeding 20 t:	
	153.04.31/8704.23.10 Shuttle cars for use in underground mines; low construction flame-proof vehicles,	153.04.31/8704.23.10 Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	equipped with control mechanisms both in the front and at the rear, for use in underground mines (R2.30/kg net)	control mechanisms both in the front and at the rear, for use in underground mines (R2.30/kg net)	
	153.04.33/8704.23.20 Off-the-road logging trucks (R2.30/kg net)	153.04.33/8704.23.20 Off-the-road logging trucks (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.35/8704.23.90 Other (R2.30/kg net)	153.04.35/8704.23.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04/8704.3 Other, with spark-ignition internal combustion piston engine:	153.04/8704.3 Other, with spark-ignition internal combustion piston engine:	
	153.04/8704.31 G.V.M. not exceeding 5 t:	153.04/8704.31 G.V.M. not exceeding 5 t:	
	153.04.37/8704.31.30 Off-the-road logging trucks (R2.30/kg net)	153.04.37/8704.31.30 Off-the-road logging trucks (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.39/8704.31.50 Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears (R2.30/kg net)	153.04.39/8704.31.50 Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.41/704.31.70 Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg (R2.30/kg net)	153.04.41/704.31.70 Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.43/8704.31.75 Other, with an engine capacity not exceeding	153.04.43/8704.31.75 Other, with an engine capacity not exceeding 1 000	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	1 000 cm ³ (excluding the vehicles of subheading 8704.31.77) (R2.30/kg net)	cm ³ (excluding the vehicles of subheading 8704.31.77) (R2.30/kg net)	
	153.04.45/8704.31.77 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (R2.30/kg net)	153.04.45/8704.31.77 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.47/8704.31.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R2.30/kg net)	153.04.47/8704.31.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.49/8704.31.83 Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R2.30/kg net)	153.04.49/8704.31.83 Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.51/8704.31.90 Other (R2.30/kg net)	153.04.51/8704.31.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04/8704.32 G.V.M. exceeding 5 t:		
	153.04.53/8704.32.10 Off-the-road logging trucks (R2.30/kg net)	153.04.53/8704.32.10 Off-the-road logging trucks (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.55/8704.32.90 Other (R2.30/kg net)	153.04.55/8704.32.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04/8704.90		

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Other:		
	153.04.59/8704.90.05 Golf carts, pedestrian type (R2.30/kg net)	153.04.59/8704.90.05 Golf carts, pedestrian type (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.61/8704.90.30 Off-the-road logging trucks (R2.30/kg net)	153.04.61/8704.90.30 Off-the-road logging trucks (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.63/8704.90.35 Electric vehicles with a vehicle mass not exceeding 800 kg (R2.30/kg net)	153.04.63/8704.90.35 Electric vehicles with a vehicle mass not exceeding 800 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.65/8704.90.40 Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R2.30/kg net)	153.04.65/8704.90.40 Other electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.67/8704.90.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R2.30/kg net)	153.04.67/8704.90.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.04.69/8704.90.83 Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R2.30/kg net)	153.04.69/8704.90.83 Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	153.04./8704.90.90 Other (R2.30/kg net)	153.04./8704.90.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.05/87.05 Special purpose motor vehicles (excluding those principally designed for the transport of persons or goods) (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	153.05/87.05 Special purpose motor vehicles (excluding those principally designed for the transport of persons or goods) (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	
	153.05.01/8705.10 Crane lorries (R2.30/kg net)	153.05.01/8705.10 Crane lorries (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.05.03/8705.20 Mobile drilling derricks (R2.30/kg net)	153.05.03/8705.20 Mobile drilling derricks (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.05.05/8705.30 Fire fighting vehicles (R2.30/kg net)	153.05.05/8705.30 Fire fighting vehicles (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.05.07/8705.40 Concrete-mixer lorries (R2.30/kg net)	153.05.07/8705.40 Concrete-mixer lorries (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.05.09/8705.90 Other (R2.30/kg net)	153.05.09/8705.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.06/8706.00 Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:	153.06/8706.00 Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:	
	153.06.05/8706.00.05 Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for the vehicles of heading 8704.10 (R2.30/kg net)	153.06.05/8706.00.05 Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for the vehicles of heading 8704.10 (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	153.06.15/8706.00.15 Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (R2.30/kg net)	153.06.15/8706.00.15 Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.06.20/8706.00.20 Other (R2.30/kg net)	153.06.20/8706.00.20 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.08/8708.70 Road wheels and parts and accessories thereof:		
	153.08/8708.70.1 Identifiable for use solely or principally with tractors (excluding road tractors):		
	153.08.21/8708.70.11 Road wheels fitted with tyres (R2.30/kg net)	153.08.21/8708.70.11 Road wheels fitted with tyres (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.08.23/8708.70.21 Of a kind used on motor cars (R2.30/kg net)	153.08.23/8708.70.21 Of a kind used on motor cars (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.08.25/8708.70.23 Of a kind used on busses or lorries (R2.30/kg net)	153.08.25/8708.70.23 Of a kind used on busses or lorries (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.08.27/8708.70.29 Other (R2.30/kg net)	153.08.27/8708.70.29 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.09/87.09 Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors or the type used on railway	153.09/87.09 Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors or the type used on railway station platforms; parts of	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	station platforms; parts of the foregoing vehicles:	the foregoing vehicles:	
	153.09/8709.1 Vehicles:	153.09/8709.1 Vehicles:	
	153.09.11/8709.11 Electrical (R2.30/kg net)	153.09.11/8709.11 Electrical (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.09.19/8709.19 Other (R2.30/kg net)	153.09.19/8709.19 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.09.29/8709.90 Parts (R2.30/kg net)	153.09.29/8709.90 Parts (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.10/8710.00 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles (R2.30/kg net)	153.10/8710.00 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.11/87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars:	153.11/87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars:	
	153.11.01/8711.10 With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³ (R2.30/kg net)	153.11.01/8711.10 With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³ (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.11/8711.20 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³:	153.11/8711.20 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	153.11.05/8711.20.10 With an engine of a cylinder capacity of less than 200 cm ³ (R2.30/kg net)	153.11.05/8711.20.10 With an engine of a cylinder capacity of less than 200 cm ³ (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.11.07/8711.20.90 Other (R2.30/kg net)	153.11.07/8711.20.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.11.09/8711.30 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³ (R2.30/kg net)	153.11.09/8711.30 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³ (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.11.11/8711.40 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³ (R2.30/kg net)	153.11.11/8711.40 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³ (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.11.13/8711.50 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³ (R2.30/kg net)	153.11.13/8711.50 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³ (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.11.14/8711.60 With electric motor for propulsion (R2.30/kg net)	153.11.14/8711.60 With electric motor for propulsion (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.11/8711.90 Other:	153.11/8711.90 Other:	
	153.11.15/8711.90.10 Side-cars (R2.30/kg net)	153.11.15/8711.90.10 Side-cars (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.11.17/8711.90.20 Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³	153.11.17/8711.90.20 Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	(R2.30/kg net)	(R2.30/kg net)	
	153.11.19/8711.90.30 Other, of a cylinder capacity exceeding 800 cm ³ (R2.30/kg net)	153.11.19/8711.90.30 Other, of a cylinder capacity exceeding 800 cm ³ (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.11.21/8711.90.90 Other (R2.30/kg net)	153.11.21/8711.90.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.12/8712.00 Bicycles and other cycles (including delivery tri-cycles), not motorised:	153.12/8712.00 Bicycles and other cycles (including delivery tri-cycles), not motorised:	
	153.12.10/8712.00.10 Bicycles (R2.30/kg net)	153.12.10/8712.00.10 Bicycles (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.12.90/8712.00.90 Other (R2.30/kg net)	153.12.90/8712.00.90 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.13/8714.10 Of motorcycles (including mopeds):		
	153.13.10/8714.10.10 Rims fitted with tyres (R2.30/kg net)	153.13.10/8714.10.10 Rims fitted with tyres (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.13/8714.92 Wheel rims and spokes:		
	153.13.15/8714.92.10 Rims fitted with tyres (R2.30/kg net)	153.13.15/8714.92.10 Rims fitted with tyres (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.16/87.16 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:	153.16/87.16 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:	
	153.16.10/8716.10 Trailers and semi-trailers of the caravan type, for housing or camping (R2.30/kg net)	153.16.10/8716.10 Trailers and semi-trailers of the caravan type, for housing or camping (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	153.16.20/8716.20 Self-loading or self-unloading trailers and semi-trailers for agricultural purposes (R2.30/kg net)	153.16.20/8716.20 Self-loading or self-unloading trailers and semi-trailers for agricultural purposes (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.16/8716.3 Other trailers and semi-trailers for the transport of goods:	153.16/8716.3 Other trailers and semi-trailers for the transport of goods:	
	153.16.31/8716.31 Tanker trailers and tanker semi-trailers (R2.30/kg net)	153.16.31/8716.31 Tanker trailers and tanker semi-trailers (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.16.39/8716.39 Other (R2.30/kg net)	153.16.39/8716.39 Other (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.16.40/8716.40 Other trailers and semi-trailers (R2.30/kg net)	153.16.40/8716.40 Other trailers and semi-trailers (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	153.16.50/8716.90.20 Road wheels fitted with tyres; wheel rims fitted with tyres (R2.30/kg net)	153.16.50/8716.90.20 Road wheels fitted with tyres; wheel rims fitted with tyres (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	154.00/8801.00 and dirigibles; gliders, hang gliders and other non-powered aircraft (R2.30/kg net)	154.00/8801.00 and dirigibles; gliders, hang gliders and other non-powered aircraft (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	154.02/8802.1 Helicopters:	154.02/8802.1 Helicopters:	
	154.02.11/8802.11 Of an unladen mass not exceeding 2 000 kg (R2.30/kg net)	154.02.11/8802.11 Of an unladen mass not exceeding 2 000 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	154.02.13/8802.12	154.02.13/8802.12	Ex Section E in Part 3 of Schedule

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Of an unladen mass exceeding 2 000 kg (R2.30/kg net)	Of an unladen mass exceeding 2 000 kg (R2.30/kg net)	No. 1
	154.02.15/8802.20 Aeroplanes and other aircraft, of an unladen mass not exceeding 2 000 kg (R2.30/kg net)	154.02.15/8802.20 Aeroplanes and other aircraft, of an unladen mass not exceeding 2 000 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	154.02.17/8802.30 Aeroplanes and other aircraft, of an unladen mass exceeding 2 000 kg but not exceeding 15 000 kg (R2.30/kg net)	154.02.17/8802.30 Aeroplanes and other aircraft, of an unladen mass exceeding 2 000 kg but not exceeding 15 000 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	154.02.19/8802.40 Aeroplanes and other aircraft, of an unladen mass exceeding 15 000 kg (R2.30/kg net)	154.02.19/8802.40 Aeroplanes and other aircraft, of an unladen mass exceeding 15 000 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	154.02.21/8802.60 Spacecraft (including satellites) and suborbital and spacecraft launch vehicles (R2.30/kg net)	154.02.21/8802.60 Spacecraft (including satellites) and suborbital and spacecraft launch vehicles (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	154.03/88.03 Parts of goods of heading 88.01 or 88.02:		
	154.03.11/8803.20 Under-carriages and parts thereof (R2.30/kg net)	154.03.11/8803.20 Under-carriages and parts thereof (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	155.00/9801.00 Original equipment components:	155.00/9801.00 Original equipment components:	
	155.00.05/9801.00.05 Tyres for the goods described in tariff subheadings 9801.00.10 to 9801.00.55 (R2.30/kg net)	155.00.05 9801.00.05 Tyres for the goods described in tariff subheadings 9801.00.10 to 9801.00.55 (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
	SCHEDULE 1 / PART 5	SCHEDULE 3	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	FUEL AND ROAD ACCIDENT LEVIES	FUEL AND ROAD ACCIDENT LEVIES	
	PART 5A: FUEL LEVY	PART A: FUEL LEVY	Ex Part 5A of Schedule No. 1
	NOTES: 1. Any rate of fuel levy specified in Part 5A in respect of any goods shall apply to any such goods which are manufactured in the Republic and imported into the Republic.	NOTES: 1. Any rate of fuel levy specified in Part 5A in respect of any goods shall apply to any such goods which are manufactured in the Republic and imported into the Republic.	Ex Part 5A of Schedule No. 1
	2. Any fuel levy payable in terms of Part 5A in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of goods of the same class or kind.	2. Any fuel levy payable in terms of Part 5A in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 the Customs Tariff or the Excise Tariff Part 1 or 2 of goods of the same class or kind.	Ex Part 5A of Schedule No. 1
	3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule	3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule the Customs Tariff or the Excise Tariff	Ex Part 5A of Schedule No. 1
	4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any fuel levy item of Part 5A in which such goods are specified, the goods so specified in such fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.	4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule the Customs Tariff is expressly quoted in any fuel levy item of Part 5A in which such goods are specified, the goods so specified in such fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.	Ex Part 5A of Schedule No. 1
	5. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5A in	5. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5A in such warehouse	Ex Part 5A of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	such warehouse shall render such goods liable to payment of any fuel levy due in accordance with the provisions of this Act.	shall render such goods liable to payment of any fuel levy due in accordance with the provisions of this Act the EDA.	
	195.00 FUELS	195.00 FUELS	
	195.10 27.10 Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	195.10 27.10 Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	
	195.10 2710.12 Light oils and preparations:	195.10 2710.12 Light oils and preparations:	
	195.10.03/2710.12.02 Petrol, as defined in Additional Note 1(b) to Chapter 27 (337c/li)	195.10.03/2710.12.02 Petrol, as defined in Additional Note 1(b) to Chapter 27 (337c/li)	Ex Part 5A of Schedule No. 1
	195.10.09/2710.12.07 Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27 (free)	195.10.09/2710.12.07 Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27 (free)	Ex Part 5A of Schedule No. 1
	195.10.13/2710.12.15 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked (free)	195.10.13/2710.12.15 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked (free)	Ex Part 5A of Schedule No. 1
	195.10.15/2710.12.26 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked (322c/li)	195.10.15/2710.12.26 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked (322c/li)	Ex Part 5A of Schedule No. 1
	195.10.17/2710.12.30 fuel, as defined in Additional Note 1(g) to	195.10.17/2710.12.30 fuel, as defined in Additional Note 1(g) to Chapter	Ex Part 5A of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Chapter 27 (322c/li)	27 (322c/li)	
	195.10.19/2710.12.37 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked (free)	195.10.19/2710.12.37 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked (free)	Ex Part 5A of Schedule No. 1
	195.10.21/2710.12.39 Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (322c/li)	195.10.21/2710.12.39 Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (322c/li)	Ex Part 5A of Schedule No. 1
	195.20/3826.00 Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:	195.20/3826.00 Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:	
	195.20./3826.00.10 Biodiesel as specified in Additional Note 1(a) to Chapter 38 (161c/li)	195.20./3826.00.10 Biodiesel as specified in Additional Note 1(a) to Chapter 38 (161c/li)	Ex Part 5A of Schedule No. 1
	195.20.03/3826.00.90 Other biodiesel (322c/li)	195.20.03/3826.00.90 Other biodiesel (322c/li)	Ex Part 5A of Schedule No. 1
	SCHEDULE 1 / PART 5B	SCHEDULE 3	
	PART 5B: ROAD ACCIDENT FUND LEVY	PART B: ROAD ACCIDENT FUND LEVY	Ex Part 5A of Schedule No. 1
	NOTES: 1. Any rate of Road Accident Fuel levy specified in Part 5B in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.	NOTES: 1. Any rate of Road Accident Fuel levy specified in Part 5B in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.	Ex Part 5B of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	2. Any Road Accident Fuel levy payable in terms of Part 5B in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind	2. Any Road Accident Fuel levy payable in terms of Part 5B in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 the Customs Tariff and the Excise Tariff in respect of goods of the same class or kind	Ex Part 5B of Schedule No. 1
	3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.	3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule. the Customs Tariff and the Excise Tariff.	Ex Part 5B of Schedule No. 1
	4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any Road Accident Fuel levy item of Part 5B in which such goods are specified, the goods so specified in such Road Accident Fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.	4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule 1 to the Customs Tariff is expressly quoted in any Road Accident Fuel levy item of Part 5B in which such goods are specified, the goods so specified in such Road Accident Fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.	Ex Part 5B of Schedule No. 1
	5. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5B in such warehouse shall render such goods liable to payment of any Road Accident Fuel levy due in accordance with the provisions of this Act.	5. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5B in such warehouse shall render such goods liable to payment of any Road Accident Fuel levy due in accordance with the provisions of this Act. the EDA.	
	197.00	197.00	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	FUELS	FUELS	
	197.10/27.10 Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	197.10/27.10 Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	
	197.10/2710.12 Light oils and preparations:	197.10/2710.12 Light oils and preparations:	
	197.10.03/2710.12.02 Petrol, as defined in Additional Note 1(b) to Chapter 27 (193c/li)	197.10.03/2710.12.02 Petrol, as defined in Additional Note 1(b) to Chapter 27 (193c/li)	Ex Part 5B of Schedule No. 1
	197.10.09/2710.12.07 Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27 (free)	197.10.09/2710.12.07 Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27 (free)	Ex Part 5B of Schedule No. 1
	197.10.13/2710.12.15 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked (free)	197.10.13/2710.12.15 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked (free)	Ex Part 5B of Schedule No. 1
	197.10.15/2710.12.26 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked (322c/li)	197.10.15/2710.12.26 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked (322c/li)	Ex Part 5B of Schedule No. 1
	197.10.17/2710.12.30 fuel, as defined in Additional Note 1(g) to Chapter 27 (322c/li)	197.10.17/2710.12.30 fuel, as defined in Additional Note 1(g) to Chapter 27 (322c/li)	Ex Part 5B of Schedule No. 1
	197.10.19/2710.12.37 Specified aliphatic hydrocarbon solvents, as	197.10.19/2710.12.37 Specified aliphatic hydrocarbon solvents, as	Ex Part 5B of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	defined in Additional Note 1(ij) to Chapter 27, marked (free)	defined in Additional Note 1(ij) to Chapter 27 , marked (free)	
	197.10.21/2710.12.39 Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (322c/li)	197.10.21/2710.12.39 Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (322c/li)	Ex Part 5B of Schedule No. 1
	195.20/3826.00 Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:	195.20/3826.00 Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:	
	195.20./3826.00.10 Biodiesel as specified in Additional Note 1(a) to Chapter 38 (161c/li)	195.20./3826.00.10 Biodiesel as specified in Additional Note 1(a) to Chapter 38 (161c/li)	Ex Part 5B of Schedule No. 1
	195.20.03/3826.00.90 Other biodiesel (322c/li)	195.20.03/3826.00.90 Other biodiesel (322c/li)	Ex Part 5B of Schedule No. 1
84	PART 7: HEALTH PROMOTION LEVY	SCHEDULE NO. 4: HEALTH PROMOTION LEVY	
	NOTES: 1. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any health promotion levy item of this Part in which such goods are specified, the goods so specified in such health promotion levy item shall be deemed to include only goods which	NOTES: 1. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule the Customs Tariff is expressly quoted in any health promotion levy item of this Part Schedule in which such goods are specified, the goods so specified in such health promotion levy item shall be deemed to include only goods	Ex Part 7 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	are classifiable under the said tariff heading or subheading.	which are classifiable under the said tariff heading or subheading.	
	2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Part in such warehouse shall render such goods liable to payment of any health promotion levy in accordance with the provisions of this Act.	2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Part Schedule in such warehouse shall render such goods liable to payment of any health promotion levy in accordance with the provisions of this Act. the EDA.	Ex Part 7 of Schedule No. 1
85	SECTION A LEVY ON SUGARY BEVERAGES	PART A LEVY ON SUGARY BEVERAGES	
	NOTES: 1. Any rate of levy on sugary beverages is payable on any goods specified in this Section either imported into or manufactured in the Republic.	NOTES: 1. Any rate of levy on sugary beverages is payable on any goods specified in this Section Part either imported into or manufactured in the Republic.	Ex Section A in Part 7 of Schedule No. 1
	2. Any levy on sugary beverages specified in this Section shall be payable in addition to any Customs and Excise duty payable in terms of any other Part of Schedule No. 1.	2. Any levy on sugary beverages specified in this Section Part shall be payable in addition to any Customs and Excise duty payable in terms of any other Parts of Schedule No. 1. the Customs Tariff or the Excise Tariff	Ex Section A in Part 7 of Schedule No. 1
	3. Imported goods shall not be declared on separate bills of entry for the purposes of this Part of Schedule No. 1.	3. Imported goods shall not be declared on separate bills of entry for the purposes of this Part of Schedule No. 1 4.	Ex Section A in Part 7 of Schedule No. 1
	4. Any reference to sugar content means both the intrinsic and added sugar and other sweetening matter contained in any sugary	4. Any reference to sugar content means both the intrinsic and added sugar and other sweetening matter contained in any sugary beverage specified	Ex Section A in Part 7 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	beverage specified in this Section.	in this Part Section.	
	5. The sugar content of sugary beverages liable to the levy on sugary beverages must be calculated on - (a) the sugar content as certified on a test report obtained and retained from a testing laboratory accredited with and using methodology recognised by the South African National Accreditation System (SANAS) or the International Laboratory Accreditation Cooperation (ILAC); or (b) the sugar content of the sugary beverage will be deemed to constitute 20 grams per 100 millilitres.	5. The sugar content of sugary beverages liable to the levy on sugary beverages must be calculated on - (a) the sugar content as certified on a test report obtained and retained from a testing laboratory accredited with and using methodology recognised by the South African National Accreditation System (SANAS) or the International Laboratory Accreditation Cooperation (ILAC); or (b) the sugar content of the sugary beverage will be deemed to constitute 20 grams per 100 millilitres.	Ex Section A in Part 7 of Schedule No. 1
	6. In the case of powder and liquid concentrates or preparations for the making of beverages, the sugar content must be calculated based on the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications.	6. In the case of powder and liquid concentrates or preparations for the making of beverages, the sugar content must be calculated based on the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications.	Ex Section A in Part 7 of Schedule No. 1
	191.00 LEVY ON SUGARY BEVERAGES	191.00 LEVY ON SUGARY BEVERAGES	
	191.01/18.06 Chocolate and other food preparations containing cocoa:	191.01/18.06 Chocolate and other food preparations containing cocoa:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	191.01/1806.10 Cocoa powder, containing added sugar or other sweetening matter:	191.01/1806.10 Cocoa powder, containing added sugar or other sweetening matter:	
	191.01.05/1806.10.05 Preparations for making beverages (2,1c/gram of the sugar content that exceeds 4g/100m)	191.01.05/1806.10.05 Preparations for making beverages (2,1c/gram of the sugar content that exceeds 4g/100m)	Ex Section A in Part 7 of Schedule No. 1
	191.02/19.01 Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	191.02/19.01 Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
	191.02/1901.90 Other:	191.02/1901.90 Other:	
	191.02.05 1901.90.15 Preparations for making beverages (excluding those of tariff subheading 1901.90.20) (2,1c/gram of the sugar content that exceeds 4g/100ml)	191.02.05 1901.90.15 Preparations for making beverages (excluding those of tariff subheading 1901.90.20) (2,1c/gram of the sugar content that exceeds 4g/100ml)	Ex Section A in Part 7 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	191.05/21.06 Food preparations not elsewhere specified or included:	191.05/21.06 Food preparations not elsewhere specified or included:	
	191.05/2106.90 Other:	191.05/2106.90 Other:	
	191.05.05/2106.90.20 Syrups and other concentrates or reparations for making beverages, not having a basis of fruit juice (excluding those of tariff subheading 2106.90.69) (2,1c/gram of the sugar content that exceeds 4g/100ml)	191.05.05/2106.90.20 Syrups and other concentrates or preparations for making beverages, not having a basis of fruit juice (excluding those of tariff subheading 2106.90.69) (2,1c/gram of the sugar content that exceeds 4g/100ml)	Ex Section A in Part 7 of Schedule No. 1
	191.05.10/2106.90.22 Syrups and other concentrates or preparations for making beverages, with a basis of fruit juice (excluding those of tariff subheading 2106.90.69) (2,1c/gram of the sugar content that exceeds 4g/100ml)	191.05.10/2106.90.22 Syrups and other concentrates or preparations for making beverages, with a basis of fruit juice (excluding those of tariff subheading 2106.90.69) (2,1c/gram of the sugar content that exceeds 4g/100ml)	Ex Section A in Part 7 of Schedule No. 1
	191.05.15/2106.90.69 Drinking straws, containing flavouring preparations (2,1c/gram of the sugar content that exceeds 4g/100m)	191.05.15/2106.90.69 Drinking straws, containing flavouring preparations (2,1c/gram of the sugar content that exceeds 4g/100m)	Ex Section A in Part 7 of Schedule No. 1
	191.07/22.02 Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages (excluding fruit or vegetable juices of heading 20.09):	191.07/22.02 Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages (excluding fruit or vegetable juices of heading 20.09):	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	191.07/2202.10 Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	191.07/2202.10 Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
	191.07.05/2202.10.10 In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes) (2,1c/gram of the sugar content that exceeds 4g/100ml)	191.07.05/2202.10.10 In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes) (2,1c/gram of the sugar content that exceeds 4g/100ml)	Ex Section A in Part 7 of Schedule No. 1
	191.07.10/2202.10.90 Other (2,1c/gram of the sugar content that exceeds 4g/100ml)	191.07.10/2202.10.90 Other (2,1c/gram of the sugar content that exceeds 4g/100ml)	Ex Section A in Part 7 of Schedule No. 1
	191.07/2202.9 Other:	191.07/2202.9 Other:	
	191.07/2202.91 Non-alcoholic beer:	191.07/2202.91 Non-alcoholic beer:	
	191.07.15/2202.91.20 In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk) (2,1c/gram of the sugar content that exceeds 4g/100ml)	191.07.15/2202.91.20 In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk) (2,1c/gram of the sugar content that exceeds 4g/100ml)	Ex Section A in Part 7 of Schedule No. 1
	191.07.20/2202.91.90 Other (2,1c/gram of the sugar content that exceeds 4g/100ml)	191.07.20/2202.91.90 Other (2,1c/gram of the sugar content that exceeds 4g/100ml)	Ex Section A in Part 7 of Schedule No. 1

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	191.07/2202.99 Other:	191.07/2202.99 Other:	
	191.07.25/2202.99.20 In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk) (2,1c/gram of the sugar content that exceeds 4g/100ml)	191.07.25/2202.99.20 In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk) (2,1c/gram of the sugar content that exceeds 4g/100ml)	Ex Section A in Part 7 of Schedule No. 1
	191.07.90/2202.99.90 Other (2,1c/gram of the sugar content that exceeds 4g/100ml)	191.07.90/2202.99.90 Other (2,1c/gram of the sugar content that exceeds 4g/100ml)	Ex Section A in Part 7 of Schedule No. 1
86	Part 8: ORDINARY LEVY	SCHEDULE NO. 5 ORDINARY LEVY	Part 8 to Schedule No. 1 is Schedule No. 5 of the Customs Tariff and the Excise Act
87	Notes: 1. Subject to the provisions of any item in Schedule No. 4 or 6 , the rate of ordinary levy specified in any item in this Part in respect of any goods (excluding goods provided for in Note 4), shall apply to any such goods which are manufactured in or imported into the common customs area and entered for home consumption by any body, authority, institution or person specified in such ordinary levy item.	Notes: 1. Subject to the provisions of any item in Schedule No. 6 or 7 of the Excise Tariff , the rate of ordinary levy specified in any item in this Part Schedule in respect of any goods (excluding goods provided for in Note 4), shall apply to any such goods which are Manufactured in or imported into the common customs area and entered for home consumption by any body, authority, institution or person specified in such ordinary levy item.	Note 1 is amended to indicate the relevant relief Schedule in terms of the Customs and Excise Tariffs respectively. “home consumption” is amended to “home use”

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
88	2. The value for ordinary levy purposes shall be the value for customs duty purposes as defined in section 65(1) or the value for excise duty purposes as defined in section 69.	2. The value for ordinary levy purposes shall be the value for customs duty purposes in accordance with Part 3 of Chapter 7 of the CDA or the value for excise duty purposes as defined in section 69 of the EDA.	Note 2 is amended to refer to the CDA and EDA respectively and to “import duty” instead of “customs duty”
89	3. No entry in respect of goods subject to the ordinary levy shall be valid unless the subheading under which such goods are classified in Part 1 is declared on such entry.	3. No entry of goods subject to the ordinary levy shall be valid unless the subheading under which such goods are classified in Schedule No. 1 of the Customs Tariff is declared stated on such entry.	Note 3 is amended to change “entry” to “clearance” and “Part 1” to “Schedule No. 1”; and “declared” amended to “stated”
90	4. Any rate of ordinary levy specified in this Part in respect of any imported goods for use by any person, government, department, administration or body referred to in this Part shall not apply to any such goods which are entered in such quantities, at such times and subject to such conditions as the appropriate authorities in the Republic of Botswana, the Kingdom of Swaziland and the Republic of Namibia may allow by specific permit for use in those countries.	4. Any rate of ordinary levy specified in this Schedule in respect of any imported goods for use by any person, government, department, administration or body referred to in this Schedule shall not apply to any such goods which are entered in such quantities, at such times and subject to such conditions as the appropriate authorities in the Republic of Botswana, the Kingdom of Swaziland and the Republic of Namibia may allow by specific permit for use in those countries.	Note 4 is amended to change “Part” to “Schedule”
91	See General Note H	5. Notwithstanding anything to the contrary contained in the Excise Tariff, any duty specified in Schedule No. 1 and 2 of the Excise Tariff shall not apply to any goods subject to the ordinary levy specified in Schedule No. 5. Any	Note 5 to Schedule No. 5 is ex General Note H. Note 5 is amended as highlighted in yellow

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		goods to which the levy specified in Schedule No. 5 is applicable shall be entered in terms thereof and in accordance with the CCA and EDA.	
	196.10 Goods of any description, for the exclusive use by any department in the national or provincial sphere of government (The rate of duty specified in respect of those goods in Parts 1 and 2 of Schedule No. 1)	196.10 Goods of any description, for the exclusive use by any department in the national or provincial sphere of government (The rate of duty specified in respect of those goods in Parts 1 and 2 of Schedule No. 1 to the Excise Tariff)	Ex Part 8 to Schedule No. 1
	196.20 Motor vehicles of heading 87.03 of Part1, the bona fide property of and imported by any officer or employee in the service of any department in the national or provincial sphere of government on return to the Republic on transfer after serving outside the Republic (The rate of duty referred to in respect of vehicles of heading 87.03 in Parts 1 and 2 of Schedule No. 1)	196.20 Motor vehicles of heading 87.03 of Part1, the bona fide property of and imported by any officer or employee in the service of any department in the national or provincial sphere of government on return to the Republic on transfer after serving outside the Republic (The rate of duty referred to in respect of vehicles of heading 87.03 in Parts 1 and 2 of Schedule No. 1 to the Excise Tariff)	Ex Part 8 to Schedule No. 1
1653	SCHEDULE NO. 6 REBATES AND REFUNDS OF EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND LEVY, ENVIRONMENTAL LEVY AND HEALTH PROMOTION LEVY	SCHEDULE NO. 6 REBATES AND REFUNDS OF EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND LEVY, ENVIRONMENTAL LEVY AND HEALTH PROMOTION LEVY	Ex Schedule No. 6 of the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>GENERAL NOTES:</p> <p>1. For the purposes of implementation of the amendments to this Schedule on 1 January 2011 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 1 January 2011, shall terminate on 31 December 2010: 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 latter item.</p>	<p>Deleted</p>	<p>Ex Note 1 to Schedule No. 6</p> <p>This Note may have become redundant</p>
	<p>2. Any person who receives any goods under rebate or refund of duty in terms of any item of this Schedule must register as contemplated in rule 59A, except -</p> <p>(a) licensed warehouses for manufacturing purposes;</p> <p>(b) recipients of fully denatured spirits as defined in Note 4 of Section D in Part 1 of this Schedule;</p> <p>(c) recipients of goods provided for in items 618.01, 619.01, 620.01, 620.02, 620.03, 621.02, 622.05, 622.07, 623.01, 623.02,</p>	<p>2. 1. Any person who receives any goods under rebate or refund of duty in terms of any item of this Schedule must register as contemplated in rule 59A, except -</p> <p>(a) licensed warehouses for manufacturing purposes;</p> <p>(b) recipients of fully denatured spirits as defined in Note 4 of Section D in Part 1 of this Schedule;</p> <p>(c) recipients of goods provided for in items 618.01, 619.01, 620.01, 620.02, 620.03, 621.02, 622.05, 622.07, 623.01, 623.02, 623.03, 630.10, 630.14, 630.16, 630.18, 630.20, 630.22, 631.00,</p>	<p>Ex Note</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	623.03, 630.10, 630.14, 630.16, 630.18, 630.20, 630.22, 631.00, 670.01, 670.04, 670.06, 670.08 and 670.10 of this Schedule.	670.01, 670.04, 670.06, 670.08 and 670.10 of this Schedule.	
	PART 1: REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES	PART 1: REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES	
	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 a 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 the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.	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 A of Schedule No. 1 to the Excise Tariff in respect of such goods at the time of entry for home consumption thereof, to the extent stated in this Part, or a refund of the duty paid thereon under any item in Section A of Part 2 A of Schedule No. 1 to the Excise Tariff to the extent stated in this Part, shall be paid in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.	Ex Note 1 in Part 1 of Schedule No. 6 to the 1964 Tariff
	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.	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.	Ex Note 2 in Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	3. The expression "Full duty" shall, for the purposes of this Part, relate to a rebate or refund, to the extent stated, of the excise duty specified in Section A of Part 2 of Schedule No. 1 and payable or paid in respect of any goods including any suspended duty, in operation in respect of such goods.	3. The expression "Full duty" shall, for the purposes of this Part, relate to a rebate or refund, to the extent stated, of the excise duty specified in Section A of Part 2 Part A 2 of Schedule No. 1 and payable or paid in respect of any goods including any suspended duty, in operation in respect of such goods.	Ex Note 3 in Part 1 of Schedule No. 6 to the 1964 Tariff
	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.	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.	Ex Note 4 in Part 1 of Schedule No. 6 to the 1964 Tariff
	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.	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.	Ex Note 5 in Part 1 of Schedule No. 6 to the 1964 Tariff
	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 include only such goods classifiable under such item.	6. Wherever the tariff item under which any goods are classified in Section A of Part 2 A 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 include only such goods classifiable under such item.	Ex Note 6 in Part 1 of Schedule No. 6 to the 1964 Tariff
	7. Except where the Commissioner authorises on good cause shown, payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such	7. Except where the Commissioner authorises on good cause shown, payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as	Ex Note 7 in Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to:</p> <p>(a) the manufacturer of the goods or the person who paid the duty thereon on entry for home consumption;</p> <p>(b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or</p> <p>(c) a user as contemplated in Part 3 of this Schedule.</p>	<p>the Commissioner may reasonably impose in each case, such refund shall be paid only to:</p> <p>(a) the manufacturer of the goods or the person who paid the duty thereon on entry for home consumption;</p> <p>(b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or</p> <p>(c) a user as contemplated in Part 3 of this Schedule.</p>	
	SECTION A:	SECTION A: TRADITIONAL AFRICAN BEER POWDER	
	<p>NOTES:</p> <p>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 the rebate item 406.00</p>	<p>NOTES:</p> <p>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 3 to the Customs Tariff, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to the rebate item 406.00</p>	Ex Note 1 in Section A of Part 1 of Schedule No. 6 of the 1964 Tariff
	<p>2. Item 618.02 applies to the excisable goods specified therein, exported from any customs</p>	<p>2. Item 618.02 applies to the excisable goods specified therein, exported from any customs and</p>	Ex Note 2 in Section A of Part 1 of

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	and excise warehouse (including supply stores for foreign-going ships or aircraft).	excise warehouse (including supply stores for foreign-going ships or aircraft).	Schedule No. 6 of the 1964 Tariff
	618.01/104.01.10/01.01 Traditional African beer powder as defined in Additional Note 1 to Chapter 19 (Full duty)	618.01/104.01.10/01.01 Traditional African beer powder as defined in Additional Note 1 to Chapter 19 (Full duty)	Ex item 618.01/104.01.10/01.01 in Section A of Part 1 of Schedule No. 6 of the 1964 Tariff
	618.02/104.01.10/01.01 Traditional African beer powder as defined in Additional Note 1 to Chapter 19 (Full duty)	618.02/104.01.10/01.01 Traditional African beer powder as defined in Additional Note 1 to Chapter 19 (Full duty)	Ex item 618.02/104.01.10/01.01 in Section A of Part 1 of Schedule No. 6 of the 1964 Tariff
	618.03/104.01.10/01.01 Traditional African beer powder as defined in Additional Note 1 to Chapter 19, for use in the manufacture of Traditional African beer specified in item 104.10.10 or 104.17.05 in Section A of Part 2 of Schedule No. 1. (Full duty)	618.03/104.01.10/01.01 Traditional African beer powder as defined in Additional Note 1 to Chapter 19, for use in the manufacture of Traditional African beer specified in item 104.10.10 or 104.17.05 in Section A of Part 2-A of Schedule No. 1 to the Excise Tariff. (Full duty)	Ex item 618.03/104.01.10/01.01 in Section A of Part 1 of Schedule No. 6 of the 1964 Tariff
	SECTION B: REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER	SECTION B:REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER	
	NOTES: 1. Items 619.01 (01.01), 619.01 (02.01) and 619.01 (03.01) apply to excisable goods specified therein, supplied for use by the President, diplomatic and other foreign	NOTES: 1. Items 619.01 (01.01), 619.01 (02.01) and 619.01 (03.01) apply to excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate	Ex Note 1 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	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 on Notes 1 to 4 of rebate item 406.00.	item 406.01, 406.02, 406.03 or 406.05 of Schedule No.4 3 to the Customs Tariff, subject to the requirements of those rebate items and the provisions on Notes 1 to 4 of rebate item 406.00.	
	2. Items 619.02 (01.01), 619.02 (02.01) and 619.02 (03.01) apply to excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).	2. Items 619.02 (01.01), 619.02 (02.01) and 619.02 (03.01) apply to excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).	Ex Note 2 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
	3. For the purpose of item 619.03, the following: (a) (i) Beer made from malt which is off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to a customs and excise manufacturing warehouse for destruction only if such products are found to be off-specification, contaminated or has undergone post-manufacturing deterioration within a period of 12 months after removal from a customs and excise warehouse and that the goods are returned to such warehouse within this period. (ii) The provisions of this item shall apply in respect of beer made from malt -	3. For the purpose of item 619.03, the following: (a) (i) Beer made from malt which is off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to a customs and excise manufacturing warehouse for destruction only if such products are found to be off-specification, contaminated or has undergone post-manufacturing deterioration within a period of 12 months after removal from a customs and excise warehouse and that the goods are returned to such warehouse within this period. (ii) The provisions of this item shall apply in respect of beer made from malt - (aa) in the case of beer made from malt under the control of the manufacturer; (bb) in the case of beer made from malt returned as produced from the same batch(es);	Ex Note 3 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(aa) in the case of beer made from malt under the control of the manufacturer; (bb) in the case of beer made from malt returned as produced from the same batch(es); (cc) in the case of beer made from malt returned in the originally sealed containers for wholesale or similar packaging. (b) (i) If the Commissioner approves the application, any beer made from malt returned in terms of this item shall be - (aa) kept intact and entirely separate from any other goods or materials until it has 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 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;</p>	<p>(cc) in the case of beer made from malt returned in the originally sealed containers for wholesale or similar packaging. (b) (i) If the Commissioner approves the application, any beer made from malt returned in terms of this item shall be - (aa) kept intact and entirely separate from any other goods or materials until it has 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 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; and (ee) the delivery note under cover of which such products were returned.</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(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; and (ee) the delivery note under cover of which such products were returned.</p> <p>(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 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 3(b)(i)(aa).</p> <p>(d) The licensee of such warehouse may, after destruction of the products concerned, and on accounting for the goods destroyed 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</p>	<p>(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 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 the EDA on such products during a period of 12 months prior to the date of the examination contemplated in Note 3(b)(i)(aa).</p> <p>(d) The licensee of such warehouse may, after destruction of the products concerned, and on accounting for the goods destroyed 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 destruction, as the case may be.</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	account during a period of two years after receipt of the goods for destruction, as the case may be.		
	619.01/104.10.10/01.01 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)	619.01/104.10.10/01.01 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)	Ex item 619.01/104.10.10/01.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
	619.01/104.10.20/02.01 Beer made from malt, other (Full duty)	619.01/104.10.20/02.01 Beer made from malt, other (Full duty)	Ex item 619.01/104.10.10/02.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
	619.01/104.17.05/03.01 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)	619.01/104.17.05/03.01 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)	Ex item 619.01/104.17.05/03.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
	619.02/104.10.10/01.01 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)	619.02/104.10.10/01.01 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)	Ex item 619.02/104.10.10/01.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
	619.02/104.10.20/02.01 Beer made from malt, other (Full duty)	619.02/104.10.20/02.01 Beer made from malt, other (Full duty)	Ex item 619.02/104.10.20/02.01 in Section B of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			to the 1964 Tariff
	619.02/104.17.05/03.01 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)	619.02/104.17.05/03.01 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)	Ex item 619.02/104.17.05/03.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
	619.03/104.10.20/01.01 Beer made from malt which, has been removed from any customs and excise manufacturing warehouse after entry or deemed entry for home consumption and payment of duty, has been found to be off-specification or has become contaminated or has undergone postmanufacturing deterioration and is returned to a customs and excise manufacturing warehouse for destruction, subject to the provisions of Note 3 to this Section (Full duty)	619.03/104.10.20/01.01 Beer made from malt which, has been removed from any customs and excise manufacturing warehouse after entry or deemed entry for home consumption and payment of duty, has been found to be off-specification or has become contaminated or has undergone postmanufacturing deterioration and is returned to a customs and excise manufacturing warehouse for destruction, subject to the provisions of Note 3 to this Section (Full duty)	Ex item 619.03/104.10.20/01.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
	619.04/104.10.20/01.01 Beer made from malt, other, used in the manufacture of other fermented beverages, unfortified, of item 104.17.15 (Full duty)	619.04/104.10.20/01.01 Beer made from malt, other, used in the manufacture of other fermented beverages, unfortified, of item 104.17.15 (Full duty)	Ex item 619.04/104.10.20/01.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
	619.05/104.10.20/01.01 Beer made from malt, other, used in the manufacture of mixtures of fermented	619.05/104.10.20/01.01 Beer made from malt, other, used in the manufacture of mixtures of fermented beverages	Ex item 619.05/104.10.20/01.01 in Section B of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	beverages and mixtures of fermented beverages and non-alcoholic beverages, of item 104.17.22 (Full duty)	and mixtures of fermented beverages and non-alcoholic beverages, of item 104.17.22 (Full duty)	to the 1964 Tariff
	619.06/104.10.20/01.01 Beer made from malt, other, used in the manufacture of spirits, of item 104.20 (Full duty)	619.06/104.10.20/01.01 Beer made from malt, other, used in the manufacture of spirits, of item 104.20 (Full duty)	Ex item 619.06/104.10.20/01.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
	619.07/104.10.20/01.01 Other beer made from malt used in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in terms of item 104.21.01 or 104.23.28 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37 (Full duty)	619.07/104.10.20/01.01 Other beer made from malt used in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in terms of item 104.21.01 or 104.23.28 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37 (Full duty)	Ex item 619.07/104.10.20/01.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
	619.09/104.10.20/01.01 Other beer made form malt used in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages) (Full duty)	619.09/104.10.20/01.01 Other beer made form malt used in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages) (Full duty)	Ex item 619.09/104.10.20/01.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
	SECTION C: REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON WINE AND OTHER FERMENTED BEVERAGES (EXCLUDING BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER),	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	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED	FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED	
	NOTES: 1. Items 620.01, 620.02 and 620.03 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.	NOTES: 1. Items 620.01, 620.02 and 620.03 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 3 to the Customs Tariff , subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.	Ex Note 1 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	2. Items 620.04, 620.05 and 620.06 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships or aircraft).	2. Items 620.04, 620.05 and 620.06 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships or aircraft).	Ex Note 2 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	3. Items 620.07, 620.08, 620.09 and 620.10 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.	3. Items 620.07, 620.08, 620.09 and 620.10 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.	Ex Note 3 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	4. Items 620.11, 620.13, 620.15, 620.19 and 620.21 apply to the excisable goods specified therein, used for the manufacture of vinegar	4. Items 620.11, 620.13, 620.15, 620.19 and 620.21 apply to the excisable goods specified therein, used for the manufacture of vinegar and non-	Ex Note 4 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>and non-alcoholic beverages and for topping up: Provided that - (a) On completion of each operation or process specified in items 620.13 (01.02), (02.02) the rebate user shall render a return to the Controller in a form approved by the Commissioner. (b) For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the 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.</p>	<p>alcoholic beverages and for topping up: Provided that - (a) On completion of each operation or process specified in items 620.13 (01.02), (02.02) the rebate user shall render a return to the Controller in a form approved by the Commissioner. (b) For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the 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.</p>	
	<p>5. For the purpose of items 620.13 (01.02) and 620.17, fortified wine and fortified fermented beverages entered for purposes of topping or sweetening of unfortified wine and unfortified fermented beverages shall not be allowed under rebate of duty in terms of these provisions if the alcoholic strength of such unfortified wine and unfortified fermented beverages are thereby increased by more than 0.6 per cent alcohol by volume per occasion/batch.</p>	<p>5. For the purpose of items 620.13 (01.02) and 620.17, fortified wine and fortified fermented beverages entered for purposes of topping or sweetening of unfortified wine and unfortified fermented beverages shall not be allowed under rebate of duty in terms of these provisions if the alcoholic strength of such unfortified wine and unfortified fermented beverages are thereby increased by more than 0.6 per cent alcohol by volume per occasion/batch.</p>	<p>Ex Note 5 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff</p>
	<p>6. For the purpose of items 620.22, 620.23 and 620.24 the following: (a) (i) Wine, vermouth and other fermented</p>	<p>6. For the purpose of items 620.22, 620.23 and 620.24 the following: (a) (i) Wine, vermouth and other fermented</p>	<p>Ex Note 6 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>beverages which are off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to a customs and excise special manufacturing warehouse (SVM) for destruction or reprocessing, only if such products are found to be off-specification, contaminated or has undergone postmanufacturing deterioration within a period of 12 months after removal from the SVM and that the goods are returned within this period.</p> <p>(ii) The provisions of this item shall apply in respect of wine, vermouth and other fermented beverages -</p> <p>(aa) under the control of the manufacturer;</p> <p>(bb) returned as produced from the same batch(es); and</p> <p>(cc) returned in the originally sealed containers for wholesale or similar packaging.</p> <p>(iii) 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.</p>	<p>beverages which are off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to a customs and excise special manufacturing warehouse (SVM) for destruction or reprocessing, only if such products are found to be off-specification, contaminated or has undergone postmanufacturing deterioration within a period of 12 months after removal from the SVM and that the goods are returned within this period.</p> <p>(ii) The provisions of this item shall apply in respect of wine, vermouth and other fermented beverages -</p> <p>(aa) under the control of the manufacturer;</p> <p>(bb) returned as produced from the same batch(es); and</p> <p>(cc) returned in the originally sealed containers for wholesale or similar packaging.</p> <p>(iii) 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.</p> <p>(b)(i) If the Commissioner approves the application, any wine, vermouth or other fermented beverages</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(b)(i) If the Commissioner approves the application, any wine, vermouth or other fermented beverages returned in terms of this item shall be -</p> <p>(aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and</p> <p>(bb) unpacked, where applicable, and transferred to and mixed to and mixed with stocks of materials for reprocessing, under supervision of an officer; or</p> <p>(cc) destroyed under supervision of an officer.</p> <p>(ii) The licensee of a SVM to which such products are returned for destruction or reprocessing must keep a record which includes at least the following -</p> <p>(aa) a detailed description of the goods received including the applicable tariff item;</p> <p>(bb) the quantity received;</p> <p>(cc) the date of receipt;</p> <p>(dd) the delivery note under cover of which such products were returned;</p> <p>(ee) proper record of the excise inspection processes; and</p> <p>(ff) proper record of the excise permission to destroy or reprocess.</p> <p>(c)(i) For the purpose of section 75(11A), the</p>	<p>returned in terms of this item shall be -</p> <p>(aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and</p> <p>(bb) unpacked, where applicable, and transferred to and mixed to and mixed with stocks of materials for reprocessing, under supervision of an officer; or</p> <p>(cc) destroyed under supervision of an officer.</p> <p>(ii) The licensee of a SVM to which such products are returned for destruction or reprocessing must keep a record which includes at least the following -</p> <p>(aa) a detailed description of the goods received including the applicable tariff item;</p> <p>(bb) the quantity received;</p> <p>(cc) the date of receipt;</p> <p>(dd) the delivery note under cover of which such products were returned;</p> <p>(ee) proper record of the excise inspection processes; and</p> <p>(ff) proper record of the excise permission to destroy or reprocess.</p> <p>(c)(i) For the purpose of section 75(11A), the licensee of the SVM making such application must produce proof that duty was in fact paid as well as the rate at which the excise duty was paid on such products presented for destruction or reprocessing</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>licensee of the SVM making such application must produce proof that duty was in fact paid as well as the rate at which the excise duty was paid on such products presented for destruction or reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof of the rate, 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 the 12 months period contemplated in Note 6(a)(i).</p> <p>(ii) Where any goods containing spirits for which any rebate of duty on the spirits 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 excise duty so allowed as a rebate in respect of the goods returned must be paid back before any process of reworking the product or destruction thereof may take place.</p> <p>(d) The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed or destroyed in the monthly</p>	<p>in accordance with the provisions of this item and, if the licensee is unable to produce such proof of the rate, 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 the EDA on such products during the 12 months period contemplated in Note 6(a)(i).</p> <p>(ii) Where any goods containing spirits for which any rebate of duty on the spirits 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 excise duty so allowed as a rebate in respect of the goods returned must be paid back before any process of reworking the product or destruction thereof may take place.</p> <p>(d) The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed or destroyed 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 such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	account, prescribed in the rules for section 19A, set-off as contemplated in section 77, any amount duly refundable against the amount payable on such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.		
	<p>7. For the purposes of item 620.25 -</p> <p>(a) Recipients of unfortified wine for use in the manufacture of foodstuffs -</p> <p>(i) must register (including the premises);</p> <p>(ii) may only receive the wine from a licensed manufacturer of unfortified wine; and</p> <p>(iii) must keep record of at least the following-</p> <p>(A) each manufacturing operation or process on a form DA 133 and this record must be made available to the Controller on demand;</p> <p>(B) each manufacturing formula used by the registrant shall be made available to the Controller on demand and shall include the ratio of the unfortified wine in relation to the end product.</p> <p>(C) invoices/delivery notes of wine received;</p> <p>(D) quantities received; and</p> <p>(E) the date of receipt.</p> <p>(b) Licensed manufacturers who supplied</p>	<p>7. For the purposes of item 620.25 -</p> <p>(a) Recipients of unfortified wine for use in the manufacture of foodstuffs -</p> <p>(i) must register (including the premises);</p> <p>(ii) may only receive the wine from a licensed manufacturer of unfortified wine; and</p> <p>(iii) must keep record of at least the following-</p> <p>(A) each manufacturing operation or process on a form DA 133 and this record must be made available to the Controller on demand;</p> <p>(B) each manufacturing formula used by the registrant shall be made available to the Controller on demand and shall include the ratio of the unfortified wine in relation to the end product.</p> <p>(C) invoices/delivery notes of wine received;</p> <p>(D) quantities received; and</p> <p>(E) the date of receipt.</p> <p>(b) Licensed manufacturers who supplied unfortified wine to users registered in terms of this</p>	<p>Ex Note 7 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	unfortified wine to users registered in terms of this item shall - (i) remove the wine to registrants on the prescribed form DA 32; (ii) account for the wine on the monthly account; and (iii) keep record of the removals of the wine.	item shall - (i) remove the wine to registrants on the prescribed form DA 32; (ii) account for the wine on the monthly account; and (iii) keep record of the removals of the wine.	
	620.01/104.15 Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):	620.01/104.15 Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):	
	620.01/104.15.01/01.01 Sparkling wine (Full duty)	620.01/104.15.01/01.01 Sparkling wine (Full duty)	Ex item 620.01/104.15.01/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.01/104.15.03/02.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	620.01/104.15.03/02.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	Ex item 620.01/104.15.03/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.01/104.15.04/03.01 Other (Full duty)	620.01/104.15.04/03.01 Other (Full duty)	Ex item 620.01/104.15.04/03.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.01/104.15.05/04.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	620.01/104.15.05/04.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.01/104.15.05/04.01 in Section C of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	(Full duty)		to the 1964 Tariff
	620.01/104.15.06/05.01 Other (Full duty)	620.01/104.15.06/05.01 Other (Full duty)	Ex item 620.01/104.15.06/05.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.01/104.15.13/06.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	620.01/104.15.13/06.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	Ex item 620.01/104.15.13/06.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.01/104.15.15/07.01 Other (Full duty)	620.01/104.15.15/07.01 Other (Full duty)	Ex item 620.01/104.15.15/07.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.01/104.15.17/08.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	620.01/104.15.17/08.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.01/104.15.17/08.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.01/104.15.19/09.01 Other (Full duty)	620.01/104.15.19/09.01 Other (Full duty)	Ex item 620.01/104.15.19/09.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.01/104.15.21/10.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	620.01/104.15.21/10.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	Ex item 620.01/104.15.21/10.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.01/104.15.23/11.01 Other (Full duty)	620.01/104.15.23/11.01 Other (Full duty)	Ex item 620.01/104.15.23/11.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.01/104.15.25/12.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	620.01/104.15.25/12.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.01/104.15.25/12.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.01/104.15.27/13.01 Other (Full duty)	620.01/104.15.27/13.01 Other (Full duty)	Ex item 620.01/104.15.27/13.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.02 104.16 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	620.02 104.16 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
	620.02/104.16.01/01.01 Sparkling (Full duty)	620.02/104.16.01/01.01 Sparkling (Full duty)	Ex item 620.02/104.16.01/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.02/104.16.03/02.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.02/104.16.03/02.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.02/104.16.03/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.02/104.16.04/03.01	620.02/104.16.04/03.01	Ex item 620.02/104.16.04/03.01 in

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Other (Full duty)	Other (Full duty)	Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.02/104.16.05/04.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	620.02/104.16.05/04.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.02/104.16.05/04.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.02/104.16.06/05.01 Other (Full duty)	620.02/104.16.06/05.01 Other (Full duty)	Ex item 620.02/104.16.06/05.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.02/104.16.09/06.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.02/104.16.09/06.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.02/104.16.09/06.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.02/104.16.10/07.01 Other (Full duty)	620.02/104.16.10/07.01 Other (Full duty)	Ex item 620.02/104.16.10/07.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.02/104.16.11/08.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	620.02/104.16.11/08.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.02/104.16.11/08.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.02/104.16.12/09.01 Other (Full duty)	620.02/104.16.12/09.01 Other (Full duty)	Ex item 620.02/104.16.12/09.01 in Section C of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			to the 1964 Tariff
	620.03 104.17 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included	620.03 104.17 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included	
	620.03/104.17.03/01.01 Sparkling fruit beverages and sparkling mead (Full duty)	620.03/104.17.03/01.01 Sparkling fruit beverages and sparkling mead (Full duty)	Ex item 620.03/104.17.03/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.03/104.17.05/02.01 Traditional African beer as defined in Additional Note 1 to Chapter 22 (Full duty)	620.03/104.17.05/02.01 Traditional African beer as defined in Additional Note 1 to Chapter 22 (Full duty)	Ex item 620.03/104.17.05/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.03/104.17.07/05.01 Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume (Full duty)	620.03/104.17.07/05.01 Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume (Full duty)	Ex item 620.03/104.17.07/05.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.03/104.17.09/07.01 Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (Full duty)	620.03/104.17.09/07.01 Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (Full duty)	Ex item 620.03/104.17.09/07.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.03/104.17.11/09.01 Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (Full duty)	620.03/104.17.11/09.01 Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (Full duty)	Ex item 620.03/104.17.11/09.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.03/104.17.15/10.01 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.03/104.17.15/10.01 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.03/104.17.15/10.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.03/104.17.16/11.01 Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.03/104.17.16/11.01 Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.03/104.17.16/11.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.03/104.17.17/12.01 Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	620.03/104.17.17/12.01 Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	Ex item 620.03/104.17.17/12.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.03/104.17.21/13.01 Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol. (Full duty)	620.03/104.17.21/13.01 Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol. (Full duty)	Ex item 620.03/104.17.21/13.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.03/104.17.22/14.01 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.03/104.17.22/14.01 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.03/104.17.22/14.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.03/104.17.25/15.01 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	620.03/104.17.25/15.01 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	Ex item 620.03/104.17.25/15.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.03/104.17.90/16.01 Other (Full duty)	620.03/104.17.90/16.01 Other (Full duty)	Ex item 620.03/104.17.90/16.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.04/104.15 Wine of fresh grapes, including fortified	620.04/104.15 Wine of fresh grapes, including fortified wines;	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	wines; grape must (excluding that of heading 20.09):	grape must (excluding that of heading 20.09):	
	620.04/104.15.01/01.01 Sparkling wine (Full duty)	620.04/104.15.01/01.01 Sparkling wine (Full duty)	Ex item 620.04/104.15.01/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.04/104.15.03/02.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	620.04/104.15.03/02.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	Ex item 620.04/104.15.03/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.04/104.15.04/03.01 Other (Full duty)	620.04/104.15.04/03.01 Other (Full duty)	Ex item 620.04/104.15.04/03.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.04/104.15.05/04.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	620.04/104.15.05/04.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.04/104.15.05/04.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.04/104.15.06/05.01 Other (Full duty)	620.04/104.15.06/05.01 Other (Full duty)	Ex item 620.04/104.15.06/05.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.04/104.15.13/06.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	620.04/104.15.13/06.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	Ex item 620.04/104.15.13/06.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.04/104.15.15/07.01 Other (Full duty)	620.04/104.15.15/07.01 Other (Full duty)	Ex item 620.04/104.15.15/07.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.04/104.15.17/08.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	620.04/104.15.17/08.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.04/104.15.17/08.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.04/104.15.19/09.01 Other (Full duty)	620.04/104.15.19/09.01 Other (Full duty)	Ex item 620.04/104.15.19/09.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.04/104.15.21/10.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	620.04/104.15.21/10.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	Ex item 620.04/104.15.21/10.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.04/104.15.23/11.01 Other (Full duty)	620.04/104.15.23/11.01 Other (Full duty)	Ex item 620.04/104.15.23/11.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.04/104.15.25/12.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	620.04/104.15.25/12.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.04/104.15.25/12.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.04/104.15.27/13.01 Other (Full duty)	620.04/104.15.27/13.01 Other (Full duty)	Ex item 620.04/104.15.27/13.01 in Section C of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			to the 1964 Tariff
	620.05 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	620.05 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	
	620.05/104.16.01/01.01 Sparkling (Full duty)	620.05/104.16.01/01.01 Sparkling (Full duty)	Ex item 620.05/104.16.01/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.05/104.16.03/02.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.05/104.16.03/02.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.05/104.16.03/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.05/104.16.04/03.01 Other (Full duty)	620.05/104.16.04/03.01 Other (Full duty)	Ex item 620.05/104.16.04/03.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.05/104.16.05/04.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	620.05/104.16.05/04.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.05/104.16.05/04.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.05/104.16.06/05.01 Other (Full duty)	620.05/104.16.06/05.01 Other (Full duty)	Ex item 620.05/104.16.06/05.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.05/104.16.09/06.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.05/104.16.09/06.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.05/104.16.09/06.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.05/104.16.10/07.01 Other (Full duty)	620.05/104.16.10/07.01 Other (Full duty)	Ex item 620.05/104.16.10/07.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.05/104.16.11/08.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	620.05/104.16.11/08.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.05/104.16.11/08.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.05/104.16.12/09.01 Other (Full duty)	620.05/104.16.12/09.01 Other (Full duty)	Ex item 620.05/104.16.12/09.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.06/104.17 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:	620.06/104.17 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:	
	620.06/104.17.03/01.01 Sparkling fruit beverages and sparkling mead (Full duty)	620.06/104.17.03/01.01 Sparkling fruit beverages and sparkling mead (Full duty)	Ex item 620.06/104.17.03/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.06/104.17.05/02.01 Traditional African beer as defined in Additional Note 1 to Chapter 22 (Full duty)	620.06/104.17.05/02.01 Traditional African beer as defined in Additional Note 1 to Chapter 22 (Full duty)	Ex item 620.06/104.17.05/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.06/104.17.07/04.01 Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by Volume (Full duty)	620.06/104.17.07/04.01 Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by Volume (Full duty)	Ex item 620.06/104.17.07/04.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.06/104.17.09/06.01 Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (Full duty)	620.06/104.17.09/06.01 Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (Full duty)	Ex item 620.06/104.17.09/06.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.06/104.17.11/08.01 Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (Full duty)	620.06/104.17.11/08.01 Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (Full duty)	Ex item 620.06/104.17.11/08.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.06/104.17.15/10.01 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.06/104.17.15/10.01 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.06/104.17.15/10.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.06/104.17.16/11.01 Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.06/104.17.16/11.01 Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.06/104.17.16/11.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.06/104.17.17/12.01 Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	620.06/104.17.17/12.01 Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	Ex item 620.06/104.17.17/12.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.06/104.17.21/13.01 Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol. (Full duty)	620.06/104.17.21/13.01 Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol. (Full duty)	Ex item 620.06/104.17.21/13.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.06/104.17.22/14.01 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not	620.06/104.17.22/14.01 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per	Ex item 620.06/104.17.22/14.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	exceeding 15 per cent by vol. (Full duty)	cent by vol. (Full duty)	
	620.06/104.17.25/15.01 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	620.06/104.17.25/15.01 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	Ex item 620.06/104.17.25/15.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.06/104.17.90/16.01 Other (Full duty)	620.06/104.17.90/16.01 Other (Full duty)	Ex item 620.06/104.17.90/16.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.07 Wine, unfortified, entered for use in the manufacture of	620.07 Wine, unfortified, entered for use in the manufacture of	
	620.07/104.15.21 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.:	620.07/104.15.21 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.:	
	620.07/104.15.21/01.01 Sparkling wine of item 104.15.01 (Full duty)	620.07/104.15.21/01.01 Sparkling wine of item 104.15.01 (Full duty)	Ex item 620.07/104.15.21/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.07/104.15.21/01.02 Fortified wine of items 104.15.05, 104.15.06,	620.07/104.15.21/01.02 Fortified wine of items 104.15.05, 104.15.06,	Ex item 620.07/104.15.21/01.02 in Section C of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	104.15.17, 104.15.19, 104.15.25 and 104.15.27 (Full duty)	104.15.17, 104.15.19, 104.15.25 and 104.15.27 (Full duty)	to the 1964 Tariff
	620.07/104.15.21/01.03 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10 (Full duty)	620.07/104.15.21/01.03 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10 (Full duty)	Ex item 620.07/104.15.21/01.03 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.07/104.15.21/01.04 Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16 (Full duty)	620.07/104.15.21/01.04 Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16 (Full duty)	Ex item 620.07/104.15.21/01.04 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.07/104.15.21/01.05 Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21 (Full duty)	620.07/104.15.21/01.05 Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21 (Full duty)	Ex item 620.07/104.15.21/01.05 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.07/104.15.21/01.06 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25 (Full duty)	620.07/104.15.21/01.06 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25 (Full duty)	Ex item 620.07/104.15.21/01.06 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.07/104.15.21/01.07 Spirits of items 104.21.01, 104.23.01,	620.07/104.15.21/01.07 Spirits of items 104.21.01, 104.23.01, 104.23.02,	Ex item 620.07/104.15.21/01.07 in Section C of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol) (Full duty)	104.23.03 and 104.23.04 (excluding fermented ethyl alcohol) (Full duty)	to the 1964 Tariff
	620.07/104.15.21/01.08 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	620.07/104.15.21/01.08 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	Ex item 620.07/104.15.21/01.08 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.07/104.15.21/01.09 Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.04 and 104.23.28 as provided for in item 621.17 (Full duty)	620.07/104.15.21/01.09 Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.04 and 104.23.28 as provided for in item 621.17 (Full duty)	Ex item 620.07/104.15.21/01.09 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.07/104.15.23 Other:	620.07/104.15.23 Other:	
	620.07/104.15.23/02.01 Sparkling wine of item 104.15.01 (Full duty)	620.07/104.15.23/02.01 Sparkling wine of item 104.15.01 (Full duty)	Ex item 620.07/104.15.23/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.07/104.15.23/02.02 Fortified wine of items 104.15.05, 104.15.06, 104.15.17, 104.15.19, 104.15.25 and 104.15.27 (Full duty)	620.07/104.15.23/02.02 Fortified wine of items 104.15.05, 104.15.06, 104.15.17, 104.15.19, 104.15.25 and 104.15.27 (Full duty)	Ex item 620.07/104.15.23/02.02 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.07/104.15.23/02.03 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04,	620.07/104.15.23/02.03 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04,	Ex item 620.07/104.15.23/02.03 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	104.16.09 and 04.16.10 (Full duty)	104.16.09 and 04.16.10 (Full duty)	
	620.07/104.15.23/02.04 Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16 (Full duty)	620.07/104.15.23/02.04 Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16 (Full duty)	Ex item 620.07/104.15.23/02.04 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.07/104.15.23/02.05 Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.21 (Full duty)	620.07/104.15.23/02.05 Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.21 (Full duty)	Ex item 620.07/104.15.23/02.05 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.07/104.15.23/02.06 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25 (Full duty)	620.07/104.15.23/02.06 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25 (Full duty)	Ex item 620.07/104.15.23/02.06 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.07/104.15.23/02.07 Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04(excluding fermented ethyl alcohol) (Full duty)	620.07/104.15.23/02.07 Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04(excluding fermented ethyl alcohol) (Full duty)	Ex item 620.07/104.15.23/02.07 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.07/104.15.23/02.08 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	620.07/104.15.23/02.08 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	Ex item 620.07/104.15.23/02.08 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.08 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified, entered for use in the manufacture of	620.08 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified, entered for use in the manufacture of	
	620.08/104.16.09 an alcoholic strength by volume exceeding 4.5 per cent vol. but not exceeding 15 per cent vol.:		
	620.08/104.16.09/01.01 Sparkling wine of item 104.16.01 (Full duty)	620.08/104.16.09/01.01 Sparkling wine of item 104.16.01 (Full duty)	Ex item 620.08/104.16.09/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.08/104.16.09/01.02 Fortified wine of items 104.16.05 and 104.16.06 (Full duty)	620.08/104.16.09/01.02 Fortified wine of items 104.16.05 and 104.16.06 (Full duty)	Ex item 620.08/104.16.09/01.02 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.08/104.16.09/01.03 Other fermented fruit beverages, unfortified of item 104.17.16 (Full duty)	620.08/104.16.09/01.03 Other fermented fruit beverages, unfortified of item 104.17.16 (Full duty)	Ex item 620.08/104.16.09/01.03 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.08/104.16.09/01.04 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25 (Full duty)	620.08/104.16.09/01.04 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25 (Full duty)	Ex item 620.08/104.16.09/01.04 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.08/104.16.09/01.05 Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol) (Full duty)	620.08/104.16.09/01.05 Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol) (Full duty)	Ex item 620.08/104.16.09/01.05 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.08/104.16.09/01.06 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	620.08/104.16.09/01.06 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	Ex item 620.08/104.16.09/01.06 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.08/104.16.09/01.07 Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.04 and 104.23.28 as provided for in item 621.17 (Full duty)	620.08/104.16.09/01.07 Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.04 and 104.23.28 as provided for in item 621.17 (Full duty)	Ex item 620.08/104.16.09/01.07 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.08/104.16.10 Other:	620.08/104.16.10 Other:	
	620.08/104.16.10/02.01 Sparkling wine of item 104.16.01 (Full duty)	620.08/104.16.10/02.01 Sparkling wine of item 104.16.01 (Full duty)	Ex item 620.08/104.16.10/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.08/104.16.10/02.02 Fortified wine of items 104.16.05 and 104.16.06 (Full duty)	620.08/104.16.10/02.02 Fortified wine of items 104.16.05 and 104.16.06 (Full duty)	Ex item 620.08/104.16.10/02.02 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.08/104.16.10/02.03 Other fermented fruit beverages, unfortified of item 104.17.16 (Full duty)	620.08/104.16.10/02.03 Other fermented fruit beverages, unfortified of item 104.17.16 (Full duty)	Ex item 620.08/104.16.10/02.03 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.08/104.16.10/02.04 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25 (Full duty)	620.08/104.16.10/02.04 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25 (Full duty)	Ex item 620.08/104.16.10/02.04 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.08/104.16.10/02.05 Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol) (Full duty)	620.08/104.16.10/02.05 Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol) (Full duty)	Ex item 620.08/104.16.10/02.05 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.08/104.16.10/02.06 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	620.08/104.16.10/02.06 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	Ex item 620.08/104.16.10/02.06 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.09 Fortified wine entered for use in the manufacture of	620.09 Fortified wine entered for use in the manufacture of	
	620.09/104.15.25 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.:	620.09/104.15.25 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.09/104.15.25/01.01 Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (Full duty)	620.09/104.15.25/01.01 Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (Full duty)	Ex item 620.09/104.15.25/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.09/104.15.25/01.02 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	620.09/104.15.25/01.02 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	Ex item 620.09/104.15.25/01.02 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.09/104.15.27 Other:		
	620.09/104.15.27/02.01 Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (Full duty)		Ex item 620.09/104.15.27/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.09/104.15.27/02.02 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	620.09/104.15.27/02.02 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	Ex item 620.09/104.15.27/02.02 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10 Other fermented beverages, unfortified; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified, entered for use in the manufacture of	620.10 Other fermented beverages, unfortified; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified, entered for use in the manufacture of	
	620.10/104.17.07 Other fermented beverages, unfortified, with	620.10/104.17.07 Other fermented beverages, unfortified, with an	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	an alcoholic strength of less than 2.5 per cent by volume:	alcoholic strength of less than 2.5 per cent by volume:	
	620.10/104.17.07/01.01 Sparkling fruit beverages and sparkling mead of item 104.17.03 (Full duty)	620.10/104.17.07/01.01 Sparkling fruit beverages and sparkling mead of item 104.17.03 (Full duty)	Ex item 620.10/104.17.07/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.07/01.02 Other fermented fruit beverages, including mixtures of fermented fruit beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16 (Full duty)	620.10/104.17.07/01.02 Other fermented fruit beverages, including mixtures of fermented fruit beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16 (Full duty)	Ex item 620.10/104.17.07/01.02 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.15 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.:	620.10/104.17.15 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.:	
	620.10/104.17.15/01.01 Sparkling fruit beverages and sparkling mead of item 104.17.03 (Full duty)	620.10/104.17.15/01.01 Sparkling fruit beverages and sparkling mead of item 104.17.03 (Full duty)	Ex item 620.10/104.17.15/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.15/01.02 Other fermented apple or pear beverages, fortified and other fermented beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey of items 104.17.16, 104.17.17 and 104.17.21	620.10/104.17.15/01.02 Other fermented apple or pear beverages, fortified and other fermented beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey of items 104.17.16, 104.17.17 and 104.17.21 (Full duty)	Ex item 620.10/104.17.15/01.02 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	(Full duty)		
	620.10/104.17.15/01.03 Other mixtures of fermented fruit beverages and mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25 (Full duty)	620.10/104.17.15/01.03 Other mixtures of fermented fruit beverages and mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25 (Full duty)	Ex item 620.10/104.17.15/01.03 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.15/01.04 Spirits of item 104.21.01 (excluding fermented ethyl alcohol) (Full duty)	620.10/104.17.15/01.04 Spirits of item 104.21.01 (excluding fermented ethyl alcohol) (Full duty)	Ex item 620.10/104.17.15/01.04 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.15/01.05 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	620.10/104.17.15/01.05 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	Ex item 620.10/104.17.15/01.05 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.15/01.06 Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of item 104.23.28 as provided for in item 621.17 (Full duty)	620.10/104.17.15/01.06 Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of item 104.23.28 as provided for in item 621.17 (Full duty)	Ex item 620.10/104.17.15/01.06 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.16 Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.:	620.10/104.17.16 Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.10/104.17.16/02.01 Sparkling fruit beverages and sparkling mead of item 104.17.03 (Full duty)	620.10/104.17.16/02.01 Sparkling fruit beverages and sparkling mead of item 104.17.03 (Full duty)	Ex item 620.10/104.17.16/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.16/02.02 Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21 (Full duty)	620.10/104.17.16/02.02 Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21 (Full duty)	Ex item 620.10/104.17.16/02.02 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.16/02.03 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25 (Full duty)	620.10/104.17.16/02.03 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25 (Full duty)	Ex item 620.10/104.17.16/02.03 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.16/02.04 Spirits of item 104.21.01 (excluding fermented ethyl alcohol) (Full duty)	620.10/104.17.16/02.04 Spirits of item 104.21.01 (excluding fermented ethyl alcohol) (Full duty)	Ex item 620.10/104.17.16/02.04 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.16/02.05 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	620.10/104.17.16/02.05 Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28 (Full duty)	Ex item 620.10/104.17.16/02.05 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.16/02.06 Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of item 104.23.28 as provided for in item	620.10/104.17.16/02.06 Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of item 104.23.28 as provided for in item 621.17 (Full duty)	Ex item 620.10/104.17.16/02.06 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	621.17 (Full duty)		
	620.10/104.17.17 Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.:	620.10/104.17.17 Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.:	
	620.10/104.17.17/01.01 Sparkling fruit beverages and sparkling mead of item 104.17.03 (Full duty)	620.10/104.17.17/01.01 Sparkling fruit beverages and sparkling mead of item 104.17.03 (Full duty)	Ex item 620.10/104.17.17/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.17/01.02 Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21 (Full duty)	620.10/104.17.17/01.02 Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21 (Full duty)	Ex item 620.10/104.17.17/01.02 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.17/01.03 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25 (Full duty)	620.10/104.17.17/01.03 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25 (Full duty)	Ex item 620.10/104.17.17/01.03 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.21 Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but	620.10/104.17.21 Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	not exceeding 23 per cent by vol.:	23 per cent by vol.:	
	620.10/104.17.21/01.01 Sparkling fruit beverages and sparkling mead of item 104.17.03 (Full duty)	620.10/104.17.21/01.01 Sparkling fruit beverages and sparkling mead of item 104.17.03 (Full duty)	Ex item 620.10/104.17.21/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.21/01.02 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25 (Full duty)	620.10/104.17.21/01.02 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25 (Full duty)	Ex item 620.10/104.17.21/01.02 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.22 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.:	620.10/104.17.22 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.:	
	620.10/104.17.22/01.01 Sparkling fruit beverages and sparkling mead of item 104.17.03 (Full duty)	620.10/104.17.22/01.01 Sparkling fruit beverages and sparkling mead of item 104.17.03 (Full duty)	Ex item 620.10/104.17.22/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.10/104.17.22/01.02 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25 (Full duty)	620.10/104.17.22/01.02 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25 (Full duty)	Ex item 620.10/104.17.22/01.02 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.10/104.17.25 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.:	620.10/104.17.25 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.:	
	620.10/104.17.25/01.01 Sparkling fruit beverages and sparkling mead of item 104.17.03 (Full duty)	620.10/104.17.25/01.01 Sparkling fruit beverages and sparkling mead of item 104.17.03 (Full duty)	Ex item 620.10/104.17.25/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.11/104.15 Unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation:	620.11/104.15 Unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation:	
	620.11/104.15.21/01.01 Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	620.11/104.15.21/01.01 Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	Ex item 620.11/104.17.21/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.11/104.15.23/02.01 Other (Full duty)	620.11/104.15.23/02.01 Other (Full duty)	Ex item 620.11/104.17.23/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.13/104.15 Fortified wine entered for use:	620.13/104.15 Fortified wine entered for use:	
	620.13/104.15.25/01.01 In the manufacture of vinegar by a process of	620.13/104.15.25/01.01 In the manufacture of vinegar by a process of	Ex item 620.13/104.17.25/01.01 in Section C of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	acetic fermentation (Full duty)	acetic fermentation (Full duty)	to the 1964 Tariff
	620.13/104.15.25/01.02 In the topping or sweetening of unfortified wine of item 104.15.04 (Full duty)	620.13/104.15.25/01.02 In the topping or sweetening of unfortified wine of item 104.15.04 (Full duty)	Ex item 620.13/104.17.25/01.02 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.13/104.15.27/02.01 In the manufacture of vinegar by a process of acetic fermentation (Full duty)	620.13/104.15.27/02.01 In the manufacture of vinegar by a process of acetic fermentation (Full duty)	Ex item 620.13/104.17.27/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.13/104.15.27/02.02 In the topping or sweetening of unfortified wine of item 104.15.04 (Full duty)	620.13/104.15.27/02.02 In the topping or sweetening of unfortified wine of item 104.15.04 (Full duty)	Ex item 620.13/104.17.27/02.02 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.15/104.17 Other fermented beverages, unfortified (excluding wine) for use in the manufacture of vinegar by a process of acetic fermentation:	620.15/104.17 Other fermented beverages, unfortified (excluding wine) for use in the manufacture of vinegar by a process of acetic fermentation:	
	620.15/104.17.07/01.01 Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume (Full duty)	620.15/104.17.07/01.01 Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume (Full duty)	Ex item 620.15/104.17.07/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.15/104.17.15/01.01 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at	620.15/104.17.15/01.01 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least	Ex item 620.15/104.17.15/01.01 in Section C of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	to the 1964 Tariff
	620.15/104.17.16/02.01 Other fermented fruit beverages and mead beverages, unfortified, with an alcoholic strength of at least 2.5 by volume but not exceeding 15 per cent by vol. (Full duty)	620.15/104.17.16/02.01 Other fermented fruit beverages and mead beverages, unfortified, with an alcoholic strength of at least 2.5 by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.15/104.17.16/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.17/104.17 Other fermented fruit beverages, fortified (excluding wine) entered for use in the topping or sweetening of other fermented fruit beverages, unfortified (excluding wine):	620.17/104.17 Other fermented fruit beverages, fortified (excluding wine) entered for use in the topping or sweetening of other fermented fruit beverages, unfortified (excluding wine):	
	620.17/104.17.17/01.01 Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	620.17/104.17.17/01.01 Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	Ex item 620.17/104.17.17/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.17/104.17.21/02.01 Other fermented fruit beverages and mead beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	620.17/104.17.21/02.01 Other fermented fruit beverages and mead beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	Ex item 620.17/104.17.21/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.18/104.15 Unfortified wine use in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that	620.1/104.15 Unfortified wine use in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	produced in the manufacture of non-alcoholic beverages):	manufacture of non-alcoholic beverages):	
	620.18/104.15.21/01.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	620.18/104.15.21/01.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	Ex item 620.18/104.15.21/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.18/104.15.23/02.01 Other (Full duty)	620.18/104.15.23/02.01 Other (Full duty)	Ex item 620.18/104.15.23/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.19 104.15 Unfortified wine for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in item 104.21.01 or 104.23.04 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37:	620.19 104.15 Unfortified wine for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in item 104.21.01 or 104.23.04 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37:	
	620.19/104.15.21/01.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	620.19/104.15.21/01.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	Ex item 620.19/104.15.21/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.19/104.15.23/02.01 Other (Full duty)	620.19/104.15.23/02.01 Other (Full duty)	Ex item 620.19/104.15.23/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.20/104.17 Other fermented beverages (for example, cider, perry, mead, saké), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages for use in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages):	620.20/104.17 Other fermented beverages (for example, cider, perry, mead, saké), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages for use in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages):	
	620.20/104.17.15/01.01 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.20/104.17.15/01.01 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.20/104.17.15/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.20/104.17.16/02.01 Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.20/104.17.16/02.01 Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.20/104.17.16/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.20/104.17.22/03.01 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic	620.20/104.17.22/03.01 Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least	Ex item 620.20/104.17.22/03.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	2,5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	
	620.21/104.17 Other fermented beverages (for example, cider, perry, mead, saké), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in terms of item 104.21.01 or 104.23.28 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37:	620.21/104.17 Other fermented beverages (for example, cider, perry, mead, saké), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in terms of item 104.21.01 or 104.23.28 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37:	
	620.21/104.17.15/01.01 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.21/104.17.15/01.01 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.21/104.17.15/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.21/104.17.16/02.01 Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.21/104.17.16/02.01 Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.21/104.17.16/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.21/104.17.22/03.01 Other mixtures of fermented fruit beverages	620.21/104.17.22/03.01 Other mixtures of fermented fruit beverages or	Ex item 620.21/104.17.22/03.01 in Section C of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	to the 1964 Tariff
	620.22/104.15 Wine, after removal from a special manufacturing warehouse (SVM) after entry for home consumption and payment of duty, are found to be off-specification or have become contaminated or have undergone post manufacture deterioration and are returned to a SVM for destruction or reprocessing, subject to the provision of Note 6 to this Section:	620.22/104.15 Wine, after removal from a special manufacturing warehouse (SVM) after entry for home consumption and payment of duty, are found to be off-specification or have become contaminated or have undergone post manufacture deterioration and are returned to a SVM for destruction or reprocessing, subject to the provision of Note 6 to this Section:	
	620.22/104.15.01/01.01 Sparkling wine (Full duty)	620.22/104.15.01/01.01 Sparkling wine (Full duty)	Ex item 620.22/104.15.01/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.22/104.15.03/02.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	620.22/104.15.03/02.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	Ex item 620.22/104.15.03/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.22/104.15.04/03.01 Other (Full duty)	620.22/104.15.04/03.01 Other (Full duty)	Ex item 620.22/104.15.04/03.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.22/104.15.05/04.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	620.22/104.15.05/04.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.22/104.15.05/04.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.22/104.15.06/05.01 Other (Full duty)	620.22/104.15.06/05.01 Other (Full duty)	Ex item 620.22/104.15.06/05.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.22/104.15.13/06.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	620.22/104.15.13/06.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	Ex item 620.22/104.15.13/06.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.22/104.15.15/07.01 Other (Full duty)	620.22/104.15.15/07.01 Other (Full duty)	Ex item 620.22/104.15.15/07.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.22/104.15.17/08.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	620.22/104.15.17/08.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.22/104.15.17/08.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.22/104.15.19/09.01 Other (Full duty)	620.22/104.15.19/09.01 Other (Full duty)	Ex item 620.22/104.15.19/09.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.22/104.15.21/10.01 With an alcoholic strength of at least 4.5 per	620.22/104.15.21/10.01 With an alcoholic strength of at least 4.5 per cent	Ex item 620.22/104.15.21/10.01 in Section C of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	by volume but not exceeding 16.5 per cent by vol. (Full duty)	to the 1964 Tariff
	620.22/104.15.23/11.01 Other (Full duty)	620.22/104.15.23/11.01 Other (Full duty)	Ex item 620.22/104.15.23/11.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.22/104.15.25/12.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	620.22/104.15.25/12.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.22/104.15.25/12.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.22/104.15.27/13.01 Other (Full duty)	620.22/104.15.27/13.01 Other (Full duty)	Ex item 620.22/104.15.27/13.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.23 104.16 Vermouth, after removal from a special manufacturing warehouse (SVM) after entry for home consumption and payment of duty, are found to be off-specification or have become contaminated or have undergone post manufacture deterioration and are returned to a SVM for destruction or reprocessing subject to the provision of Note 6 to this Section:	620.23 104.16 Vermouth, after removal from a special manufacturing warehouse (SVM) after entry for home consumption and payment of duty, are found to be off-specification or have become contaminated or have undergone post manufacture deterioration and are returned to a SVM for destruction or reprocessing subject to the provision of Note 6 to this Section:	
	620.23/104.16.01/01.01 Sparkling (Full duty)	620.23/104.16.01/01.01 Sparkling (Full duty)	Ex item 620.23/104.16.01/01.01 in Section C of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			to the 1964 Tariff
	620.23/104.16.03/02.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.23/104.16.03/02.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.23/104.16.03/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.23/104.16.04/03.01 Other (Full duty)	620.23/104.16.04/03.01 Other (Full duty)	Ex item 620.23/104.16.04/03.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.23/104.16.05/04.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	620.23/104.16.05/04.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.23/104.16.05/04.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.23/104.16.06/05.01 Other (Full duty)	620.23/104.16.06/05.01 Other (Full duty)	Ex item 620.23/104.16.06/05.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.23/104.16.09/06.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.23/104.16.09/06.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.23/104.16.09/06.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.23/104.16.10/07.01 Other (Full duty)	620.23/104.16.10/07.01 Other (Full duty)	Ex item 620.23/104.16.10/07.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.23/104.16.11/08.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	620.23/104.16.11/08.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.23/104.16.11/08.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.23/104.16.12/09.01 Other (Full duty)	620.23/104.16.12/09.01 Other (Full duty)	Ex item 620.23/104.16.12/09.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.24/104.17 Other fermented beverages, after removal from a special manufacturing warehouse (SVM) after entry for home consumption and payment of duty, are found to be off-specification or have become contaminated or have undergone post manufacture deterioration and are returned to a SVM for destruction or reprocessing subject to the provision of Note 6 to this Section:	620.24/104.17 Other fermented beverages, after removal from a special manufacturing warehouse (SVM) after entry for home consumption and payment of duty, are found to be off-specification or have become contaminated or have undergone post manufacture deterioration and are returned to a SVM for destruction or reprocessing subject to the provision of Note 6 to this Section:	
	620.24/104.17.03/01.01 Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages (Full duty)	620.24/104.17.03/01.01 Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages (Full duty)	Ex item 620.24/104.17.03/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.24/104.17.05/02.01 Traditional African beer as defined in	620.24/104.17.05/02.01 Traditional African beer as defined in Additional	Ex item 620.24/104.17.05/02.01 in

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Additional Note 1 to Chapter 22 (Full duty)	Note 1 to Chapter 22 (Full duty)	Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.24/104.17.07/03.01 Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume (Full duty)	620.24/104.17.07/03.01 Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume (Full duty)	Ex item 620.24/104.17.07/03.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.24/104.17.09/04.01 Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (Full duty)	620.24/104.17.09/04.01 Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (Full duty)	Ex item 620.24/104.17.09/04.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.24/104.17.11/05.01 Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (Full duty)	620.24/104.17.11/05.01 Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol. (Full duty)	Ex item 620.24/104.17.11/05.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.24/104.17.15/06.01 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.24/104.17.15/06.01 Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.24/104.17.15/06.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.24/104.17.16/07.01 Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of	620.24/104.17.16/07.01 Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit	Ex item 620.24/104.17.16/07.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	
	620.24/104.17.17/08.01 Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	620.24/104.17.17/08.01 Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	Ex item 620.24/104.17.17/08.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.24/104.17.21/09.01 Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol. (Full duty)	620.24/104.17.21/09.01 Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol. (Full duty)	Ex item 620.24/104.17.21/09.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.24/104.17.22/10.01 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	620.24/104.17.22/10.01 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol. (Full duty)	Ex item 620.24/104.17.22/10.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.24/104.17.25/11.01 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	620.24/104.17.25/11.01 Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol. (Full duty)	Ex item 620.24/104.17.25/11.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	620.24/104.17.90/12.01 Other (Full duty)	620.24/104.17.90/12.01 Other (Full duty)	Ex item 620.24/104.17.90/12.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.25/104.15 Unfortified wine entered for use in the manufacture of foodstuffs:	620.25/104.15 Unfortified wine entered for use in the manufacture of foodstuffs:	
	620.25/104.15.21/01.01 Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	620.25/104.15.21/01.01 Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	Ex item 620.25/104.15.21/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.25/104.15.23/02.01 Other (Full duty)	620.25/104.15.23/02.01 Other (Full duty)	Ex item 620.25/104.15.23/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	SECTION D REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON SPIRITS AND SPIRITUOUS BEVERAGES	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, 406.02, 406.03 or 406.05 of Schedule No. 4 , subject to the requirements of those rebate items and the provisions of	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, 406.02, 406.03 or 406.05 of Schedule No. 4 3 to the Customs Tariff , subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate	Ex Note 1 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Notes 1 to 4 to rebate item 406.00.	item 406.00.	
	2. Items 621.03 and 621.04 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships or aircraft).	2. Items 621.03 and 621.04 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships or aircraft).	Ex Note 2 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	3. For the purposes of items 621.11, 621.12, 621.13, 621.14 and 621.15 - (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; (d) immediately after completion of such fortification the manufacturer shall render to the Controller a return in the form approved by the Commissioner;	3. For the purposes of items 621.11, 621.12, 621.13, 621.14 and 621.15 - (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; (d) immediately after completion of such fortification the manufacturer shall render to the Controller a return in the form approved by the Commissioner; (e) in respect of wine spirits entered for use in the	Ex Note 3 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(e) in respect of wine spirits entered for use in the preservation of unfortified wine, in terms of the provisions of item 621.12 the provisions of Note 5 to Section C of this Schedule shall mutatis mutandis apply; and</p> <p>(f) in respect of spirits entered for use in the preservation of other unfortified fermented beverages, in terms of the provisions of item 621.14 the provisions of Note 5 to Section C of this Schedule shall mutatis mutandis apply.</p>	<p>preservation of unfortified wine, in terms of the provisions of item 621.12 the provisions of Note 5 to Section C of this Schedule shall mutatis mutandis apply; and</p> <p>(f) in respect of spirits entered for use in the preservation of other unfortified fermented beverages, in terms of the provisions of item 621.14 the provisions of Note 5 to Section C of this Schedule shall mutatis mutandis apply.</p>	
	<p>4. For the purposes of item 621.08 -</p> <p>(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;</p> <p>(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;</p> <p>(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 -</p>	<p>4. For the purposes of item 621.08 -</p> <p>(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;</p> <p>(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;</p> <p>(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 -</p> <p>(i) form an azeotrope bond with the ethyl alcohol;</p> <p>or</p>	<p>Ex Note 4 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(i) form an azeotrope 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.</p>	<p>(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.</p>	
	<p>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.</p>	<p>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.</p>	<p>Ex Note 5 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff</p>
	<p>6. For the purposes of item 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</p>	<p>6. For the purposes of item 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</p>	<p>Ex Note 6 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	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.	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: (table to follow)	7. Examples of partial (P) or full (F) denaturants: (table to follow)	<p>Table not included: No changes, will be transposed as contained in the 1964 Tariff</p> <p>Ex Note 7 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff</p>
	8. For the purposes of item 621.16, these Notes and section 75(11A), unless the context otherwise indicates - (a) "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 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; (b) "set-off" means a set-off of duty as contemplated in section 77 which is	8. For the purposes of item 621.16, these Notes and section 75(11A), unless the context otherwise indicates - (a) "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 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; (b) "set-off" means a set-off of duty as contemplated in section 77 which is refundable in	Ex Note 8 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>refundable in terms of this item; (c) the refund provided for in item 621.16 is subject to the provisions of section 75(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</p>	<p>terms of this item; (c) the refund provided for in item 621.16 is subject to the provisions of section 75(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 three 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 the EDA 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</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	twelve months prior to the date on which the export bill of entry was processed at the office of the Controller.	of the Controller.	
	<p>9. For the purpose of item 621.21, the following:</p> <p>(a)(i) VMP and VMS warehouses are defined in Rule 19A3.01 (a)(ii).</p> <p>(ii) Spirituous beverages that are off-specification or have become contaminated or have undergone post-manufacturing deterioration may be returned for reprocessing or destruction in a VMP where the excise duty is not less than R25 000 on any single occurrence only if such goods are found to be off-specification, contaminated or to have undergone post-manufacturing deterioration, and are returned to the VMP within a period of 12 months after removal from the VMS.</p> <p>(iii) The provisions of this item shall apply in respect of spirituous beverages -</p> <p>(aa) under the control of the manufacturer;</p> <p>(bb) returned as produced from the same batch(es); and</p> <p>(cc) returned in the originally sealed containers for wholesale or similar packaging.</p> <p>(b)(i) If the Commissioner approves the</p>	<p>9. For the purpose of item 621.21, the following:</p> <p>(a)(i) VMP and VMS warehouses are defined in Rule 19A3.01 (a)(ii).</p> <p>(ii) Spirituous beverages that are off-specification or have become contaminated or have undergone post-manufacturing deterioration may be returned for reprocessing or destruction in a VMP where the excise duty is not less than R25 000 on any single occurrence only if such goods are found to be off-specification, contaminated or to have undergone post-manufacturing deterioration, and are returned to the VMP within a period of 12 months after removal from the VMS.</p> <p>(iii) The provisions of this item shall apply in respect of spirituous beverages -</p> <p>(aa) under the control of the manufacturer;</p> <p>(bb) returned as produced from the same batch(es); and</p> <p>(cc) returned in the originally sealed containers for wholesale or similar packaging.</p> <p>(b)(i) If the Commissioner approves the application, any spirituous beverages returned in terms of this item shall be -</p> <p>(aa) kept intact and entirely separate from any</p>	<p>Ex Note 9 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>application, any spirituous beverages returned in terms of this item shall be -</p> <p>(aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and</p> <p>(bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for reprocessing, under supervision of an officer; or</p> <p>(cc) destroyed under supervision of an officer.</p> <p>(ii) The licensee of a VMP to which such products are returned for destruction must keep a record which includes at least the following -</p> <p>(aa) a detailed description of the goods received including the applicable tariff item;</p> <p>(bb) the quantity received;</p> <p>(cc) the date of receipt;</p> <p>(dd) the delivery note under cover of which such products were returned;</p> <p>(ee) proper record of the excise inspection processes; and</p> <p>(ff) proper record of the excise permission to destroy or reprocess.</p> <p>(c) For the purposes of section 75 (11A), the licensee of the VMS making such application must produce proof that duty was in fact paid</p>	<p>other goods or materials until it has been examined and identified by an officer; and</p> <p>(bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for reprocessing, under supervision of an officer; or</p> <p>(cc) destroyed under supervision of an officer.</p> <p>(ii) The licensee of a VMP to which such products are returned for destruction must keep a record which includes at least the following -</p> <p>(aa) a detailed description of the goods received including the applicable tariff item;</p> <p>(bb) the quantity received;</p> <p>(cc) the date of receipt;</p> <p>(dd) the delivery note under cover of which such products were returned;</p> <p>(ee) proper record of the excise inspection processes; and</p> <p>(ff) proper record of the excise permission to destroy or reprocess.</p> <p>(c) For the purposes of section 75 (11A), the licensee of the VMS making such application must produce proof that duty was in fact paid as well as the rate at which the excise duty was paid on such products presented for destruction or reprocessing 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</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>as well as the rate at which the excise duty was paid on such products presented for destruction or reprocessing 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 the 12 month period contemplated in Note 9(a)(i) above.</p> <p>(d) The licensee of such warehouse may, after destruction of the products concerned, and on accounting for the goods destroyed 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 destruction, as the case may be.</p>	<p>calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during the 12 month period contemplated in Note 9(a)(i) above.</p> <p>(d) The licensee of such warehouse may, after destruction of the products concerned, and on accounting for the goods destroyed 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-three years after receipt of the goods for destruction, as the case may be.</p>	
	<p>621.02/104.23 Spirits, liqueurs and other spirituous beverages:</p>	<p>621.02/104.23 Spirits, liqueurs and other spirituous beverages:</p>	
	<p>621.02/104.23.01/01.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (Full duty)</p>	<p>621.02/104.23.01/01.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (Full duty)</p>	<p>Ex item 621.02/104.23.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	621.02/104.23.02/02.01 Other (Full duty)	621.02/104.23.02/02.01 Other (Full duty)	Ex item 621.02/104.23.02/02.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.02/104.23.05/03.01 Whiskies, in containers holding 2 li or less (Full duty)	621.02/104.23.05/03.01 Whiskies, in containers holding 2 li or less (Full duty)	Ex item 621.02/104.23.05/03.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.02/104.23.09/04.01 Rum and other spirits obtained by distilling fermented sugar-cane products, in containers holding 2 li or less (Full duty)	621.02/104.23.09/04.01 Rum and other spirits obtained by distilling fermented sugar-cane products, in containers holding 2 li or less (Full duty)	Ex item 621.02/104.23.09/04.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.02/104.23.13/05.01 Gin and Geneva, in containers holding 2 li or less (Full duty)	621.02/104.23.13/05.01 Gin and Geneva, in containers holding 2 li or less (Full duty)	Ex item 621.02/104.23.13/05.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.02/104.23.17/06.01 Vodka, in containers holding 2 li or less (Full duty)	621.02/104.23.17/06.01 Vodka, in containers holding 2 li or less (Full duty)	Ex item 621.02/104.23.17/06.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.02/104.23.21/07.01 Liqueurs and cordials, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	621.02/104.23.21/07.01 Liqueurs and cordials, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	Ex item 621.02/104.23.21/07.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.02/104.23.22/08.01	621.02/104.23.22/08.01	Ex item 621.02/104.23.22/08.01 in

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Liqueurs and cordials, in containers holding 2 li or less, other (Full duty)	Liqueurs and cordials, in containers holding 2 li or less, other (Full duty)	Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.02/104.23.25/09.01	Other, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	621.02/104.23.25/09.01 Other, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	Ex item 621.02/104.23.25/09.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.02/104.23.26/10.01	Other, in containers holding 2 li or less, other (Full duty)	621.02/104.23.26/10.01 Other, in containers holding 2 li or less, other (Full duty)	Ex item 621.02/104.23.26/10.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.21 Spirits exported:	621.03/104.21 Spirits exported:	
621.03/104.21.01/01.01	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher (Full duty)	621.03/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher (Full duty)	Ex item 621.03/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.03/104.21.03/02.01	Ethyl alcohol and other spirits, denatured, of any strength (Full duty)	621.03/104.21.03/02.01 Ethyl alcohol and other spirits, denatured, of any strength (Full duty)	Ex item 621.03/104.21.03/02.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23 Spirituuous beverages exported:	621.03/104.23 Spirituuous beverages exported:	
621.03/104.23.01/01.01	Brandy as defined in Additional Note 7 to	621.03/104.23.01/01.01 Brandy as defined in Additional Note 7 to Chapter	Ex item 621.03/104.23.01/01.01 in Section D of Part 1 of Schedule No. 6

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Strikethrough - Deletions

	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Chapter 22, in containers holding 2 li or less (Full duty)	22, in containers holding 2 li or less (Full duty)	to the 1964 Tariff
	621.03/104.23.02/02.01 Other (Full duty)	621.03/104.23.02/02.01 Other (Full duty)	Ex item 621.03/104.23.02/02.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.03/03.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (Full duty)	621.03/104.23.03/03.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (Full duty)	Ex item 621.03/104.23.03/03.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.04/04.01 Other (Full duty)	621.03/104.23.04/04.01 Other (Full duty)	Ex item 621.03/104.23.04/04.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.05/05.01 In containers holding 2 li or less (Full duty)	621.03/104.23.05/05.01 In containers holding 2 li or less (Full duty)	Ex item 621.03/104.23.05/05.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.07/06.01 Other (Full duty)	621.03/104.23.07/06.01 Other (Full duty)	Ex item 621.03/104.23.07/06.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.09/07.01 In containers holding 2 li or less (Full duty)	621.03/104.23.09/07.01 In containers holding 2 li or less (Full duty)	Ex item 621.03/104.23.09/07.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	621.03/104.23.11/08.01 Other (Full duty)	621.03/104.23.11/08.01 Other (Full duty)	Ex item 621.03/104.23.11/08.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.13/09.01 In containers holding 2 li or less (Full duty)	621.03/104.23.13/09.01 In containers holding 2 li or less (Full duty)	Ex item 621.03/104.23.13/09.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.15/10.01 Other (Full duty)	621.03/104.23.15/10.01 Other (Full duty)	Ex item 621.03/104.23.15/10.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.17/11.01 In containers holding 2 li or less (Full duty)	621.03/104.23.17/11.01 In containers holding 2 li or less (Full duty)	Ex item 621.03/104.23.17/11.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.19/12.01 Other (Full duty)	621.03/104.23.19/12.01 Other (Full duty)	Ex item 621.03/104.23.19/12.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.21/13.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	621.03/104.23.21/13.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	Ex item 621.03/104.23.21/13.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.22/14.01 Other (Full duty)	621.03/104.23.22/14.01 Other (Full duty)	Ex item 621.03/104.23.22/14.01 in Section D of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			to the 1964 Tariff
	621.03/104.23.23/15.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	621.03/104.23.23/15.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	Ex item 621.03/104.23.23/15.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.24/16.01 Other (Full duty)	621.03/104.23.24/16.01 Other (Full duty)	Ex item 621.03/104.23.24/16.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.25/17.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	621.03/104.23.25/17.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	Ex item 621.03/104.23.25/17.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.26/18.01 Other (Full duty)	621.03/104.23.26/18.01 Other (Full duty)	Ex item 621.03/104.23.26/18.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.27/19.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	621.03/104.23.27/19.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	Ex item 621.03/104.23.27/19.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.03/104.23.28/20.01 Other (Full duty)	621.03/104.23.28/20.01 Other (Full duty)	Ex item 621.03/104.23.28/20.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	621.05/104.21 Spirits entered for mixing with petrol in a customs and excise warehouse approved for this purpose by the Commissioner:	621.05/104.21 Spirits entered for mixing with petrol in a customs and excise warehouse approved for this purpose by the Commissioner:	
	621.05/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher (Full duty)	621.05/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher (Full duty)	Ex item 621.05/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.05/104.21.03/02.01 Ethyl alcohol and other spirits, denatured, or any strength (Full duty)	621.05/104.21.03/02.01 Ethyl alcohol and other spirits, denatured, or any strength (Full duty)	Ex item 621.05/104.21.03/02.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.08/104.21 Spirits for industrial use or for use in the manufacture of other non-liquor products:	621.08/104.21 Spirits for industrial use or for use in the manufacture of other non-liquor products:	
	621.08/104.21.01/01.01 Undenatured spirits (Full duty)	621.08/104.21.01/01.01 Undenatured spirits (Full duty)	Ex item 621.08/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.08/104.21.03/02.01 Partially denatured spirits Full duty	621.08/104.21.03/02.01 Partially denatured spirits Full duty	Ex item 621.08/104.21.03/02.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.08/104.21.03/02.02 Fully denatured spirits (Full duty)	621.08/104.21.03/02.02 Fully denatured spirits (Full duty)	Ex item 621.08/104.21.03/02.02 in Section D of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			to the 1964 Tariff
	621.08/104.23.04/03.01 Undenatured spirits (Full duty)	621.08/104.23.04/03.01 Undenatured spirits (Full duty)	Ex item 621.08/104.23.04/03.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.08/104.23.04/03.02 Partially denatured spirits (Full duty)	621.08/104.23.04/03.02 Partially denatured spirits (Full duty)	Ex item 621.08/104.23.04/03.02 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.08/104.23.04/03.03 Fully denatured spirits (Full duty)	621.08/104.23.04/03.03 Fully denatured spirits (Full duty)	Ex item 621.08/104.23.04/03.03 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.08/104.23.28/04.01 Undenatured spirits (Full duty)	621.08/104.23.28/04.01 Undenatured spirits (Full duty)	Ex item 621.08/104.23.28/04.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.08/104.23.28/04.02 Partially undenatured (Full duty)	621.08/104.23.28/04.02 Partially undenatured (Full duty)	Ex item 621.08/104.23.28/04.02 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.08/104.23.28/04.03 Fully denatured spirits (Full duty)	621.08/104.23.28/04.03 Fully denatured spirits (Full duty)	Ex item 621.08/104.23.28/04.03 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	621.09 Spirits entered for use as fuel in internal combustion piston engines:	621.09 Spirits entered for use as fuel in internal combustion piston engines:	
	621.09/104.21.03/01.01 Ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetable products, denatured (Full duty)	621.09/104.21.03/01.01 Ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetable products, denatured (Full duty)	Ex item 621.09/104.21.03/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.10 Rectified spirits derived from apples or pears for use in the manufacture of fermented apple or pear beverages:	621.10 Rectified spirits derived from apples or pears for use in the manufacture of fermented apple or pear beverages:	
	621.10/104.21.01/01.01 Undenatured ethyl alcohol derived from apples or pears of an alcoholic strength by volume of 80 per cent vol. or higher (Full duty)	621.10/104.21.01/01.01 Undenatured ethyl alcohol derived from apples or pears of an alcoholic strength by volume of 80 per cent vol. or higher (Full duty)	Ex item 621.10/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.11 Spirits entered for use in the manufacture of other fermented fruit beverages and other mixtures of fermented fruit beverages, or mead beverages, fortified and non-alcoholic beverages, (excluding wine) of items 104.17.21 and 104.17.25	621.11 Spirits entered for use in the manufacture of other fermented fruit beverages and other mixtures of fermented fruit beverages, or mead beverages, fortified and non-alcoholic beverages, (excluding wine) of items 104.17.21 and 104.17.25	
	621.11/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher (Full duty)	621.11/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher (Full duty)	Ex item 621.11/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	621.11/104.23.04/03.01 Other (Full duty)	621.11/104.23.04/03.01 Other (Full duty)	Ex item 621.11/104.23.04/03.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.11./104.23.11/04.01 Other spirits obtained by distilling fermented sugar-cane products (Full duty)	621.11./104.23.11/04.01 Other spirits obtained by distilling fermented sugar-cane products (Full duty)	Ex item 621.11/104.23.11/04.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.11/104.23.28/05.01 Other (Full duty)	621.11/104.23.28/05.01 Other (Full duty)	Ex item 621.11/104.23.28/05.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.12 Spirits entered for use in the preservation of unfortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):	621.12 Spirits entered for use in the preservation of unfortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):	
	621.12/104.23.04/02.01 Other (Full duty)	621.12/104.23.04/02.01 Other (Full duty)	Ex item 621.12/104.23.04/02.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.13 Spirits entered for use in the manufacture of fortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes	621.13 Spirits entered for use in the manufacture of fortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	flavoured with plants and aromatic substances):	plants and aromatic substances):	
	621.13/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, obtained by distilling grape wine or grape marc (Full duty)	621.13/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, obtained by distilling grape wine or grape marc (Full duty)	Ex item 621.13/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.13/104.23.03/02.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (Full duty)	621.13/104.23.03/02.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (Full duty)	Ex item 621.13/104.21.03/02.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.13/104.23.04/03.01 Other (Full duty)	621.13/104.23.04/03.01 Other (Full duty)	Ex item 621.13/104.21.04/03.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.14 Spirits entered for use in the preservation of other fermented beverages unfortified (excluding wine) of item 104.17.16	621.14 Spirits entered for use in the preservation of other fermented beverages unfortified (excluding wine) of item 104.17.16	
	621.14/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher (Full duty)	621.14/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher (Full duty)	Ex item 621.14/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.14/104.23.04/02.01 Other (Full duty)	621.14/104.23.04/02.01 Other (Full duty)	Ex item 621.14/104.23.04/02.01 in Section D of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			to the 1964 Tariff
	621.14/104.23.11/03.01 Other spirits obtained by distilling fermented sugar-cane products (Full duty)	621.14/104.23.11/03.01 Other spirits obtained by distilling fermented sugar-cane products (Full duty)	Ex item 621.14/104.23.11/03.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.14/104.23.28/04.01 Other (Full duty)	621.14/104.23.28/04.01 Other (Full duty)	Ex item 621.14/104.23.28/04.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.15 Spirits used in the manufacture of vermouth and other wines of fresh grapes flavoured with plants or aromatic substances, fortified	621.15 Spirits used in the manufacture of vermouth and other wines of fresh grapes flavoured with plants or aromatic substances, fortified	
	621.15/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher (Full duty)	621.15/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher (Full duty)	Ex item 621.15/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.15/104.23.04/02.01 Other (Full duty)	621.15/104.23.04/02.01 Other (Full duty)	Ex item 621.15/104.23.04/02.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.15/104.23.11/03.01 Other spirits obtained by distilling fermented sugar-cane products (Full duty)	621.15/104.23.11/03.01 Other spirits obtained by distilling fermented sugar-cane products (Full duty)	Ex item 621.15/104.23.04/02.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	621.15/104.23.28/04.01 Other (Full duty)	621.15/104.23.28/04.01 Other (Full duty)	Ex item 621.15/104.23.28/04.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16 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	621.16 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	
	621.16/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher (As provided in Note 8 to this Section)	621.16/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher (As provided in Note 8 to this Section)	Ex item 621.16/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16/104.21.03/02.01 Ethyl alcohol and other spirits, denatured, of any strength (As provided in Note 8 to this Section)	621.16/104.21.03/02.01 Ethyl alcohol and other spirits, denatured, of any strength (As provided in Note 8 to this Section)	Ex item 621.16/104.21.03/02.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16/104.23.01/03.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (As provided in Note 8 to this Section)	621.16/104.23.01/03.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (As provided in Note 8 to this Section)	Ex item 621.16/104.23.01/03.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	621.16/104.23.02/04.01 Other (As provided in Note 8 to this Section)	621.16/104.23.02/04.01 Other (As provided in Note 8 to this Section)	Ex item 621.16/104.23.02/04.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16/104.23.03/05.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (As provided in Note 8 to this Section)	621.16/104.23.03/05.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (As provided in Note 8 to this Section)	Ex item 621.16/104.23.03/05.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16/104.23.04/06.01 Other (As provided in Note 8 to this Section)	621.16/104.23.04/06.01 Other (As provided in Note 8 to this Section)	Ex item 621.16/104.23.04/06.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16/104.23.05/07.01 In containers holding 2 li or less (As provided in Note 8 to this Section)	621.16/104.23.05/07.01 In containers holding 2 li or less (As provided in Note 8 to this Section)	Ex item 621.16/104.23.05/07.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16/104.23.07/08.01 Other (As provided in Note 8 to this Section)	621.16/104.23.07/08.01 Other (As provided in Note 8 to this Section)	Ex item 621.16/104.23.07/08.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16/104.23.09/09.01 In containers holding 2 li or less (As provided in Note 8 to this Section)	621.16/104.23.09/09.01 In containers holding 2 li or less (As provided in Note 8 to this Section)	Ex item 621.16/104.23.09/09.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16/104.23.11/10.01 Other	621.16/104.23.11/10.01 Other	Ex item 621.16/104.23.11/10.01 in Section D of Part 1 of Schedule No. 6

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Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
(As provided in Note 8 to this Section)	(As provided in Note 8 to this Section)	to the 1964 Tariff
621.16/104.23.13/11.01 In containers holding 2 li or less (As provided in Note 8 to this Section)	621.16/104.23.13/11.01 In containers holding 2 li or less (As provided in Note 8 to this Section)	Ex item 621.16/104.23.13/11.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.16/104.23.15/12.01 Other (As provided in Note 8 to this Section)	621.16/104.23.15/12.01 Other (As provided in Note 8 to this Section)	Ex item 621.16/104.23.15/12.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.16/104.23.17/13.01 In containers holding 2 li or less (As provided in Note 8 to this Section)	621.16/104.23.17/13.01 In containers holding 2 li or less (As provided in Note 8 to this Section)	Ex item 621.16/104.23.15/12.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.16/104.23.19/14.01 Other (As provided in Note 8 to this Section)	621.16/104.23.19/14.01 Other (As provided in Note 8 to this Section)	Ex item 621.16/104.23.19/14.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.16/104.23.21/15.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (As provided in Note 8 to this Section)	621.16/104.23.21/15.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (As provided in Note 8 to this Section)	Ex item 621.16/104.23.21/15.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.16/104.23.22/16.01 Other (As provided in Note 8 to this Section)	621.16/104.23.22/16.01 Other (As provided in Note 8 to this Section)	Ex item 621.16/104.23.22/16.01 in Section D of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			to the 1964 Tariff
	621.16/104.23.23/17.01 With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol (Full duty)	621.16/104.23.23/17.01 With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol (Full duty)	Ex item 621.16/104.23.23/17.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16/104.23.24/18.01 Other (As provided in Note 8 to this Section)	621.16/104.23.24/18.01 Other (As provided in Note 8 to this Section)	Ex item 621.16/104.23.24/18.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16/104.23.25/19.01 With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (As provided in Note 8 to this Section)	621.16/104.23.25/19.01 With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (As provided in Note 8 to this Section)	Ex item 621.16/104.23.25/19.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16/104.23.26/20.01 Other (As provided in Note 8 to this Section)	621.16/104.23.26/20.01 Other (As provided in Note 8 to this Section)	Ex item 621.16/104.23.26/20.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16/104.23.27/21.01 With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (As provided in Note 8 to this Section)	621.16/104.23.27/21.01 With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (As provided in Note 8 to this Section)	Ex item 621.16/104.23.27/21.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16/104.23.28/22.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	621.16/104.23.28/22.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	Ex item 621.16/104.23.28/22.01 in Section D of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	(As provided in Note 8 to this Section)	(As provided in Note 8 to this Section)	to the 1964 Tariff
	621.17 104.23 Fermented ethyl alcohol being the final product of fermentation of fruit, with an alcoholic strength by volume of less than 15 per cent by vol., for the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27:	621.17 104.23 Fermented ethyl alcohol being the final product of fermentation of fruit, with an alcoholic strength by volume of less than 15 per cent by vol., for the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27:	
	621.17/104.23.28/01.01 Other (Full duty)	621.17/104.23.28/01.01 Other (Full duty)	Ex item 621.17/104.23.28/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.18 104.21 Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23 and 104.23.27:	621.18 104.21 Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23 and 104.23.27:	
	621.18/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher (Full duty)	621.18/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher (Full duty)	Ex item 621.18/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.19 104.23 Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27:	621.19 104.23 Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27:	
	621.19/104.23.04/01.01	621.19/104.23.04/01.01	Ex item 621.19/104.23.04/01.01 in

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Other (Full duty)	Other (Full duty)	Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.19/104.23.11/02.01 Other (Full duty)	621.19/104.23.11/02.01 Other (Full duty)	Ex item 621.19/104.23.11/02.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21 104.23 Spirituous beverages, after removal from a secondary customs and excise manufacturing warehouse (VMS) after entry for home consumption and payment of duty, are found to be off-specification or have become contaminated or have undergone post manufacture deterioration and are returned to a primary customs and excise manufacturing warehouse (VMP) for reprocessing or destruction, subject to the provisions of Note 9 to this Section :	621.21 104.23 Spirituous beverages, after removal from a secondary customs and excise manufacturing warehouse (VMS) after entry for home consumption and payment of duty, are found to be off-specification or have become contaminated or have undergone post manufacture deterioration and are returned to a primary customs and excise manufacturing warehouse (VMP) for reprocessing or destruction, subject to the provisions of Note 9 to this Section :	
	621.21/104.23.01/01.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (Full duty)	621.21/104.23.01/01.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (Full duty)	Ex item 621.21/104.23.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.02/02.01 Other (Full duty)	621.21/104.23.02/02.01 Other (Full duty)	Ex item 621.21/104.23.02/02.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	621.21/104.23.03/03.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (Full duty)	621.21/104.23.03/03.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (Full duty)	Ex item 621.21/104.23.03/03.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.04/04.01 Other (Full duty)	621.21/104.23.04/04.01 Other (Full duty)	Ex item 621.21/104.23.04/04.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.05/05.01 In containers holding 2 li or less (Full duty)	621.21/104.23.05/05.01 In containers holding 2 li or less (Full duty)	Ex item 621.21/104.23.05/05.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.07/06.01 Other (Full duty)	621.21/104.23.07/06.01 Other (Full duty)	Ex item 621.21/104.23.07/06.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.09/07.01 In containers holding 2 li or less (Full duty)	621.21/104.23.09/07.01 In containers holding 2 li or less (Full duty)	Ex item 621.21/104.23.09/07.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.11/08.01 Other (Full duty)	621.21/104.23.11/08.01 Other (Full duty)	Ex item 621.21/104.23.11/08.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.13/09.01 In containers holding 2 li or less	621.21/104.23.13/09.01 In containers holding 2 li or less	Ex item 621.21/104.23.13/09.01 in Section D of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	(Full duty)	(Full duty)	to the 1964 Tariff
	621.21/104.23.15/10.01 Other (Full duty)	621.21/104.23.15/10.01 Other (Full duty)	Ex item 621.21/104.23.15/10.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.17/11.01 In containers holding 2 li or less (Full duty)	621.21/104.23.17/11.01 In containers holding 2 li or less (Full duty)	Ex item 621.21/104.23.17/11.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.19/12.01 Other (Full duty)	621.21/104.23.19/12.01 Other (Full duty)	Ex item 621.21/104.23.19/12.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.21/13.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	621.21/104.23.21/13.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	Ex item 621.21/104.23.21/13.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.22/14.01 Other (Full duty)	621.21/104.23.22/14.01 Other (Full duty)	Ex item 621.21/104.23.22/14.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.23/15.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	621.21/104.23.23/15.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	Ex item 621.21/104.23.23/15.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	621.21/104.23.24/16.01 Other (Full duty)	621.21/104.23.24/16.01 Other (Full duty)	Ex item 621.21/104.23.24/16.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.25/17.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	621.21/104.23.25/17.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	Ex item 621.21/104.23.25/17.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.26/18.01 Other (Full duty)	621.21/104.23.26/18.01 Other (Full duty)	Ex item 621.21/104.23.26/18.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.27/19.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	621.21/104.23.27/19.01 With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	Ex item 621.21/104.23.27/19.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.21/104.23.28/20.01 Other (Full duty)	621.21/104.23.28/20.01 Other (Full duty)	Ex item 621.21/104.23.28/20.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.23 104.21 Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, undenatured, being a by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for the	621.23 104.21 Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, undenatured, being a by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for the manufacture of	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	manufacture of spirits and spirituous beverages:	spirits and spirituous beverages:	
	621.23/104.21.01/01.01 Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher (Full duty)	621.23/104.21.01/01.01 Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher (Full duty)	Ex item 621.23/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.25 104.21 Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, undenatured, being a by-product produced in terms of items 619.09, 620.18 and 620.20, for the manufacture of spirits and spirituous beverages:	621.25 104.21 Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, undenatured, being a by-product produced in terms of items 619.09, 620.18 and 620.20, for the manufacture of spirits and spirituous beverages:	
	621.25/104.21.01/01.01 Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher Full duty	621.25/104.21.01/01.01 Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher Full duty	Ex item 621.25/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.27 104.21 Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, undenatured, being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for export or removal to registered rebate users:	621.27 104.21 Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, undenatured, being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for export or removal to registered rebate users:	
	621.27/104.21.01/01.01 Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	621.27/104.21.01/01.01 Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Ex item 621.27/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	(Full duty)	(Full duty)	to the 1964 Tariff
	621.29 104.21 Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, undenatured, being the by-product produced in terms of items 619.09, 620.18 and 620.20, for export or removal to registered rebate users:	621.29 104.21 Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, undenatured, being the by-product produced in terms of items 619.09, 620.18 and 620.20, for export or removal to registered rebate users:	
	621.29/104.21.01/01.01 Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher (Full duty)	621.29/104.21.01/01.01 Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher (Full duty)	Ex item 621.29/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.33 104.23 Fermented ethyl alcohol being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for the manufacture of spirits and spirituous beverages:	621.33 104.23 Fermented ethyl alcohol being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for the manufacture of spirits and spirituous beverages:	
	621.33/104.23.04/01.01 Other (Full duty)	621.33/104.23.04/01.01 Other (Full duty)	Ex item 621.33/104.23.04/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.33/104.23.28/01.02 Other (Full duty)	621.33/104.23.28/01.02 Other (Full duty)	Ex item 621.33/104.23.28/01.02 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	621.35 104.23 Fermented ethyl alcohol being the by-product produced in terms of items 619.09, 620.18 and 620.20, for the manufacture of spirits and spirituous beverages:	621.35 104.23 Fermented ethyl alcohol being the by-product produced in terms of items 619.09, 620.18 and 620.20, for the manufacture of spirits and spirituous beverages:	
	621.35/104.23.04/01.01 Other (Full duty)	621.35/104.23.04/01.01 Other (Full duty)	Ex item 621.35/104.23.04/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.35/104.23.28/01.02 Other (Full duty)	621.35/104.23.28/01.02 Other (Full duty)	Ex item 621.35/104.23.28/01.02 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.37/104.23 Fermented ethyl alcohol being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for export or removal to registered rebate users:	621.37/104.23 Fermented ethyl alcohol being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for export or removal to registered rebate users:	
	621.37/104.23.04/01.01 Other (Full duty)	621.37/104.23.04/01.01 Other (Full duty)	Ex item 621.37/104.23.04/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.37/104.23.28/01.02 Other (Full duty)	621.37/104.23.28/01.02 Other (Full duty)	Ex item 621.37/104.23.28/01.02 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	621.39/104.23 Fermented ethyl alcohol being the by-product produced in terms of items 619.09, 620.18 and 620.20, for export or removal to registered rebate users:	621.39/104.23 Fermented ethyl alcohol being the by-product produced in terms of items 619.09, 620.18 and 620.20, for export or removal to registered rebate users:	
	621.39/104.23.04/01.01 Other (Full duty)	621.39/104.23.04/01.01 Other (Full duty)	Ex item 621.39/104.23.04/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.39/104.23.28/01.02 Other (Full duty)	621.39/104.23.28/01.02 Other (Full duty)	Ex item 621.39/104.23.28/01.02 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	SECTION E REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MANUFACTURED TOBACCO AND TOBACCO SUBSTITUTE PRODUCTS	SECTION E REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MANUFACTURED TOBACCO AND 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 406.00.	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. 4-3 to the Customs Tariff, 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 406.00.	Ex Note 1 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	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).	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).	Ex Note 2 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	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.	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.	Ex Note 3 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	4. For the purpose of items 622.21 and 622.22 the following: (a) (i) Tobacco products and tobacco substitute products 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 postmanufacturing 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	4. For the purpose of items 622.21 and 622.22 the following: (a) (i) Tobacco products and tobacco substitute products 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 postmanufacturing 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 -	Ex Note 4 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>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. (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</p>	<p>(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. (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</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>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; (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</p>	<p>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; (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</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	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.	the amount payable on any such account during a period of two three years after receipt of the goods for repro-cessing or destruction, as the case may be.	
	622.05/104.30 Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:	622.05/104.30 Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:	
	622.05/104.30.03/01.01 Cigars, cheroots and cigarillos, containing tobacco (Full duty)	622.05/104.30.03/01.01 Cigars, cheroots and cigarillos, containing tobacco (Full duty)	Ex item 622.05/104.30.03/01.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.05/104.30.07/02.01 Cigarettes containing tobacco (Full duty)	622.05/104.30.07/02.01 Cigarettes containing tobacco (Full duty)	Ex item 622.05/104.30.07/02.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.05/104.30.11/03.01 Cigars, cheroots and cigarillos of tobacco substitutes (Full duty)	622.05/104.30.11/03.01 Cigars, cheroots and cigarillos of tobacco substitutes (Full duty)	Ex item 622.05/104.30.11/03.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.05/104.30.15/04.01 Cigarettes of tobacco substitutes (Full duty)	622.05/104.30.15/04.01 Cigarettes of tobacco substitutes (Full duty)	Ex item 622.05/104.30.15/04.01 in Section E of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			to the 1964 Tariff
	622.07/104.35 Other manufactured tobacco and manufactured tobacco substitutes:	622.07/104.35 Other manufactured tobacco and manufactured tobacco substitutes:	
	622.07/104.35.01/01.01 Water pipe tobacco specified in Subheading Note 1 to Chapter 24 (Full duty)	622.07/104.35.01/01.01 Water pipe tobacco specified in Subheading Note 1 to Chapter 24 (Full duty)	Ex item 622.07/104.35.01/01.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.07/104.35.02/02.01 Pipe tobacco, in immediate packings of a content of less than 5 kg (Full duty)	622.07/104.35.02/02.01 Pipe tobacco, in immediate packings of a content of less than 5 kg (Full duty)	Ex item 622.07/104.35.02/02.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.07/104.35.03/03.01 Other pipe tobacco (Full duty)	622.07/104.35.03/03.01 Other pipe tobacco (Full duty)	Ex item 622.07/104.35.03/03.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.07/104.35.05/04.01 Cigarette tobacco (Full duty)	622.07/104.35.05/04.01 Cigarette tobacco (Full duty)	Ex item 622.07/104.35.05/04.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.07/104.35.07/05.01 Other cigarette tobacco substitutes (Full duty)	622.07/104.35.07/05.01 Other cigarette tobacco substitutes (Full duty)	Ex item 622.07/104.35.07/05.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.07/104.35.09/06.01	622.07/104.35.09/06.01	Ex item 622.07/104.35.09/06.01 in

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Other pipe tobacco substitutes (Full duty)	Other pipe tobacco substitutes (Full duty)	Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.10/104.30 Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:	622.10/104.30 Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:	
	622.10/104.30.03/01.01 Cigars, cheroots and cigarillos, containing tobacco (Full duty)	622.10/104.30.03/01.01 Cigars, cheroots and cigarillos, containing tobacco (Full duty)	Ex item 622.10/104.30.03/01.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.10/104.30.07/02.01 Cigarettes containing tobacco (Full duty)	622.10/104.30.07/02.01 Cigarettes containing tobacco (Full duty)	Ex item 622.10/104.30.07/02.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.10/104.30.11/03.01 Cigars, cheroots and cigarillos of tobacco substitutes (Full duty)	622.10/104.30.11/03.01 Cigars, cheroots and cigarillos of tobacco substitutes (Full duty)	Ex item 622.10/104.30.11/03.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.10/104.30.15/04.01 Cigarettes of tobacco substitutes (Full duty)	622.10/104.30.15/04.01 Cigarettes of tobacco substitutes (Full duty)	Ex item 622.10/104.30.15/04.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.12/104.35 Other manufactured tobacco and manufactured tobacco substitutes:	622.12/104.35 Other manufactured tobacco and manufactured tobacco substitutes:	
	622./104.35.01/01.01	622./104.35.01/01.01	Ex item 622.12/104.35.01/01.01 in

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Water pipe tobacco specified in Subheading Note 1 to Chapter 24 (Full duty)	Water pipe tobacco specified in Subheading Note 1 to Chapter 24 (Full duty)	Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.12/104.35.02/02.01 Pipe tobacco, in immediate packings of a content of less than 5 kg (Full duty)	622.12/104.35.02/02.01 Pipe tobacco, in immediate packings of a content of less than 5 kg (Full duty)	Ex item 622.12/104.35.02/02.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622./104.35.03/03.01 Other pipe tobacco (Full duty)	622./104.35.03/03.01 Other pipe tobacco (Full duty)	Ex item 622.12/104.35.03/03.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.12/104.35.05/04.01 Cigarette tobacco (Full duty)	622.12/104.35.05/04.01 Cigarette tobacco (Full duty)	Ex item 622.12/104.35.05/04.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.12/104.35.07/05.01 Other cigarette tobacco substitutes (Full duty)	622.12/104.35.07/05.01 Other cigarette tobacco substitutes (Full duty)	Ex item 622.12/104.35.07/05.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.12/104.35.09/06.01 Other pipe tobacco substitutes (Full duty)	622.12/104.35.09/06.01 Other pipe tobacco substitutes (Full duty)	Ex item 622.12/104.35.09/06.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.15/104.35 Manufactured tobacco and tobacco substitute products:	622.15/104.35 Manufactured tobacco and tobacco substitute products:	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	622.15/104.35.01/01.01 Water pipe tobacco specified in Subheading Note 1 to Chapter 24 (Full duty)	622.15/104.35.01/01.01 Water pipe tobacco specified in Subheading Note 1 to Chapter 24 (Full duty)	Ex item 622.15/104.35.01/01.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.15/104.35.02/02.01 Pipe tobacco, in immediate packings of a content of less than 5 kg (Full duty)	622.15/104.35.02/02.01 Pipe tobacco, in immediate packings of a content of less than 5 kg (Full duty)	Ex item 622.15/104.35.02/02.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.15/104.35.03/03.01 Other pipe tobacco (Full duty)	622.15/104.35.03/03.01 Other pipe tobacco (Full duty)	Ex item 622.15/104.35.03/03.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.15/104.35.05/04.01 Cigarette tobacco (Full duty)	622.15/104.35.05/04.01 Cigarette tobacco (Full duty)	Ex item 622.15/104.35.05/04.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.21/104.30 Excisable tobacco and tobacco substitute products specified in item 104.30 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 has become contaminated or has undergone post-manufacturing deterioration	622.21/104.30 Excisable tobacco and tobacco substitute products specified in item 104.30 of Section A of Part 2 A of Schedule No. 1 to the Excise Tariff , 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 has become contaminated or has undergone post-manufacturing deterioration and are returned to	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	and are returned to a customs and excise manufacturing warehouse for reprocessing or destruction, subject to the compliance with Note 4 to this Section:	a customs and excise manufacturing warehouse for reprocessing or destruction, subject to the compliance with Note 4 to this Section:	
	622.21/104.30.03/01.01 Cigars, cheroots and cigarillos, containing tobacco (As provided in Note 4 to this Section)	622.21/104.30.03/01.01 Cigars, cheroots and cigarillos, containing tobacco (As provided in Note 4 to this Section)	Ex item 622.21/104.30.03/01.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.21/104.30.07/02.01 Cigarettes containing tobacco (As provided in Note 4 to this Section)	622.21/104.30.07/02.01 Cigarettes containing tobacco (As provided in Note 4 to this Section)	Ex item 622.21/104.30.03/02.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.21/104.30.11/03.01 Cigars, cheroots and cigarillos of tobacco substitutes (As provided in Note 4 to this Section)	622.21/104.30.11/03.01 Cigars, cheroots and cigarillos of tobacco substitutes (As provided in Note 4 to this Section)	Ex item 622.21/104.30.11/03.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.21/104.30.15/04.01 Cigarettes of tobacco substitutes (As provided in Note 4 to this Section)	622.21/104.30.15/04.01 Cigarettes of tobacco substitutes (As provided in Note 4 to this Section)	Ex item 622.21/104.30.15/04.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.22/104.35 Other manufactured tobacco and manufactured tobacco substitutes:	622.22/104.35 Other manufactured tobacco and manufactured tobacco substitutes:	
	622.22/104.35.01/01.01 Water pipe tobacco specified in Subheading Note 1 to Chapter 24	622.22/104.35.01/01.01 Water pipe tobacco specified in Subheading Note 1 to Chapter 24	Ex item 622.22/104.35.01/01.01 in Section E of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	(As provided in Note 4 to this Section)	(As provided in Note 4 to this Section)	to the 1964 Tariff
	622.22/104.35.02/02.01 Pipe tobacco, in immediate packings of a content of less than 5 kg (As provided in Note 4 to this Section)	622.22/104.35.02/02.01 Pipe tobacco, in immediate packings of a content of less than 5 kg (As provided in Note 4 to this Section)	Ex item 622.22/104.35.02/02.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.22/104.35.03/03.01 Other pipe tobacco (As provided in Note 4 to this Section)	622.22/104.35.03/03.01 Other pipe tobacco (As provided in Note 4 to this Section)	Ex item 622.22/104.35.03/03.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.22/104.35.05/04.01 Cigarette tobacco (As provided in Note 4 to this Section)	622.22/104.35.05/04.01 Cigarette tobacco (As provided in Note 4 to this Section)	Ex item 622.22/104.35.04/04.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.22/104.35.07/05.01 Other cigarette tobacco substitutes (As provided in Note 4 to this Section)	622.22/104.35.07/05.01 Other cigarette tobacco substitutes (As provided in Note 4 to this Section)	Ex item 622.22/104.35.07/05.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	622.22/104.35.09/06.01 Other pipe tobacco substitutes (As provided in Note 4 to this Section)	622.22/104.35.09/06.01 Other pipe tobacco substitutes (As provided in Note 4 to this Section)	Ex item 622.22/104.35.09/06.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
	SECTION F REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MINERAL PRODUCTS	SECTION F REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MINERAL PRODUCTS	
	NOTES:	NOTES:	Ex Note 1 in Section F of Part 1 of

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	1. Items 623.01 and 623.02 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.	1. Items 623.01 and 623.02 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. 4-3 to the Customs Tariff, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.	Schedule No. 6 to the 1964 Tariff
	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.	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 3 to the Customs Tariff, subject to the requirements of that rebate item and the notes applicable thereto.	Ex Note 2 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	3. Item 623.05 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply of stores for foreign-going ships or aircraft).	3. Item 623.05 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply of stores for foreign-going ships or aircraft).	Ex Note 3 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	4. Item 623.06 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).	4. Item 623.06 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).	Ex Note 4 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	5. Items 623.07, 623.08 and 623.14 apply to the excisable goods specified therein, for use in the manufacture of goods in a customs and	5. Items 623.07, 623.08 and 623.14 apply to the excisable goods specified therein, for use in the manufacture of goods in a customs and excise	Ex Note 5 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	excise manufacturing warehouse.	manufacturing warehouse.	
	<p>6. Items 623.09, 623.10, 623.11, 623.12 and 623.13 apply to the excisable goods specified therein, for use for industrial or commercial purposes, provided:</p> <p>(a) A rebate user shall keep record of each manufacturing or other process on a form approved by the Commissioner and such record shall be made available to the Controller on demand.</p> <p>(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.</p> <p>(c) The rebate user shall keep numbered invoices and delivery notes in respect of all disposals of goods.</p>	<p>6. Items 623.09, 623.10, 623.11, 623.12 and 623.13 apply to the excisable goods specified therein, for use for industrial or commercial purposes, provided:</p> <p>(a) A rebate user shall keep record of each manufacturing or other process on a form approved by the Commissioner and such record shall be made available to the Controller on demand.</p> <p>(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.</p> <p>(c) The rebate user shall keep numbered invoices and delivery notes in respect of all disposals of goods.</p>	Ex Note 6 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	<p>7. For the purposes of rebate item 623.19, the following:</p> <p>(a) Definitions and application of the provisions:</p> <p>(i) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(ii) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates -</p>	<p>7. For the purposes of item 623.19, the following:</p> <p>(a) Definitions and application of the provisions:</p> <p>(i) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(ii) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates -</p> <p>"BLNS countries" or "any other country in the common customs area" means the Republic of</p>	Ex Note 7 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>"BLNS countries" 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;</p> <p>"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 and the rules for section 19A;</p> <p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>(b) Limitations: For the purposes of any refund in terms of this item, 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 amounts 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</p>	<p>Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;</p> <p>"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 and the rules for section 19A;</p> <p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>(b) Limitations: For the purposes of any refund in terms of this item, 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 amounts 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.</p> <p>(c) Procedures and set-off against monthly petroleum excise accounts: (i) The licensee of the customs and excise</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.</p> <p>(c) Procedures and set-off against monthly petroleum excise accounts:</p> <p>(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.</p> <p>(ii) If the Commissioner approves the application, any goods returned shall be:</p> <p>(aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and</p> <p>(bb) (A) transferred to and mixed with stocks of materials for reprocessing under supervision of an officer; or</p> <p>(B) destroyed under supervision of an officer.</p> <p>(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:</p>	<p>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.</p> <p>(ii) If the Commissioner approves the application, any goods returned shall be:</p> <p>(aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and</p> <p>(bb) (A) transferred to and mixed with stocks of materials for reprocessing under supervision of an officer; or</p> <p>(B) destroyed under supervision of an officer.</p> <p>(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:</p> <p>(aa) a detailed description of the goods received including the applicable tariff item;</p> <p>(bb) the quantity received;</p> <p>(cc) the date of receipt;</p> <p>(dd) the name or registered business name (if any) and the physical address of the person who returned the goods concerned.</p> <p>(iv) (aa) Whenever any goods which are off-</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(aa) a detailed description of the goods received including the applicable tariff item;</p> <p>(bb) the quantity received;</p> <p>(cc) the date of receipt;</p> <p>(dd) the name or registered business name (if any) and the physical address of the person who returned the goods concerned.</p> <p>(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 -</p> <p>(A) a technical analysis to establish the composition; and</p> <p>(B) tariff determination in accordance with the characteristics of the goods established by such analysis.</p> <p>(bb) The costs of taking the samples and the analysis shall be paid by the licensee.</p> <p>(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</p>	<p>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 -</p> <p>(A) a technical analysis to establish the composition; and</p> <p>(B) tariff determination in accordance with the characteristics of the goods established by such analysis.</p> <p>(bb) The costs of taking the samples and the analysis shall be paid by the licensee.</p> <p>(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.</p> <p>(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 the EDA on</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>of this item.</p> <p>(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).</p> <p>(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 item 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.</p> <p>(iii) Where the rate of duty payable on any goods accounted for on the petroleum excise</p>	<p>such goods during the month prior to the date of the examination contemplated in Note 7(c)(ii)(aa).</p> <p>(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 item against the amount of duty payable in respect of any such goods as declared on any such account during a period of two three years after receipt of the goods for reprocessing or destruction.</p> <p>(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).</p> <p>(iv) 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.</p> <p>(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</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>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).</p> <p>(iv) 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.</p> <p>(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.</p>	<p>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.</p>	
	<p>8. For the purposes of rebate item 623.21, the following:</p> <p>(a) Definitions and application of provisions:</p> <p>(i) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(ii) For the purposes of this item, these Notes</p>	<p>8. For the purposes of rebate item 623.21, the following:</p> <p>(a) Definitions and application of provisions:</p> <p>(i) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(ii) For the purposes of this item, these Notes and</p>	<p>Ex Note 8 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>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-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 19A4.01(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</p>	<p>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-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 19A4.01(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</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>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 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.</p> <p>(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 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.</p> <p>(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</p>	<p>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 three years after the date any prescribed document was processed in respect of such removal.</p> <p>(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 rate of excise duty levied in terms of this Act the EDA 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.</p> <p>(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).</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	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).		
	<p>9. For the purposes of rebate item 623.23, the following:</p> <p>(a) Definitions and application of provisions:</p> <p>(i) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(ii) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates -</p> <p>"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;</p> <p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>(b) Set-off against monthly petroleum excise account in respect of the goods exported as contemplated in the item:</p>	<p>9. For the purposes of rebate item 623.23, the following:</p> <p>(a) Definitions and application of provisions:</p> <p>(i) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(ii) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates -</p> <p>"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;</p> <p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>(b) Set-off against monthly petroleum excise account in respect of the goods exported as contemplated in the item:</p> <p>(i) The export of such goods shall be subject to such conditions and procedures as the</p>	<p>Ex Note 9 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(i) The export of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.</p> <p>(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 paid or payable on the goods so exported against the excise duty 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 at the office of the Controller in respect of such export.</p> <p>(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</p>	<p>Commissioner may prescribe by rule.</p> <p>(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 paid or payable on the goods so exported against the excise duty payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two-three years after the date any prescribed document was processed at the office of the Controller in respect of such export.</p> <p>(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-the EDA 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.</p> <p>(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</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>respect of such export.</p> <p>(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).</p> <p>(c) The provisions of these Notes shall apply <i>mutatis mutandis</i> where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for export.</p>	<p>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).</p> <p>(c) The provisions of these Notes shall apply <i>mutatis mutandis</i> where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for export.</p>	
	<p>10. For the purposes of rebate item 623.25, the following:</p> <p>(a) Definitions:</p> <p>For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates -</p> <p>"BLNS countries" 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;</p> <p>"fuel" means, as defined in section 64F, any goods classifiable in any item of Section A of</p>	<p>10. For the purposes of rebate item 623.25, the following:</p> <p>(a) Definitions:</p> <p>For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates -</p> <p>"BLNS countries" 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;</p> <p>"fuel" means, as defined in section 64F, any goods classifiable in any item of Section A of Part 2 A of</p>	<p>Ex Note 10 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>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 <i>mutatis mutandis</i> 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. (bb) 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</p>	<p>Schedule No. 1 to the excise tariff 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 <i>mutatis mutandis</i> 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. (bb) 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</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>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 prior 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.</p>	<p>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 the EDA 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 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.</p>	
	623.01 Petroleum oils and biodiesel for use by the President	623.01 Petroleum oils and biodiesel for use by the President	
	623.01/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (Full duty)	623.01/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (Full duty)	Ex item 623.01/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.01/105.10.17/02.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	623.01/105.10.17/02.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	Ex item 623.01/105.10.17/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.01/108.20.40/03.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	623.01/108.20.40/03.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	Ex item 623.01/108.20.40/03.01 in Section F of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			to the 1964 Tariff
	623.01/108.20.50/04.01 Other biodiesel (Full duty)	623.01/108.20.50/04.01 Other biodiesel (Full duty)	Ex item 623.01/108.20.50/04.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.02 Petroleum oils and biodiesel for use by diplomatic and other foreign representatives	623.02 Petroleum oils and biodiesel for use by diplomatic and other foreign representatives	
	623.02/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (As determined and approved by the Director-General: Department of International Relations and Co-operation)	623.02/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (As determined and approved by the Director-General: Department of International Relations and Co-operation)	Ex item 623.02/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.02/105.10.71/02.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As determined and approved by the Director-General: Department of International Relations and Co-operation)	623.02/105.10.17/02.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As determined and approved by the Director-General: Department of International Relations and Co-operation)	Ex item 623.02/105.10.17/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.02/108.20.40/03.01 Biodiesel in Additional Note 1(a) to Chapter 38 (As determined and approved by the Director-General: Department of International Relations and Co-operation)	623.02/108.20.40/03.01 Biodiesel in Additional Note 1(a) to Chapter 38 (As determined and approved by the Director-General: Department of International Relations and Co-operation)	Ex item 623.02/108.20.40/03.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.02/108.20.50/04.01	623.02/108.20.50/04.01	Ex item 623.02/108.20.50/04.01 in

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Other biodiesel (As determined and approved by the Director-General: Department of International Relations and Co-operation)	Other biodiesel (As determined and approved by the Director-General: Department of International Relations and Co-operation)	Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.03 Petroleum oils and biodiesel for the purpose specified in Note 2 to this Section	623.03 Petroleum oils and biodiesel for the purpose specified in Note 2 to this Section	
	623.03/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (As determined and approved by the Director-General: Department of International Relations and Co-operation)	623.03/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (As determined and approved by the Director-General: Department of International Relations and Co-operation)	Ex item 623.03/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.03/105.10.17/02.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As determined and approved by the Director-General: Department of International Relations and Co-operation)	623.03/105.10.17/02.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As determined and approved by the Director-General: Department of International Relations and Co-operation)	Ex item 623.03/105.10.17/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.03/108.20.40/03.01 Biodiesel in Additional Note 1(a) to Chapter 38 (As determined and approved by the Director-General: Department of International Relations and Co-operation)	623.03/108.20.40/03.01 Biodiesel in Additional Note 1(a) to Chapter 38 (As determined and approved by the Director-General: Department of International Relations and Co-operation)	Ex item 623.03/108.20.40/03.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.03/108.20.50/04.01 Other biodiesel (As determined and approved	623.03/108.20.50/04.01 Other biodiesel (As determined and approved	Ex item 623.03/108.20.50/04.01 in Section F of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	by the Director-General: Department of International Relations and Co-operation)	by the Director-General: Department of International Relations and Co-operation)	to the 1964 Tariff
	623.05 Petroleum oils and biodiesel for export as specified in Note 3 to this Section	623.05 Petroleum oils and biodiesel for export as specified in Note 3 to this Section	
	623.05/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (Full duty)	623.05/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (Full duty)	Ex item 623.05/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.05/105.10.15/02.01 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked (Full duty)	623.05/105.10.15/02.01 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked (Full duty)	Ex item 623.05/105.10.15/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.05/105.10.17/03.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	623.05/105.10.17/03.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	Ex item 623.05/105.10.17/03.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.05/105.10.21/04.01 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, Unmarked (Full duty)	623.05/105.10.21/04.01 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, Unmarked (Full duty)	Ex item 623.05/105.10.21/04.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.05/108.20.40/05.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	623.05/108.20.40/05.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	Ex item 623.05/108.20.40/05.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.05/108.20.50/06.01	623.05/108.20.50/06.01	Ex item 623.05/108.20.50/06.01 in

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Other biodiesel (Full duty)	Other biodiesel (Full duty)	Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.06 Distillate fuel and biodiesel for the purpose specified in Note 4 to this Section	623.06 Distillate fuel and biodiesel for the purpose specified in Note 4 to this Section	
	623.06/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	623.06/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	Ex item 623.06/105.10.17/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.06/108.20.40/02.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	623.06/108.20.40/02.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	Ex item 623.06/108.20.40/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.06/108.20.50/03.01 Other biodiesel (Full duty)	623.06/108.20.50/03.01 Other biodiesel (Full duty)	Ex item 623.06/108.20.50/03.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.07/105.10.03/01.01 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 specified 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)	623.07/105.10.03/01.01 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 specified in heading 29.05 of Schedule No. 1 to the Customs Tariff with petrol, in a warehouse approved for this purpose by the Commissioner (1,209c/li spirits in the mixture)	Ex item 623.07/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	623.08/105.10.03/01.01 Petrol obtained from the mixing of spirits manufactured in the Republic (excluding spirits manufactured in the Republic by 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)	623.08/105.10.03/01.01 Petrol obtained from the mixing of spirits manufactured in the Republic (excluding spirits manufactured in the Republic by 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 to the Customs Tariff) with petrol, in a warehouse approved for this purpose by the Commissioner (1,409c/li spirits in the mixture)	Ex item 623.08/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.09 Distillate fuels and biodiesel used in the manufacture of lubrication grease	623.09 Distillate fuels and biodiesel used in the manufacture of lubrication grease	
	623.09/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	623.09/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	Ex item 623.09/105.10.17/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.09/108.20.40/02.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	623.09/108.20.40/02.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	Ex item 623.09/108.20.40/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.09/108.20.50/03.01 Other biodiesel (Full duty)	623.09/108.20.50/03.01 Other biodiesel (Full duty)	Ex item 623.09/108.20.50/03.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.10 Distillate fuel and biodiesel used in the	623.10 Distillate fuel and biodiesel used in the	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	manufacture of disinfectants, insecticides, fungicides, weed killers, anti-sprouting products, rat poisons and similar products (including fly papers)	manufacture of disinfectants, insecticides, fungicides, weed killers, anti-sprouting products, rat poisons and similar products (including fly papers)	
	623.10/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	623.10/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	Ex item 623.10/105.10.17/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.10/108.20.40/02.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	623.10/108.20.40/02.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	Ex item 623.10/108.20.40/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.10/108.20.50/03.01 Other biodiesel (Full duty)	623.10/108.20.50/03.01 Other biodiesel (Full duty)	Ex item 623.10/108.20.50/03.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.11 Distillate fuel and biodiesel used as raw material (reactor and tangential oil) in the manufacture of oil-furnace carbon black	623.11 Distillate fuel and biodiesel used as raw material (reactor and tangential oil) in the manufacture of oil-furnace carbon black	
	623.11/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	623.11/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	Ex item 623.11/105.10.17/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.11/108.20.40/02.01 Biodiesel as defined in Additional Note 1(a) to	623.11/108.20.40/02.01 Biodiesel as defined in Additional Note 1(a) to	Ex item 623.11/108.20.40/02.01 in Section F of Part 1 of Schedule No. 6

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Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
Chapter 38 (Full duty)	Chapter 38 (Full duty)	to the 1964 Tariff
623.11/108.20.50/03.01 Other biodiesel (Full duty)	623.11/108.20.50/03.01 Other biodiesel (Full duty)	Ex item 623.11/108.20.50/03.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.12 Distillate fuel and biodiesel used in the calcinations of refractory clay	623.12 Distillate fuel and biodiesel used in the calcinations of refractory clay	
623.12/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	623.12/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	Ex item 623.12/105.10.17/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.12/108.20.40/02.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	623.12/108.20.40/02.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	Ex item 623.12/108.20.40/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.12/108.20.50/03.01 Other biodiesel (Full duty)	623.12/108.20.50/03.01 Other biodiesel (Full duty)	Ex item 623.12/108.20.50/03.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.13 Distillate fuel and biodiesel used in the manufacture of products not elsewhere specified in this item (excluding the manufacture of fuel)	623.13 Distillate fuel and biodiesel used in the manufacture of products not elsewhere specified in this item (excluding the manufacture of fuel)	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	623.13/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	623.13/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	Ex item 623.13/105.10.17/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.13/108.20.40/02.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	623.13/108.20.40/02.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	Ex item 623.13/108.20.40/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.13/108.20.50/03.01 Other biodiesel (Full duty)	623.13/108.20.50/03.01 Other biodiesel (Full duty)	Ex item 623.13/108.20.50/03.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.14 Distillate fuel for the manufacture of intermediate fuel oil by blending with heavy fuel oil classifiable in tariff subheading 2710.12.35 provided - (i) the distillate fuel content does not exceed 30 per cent by mass of the total blend	623.14 Distillate fuel for the manufacture of intermediate fuel oil by blending with heavy fuel oil classifiable in tariff subheading 2710.12.35 provided - (i) the distillate fuel content does not exceed 30 per cent by mass of the total blend	
	623.14/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	623.14/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	Ex item 623.14/105.10.17/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.15/105.10.03/01.01 Petrol supplied to any person entitled to the privileges provided for in item 460.23 of	623.15/105.10.03/01.01 Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule	Ex item 623.15/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Schedule No. 4, subject to the provisions of the said item (Full duty)	No. 4, 3 to the Customs Tariff subject to the provisions of the said item (Full duty)	to the 1964 Tariff
	623.17/105.10.21/01.01 Specified aliphatic, unmarked, hydrocarbon solvents, as defined in Additional Note 1(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 may allow by specific permit (Full duty)	623.17/105.10.21/01.01 Specified aliphatic, unmarked, hydrocarbon solvents, as defined in Additional Note 1(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 may allow by specific permit (Full duty)	Ex item 623.17/105.10.21/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.19 Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 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 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	623.19 Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 of Section A of Part 2 A of Schedule No. 1 to the Excise Tariff 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 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	
	623.19/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27	623.19/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27	Ex item 623.19/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6

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Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
(As provided in the Notes hereto)	(As provided in the Notes hereto)	to the 1964 Tariff
623.19/105.10.15/02.01 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked (As provided in the Notes hereto)	623.19/105.10.15/02.01 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked (As provided in the Notes hereto)	Ex item 623.19/105.10.15/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.19/105.10.17/03.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As provided in the Notes hereto)	623.19/105.10.17/03.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As provided in the Notes hereto)	Ex item 623.19/105.10.17/03.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.19/105.10.21/04.01 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (As provided in the Notes hereto)	623.19/105.10.21/04.01 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (As provided in the Notes hereto)	Ex item 623.19/105.10.21/04.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.19/108.20.40/05.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (As provided in the Notes hereto)	623.19/108.20.40/05.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (As provided in the Notes hereto)	Ex item 623.19/108.20.40/05.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.19/108.20.50/06.01 Other biodiesel (As provided in the Notes hereto)	623.19/108.20.50/06.01 Other biodiesel (As provided in the Notes hereto)	Ex item 623.19/108.20.50/06.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.21 Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel	623.21 Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	liable to excise duty as specified in item 108.20 of Section A of Part 2 of Schedule No. 1, which after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and 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	excise duty as specified in item 108.20 of Section A of Part 2-A of Schedule No. 1 to the Excise Tariff, which after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and 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	
	623.21/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (As provided in the Notes hereto)	623.21/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (As provided in the Notes hereto)	Ex item 623.21/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.21/105.10.15/02.01 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked (As provided in the Notes hereto)	623.21/105.10.15/02.01 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked (As provided in the Notes hereto)	Ex item 623.21/105.10.15/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.21/105.10.17/03.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As provided in the Notes hereto)	623.21/105.10.17/03.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As provided in the Notes hereto)	Ex item 623.21/105.10.17/03.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.21/105.10.21/04.01 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (As provided in the Notes hereto)	623.21/105.10.21/04.01 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (As provided in the Notes hereto)	Ex item 623.21/105.10.21/04.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	623.21/108.20.40/05.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (As provided in the Notes hereto)	623.21/108.20.40/05.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (As provided in the Notes hereto)	Ex item 623.21/108.20.40/05.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.21/108.20.50/06.01 Other biodiesel (As provided in the Notes hereto)	623.21/108.20.50/06.01 Other biodiesel (As provided in the Notes hereto)	Ex item 623.21/108.20.50/06.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.23 Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 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 and excise manufacturing warehouse, as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships), subject to compliance with Note 9 to this Section	623.23 Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 of Section A of Part 2 A of Schedule No. 1 to the Excise Tariff which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse, as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships), subject to compliance with Note 9 to this Section	
	623.23/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (As provided in the Notes hereto)	623.23/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (As provided in the Notes hereto)	Ex item 623.23/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.23/105.10.15/02.01 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	623.23/105.10.15/02.01 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	Ex item 623.23/105.10.15/02.01 in Section F of Part 1 of Schedule No. 6

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Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
(As provided in the Notes hereto)	(As provided in the Notes hereto)	to the 1964 Tariff
623.23/105.10.17/03.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As provided in the Notes hereto)	623.23/105.10.17/03.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As provided in the Notes hereto)	Ex item 623.23/105.10.15/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.23/105.10.21/04.01 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (As provided in the Notes hereto)	623.23/105.10.21/04.01 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (As provided in the Notes hereto)	Ex item 623.23/105.10.21/04.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.23/108.20.40/05.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (As provided in the Notes hereto)	623.23/108.20.40/05.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (As provided in the Notes hereto)	Ex item 623.23/108.20.40/05.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.23/108.20.50/06.01 Other biodiesel (As provided in the Notes hereto)	623.23/108.20.50/06.01 Other biodiesel (As provided in the Notes hereto)	Ex item 623.23/108.20.50/06.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.25 Fuel liable to excise duty which, after entry or deemed entry 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	623.25 Fuel liable to excise duty which, after entry or deemed entry 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 licensed	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	foreign-going ships), by a licensed distributor contemplated in section 64F, subject to compliance with Note 10 to this Section	distributor contemplated in section 64F, subject to compliance with Note 10 to this Section	
	623.25/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (As provided in the Notes hereto)	623.25/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (As provided in the Notes hereto)	Ex item 623.25/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.25/105.10.15/02.01 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked (As provided in the Notes hereto)	623.25/105.10.15/02.01 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked (As provided in the Notes hereto)	Ex item 623.25/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.25/105.10.17/03.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As provided in the Notes hereto)	623.25/105.10.17/03.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As provided in the Notes hereto)	Ex item 623.25/105.10.17/03.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.25/108.20.40/04.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (As provided in the Notes hereto)	623.25/108.20.40/04.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (As provided in the Notes hereto)	Ex item 623.25/108.20.40/04.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	623.25/108.20.50/05.01 Other biodiesel (As provided in the Notes hereto)	623.25/108.20.50/05.01 Other biodiesel (As provided in the Notes hereto)	Ex item 623.25/108.20.50/05.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
	SECTION G MISCELLANEOUS REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES	SECTION G MISCELLANEOUS REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>NOTES: 1. The provisions of the Notes of Part 1 of Schedule No. 5 shall <i>mutatis mutandis</i> apply to any refund of duty under the provisions of rebate item 624.10.</p>	<p>NOTES: 1. The provisions of the Notes of Part 1 of Schedule No. 5 4 to the Customs Tariff shall <i>mutatis mutandis</i> apply to any refund of duty under the provisions of rebate item 624.10.</p>	<p>Ex Note 1 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff</p>
	<p>2. For the purposes of rebate item 624.30 - (a) any application by a licensee of a customs and excise warehouse for a rebate of duty in terms of the provisions of rebate item 624.30 shall be submitted to the Controller on a form approved by the Commissioner, supported by such 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 manufacture which are removed from one customs and excise manufacturing warehouse to another such warehouse for the purposes of further 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</p>	<p>2. For the purposes of rebate item 624.30 - (a) any application by a licensee of a customs and excise warehouse for a rebate of duty in terms of the provisions of item 624.30 shall be submitted to the Controller on a form approved by the Commissioner, supported by such 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 manufacture which are removed from one customs and excise manufacturing warehouse to another such warehouse for the purposes of further 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 manufacture in</p>	<p>Ex Note 2 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	contemplated in section 75 (18) (a) and (b) or any process of manufacture in such a warehouse.	such a warehouse.	
	<p>3. (a) The provisions of Note 2 to rebate item 412.00 shall <i>mutatis mutandis</i> apply to any offer to abandon or application to destroy any goods under the provisions of item 624.40; Provided that -</p> <p>(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 or she may specify from any of the conditions of the said Note 2;</p> <p>(ii) the Commissioner may decline to accept abandonment or to grant permission for destruction;</p> <p>(iii) acceptance of the abandonment or destruction of any goods shall be subject to such conditions as the Commissioner may prescribe.</p> <p>(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 -</p> <p>(i) such goods have no commercial value; or</p> <p>(ii) the disposal of such goods will be detrimental to the applicant or the industry in</p>	<p>3. (a) The provisions of Note 2 to rebate item 412.00 shall <i>mutatis mutandis</i> apply to any offer to abandon or application to destroy any goods under the provisions of item 624.40; Provided that -</p> <p>(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 or she may specify from any of the conditions of the said Note 2;</p> <p>(ii) the Commissioner may decline to accept abandonment or to grant permission for destruction;</p> <p>(iii) acceptance of the abandonment or destruction of any goods shall be subject to such conditions as the Commissioner may prescribe.</p> <p>(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 -</p> <p>(i) such goods have no commercial value; or</p> <p>(ii) the disposal of such goods will be detrimental to the applicant or the industry in question.</p>	<p>Ex Note 3 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	question.		
	<p>4. No licensee shall be entitled to a rebate of duty under the provisions of item 624.50 unless such loss to which an application for rebate relates is proved and in addition to evidence relating to the provisions specified in the proviso to the item, further evidence is submitted with such application that -</p> <p>(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;</p> <p>(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;</p> <p>(c) any loss in transit by rail was immediately reported to the nearest Controller and South African Police Service; and</p> <p>(d) any loss in a licensed 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</p>	<p>4. No licensee shall be entitled to a rebate of duty under the provisions of item 624.50 unless such loss to which an application for rebate relates is proved and in addition to evidence relating to the provisions specified in the proviso to the item, further evidence is submitted with such application that -</p> <p>(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;</p> <p>(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;</p> <p>(c) any loss in transit by rail was immediately reported to the nearest Controller and South African Police Service; and</p> <p>(d) any loss in a licensed 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.</p>	<p>Ex Note 4 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	loss were immediately taken.		
	<p>5. For the purposes of rebate item 624.60 -</p> <p>(a) no refund of duty shall be paid under the provisions of item 624.60 except to the manufacturer of such goods;</p> <p>(b) a manufacturer 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;</p> <p>(c) if the Commissioner approves the application any goods returned shall be -</p> <p>(i) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and</p> <p>(ii) unpacked and transferred to and mixed with stocks of materials for processing, under the supervision of an officer;</p> <p>(d) the manufacturer of the goods returned shall produce evidence to the Commissioner of the duty paid on the goods so returned and</p>	<p>5. For the purposes of rebate item 624.60 -</p> <p>(a) no refund of duty shall be paid under the provisions of item 624.60 except to the manufacturer of such goods;</p> <p>(b) a manufacturer 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;</p> <p>(c) if the Commissioner approves the application any goods returned shall be -</p> <p>(i) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and</p> <p>(ii) unpacked and transferred to and mixed with stocks of materials for processing, under the supervision of an officer;</p> <p>(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</p>	<p>Ex Note 5 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	if such evidence cannot be produced the Commissioner may determine an amount which shall be deemed 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 provisions of paragraph (c).	determine an amount which shall be deemed 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 provisions of paragraph (c).	
	6. (a) For the purposes of item 624.70 a duty and tax free shop means a duty and tax free shop as contemplated in the rules for Section 21; and (b) Any word or expression used in this item in relation to a duty and tax free shop shall have the meaning assigned thereto in such rules.	6. (a) For the purposes of item 624.70 a duty and tax free shop means a duty and tax free shop as contemplated in the rules for Section 21; and (b) Any word or expression used in this item in relation to a duty and tax free shop shall have the meaning assigned thereto in such rules.	Ex Note 6 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff
	624.10/000.00.00/01.00 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 rebated)	624.10/000.00.00/01.00 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 rebated)	Ex item 624.10/000.00.00/01.00 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff
	624.20/000.00.00/01.00 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)	624.20/000.00.00/01.00 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)	Ex item 624.20/000.00.00/01.00 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff
	624.30/000.00.00/01.00	624.30/000.00.00/01.00	Ex item 624.30/000.00.00/01.00 in

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Excisable goods (except spirits for use and used in a 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 process, 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)	Excisable goods (except spirits for use and used in a 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 process, 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)	Section G of Part 1 of Schedule No. 6 to the 1964 Tariff
	624.40 Excisable goods unconditionally abandoned to the office by the owner or destroyed with the permission of the Commissioner	624.40 Excisable goods unconditionally abandoned to the office by the owner or destroyed with the permission of the Commissioner	
	624.40/000.00.00/01.00 Excisable goods while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under rebate of duty) (Full duty)	624.40/000.00.00/01.00 Excisable goods while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under rebate of duty) (Full duty)	Ex item 624.40/000.00.00/01.00 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff
	624.40/000.00.00/02.00 Other excisable goods cleared under any item	624.40/000.00.00/02.00 Other excisable goods cleared under any item of	Ex item 624.40/000.00.00/02.00 in Section G of Part 1 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	of this Part and which are still under the control of the Office (Full duty less the duty paid on entry)	this Part and which are still under the control of the Office (Full duty less the duty paid on entry)	to the 1964 Tariff
	624.50/000.00.00/01.00 Goods in respect of which the excise duty, together with the fuel levy and Road Accident Fund levy where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major 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 Office; (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 provisions 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 levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of	624.50/000.00.00/01.00 Goods in respect of which the excise duty, together with the fuel levy and Road Accident Fund levy where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major 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 Office; (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 provisions 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 levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the	Ex item 624.50/000.00.00/01.00 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	the person liable for the duty; and (iii) such goods did not enter into consumption. (Full duty not rebated)	person liable for the duty; and (iii) such goods did not enter into consumption. (Full duty not rebated)	
	624.60/000.00.00/01.00 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)	624.60/000.00.00/01.00 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)	Ex item 624.60/000.00.00/01.00 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff
	624.70 Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop	624.70 Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop	
	624.70/000.00.00/01.00 Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers (Full duty)	624.70/000.00.00/01.00 Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers (Full duty)	Ex item 624.70/000.00.00/01.00 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff
	PART 2 REBATES AND REFUNDS OF AD VALOREM EXCISE DUTIES	PART 2 REBATES AND REFUNDS OF AD VALOREM EXCISE DUTIES	
	NOTES: 1. The excisable goods specified in this Part	NOTES: 1. The excisable goods specified in this Part may,	Ex Note 1 in Part 2 of Schedule No. 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>may, subject to the provisions 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, or a refund of the excise duty paid on such goods under any item in Section B 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 the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.</p>	<p>subject to the provisions of section 75 and the rules thereto, be entered under rebate of the excise duty specified in Section B of Part B of Schedule No. 1 to the Excise Tariff in respect of such goods at the time of entry for home consumption thereof, to the extent stated in this Part, or a refund of the excise duty paid on such goods under any item in Section B of Part B of Schedule No. 1 to the Excise Tariff, to the extent stated in this Part, shall be paid in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.</p>	<p>to the 1964 Tariff</p>
	<p>2. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall <i>mutatis mutandis</i> apply to this Part.</p>	<p>2. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall <i>mutatis mutandis</i> apply to this Part.</p>	<p>Ex Note 2 in Part 2 of Schedule No. 6 to the 1964 Tariff</p>
	<p>3. Any particulars in this Part in respect of any goods relate to the excise duty specified in Section B of Part 2 of Schedule No. 1 and paid or payable in respect of such goods.</p>	<p>3. Any particulars in this Part in respect of any goods relate to the excise duty specified in Section B of Part 2 B of Schedule No. 1 to the Excise Tariff and paid or payable in respect of such goods.</p>	<p>Ex Note 3 in Part 2 of Schedule No. 6 to the 1964 Tariff</p>
	<p>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</p>	<p>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.</p>	<p>Ex Note 4 in Part 2 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	thereof.		
	5. No refund of excise 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.	5. No refund of excise 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.	Ex Note 5 in Part 2 of Schedule No. 6 to the 1964 Tariff
	6. Wherever the tariff item or tariff heading under which any goods are classified in Section B of Part 2 or 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 this Part shall not include goods which are not classified under the said tariff item or tariff heading.	6. Wherever the tariff item or tariff heading under which any goods are classified in Section B of Part B or Part 1 of Schedule No. 1 to the excise tariff and Schedule No. 1 to the Customs tariff 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 not include goods which are not classified under the said tariff item or tariff heading.	Ex Note 6 in Part 2 of Schedule No. 6 to the 1964 Tariff
	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 good cause shown, authorizes payment of such refund to any other person on compliance with such conditions as he may impose in each case.	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 good cause shown, authorizes payment of such refund to any other person on compliance with such conditions as he may impose in each case.	Ex Note 7 in Part 2 of Schedule No. 6 to the 1964 Tariff
	8. For the purposes of rebate item 631.00 the provisions of Notes 1 to 4 to rebate item 406.00 of Schedule No. 4 shall mutatis mutandis apply to this rebate item.	8. For the purposes of rebate item 631.00 the provisions of Notes 1 to 4 to rebate item 406.00 of Schedule No. 4 3 to the Customs tariff shall mutatis mutandis apply to this rebate item.	Ex Note 8 in Part 2 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	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.	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.	Ex Note 9 in Part 2 of Schedule No. 6 to the 1964 Tariff
	10. The provisions of Note 2 to rebate item 412.00 shall <i>mutatis mutandis</i> apply to any goods abandoned or destroyed in terms of rebate item 634.01	10. The provisions of Note 2 to rebate item 412.00 shall <i>mutatis mutandis</i> apply to any goods abandoned or destroyed in terms of rebate item 634.01	Ex Note 10 in Part 2 of Schedule No. 6 to the 1964 Tariff Check if in customs or excise tariff See comment under Section G to Part 1
	11. No licensee shall be entitled to a rebate of duty under rebate 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 a good condition; (b) any loss in transit by road was immediately reported to the nearest Controller and the	11. No licensee shall be entitled to a rebate of duty under rebate 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 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	Ex Note 11 in Part 2 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>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;</p> <p>(c) any loss in transit by rail was immediately reported to the nearest Controller and the South African Police Service; and</p> <p>(d) any loss in a licensed warehouse was immediately reported to the Controller and, if the Controller is not available, such loss was reported without delay to the South African Police Services and that steps to prevent further loss were immediately taken.</p>	<p>steps to repair the containers in question or to prevent further loss were taken immediately;</p> <p>(c) any loss in transit by rail was immediately reported to the nearest Controller and the South African Police Service; and</p> <p>(d) any loss in a licensed warehouse was immediately reported to the Controller and, if the Controller is not available, such loss was reported without delay to the South African Police Services and that steps to prevent further loss were immediately taken.</p>	
	<p>12. (a) For the purposes of item 635.00 a duty and tax free shop means a duty and tax free shop as contemplated in the rules for section 21; and</p> <p>(b) Any word or expression used in this item in relation to a duty and tax free shop shall have the meaning assigned thereto in such rules.</p>	<p>12. (a) For the purposes of item 635.00 a duty and tax free shop means a duty and tax free shop as contemplated in the rules for section 21; and</p> <p>(b) Any word or expression used in this item in relation to a duty and tax free shop shall have the meaning assigned thereto in such rules.</p>	<p>Ex Note 12 in Part 2 of Schedule No. 6 to the 1964 Tariff</p>
	<p>630.10/000.00.00/01.00 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 -</p>	<p>630.10/000.00.00/01.00 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 -</p>	<p>Ex item 630.10/000.00.00/01.00 in Part 2 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	(a) such goods are purchased by such schools, or colleges for their own use, and (b) any claim for a rebate of excise duty in terms of this item is supported by - (i) a sworn affidavit by the head of the school or college that the goods were purchased from funds collected by the school or college, and (ii) a certified copy or photostatic copy of the order for the goods concerned (Full duty)	(a) such goods are purchased by such schools, or colleges for their own use, and (b) any claim for a rebate of excise duty in terms of this item is supported by - (i) a sworn affidavit by the head of the school or college that the goods were purchased from funds collected by the school or college, and (ii) a certified copy or photostatic copy of the order for the goods concerned (Full duty)	
	630.14/000.00.00/01.00 Excisable goods approved by the Commissioner for use by an organisation or body approved by the Commissioner for the care of persons with alcohol or narcotic substance dependency, the aged and persons with physical or mental disabilities, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him (Full duty)	630.14/000.00.00/01.00 Excisable goods approved by the Commissioner for use by an organisation or body approved by the Commissioner for the care of persons with alcohol or narcotic substance dependency, the aged and persons with physical or mental disabilities, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him (Full duty)	Ex item 630.14/000.00.00/01.00 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.16/000.00.00/01.00 Excisable goods for use by the National Sea Rescue Institute of South Africa and the Surf Life-Saving Association of South Africa (Full duty)	630.16/000.00.00/01.00 Excisable goods for use by the National Sea Rescue Institute of South Africa and the Surf Life-Saving Association of South Africa (Full duty)	Ex item 630.16/000.00.00/01.00 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.18 Apparatus, capable of sound reproduction	630.18 Apparatus, capable of sound reproduction only,	

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	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	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	
	630.18/124.45.01/01.01 Apparatus using magnetic, optical or semiconductor media, other (Full duty)	630.18/124.45.01/01.01 Apparatus using magnetic, optical or semiconductor media, other (Full duty)	Ex item 630.18/124.45.01/01.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.18/124.45.03/02.01 Other sound recording or reproducing apparatus, other (Full duty)	630.18/124.45.03/02.01 Other sound recording or reproducing apparatus, other (Full duty)	Ex item 630.18/124.45.03/02.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20 Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons 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: Provided that - (a) such permit may only be issued to a person or organization who is registered to	630.20 Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons 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: Provided that - (a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>care for and to transport physically disabled persons; and (b) if such motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 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 pro rata basis</p>	<p>(b) if such motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 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 pro rata basis</p>	
	<p>630.20/126.02.01/01.01 With compression-ignition internal combustion piston engine (diesel or semi-diesel), other, of a vehicle mass not exceeding 2 000 kg (Full duty)</p>	<p>630.20/126.02.01/01.01 With compression-ignition internal combustion piston engine (diesel or semi-diesel), other, of a vehicle mass not exceeding 2 000 kg (Full duty)</p>	<p>Ex item 630.20/126.02.01/01.01 in Part 2 of Schedule No. 6 to the 1964 Tariff</p>
	<p>630.20/126.02.03/02.01 With compression-ignition internal combustion piston engines (diesel or semi-diesel), other (Full duty)</p>	<p>630.20/126.02.03/02.01 With compression-ignition internal combustion piston engines (diesel or semi-diesel), other (Full duty)</p>	<p>Ex item 630.20/126.02.03/02.01 in Part 2 of Schedule No. 6 to the 1964 Tariff</p>
	<p>630.20/126.02.09/03.01 Other, of a vehicle mass not exceeding 2 000 kg (Full duty)</p>	<p>630.20/126.02.09/03.01 Other, of a vehicle mass not exceeding 2 000 kg (Full duty)</p>	<p>Ex item 630.20/126.02.09/03.01 in Part 2 of Schedule No. 6 to the 1964 Tariff</p>
	<p>630.20/126.02.11/04.01 Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other (Full duty)</p>	<p>630.20/126.02.11/04.01 Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other (Full duty)</p>	<p>Ex item 630.20/126.02.11/04.01 in Part 2 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	630.20/126.02.13/05.01 Other, of a vehicle mass not exceeding 2 000 kg (Full duty)	630.20/126.02.13/05.01 Other, of a vehicle mass not exceeding 2 000 kg (Full duty)	Ex item 630.20/126.02.13/05.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.02.15/06.01 Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other (Full duty)	630.20/126.02.15/06.01 Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other (Full duty)	Ex item 630.20/126.02.15/06.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.02.17/07.01 Other, of a vehicle mass not exceeding 2 000 kg (Full duty)	630.20/126.02.17/07.01 Other, of a vehicle mass not exceeding 2 000 kg (Full duty)	Ex item 630.20/126.02.17/07.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.02.19/08.01 Other with only electric motor for propulsion, other (Full duty)	630.20/126.02.19/08.01 Other with only electric motor for propulsion, other (Full duty)	Ex item 630.20/126.02.19/08.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.02.21/09.01 Other, of a vehicle mass not exceeding 2 000 kg (Full duty)	630.20/126.02.21/09.01 Other, of a vehicle mass not exceeding 2 000 kg (Full duty)	Ex item 630.20/126.02.21/09.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.02.23/10.01 Other vehicles for the transport of 10 persons or more, other (Full duty)	630.20/126.02.23/10.01 Other vehicles for the transport of 10 persons or more, other (Full duty)	Ex item 630.20/126.02.23/10.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.09/11.01	630.20/126.03.09/11.01	Ex item 630.20/126.03.09/11.01 in

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Of a cylinder capacity not exceeding 1 000 cm ³ , other (Full duty)	Of a cylinder capacity not exceeding 1 000 cm ³ , other (Full duty)	Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.11/12.01 Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ , other (Full duty)	630.20/126.03.11/12.01 Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ , other (Full duty)	Ex item 630.20/126.03.11/12.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.13/13.01 Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ , other (Full duty)	630.20/126.03.13/13.01 Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ , other (Full duty)	Ex item 630.20/126.03.13/13.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.15/14.01 Of a cylinder capacity exceeding 3 000 cm ³ , other (Full duty)	630.20/126.03.15/14.01 Of a cylinder capacity exceeding 3 000 cm ³ , other (Full duty)	Ex item 630.20/126.03.15/14.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.20/15.01 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (Full duty)	630.20/126.03.20/15.01 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (Full duty)	Ex item 630.20/126.03.20/15.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.21/16.01 Of a cylinder capacity not exceeding 1 500 cm ³ , other (Full duty)	630.20/126.03.21/16.01 Of a cylinder capacity not exceeding 1 500 cm ³ , other (Full duty)	Ex item 630.20/126.03.21/16.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.23/17.01 Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ , other (Full duty)	630.20/126.03.23/17.01 Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ , other (Full duty)	Ex item 630.20/126.03.23/17.01 in Part 2 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			Tariff
	630.20/126.03.25/18.01 Of a cylinder capacity exceeding 2 500 cm3, other (Full duty)	630.20/126.03.25/18.01 Of a cylinder capacity exceeding 2 500 cm3, other (Full duty)	Ex item 630.20/126.03.25/18.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.27/19.01 Other, of cylinder capacity not exceeding 1 000 cm3 (Full duty)	630.20/126.03.27/19.01 Other, of cylinder capacity not exceeding 1 000 cm3 (Full duty)	Ex item 630.20/126.03.27/19.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.31/20.01 Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power, other (Full duty)	630.20/126.03.31/20.01 Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power, other (Full duty)	Ex item 630.20/126.03.31/20.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.33/21.01 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg Full duty	630.20/126.03.33/21.01 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg Full duty	Ex item 630.20/126.03.33/21.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.35/22.01 Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, excluding those capable of being charged by plugging to	630.20/126.03.35/22.01 Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power, other	Ex item 630.20/126.03.35/22.01 in Part 2 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	external source of electric power, other (Full duty)	(Full duty)	
	630.20/126.03.37/23.01 Other, with a cylinder capacity not exceeding 1 000 cm3 (Full duty)	630.20/126.03.37/23.01 Other, with a cylinder capacity not exceeding 1 000 cm3 (Full duty)	Ex item 630.20/126.03.37/23.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.41/24.01 Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power, other (Full duty)	630.20/126.03.41/24.01 Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power, other (Full duty)	Ex item 630.20/126.03.41/24.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.43/25.01 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (Full duty)	630.20/126.03.43/25.01 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (Full duty)	Ex item 630.20/126.03.41/24.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.45/26.01 Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power, other (Full duty)	630.20/126.03.45/26.01 Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power, other (Full duty)	Ex item 630.20/126.03.45/26.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.47/27.01 Electric vehicles with a mass not exceeding 800 kg (Full duty)	630.20/126.03.47/27.01 Electric vehicles with a mass not exceeding 800 kg (Full duty)	Ex item 630.20/126.03.47/27.01 in Part 2 of Schedule No. 6 to the 1964

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			Tariff
	630.20/126.03.49/28.01 Other vehicles, with only electric motor for propulsion, other (Full duty)	630.20/126.03.49/28.01 Other vehicles, with only electric motor for propulsion, other (Full duty)	Ex item 630.20/126.03.49/28.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.20/126.03.51/29.01 Other motor vehicles for the transport of persons, other (Full duty)	630.20/126.03.51/29.01 Other motor vehicles for the transport of persons, other (Full duty)	Ex item 630.20/126.03.51/29.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.22 Motor cars and other motor vehicles, principally designed for the transport of persons, including station wagons (excluding racing cars), 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: Provided that - (a) the adaptation of the motor car or vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle;	630.22 Motor cars and other motor vehicles, principally designed for the transport of persons, including station wagons (excluding racing cars), 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: Provided that - (a) the adaptation of the motor car or vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle; (b) such permit may not be issued within a period of 3 years of the issue of a previous permit to such	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(b) such permit may not be issued within a period of 3 years of the issue of a previous permit to such disabled person; (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 3 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 pro rata basis</p>	<p>disabled person; (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 3 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 pro rata basis</p>	
	<p>630.22/126.03.01/01.01 Vehicles specially designed for travelling on snow; golf cars and similar vehicles (Full duty)</p>	<p>630.22/126.03.01/01.01 Vehicles specially designed for travelling on snow; golf cars and similar vehicles (Full duty)</p>	<p>Ex item 630.22/126.03.01/01.01 in Part 2 of Schedule No. 6 to the 1964 Tariff</p>
	<p>630.22/126.03.05/02.01 Vehicles with motorcycle-type handlebars and hand-operated controls (Full duty)</p>	<p>630.22/126.03.05/02.01 Vehicles with motorcycle-type handlebars and hand-operated controls (Full duty)</p>	<p>Ex item 630.22/126.03.05/02.01 in Part 2 of Schedule No. 6 to the 1964 Tariff</p>
	<p>630.22/126.03.09/03.01 Of a cylinder capacity not exceeding 1 000 cm³, other (Full duty)</p>	<p>630.22/126.03.09/03.01 Of a cylinder capacity not exceeding 1 000 cm³, other (Full duty)</p>	<p>Ex item 630.22/126.03.09/03.01 in Part 2 of Schedule No. 6 to the 1964</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			Tariff
	630.22/126.03.11/04.01 Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ , other (Full duty)	630.22/126.03.11/04.01 Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ , other (Full duty)	Ex item 630.22/126.03.11/04.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.22/126.03.13/05.01 Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ , other (Full duty)	630.22/126.03.13/05.01 Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ , other (Full duty)	Ex item 630.22/126.03.13/05.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.22/126.03.15/06.01 Of a cylinder capacity exceeding 3 000 cm ³ , other (Full duty)	630.22/126.03.15/06.01 Of a cylinder capacity exceeding 3 000 cm ³ , other (Full duty)	Ex item 630.22/126.03.15/06.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.22/126.03.21/07.01 Of a cylinder capacity not exceeding 1 500 cm ³ , other (Full duty)	630.22/126.03.21/07.01 Of a cylinder capacity not exceeding 1 500 cm ³ , other (Full duty)	Ex item 630.22/126.03.21/07.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.22/126.03.23/08.01 Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ , other (Full duty)	630.22/126.03.23/08.01 Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ , other (Full duty)	Ex item 630.22/126.03.23/08.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	630.22/126.03.25/09.01 Of a cylinder capacity exceeding 2 500 cm ³ , other (Full duty)	630.22/126.03.25/09.01 Of a cylinder capacity exceeding 2 500 cm ³ , other (Full duty)	Ex item 630.22/126.03.25/09.01 in Part 2 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	630.22/126.03.51/10.01 Other motor vehicles for the transport of persons, other (Full duty)	630.22/126.03.51/10.01 Other motor vehicles for the transport of persons, other (Full duty)	Ex item 630.22/126.03.51/10.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	631.00/000.00.00/01.00 Excisable goods for use by the President, diplomatic and other foreign representatives (Full duty)	631.00/000.00.00/01.00 Excisable goods for use by the President, diplomatic and other foreign representatives (Full duty)	Ex item 631.00/000.00.00/01.00 in Part 2 of Schedule No. 6 to the 1964 Tariff
	632.00 Excisable goods for use in the manufacture of other excisable goods	632.00 Excisable goods for use in the manufacture of other excisable goods	
	632.01/000.00.00/01.00 Excisable goods manufactured by any licensee in any special customs and excise warehouse and incorporated, in unused condition, in any other excisable goods manufactured by the same licensee in the same special customs and excise warehouse (Full duty)	632.01/000.00.00/01.00 Excisable goods manufactured by any licensee in any special customs and excise warehouse and incorporated, in unused condition, in any other excisable goods manufactured by the same licensee in the same special customs and excise warehouse (Full duty)	Ex item 632.01/000.00.00/01.00 in Part 2 of Schedule No. 6 to the 1964 Tariff
	632.02/000.00.00/01.00 Excisable goods on which excise duty has been paid and which have been incorporated, in unused condition, in any other excisable goods manufactured in any special customs and excise warehouse (Full duty)	632.02/000.00.00/01.00 Excisable goods on which excise duty has been paid and which have been incorporated, in unused condition, in any other excisable goods manufactured in any special customs and excise warehouse (Full duty)	Ex item 632.02/000.00.00/01.00 in Part 2 of Schedule No. 6 to the 1964 Tariff
	632.03 Excisable goods for use by manufacturers approved by the Commissioner, subject to	632.03 Excisable goods for use by manufacturers approved by the Commissioner, subject to such	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	such conditions as he may impose for manufacturing purposes	conditions as he may impose for manufacturing purposes	
	632.03/124.40.05/01.01 Loudspeakers, not mounted in housings or cabinets, for the manufacture of telephones, television receiving sets and sound recording or reproducing apparatus (Full duty)	632.03/124.40.05/01.01 Loudspeakers, not mounted in housings or cabinets, for the manufacture of telephones, television receiving sets and sound recording or reproducing apparatus (Full duty)	Ex item 632.03/124.40.05/01.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	632.03/124.45.01/02.01 Other sound recording or reproducing apparatus using optical or semiconductor media, not mounted in cabinets or the like, for the manufacture of sound recorders or reproducers (including radio reception apparatus incorporating such articles) (Full duty)	632.03/124.45.01/02.01 Other sound recording or reproducing apparatus using optical or semiconductor media, not mounted in cabinets or the like, for the manufacture of sound recorders or reproducers (including radio reception apparatus incorporating such articles) (Full duty)	Ex item 632.03/124.45.01/02.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	632.03/124.45.03/03.01 Other sound recording or reproducing apparatus, other than those using optical or semiconductor media, not mounted in cabinets or the like, for the manufacture of sound recorders or reproducers (including radio reception apparatus incorporating such articles) Full duty	632.03/124.45.03/03.01 Other sound recording or reproducing apparatus, other than those using optical or semiconductor media, not mounted in cabinets or the like, for the manufacture of sound recorders or reproducers (including radio reception apparatus incorporating such articles) Full duty	Ex item 632.03/124.45.03/03.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	632.03/124.70.05/04.01 Radio-broadcast receivers combined with sound recording or reproducing apparatus, to be incorporated in motor vehicles as original	632.03/124.70.05/04.01 Radio-broadcast receivers combined with sound recording or reproducing apparatus, to be incorporated in motor vehicles as original	Ex item 632.03/124.70.05/04.01 in Part 2 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	equipment whilst still on the motor vehicle manufacturer's premises (Full duty)	equipment whilst still on the motor vehicle manufacturer's premises (Full duty)	
	632.03/124.70.07/05.01 Other radio-broadcast receivers, to be incorporated in motor vehicles as original equipment whilst still on the motor vehicle manufacturer's premises (Full duty)	632.03/124.70.07/05.01 Other radio-broadcast receivers, to be incorporated in motor vehicles as original equipment whilst still on the motor vehicle manufacturer's premises (Full duty)	Ex item 632.03/124.70.07/05.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
	633.01/000.00.00/01.00 Excisable goods exported ex a customs and excise warehouse (including supply as stores for foreign-going ships or aircraft) (Full duty)	633.01/000.00.00/01.00 Excisable goods exported ex a customs and excise warehouse (including supply as stores for foreign-going ships or aircraft) (Full duty)	Ex item 633.01/000.00.00/01.00 in Part 2 of Schedule No. 6 to the 1964 Tariff
	634.01/000.00.00/01.00 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)	634.01/000.00.00/01.00 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)	Ex item 634.01/000.00.00/01.00 in Part 2 of Schedule No. 6 to the 1964 Tariff
	634.02/000.00.00/01.00 Excisable goods unavoidably lost in a special customs and excise warehouse in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner on good cause shown deems reasonable (Full duty)	634.02/000.00.00/01.00 Excisable goods unavoidably lost in a special customs and excise warehouse in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner on good cause shown deems reasonable (Full duty)	Ex item 634.01/000.00.00/01.00 in Part 2 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>634.03/000.00.00/01.00 Excisable goods in respect of which the excise duty amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major 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 office; 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 provisions of this Act: Provided 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)</p>	<p>634.03/000.00.00/01.00 Excisable goods in respect of which the excise duty amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major 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 office; 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 provisions of this Act: Provided 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)</p>	<p>Ex item 634.03/000.00.00/01.00 in Part 2 of Schedule No. 6 to the 1964 Tariff</p>
	<p>635.00 Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free</p>	<p>635.00 Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	shop		
	635.00/000.00.00/01.00 Goods supplied by a licensee of an inbound duty and tax free shop to inbound travelers (Full duty)	635.00/000.00.00/01.00 Goods supplied by a licensee of an inbound duty and tax free shop to inbound travelers (Full duty)	Ex item 635.00/000.00.00/01.00 in Part 2 of Schedule No. 6 to the 1964 Tariff
	PART 3 REBATES AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY	PART 3 REBATES AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY	
	NOTES: 1. Any particulars in this Part in respect of any goods relate to the fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1 , respectively.	NOTES: 1. Any particulars in this Part in respect of any goods relate to the fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1 3 to the Excise Tariff , respectively.	Ex Note 1 in Part 3 of Schedule No. 6 to the 1964 Tariff
	2. A rebate and refund of fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1 , respectively, in respect of any goods specified in this Schedule shall, subject to the provisions of section 75, be allowed to the extent stated in this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.	2. A rebate and refund of fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1 3 to the Excise Tariff , respectively, in respect of any goods specified in this Schedule shall, subject to the provisions of section 75, be allowed to the extent stated in this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.	Ex Note 2 in Part 3 of Schedule No. 6 to the 1964 Tariff
	3. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall <i>mutatis mutandis</i> apply to this Part.	3. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall <i>mutatis mutandis</i> apply to this Part.	Ex Note 3 in Part 3 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>4. Wherever the heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy and Road Accident Fund levy item under which any goods are classified in Part 5A and Part 5B of Schedule No. 1 respectively, is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said heading or subheading or fuel levy item and Road Accident Fund levy item.</p>	<p>4. Wherever the heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 to the Customs Tariff or the fuel levy and Road Accident Fund levy item under which any goods are classified in Part 5A and Part 5B of Schedule No. 1 3 to the Excise Tariff respectively, is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said heading or subheading or fuel levy item and Road Accident Fund levy item.</p>	<p>Ex Note 4 in Part 3 of Schedule No. 6 to the 1964 Tariff</p>
	<p>5. Except where the Commissioner authorizes on good cause shown payment of a refund of duty granted in terms of any item of 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 rules to</p>	<p>5. Except where the Commissioner authorizes on good cause shown payment of a refund of duty granted in terms of any item of 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 rules to section 64F and item 623.19; or</p>	<p>Ex Note 5 in Part 3 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>section 64F and item 623.19; or (c) a user as contemplated in this Part.</p>	<p>(c) a user as contemplated in this Part.</p>	
	<p>6. For the purposes of item 670.04 read with the provisions of section 75 (1A) and (4A): (a) Definitions For the purposes of these Notes, except if the context otherwise indicates - (i) "distillate fuel" means - (aa) (A) distillate fuel, and (B) biodiesel as contemplated in Section 37B (2)(a)(ii), in respect of which a fuel levy and Road Accident Fund levy is prescribed in Part 5A and Part 5B of Schedule No. 1 respectively, and which has been duly entered for home consumption or which is deemed to have been duly entered for home consumption, whether or not such distillate fuel and biodiesel have been mixed; and (bb) excludes the following: (A) "smokeless diesel", a mixture of kerosene and a lubricity agent, normally used in underground mines; (B) any mixture of distillate fuel with kerosene or any other substance except biodiesel; (C) any distillate fuel entered for export or ships stores or in terms of any other procedure except for home consumption or</p>	<p>6. For the purposes of item 670.04 read with the provisions of section 75 (1A) and (4A): (a) Definitions For the purposes of these Notes, except if the context otherwise indicates - (i) "distillate fuel" means - (aa) (A) distillate fuel, and (B) biodiesel as contemplated in Section 37B (2)(a)(ii), in respect of which a fuel levy and Road Accident Fund levy is prescribed in Part 5A and Part 5B of Schedule No. 1 3 to the Excise Tariff respectively, and which has been duly entered for home consumption or which is deemed to have been duly entered for home consumption, whether or not such distillate fuel and biodiesel have been mixed; and (bb) excludes the following: (A) "smokeless diesel", a mixture of kerosene and a lubricity agent, normally used in underground mines; (B) any mixture of distillate fuel with kerosene or any other substance except biodiesel; (C) any distillate fuel entered for export or ships stores or in terms of any other procedure except for home consumption or on which the levies are</p>	<p>Ex Note 6 in Part 3 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>on which the levies are not paid as contemplated in subparagraphs (a)(i)(aa) and (a)(i)(bb), respectively.</p> <p>(ii) "dry" or "contracted or hired on a dry basis" means that any vehicle, vessel, machine or any other equipment whatsoever using distillate fuel is hired or a person using such vehicle, vessel, machine or other equipment is contracted by a user for the purpose of performing any qualifying activity and the user supplies the distillate fuel from eligible purchases;</p> <p>(iii) "eligible purchases" means purchases of distillate fuel by a user for use and used as fuel as contemplated in paragraph (b);</p> <p>(iv) "hire" includes lease or charter;</p> <p>(v) "non-eligible purchases" means purchases of distillate fuel by a user not for use and not used as prescribed in these Notes as fuel for own primary production in farming, forestry or mining on land or in offshore mining, any vessel contemplated in paragraphs (b)(ii) and (b)(iii) to this Note, or in any locomotive contemplated in paragraph (b)(iv) to this Note and includes such fuel used in transport for reward or if resold;</p> <p>(vi) "section", unless otherwise specified,</p>	<p>not paid as contemplated in subparagraphs (a)(i)(aa) and (a)(i)(bb), respectively.</p> <p>(ii) "dry" or "contracted or hired on a dry basis" means that any vehicle, vessel, machine or any other equipment whatsoever using distillate fuel is hired or a person using such vehicle, vessel, machine or other equipment is contracted by a user for the purpose of performing any qualifying activity and the user supplies the distillate fuel from eligible purchases;</p> <p>(iii) "eligible purchases" means purchases of distillate fuel by a user for use and used as fuel as contemplated in paragraph (b);</p> <p>(iv) "hire" includes lease or charter;</p> <p>(v) "non-eligible purchases" means purchases of distillate fuel by a user not for use and not used as prescribed in these Notes as fuel for own primary production in farming, forestry or mining on land or in offshore mining, any vessel contemplated in paragraphs (b)(ii) and (b)(iii) to this Note, or in any locomotive contemplated in paragraph (b)(iv) to this Note and includes such fuel used in transport for reward or if resold;</p> <p>(vi) "section", unless otherwise specified, refers to the relevant section of this Act the EDA;</p> <p>(vii) "user", as defined in section 75 (1C)(b)(i) means, according to the context and subject to any</p>	

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	<p>refers to the relevant section of this Act;</p> <p>(vii) "user", as defined in section 75 (1C)(b)(i) means, according to the context and subject to any notes to item 670.04, a person registered for value-added tax purposes under the provisions of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), and for diesel refund purposes as contemplated in section 75 (1A) and (4A);</p> <p>(viii) "vessel" means, subject to these Notes, any ship or boat;</p> <p>(ix) "wet" or "contracted or hired on a wet basis" means distillate fuel is supplied with the vehicle, vessel, machine or other equipment contracted or hired as contemplated in the definition of "dry";</p> <p>(x) "electricity generation plants" means the electricity generation plants known as -</p> <p>(aa) Ankerlig Power Station situated in Atlantis;</p> <p>(bb) Gourikwa Power Station situated at Mossel Bay;</p> <p>(cc) Dedisa Power Station situated at Port Elizabeth; and</p> <p>(dd) Avon Power Station situated at Shakaskraal, utilizing Open Cycle Gas Turbine (OCGT) units.</p>	<p>notes to item 670.04, a person registered for value-added tax purposes under the provisions of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), and for diesel refund purposes as contemplated in section 75 (1A) and (4A);</p> <p>(viii) "vessel" means, subject to these Notes, any ship or boat;</p> <p>(ix) "wet" or "contracted or hired on a wet basis" means distillate fuel is supplied with the vehicle, vessel, machine or other equipment contracted or hired as contemplated in the definition of "dry";</p> <p>(x) "electricity generation plants" means the electricity generation plants known as -</p> <p>(aa) Ankerlig Power Station situated in Atlantis;</p> <p>(bb) Gourikwa Power Station situated at Mossel Bay;</p> <p>(cc) Dedisa Power Station situated at Port Elizabeth; and</p> <p>(dd) Avon Power Station situated at Shakaskraal, utilizing Open Cycle Gas Turbine (OCGT) units.</p> <p>(xi) "logbooks" means systematic written tabulated statements with columns in which are regularly entered periodic (hourly, daily, weekly or monthly) records of all activities and occurrences that impact on the validity of refund claims. Logbooks should indicate a full audit trail of distillate fuel for which refunds are claimed, from purchase to use</p>	

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	<p>(xi) "logbooks" means systematic written tabulated statements with columns in which are regularly entered periodic (hourly, daily, weekly or monthly) records of all activities and occurrences that impact on the validity of refund claims. Logbooks should indicate a full audit trail of distillate fuel for which refunds are claimed, from purchase to use thereof. Storage logbooks should reflect details of distillate fuel purchases, source thereof, how dispersed/disposed and purpose of disposal. Logbooks on distillate fuel use should contain details on source of fuel, date, place and purpose of utilisation, equipment fuelled, eligible or non-eligible operations performed and records of fuel consumed by any such machine, vehicle, device, or system. Logbook entries must be substantiated by the required source documentation and appropriate additional information that include manufacture specification of equipment, particulars of operator, intensity of use (e.g. distance, duration, route, speed, rate) and other incidents, facts and observations relevant to the measurement of eligible diesel use. Example(s) of minimum logbook record requirements are available on SARS website at</p>	<p>thereof. Storage logbooks should reflect details of distillate fuel purchases, source thereof, how dispersed/disposed and purpose of disposal. Logbooks on distillate fuel use should contain details on source of fuel, date, place and purpose of utilisation, equipment fuelled, eligible or non-eligible operations performed and records of fuel consumed by any such machine, vehicle, device, or system. Logbook entries must be substantiated by the required source documentation and appropriate additional information that include manufacture specification of equipment, particulars of operator, intensity of use (e.g. distance, duration, route, speed, rate) and other incidents, facts and observations relevant to the measurement of eligible diesel use. Example(s) of minimum logbook record requirements are available on SARS website at www.sars.gov.za.</p> <p>(b) The extent of refund for eligible purchases - ON LAND</p> <p>(i) Farming, forestry or mining on land is, 128,8 cents per litre fuel levy on 80 per cent of eligible purchases, plus 193 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 321,8 cents per litre on 80 per cent of the</p>	

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	<p>www.sars.gov.za. (b) The extent of refund for eligible purchases - ON LAND (i) Farming, forestry or mining on land is, 128,8 cents per litre fuel levy on 80 per cent of eligible purchases, plus 193 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 321,8 cents per litre on 80 per cent of the total eligible purchases. Mode of calculation of refund is as follows: (aa) For 1 000 litres eligible purchases - 1 000 x 80 per cent equals 800 litres on which a refund of 321,8 cent per litre may be claimed; (bb) For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward - 1 000 litres less 300 litres equals 700 litres eligible purchases X 80 per cent equals 560 litres on which a refund of 321,8 cents per litre may be claimed; OFFSHORE (ii) Offshore vessels, including - (aa) commercial fishing vessels; (bb) coasting vessels;</p>	<p>total eligible purchases. Mode of calculation of refund is as follows: (aa) For 1 000 litres eligible purchases - 1 000 x 80 per cent equals 800 litres on which a refund of 321,8 cent per litre may be claimed; (bb) For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward - 1 000 litres less 300 litres equals 700 litres eligible purchases X 80 per cent equals 560 litres on which a refund of 321,8 cents per litre may be claimed; OFFSHORE (ii) Offshore vessels, including - (aa) commercial fishing vessels; (bb) coasting vessels; (cc) offshore mining; (dd) vessels owned by the National Sea Rescue Institute; (ee) vessels conducting research in support of the marine industry; (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is 322 cents per litre fuel levy, plus 193 cents per litre Road Accident Fund levy equalling 515 cents per litre. HARBOUR VESSELS (iii) Harbour vessels, including -</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(cc) offshore mining; (dd) vessels owned by the National Sea Rescue Institute; (ee) vessels conducting research in support of the marine industry; (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is 322 cents per litre fuel levy, plus 193 cents per litre Road Accident Fund levy equalling 515 cents per litre.</p> <p>HARBOUR VESSELS (iii) Harbour vessels, including - (aa) harbour vessels operated by Portnet; (bb) vessels used by in-port bunker barge operators, 193 cents per litre Road Accident Fund levy.</p> <p>RAIL (iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 193 cents per litre Road Accident Fund levy.</p> <p>ELECTRICITY GENERATION PLANTS (v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 161 cents per litre fuel levy, plus</p>	<p>(aa) harbour vessels operated by Portnet; (bb) vessels used by in-port bunker barge operators, 193 cents per litre Road Accident Fund levy.</p> <p>RAIL (iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 193 cents per litre Road Accident Fund levy.</p> <p>ELECTRICITY GENERATION PLANTS (v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 161 cents per litre fuel levy, plus 193 cents per litre Road Accident Fund levy equalling 354 cents per litre. (vi) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii), (iv) or (v) to this Note must be reduced by any non-eligible purchases. (c) Application for registration and claiming of refunds (i) Application for registration for diesel refunds must be made on form VAT 101D obtainable from the office of any Receiver of Revenue or on the SARS website (www.sars.gov.za). (ii) No return for a refund of levies on distillate fuel in terms of this item as referred to in section 75</p>	

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	<p>193 cents per litre Road Accident Fund levy equalling 354 cents per litre.</p> <p>(vi) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii), (iv) or (v) to this Note must be reduced by any non-eligible purchases.</p> <p>(c) Application for registration and claiming of refunds</p> <p>(i) Application for registration for diesel refunds must be made on form VAT 101D obtainable from the office of any Receiver of Revenue or on the SARS website (www.sars.gov.za).</p> <p>(ii) No return for a refund of levies on distillate fuel in terms of this item as referred to in section 75 (4A)(b) shall be considered unless the applicant is so registered.</p> <p>(iii) The diesel refund part of the return form is incorporated in the VAT return form (VAT 201D).</p> <p>(iv) A refund may only be applied for in respect of distillate fuel purchased in and for use in the Republic and for which a duly completed tax invoice is issued as contemplated in paragraph (d) to this Note.</p> <p>(d) The tax invoice</p>	<p>(4A)(b) shall be considered unless the applicant is so registered.</p> <p>(iii) The diesel refund part of the return form is incorporated in the VAT return form (VAT 201D).</p> <p>(iv) A refund may only be applied for in respect of distillate fuel purchased in and for use in the Republic and for which a duly completed tax invoice is issued as contemplated in paragraph (d) to this Note.</p> <p>(d) The tax invoice</p> <p>(i) For the purposes of section 75 (4A)(c), the invoice must be a tax invoice containing the following information:</p> <p>(aa) the words "Tax Invoice";</p> <p>(bb) the name, address and VAT number (a 10-digit number starting with 4) of the supplier;</p> <p>(cc) the name and address of the purchaser (if the invoice value is over R500);</p> <p>(dd) date of transaction;</p> <p>(ee) description of the goods (being diesel or distillate fuel);</p> <p>(ff) quantity delivered or purchased;</p> <p>(gg) value of the supply;</p> <p>(hh) the amount of VAT, which must be shown as 0% since VAT is not levied on distillate fuel or diesel.</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(i) For the purposes of section 75 (4A)(c), the invoice must be a tax invoice containing the following information:</p> <p>(aa) the words "Tax Invoice";</p> <p>(bb) the name, address and VAT number (a 10-digit number starting with 4) of the supplier;</p> <p>(cc) the name and address of the purchaser (if the invoice value is over R500);</p> <p>(dd) date of transaction;</p> <p>(ee) description of the goods (being diesel or distillate fuel);</p> <p>(ff) quantity delivered or purchased;</p> <p>(gg) value of the supply;</p> <p>(hh) the amount of VAT, which must be shown as 0% since VAT is not levied on distillate fuel or diesel.</p> <p>(e) General conditions and procedures relating to purchases and refunds</p> <p>(i) (aa) Distillate fuel purchased in the Republic and used in a neighbouring territory for any activity to which this item relates does not qualify for a refund.</p> <p>(bb) (A) Any person whose services are contracted by a user, is not entitled to a refund in respect of distillate fuel used in any vehicle, vessel, machine or other equipment</p>	<p>(e) General conditions and procedures relating to purchases and refunds</p> <p>(i) (aa) Distillate fuel purchased in the Republic and used in a neighbouring territory for any activity to which this item relates does not qualify for a refund.</p> <p>(bb) (A) Any person whose services are contracted by a user, is not entitled to a refund in respect of distillate fuel used in any vehicle, vessel, machine or other equipment to render such services.</p> <p>(B) Where a contract for such services is only on a dry basis, the user who supplies the distillate fuel to the contractor may apply for a refund in respect of the fuel actually used in rendering the services. Such services may include harvesting by a contractor using his or her own harvester and transport of the harvested crop to the market or any first point of delivery.</p> <p>(C) Any person who includes in any purchase of fuel, fuel for eligible and non-eligible purchases, shall deduct the non-eligible purchases from the quantities for which a refund is claimed.</p> <p>(ii) Where vessels which are engaged in operations qualifying for eligible use are refuelled offshore, a tax invoice must be issued by the supplier to the user.</p> <p>(iii) (aa)</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>to render such services.</p> <p>(B) Where a contract for such services is only on a dry basis, the user who supplies the distillate fuel to the contractor may apply for a refund in respect of the fuel actually used in rendering the services. Such services may include harvesting by a contractor using his or her own harvester and transport of the harvested crop to the market or any first point of delivery.</p> <p>(C) Any person who includes in any purchase of fuel, fuel for eligible and non-eligible purchases, shall deduct the non-eligible purchases from the quantities for which a refund is claimed.</p> <p>(ii) Where vessels which are engaged in operations qualifying for eligible use are refuelled offshore, a tax invoice must be issued by the supplier to the user.</p> <p>(iii) (aa)</p> <p>(A) Where a user sells eligible purchases of distillate fuel, such user must issue a tax invoice to the buyer, whether or not the buyer is a user or any other person.</p> <p>(B) The user who sells such fuel may not claim a refund of levies thereon and the fuel sold must be shown as a non-eligible purchase on</p>	<p>(A) Where a user sells eligible purchases of distillate fuel, such user must issue a tax invoice to the buyer, whether or not the buyer is a user or any other person.</p> <p>(B) The user who sells such fuel may not claim a refund of levies thereon and the fuel sold must be shown as a non-eligible purchase on the return for a refund.</p> <p>(bb) Where a user disposes of any such distillate fuel by barter or by donation, the fuel so disposed of does not qualify for a refund and must be indicated as a non-eligible purchase on the return for a refund.</p> <p>(cc)(A) Any distillate fuel obtained under rebate of duty under any item of any Schedule must be shown as a non-eligible purchase on the diesel return for a refund.</p> <p>(B) No distillate fuel may be brought into the Republic in any container for consumption in the Republic from any other country in the common customs area unless such fuel is duly entered for home consumption on importation as contemplated in section 52, and all levies to which this item relates have been paid. If any such fuel is thereafter sold to a user, a tax invoice must be issued by the seller in the Republic.</p>	

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	<p>the return for a refund.</p> <p>(bb) Where a user disposes of any such distillate fuel by barter or by donation, the fuel so disposed of does not qualify for a refund and must be indicated as a non-eligible purchase on the return for a refund.</p> <p>(cc)(A) Any distillate fuel obtained under rebate of duty under any item of any Schedule must be shown as a non-eligible purchase on the diesel return for a refund.</p> <p>(B) No distillate fuel may be brought into the Republic in any container for consumption in the Republic from any other country in the common customs area unless such fuel is duly entered for home consumption on importation as contemplated in section 52, and all levies to which this item relates have been paid. If any such fuel is thereafter sold to a user, a tax invoice must be issued by the seller in the Republic.</p> <p>(f) Mining on land: Refund of levies on eligible purchases for distillate fuel for mining as specified in paragraph (b)(i) to this Note.</p> <p>(i)(aa) In accordance with the definition of "eligible purchases", the distillate fuel must be purchased by the user for use and used as fuel for own primary production activities in</p>	<p>(f) Mining on land: Refund of levies on eligible purchases for distillate fuel for mining as specified in paragraph (b)(i) to this Note.</p> <p>(i)(aa) In accordance with the definition of "eligible purchases", the distillate fuel must be purchased by the user for use and used as fuel for own primary production activities in mining as provided in subparagraphs (ii) and (iii) to this Note.</p> <p>(bb) The definition of "minerals" means minerals in any form, whether solid, liquid or gaseous, occurring naturally in or on the earth, in or under water or in the tailings and whether organic or inorganic and having been formed by or subject to a geological process, excluding water, but including sand, stone, rock, soil (other than topsoil), clay, gravel and limestone.</p> <p>(ii) The mining activities which qualify for a refund of levies must be carried on -</p> <p>(aa) for own primary production by the user or by a contractor of the user who is contracted on a dry basis;</p> <p>(bb) unless otherwise specified, at the place where the mining operation is carried on; and</p> <p>(cc) by the holder or cessionary of the necessary authorisation granted or ceded in terms of the Mineral and Petroleum Resources Development</p>	

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	<p>mining as provided in subparagraphs (ii) and (iii) to this Note.</p> <p>(bb) The definition of "minerals" means minerals in any form, whether solid, liquid or gaseous, occurring naturally in or on the earth, in or under water or in the tailings and whether organic or inorganic and having been formed by or subject to a geological process, excluding water, but including sand, stone, rock, soil (other than topsoil), clay, gravel and limestone.</p> <p>(ii) The mining activities which qualify for a refund of levies must be carried on -</p> <p>(aa) for own primary production by the user or by a contractor of the user who is contracted on a dry basis;</p> <p>(bb) unless otherwise specified, at the place where the mining operation is carried on; and</p> <p>(cc) by the holder or cessionary of the necessary authorisation granted or ceded in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).</p> <p>(iii) Own primary production activities in mining include the following:</p> <p>(aa) The exploration or prospecting for minerals.</p>	<p>Act, 2002 (Act No. 28 of 2002).</p> <p>(iii) Own primary production activities in mining include the following:</p> <p>(aa) The exploration or prospecting for minerals.</p> <p>(bb) The removal of over burden and other activities undertaken in the preparation of a site to enable the commencement of mining for minerals.</p> <p>(cc) Operations for the recovery of minerals being mining for those minerals including the recovery of salts but not including any post-recovery or post-mining processing of those minerals.</p> <p>(dd) Searching for ground water solely for use in a mining operation or the construction or maintenance of facilities for the extraction of such water.</p> <p>(ee) The pumping of water solely for use in a mining operation if the pumping occurs at the place where the mining operation is carried on or at a place adjacent to that place.</p> <p>(ff) The supply of water solely to the place where the mining operation is carried on, from such place or a place adjacent to that place.</p> <p>(gg) The construction or maintenance of private access roads at the place where the mining operation is carried on.</p> <p>(hh) The construction or maintenance of -</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(bb) The removal of over burden and other activities undertaken in the preparation of a site to enable the commencement of mining for minerals.</p> <p>(cc) Operations for the recovery of minerals being mining for those minerals including the recovery of salts but not including any post-recovery or post-mining processing of those minerals.</p> <p>(dd) Searching for ground water solely for use in a mining operation or the construction or maintenance of facilities for the extraction of such water.</p> <p>(ee) The pumping of water solely for use in a mining operation if the pumping occurs at the place where the mining operation is carried on or at a place adjacent to that place.</p> <p>(ff) The supply of water solely to the place where the mining operation is carried on, from such place or a place adjacent to that place.</p> <p>(gg) The construction or maintenance of private access roads at the place where the mining operation is carried on.</p> <p>(hh) The construction or maintenance of -</p> <p>(A) tailings, dams for use in a mining operation;</p>	<p>(A) tailings, dams for use in a mining operation;</p> <p>(B) dams, or other works, to store or contain water that has been used in, or obtained in the course of carrying on a mining operation.</p> <p>(ij) The construction or maintenance of dams, at the place where the mining operation is carried on, for the storage of uncontaminated water for use in a mining operation.</p> <p>(kk) The construction or maintenance of buildings, plant or equipment for use in a mining operation.</p> <p>(ll) The construction or maintenance of power stations or power lines solely for use in a mining operation.</p> <p>(mm) Coal stockpiling for the prevention of the spontaneous combustion of coal as part of primary mining operations.</p> <p>(nn) The reactivation of carbon for use in the processing of ores containing gold if the reactivation occurs at the place where mining for gold is carried on.</p> <p>(oo) The removal of waste products of a mining operation and the disposal thereof, from the place where the mining operation is carried on.</p> <p>(pp) The transporting by vehicle, locomotive or other equipment on the mining site of ores or other substances containing minerals for processing in operations for recovery of minerals.</p>	

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	<p>(B) dams, or other works, to store or contain water that has been used in, or obtained in the course of carrying on a mining operation.</p> <p>(ij) The construction or maintenance of dams, at the place where the mining operation is carried on, for the storage of uncontaminated water for use in a mining operation.</p> <p>(kk) The construction or maintenance of buildings, plant or equipment for use in a mining operation.</p> <p>(ll) The construction or maintenance of power stations or power lines solely for use in a mining operation.</p> <p>(mm) Coal stockpiling for the prevention of the spontaneous combustion of coal as part of primary mining operations.</p> <p>(nn) The reactivation of carbon for use in the processing of ores containing gold if the reactivation occurs at the place where mining for gold is carried on.</p> <p>(oo) The removal of waste products of a mining operation and the disposal thereof, from the place where the mining operation is carried on.</p> <p>(pp) The transporting by vehicle, locomotive or other equipment on the mining site of ores or other substances containing minerals for</p>	<p>(qq) The service, maintenance or repair of vehicles, plant or equipment by the person who carries on the mining operation solely for use in a mining operation, at the place where the mining operation is carried on.</p> <p>(rr) The service, maintenance or repair of transport networks for use in a mining operation, to the extent that the service, maintenance or repair is performed at the place where a mining operation is carried on.</p> <p>(ss) Quarrying activities necessary solely for obtaining, extracting and removing minerals from the quarry, but excluding any secondary activities to work or process such minerals (including crushing, sorting and washing) whether in the quarry or at the place where the mining operation is carried on.</p> <p>(tt) The transport of ores or other substances containing minerals from the mining site to the nearest railway siding.</p> <p>(uu) The following equipment and vehicles are regarded as forming an integral part of the mining process:</p> <p>(A) Agitators.</p> <p>(B) Drilling rigs.</p> <p>(C) Hammer mills.</p> <p>(D) Smelters.</p>	

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	<p>processing in operations for recovery of minerals.</p> <p>(qq) The service, maintenance or repair of vehicles, plant or equipment by the person who carries on the mining operation solely for use in a mining operation, at the place where the mining operation is carried on.</p> <p>(rr) The service, maintenance or repair of transport networks for use in a mining operation, to the extent that the service, maintenance or repair is performed at the place where a mining operation is carried on.</p> <p>(ss) Quarrying activities necessary solely for obtaining, extracting and removing minerals from the quarry, but excluding any secondary activities to work or process such minerals (including crushing, sorting and washing) whether in the quarry or at the place where the mining operation is carried on.</p> <p>(tt) The transport of ores or other substances containing minerals from the mining site to the nearest railway siding.</p> <p>(uu) The following equipment and vehicles are regarded as forming an integral part of the mining process:</p> <p>(A) Agitators.</p> <p>(B) Drilling rigs.</p>	<p>(E) Tunnelling machines.</p> <p>(F) Specially manufactured underground equipment.</p> <p>(G) Front-end loaders.</p> <p>(H) Excavators.</p> <p>(I) Locomotives for carriage by rail of minerals or equipment.</p> <p>(vv) Rehabilitation required by an environmental management programme or plan approved in terms of the Mineral and Petroleum Resources Development Act, 2002, but excluding such activities performed beyond the place where the mining operations are carried on or after a closure certificate has been issued in terms of the Mineral and Petroleum Resources Development Act, 2002.</p> <p>(iv) The refund of levies in respect of the mining of sand, stone, rock, soil (other than topsoil), clay, gravel and limestone applies only if mined from a quarry and the mining operations comply with subparagraph (iii)(ss).</p> <p>(g) Forestry: Refund of levies on eligible purchases of distillate fuel for forestry as specified in paragraph (b)(i) to this Note.</p> <p>(i) In accordance with the definition of "eligible purchases", the distillate fuel must be purchased by the user for use and used as fuel for own primary production activities in forestry as</p>	

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	<p>(C) Hammer mills. (D) Smelters. (E) Tunnelling machines. (F) Specially manufactured underground equipment. (G) Front-end loaders. (H) Excavators. (I) Locomotives for carriage by rail of minerals or equipment. (vv) Rehabilitation required by an environmental management programme or plan approved in terms of the Mineral and Petroleum Resources Development Act, 2002, but excluding such activities performed beyond the place where the mining operations are carried on or after a closure certificate has been issued in terms of the Mineral and Petroleum Resources Development Act, 2002. (iv) The refund of levies in respect of the mining of sand, stone, rock, soil (other than topsoil), clay, gravel and limestone applies only if mined from a quarry and the mining operations comply with subparagraph (iii)(ss). (g) Forestry: Refund of levies on eligible purchases of distillate fuel for forestry as specified in paragraph (b)(i) to this Note.</p>	<p>provided in paragraphs (g)(ii) and (g)(iii). (ii) Own primary production activities in forestry include the following: (aa) Land preparation: (A) Clearing of land. (B) Ploughing, discing, hoeing. (C) Making of initial access roads. (bb) Planting of land: (A) Transport of seedlings from nursery to plantations. (B) Making of planting pits, line seeding and similar activities. (C) Application of herbicides and fertilisation. (D) Follow-up activities replacing dead seedlings with new seedlings (blanking). (cc) Maintenance of plantations: (A) Weeding in plantation (manual, chemical, mechanical). (B) Making of fire breaks, including fire control access roads. (C) Pruning of branches. (D) Thinning of trees and removal of trees. (E) Road and infrastructure maintenance which forms an integral part of the forest. (dd) Harvesting of trees: (A) Making of extraction roads. (B) Felling of trees (manual with chainsaws;</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(j) In accordance with the definition of "eligible purchases", the distillate fuel must be purchased by the user for use and used as fuel for own primary production activities in forestry as provided in paragraphs (g)(ii) and (g)(iii).</p> <p>(ii) Own primary production activities in forestry include the following:</p> <p>(aa) Land preparation:</p> <p>(A) Clearing of land.</p> <p>(B) Ploughing, discing, hoeing.</p> <p>(C) Making of initial access roads.</p> <p>(bb) Planting of land:</p> <p>(A) Transport of seedlings from nursery to plantations.</p> <p>(B) Making of planting pits, line seeding and similar activities.</p> <p>(C) Application of herbicides and fertilisation.</p> <p>(D) Follow-up activities replacing dead seedlings with new seedlings (blanking).</p> <p>(cc) Maintenance of plantations:</p> <p>(A) Weeding in plantation (manual, chemical, mechanical).</p> <p>(B) Making of fire breaks, including fire control access roads.</p> <p>(C) Pruning of branches.</p> <p>(D) Thinning of trees and removal of trees.</p>	<p>mechanical with equipment).</p> <p>(C) Stripping of bark off felled trees.</p> <p>(D) Stacking of felled tree timber (in field or at roadside).</p> <p>(E) Crosscutting into specified log lengths.</p> <p>(F) Extraction of timber to roadside.</p> <p>(ee) Transporting of trees in a forest where they were felled.</p> <p>(ff) Transporting by the user of timber to a sawmill or chip-mill that is outside the forest or plantation.</p> <p>(gg) Transporting of timber logs to the nearest railway siding, from the forest or plantation.</p> <p>(hh) The process of growing, cutting or carting of trees and logs.</p> <p>(ij) Generating electricity for domestic use at the place where forestry is carried on.</p> <p>(kk) Use of locomotives for the carriage of goods by rail in the forest or plantation.</p> <p>(iii) The above activities only qualify for the refund if carried on for own primary production in forestry by the user or by the contractor of the user who is contracted on a dry basis.</p> <p>(iv) The following are not regarded as activities in forestry:</p> <p>(aa) Constructing, building the mill or other processing facilities.</p> <p>(bb) Dressing, planing, or shaping woods,</p>	

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	<p>(E) Road and infrastructure maintenance which forms an integral part of the forest.</p> <p>(dd) Harvesting of trees:</p> <p>(A) Making of extraction roads.</p> <p>(B) Felling of trees (manual with chainsaws; mechanical with equipment).</p> <p>(C) Stripping of bark off felled trees.</p> <p>(D) Stacking of felled tree timber (in field or at roadside).</p> <p>(E) Crosscutting into specified log lengths.</p> <p>(F) Extraction of timber to roadside.</p> <p>(ee) Transporting of trees in a forest where they were felled.</p> <p>(ff) Transporting by the user of timber to a sawmill or chip-mill that is outside the forest or plantation.</p> <p>(gg) Transporting of timber logs to the nearest railway siding, from the forest or plantation.</p> <p>(hh) The process of growing, cutting or carting of trees and logs.</p> <p>(ij) Generating electricity for domestic use at the place where forestry is carried on.</p> <p>(kk) Use of locomotives for the carriage of goods by rail in the forest or plantation.</p> <p>(iii) The above activities only qualify for the refund if carried on for own primary production in forestry by the user or by the</p>	<p>producing board.</p> <p>(cc) The transport of the goods to build a road in the forest, unless it is regarded as an access road.</p> <p>(dd) Milling timber at a saw-mill or chip-mill.</p> <p>(h) Farming: Refund of levies on eligible purchases of distillate fuel for farming as specified in paragraph (b)(i) to this Note.</p> <p>(i) In accordance with the definition of "eligible purchases", the distillate fuel must be purchased by the user for use and used as fuel for own primary production activities in farming as provided in paragraphs (h)(ii)(cc), (h)(iii) and (h)(iv) to this Note.</p> <p>(ii) For the purposes of these Notes, unless the context otherwise indicates -</p> <p>(aa) "farming products" means any products in their natural state produced during any farming activity contemplated in paragraph (h)(ii)(cc)(B) in this Note, including animals, fish and reptiles and their products, plants, fruit and vegetables, eggs, milk, meat, honey, flowers, nursery products, wool and hides, whether or not packed for marketing;</p> <p>(bb) "farming requirements" means goods that are essential for farming and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, breeding of and caring for animals, fish and reptiles and the building of dwellings and</p>	

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	<p>contractor of the user who is contracted on a dry basis.</p> <p>(iv) The following are not regarded as activities in forestry:</p> <p>(aa) Constructing, building the mill or other processing facilities.</p> <p>(bb) Dressing, planing, or shaping woods, producing board.</p> <p>(cc) The transport of the goods to build a road in the forest, unless it is regarded as an access road.</p> <p>(dd) Milling timber at a saw-mill or chip-mill.</p> <p>(h) Farming: Refund of levies on eligible purchases of distillate fuel for farming as specified in paragraph (b)(i) to this Note.</p> <p>(i) In accordance with the definition of "eligible purchases", the distillate fuel must be purchased by the user for use and used as fuel for own primary production activities in farming as provided in paragraphs (h)(ii)(cc), (h)(iii) and (h)(iv) to this Note.</p> <p>(ii) For the purposes of these Notes, unless the context otherwise indicates -</p> <p>(aa) "farming products" means any products in their natural state produced during any farming activity contemplated in paragraph (h)(ii)(cc)(B) in this Note, including animals,</p>	<p>structures for farming purposes;</p> <p>(cc) "own primary production activities in farming" –</p> <p>(A) means the production of farming products by the user for gain on a farming property; and</p> <p>(B) includes the following activities:</p> <p>(AA) Growing crops and harvesting and storing crops on the farming property.</p> <p>(BB) Horticulture, pasturage and apiculture.</p> <p>(CC) The breeding of fish in dams and the farming of oysters.</p> <p>(DD) The breeding and caring for animals and reptiles.</p> <p>(EE) The breeding and caring for race and show horses and the transportation thereof.</p> <p>(FF) The shearing or cutting of hair or fleece of livestock, or the milking of livestock.</p> <p>(GG) The transport of livestock to a farming property for the purpose of rearing.</p> <p>(HH) The rounding up or herding of livestock.</p> <p>(IJJ) Baling of hay.</p> <p>(KK) The planting or tending of fruit trees.</p> <p>(LL) Any activity undertaken for the purpose of soil or water conservation.</p> <p>(MM) The carrying out of fire fighting activities.</p> <p>(NN) The construction or maintenance of fences.</p> <p>(OO) The construction or maintenance of</p>	

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	<p>fish and reptiles and their products, plants, fruit and vegetables, eggs, milk, meat, honey, flowers, nursery products, wool and hides, whether or not packed for marketing; (bb) "farming requirements" means goods that are essential for farming and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, breeding of and caring for animals, fish and reptiles and the building of dwellings and structures for farming purposes; (cc) "own primary production activities in farming" – (A) means the production of farming products by the user for gain on a farming property; and (B) includes the following activities: (AA) Growing crops and harvesting and storing crops on the farming property. (BB) Horticulture, pasturage and apiculture. (CC) The breeding of fish in dams and the farming of oysters. (DD) The breeding and caring for animals and reptiles. (EE) The breeding and caring for race and show horses and the transportation thereof. (FF) The shearing or cutting of hair or fleece of</p>	<p>firebreaks. (PP) The service, maintenance or repair of vehicles or equipment for use in a farming activity if it is carried out at the place where farming is carried on. (QQ) The construction or maintenance of sheds, pens, silos or silage pits for use in a farming activity. (RR) The construction or maintenance of dams, water tanks, water troughs, water channels, irrigation systems or drainage systems including water pipes and water piping for use in a farming activity carried out on the farming property. (SS) The carrying out of earthworks for the purpose of a farming activity, carried out on the farming property. (TT) Searching for ground water solely for use in a farming activity, or the construction or maintenance of facilities for the extraction of such water, solely for that use. (UU) The pumping of water solely for use in farming if the pumping is carried out on a farming property. (VV) The supply of water solely for use in farming if the supply is to a farming property and the water is supplied from that property or a place adjacent to</p>	

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	<p>livestock, or the milking of livestock. (GG) The transport of livestock to a farming property for the purpose of rearing. (HH) The rounding up or herding of livestock. (IJJ) Baling of hay. (KK) The planting or tending of fruit trees. (LL) Any activity undertaken for the purpose of soil or water conservation. (MM) The carrying out of fire fighting activities. (NN) The construction or maintenance of fences. (OO) The construction or maintenance of firebreaks. (PP) The service, maintenance or repair of vehicles or equipment for use in a farming activity if it is carried out at the place where farming is carried on. (QQ) The construction or maintenance of sheds, pens, silos or silage pits for use in a farming activity. (RR) The construction or maintenance of dams, water tanks, water troughs, water channels, irrigation systems or drainage systems including water pipes and water piping for use in a farming activity carried out on the farming property.</p>	<p>that property. (WW) The storage of farming products. (XX) The packing, or prevention of deterioration of farming products, if the packing or the prevention of deterioration of the products is carried out on a farming property. (YY) Weed, pest or disease control. (ZZ) Hunting or trapping that is carried on as part of farming operations including the storage of any carcasses or skins. (AAA) Game farming, excluding leisure activities such as game viewing and lodging. (BBB) Generating electricity or the use of other farm equipment for domestic purposes. (CCC) Use of locomotives for the carriage of goods by rail on the farming property. (DDD) Flood management on farming property (iii) The above activities only qualify for the refund if carried on for own primary production in farming by the user or by the contractor of the user who is contracted on a dry basis. (iv) (aa) Where farming products or farming requirements are transported by a contractor of the user, and the distillate fuel is supplied by the user on a dry basis, the user may claim a refund in terms of item 670.04 in respect of the quantity of</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(SS) The carrying out of earthworks for the purpose of a farming activity, carried out on the farming property.</p> <p>(TT) Searching for ground water solely for use in a farming activity, or the construction or maintenance of facilities for the extraction of such water, solely for that use.</p> <p>(UU) The pumping of water solely for use in farming if the pumping is carried out on a farming property.</p> <p>(VV) The supply of water solely for use in farming if the supply is to a farming property and the water is supplied from that property or a place adjacent to that property.</p> <p>(WW) The storage of farming products.</p> <p>(XX) The packing, or prevention of deterioration of farming products, if the packing or the prevention of deterioration of the products is carried out on a farming property.</p> <p>(YY) Weed, pest or disease control.</p> <p>(ZZ) Hunting or trapping that is carried on as part of farming operations including the storage of any carcasses or skins.</p> <p>(AAA) Game farming, excluding leisure activities such as game viewing and lodging.</p> <p>(BBB) Generating electricity or the use of</p>	<p>fuel actually used -</p> <p>(A) where such farming products are transported from the farming property to the market or first point of delivery; or</p> <p>(B) the farming requirements are transported from the supplier's loading point to the farming property.</p> <p>(bb) No refund may be claimed in respect of any transport on a wet basis.</p> <p>(cc) Eligible use in farming includes the transportation by the user by means of own vehicles of -</p> <p>(A) farming products to any place; or</p> <p>(B) farming requirements for use by such user from any place to the farming property.</p> <p>(v) No refund applies in respect of distillate fuel used by a purchaser of farming products in vehicles which carry those products from the farming property to the place of business of the purchaser.</p> <p>(vi) Where the user failed to keep the required logbook information prescribed in paragraph (q) to this Note, eligible distillate fuel purchases will be reduced by 20 per cent thereof to exclude potential non-eligible purchases that were not accounted for. This exception is applied at the discretion of the Commissioner for the period 1 November 2009 to 31 March 2013, whereafter</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>other farm equipment for domestic purposes. (CCC) Use of locomotives for the carriage of goods by rail on the farming property. (DDD) Flood management on farming property (iii) The above activities only qualify for the refund if carried on for own primary production in farming by the user or by the contractor of the user who is contracted on a dry basis. (iv) (aa) Where farming products or farming requirements are transported by a contractor of the user, and the distillate fuel is supplied by the user on a dry basis, the user may claim are fund in terms of item 670.04 in respect of the quantity of fuel actually used - (A) where such farming products are transported from the farming property to the market or first point of delivery; or (B) the farming requirements are transported from the supplier's loading point to the farming property. (bb) No refund may be claimed in respect of any transport on a wet basis. (cc) Eligible use in farming includes the transportation by the user by means of own vehicles of -</p>	<p>only the required logbook information will be accepted as valid proof of eligible distillate fuel purchases. (vii) Notwithstanding anything to the contrary in this paragraph, if the activities described in subparagraphs (ii) (cc)(B)(CCC) and (DDD) are exclusively performed for farmers of adjacent properties by a company of which all the shareholders are those farmers, the company may register as a user and claim a refund in terms of this Note. (viii) Sugarcane farmers with an average production of less than 1 800 tons of sugarcane each per year that are not registered for value-added tax purposes and fail to keep the logbook information prescribed in paragraph (q) to this Note must reduce their eligible distillate fuel purchases by 20 per cent to exclude potential non-eligible purchases. The sugar mills to which the sugarcane of these farmers is delivered must process the refund claims of these farmers under the mills' own value-added tax registrations as agents on behalf of such farmers in consultation with the South African Sugar Association (SASA). (ij) Commercial Fishing: Refund of levies on eligible purchases of distillate fuel for commercial fishing vessels as specified in paragraph (b)(ii) to this Note.</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(A) farming products to any place; or (B) farming requirements for use by such user from any place to the farming property. (v) No refund applies in respect of distillate fuel used by a purchaser of farming products in vehicles which carry those products from the farming property to the place of business of the purchaser. (vi) Where the user failed to keep the required logbook information prescribed in paragraph (q) to this Note, eligible distillate fuel purchases will be reduced by 20 per cent thereof to exclude potential non-eligible purchases that were not accounted for. This exception is applied at the discretion of the Commissioner for the period 1 November 2009 to 31 March 2013, whereafter only the required logbook information will be accepted as valid proof of eligible distillate fuel purchases. (vii) Notwithstanding anything to the contrary in this paragraph, if the activities described in subparagraphs (ii) (cc)(B)(CCC) and (DDD) are exclusively performed for farmers of adjacent properties by a company of which all the shareholders are those farmers, the company may register as a user and claim a refund in</p>	<p>(i) For the purposes of these Notes, unless the context otherwise indicates - (aa) "commercial fishing vessels" means vessels designed or adapted and used for commercial sea fishing (as contemplated in the Marine Living Resources Act, 1998 (Act No. 18 of 1998)), and which are propelled by inboard engines of which the fuel tanks form an integral part of the structure and any dedicated mother ship in which fish is processed, but excluding any fishing vessel contemplated in item 670.08 in this Part; (bb) "sea fishing" - (A) includes - (AA) the catching of "fish" as defined in the Marine Living Resources Act, 1998 (Act No. 18 of 1998); and (BB) the processing of fish while at sea, (B) excludes whaling, sealing, or the catching of fish for non-commercial purposes. (ii) Use of fuel: (aa) Eligible purchases are only applicable in respect of fishing vessels - (A) which are owned or chartered by a legal person registered in the Republic in accordance with the laws of the Republic and which has its place of effective management in the Republic, or by a natural person who is ordinarily resident in the</p>	

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	<p>terms of this Note.</p> <p>(viii) Sugarcane farmers with an average production of less than 1 800 tons of sugarcane each per year that are not registered for value-added tax purposes and fail to keep the logbook information prescribed in paragraph (q) to this Note must reduce their eligible distillate fuel purchases by 20 per cent to exclude potential non-eligible purchases. The sugar mills to which the sugarcane of these farmers is delivered must process the refund claims of these farmers under the mills' own value-added tax registrations as agents on behalf of such farmers in consultation with the South African Sugar Association (SASA).</p> <p>(ij) Commercial Fishing: Refund of levies on eligible purchases of distillate fuel for commercial fishing vessels as specified in paragraph (b)(ii) to this Note.</p> <p>(i) For the purposes of these Notes, unless the context otherwise indicates -</p> <p>(aa) "commercial fishing vessels" means vessels designed or adapted and used for commercial sea fishing (as contemplated in the Marine Living Resources Act, 1998 (Act No. 18 of 1998)), and which are propelled by</p>	<p>Republic;</p> <p>(B) which are registered or licensed in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951);</p> <p>(C) that are nominated on a valid commercial fishing permit issued by the Department of Agriculture, Forestry and Fisheries in terms of the Marine Living Resources Act, 1998 (Act No. 18 of 1998);</p> <p>(D) which are used in fishing activities carried on with the aim of making a profit; and</p> <p>(E) if used in an engine for the propulsion of, or operating of any equipment used on board, of such fishing vessels.</p> <p>(bb) The equipment referred to in subparagraph (ij)(ii)(aa)(E) of this Note may include the following:</p> <p>(A) Air and refrigeration compressor.</p> <p>(B) Bilge pump.</p> <p>(C) Generator.</p> <p>(D) Lighting plant.</p> <p>(E) Pump.</p> <p>(F) Auxiliary engine.</p> <p>(G) Other diesel powered engines.</p> <p>(H) Boiler.</p> <p>(I) Chiller or freezer.</p> <p>(K) Cooking facilities.</p> <p>(L) Heater.</p> <p>(M) Incinerator.</p>	

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	<p>inboard engines of which the fuel tanks form an integral part of the structure and any dedicated mother ship in which fish is processed, but excluding any fishing vessel contemplated in item 670.08 in this Part;</p> <p>(bb) "sea fishing" -</p> <p>(A) includes -</p> <p>(AA) the catching of "fish" as defined in the Marine Living Resources Act, 1998 (Act No. 18 of 1998); and</p> <p>(BB) the processing of fish while at sea,</p> <p>(B) excludes whaling, sealing, or the catching of fish for non-commercial purposes.</p> <p>(ii) Use of fuel:</p> <p>(aa) Eligible purchases are only applicable in respect of fishing vessels -</p> <p>(A) which are owned or chartered by a legal person registered in the Republic in accordance with the laws of the Republic and which has its place of effective management in the Republic, or by a natural person who is ordinarily resident in the Republic;</p> <p>(B) which are registered or licensed in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951);</p> <p>(C) that are nominated on a valid commercial fishing permit issued by the Department of</p>	<p>(N) Welder.</p> <p>(O) Onboard crane.</p> <p>(P) Winches.</p> <p>(Q) Other diesel powered equipment.</p> <p>(cc) The above activities are only eligible for the refund if carried on by the user.</p> <p>(dd) The following are regarded as non-eligible commercial fishing activities:</p> <p>(A) Any offshore activity including off-loading of catch with a fixed onshore crane and onshore processing.</p> <p>(B) Any activity in the carrying on of a business relating to recreation, sport or tourism, which includes fishing vessels chartered for such purpose.</p> <p>(C) Vessels undertaking trial runs connected with the repair or refit thereof.</p> <p>(k) Coasting vessels: Refund of levies on eligible purchases of distillate fuel for coasting vessels as specified in paragraph (b)(ii) to this Note:</p> <p>(i) For the purposes of these rules, unless the context otherwise indicates -</p> <p>"coasting vessels" means vessels designed and used for the conveyance of goods and which convey goods between the ports in the Republic or between any such port and a port in the common customs area and which are propelled by inboard engines and of which the fuel tanks form an</p>	

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	<p>Agriculture, Forestry and Fisheries in terms of the Marine Living Resources Act. 1998 (Act No. 18 of 1998); (D) which are used in fishing activities carried on with the aim of making a profit; and (E) if used in an engine for the propulsion of, or operating of any equipment used on board, of such fishing vessels. (bb) The equipment referred to in subparagraph (ij)(ii)(aa)(E) of this Note may include the following: (A) Air and refrigeration compressor. (B) Bilge pump. (C) Generator. (D) Lighting plant. (E) Pump. (F) Auxiliary engine. (G) Other diesel powered engines. (H) Boiler. (IJ) Chiller or freezer. (K) Cooking facilities. (L) Heater. (M) Incinerator. (N) Welder. (O) Onboard crane. (P) Winches. (Q) Other diesel powered equipment.</p>	<p>integral part of the structure. (ii) Use of fuel: (aa) Eligible purchases of fuel are only applicable in respect of a coasting vessel - (A) if the vessel is owned or chartered by a legal person registered in the Republic in accordance with the laws of the Republic and which has its place of effective management in the Republic, or by a natural person who is ordinarily resident in the Republic; (B) if the vessel holds a valid Certificate of South African Registry with a valid South African Maritime Safety Authority survey certificate; (C) if the fuel is used for the propulsion of the vessel or the operation of any equipment on that vessel. (bb) Equipment referred to in subparagraph (k)(ii)(aa)(C) to this Note may include the following: (A) Air and refrigeration compressor. (B) Bilge pump. (C) Generator. (D) Lighting plant. (E) Pump. Auxiliary engine. (G) Other diesel powered engines. (H) Boiler. (IJ) Chiller or freezer.</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(cc) The above activities are only eligible for the refund if carried on by the user.</p> <p>(dd) The following are regarded as non-eligible commercial fishing activities:</p> <p>(A) Any offshore activity including off-loading of catch with a fixed onshore crane and onshore processing.</p> <p>(B) Any activity in the carrying on of a business relating to recreation, sport or tourism, which includes fishing vessels chartered for such purpose.</p> <p>(C) Vessels undertaking trial runs connected with the repair or refit thereof.</p> <p>(k) Coasting vessels: Refund of levies on eligible purchases of distillate fuel for coasting vessels as specified in paragraph (b)(ii) to this Note:</p> <p>(i) For the purposes of these rules, unless the context otherwise indicates - "coasting vessels" means vessels designed and used for the conveyance of goods and which convey goods between the ports in the Republic or between any such port and a port in the common customs area and which are propelled by inboard engines and of which the fuel tanks form an integral part of the structure.</p>	<p>(K) Cooking facilities.</p> <p>(L) Heater.</p> <p>(M) Incinerator.</p> <p>(N) Welder.</p> <p>(O) Onboard crane.</p> <p>(P) Winches.</p> <p>(Q) Other diesel powered equipment.</p> <p>(iii) The following are regarded as non-eligible activities:</p> <p>(aa) Any onshore activity including the off-loading of cargo by cranes or equipment fixed on land.</p> <p>(bb) Other onshore activities including stacking of cargo, running of refrigeration containers.</p> <p>(cc) Any activity which is undertaken other than the carrying of goods such as conveying of passengers, recreation, sport or tourism.</p> <p>(dd) Vessels undertaking trial runs connected with the repair or refit thereof.</p> <p>(l) Offshore Mining: Refund of levies on eligible purchases of distillate fuel for offshore mining as specified in paragraph (b)(ii) to this Note:</p> <p>(i) Definitions:</p> <p>"Offshore-mining" means the exploration and exploitation of the natural resources occurring in the bed of the sea and the subsoil thereof including the continental shelf of the Republic, as referred to in section 8 of the Maritime Zones Act,</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(ii) Use of fuel: (aa) Eligible purchases of fuel are only applicable in respect of a coasting vessel - (A) if the vessel is owned or chartered by a legal person registered in the Republic in accordance with the laws of the Republic and which has its place of effective management in the Republic, or by a natural person who is ordinarily resident in the Republic; (B) if the vessel holds a valid Certificate of South African Registry with a valid South African Maritime Safety Authority survey certificate; (C) if the fuel is used for the propulsion of the vessel or the operation of any equipment on that vessel. (bb) Equipment referred to in subparagraph (k)(ii)(aa)(C) to this Note may include the following: (A) Air and refrigeration compressor. (B) Bilge pump. (C) Generator. (D) Lighting plant. (E) Pump. Auxiliary engine. (G) Other diesel powered engines.</p>	<p>1994 (Act No. 15 of 1994) and as contemplated in section 5 of this Act. "Natural resources" includes precious stone, metal or minerals, natural oil or natural gas. (ii) For the purposes of this Note, any installation as referred to in paragraphs (a)(ii), (b), (c) and (e) of the definition of "installation" in section 1 of the Maritime Zones Act, 1994 (Act No. 15 of 1994), and any device contemplated in section 5 of this Act, operated by a user on or above the continental shelf in which distillate fuel is used for offshore mining activities may, subject to subparagraphs (bb) and (cc), qualify for a refund of levies in terms of this item including - (aa) Any installation, including a pipeline which is used for the transfer of any substance to or from a research, exploration or production platform. (bb) Any exploration or production platform used in prospecting for or the mining of any substance. (cc) Any exploration or production vessel used for exploration or exploitation of the seabed. (dd) Any vessel or appliance used for the exploration or exploitation of the seabed. (iii) Diamond dredges must operate under a permit issued by the Department of Mineral and Energy Affairs. (iv) The offshore mining activities referred to in this</p>	

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	<p>(H) Boiler. (IJ) Chiller or freezer. (K) Cooking facilities. (L) Heater. (M) Incinerator. (N) Welder. (O) Onboard crane. (P) Winches. (Q) Other diesel powered equipment. (iii) The following are regarded as non-eligible activities: (aa) Any onshore activity including the off-loading of cargo by cranes or equipment fixed on land. (bb) Other onshore activities including stacking of cargo, running of refrigeration containers. (cc) Any activity which is undertaken other than the carrying of goods such as conveying of passengers, recreation, sport or tourism. (dd) Vessels undertaking trial runs connected with the repair or refit thereof. (I) Offshore Mining: Refund of levies on eligible purchases of distillate fuel for offshore mining as specified in paragraph (b)(ii) to this Note: (i) Definitions:</p>	<p>Note, which qualify for such refund, further include - (aa) machinery and equipment which form an integral part of the installation or device; (bb) a vessel used solely to convey persons or goods to and from any installation or device, which is supplied with distillate fuel by such installation or device; and (cc) in the case of diamond dredges, distillate fuel used in a vessel chartered by the owner of the dredging vessel to bunker the diamond dredges at sea and the fuel bunkered by such vessel. (v)(aa) Any distillate fuel used in any installation or device or any vehicle, vessel, machine or other equipment of any kind whatsoever contracted or hired for use in any qualifying activity in respect of offshore mining only qualifies for a refund if so contracted or hired by the user on a dry basis. (bb) The user so supplying such distillate fuel must keep an accurate account of the quantity supplied and all documents relating to the contract or hire and the activities undertaken by such installation, device, vehicle, vessel, machine or other equipment. (m) Offshore vessels: Refund of levies on eligible</p>	

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	<p>"Offshore-mining" means the exploration and exploitation of the natural resources occurring in the bed of the sea and the subsoil thereof including the continental shelf of the Republic, as referred to in section 8 of the Maritime Zones Act, 1994 (Act No. 15 of 1994) and as contemplated in section 5 of this Act.</p> <p>"Natural resources" includes precious stone, metal or minerals, natural oil or natural gas.</p> <p>(ii) For the purposes of this Note, any installation as referred to in paragraphs (a)(ii), (b), (c) and (e) of the definition of "installation" in section 1 of the Maritime Zones Act, 1994 (Act No. 15 of 1994), and any device contemplated in section 5 of this Act, operated by a user on or above the continental shelf in which distillate fuel is used for offshore mining activities may, subject to subparagraphs (bb) and (cc), qualify for a refund of levies in terms of this item including -</p> <p>(aa) Any installation, including a pipeline which is used for the transfer of any substance to or from a research, exploration or production platform.</p> <p>(bb) Any exploration or production platform used in prospecting for or the mining of any</p>	<p>purchases of distillate fuel for offshore vessels conducting research in support of the marine industry, coastal patrol vessels or vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, as specified in paragraph (b)(ii) to this Note.</p> <p>(i) Eligible purchases are only applicable to such vessels, which are -</p> <p>(aa) owned or chartered by a legal person registered in the Republic in accordance with the laws of the Republic and which has its place of effective management in the Republic or by a natural person who is ordinarily resident in the Republic; and</p> <p>(bb) registered or licensed in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951).</p> <p>(ii) The distillate fuel may only be used for the propulsion of the vessels or the operation of any equipment on the vessels.</p> <p>(n) Harbour vessels: Refund of Road Accident Fund levy on eligible purchases of distillate fuel for harbour vessels operated by Portnet or vessels used by in-port bunker barge operators as specified in paragraph (b)(ii) to this Note.</p> <p>(i) Eligible purchases are only applicable to such vessels, which are -</p> <p>(aa) owned or chartered by a legal person</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>substance.</p> <p>(cc) Any exploration or production vessel used for exploration or exploitation of the seabed.</p> <p>(dd) Any vessel or appliance used for the exploration or exploitation of the seabed.</p> <p>(iii) Diamond dredges must operate under a permit issued by the Department of Mineral and Energy Affairs.</p> <p>(iv) The offshore mining activities referred to in this Note, which qualify for such refund, further include -</p> <p>(aa) machinery and equipment which form an integral part of the installation or device;</p> <p>(bb) a vessel used solely to convey persons or goods to and from any installation or device, which is supplied with distillate fuel by such installation or device; and</p> <p>(cc) in the case of diamond dredges, distillate fuel used in a vessel chartered by the owner of the dredging vessel to bunker the diamond dredges at sea and the fuel bunkered by such vessel.</p> <p>(v)(aa) Any distillate fuel used in any installation or device or any vehicle, vessel, machine or other equipment of any kind whatsoever contracted or hired for use in any qualifying activity in</p>	<p>registered in the Republic and which has its place of effective management in the Republic or by a natural person who is ordinarily resident in the Republic; and</p> <p>(bb) which are registered or licensed in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951)</p> <p>(ii) Where a refund of levies will be claimed in respect of distillate fuel, a bunker barge operator may only deliver such distillate fuel to any vessel contemplated in this item if a tax invoice has been issued as required in paragraph (c) to this Note.</p> <p>(aa) A bunker barge operator may only deliver such distillate fuel to any vessel contemplated in this item where a refund of levies will be claimed in respect of such fuel if a tax invoice has been issued.</p> <p>(bb) Such operator must keep books, accounts and documents including a copy of such invoice for inspection by an officer for a period of 5 years from the date of such delivery.</p> <p>(o) Rail freight: Refund of levy on eligible purchases of distillate fuel for locomotives used for hauling rail freight as specified in paragraph (b)(iv) to this Note.</p> <p>Only distillate fuel purchased for use and used in locomotives when hauling rail freight in the</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>respect of offshore mining only qualifies for a refund if so contracted or hired by the user on a dry basis.</p> <p>(bb) The user so supplying such distillate fuel must keep an accurate account of the quantity supplied and all documents relating to the contract or hire and the activities undertaken by such installation, device, vehicle, vessel, machine or other equipment.</p> <p>(m) Offshore vessels: Refund of levies on eligible purchases of distillate fuel for offshore vessels conducting research in support of the marine industry, coastal patrol vessels or vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, as specified in paragraph (b)(ii) to this Note.</p> <p>(i) Eligible purchases are only applicable to such vessels, which are -</p> <p>(aa) owned or chartered by a legal person registered in the Republic in accordance with the laws of the Republic and which has its place of effective management in the Republic or by a natural person who is ordinarily resident in the Republic; and</p> <p>(bb) registered or licensed in terms of the Merchant Shipping Act, 1951 (Act No. 57 of</p>	<p>Republic qualifies for such a refund.</p> <p>(p) Electricity generation plants: Refund of levies on eligible purchases of distillate fuel for use as fuel solely by electricity generation plants specified in (b)(v) to this Note, supplying electricity to the national electricity distribution network.</p> <p>(q) Keeping of books, accounts and other documents for the purposes of this item:</p> <p>(i)(aa) All books, accounts or other documents to substantiate the refund claim (including purchase invoices, sales invoices and logbooks) must be kept for a period of 5 years from the date of use or disposal of the distillate fuel or the refund return, whichever occurs last.</p> <p>(bb) Any person who sells any distillate fuel to a user must keep a copy of the tax invoice for 5 years from the date of sale.</p> <p>(cc) Any such books, accounts or other documents and invoices must be produced for inspection to any officer in accordance with the provisions of section 4 of this Act.</p> <p>(ii) Purchase documents must be in the name of the user.</p> <p>(iii) Books, accounts or other documents must show in respect of each claim how the quantity of distillate fuel on which a refund was claimed was calculated.</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>1951).</p> <p>(ii) The distillate fuel may only be used for the propulsion of the vessels or the operation of any equipment on the vessels.</p> <p>(n) Harbour vessels: Refund of Road Accident Fund levy on eligible purchases of distillate fuel for harbour vessels operated by Portnet or vessels used by in-port bunker barge operators as specified in paragraph (b)(ii) to this Note.</p> <p>(i) Eligible purchases are only applicable to such vessels, which are -</p> <p>(aa) owned or chartered by a legal person registered in the Republic and which has its place of effective management in the Republic or by a natural person who is ordinarily resident in the Republic; and</p> <p>(bb) which are registered or licensed in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951)</p> <p>(ii) Where a refund of levies will be claimed in respect of distillate fuel, a bunker barge operator may only deliver such distillate fuel to any vessel contemplated in this item if a tax invoice has been issued as required in paragraph (c) to this Note.</p> <p>(aa) A bunker barge operator may only deliver</p>	<p>(iv) If a user carries on business in more than one of the categories of eligible activities, or in any ineligible activity, the books, accounts or other documents regarding each activity must be kept separately.</p> <p>(v) Documentation must show how the distillate fuel purchased was used, sold or otherwise disposed of. The user must -</p> <p>(aa) keep books, accounts or other documents of all purchases or receipts of distillate fuel, reflecting -</p> <p>(A) the number and date of each invoice relating to such purchases or receipts;</p> <p>(B) the quantities purchased or received;</p> <p>(C) the seller's name and business address; and</p> <p>(D) the date of purchase and receipt,</p> <p>(bb) keep books, accounts or other documents in respect of the storage and use of distillate fuel, reflecting -</p> <p>(A) the date or period of use;</p> <p>(B) the quantity and purpose of use;</p> <p>(C) full particulars of any fuel supplied on a dry basis to any contractor or other person who renders qualifying services to the user;</p> <p>(D) the capacity of each tank in which fuel is stored and the receipt and removal from such tanks,</p> <p>(cc) where the fuel was sold or otherwise disposed</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>such distillate fuel to any vessel contemplated in this item where a refund of levies will be claimed in respect of such fuel if a tax invoice has been issued.</p> <p>(bb) Such operator must keep books, accounts and documents including a copy of such invoice for inspection by an officer for a period of 5 years from the date of such delivery.</p> <p>(o) Rail freight: Refund of levy on eligible purchases of distillate fuel for locomotives used for hauling rail freight as specified in paragraph (b)(iv) to this Note. Only distillate fuel purchased for use and used in locomotives when hauling rail freight in the Republic qualifies for such a refund.</p> <p>(p) Electricity generation plants: Refund of levies on eligible purchases of distillate fuel for use as fuel solely by electricity generation plants specified in (b)(v) to this Note, supplying electricity to the national electricity distribution network.</p> <p>(q) Keeping of books, accounts and other documents for the purposes of this item:</p> <p>(i)(aa) All books, accounts or other documents to substantiate the refund claim (including purchase invoices, sales invoices and</p>	<p>of or used (except supplied on a dry basis), record in such books, accounts or other documents -</p> <p>(A) the quantity of fuel involved;</p> <p>(B) in each case, whether the fuel was sold or otherwise disposed of or used and the date thereof;</p> <p>(C) where applicable to whom the fuel was sold or otherwise disposed of;</p> <p>(D) the price received for the fuel, including details of any offsetting arrangements, barter or other dealings involved,</p> <p>(dd) keep logbooks in respect of fuel supplied to each vehicle, vessel or other equipment used in the following activities -</p> <p>(A) onland mining;</p> <p>(B) forestry;</p> <p>(C) farming;</p> <p>(D) fishing;</p> <p>(E) coastwise shipping;</p> <p>(F) offshore mining;</p> <p>(G) National Sea Rescue Institute;</p> <p>(H) rail freight;</p> <p>(I) electricity generation.</p> <p>(r) Losses of distillate fuel:</p> <p>(i) Distillate fuel lost through accident, theft, leakage or any other cause whatsoever is regarded as non-eligible.</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>logbooks) must be kept for a period of 5 years from the date of use or disposal of the distillate fuel or the refund return, whichever occurs last.</p> <p>(bb) Any person who sells any distillate fuel to a user must keep a copy of the tax invoice for 5 years from the date of sale.</p> <p>(cc) Any such books, accounts or other documents and invoices must be produced for inspection to any officer in accordance with the provisions of section 4 of this Act.</p> <p>(ii) Purchase documents must be in the name of the user.</p> <p>(iii) Books, accounts or other documents must show in respect of each claim how the quantity of distillate fuel on which a refund was claimed was calculated.</p> <p>(iv) If a user carries on business in more than one of the categories of eligible activities, or in any ineligible activity, the books, accounts or other documents regarding each activity must be kept separately.</p> <p>(v) Documentation must show how the distillate fuel purchased was used, sold or otherwise disposed of. The user must -</p> <p>(aa) keep books, accounts or other documents of all purchases or receipts of distillate fuel,</p>	<p>(ii) A refund may not be claimed for lost distillate fuel and the quantity lost must be reflected as a non-eligible purchase on the refund return.</p> <p>(iii) The following records must be kept:</p> <p>(aa) The date the loss occurred, or the date the loss was detected.</p> <p>(bb) Where the loss occurred and the circumstances surrounding the incident.</p> <p>(cc) The quantity of fuel lost and how the quantity was calculated.</p> <p>(iv) A copy of the police report, where applicable, or insurance claim details can provide the information necessary to substantiate the particulars of the loss.</p> <p>(s) Declaration to be furnished in respect of distillate fuel in terms of section 75 (1C)(d)(i). Every user shall furnish a declaration to the Commissioner at such time and in such form reflecting such particulars relating to purchases and use and refund claims and supported by such documents, as the Commissioner may determine.</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>reflecting - (A) the number and date of each invoice relating to such purchases or receipts; (B) the quantities purchased or received; (C) the seller's name and business address; and (D) the date of purchase and receipt, (bb) keep books, accounts or other documents in respect of the storage and use of distillate fuel, reflecting - (A) the date or period of use; (B) the quantity and purpose of use; (C) full particulars of any fuel supplied on a dry basis to any contractor or other person who renders qualifying services to the user; (D) the capacity of each tank in which fuel is stored and the receipt and removal from such tanks, (cc) where the fuel was sold or otherwise disposed of or used (except supplied on a dry basis), record in such books, accounts or other documents - (A) the quantity of fuel involved; (B) in each case, whether the fuel was sold or otherwise disposed of or used and the date thereof; (C) where applicable to whom the fuel was</p>	<p>Excise Duty Act: - Excise Tariff</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>sold or otherwise disposed of; (D) the price received for the fuel, including details of any offsetting arrangements, barter or other dealings involved, (dd) keep logbooks in respect of fuel supplied to each vehicle, vessel or other equipment used in the following activities - (A) onland mining; (B) forestry; (C) farming; (D) fishing; (E) coastwise shipping; (F) offshore mining; (G) National Sea Rescue Institute; (H) rail freight; (IJ) electricity generation. (r) Losses of distillate fuel: (i) Distillate fuel lost through accident, theft, leakage or any other cause whatsoever is regarded as non-eligible. (ii) A refund may not be claimed for lost distillate fuel and the quantity lost must be reflected as a non-eligible purchase on the refund return. (iii) The following records must be kept: (aa) The date the loss occurred, or the date the loss was detected.</p>	<p style="text-align: center; opacity: 0.5; font-size: 48px; transform: rotate(-15deg);">DRAFT</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(bb) Where the loss occurred and the circumstances surrounding the incident.</p> <p>(cc) The quantity of fuel lost and how the quantity was calculated.</p> <p>(iv) A copy of the police report, where applicable, or insurance claim details can provide the information necessary to substantiate the particulars of the loss.</p> <p>(s) Declaration to be furnished in respect of distillate fuel in terms of section 75 (1C)(d)(i). Every user shall furnish a declaration to the Commissioner at such time and in such form reflecting such particulars relating to purchases and use and refund claims and supported by such documents, as the Commissioner may determine.</p>		
	<p>7. The following Notes apply to item 671.02:</p> <p>(a) Definitions and application for provisions:</p> <p>(i) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(ii) For the purposes of these Notes and section 75 (11A), unless the context otherwise indicates -</p> <p>"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</p>	<p>7. The following Notes apply to item 671.02:</p> <p>(a) Definitions and application for provisions:</p> <p>(i) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(ii) For the purposes of these Notes and section 75 (11A), unless the context otherwise indicates -</p> <p>"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;</p> <p>"refund" as provided for in this Note means the</p>	<p>Ex Note 7 in Part 3 of Schedule No. 6 to the 1964 Tariff</p>

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	<p>Swaziland; "refund" as provided for in this Note means the amount of fuel levy and Road Accident Fund levy that may be set off against the amount of fuel levy and Road Accident Fund levy payable on the monthly petroleum excise account of a licensee of a customs and excise warehouse on complying with these Notes and the rules for section 19A; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item. (b) Limitation For the purposes of any refund in terms of this item, 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 fuel levy and Road Accident Fund levy together with the excise duty is not less than R 25 000 on any quantity found to be off specification or which became 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</p>	<p>amount of fuel levy and Road Accident Fund levy that may be set off against the amount of fuel levy and Road Accident Fund levy payable on the monthly petroleum excise account of a licensee of a customs and excise warehouse on complying with these Notes and the rules for section 19A; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item. (b) Limitation For the purposes of any refund in terms of this item, 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 fuel levy and Road Accident Fund levy together with the excise duty is not less than R 25 000 on any quantity found to be off specification or which became 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</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>petroleum excise accounts</p> <p>(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 became, and the extent to which the goods are, off specification or contaminated.</p> <p>(ii) If the Commissioner approves the application, any goods returned shall be -</p> <p>(aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and</p> <p>(bb)(A) transferred to and mixed with stocks of materials for reprocessing, under supervision of an officer; or</p> <p>(B) destroyed under supervision of an officer.</p> <p>(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:</p> <p>(aa) A detailed description of the goods received including the applicable tariff item;</p> <p>(bb) the quantity received;</p> <p>(cc) the date of receipt;</p>	<p>stating the circumstances in which the goods became, and the extent to which the goods are, off specification or contaminated.</p> <p>(ii) If the Commissioner approves the application, any goods returned shall be -</p> <p>(aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and</p> <p>(bb)(A) transferred to and mixed with stocks of materials for reprocessing, under supervision of an officer; or</p> <p>(B) destroyed under supervision of an officer.</p> <p>(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:</p> <p>(aa) A detailed description of the goods received including the applicable tariff item;</p> <p>(bb) the quantity received;</p> <p>(cc) the date of receipt;</p> <p>(dd) the name or registered business name (if any) and the physical address of the person who returned the goods concerned.</p> <p>(iv)(aa) Whenever any fuel levy and Road Accident Fund levy goods which are off specification or contaminated are returned to a customs and excise manufacturing warehouse, an officer shall,</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(dd) the name or registered business name (if any) and the physical address of the person who returned the goods concerned.</p> <p>(iv)(aa) Whenever any fuel levy and Road Accident Fund levy 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 -</p> <p>(A) a technical analysis to establish the composition; and</p> <p>(B) tariff determination in accordance with the characteristics of the goods established by such analysis.</p> <p>(bb) The costs of taking the samples and the analysis shall be paid by the licensee.</p> <p>(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 duty refundable in terms of this item.</p> <p>(d)(i) For the purposes of section 75 (11A), the licensee of the customs and excise</p>	<p>before reprocessing or destruction commences, take representative samples and submit them to the Commissioner for -</p> <p>(A) a technical analysis to establish the composition; and</p> <p>(B) tariff determination in accordance with the characteristics of the goods established by such analysis.</p> <p>(bb) The costs of taking the samples and the analysis shall be paid by the licensee.</p> <p>(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 duty refundable in terms of this item.</p> <p>(d)(i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy 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 fuel levy and Road Accident Fund levy on any quantity so returned shall be calculated at the lowest rate of fuel levy and Road Accident Fund levy levied in terms of this Act the EDA on</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy 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 fuel levy and Road Accident Fund levy on any quantity so returned shall be calculated at the lowest rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date of the examination contemplated in paragraph (c)(ii)(aa) to this Note.</p> <p>(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 any amount of fuel levy and Road Accident Fund levy duly refundable in terms of this item against the amount of fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in any such account during a period of two years after receipt of the goods for reprocessing or destruction.</p> <p>(iii) Where the rate of duty payable on any goods accounted for on the petroleum excise</p>	<p>such goods during the month prior to the date of the examination contemplated in paragraph (c)(ii)(aa) to this Note.</p> <p>(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 any amount of fuel levy and Road Accident Fund levy duly refundable in terms of this item against the amount of fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in any such account during a period of two years after receipt of the goods for reprocessing or destruction.</p> <p>(iii) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in paragraph (d)(i) to this Note 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 paragraph (d)(ii) to this Note.</p> <p>(e) Where any goods from which any deduction from the dutiable quantity has been allowed as contemplated in section 75 (18), are so returned to a customs and excise manufacturing warehouse for reprocessing or destruction as provided in this</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>account differs from the rate as contemplated in paragraph (d)(i) to this Note 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 paragraph (d)(ii) to this Note.</p> <p>(e) Where any goods from which any deduction from the dutiable quantity has been allowed as contemplated in section 75 (18), are so 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.</p>	<p>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.</p>	
	<p>8. Notes for item 671.03 in relation to fuel levy and Road Accident Fund levy goods liable to fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such a warehouse</p>	<p>8. Notes for item 671.03 in relation to fuel levy and Road Accident Fund levy goods liable to fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 3 to the Excise Tariff respectively which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such a warehouse and delivered to another such</p>	<p>Ex Note 8 in Part 3 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>and delivered to another such warehouse or to such a storage warehouse, subject to compliance with these Notes:</p> <p>(a) Definitions and application of provisions:</p> <p>(i) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(ii) For the purposes of this item, these Notes and section 75 (11A) and item 671.03, unless the context otherwise indicates -</p> <p>"refund" as provided in item 671.03, means the amount of fuel levy and Road Accident Fund levy that may be set-off against the amount of fuel levy and Road Accident Fund levy 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;</p> <p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item;</p> <p>"storage warehouse" means a customs and excise storage warehouse contemplated in rule 19A4.01(b)(ii) or (iii).</p> <p>(b) Set-off against monthly petroleum excise accounts in respect of the goods removed:</p>	<p>warehouse or to such a storage warehouse, subject to compliance with these Notes:</p> <p>(a) Definitions and application of provisions:</p> <p>(i) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(ii) For the purposes of this item, these Notes and section 75 (11A) and item 671.03, unless the context otherwise indicates -</p> <p>"refund" as provided in item 671.03, means the amount of fuel levy and Road Accident Fund levy that may be set-off against the amount of fuel levy and Road Accident Fund levy 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;</p> <p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item;</p> <p>"storage warehouse" means a customs and excise storage warehouse contemplated in rule 19A4.01(b)(ii) or (iii).</p> <p>(b) Set-off against monthly petroleum excise accounts in respect of the goods removed:</p> <p>(i) The removal of such fuel levy and Road Accident Fund levy goods shall be subject to such conditions and procedures as the Commissioner may</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(i) The removal of such fuel levy and Road Accident Fund levy goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.</p> <p>(ii) Where such fuel levy and Road Accident Fund levy goods are removed to a customs and excise storage or manufacturing warehouse by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such delivery to such manufacturing or storage warehouse has been obtained as prescribed in the rules, set off the fuel levy and Road Accident Fund levy paid or payable on the goods so delivered against the fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in the petroleum excise account in respect of any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal.</p> <p>(iii)(aa) For the purposes of section 75 (11A), the licensee of such manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on such goods so delivered to such a manufacturing or storage warehouse and if the licensee is</p>	<p>prescribe by rule.</p> <p>(ii) Where such fuel levy and Road Accident Fund levy goods are removed to a customs and excise storage or manufacturing warehouse by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such delivery to such manufacturing or storage warehouse has been obtained as prescribed in the rules, set off the fuel levy and Road Accident Fund levy paid or payable on the goods so delivered against the fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in the petroleum excise account in respect of any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal.</p> <p>(iii)(aa) For the purposes of section 75 (11A), the licensee of such manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy 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 fuel levy and Road Accident Fund levy on any quantity of the goods so delivered must be calculated at the lowest rate of fuel levy and Road Accident Fund levy levied in terms of this Act the EDA on such goods during the</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>unable to produce such proof the fuel levy and Road Accident Fund levy on any quantity of the goods so delivered must be calculated at the lowest rate of fuel levy and Road Accident Fund levy 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.</p> <p>(bb) Where the rate of duty payable on any fuel levy and Road Accident Fund levy goods accounted for on the petroleum excise account differs from the rate paid or payable in terms of subparagraph (aa) to this Note 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 (ii).</p> <p>(c) The provisions of these rules shall apply <i>mutatis mutandis</i> where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for delivery to such storage warehouse.</p>	<p>month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned.</p> <p>(bb) Where the rate of duty payable on any fuel levy and Road Accident Fund levy goods accounted for on the petroleum excise account differs from the rate paid or payable in terms of subparagraph (aa) to this Note 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 (ii).</p> <p>(c) The provisions of these rules shall apply <i>mutatis mutandis</i> where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for delivery to such storage warehouse.</p>	
	<p>9. Notes for item 671.05 in relation to fuel levy goods liable to the fuel levy and Road</p>	<p>9. Notes for item 671.05 in relation to fuel levy goods liable to the fuel levy and Road Accident</p>	<p>Ex Note 9 in Part 3 of Schedule No. 6</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such a warehouse and delivered to a consignee in a BLNS country, subject to compliance with these Notes:</p> <p>(a) Definitions and application of provisions:</p> <p>(i) The refund provided for in item 671.05, is subject to the provisions of section 75 (11A).</p> <p>(ii) For the purposes of item 671.05, these Notes and section 75 (11A), unless the context otherwise indicates -</p> <p>"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;</p> <p>"refund" as provided in this item means the amount of fuel levy and Road Accident Fund levy that may be set off against the amount of fuel levy are Road Accident Fund levy payable on the monthly petroleum excise account of a licensee of a customs and excise warehouse</p>	<p>Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 3 to the Excise Tariff respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such a warehouse and delivered to a consignee in a BLNS country, subject to compliance with these Notes:</p> <p>(a) Definitions and application of provisions:</p> <p>(i) The refund provided for in item 671.05, is subject to the provisions of section 75 (11A).</p> <p>(ii) For the purposes of item 671.05, these Notes and section 75 (11A), unless the context otherwise indicates -</p> <p>"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;</p> <p>"refund" as provided in this item means the amount of fuel levy and Road Accident Fund levy that may be set off against the amount of fuel levy are Road Accident Fund levy payable on the monthly petroleum excise account of a licensee of a customs and excise warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods monthly</p>	<p>to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods monthly petroleum excise account of a licensee of a customs and excise 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-off" means a set off of duty contemplated in section 77 that is refundable in terms of this item. (b) Set-off on monthly petroleum excise accounts in respect of fuel levy and Road Accident Fund levy goods removed: (i) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (ii) Where such fuel levy and Road Accident Fund levy goods removed to a BLNS country have been delivered to the consignee in that country, the licensee may, where proof of such delivery has been obtained as prescribed in the rules, set off the fuel levy and Road Accident Fund levy paid or payable on the goods so delivered from the fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in the petroleum</p>	<p>petroleum excise account of a licensee of a customs and excise 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-off" means a set off of duty contemplated in section 77 that is refundable in terms of this item. (b) Set-off on monthly petroleum excise accounts in respect of fuel levy and Road Accident Fund levy goods removed: (i) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (ii) Where such fuel levy and Road Accident Fund levy goods removed to a BLNS country have been delivered to the consignee in that country, the licensee may, where proof of such delivery has been obtained as prescribed in the rules, set off the fuel levy and Road Accident Fund levy paid or payable on the goods so delivered from the fuel levy and Road Accident Fund levy 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 purposes of section 75 (11A), the</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>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.</p> <p>(iii)(aa) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on the goods so removed and delivered in a BLNS country and if the licensee is unable to produce such proof the fuel levy and Road Accident Fund levy on any quantity of the goods so delivered must be calculated at the lowest rate of fuel levy and Road Accident Fund levy 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.</p> <p>(bb) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate paid or payable contemplated in subparagraph (aa) to this Note on the goods so removed and delivered an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off</p>	<p>licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on the goods so removed and delivered in a BLNS country and if the licensee is unable to produce such proof the fuel levy and Road Accident Fund levy on any quantity of the goods so delivered must be calculated at the lowest rate of fuel levy and Road Accident Fund levy levied in terms of this Act the EDA 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.</p> <p>(bb) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate paid or payable contemplated in subparagraph (aa) to this Note on the goods so removed and 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 (ii).</p> <p>(c) The provisions of these rules shall apply <i>mutatis mutandis</i> where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for removal to a BLNS country.</p>	

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	contemplated in subparagraph (ii). (c) The provisions of these rules shall apply <i>mutatis mutandis</i> where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for removal to a BLNS country.		
	<p>10. Notes for item 671.07 in relation to fuel levy and Road Accident Fund levy goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships) by such licensee of such warehouse, subject to compliance with these Notes:</p> <p>(a) Definitions and application of provisions: (i) The refund provided for in item 671.07 is subject to the provisions of section 75 (11A). (ii) For the purposes of item 671.07, these Notes and section 75 (11A), unless the context otherwise indicates - "refund" as provided in this item means the</p>	<p>10. Notes for item 671.07 in relation to fuel levy and Road Accident Fund levy goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 3 to the Excise Tariff respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships) by such licensee of such warehouse, subject to compliance with these Notes:</p> <p>(a) Definitions and application of provisions: (i) The refund provided for in item 671.07 is subject to the provisions of section 75 (11A). (ii) For the purposes of item 671.07, these Notes and section 75 (11A), unless the context otherwise indicates - "refund" as provided in this item means the amount of fuel levy and Road Accident Fund levy</p>	<p>Ex Note 10 in Part 3 of Schedule No. 6 to the 1964 Tariff</p>

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	<p>amount of fuel levy and Road Accident Fund levy that may be set off against the amount of fuel levy and Road Accident Fund levy payable on the monthly petroleum excise account of a licensee of a customs and excise 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-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>(b) Set-off on monthly petroleum excise accounts in respect of fuel levy and Road Accident Fund levy goods exported:</p> <p>(i) The export of such fuel levy and Road Accident Fund levy goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.</p> <p>(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 fuel levy and Road Accident Fund levy paid or payable on the goods so exported from the fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in the</p>	<p>that may be set off against the amount of fuel levy and Road Accident Fund levy payable on the monthly petroleum excise account of a customs and excise warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates;</p> <p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>(b) Set-off on monthly petroleum excise accounts in respect of fuel levy and Road Accident Fund levy goods exported:</p> <p>(i) The export of such fuel levy and Road Accident Fund levy goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.</p> <p>(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 fuel levy and Road Accident Fund levy paid or payable on the goods so exported from the fuel levy and Road Accident Fund levy 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 is processed in respect of</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>petroleum excise account for any accounting month during a period of two years after the date any prescribed document is processed in respect of such export.</p> <p>(iii)(aa) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on the goods so exported and if the licensee is unable to produce such proof the fuel levy and Road Accident Fund levy on any quantity of the goods so exported must be calculated at the lowest rate of fuel levy and Road Accident Fund levy 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.</p> <p>(bb) Where the rate of duty payable on any fuel levy and Road Accident Fund levy goods accounted for on the petroleum excise account differs from the rate paid or payable in terms of subparagraph (aa) to this Note on the goods so exported an appropriate adjustment must be made to the total amount payable on such petroleum excise account in</p>	<p>such export.</p> <p>(iii)(aa) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on the goods so exported and if the licensee is unable to produce such proof the fuel levy and Road Accident Fund levy on any quantity of the goods so exported must be calculated at the lowest rate of fuel levy and Road Accident Fund levy levied in terms of this Act the EDA 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.</p> <p>(bb) Where the rate of duty payable on any fuel levy and Road Accident Fund levy goods accounted for on the petroleum excise account differs from the rate paid or payable in terms of subparagraph (aa) to this Note 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 paragraph (b)(ii) to this Note.</p> <p>(c) The provisions of these Notes shall apply <i>mutatis mutandis</i> where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such</p>	

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	respect of the set-off contemplated in paragraph (b)(ii) to this Note. (c) The provisions of these Notes shall apply <i>mutatis mutandis</i> where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for export.	warehouse for export.	
	<p>11. Notes for item 671.09 in relation to fuel levy and Road Accident Fund levy goods liable to the fuel levy and Road Accident Fund levy which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreigngoing ships) by a licensed distributor contemplated in section 64F, subject to compliance with these Notes:</p> <p>(a) Definitions and application of provisions: For the purposes of item 671.09, 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,</p>	<p>11. Notes for item 671.09 in relation to fuel levy and Road Accident Fund levy goods liable to the fuel levy and Road Accident Fund levy which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreigngoing ships) by a licensed distributor contemplated in section 64F, subject to compliance with these Notes:</p> <p>(a) Definitions and application of provisions: For the purposes of item 671.09, 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</p>	Ex Note 11 in Part 3 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>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 Part 5A and Part 5B of Schedule No. 1 respectively, liable to fuel levy and Road Accident Fund levy, used as fuel; "refund" means a refund of fuel levy and Road Accident Fund levy 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 fuel levy and Road Accident Fund levy in terms of this item shall be subject to compliance with - (aa) section 64F and its rules; (bb) rule 19A4.04 <i>mutatis mutandis</i> and any other rule regulating the export of goods to which item 671.09 of this Part. (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. (bb) A refund shall only be payable on quantities actually exported. (iv) For the purposes of section 75 (11A), the</p>	<p>Kingdom of Swaziland; "fuel" means, as defined in section 64F, any goods classifiable in any item of Part 5A and Part 5B of Schedule No. 1 3 to the Excise Tariff respectively, liable to fuel levy and Road Accident Fund levy, used as fuel; "refund" means a refund of fuel levy and Road Accident Fund levy 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 fuel levy and Road Accident Fund levy in terms of this item shall be subject to compliance with - (aa) section 64F and its rules; (bb) rule 19A4.04 <i>mutatis mutandis</i> and any other rule regulating the export of goods to which item 671.09 of this Part. (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. (bb) 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</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>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.</p> <p>(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 fuel levy and Road Accident Fund levy 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 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.</p>	<p>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.</p> <p>(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 fuel levy and Road Accident Fund levy levied in terms of this Act the EDA 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 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.</p>	
	<p>12. Notes for item 671.11 in relation to fuel which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and delivered to a purchaser in any other country in the common</p>	<p>12. Notes for item 671.11 in relation to fuel which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and delivered to a purchaser in any other country in the common customs area by a</p>	<p>Ex Note 12 in Part 3 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>customs area by a licensed distributor contemplated in section 64F, subject to compliance with these Notes.</p> <p>(a) Definitions and application of provisions: For the purposes of item 671.11, these Notes and section 75 (11A), unless the context otherwise indicates -</p> <p>"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;</p> <p>"fuel" means, as defined in section 64F, any goods classifiable in any item of Part 5A and Part 5B of Schedule No. 1 respectively, liable to fuel levy and Road Accident Fund levy, used as fuel;</p> <p>"refund" means a refund of fuel levy and Road Accident Fund levy in respect of fuel.</p> <p>(b) Requirements in respect of refunds:</p> <p>(i) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(ii) Any application for a refund of fuel levy and Road Accident Fund levy in terms of this item shall be subject to compliance with –</p> <p>(aa) section 64F and its rules;</p> <p>(bb) rule 19A4.04 <i>mutatis mutandis</i> and any</p>	<p>licensed distributor contemplated in section 64F, subject to compliance with these Notes.</p> <p>(a) Definitions and application of provisions: For the purposes of item 671.11, these Notes and section 75 (11A), unless the context otherwise indicates -</p> <p>"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;</p> <p>"fuel" means, as defined in section 64F, any goods classifiable in any item of Part 5A and Part 5B of Schedule No. 1 3 to the Excise Tariff respectively, liable to fuel levy and Road Accident Fund levy, used as fuel;</p> <p>"refund" means a refund of fuel levy and Road Accident Fund levy in respect of fuel.</p> <p>(b) Requirements in respect of refunds:</p> <p>(i) The refund provided for in this item is subject to the provisions of section 75 (11A).</p> <p>(ii) Any application for a refund of fuel levy and Road Accident Fund levy in terms of this item shall be subject to compliance with –</p> <p>(aa) section 64F and its rules;</p> <p>(bb) rule 19A4.04 <i>mutatis mutandis</i> and any other rule regulating the movement of goods to which</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>other rule regulating the movement of goods to which this item relates.</p> <p>(iii)(aa) Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly removed for delivery in any other country in the common customs area by the licensed distributor in order to be considered for a refund of duty.</p> <p>(bb) A refund shall only be payable on quantities actually delivered to a purchaser in any other country of the common customs area.</p> <p>(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.</p> <p>(v) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so delivered must be calculated at the rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in</p>	<p>this item relates.</p> <p>(iii)(aa) Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly removed for delivery in any other country in the common customs area by the licensed distributor in order to be considered for a refund of duty.</p> <p>(bb) A refund shall only be payable on quantities actually delivered to a purchaser in any other country of the common customs area.</p> <p>(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.</p> <p>(v) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so delivered must be calculated at the rate of fuel levy and Road Accident Fund levy 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 such goods from stocks of the licensee of the customs and excise manufacturing warehouse for delivery to a purchaser in any other country of the common</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	respect of the removal of such goods from stocks of the licensee of the customs and excise manufacturing warehouse for delivery to a purchaser in any other country of the common customs area by the licensed distributor claiming a refund of duty under the provisions of these rules.	customs area by the licensed distributor claiming a refund of duty under the provisions of these rules.	
	13. For the purposes of items 670.06, 670.08, 670.10, 671.02, 671.03, 671.05, 671.07, 671.09, 671.11 and Notes 7 to 12, where distillate fuel and biodiesel are mixed in any proportion, the rebate or refund in respect of such mixtures must be calculated at the rate of duty applicable to biodiesel.	13. For the purposes of items 670.06, 670.08, 670.10, 671.02, 671.03, 671.05, 671.07, 671.09, 671.11 and Notes 7 to 12, where distillate fuel and biodiesel are mixed in any proportion, the rebate or refund in respect of such mixtures must be calculated at the rate of duty applicable to biodiesel.	Ex Note 13 in Part 3 of Schedule No. 6 to the 1964 Tariff
	670.01/000.00/01.00 Petrol, distillate fuels and biodiesel used by diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4 , subject to the requirements of those rebate items and of the Notes (except Note 1) applicable thereto (As determined and approved by the Director-General: Department of International Relations and Co-operation)	670.01/000.00/01.00 Petrol, distillate fuels and biodiesel used by diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4 to the Customs Tariff , subject to the requirements of those rebate items and of the Notes (except Note 1) applicable thereto (As determined and approved by the Director-General: Department of International Relations and Co-operation)	Ex item 670.01/000.00.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff
	670.02/000.00/01.00 Distillate fuels and biodiesel used in the	670.02/000.00/01.00 Distillate fuels and biodiesel used in the	Ex item 670.02/000.00.00/01.00 in Part 3 of Schedule No. 6 to the 1964

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	manufacture of the goods specified in rebate items 623.09, 623.10, 623.11, 623.12 and 623.13 (17,466c/li)	manufacture of the goods specified in rebate items 623.09, 623.10, 623.11, 623.12 and 623.13 (17,466c/li)	Tariff
	670.03/000.00/01.00 Distillate fuels used in the manufacture of intermediate fuel oils in accordance with the provision of rebate item 623.14 (Full fuel levy and Road Accident Fund levy)	670.03/000.00/01.00 Distillate fuels used in the manufacture of intermediate fuel oils in accordance with the provision of rebate item 623.14 (Full fuel levy and Road Accident Fund levy)	Ex item 670.03/000.00.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff
	670.04/000.00/01.00 Distillate fuel purchased for use and used for the purposes specified in, and subject to compliance with Note 6 (As provided in Note 6 hereto)	670.04/000.00/01.00 Distillate fuel purchased for use and used for the purposes specified in, and subject to compliance with Note 6 (As provided in Note 6 hereto)	Ex item 670.04/000.00.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff
	670.06/000.00/01.00 Fuel levy and Road Accident Fund levy goods exported (including supply as stores for foreign going ships but excluding fishing vessels provided for in item 670.08) (Full fuel levy and Road Accident Fund levy subject to Note 13)	670.06/000.00/01.00 Fuel levy and Road Accident Fund levy goods exported (including supply as stores for foreign going ships but excluding fishing vessels provided for in item 670.08) (Full fuel levy and Road Accident Fund levy subject to Note 13)	Ex item 670.06/000.00.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff
	670.08/000.00/01.00 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) (Full fuel levy and Road Accident Fund levy	670.08/000.00/01.00 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) (Full fuel levy and Road Accident Fund levy subject to Note 13)	Ex item 670.08/000.00.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	subject to Note 13)		
	<p>670.10/000.00/01.00 Goods in respect of which the fuel levy and Road Accident Fund levy, together with the excise duty where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are in any customs and excise warehouse - Provided that - (i) no compensation in respect of the excise duty, fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person; (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 (Full fuel levy and Road Accident Fund levy subject to Note 13)</p>	<p>670.10/000.00/01.00 Goods in respect of which the fuel levy and Road Accident Fund levy, together with the excise duty where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are in any customs and excise warehouse - Provided that - (i) no compensation in respect of the excise duty, fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person; (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 (Full fuel levy and Road Accident Fund levy subject to Note 13)</p>	<p>Ex item 670.10/000.00.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff</p>
	<p>670.11/105.10.03/01.00 Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of</p>	<p>670.11/105.10.03/01.00 Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No.-43 to the Customs Tariff, subject to the</p>	<p>Ex item 670.11/105.10.03/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	the said item (Full fuel levy and Road Accident Fund Levy)	provisions of the said item (Full fuel levy and Road Accident Fund Levy)	
	671.01/195.10.21/01.00 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(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 may allow by specific permit (Full fuel levy and Road Accident Fund Levy)	671.01/195.10.21/01.00 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(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 may allow by specific permit (Full fuel levy and Road Accident Fund Levy)	Ex item 671.01/195.10.21/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff
	671.02/000.00/01.00 Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, 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 off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7 (As provided in Note 7 read with Note 13)	671.02/000.00/01.00 Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 3 to the Excise Tariff respectively, 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 off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7 (As provided in Note 7 read with Note 13)	Ex item 671.02/000.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff
	671.03/000.00/01.00	671.03/000.00/01.00	Ex item 671.03/000.00/01.00 in Part 3

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to another such warehouse or to such a storage</p> <p>(As provided in Note 8 read with Note 13)</p>	<p>Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 3 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to another such warehouse or to such a storage</p> <p>(As provided in Note 8 read with Note 13)</p>	<p>of Schedule No. 6 to the 1964 Tariff</p>
	<p>671.05/000.00/01.00 Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of the customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to a consignee in a BLNS country, subject to compliance with Note 9</p> <p>(As provided in Note 9 read with Note 13)</p>	<p>671.05/000.00/01.00 Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 3 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of the customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to a consignee in a BLNS country, subject to compliance with Note 9</p> <p>(As provided in Note 9 read with Note 13)</p>	<p>Ex item 671.05/000.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff</p>
	<p>671.07/000.00/01.00 Goods liable to the fuel levy and Road</p>	<p>671.07/000.00/01.00 Goods liable to the fuel levy and Road Accident</p>	<p>Ex item 671.07/000.00/01.00 in Part 3</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are exported (including supply as stores for foreign going ships) by such licensee of such warehouse, subject to compliance with Note 10 (As provided in Note 10 read with Note 13)</p>	<p>Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 3 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are exported (including supply as stores for foreign going ships) by such licensee of such warehouse, subject to compliance with Note 10 (As provided in Note 10 read with Note 13)</p>	<p>of Schedule No. 6 to the 1964 Tariff</p>
	<p>671.09/000.00/01.00 Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as 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 licensed distributor contemplated in section 64F, subject to compliance with Note 11 (As provided in Note 11 read with Note 13)</p>	<p>671.09/000.00/01.00 Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 3 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as 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 licensed distributor contemplated in section 64F, subject to compliance with Note 11 (As provided in Note 11 read with Note 13)</p>	<p>Ex item 671.09/000.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff</p>
	<p>671.11/000.00/01.00</p>	<p>671.11/000.00/01.00</p>	<p>Ex item 671.11/000.00/01.00 in Part 3</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and delivered to a purchaser in any other country in the common customs area by a licensed distributor contemplated in section 64F, subject to compliance with Note 12 (As provided in Note 12 read with Note 13)	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 3 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and delivered to a purchaser in any other country in the common customs area by a licensed distributor contemplated in section 64F, subject to compliance with Note 12 (As provided in Note 12 read with Note 13)	of Schedule No. 6 to the 1964 Tariff
	PART 4 REBATES AND REFUNDS OF ENVIRONMENTAL LEVY ON ENVIRONMENTAL LEVY GOODS MANUFACTURED IN THE REPUBLIC	PART 4 REBATES AND REFUNDS OF ENVIRONMENTAL LEVY ON ENVIRONMENTAL LEVY GOODS MANUFACTURED IN THE REPUBLIC	
	NOTES: 1. For the purposes of Chapter VA of the Act and the provisions of this Schedule - (a) Subject to compliance with any relevant Note or rule, any environmental levy goods manufactured in the Republic shall be admitted under rebate of environmental levy or a refund of environmental levy shall be paid or set off in respect of such goods as specified	NOTES: 1. For the purposes of Chapter VA of the Act and the provisions of this Schedule - (a) Subject to compliance with any relevant Note or rule, any environmental levy goods manufactured in the Republic shall be admitted under rebate of environmental levy or a refund of environmental levy shall be paid or set off in respect of such goods as specified in this Part;	Ex Note 1 in Part 4 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>in this Part; (b) any provision - (i) in the Notes to Part 2 of this Schedule and, except rebate item 634.03, any item of the said Part 2; (ii) for a rebate or refund of excise duty in respect of goods for the purposes or use specified in any such item, shall to the extent that it can be applied and except if otherwise specified in this Part, apply <i>mutatis mutandis</i> for the purpose of a rebate or refund of environmental levy on such goods; (c) the provisions contemplated in paragraph (b) shall determine entitlement to a rebate or refund of environmental levy specified in this Part notwithstanding that no excise duty is leviable on the goods concerned; and (d) notwithstanding paragraphs (a), (b) and (c), a rebate or refund of environmental levy is not allowed where any Note in the Section specifying the item of Part 3 of Schedule No. 1 imposing the environmental levy otherwise provides.</p>	<p>(b) any provision - (i) in the Notes to Part 2 of this Schedule and, except rebate item 634.03, any item of the said Part 2; (ii) for a rebate or refund of excise duty in respect of goods for the purposes or use specified in any such item, shall to the extent that it can be applied and except if otherwise specified in this Part, apply <i>mutatis mutandis</i> for the purpose of a rebate or refund of environmental levy on such goods; (c) the provisions contemplated in paragraph (b) shall determine entitlement to a rebate or refund of environmental levy specified in this Part notwithstanding that no excise duty is leviable on the goods concerned; and (d) notwithstanding paragraphs (a), (b) and (c), a rebate or refund of environmental levy is not allowed where any Note in the Section specifying the item of Part 3 of Schedule No. 1 2 to the Excise Tariff imposing the environmental levy otherwise provides.</p>	
	<p>2. (a) "Full duty" in this Part means the environmental levy payable in terms of the relevant item in Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy</p>	<p>2. (a) "Full duty" in this Part means the environmental levy payable in terms of the relevant item in Part 3 of Schedule No. 1 2 to the Excise Tariff less any rebate, refund or drawback of</p>	<p>Ex Note 2 in Part 4 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>granted previously in respect of the goods. (b) "Part 2" in this Part means Part 2 of Schedule No. 6. (c) The reference 00.00 in the tariff item/environmental levy column of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to - - (i) any tariff item or all the tariff items specified in such column in respect of any relevant rebate item of Part 2 of Schedule No. 6; or, (ii) any environmental levy item or all such items specified in Part 3 of Schedule No. 1.</p>	<p>such levy granted previously in respect of the goods. (b) "Part 2" in this Part means Part 2 of Schedule No. 6. (c) The reference 00.00 in the tariff item/environmental levy column of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to - (i) any tariff item or all the tariff items specified in such column in respect of any relevant rebate item of Part 2 of Schedule No. 6; or, (ii) any environmental levy item or all such items specified in Part 3 of Schedule No. 1 2 to the Excise Tariff.</p>	
	<p>3. The relevant rebate or refund item must be reflected on each document issued or processed, including the quarterly account referred to in the rules, where any environmental levy goods are removed or otherwise dealt with for the purposes or use or in the circumstances specified in such item.</p>	<p>3. The relevant rebate or refund item must be reflected on each document issued or processed, including the quarterly account referred to in the rules, where any environmental levy goods are removed or otherwise dealt with for the purposes or use or in the circumstances specified in such item.</p>	<p>Ex Note 3 in Part 4 of Schedule No. 6 to the 1964 Tariff</p>
	<p>4. For the purposes of rebate items 680.04 and 680.05 a licensed special manufacturing warehouse (VS) must be registered in terms of rebate item 317.03 or 317.07.</p>	<p>4. For the purposes of rebate items 680.04 and 680.05 a licensed special manufacturing warehouse (VS) must be registered in terms of rebate item 317.03 or 317.07.</p>	<p>Ex Note 4 in Part 4 of Schedule No. 6 to the 1964 Tariff</p>
	<p>680.00 REBATES OF ENVIRONMENTAL LEVY</p>	<p>680.00 REBATES OF ENVIRONMENTAL LEVY</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	680.01/00.00/01.00 Goods liable to environmental levy entered for any purpose or use or in the circumstances specified in any rebate item of Part 2 (except item 634.03) (Full duty)	680.01/00.00/01.00 Goods liable to environmental levy entered for any purpose or use or in the circumstances specified in any rebate item of Part 2 (except item 634.03) (Full duty)	Ex item 680.01/000.00/01.00 in Part 4 of Schedule No. 6 to the 1964 Tariff
	680.02/00.00/02.00 Environmental levy goods in respect of which the environmental levy payable (if applicable) thereon amount to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of VIS MAJOR or in such other circumstances as the Commissioner deems exceptional, while such goods are -(a) In any customs and excise warehouse; (b) are being removed in bond; or (c) are under the control of the Commissioner, provided no compensation in respect of environmental levy on such goods has been paid or is due to the owner by any other person and such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not enter into consumption (Full duty)	680.02/00.00/02.00 Environmental levy goods in respect of which the environmental levy payable (if applicable) thereon amount to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of VIS MAJOR or in such other circumstances as the Commissioner deems exceptional, while such goods are -(a) In any customs and excise warehouse; (b) are being removed in bond; or (c) are under the control of the Commissioner, provided no compensation in respect of environmental levy on such goods has been paid or is due to the owner by any other person and such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not enter into consumption (Full duty)	Ex item 680.02/000.00/02.00 in Part 4 of Schedule No. 6 to the 1964 Tariff
	680.03/00.00/03.00 Manufactured environmental levy goods in a customs and excise warehouse used for the	680.03/00.00/03.00 Manufactured environmental levy goods in a customs and excise warehouse used for the	Ex item 680.03/000.00/03.00 in Part 4 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	manufacture by reprocessing of environmental levy goods or the manufacture of other goods (Full duty)	manufacture by reprocessing of environmental levy goods or the manufacture of other goods (Full duty)	
	680.04/00.00/04.00 New pneumatic tyres specified in environmental levy items 152.01 and 152.02, liable to the tyre levy in Part 3E of Schedule No. 1 , which have been moved from a licensed manufacturing warehouse (VM) to a licensed special manufacturing warehouse (VS), for use in the manufacturing of vehicles (Full duty)	680.04/00.00/04.00 New pneumatic tyres specified in environmental levy items 152.01 and 152.02, liable to the tyre levy in Part 3E of Schedule No. 2 to the Excise Tariff , which have been moved from a licensed manufacturing warehouse (VM) to a licensed special manufacturing warehouse (VS), for use in the manufacturing of vehicles (Full duty)	Ex item 680.04/000.00/04.00 in Part 4 of Schedule No. 6 to the 1964 Tariff
	680.05/00.00/05.00 New pneumatic tyres specified in environmental levy items 152.01 and 152.02 which have been removed from a licensed special manufacturing warehouse (VS) after the environmental levy has been paid and are found to be off-specification or otherwise defective and are returned to the licensed manufactured warehouse (VM) (Full duty)	680.05/00.00/05.00 New pneumatic tyres specified in environmental levy items 152.01 and 152.02 which have been removed from a licensed special manufacturing warehouse (VS) after the environmental levy has been paid and are found to be off-specification or otherwise defective and are returned to the licensed manufactured warehouse (VM) (Full duty)	Ex item 680.05/000.00/05.00 in Part 4 of Schedule No. 6 to the 1964 Tariff
	681.00 REFUNDS OF ENVIRONMENTAL LEVY	681.00 REFUNDS OF ENVIRONMENTAL LEVY	
	681.01/00.00/01.00 Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 which, after entry or deemed entry for	681.01/00.00/01.00 Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 2 to the Excise Tariff which, after entry or deemed entry for home	Ex item 681.01/000.00/01.00 in Part 4 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules, are removed by such licensee to a consignee in a BLNS country, subject to compliance with the Notes hereto NOTES: 1. Definitions and application of provisions (a) The refund provided for in this item is subject to the provisions of section 75 (11A). (b) 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 item means the amount of environmental levy that may be set-off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VA 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</p>	<p>consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules, are removed by such licensee to a consignee in a BLNS country, subject to compliance with the Notes hereto NOTES: 1. Definitions and application of provisions (a) The refund provided for in this item is subject to the provisions of section 75 (11A). (b) 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 item means the amount of environmental levy that may be set-off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VA 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. (c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>in terms of this item. (c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity. 2. Set-off against accounts in respect of environmental levy goods removed as contemplated in the item: (a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (b) Where such environmental levy goods have been duly removed to the consignee in a BLNS country, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the environmental levy paid or payable on the goods so removed against the environmental levy payable in respect of any such goods as declared in the environmental levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal. (c) (i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the environmental levy paid or payable on the goods so removed to a BLNS</p>	<p>the dutiable quantity. 2. Set-off against accounts in respect of environmental levy goods removed as contemplated in the item: (a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (b) Where such environmental levy goods have been duly removed to the consignee in a BLNS country, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the environmental levy paid or payable on the goods so removed against the environmental levy payable in respect of any such goods as declared in the environmental levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal. (c) (i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the environmental levy paid or payable on the goods so removed to a BLNS country and if the licensee is unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy levied in terms of this Act the EDA on such goods during the</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>country and if the licensee is unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy 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. (ii) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).</p> <p>(As provided in the Notes hereto)</p>	<p>month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned. (ii) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).</p> <p>(As provided in the Notes hereto)</p>	
	<p>681.02/00.00/02.00 Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 which, after entry or deemed entry, for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in</p>	<p>681.02/00.00/02.00 Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 2 to the Excise Tariff which, after entry or deemed entry, for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its</p>	<p>Ex item 681.02/000.00/02.00 in Part 4 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>Chapter VA of the Act and its rules, are found to be off-specification or otherwise defective and are returned to such warehouse for reprocessing, subject to compliance with the Notes hereto</p> <p>NOTES: 1. Definitions and application of provisions: (a) The refund provided for in this item is subject to the provisions of section 75 (11A). (b) 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 environmental levy that may be set off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes and the rules for Chapter VA; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>2.Limitation: For the purposes of any refund in terms of this item, goods may only be returned to a customs and excise manufacturing warehouse for reprocessing where the environmental levy amounts to not less than R100 on any quantity found to be so</p>	<p>rules, are found to be off-specification or otherwise defective and are returned to such warehouse for reprocessing, subject to compliance with the Notes hereto</p> <p>NOTES: 1. Definitions and application of provisions: (a) The refund provided for in this item is subject to the provisions of section 75 (11A). (b) 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 environmental levy that may be set off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes and the rules for Chapter VA; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>2.Limitation: For the purposes of any refund in terms of this item, goods may only be returned to a customs and excise manufacturing warehouse for reprocessing where the environmental levy amounts to not less than R100 on any quantity found to be so off-specification or otherwise defective on a single occasion within a period of six months after removal from such warehouse and</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>off-specification or otherwise defective 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.</p> <p>3. Procedures and set-off against accounts: The licensee of the customs and excise manufacturing warehouse to which such goods are returned must keep a record which includes at least the following –</p> <p>(a) a detailed description of the goods received including the applicable tariff item;</p> <p>(b) the quantity received;</p> <p>(c) the date of receipt;</p> <p>(d) the name or registered business name (if any) and the physical address of the person who returned the goods concerned;</p> <p>(a) a copy of the credit note issued to, and the delivery or stock return note issued by the person who returned the goods;</p> <p>(b) reasons for the return of the goods;</p> <p>(c) the invoice or dispatch delivery note number issued and the date of issue in respect of the removal of the goods to the person concerned.</p> <p>4. (a) For the purposes of section 75 (11A) the licensee of the customs and excise</p>	<p>such goods are returned within one month after expiry of such period.</p> <p>3. Procedures and set-off against accounts: The licensee of the customs and excise manufacturing warehouse to which such goods are returned must keep a record which includes at least the following –</p> <p>(a) a detailed description of the goods received including the applicable tariff item; (b) the quantity received;</p> <p>(c) the date of receipt;</p> <p>(d) the name or registered business name (if any) and the physical address of the person who returned the goods concerned;</p> <p>(a) a copy of the credit note issued to, and the delivery or stock return note issued by the person who returned the goods; (b) reasons for the return of the goods;</p> <p>(c) the invoice or dispatch delivery note number issued and the date of issue in respect of the removal of the goods to the person concerned.</p> <p>4. (a) For the purposes of section 75 (11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the environmental levy paid or payable on the goods returned for reprocessing in accordance with the provisions of this item and, if the licensee is unable</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>manufacturing warehouse must produce proof of the environmental levy paid or payable on the goods returned for reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act on such goods during the month prior to the date of the return of the goods.</p> <p>(b) The licensee of the customs and excise manufacturing warehouse may, after accounting for the goods in the quarterly environmental levy account, set off the amount of duty duly refundable in terms of this item 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.</p> <p>(c) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate as contemplated in paragraph (a) on the goods so returned an appropriate adjustment must be made to the total amount payable on such account in respect of set-off contemplated in paragraph (b).</p>	<p>to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act the EDA on such goods during the month prior to the date of the return of the goods.</p> <p>(b) The licensee of the customs and excise manufacturing warehouse may, after accounting for the goods in the quarterly environmental levy account, set off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on any such account during a period of two three years after receipt of the goods.</p> <p>(c) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate as contemplated in paragraph (a) on the goods so returned an appropriate adjustment must be made to the total amount payable on such account in respect of set-off contemplated in paragraph (b). (As provided in the Notes hereto)</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	(As provided in the Notes hereto)		
	<p>681.03/00.00/03.00 Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 which, after entry or deemed entry, for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules are returned to such warehouse for any purpose other than reprocessing as contemplated in item 681.02, subject to compliance with the Notes hereto</p> <p>NOTES: 1. Definitions and application of provisions: (a) The refund provided for in this item is subject to the provisions of section 75 (11A). (b) 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 environmental levy that may be set off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes and the rules for Chapter VA; "setoff" means a set-off of</p>	<p>681.03/00.00/03.00 Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 2 to the Excise Tariff which, after entry or deemed entry, for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules are returned to such warehouse for any purpose other than reprocessing as contemplated in item 681.02, subject to compliance with the Notes hereto</p> <p>NOTES: 1. Definitions and application of provisions: (a) The refund provided for in this item is subject to the provisions of section 75 (11A). (b) 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 environmental levy that may be set off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes and the rules for Chapter VA; "setoff" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p>	<p>Ex item 681.03/000.00/03.00 in Part 4 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>duty contemplated in section 77 that is refundable in terms of this item.</p> <p>2. Limitation: For the purposes of any refund in terms of this item, goods may only be returned to a customs and excise manufacturing warehouse where the environmental levy amounts to not less than R100 on any quantity returned 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.</p> <p>3.Procedures and set-off against accounts: The licensee of the customs and excise manufacturing warehouse to which such goods are returned must keep a record which includes at least the following:</p> <p>(a) a detailed description of the goods received including the applicable tariff item;</p> <p>(b) the quantity received;</p> <p>(c) the date of receipt;</p> <p>(d) the name or registered business name (if any) and the physical address of the person who returned the goods concerned; (e) a copy of the credit note issued to, and the delivery or stock return note issued by the person who returned the goods;</p>	<p>2. Limitation: For the purposes of any refund in terms of this item, goods may only be returned to a customs and excise manufacturing warehouse where the environmental levy amounts to not less than R100 on any quantity returned 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.</p> <p>3.Procedures and set-off against accounts: The licensee of the customs and excise manufacturing warehouse to which such goods are returned must keep a record which includes at least the following:</p> <p>(a) a detailed description of the goods received including the applicable tariff item; (b) the quantity received;</p> <p>(c) the date of receipt;</p> <p>(d) the name or registered business name (if any) and the physical address of the person who returned the goods concerned; (e) a copy of the credit note issued to, and the delivery or stock return note issued by the person who returned the goods;</p> <p>(f) reasons for the return of the goods;</p> <p>(g) the invoice or dispatch delivery note number issued and the date of issue in respect of the</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(f) reasons for the return of the goods; (g) the invoice or dispatch delivery note number issued and the date of issue in respect of the removal of the goods to the person concerned.</p> <p>4. (a) For the purposes of section 75 (11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the environmental levy paid or payable on the goods returned in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act on such goods during the month prior to the date of the return of the goods.</p> <p>(b) The licensee of the customs and excise manufacturing warehouse may, after accounting for the goods in the environmental levy account, set-off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on such account during a period of two years after receipt of the goods.</p> <p>(c) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate as</p>	<p>removal of the goods to the person concerned.</p> <p>4. (a) For the purposes of section 75 (11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the environmental levy paid or payable on the goods returned in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act the EDA on such goods during the month prior to the date of the return of the goods.</p> <p>(b) The licensee of the customs and excise manufacturing warehouse may, after accounting for the goods in the environmental levy account, set-off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on such account during a period of two years after receipt of the goods. (c) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate as contemplated in paragraph (a) on the goods so returned an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b). (As provided in the Notes hereto)</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	contemplated in paragraph (a) on the goods so returned an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b). (As provided in the Notes hereto)		
	681.04/00.00/04.00 Environmental levy goods exported, other than exports contemplated in items 681.05 and 681.06 (Full duty)	681.04/00.00/04.00 Environmental levy goods exported, other than exports contemplated in items 681.05 and 681.06 (Full duty)	Ex item 681.04/000.00/04.00 in Part 4 of Schedule No. 6 to the 1964 Tariff
	681.05/00.00/05.00 New motor vehicles in respect of which an environmental levy has been paid that are exported by an authorised dealer contemplated in rule 54FB.04 (b)(ii) to a BLNS country as defined in rule 54F.01 (Full duty)	681.05/00.00/05.00 New motor vehicles in respect of which an environmental levy has been paid that are exported by an authorised dealer contemplated in rule 54FB.04 (b)(ii) to a BLNS country as defined in rule 54F.01 (Full duty)	Ex item 681.05/000.00/05.00 in Part 4 of Schedule No. 6 to the 1964 Tariff
	681.06/40.11/01.00 New pneumatic tyres on which environmental levy have been paid and have been exported by the distribution centre of a licensed tyre manufacturer to a BLNS country as defined in rule 54F.01 (Full duty)	681.06/40.11/01.00 New pneumatic tyres on which environmental levy have been paid and have been exported by the distribution centre of a licensed tyre manufacturer to a BLNS country as defined in rule 54F.01 (Full duty)	Ex item 681.06/40.11/01.00 in Part 4 of Schedule No. 6 to the 1964 Tariff
	681.07/00.00/06.00 Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 which, after entry or deemed entry for	681.07/00.00/06.00 Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 2 to the Excise Tariff which, after entry or deemed entry for home	Ex item 681.07/00.00/06.00 in Part 4 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules, are removed by such licensee to a consignee outside the common customs union, subject to compliance with the Notes hereto</p> <p>NOTES:</p> <p>1. Definitions and application of provisions (a) The refund provided for in this item is subject to the provisions of section 75 (11A). (b) 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; 'Common Customs Union' means the combined areas of the Member States of SACU; "SACU" means Southern African Customs Union; "refund" as provided in this item means the amount of environmental levy that may be set-off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse</p>	<p>consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules, are removed by such licensee to a consignee outside the common customs union, subject to compliance with the Notes hereto</p> <p>NOTES:</p> <p>1. Definitions and application of provisions (a) The refund provided for in this item is subject to the provisions of section 75 (11A). (b) 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; 'Common Customs Union' means the combined areas of the Member States of SACU; "SACU" means Southern African Customs Union; "refund" as provided in this item means the amount of environmental levy that may be set-off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VA and any rule regulating the movement of goods to which this item relates;</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>on complying with the Notes, the rules for Chapter VA 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.</p> <p>(c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity.</p> <p>2. Set-off against accounts in respect of environmental levy goods removed as contemplated in the item:</p> <p>(a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.</p> <p>(b) Where such environmental levy goods have been duly removed to the consignee outside the common customs union, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the environmental levy paid or payable on the goods so removed against the environmental levy payable in respect of any such goods as declared in the environmental levy account</p>	<p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>(c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity.</p> <p>2. Set-off against accounts in respect of environmental levy goods removed as contemplated in the item:</p> <p>(a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.</p> <p>(b) Where such environmental levy goods have been duly removed to the consignee outside the common customs union, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the environmental levy paid or payable on the goods so removed against the environmental levy payable in respect of any such goods as declared in the environmental levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal.</p> <p>(c) (i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal.</p> <p>(c) (i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the environmental levy paid or payable on the goods so removed outside the common customs area and if the licensee is unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy 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.</p> <p>(ii) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the setoff contemplated in paragraph (b).</p>	<p>environmental levy paid or payable on the goods so removed outside the common customs area and if the licensee is unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy levied in terms of this Act the EDA 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.</p> <p>(ii) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the setoff contemplated in paragraph (b). (As provided in the Notes hereto)</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	(As provided in the Notes hereto)		
	PART 5 REBATES AND REFUND ON HEALTH PROMOTION LEVY	PART 5 REBATES AND REFUND ON HEALTH PROMOTION LEVY	
	<p>NOTES:</p> <p>1. For the purposes of Chapter VB of the Act and the provisions of this Schedule -</p> <p>(a) Subject to compliance with any relevant Note or rule, any health promotion levy goods manufactured in the Republic shall be admitted under rebate of the health promotion levy or a refund of the health promotion levy shall be paid or set off in respect of such goods as specified in this Part;</p> <p>(b) any provision for a rebate or refund of excise duty in respect of goods for the purposes or use specified in any such item, shall to the extent that it can be applied and except if otherwise specified in this Part, apply <i>mutatis mutandis</i> for the purpose of a rebate or refund of health promotion levy on such goods;</p> <p>(c) the provisions contemplated in paragraph (b) shall determine entitlement to a rebate or refund of health promotion levy specified in this Part notwithstanding that no excise duty</p>	<p>NOTES:</p> <p>1. For the purposes of Chapter VB of the Act and the provisions of this Schedule -</p> <p>(a) Subject to compliance with any relevant Note or rule, any health promotion levy goods manufactured in the Republic shall be admitted under rebate of the health promotion levy or a refund of the health promotion levy shall be paid or set off in respect of such goods as specified in this Part;</p> <p>(b) any provision for a rebate or refund of excise duty in respect of goods for the purposes or use specified in any such item, shall to the extent that it can be applied and except if otherwise specified in this Part, apply <i>mutatis mutandis</i> for the purpose of a rebate or refund of health promotion levy on such goods;</p> <p>(c) the provisions contemplated in paragraph (b) shall determine entitlement to a rebate or refund of health promotion levy specified in this Part notwithstanding that no excise duty is leviable on the goods concerned; and</p> <p>(d) notwithstanding paragraphs (a), (b) and (c), a</p>	<p>Ex Note 1 in Part 5 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	is leviable on the goods concerned; and (d) notwithstanding paragraphs (a), (b) and (c), a rebate or refund of health promotion levy is not allowed where any Note in the Section specifying the item of Part 7 of Schedule No. 1 imposing the health promotion levy otherwise provides.	rebate or refund of health promotion levy is not allowed where any Note in the Section specifying the item of Part 7 of Schedule No. 1 4 to the Excise Tariff imposing the health promotion levy otherwise provides.	
	2. (a) "Full duty" in this Part means the health promotion levy payable in terms of the relevant item in Part 7 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods. (b) The reference 00.00 in the tariff item/health promotion levy column of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to any health promotion levy item or all such items specified in Part 7 of Schedule No. 1.	2. (a) "Full duty" in this Part means the health promotion levy payable in terms of the relevant item in Part 7 of Schedule No. 1 4 to the Excise Tariff less any rebate, refund or drawback of such levy granted previously in respect of the goods. (b) The reference 00.00 in the tariff item/health promotion levy column of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to any health promotion levy item or all such items specified in Part 7 of Schedule No. 1 4 to the Excise Tariff	Ex Note 2 in Part 5 of Schedule No. 6 to the 1964 Tariff
	3. The relevant rebate or refund item must be reflected on each document issued or processed, including the monthly account referred to in the rules, where any health promotion levy goods are removed or otherwise dealt with for the purposes or use or in the circumstances specified in such item.	3. The relevant rebate or refund item must be reflected on each document issued or processed, including the monthly account referred to in the rules, where any health promotion levy goods are removed or otherwise dealt with for the purposes or use or in the circumstances specified in such item.	Ex Note 3 in Part 5 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	690.00 REBATES OF HEALTH PROMOTION LEVY	690.00 REBATES OF HEALTH PROMOTION LEVY	
	690.01/00.00/01.00 Health promotion levy goods in respect of which the health promotion levy payable (if applicable) thereon amount 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; (b) are under the control of the Commissioner; provided no compensation in respect of health promotion levy on such goods has been paid or is due to the owner by any other person and such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not enter into consumption (Full duty)	690.01/00.00/01.00 Health promotion levy goods in respect of which the health promotion levy payable (if applicable) thereon amount 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; (b) are under the control of the Commissioner; provided no compensation in respect of health promotion levy on such goods has been paid or is due to the owner by any other person and such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not enter into consumption (Full duty)	Ex item 690.01/00.00/01.00 in Part 5 of Schedule No. 6 to the 1964 Tariff
	691.01/00.00/01.00 Goods liable to the health promotion levy specified in any item of Part 7 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by	691.01/00.00/01.00 Goods liable to the health promotion levy specified in any item of Part 7 of Schedule No. 1 4 which, after entry or deemed entry for home consumption and payment of duty by the licensee	Ex item 691.01/00.00/01.00 in Part 5 of Schedule No. 6 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are removed by such licensee to a consignee in a BLNS country, subject to compliance with the Notes hereto -</p> <p>NOTES:</p> <p>1. Definitions and application of provisions-</p> <p>(a) The refund provided for in this item is subject to the provisions of section 75(11A).</p> <p>(b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates -</p> <p>"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;</p> <p>"refund" as provided in this item means the amount of health promotion levy that may be setoff against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB and any rule regulating the movement of goods to which</p>	<p>of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are removed by such licensee to a consignee in a BLNS country, subject to compliance with the Notes hereto -</p> <p>NOTES:</p> <p>1. Definitions and application of provisions-</p> <p>(a) The refund provided for in this item is subject to the provisions of section 75(11A).</p> <p>(b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates -</p> <p>"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;</p> <p>"refund" as provided in this item means the amount of health promotion levy that may be setoff against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB and any rule regulating the movement of goods to which this item relates;</p> <p>"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>this item relates; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item. (c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity. 2. Set-off against accounts in respect of health promotion levy goods removed as contemplated in the item: (a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (b) Where such health promotion levy goods have been duly removed to the consignee in a BLNS country, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the health promotion levy paid or payable on the goods so removed against the health promotion levy payable in respect of any such goods as declared in the health promotion levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such</p>	<p>(c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity. 2. Set-off against accounts in respect of health promotion levy goods removed as contemplated in the item: (a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (b) Where such health promotion levy goods have been duly removed to the consignee in a BLNS country, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the health promotion levy paid or payable on the goods so removed against the health promotion levy payable in respect of any such goods as declared in the health promotion levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal. (c)(i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods so removed to a BLNS country and if the licensee is</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>removal.</p> <p>(c)(i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods so removed to a BLNS country and if the licensee is unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of health promotion levy 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;</p> <p>(ii) where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b)</p> <p>(As provided in the Notes hereto)</p>	<p>unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of health promotion levy levied in terms of this Act the EDA 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;</p> <p>(ii) where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b)</p> <p>(As provided in the Notes hereto)</p>	
691.02/00.00/02.00		691.02/00.00/02.00	Ex item 691.02/00.00/02.00 in Part 5

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>Health promotion levy goods specified in any item of Part 7 of Schedule No. 1 which, after entry or deemed entry, for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are found to be off-specification or has become contaminated or has undergone postmanufacturing deterioration may be returned to a customs and excise manufacturing warehouse (VM) for destruction or reprocessing, only if such products are found to be offspecification, contaminated or has undergone post manufacturing deterioration within a period of six months after removal from the VM and that the goods are returned within this period, where the health promotion levy amounts to not less than R100.</p> <p>NOTES:</p> <p>1. The provisions of this item shall apply in respect health promotion levy goods- (a) under the control of the manufacturer; (b) returned as produced from the same batch(es); and returned in the originally sealed containers for wholesale or similar</p>	<p>Health promotion levy goods specified in any item of Part 7 of Schedule No. 1 4 to the Excise Tariff which, after entry or deemed entry, for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are found to be off-specification or has become contaminated or has undergone postmanufacturing deterioration may be returned to a customs and excise manufacturing warehouse (VM) for destruction or reprocessing, only if such products are found to be offspecification, contaminated or has undergone post manufacturing deterioration within a period of six months after removal from the VM and that the goods are returned within this period, where the health promotion levy amounts to not less than R100.</p> <p>NOTES:</p> <p>1. The provisions of this item shall apply in respect health promotion levy goods- (a) under the control of the manufacturer; (b) returned as produced from the same batch(es); and returned in the originally sealed containers for wholesale or similar packaging.</p> <p>2. The licensee of the customs and excise manufacturing warehouse in which such goods will</p>	<p>of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>packaging.</p> <p>2. 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.</p> <p>3. If the Commissioner approves the application, any health promotion levy goods returned in terms of this item shall be-</p> <p>(a) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and</p> <p>(b) unpacked, where applicable, and transferred to and mixed to and mixed with stocks of materials for reprocessing, under supervision of an officer; or</p> <p>(c) destroyed under supervision of an officer.</p> <p>4. The licensee of a VM to which such products are returned for destruction or reprocessing must keep a record which includes at least the following -</p> <p>(a) a detailed description of the goods received including the applicable tariff item;</p>	<p>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.</p> <p>3. If the Commissioner approves the application, any health promotion levy goods returned in terms of this item shall be-</p> <p>(a) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and</p> <p>(b) unpacked, where applicable, and transferred to and mixed to and mixed with stocks of materials for reprocessing, under supervision of an officer; or</p> <p>(c) destroyed under supervision of an officer.</p> <p>4. The licensee of a VM to which such products are returned for destruction or reprocessing must keep a record which includes at least the following -</p> <p>(a) a detailed description of the goods received including the applicable tariff item;</p> <p>(b) the quantity received;</p> <p>(c) the date of receipt;</p> <p>(d) the name or registered business name (if any) and the physical address of the person who returned the goods concerned;</p> <p>(e) the delivery note under cover of which such products were returned;</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(b) the quantity received; (c) the date of receipt; (d) the name or registered business name (if any) and the physical address of the person who returned the goods concerned; (e) the delivery note under cover of which such products were returned; (f) proper record of the excise inspection processes; and (g) proper record of the excise permission to destroy or reprocess. 5. For the purposes of section 75(11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods returned for reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act on such goods during the month prior to the date of the return of the goods.</p> <p>(As provided in the Notes hereto)</p>	<p>(f) proper record of the excise inspection processes; and (g) proper record of the excise permission to destroy or reprocess. 5. For the purposes of section 75(11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods returned for reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act the EDA on such goods during the month prior to the date of the return of the goods.</p> <p>(As provided in the Notes hereto)</p>	
	691.03/00.00/03.00	691.03/00.00/03.00	Ex item 691.03/00.00/03.00 in Part 5

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Health promotion levy goods exported, other than exports contemplated in items 691.01 and 691.04 (Full duty)	Health promotion levy goods exported, other than exports contemplated in items 691.01 and 691.04 (Full duty)	of Schedule No. 6 to the 1964 Tariff
	<p>691.04/00.00/04.00 Goods liable to the health promotion levy specified in any item of Part 7 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are removed by such licensee to a consignee outside the common customs union, subject to compliance with the Notes hereto -</p> <p>NOTES: 1. Definitions and application of provisions- (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) 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; "Common Customs Union" means the</p>	<p>691.04/00.00/04.00 Goods liable to the health promotion levy specified in any item of Part 7 of Schedule No. 4 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are removed by such licensee to a consignee outside the common customs union, subject to compliance with the Notes hereto -</p> <p>NOTES: 1. Definitions and application of provisions- (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) 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; "Common Customs Union" means the combined areas of the Member States of SACU; "SACU" means Southern African Customs Union;</p>	<p>Ex item 691.04/00.00/04.00 in Part 5 of Schedule No. 6 to the 1964 Tariff</p>

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	<p>combined areas of the Member States of SACU; "SACU" means Southern African Customs Union; "refund" as provided in this item means the amount of health promotion levy that may be setoff against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB 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. (c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity. 2. Set-off against accounts in respect of health promotion levy goods removed as contemplated in the item: (a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.</p>	<p>"refund" as provided in this item means the amount of health promotion levy that may be setoff against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB 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. (c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity. 2. Set-off against accounts in respect of health promotion levy goods removed as contemplated in the item: (a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (b) Where such health promotion levy goods have been duly removed to the consignee outside the common customs union, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the health promotion levy paid or payable on the</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(b) Where such health promotion levy goods have been duly removed to the consignee outside the common customs union, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the health promotion levy paid or payable on the goods so removed against the environmental levy payable in respect of any such goods as declared in the health promotion levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal.</p> <p>(c)(i) For the purposes of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods so removed outside the common customs area and if the licensee is unable to produce such proof the health promotion levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy levied in terms of this Act on such goods during the month prior to the date on which any</p>	<p>goods so removed against the environmental levy payable in respect of any such goods as declared in the health promotion levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal.</p> <p>(c)(i) For the purposes of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods so removed outside the common customs area and if the licensee is unable to produce such proof the health promotion levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy levied in terms of this Act the EDA 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.</p> <p>(ii) Where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>prescribed document was processed in respect of the removal of the goods concerned.</p> <p>(ii) Where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).</p> <p>(As provided in the Notes hereto)</p>	<p>(As provided in the Notes hereto)</p>	
	<p>691.05/00.00/05.00 Health promotion levy goods in a customs and excise warehouse used by a licensee- (i) of health promotion levy warehouse for the manufacture of goods subject to health promotion levy; or (ii) an excise manufacturing warehouse for the manufacture of goods not subject to health promotion levy. (Full duty)</p>	<p>691.05/00.00/05.00 Health promotion levy goods in a customs and excise warehouse used by a licensee- (i) of health promotion levy warehouse for the manufacture of goods subject to health promotion levy; or (ii) an excise manufacturing warehouse for the manufacture of goods not subject to health promotion levy. (Full duty)</p>	<p>Ex item 691.05/00.00/05.00 in Part 5 of Schedule No. 6 to the 1964 Tariff</p>
	<p>691.06/00.00/06.00 Health promotion levy goods used in the manufacture of other goods not subject to health promotion levy (Full duty)</p>	<p>691.06/00.00/06.00 Health promotion levy goods used in the manufacture of other goods not subject to health promotion levy (Full duty)</p>	<p>Ex item 691.05/00.00/05.00 in Part 5 of Schedule No. 6 to the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
115	SCHEDULE NO. 3	SCHEDULE NO. 7	See Schedule No. 3 of the Customs Tariff
116	INDUSTRIAL REBATE OF CUSTOMS DUTIES	RELIEF ON IMPORT DUTIES	To discuss. The Notes to Schedule No. 3 in the Customs Tariff mutatis mutandis applies to the items listed in this Schedule to the Excise Tariff
117	Notes:	Notes:	
118	1. The imported goods specified in Column II of this Schedule shall, subject to the provisions of section 75, be admitted for use in connection with the production or manufacture of goods in the industries specified, under rebate of customs duty to the extent stated in Column III of this Schedule.	1.The relevant provisions of the CCA and the Rules thereto apply to the different Parts to this Schedule	Note amended to include a generic reference to the CCA and its Rules as the equivalent of section 75 (rebate/relief) is now covered in the following Chapters: Chapter 8 (home use, with relief, miscellaneous), Chapter 12 (temporary admission), , Chapter 17 (temporary export), Chapter 18 (inward processing), Chapter 19 (home use processing),

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			and Chapter 20 (outward processing)
119	2. Unless the context otherwise indicates, Notes A, C and H of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall, MUTATIS MUTANDIS apply to this Schedule.	2. Unless the context otherwise indicates, Note A in the General Notes to Schedule No. 1 and Note 5 to Schedule No. 5 shall, mutatis mutandis apply to this Schedule.	Note 2 to Schedule No. 3 is amended to still refer to the applicability of the General Rules of Interpretation as well as the Note applicable to Ordinary Levy. The reference to section and chapter notes is removed as this is included in Rule 1
120	3.(a) The following expressions shall, for the purposes of the Column headed "Extent of Rebate" of this Schedule, be construed as specified hereunder: (i) "Full duty" relates to a rebate to the extent of the customs duty specified in and payable under any column in any tariff heading or subheading in Part 1 of Schedule No. 1 in respect of any goods; (ii) "%" means per cent ad valorem. (b) Any customs duty in respect of any goods referred to in paragraph (a) shall include, in each case, any excise duty specified in and payable under any tariff item or sub item in Part 2 of Schedule No. 1 in	3.For the purposes of the Column headed "Extent of Relief" in this Schedule, the expression "Full duty" relates to a relief to the extent of the ordinary import duty specified in and payable under any column against any tariff heading or subheading specified in Schedule No. 1 of the Customs Tariff.	Note 3(a)(ii) - see General Note B.2 No. 55 to Customs Tariff for symbol "%" Note 3(a) is only applicable on relief and is retained as such. Note 3(b) deleted: Note 3(b) cannot remain under the customs tariff as it applies to relief of excise duties

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	respect of such goods.		
121	4. Unless the context otherwise indicates, the industries specified in this Schedule shall, subject to approval by the Commissioner in each case, be deemed to include the production or manufacture of products not specifically mentioned in the name of such industry, provided such products are generally produced or manufactured in that industry from the same or similar basic raw materials as the products mentioned in such name.	4. Any provision in this Schedule for a complete article or an incomplete article which has, or is regarded as having the essential character of such complete article, assembled or unassembled shall, as the Commissioner customs authority may determine except where specifically otherwise specified, remain applicable even where any parts or sub-assemblies of any such article, imported by any importer, have lost the essential character of such article due to the non-importation of parts or sub-assemblies manufactured in the Republic.	New Note 4 is ex Note 6 to Schedule No. 3 For Note 4 to Schedule No. 3 see Note 1 to Part 4 in Schedule No. 3 of the customs Tariff
122	5.(a) Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading. (b) Any reference in this Schedule to a tariff heading comprising two digits followed by a point and two noughts (for example, 94.00) shall, for the purposes of this Note	None	See General Note N.1 to Customs Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>be construed as referring to all the tariff headings in Part 1 of Schedule No. 1 the first two digits of which correspond to the two digits referred to in this Schedule.</p> <p>(c) Any reference in this Schedule to tariff heading No. 00.00 shall, for the purposes of this Note be construed as referring to all the tariff headings in Part 1 of Schedule No. 1.</p>	<p style="font-size: 4em; opacity: 0.3; transform: rotate(-45deg);">DRAFT</p>	<p>See General Note N.2(a) to Customs Tariff</p> <p>See General Note N.2(b) to Customs Tariff</p>
123	6. Any provision in this Schedule for a complete article or an incomplete article	None	See Note 4 to Schedule No. 3 of the

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>which has, or is regarded as having the essential character of such complete article, assembled or unassembled shall, as the Commissioner may determine except where specifically otherwise specified, remain applicable even where any parts or sub-assemblies of any such article, imported by any importer, have lost the essential character of such article due to the non-importation of parts or sub-assemblies manufactured in the Republic.</p>		<p>Customs Tariff</p>
<p>124</p>	<p>7.(a) The Commissioner may register a stockist as a licensee of a customs and excise warehouse approved by him or her for the storage of any goods specified in any items of this Schedule, and if so registered, such stockist may supply such goods in small quantities to persons who are registered to obtain such goods under the provisions of such item.</p> <p>(b) Any goods imported for storage in such warehouse shall be entered under such times and shall be stored in such a manner as the Commissioner may determine.</p> <p>(c) Subject to compliance with such conditions as the Commissioner may</p>	<p>None</p>	<p>Note 7 is deleted as no registration of stockists contemplated in the CCA, only licensees of storage warehouses.</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>specify, such goods may be transferred by such stockist to a registrant on form DA 62.</p> <p>(d) Any stockist may apply to the Commissioner under the provisions of section 75 (6) for permission to dispose of any goods referred to in paragraph (a) to any person other than such registrant, and if so permitted duty shall be payable on the goods so disposed of at such times and in such manner as the Commissioner may require.</p>		
125	<p>8. Goods may be entered under any rebate item of this Schedule by a CCA enterprise as contemplated in rule 21A.01 and registered in terms of such item, provided -</p> <p>(a) the CCA enterprise complies with any notes to that item and this Schedule, and section 75; and</p> <p>(b) the VAT is paid on goods imported by the CCA enterprise under any item in this Schedule.</p>	None	Will move to Rules. Provide specific numbers at a later stage
127		<p>Part 1 of Schedule No. 7: Relief on goods under temporary admission procedure</p>	Ex Schedule No. 4 Part 3: GOODS TEMPORARILY ADMITTED UNDER REBATE OF CUSTOMS DUTIES Changed

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			"rebate" to "relief"
128		<p>1. For the purposes of item 480.35 –</p> <ul style="list-style-type: none"> (a) samples may be imported by - <ul style="list-style-type: none"> (i) commercial travellers and other representatives of firms abroad who visit the Republic temporarily with their samples for the purpose of securing orders; (ii) persons or firms established in the Republic, including agents for foreign firms, to whom samples may be sent by firms abroad, free of charge, for the same purpose; and (iii) a prospective customer in the Republic to whom a sample is sent on free loan for inspection and demonstration with a view to obtaining an order for similar goods. (b) except with the permission of the Commissioner only one sample of each description, range, type or colour of an article shall be allowed temporary admission; and (c) each sample shall be an article representative of a particular category of goods already produced or to be produced abroad, imported solely for the purpose of being shown or demonstrated free of charge to 	Ex Note 5 to rebate item 480.00 in Part 3 of Schedule No. 4 to the 1964 Act.

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		prospective customers.	
129		480.00 GOODS TEMPORARILY ADMITTED FOR SPECIFIC PURPOSES	
130		480.10 GOODS FOR DISPLAY OR USE AT EXHIBITIONS, FAIRS, MEETINGS OR SIMILAR EVENTS	
131		480.10/ 01.00 Goods for display or use at exhibitions, fairs, meetings or similar events (full duty)	Ex 480.10/01.00 in Part 3 of Schedule No. 4 to the 1964 Act
132		480.15 PROFESSIONAL EQUIPMENT OWNED BY PERSONS RESIDENT ABROAD	
133		480.15/01.00 Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person (full duty)	Ex 480.15/01.00 in Part 3 of Schedule No. 4 to the 1964 Act
134		480.20 WELFARE MATERIAL	
135		480.20/01.00 Welfare material for seafarers for cultural, educational, recreational, religious or sporting activities (full duty)	Ex 480.20/01.00 in Part 3 of Schedule No. 4 to the 1964 Act
136		480.25 INSTRUMENTS, APPARATUS AND MACHINES FOR USE BY INSTITUTIONS APPROVED BY THE COMMISSIONER	Change “commissioner” to “customs authority”

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
137		480.25/01.00 Instruments, apparatus and machines (including accessories therefor), for use by institutions approved by the Commissioner, for scientific research or education (Full duty)	Ex 480.25/01.00 in Part 3 of Schedule No. 4 to the 1964 Act Change “commissioner” to “customs authority”
138		480.30 MODELS, INSTRUMENTS, APPARATUS, MACHINES AND OTHER PEDAGOGIC MATERIAL IMPORTED BY INSTITUTION APPROVED BY THE COMMISSIONER	Change “imported” to “cleared” and “commissioner” to “customs authority”
139		480.30/01.00 Models, instruments, apparatus, machines and other pedagogic material (including accessories therefor) imported cleared by institutions approved by the Commissioner, customs authority for educational or vocational training (full duty)	Ex 480.30/01.00 in Part 3 of Schedule No. 4 to the 1964 Act Change “imported” to “cleared” and “commissioner” to “customs authority”
140		480.35 COMMERCIAL SAMPLES OWNED ABROAD AND IMPORTED FOR THE PURPOSES OF BEING SHOWN OR DEMONSTRATED IN THE REPUBLIC	
141		480.35/01.00 Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in the Republic for the soliciting of orders for goods to be supplied from	Ex 480.35/01.00 in Part 3 of Schedule No. 4 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		abroad (full duty)	
142		490.00 GOODS TEMPORARILY ADMITTED SUBJECT TO EXPORTATION IN THE SAME STATE	Ex rebate item 490.00 in Part 3 of Schedule No. 4 to the 1964 Act
143		490.03 PRIVATE MOTOR VEHICLES	
144		490.03/87.00/01.02 Private motor vehicles belonging to a person taking up temporary residence in the Republic (full duty)	Ex rebate item 490.03 in Part 3 of Schedule No. 4 to the 1964 Act
147		490.10 MODELS AND PROTOTYPES	
148		490.10/00.00/01.00 Models and prototypes, to be used in the manufacture of goods (full duty)	Ex rebate item 490.10 in Part 3 of Schedule No. 4 to the 1964 Act
153		490.13 ARTICLES TO BE TESTED BY THE NATIONAL REGULATOR FOR COMPULSORY SPECIFICATIONS	
154		490.13/00.00/01.00 Instruments, apparatus, machines and other articles to be tested by the National Regulator for Compulsory Specifications (full duty)	Ex rebate item 490.13 in Part 3 of Schedule No. 4 to the 1964 Act
155		490.14 INSTRUMENTS, APPARATUS AND MACHINES, MADE AVAILABLE FREE OF CHARGE	
156		490.14/00.00/01.00 Instruments, apparatus and machines, made available free of charge to a customer by or	Ex rebate item 490.14 in Part 3 of Schedule No. 4 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		through a supplier, pending delivery or repair of similar goods (full duty)	
157		490.15 COSTUMES, SCENERY AND OTHER THEATRICAL EQUIPMENT	
158		490.15/00.00/01.00 Costumes, scenery and other theatrical equipment on loan or hire to dramatic societies or theatres (full duty)	Ex rebate item 490.15 in Part 3 of Schedule No. 4 to the 1964 Act
159		490.20 ANIMALS AND SPORTS REQUISITES BELONGING TO A PERSON RESIDENT ABROAD	
160		490.20/00.00/01.00 Animals and sports requisites (including yachts and motor vehicles) belonging to a person resident abroad, for use by that person or under his supervision in sports contests (including motor car rallies and transcontinental excursions) (full duty)	Ex rebate item 490.20 in Part 3 of Schedule No. 4 to the 1964 Act
161		490.25 PHOTOGRAPHS AND TRANSPARENCIES FOR PUBLIC EXHIBITIONS OR COMPETITIONS FOR PHOTOGRAPHERS	
162		490.25/00.00/01.00 Photographs and transparencies to be shown in a public exhibition or competition for photographers (full duty)	Ex rebate item 490.25 in Part 3 of Schedule No. 4 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
163		490.30 SPECIALISED EQUIPMENT ARRIVING BY SHIP AND USED ON SHORE AT PORTS OF CALL FOR THE LOADING, UNLOADING OR HANDLING OF CONTAINERS	
164		490.30/00.00/01.00 Specialised equipment arriving by ship and used on shore at ports of call for the loading, unloading or handling of containers of tariff heading 86.09 of Schedule No. 1 (full duty)	Ex rebate item 490.30 in Part 3 of Schedule No. 4 to the 1964 Act
165		490.40 MACHINERY OR PLANT FOR USE ON CONTRACT IN CIVIL ENGINEERING OR CONSTRUCTION WORK	
166		490.40/00.00/01.00 Machinery or plant (excluding tower cranes) for use on contract in civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on recommendation of the International Trade Administration Commission, may allow by specific permit (full duty)	Ex rebate item 490.40 in Part 3 of Schedule No. 4 to the 1964 Act Changed "commissioner" to "customs authority"
167		490.50 MOTOR VEHICLES, YACHTS SMALL VESSELS, LIGHT AIRCRAFT AND OTHER REMOVABLE ARTICLES IMPORTED CLEARED BY FOREIGN TOURISTS AND TRAVELLERS RESIDENT IN	Changed "yachts" to "small vessels and light aircraft" and "imported" to "cleared" Remove foreign tourists and resident

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		FOREIGN COUNTRIES VISITING THE REPUBLIC	in foreign countries.
168		490.50/00.00/01.00 Motor vehicles, yachts small vessels, light aircraft and other removable articles (including spare parts and normal accessories and equipment therefor) imported cleared by foreign tourists and travellers resident in foreign countries visiting the republic for their own use (full duty)	Ex rebate item 490.50 in Part 3 of Schedule No. 4 to the 1964 Act Provision to be made for vehicles mentioned in Section 270 to 272 of the CCA Changed “yachts” to “small vessels and light aircraft” and “imported” to “cleared” Remove foreign tourists and resident in foreign countries.
169		490.60 COMMERCIAL ROAD VEHICLES, BUSES AND TAXIS ENTERING THE REPUBLIC TEMPORARILY	Include busses and taxis with commercial road vehicles

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
170		490.60/00.00/01.00 Commercial road vehicles used in the conveyance of imported merchandise, busses and taxis entering the Republic as a means of transport currently in the use for travellers visiting or returning to the Republic (full duty)	Ex rebate item 490.60 in Part 3 of Schedule No. 4 to the 1964 Act Provision to be made for vehicles mentioned in Section 270 to 272 of the CCA Include busses and taxis as commercial road vehicles
171		490.90 MACHINERY OR PLANT FOR USE ON CONTRACT; GOODS NOT SPECIFIED ELSEWHERE IN PART 3, TEMPORARILY ADMITTED AS APPROVED BY THE COMMISIONER	Change “commissioner” to “customs authority”
172		490.90/00.00/01.00 Machinery or plant (excluding tower cranes) for use on contract other than for purposes of civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on	Ex rebate item 490.90/01.00 in Part 3 of Schedule No. 4 to the 1964 Act Change “commissioner” to “customs

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		recommendation of the International Trade Administration Commission, may allow by specific permit (full duty)	authority”
173		490.90/00.00/02.00 Goods not specified elsewhere in Part 1, temporarily admitted for purposes approved by the Commissioner (full duty)	Ex rebate item 490.90/02.00 in Part 3 of Schedule No. 4 to the 1964 Act Change “commissioner” to “customs authority”
184		Part 2 of Schedule No. 7 Relief on goods under temporary export procedure	Ex Part 1 of Schedule No. 4 -409.00 Re-imported goods
185		NOTES:	
186		1. In respect of goods entered in terms of rebate item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relevant bill of entry a statement indicating - (a) the reasons why the goods are being returned; (b) whether any change in the ownership of the goods has taken place; (c) whether the goods have been subjected to any process of manufacture or manipulation	Change “bill of entry” to “clearance declaration”. “rebate” is changed to “relief” and delete reference to “or excise”

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>since their exportation from the Republic and if so, to what extent;</p> <p>(d) whether the goods were manufactured in a customs and excise warehouse and exported in bond ex such warehouse;</p> <p>(e) whether at the time of export, or at any other time, any refund, rebate, drawback or remission of customs or excise duty was granted in respect of such goods or any materials from which such goods were manufactured;</p> <p>(f) the number and date of the bill of entry relating to the export of such goods and the place where such entry was made or the document on which the goods were registered prior to export of such goods for the purposes of the subsequent re-importation thereof;</p> <p>(g) the place where and the number and date of the bill of entry on which duty was paid on the goods upon their first importation into the Republic or other documents, if applicable, to prove that the goods were previously imported and the duty due was paid thereon; and</p> <p>(h) whether any bounty, subsidy or any benefit under an export incentive scheme was paid</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		on the goods exported.	
187		2. Admission of the following goods under this item this Part shall be subject to a permit for re-importation issued by the Director-General: Department of Agriculture, Forestry and Fisheries: (a) Butter, (b) cheese, (c) maize and maize products, (d) sugar, (e) wine, (f) brandy and (g) spirituous beverages.	Ex Note 2 in Part 1 to Schedule No.4 of the 1964 Act Change “item” to “this Part”
188		3. Admission under this item of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of repayment to the department or institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount.	Ex Note 3 in Part 1 to Schedule No.4 of the 1964 Act
189		4. Admission under this item shall, except in the case of item 409.07, only be permitted provided the goods can be identified as being the same goods which were exported.	Ex Note 5 in Part 1 to Schedule No.4 of the 1964 Act Delete the exception

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
190		5. The provisions of Notes 1 and 4 shall mutatis mutandis apply to any goods entered under rebate items 409.02 and 409.04, 409.05 and 409.07.	Ex Note 6 in Part 1 to Schedule No. 4 of the 1964 Act
191		409.01 RE-EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS OF MANUFACTURE OR MANIPULATION	
192		409.01/00.00/01.00 Imported goods (including packing containers) re-exported and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation (Full duty less the amount of any rebate, refund and drawback granted previously)	Ex 409.01/01.00 in Part 1 to Schedule No. 4
193		409.02 EXPORTED GOODS RETURNED WITHOUT HAVING BEEN SUBJECTED TO ANY PROCESS OF MANUFACTURE OR MANIPULATION	
194		409.02/00.00/01.00	Ex 409.02/01.00 in Part 1 to Schedule

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		Goods (including packing containers) produced or manufactured in the Republic, exported therefrom and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation (excluding excisable goods exported ex a customs and excise warehouse) (Full duty less the amount of any rebate, refund and drawback granted previously)	No. 4
195		409.06 EXCISABLE GOODS EXPORTED EX A CUSTOMS AND EXCISE WAREHOUSE AND THEREAFTER RETURNED	Insert as discussed in both CDA and EDA
196		409.06/00.00/01.00 Excisable goods exported ex a customs and excise warehouse and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership having taken place (Full duty)	Ex 409.06/00.00/01.00 Part 1 of Schedule No.4 to the 1964 Act
197		409.05 USED ROCK DRILL BITS RETURNED TO THE ORIGINAL EXPORTER	
198		409.05/82.07/01.04 Used rock drill bits returned to the original exporter, for recovery of the diamond content (Full duty less the amount of any rebate, refund and	Ex 409.05/01.04 in Part 1 to Schedule No. 4

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		drawback granted previously)	Change “rebate” to “relief”
199		Part 3 of Schedule No. 7: Relief on goods under inward processing procedure: Goods temporarily admitted for processing, repair, cleaning, reconditioning or for the manufacture of goods exclusively for export	
230		Notes:	
		<p>1. (a) Goods admitted under the provisions of rebate item 470.03 shall be used for the processing or manufacture of goods for export and the processed or manufactured goods shall be exported -</p> <p>(i) for the purposes of rebate item 470.03 (01.00 and 02.00), within 12 months from the date of entry thereof; and</p> <p>(ii) for the purposes of rebate item 470.03 (03.00), within 3 years from the date of entry thereof.</p> <p>(b) Parts admitted under the provisions of rebate item 470.02 shall be used and the goods submitted for repair, cleaning or reconditioning shall be exported within 6 months from the date of entry thereof: Provided that the Commissioner may, in</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>circumstances which he deems exceptional, extend the period specified in each case for a further period he or she deems reasonable: Provided further that the application for such extension is made prior to the expiry of the period of 3 years, 12 months or 6 months, as the case may be.</p>	
231		<p>2. For the purposes of rebate item 470.03/00.00/02.00: (a) Where the rebate registrant is contractually entitled to keep a portion of the goods manufactured, processed, finished, equipped or packed in lieu of payment for the operations carried out, he or she must - (i) also export those goods within the period of 12 months contemplated in Note 3-1(a); or (ii) (aa) process a bill of entry at the office of the Controller for payment of the value-added tax on the goods retained; and (bb) adjust by voucher of correction the rebate bill of entry in respect of the quantity and value of the goods used to manufacture the goods retained. (b) Notwithstanding the Notes to Schedule No. 3</p>	<p>Ex Note 3 to item 470.00 in Part 3 of Schedule No. 4 of the 1964 Act</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		to the Customs Tariff and Schedule No. 4, "full duty" where it appears in the "Extent of Rebate relief" column opposite this rebate relief item means goods free of duty as contemplated in section 75A	
233		470.02 GOODS FOR REPAIR, CLEANING OR RECONDITIONING	
234		470.02/00.00/01.00 Goods (including parts therefor) for repair, cleaning or reconditioning (Full duty)	Ex item 470.00 in Part 3 of Schedule No. 4 of the 1964 Act
235		470.02/00.00/02.00 Parts for goods temporarily imported for repair, cleaning or reconditioning (Full duty)	Ex item 470.00 in Part 3 of Schedule No. 4 of the 1964 Act Change "imported" to "admitted"
236		470.03 GOODS CLEARED IN TERMS OF A PERMIT ISSUED BY THE INTERNATIONAL TRADE ADMINISTRATION COMMISSION	
237		470.03/00.00/01.00 Goods (excluding goods free of duty as contemplated in section 75A non-dutiable goods) cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing,	Ex item 470.00 in Part 3 of Schedule No. 4 of the 1964 Act Change "goods free of duty" to "non-

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		equipping or packing of goods exclusively for export (Full duty)	dutiable”
238		470.03/00.00/02.00 Goods free of duty Non-dutiable goods , for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export (Full duty)	Ex item 470.00 in Part 3 of Schedule No. 4 of the 1964 Act Change “goods free of duty” to “non-dutiable”
239		470.03/00.00/03.00 Goods cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing or equipping of yachts classifiable in tariff heading 89.03 exclusively for export (Full duty)	Ex item 470.00 in Part 3 of Schedule No. 4 of the 1964 Act
257		Part 4 of Schedule No. 7: Relief on goods under outward processing procedure	
258		Notes:	
259		1. Admission of the following goods under this item Part shall be subject to a permit for the re-importation of the outward processed compensating goods issued by the Director-General: Department of Agriculture, Forestry	Ex Note 2 to rebate item 409.00 in Part 1 to Schedule No. 4 of the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		and Fisheries: (a) Butter, (b) cheese, (c) maize and maize products, (d) sugar, (e) wine, (f) brandy and (g) spirituous beverage	Add “of the outward processed compensating goods”
260		2. Admission under this item of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of repayment to the department or institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount.	Ex Note 3 to rebate item 409.00 in Part 1 to Schedule No. 4 of the 1964 Act
261		3. Clearance of goods in terms of item 409.07 is subject to the following provisions: (a) a specific permit issued by the International Trade Administration Commission is obtained prior to the exportation of the goods under the outward processing procedure; (b) if the ownership of the compensating products is transferred prior to clearance for home use such goods shall be cleared in the name of the person who exported the goods; and	Ex description to rebate item 409.07 in Part 1 of Schedule No. 4 of the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		(c) any additional conditions which may be stipulated in the said permit are complied with.	
262		409.04/00.00/01.00 Imported or locally manufactured articles Goods in free circulation sent abroad for processing or repair, provided they are exported under customs and excise supervision, retain their essential character, are returned to the exporter, no change of ownership having taken place, and can be identified on re-importation (Full duty less the amount of any rebate, refund and drawback granted previously and less the duty on the cost of processing or repair))	Ex item 409.00 in Part 1 of Schedule No. 4 of the 1964 Act “manufacture goods” to “goods in free circulation”
263		409.07/00.00/01.00 Compensating products (excluding goods liable to the duties specified in Part 2 of Schedule No. 1 the excise tariff) obtained abroad from goods in free circulation temporarily exported for outward processing, in terms of a specific permit issued by the International Trade Administration Commission (Full duty less the amount of any rebate relief, refund and drawback granted previously and less the duty on the cost of processing or repair)	Ex item 409.00 in Part 1 of Schedule No. 4 to the 1964 Act “manufacture goods” to “goods in free circulation”
264		Part 5 to Schedule No. 7 Other Relief	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
265		Notes:	
266		A. For the purposes of this Schedule, the expression "effective rate of duty" means the duty calculated according to a unit of quantity expressed as a percentage of the value for duty purposes.	Ex Note 4 in Schedule No. 4 to the 1964 Act Could not find any other reference to the expression "effective rate of duty" used in Schedule No. 4. This Note therefore deleted.
267		A. GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES	
268		1.(a) The provisions of this rebate item (excluding items 406.01 and 406.03) are conditional upon reciprocal treatment accorded by the government of the mission or person who is claiming these rebate facilities (b) For the purposes of items 406.02, 406.03 and 406.05, "full duty" means the extent of relief as determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1	Ex Note 1 to rebate item 406.00 in Part 1 of Schedule No. 4 to the 1964 Act Ex extent of rebate to rebate items 406.02, 406.03 and 406.05 in Part 1 of Schedule No. 4 to the 1964 Act
269		2. The provisions of this rebate item (excluding 406.01 and 406.03) may only be applied if the Director-General: Department of International	Ex Note 2 to rebate item 406.00 in Part 1 of Schedule No. 4 to the 1964

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>Relations and Co-operation or an official acting under his authority has certified that any person who is claiming rebate facilities has been listed in the register maintained by the Department of International Relations and Cooperation in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001.</p>	<p>Act</p> <p>“Change “rebate” to “relief”</p>
300		<p>3. For the purposes of rebate item 406.03, "an organisation or institution" shall mean those which the Director-General: Department of International Relations and Co-operation or an official acting under his authority has certified as an organisation or institution with which the Republic has concluded a formal agreement which provides, inter alia, for the granting of such rebate facilities</p>	<p>Ex Note 3 to rebate item 406.00 in Part 1 of Schedule No. 4 to the 1964 Act</p> <p>“Change “rebate” to “relief”</p>
301		<p>4. The provisions of this rebate item (excluding rebate item 406.01) may not apply to South African citizens or permanent residents of the Republic unless -</p> <p>(a) they are South African citizens who are also citizens of a state the territory of which formerly formed part of the Republic;</p> <p>(b) the Government of the Republic has by agreement with an organisation or institution undertaken to grant rebate</p>	<p>Ex Note 4 to rebate item 406.00 in Part 1 of Schedule No. 4 to the 1964 Act</p> <p>“Change “rebate” to “relief”</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		facilities to a South African citizen who is a representative, member, agent or officer with or to such organisation or institution.	
302		<p>5. A motor vehicle cleared under rebate of duty in terms of rebate items 406.01, 406.02, 406.03, 406.05 or 406.07, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of entry clearance for home use under this item:</p> <p>Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry clearance for home use in terms of this rebate item shall render such vehicle liable to payment of duty as determined by the Commissioner in consultation with the Director-General: Department of International Relations and Co-operation.</p>	<p>Ex Note 5 to rebate item 406.00 in Part 1 of Schedule No. 4 to the 1964 Act</p> <p>“Change “rebate” to “relief”, “commissioner” to “customs authority” and “entry” to “clearance for home use”</p>
303		<p>6. For the purposes of items 406.02, 406.03 and 406.05 the term “full duty” means the extent of relief as determined and approved by the Director-General: Department of International Relations and Co-operation in respect of Note 1</p>	<p>Ex extent of rebate to rebate items 406.02, 406.03 and 406.05 in Part 1 of Schedule No. 4 to the 1964 Act</p>
304		B. GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE	
305		1. For the purposes of items 407.01 and 407.02 –	Ex Note 1 to item 407.00 in Part 1 of

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>(a) the person contemplated in those items means a "traveller" as defined in rule 15.01 and</p> <p>(b) in addition to the Notes to item 407.00, such traveller must comply with the requirements of section 15 Chapter 21 of the CCA, the rules for that section, any form for declaring goods and the directives issued by the Commissioner relating to such goods available on the SARS website or at the branch office for the place where a traveller enters or leaves the Republic.</p>	<p>Schedule No. 4 of the 1964 Act</p> <p>Change references from 1964 legislation to CCA and "commissioner" to "customs authority"</p>
306		<p>2. Admission under item 407.01/01.00/01.02 shall only be permitted provided the goods can be identified as being the same goods which were taken from the Republic.</p>	<p>Ex Note 2 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act</p>
307		<p>3. The rebate of duty specified in item 407.02 shall not apply to fire-arms acquired abroad or at any duty tax-free shop and imported by residents of the Republic returning after an absence of less than 6 months.</p>	<p>Ex Note 3 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act</p> <p>Change "rebate" to "relief" and "duty" to "tax"</p>
308		<p>4. (a) The rebate of duty specified in item 407.02 shall only apply to accompanied passengers' baggage declared by returning residents and non-residents visiting the Republic for personal use or to dispose of as</p>	<p>Ex Note 4 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>gifts.</p> <p>(b) The rebate relief of duty specified in item 407.02 shall only be allowed in the case of-</p> <p>(i) 407.02/00.00/01.00 once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours; and</p> <p>(ii) 407.02/00.00/02.00 during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours.</p> <p>(c) For the purposes of item 407.02, any goods obtained from an inbound duty and tax-free shop must be regarded as imported goods.</p> <p>(d) The rebate relief of duty specified in item 407.02 may, with the exception of tobacco and alcoholic products, be claimed by children under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the goods are for use by the children themselves.</p>	Change “rebate” to “relief”
309		<p>5. A member of the crew of a ship foreign going vessel or aircraft (including the master or pilot) or of a cross-border train is, subject to the conditions laid down by the Commissioner , only entitled to -</p>	Ex Note 5 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>(a) a rebate of duty specified in item 407.02/00.00/01.00 on new or used goods, of a total value not exceeding R700 per person; and</p> <p>(b) a rebate of duty specified in item 407.02/00.00/02.00 on new or used goods of a total value not exceeding R2 000 per person.</p>	<p>Change “ship” to “foreign going vessel or cross-border train”, “commissioner” to “customs authority” and “rebate” to “relief”</p>
310		<p>6. A member of the crew of a ship foreign going vessel or aircraft (including the master or pilot) or of a cross-border train is not entitled to a rebate of duty specified in items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03.</p>	<p>Ex Note 6 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act</p> <p>Change “ship” to “foreign going vessel or cross-border train”, “commissioner” to “customs authority” and “rebate” to “relief”</p>
311		<p>7. If the person so desires and indicates accordingly before the goods are cleared, the goods in respect of which the rebate of duty specified in rebate item 407.02/00.00/02.00 is applicable, may be cleared at the rates of duty specified in Schedule No. 1.</p>	<p>Ex Note 7 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act</p> <p>Change “rebate” to “relief”</p>
312		<p>8. (a) The rebate of duty specified in rebate item 407.02/00.00/02.00 is applicable in addition to the provisions of rebate item 407.02/00.00/01.00.</p>	<p>Ex Note 8 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>(b) The rebate of duty specified in item 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03-</p> <p>(i) is applicable in addition to the provisions of rebate items 407.02/00.00/01.00 and 407.02/00.00/02.00; and</p> <p>(ii) shall only be allowed once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours.</p> <p>(c) Wine, spirituous and other alcoholic beverages, tobacco products and perfumery imported in excess of the quantities specified in rebate items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03, must be cleared at the rates of duty specified in Schedule No. 1 to the Customs Tariff.</p>	<p>Change “rebate” to “relief”</p>
314		<p>9. If a person contravenes any provision of this Act or any other law relating to the importation of goods, the Commissioner may refuse to grant any rebate of duty provided for in rebate item 407.02</p>	<p>Ex Note 9 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act</p> <p>Change “rebate” to “relief” and “commissioner “ to “customs authority”</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
315		10. For the purposes of rebate item 407.04/87.00/01.00 the vehicle in question shall not be deemed to be personally owned and used personally by the importer, unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him, and the importer shall be deemed to have used that vehicle from the date on which he took physical delivery of the vehicle until the date on which the vehicle was delivered by him to the shipper or the agent for the purpose of shipment or dispatch. Where a vehicle is imported on its own wheels the date of shipment or dispatch shall be the date the vehicle leaves the country where it was so owned and used en route to the Republic.	Ex Note 10 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act
316		11. For the purposes of rebate item 407.04, the importer shall, if he is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in the Republic, not be deemed to have imported the vehicle for his personal or own use, and the duty as determined by the Commissioner shall be payable from the date of such absence.	Ex Note 11 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act Change “commissioner” to “customs authority”
317		12. The rebate of duty specified in rebate item 407.04 shall only be allowed once per	Ex Note 12 to item 407.00 in Part 1 of

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		family during a period of 3 years	Schedule No. 4 of the 1964 Act Change “rebate” to “relief”
318		13. Any entry clearance under rebate items 407.04 and 407.06 shall be supported by a duly completed form DA 304 A.	Ex Note 13 and 14 to item 407.00 in Part 1 of Schedule No. 4 of the 1964 Act Change “entry” to “clearance”
319		14. For the purpose of item 407.04 the extent of relief “full duty” means the following: (i) provided the vehicle so imported is the personal property of the importer and has personally been used by him or her - (a) for a period of not less than 12 months prior to his or her departure to the Republic – Full duty; or (b) for a period of less than 12 months prior to his or her departure to the Republic – Full duty less the duty calculated PRO RATA on a daily basis according to the number of days less than 12 months ; or (ii) in the case of approved intended residents	Ex notes (i) to (iii) in the description to rebate item 407.04 combined with the extent of rebate applicable to the said rebate item contained in note (a) to (c) in the extent of rebate column

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>arriving from an African country, is owned and used for such shorter period as the Commissioner may in exceptional circumstances decide - Full duty; and (iii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 20 months from the date of entry</p>	
323		D. GENERAL RELIEF	
324		<p>1. For the purposes of rebate items 412.03 and 412.04, the bill of entry declaration shall be supported by an inventory of the goods and documentary proof that the said goods qualify for admission under the items concerned</p>	<p>Ex Note 1 to rebate item 412.00 in Part 1 of Schedule No. 4 to the 1964 Act Change “bill of entry” to “declaration”</p>
325		<p>2. For the purposes of rebate item 412.07— (a) any offer to abandon or application to destroy any goods shall be in writing by or on behalf of the owner thereof, and shall— (i) include the bill of entry, the invoices and other documents relating to the importation of the goods; (ii) state the identifying particulars of the goods; (iii) state the reason for abandonment, or if</p>	<p>Ex Note 2 to rebate item 412.00 in Part 1 of Schedule No. 4 to the 1964 Act Deleted</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>application is made for destruction the reason why destruction and not abandonment is requested; and (iv) indemnify the Office against any claim by any other person; (b) the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Commissioner, if such storage or removal is required by the Commissioner, and for any other expenses, including the cost of destruction; (c) goods shall be destroyed under the supervision of an officer; and (d) goods in respect of which security of the duty due has been furnished to the Office shall be deemed to be under the control of the Office.</p>	
326		<p>2. For the purposes of relief item 412.28 - (a) In this item a duty and tax free shop means a duty and tax free shop as contemplated in the rules for Section 21 CCA; and (b) any word or expression used in this item in relation to a duty and tax free shop shall have the meaning assigned thereto in such rules. the CCA</p>	<p>Ex Note 1 to rebate item 412.28 in Part 1 to Schedule No. 4 to the 1964 Act Change 1964 Act sections to CCA</p>
327		<p>3. For the purposes of relief item 414.00 – (a) the event may be approved by the Minister having regard to -</p>	<p>Ex Note 1 and 2 to rebate item 414.00 in Part 1 to Schedule No. 4 to the 1964</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>(i) the foreign participation in that event; and (ii) the economic impact that event may have on the country as a whole.</p> <p>(b) "Official sponsor" means a sponsor of the event appointed by - (i) the international organiser of the event, or (ii) the host of the event in the Republic.</p>	Act
346		403.00 IMPORTATIONS BY INTERNATIONAL ORGANISATIONS	
347		403.01 FOR USE BY THE WAR GRAVES COMMISSION	
348		403.01/00.00/01.00 Building material, worked monumental building stone and articles thereof, tools and stores, for use by the Commonwealth War Graves Commission and similar international organisations (Full duty)	Ex rebate item 403.01/01.00 in Part 1 of Schedule No. 4 of the 1964 Act
349		405.00 GOODS FOR CULTURAL, EDUCATIONAL, CHARITABLE, WELFARE OR YOUTH ORGANISATIONS OR PURPOSES	
350		405.01 GOODS FOR APPROVED INSTITUTIONS OR BODIES	
351		405.01/00.00/02.00 Goods (excluding motor vehicles) of any description, for use in the advancement of journalism, forwarded unsolicited and free to institutions or bodies whose main purpose is the	Ex rebate item 405.01/02.00 in Part 1 of Schedule No. 4 of the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		advancement of journalism (Full duty)	
352		405.04 GOODS FOR DISABLED PERSONS OR FOR THE UPLIFTMENT OF INDIGENT PERSONS	
353		405.04/00.00/01.00 Goods (excluding motor vehicles) specially designed for use by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of South Africa, the South African Federation for Mental Health, the National Council for Persons with Physical Disabilities in South Africa or Epilepsy South Africa or of a body which is affiliated to the Council, Federation or League concerned or a certificate from a registered medical practitioner, that such goods are for use exclusively by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily made in the Republic (Full duty)	Ex rebate item 405.01/02.00 in Part 1 of Schedule No. 4 of the 1964 Act
354		405.04/00.00/02.00 Machines, implements and materials for use in the manufacture of goods by persons with disabilities, subject to the production of a certificate from an official of the South African National Council for the Blind, the Deaf Federation of	Ex rebate item 405.04/02.00 in Part 1 of Schedule No. 4 of the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		South Africa, the National Council for Persons with Physical Disabilities in South Africa, or Epilepsy South Africa or a body which is affiliated to the Council, Federation or League concerned, or a certificate from a registered medical practitioner that such machines, implements and materials are for the exclusive use by such persons with disabilities, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily manufactured in the Republic (Full duty)	
355		405.04/00.00/04.00 Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the distribution free of charge by such organisation (Full duty)	Ex rebate item 405.04/04.00 in Part 1 of Schedule No. 4 of the 1964 Act
356		405.04/00.00/05.00 Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the official use by such	Ex rebate item 405.04/05.00 in Part 1 of Schedule No. 4 of the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		organisation (Full duty)	
357		<p>405.04/00.00/06.00 Goods (excluding foodstuffs and clothing) forwarded free, as a donation to any educational organisation, hospital (including clinic), welfare organisation, religious organisation or sporting organisation, in such quantities and under such conditions as the International Trade Administration Commission, may allow by specific permit and that the Commission is satisfied that the issuing of such permit will not have a detrimental effect on local industry within the common customs area: Provided that the applicant and anybody responsible for the distribution have furnished an undertaking that -</p> <p>(a) such goods are for use by the organisation or for free distribution;</p> <p>(b) such goods will not be sold, leased, hired or otherwise disposed of for gain without the duty which has been rebated being paid to the Commissioner; and</p> <p>(c) no donation or other counter-performance may be accepted by anybody in respect of such goods (Full duty)</p>	<p>Ex rebate item 405.04/06.00 in Part 1 of Schedule No. 4 of the 1964 Act</p> <p>Change “rebated” to “relieved” and “commissioner” to “customs authority”</p>
358		405.05 GOODS FOR RELIGIOUS INSTRUCTION OR PURPOSES	
360	405.05/85.19/01.04	405.05/85.19/01.04	Rebate item 405.05/01.04 in Part 1 of

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered for use by a religious body for religious instruction (Not exceeding the duty in Part B of Schedule No. 1)	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered for use by a religious body for religious instruction (Not exceeding the duty in Part B of Schedule No. 1)	Schedule No. 4 of the 1964 Act Not in the Customs Tariff
361		405.09 GOODS USED BY THE NATIONAL SEA RESCUE INSTITUTE OF SOUTH AFRICA, THE SOUTH AFRICAN LIFESAVING SOCIETY AND SA LIFESAVING	
362		405.09/00.00/01.00 Goods of any description, for use by the National Sea Rescue Institute of South-Africa, the South African Lifesaving Society and Lifesaving South-Africa (Full duty)	Ex rebate item 405.09/01.00 in Part 1 of Schedule No. 4 of the 1964 Act
363		406.00 GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES	
364		406.01 GOODS FOR HEADS OF STATE:	
365		406.01/00.00/01.00 Goods for the personal or official use by the President and his family (Full duty)	Ex rebate item 406.01/01.00 in Part 1 of Schedule No. 4 to the 1964 Act
366		406.02	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		GOODS FOR DIPLOMATIC MISSIONS AND DIPLOMATIC REPRESENTATIVES ACCREDITED TO DIPLOMATIC MISSIONS	
367		406.02/00.00/01.00 Goods for the official use by a diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families (As determined and approved by the Director General: Department of International Relations and Co-operation in respect of Note 1 (Full duty))	Ex rebate item 406.02/01.00 in Part 1 of Schedule No. 4 to the 1964 Act (See Note B1.(b) for old extent of rebate provision)
368		406.03 GOODS FOR OTHER APPROVED FOREIGN REPRESENTATIVES (EXCLUDING THOSE OF REBATE ITEM 406.05)	
369		406.03/00.00/01.00 Goods for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families (As determined and approved by the Director General: Department of International Relations and Co-operation in respect of Note 1 (Full duty))	Ex rebate item 406.03/01.00 in Part 1 of Schedule No. 4 to the 1964 Act (See Note B1.(b) for old extent of rebate provision)
370		406.05 GOODS FOR CONSULAR MISSIONS, CONSULAR REPRESENTATIVES ACCREDITED TO CONSULAR	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		MISSIONS AND FOREIGN REPRESENTATIVES (EXCLUDING THOSE IN REBATE ITEMS 406.02 AND 406.03)	
371		406.05/00.00/01.00 Goods for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in rebate items 406.02 and 406.03) and members of their families (As determined and approved by the Director General: Department of International Relations and Co-operation in respect of Note 1 Full duty)	Ex rebate item 406.05/01.00 in Part 1 of Schedule No. 4 to the 1964 Act (See Note B1.(b) for old extent of rebate provision)
372		406.06 STATIONERY, UNIFORMS AND APPOINTMENTS FOR HONORARY CONSULAR OFFICERS	
373		406.06/00.00/01.00 Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer (Full duty)	Ex rebate item 406.06/01.00 in Part 1 of Schedule No. 4 to the 1964 Act
374		406.07 GOODS IMPORTED BY ADMINISTRATIVE AND TECHNICAL REPRESENTATIVES ACCREDITED TO DIPLOMATIC OR CONSULAR MISSIONS	
375		406.07/00.00/01.00 Goods (excluding food, drink and tobacco in any form) imported by administrative and technical	Ex rebate item 406.07/01.00 in Part 1 of Schedule No. 4 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported with the approval of the Director-General: Department of International Relations and Cooperation (Full duty)	
376		407.00 GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE	
377		407.01 PERSONAL EFFECTS, SPORTING AND RECREATIONAL EQUIPMENT, NEW OR USED	
378		407.01/00.00/01.00 Imported either as accompanied or unaccompanied passengers' baggage by non-residents of the Republic for their own use during their stay in the Republic (Full duty)	Ex rebate item 407.01/01.00 in Part 1 of Schedule No. 4 to the 1964 Act
379		407.01/00.00/02.00 Exported by residents of the Republic for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied passengers' baggage by such residents (Full duty)	Ex rebate item 407.01/02.00 in Part 1 of Schedule No. 4 to the 1964 Act
380		407.02 GOODS IMPORTED AS ACCOMPANIED PASSENGERS' BAGGAGE, INCLUDING GOODS	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		OBTAINED AT A LICENSED INBOUND DUTY AND TAX FREE SHOP EITHER BY NONRESIDENTS OR RESIDENTS OF THE REPUBLIC AND CLEARED AT THE PLACE WHERE SUCH PERSONS DISEMBARK OR ENTER THE REPUBLIC	
381		407.02/00.00/01.00 New or used goods of a total value not exceeding R5 000 per person(Full duty)	Ex rebate item 407.02/01.00 in Part 1 of Schedule No. 4 to the 1964 Act
382		407.02/00.00/02.00 Additional goods, new or used, of a total value not exceeding R20 000 per person (Full duty less 20%)	Ex rebate item 407.02/02.00 in Part 1 of Schedule No. 4 to the 1964 Act
383		407.02/22.00/01.02 Wine not exceeding 2 litres per person (Full duty)	Ex rebate item 407.02/01.02 in Part 1 of Schedule No. 4 to the 1964 Act
384		407.02/22.00/02.02 Spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre per person (Full duty)	Ex rebate item 407.02/02.02 in Part 1 of Schedule No. 4 to the 1964 Act
385		407.02/24.02/01.04 Cigarettes not exceeding 200 and cigars not exceeding 20 per person (Full duty)	Ex rebate item 407.02/01.04 in Part 1 of Schedule No. 4 to the 1964 Act
386		407.02/24.03/01.04 250 g cigarette or pipe tobacco per person (Full duty)	Ex rebate item 407.02/01.04 in Part 1 of Schedule No. 4 to the 1964 Act
387		407.02/33.03/01.04 Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person (Full duty)	Ex rebate item 407.02/01.04 in Part 1 of Schedule No. 4 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
388		407.04 MOTOR VEHICLES IMPORTED BY NATURAL PERSONS ON CHANGE OF PERMANENT RESIDENCE	
389		<p>407.04/87.00/01.02</p> <p>One motor vehicle per family, imported by a natural person for his or her personal or own use, who permanently changes his or her residence to the Republic and</p> <p>(i) provided the vehicle so imported is the personal property of the importer and has personally been used by him or her—</p> <p>(a) for a period of not less than 12 months prior to his or her departure to the Republic; or</p> <p>(b) for a period of less than 12 months prior to his or her departure to the Republic; or</p> <p>(ii) in the case of approved intended residents arriving from an African country, is owned and used for such shorter period as the Commissioner may in exceptional circumstances decide; and</p> <p>(iii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 20 months from the date of entry</p> <p>(a) In respect of a motor vehicle described in paragraph (i)(a): Full duty; or</p>	<p>Ex rebate item 407.04/01.02 in Part 1 of Schedule No. 4 to the 1964 Act</p> <p>(See Note B.14 for proviso and extent of rebate)</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>(b) In respect of a motor vehicle described in paragraph (i)(b): Full duty less the duty calculated PRO RATA on a daily basis according to the number of days less than 12 months; or (c) In respect of a motor vehicle described in paragraph (ii): (Full duty)</p>	
390		<p>407.06 HOUSEHOLD EFFECTS AND OTHER ARTICLES FOR OWN USE</p>	
391		<p>407.06/00.00/01.00 Household furniture, other household effects and other removable articles, including equipment necessary for the exercise of the calling, trade or profession of the person, other than industrial, commercial or agricultural plant and excluding motor vehicles, alcoholic beverages and tobacco goods, the bona fide property of a natural person (including a returning resident of the Republic after an absence of 6 months or more) and members of his or her family, imported for own use on change of his or her residence to the Republic: Provided these goods are not disposed of within a period of 6 months from the date of entry. (Full duty)</p>	<p>Ex rebate item 407.06/01.00 in Part 1 of Schedule No. 4 to the 1964 Act</p> <p>Change “entry” to “clearance”</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
392		408.00 OTHER PERSONAL REBATES OF DUTY	
393		408.01 CUPS, MEDALS AND OTHER TROPHIES	
394		408.01/00.00/01.00 Cups, medals and other trophies, awarded abroad to any person, and imported by him or on his behalf, and such articles imported for presentation: (i) As prizes at public exhibitions or shows, at public examinations or examinations in any educational institution, or for skill or sport in public competition in any educational institution; (ii) As prizes for target shooting by air, military, naval or police forces; or (iii) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public services (full duty)	Ex rebate item 408.01/01.00 in Part 1 of Schedule No. 4 to the 1964 Act
395		408.03 ARTICLES IMPORTED BY FOREIGN GOVERNMENTS FOR OFFICIAL USE	
396		408.03/00.00/01.00 Articles of food or drink imported by officials (not being officials referred to in item 406.00) of any foreign government for official use at international	Ex rebate item 408.03/01.00 in Part 1 of Schedule No. 4 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		exhibitions provided such government grants equivalent privileges to officials of the Republic (Full duty)	
397		410.00 GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES	
399		410.03/87.00/01.02 Not exceeding two assembled motor vehicles per model manufactured under rebate items 317.03 and 317.07, entered as prototypes for use exclusively in the development or manufacture of new models, subject to a permit issued by the Controller and any additional conditions he/she may impose in each case: Provided that the prototypes are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of entry under this item: Provided further that any one of the foregoing acts with such vehicles within a period of two years from the date of entry in terms of this item shall render such vehicles liable to payment of duty (Full duty)	Ex rebate item 410.03/01.02 in Part 1 of Schedule No. 4 to the 1964 Act Change “entered” to “cleared”, “controller” to “customs authority” and “entry” to “clearance”
415		412.00 GENERAL REBATES	
420		412.03 USED PERSONAL OR HOUSEHOLD EFFECTS BEQUETHED	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
421		412.03/00.00/01.00 Used personal or household effects (excluding motor vehicles) bequeathed to persons residing in the Republic (Full duty)	Ex item 412.03/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act
422		412.04 USED PROPERTY OF A SOUTH AFRICAN RESIDENT WHO DIED OUTSIDE THE REPUBLIC	
423		412.04/00.00/01.00 Used property of a person normally resident in the Republic who died while temporarily outside the Republic (Full duty)	Ex item 412.04/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act
428		412.07 OTHER GOODS (EXCLUDING THOSE OF ITEM 412.09) NOT IN FREE CIRCULATION ON WHICH DUTY HAS NOT BEEN PAID ABANDONED TO THE CUSTOMS AUTHORITY OR DESTROYED UNDER CUSTOMS SUPERVISION AS CONTEMPLATED IN CHAPTER 26 TO THE CCA	Newly inserted and consolidated to provide for relief of duty as contemplated in Chapter 26 of the CCA on goods abandoned or goods destroyed under customs supervision Previously provided for in item 412.07 to the 1964 Tariff.
429		412.07/00.00/01.00 Goods abandoned (Full duty)	Ex item 412.07/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act Newly inserted and consolidated to provide for relief of duty as contemplated in Chapter 26 of the

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			<p>CCA on goods abandoned or goods destroyed under customs supervision</p> <p>Previously provided for in item 412.07 to the 1964 Tariff.</p>
430		<p>412.07/00.00/02.00 Good destroyed under customs supervisions (full duty)</p>	<p>Ex item 412.07/00.00/02.00 in Part 1 of Schedule No. 4 to the 1964 Act</p> <p>Newly inserted and consolidated to provide for relief of duty as contemplated in Chapter 26 of the CCA on goods abandoned or goods destroyed under customs supervision</p> <p>Previously provided for in item 412.07 to the 1964 Tariff.</p>
431		<p>412.07/87.00/01.02 Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause (Full duty less the duty paid on entry)</p>	<p>Ex item 412.07/87.00/01.02 in Part 1 of Schedule No. 4 to the 1964 Act</p> <p>Item deleted as it is covered under</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			newly inserted 502.01
432		412.08 DUTIABLE GOODS LOST IN MANUFACTURING PROCESSES IN CUSTOMS AND EXCISE WAREHOUSE	
433		412.08/00.00/01.00 Dutiable goods lost in manufacturing processes in a customs and excise warehouse, subject to production of proof that such goods did not enter into consumption (Full duty)	Ex item 412.08/00.00/01.00 in Part 1 of Schedule No. 1 to the 1964 Act Item deleted as it is covered by newly inserted item 502.03 and also move to Excise Tariff.
434		412.09 GOODS LOST, DESTROYED OR DAMAGED DAMAGED, DESTROYED, LOST OR UNACCOUNTED GOODS NOT IN FREE CIRCULATION ON WHICH DUTY HAS NOT BEEN PAID AS CONTEMPLATED IN CHAPTER 25 TO THE CCA	Amended and consolidated to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods
435		412.09/00.00/01.00 Damaged goods abandoned to the Commissioner or destroyed under customs supervision (Full duty)	Amended and consolidated to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
436		412.09/00.00/02.00 Destroyed goods abandoned to the Commissioner or destroyed under customs supervision(Full duty)	Amended and consolidated to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods
437		412.09/00.00/03.00 Lost goods (Full duty)	Amended and consolidated to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods
438		412.09/00.00/04.00 Unaccounted goods (Full duty)	Amended and consolidated to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods
439		412.10 GIFTS	
440		412.10/00.00/01.00 Bona fide unsolicited gifts of not more than two parcels per person per calendar year and of which	Ex item 412.10/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		the value per parcel does not exceed R1400 (excluding goods contained in passengers' baggage, wine, spirits and manufactured tobacco products) consigned by natural persons abroad to natural persons in the Republic (Full duty)	
441		412.11 GOODS IMPORTED FOR THE RELIEF OF DISTRESS OF PERSONS IN CASES OF FAMINE OR NATIONAL DISASTER; UNDER ANY TECHNICAL ASSISTANCE AGREEMENT OR IN TERMS OF AN OBLIGATION UNDER ANY MULTILATERAL INTERNATIONAL AGREEMENT	
442		412.11/00.00/01.00 Goods imported - (a) for the relief of distress of persons in cases of famine or other national disaster; (b) under any technical assistance agreement; or (c) in terms of an obligation under any multilateral international agreement to which the Republic is a party: Provided that - (i) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic,	Ex item 412.11/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		Botswana, Lesotho, Swaziland and Namibia; and (ii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of the International Trade Administration Commission. (Full duty)	
443		412.12 GOODS IMPORTED FOR ANY PURPOSES AGREED UPON BETWEEN THE GOVERNMENTS OF THE REPUBLIC, BOTSWANA, LESOTHO, SWAZILAND AND NAMIBIA	
444		412.12/00.00/01.00 Goods imported for any purpose agreed upon between the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided that - (i) the provisions of this rebate item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of Botswana, Lesotho, Swaziland and Namibia has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods; (ii) the importation of any goods under this rebate	Ex item 412.12/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act Replace "Commissioner" with "customs authority"

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia; and (iii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of the Commissioner. (Full duty)	
449		412.16 GOODS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES	
450		412.16/00.00/01.00 Goods of any description imported by refugees from African Territories and which are sold by the Office (Full duty)	412.16/00.00/01.00
451		412.17 MOTOR CARS IMPORTED BY REFUGEES FROM AFRICAN TERRITORIES	
452		412.17/87.00/01.02 Motor cars imported by refugees from African Territories and which are disposed of by the refugee concerned, provided the prior approval of the Commissioner customs authority has been obtained (Full duty less 20%)	Ex item 412.17/87.00/01.02 in Part 1 of Schedule No. 4 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
462		412.26 GOODS SUPPLIED FREE OF CHARGE TO REPLACE DEFECTIVE GOODS	
463		412.26/00.00/01.00 Goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement, provided - (a) a copy of the bill of entry and the document submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted; (b) the goods are supplied by the original supplier; and (c) the replaced goods are disposed of as directed by the Commissioner (Full duty)	Ex item 412.26/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act
464		412.27 GOODS FOR UPGRADING, SUPPLIED FREE OF CHARGE TO REPLACE PARTS WHICH ARE COVERED BY A WARRANTY AGREEMENT	
465		412.27/00.00/01.00 Goods for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement, provided - (a) a specific permit issued by the International Trade Administration Commission, is submitted; (b) a copy of the bill of entry and the documents	Ex item 412.27/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted; (c) the goods are supplied by the original supplier; and (d) the replaced goods are disposed of as directed by the Commissioner (Full duty)	
466		412.28 GOODS SUPPLIED BY A LICENSEE OF A SPECIAL CUSTOMS AND EXCISE STORAGE WAREHOUSE LICENSED AS A DUTY AND TAX FREE SHOP	
467		412.28/00.00/01.00 Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers (Full duty)	Ex item 412.28/00.00/01.00 in Part 1 of Schedule No. 4 to the 1964 Act
468		412.28/00.00/02.00 Goods supplied by a licensee of an outbound duty and tax free shop to outbound travellers (Full duty)	Ex item 412.28/00.00/02.00 in Part 1 of Schedule No. 4 to the 1964 Act
473		460.00 TEMPORARY RELIEF IN TERMS OF A PERMIT ISSUED BY OTHER GOVERNMENT AGENCIES	
496		460.05 MINERAL PRODUCTS	
497		460.05/27.10/01.04 Specified aliphatic hydrocarbon solvents, as defined in Additional Note1(ij) to Chapter 27, entered for the purpose of this rebate item in such	Ex item 460.05/27.10/01.04 in Part 2 of Schedule No. 4 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit (Full duty)	
502		460.07 PLASTICS AND RUBBER ARTICLES	
507		460.07/4011.10/01.06 New pneumatic tyres, of rubber, of a kind used on motor cars for organised motor sport, under such conditions as the International Trade Administration Commission, after consultation with Motorsport South Africa, may allow by specific permit (Full duty)	Ex item 460.07/4011.10/01.06 in Part 2 of Schedule No. 4 to the 1964 Act
541		460.16 MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT AND PARTS THEREOF	
548		460.17 VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	
550		460.17/87.00/04.02 Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the International Trade Administration Commission after consultation with the National Council for Persons with physical	Ex item 460.17/87.00/04.02 in Part 2 of Schedule No. 4 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>disabilities in South Africa, may allow by specific permit. Provided that: (a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and (b) if such a motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 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 PRO RATA basis. (Full duty)</p>	
553		<p>460.17/87.03/02.04 Motor cars and other motor vehicles principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the International Trade Administration Commission, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit. Provided that:</p>	<p>Ex item 460.17/87.03/02.04 in Part 2 of Schedule No. 4 to the 1964 Act</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>(a) the adaptation of the motor vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle; (b) such permit may not be issued within a period of 3 years of the issue of the previous permit to such disabled person; (c) permits may, however, be issued with a shorter period provided 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 3 years from the date of entry in terms of this item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis. (Full duty)</p>	
	460.24 REBATE OF SPECIFIC CUSTOMS DUTIES ON EXCISABLE GOODS ENTERED INTO THE REPUBLIC	460.24 REBATE OF SPECIFIC CUSTOMS DUTIES ON EXCISABLE GOODS ENTERED INTO THE REPUBLIC	
562	460.24/00.00/01.00 Goods specified in Part 2A of Schedule No. 1, imported into the Republic for further processing, blending or mixing or entered for use in the manufacture of excisable goods	460.24/00.00/01.00 Goods specified in Part 2A of Schedule No. 1 to the Excise Tariff, imported into the Republic for further processing, blending or mixing or entered for use in the manufacture of excisable goods of	Ex item 460.24/00.00/01.00 in Part 2 of Schedule No. 4 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>of another or the same class or kind (excluding ethyl alcohol for industrial use or for use in the manufacture of other non-liquor products and specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27) - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer, into a storage (OS) or manufacturing warehouse; and (d) the goods are removed by such licensed manufacturer or a licensed remover as contemplated in Rule 64D. (The duty in Part 2A of Schedule No. 1)</p>	<p>another or the same class or kind (excluding ethyl alcohol for industrial use or for use in the manufacture of other non-liquor products and specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27) - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer, into a storage (OS) or manufacturing warehouse; and (d) the goods are removed by such licensed manufacturer or a licensed remover as contemplated in Rule 64D. (The duty in Part 2A of Schedule No. 1 to the Excise Tariff)</p>	
563	<p>460.24/22.00/01.02 Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that: (a) the provisions of Rule 19A.09(c) are</p>	<p>460.24/22.00/01.02 Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that: (a) the provisions of Rule 19A.09(c) are complied</p>	<p>Ex item 460.24/22.00/01.02 in Part 2 of Schedule No. 4 to the 1964 Act</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits) into a storage (OS), manufacturing or special storage (SOS) warehouse; and (d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D. (The duty in Part 2A of Schedule No. 1)</p>	<p>with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits) into a storage (OS), manufacturing or special storage (SOS) warehouse; and (d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D. (The duty in Part 2A of Schedule No. 1)</p>	
564	<p>460.24/22.00/02.02 Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the Republic, for industrial use or for use in the manufacture of other non-liquor products - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits)</p>	<p>Not included this appears to be a duplication of the above-mentioned item and should simply be deleted</p>	<p>Item 460.24/22.00/02.02 in Part 2 of Schedule No. 4 to the 1964 Act</p> <p>DELETE</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	into a storage (OS), manufacturing or special storage (SOS) warehouse; and (d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D. (The duty in Part 2A of Schedule No. 1)		
565	460.24/22.07/01.04 Fully denatured ethyl alcohol as provided for in Note 4(c) to Section D of Part 1 of Schedule No. 6 of the Act, imported into the Republic for industrial use or for use in the manufacture of other non-liquor products (The duty in Part 2A of Schedule No. 1)	460.24/22.07/01.04 Fully denatured ethyl alcohol as provided for in Note 4(c) to Section D of Part 1 of Schedule No. 6 of the Act, imported into the Republic for industrial use or for use in the manufacture of other non-liquor products (The duty in Part 2A of Schedule No. 1 to the Excise Tariff)	Ex item 460.24/22.07/01.04 in Part 2 of Schedule No. 4 to the 1964 Act
566	460.24/2710.12/01.06 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit (The duty in Part 2A of Schedule No. 1)	460.24/2710.12/01.06 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit (The duty in Part 2A of Schedule No. 1 to the Excise Tariff)	Ex item 460.24/2710.12/01.06 in Part 2 of Schedule No. 4 to the 1964 Act
640		498.00 IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A	
641		498.01/00.00/01.00 Goods of any description imported by a registered	Ex item 498.01/00.00/01.00 in Part 6

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		CCA enterprise into the CCA the licensee of a premises licensed for an SEZ enterprise for removal to those premises (Full duty)	of Schedule No. 4 to the 1964 Act Replace “a registered CCA enterprise into the CCA” with “the licensee of a premises licensed for an SEZ enterprise for removal to those premises”
642		498.02/00.00/01.00 Goods of any description imported by a registered SEZ operator for use in the construction and maintenance of the infrastructure of a CCA in an SEZ enterprise (Full duty)	Ex item 498.02/00.00/01.00 in Part 6 of Schedule No. 4 to the 1964 Act Remove “a CCA in” with “ insert “enterprise”
		Part 6 to Schedule No. 7: Rebates of fuel levy	Ex Part 4 to Schedule No. 4 of the 1964 Tariff
1034		495.00 FUEL LEVY GOODS	
1035	495.00/00.00/01.00 Goods in respect of which the fuel levy, together with the customs duty, where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in	495.00/00.00/01.00 Goods in respect of which the fuel levy, together with the customs duty, where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of VIS MAJOR or in such other	Ex item 495.00/00.00/01 in Part 4 of Schedule No. 4 of the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>circumstances of VIS MAJOR or in such other circumstances as the Commissioner deems exceptional while such goods are -</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Office;</p> <p>(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 provisions of this Act; or</p> <p>(c) being stored in any rebate storeroom, provided -</p> <p>(i) no compensation in respect of the fuel levy or customs duty on such goods has been paid or is due to the owner by any other person;</p> <p>(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</p> <p>(iii) such goods did not enter into consumption (Full duty)</p>	<p>circumstances as the Commissioner deems exceptional while such goods are -</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Office;</p> <p>(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 provisions of this Act; or</p> <p>(c) being stored in any rebate storeroom, provided -</p> <p>(i) no compensation in respect of the fuel levy or customs duty on such goods has been paid or is due to the owner by any other person;</p> <p>(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</p> <p>(iii) such goods did not enter into consumption (Full duty)</p>	
1035		<p>496.00 SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS AND PETROL</p>	
1036	<p>496.00/2710.12/01.06 Specified aliphatic hydrocarbon solvents, as</p>	<p>496.00/2710.12/01.06 Specified aliphatic hydrocarbon solvents, as</p>	<p>Ex item 496.00/2710.12/01.06 in Part</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit (Full fuel levy and Road Accident Fund levy duty)	defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit (Full fuel levy and Road Accident Fund levy duty)	4 of Schedule No. 4 of the 1964 Tariff
1037	496.00/2710.12/02.06 Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item (Full duty fuel levy and Road Accident Fund levy)	496.00/2710.12/02.06 Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item (Full duty fuel levy and Road Accident Fund levy)	Ex item 496.00/2710.12/02.06 in Part 4 of Schedule No. 4 of the 1964 Tariff
1038		Part 7 to Schedule No. 7: Rebates of Environmental levy	
1039	NOTES: 1. For the purposes of Chapter VA of the Act and this Schedule- (a) any imported goods referred to in any item of this Schedule shall, subject to compliance with any relevant Note or rule, be admitted under rebate of environmental levy as contemplated in Note 3 of the General Notes to this Schedule to the extent that such rebate can be applied, except- (i) in respect of the rebate specified in	NOTES: 1. For the purposes of Chapter VA of the Act and this Schedule- (a) any imported goods referred to in any item of this Schedule shall, subject to compliance with any relevant Note or rule, be admitted under rebate of environmental levy as contemplated in Note 3 of the General Notes to this Schedule to the extent that such rebate can be applied, except- (i) in respect of the rebate specified in	Ex Note 1 and Note 2 to Part 5 of Schedule No. 4 of the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>item 412.09; (ii) in rebate item 460.17, the environmental levy specified in Sections D and E of Part 3 of Schedule No. 1; and (iii) in respect of rebate item 460.07, the environmental levy specified in Section E of Part 3 of Schedule No. 1. (b) the provisions for a rebate of duty on any goods specified in any item of this Schedule shall, subject to these notes, determine entitlement to any rebate of environmental levy, notwithstanding that no customs duty is leviable on the goods concerned. 2. "Full duty" when referring to the extent of rebate in any item in this Part means the environmental levy payable in terms of the relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.</p>	<p>item 412.09; (ii) in rebate item 460.17, the environmental levy specified in Sections D and E of Part D and E of Schedule No. 2; and (iii) in respect of rebate item 460.07, the environmental levy specified in Section E of Part 3 E of Schedule No. 2 to the Excise Tariff. (b) the provisions for a rebate of duty on any goods specified in any item of this Schedule shall, subject to these notes, determine entitlement to any rebate of environmental levy, notwithstanding that no customs duty is leviable on the goods concerned. 2. "Full duty" when referring to the extent of rebate in any item in this Part means the environmental levy payable in terms of the relevant item of Part 3 of Schedule No. 1-2 to the Excise Tariff less any rebate, refund or drawback of such levy granted previously in respect of the goods..</p>	
1040		497.00 REBATES OF ENVIRONMENTAL LEVY	
1041	497.01/00.00/01.00 Goods in respect of which environmental levy	497.01/00.00/01.00 Goods in respect of which environmental levy	Ex item 497.01/00.00/01.00 in Part 5

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>together with the customs duty and the fuel levy (where applicable) amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are-</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner;</p> <p>(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 provisions of this Act; or</p> <p>(c) being stored in any rebate storeroom, provided-</p> <p>(i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by any other person;</p> <p>(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. (Full duty)</p>	<p>together with the customs duty and the fuel levy (where applicable) amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are-</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner;</p> <p>(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 provisions of this Act; or</p> <p>(c) being stored in any rebate storeroom, provided-</p> <p>(i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by any other person;</p> <p>(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. (Full duty)</p>	<p>of Schedule No. 4 of the 1964 Tariff</p>
1042		<p>Part 8 to Schedule No. 7 IMPORTED GOODS ADMITTED UNDER REBATE OF</p>	<p>Ex Part 6 to Schedule No. 4 of the</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		DUTY FOR USE IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A	1964 Tariff
		498.00 IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A	
1043	<p>NOTES: For the purposes of this item and the application of any provisions of Schedule No. 4-</p> <ol style="list-style-type: none"> 1. Goods may only be entered under item 498.01 by a registered CCA enterprise as contemplated in section 21A. 2. Goods may only be entered under item 498.02 by a registered SEZ operator as contemplated in rule 21A.04. 3. Goods imported under item 498.00 must be entered thereunder whether or not the goods are liable to any duty. However, any goods imported for storage in a CCA enterprise may not be entered under item 498.00. 4. Goods imported under item 498.00 or goods produced or manufactured there from may not be removed from a CCA for consumption in the common customs area 	<p>NOTES: For the purposes of this item and the application of any provisions of Schedule No. 4-</p> <ol style="list-style-type: none"> 1. Goods may only be entered under item 498.01 by a registered CCA enterprise as contemplated in section 21A. 2. Goods may only be entered under item 498.02 by a registered SEZ operator as contemplated in rule 21A.04. 3. Goods imported under item 498.00 must be entered thereunder whether or not the goods are liable to any duty. However, any goods imported for storage in a CCA enterprise may not be entered under item 498.00. 4. Goods imported under item 498.00 or goods produced or manufactured there from may not be removed from a CCA for consumption in the common customs area except if the goods have been entered at 	Notes to be included in the Rules

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>except if the goods have been entered at the office of the Controller and the duty due thereon has been paid.</p> <p>5. The expression "infrastructure" shall be limited to the basic structural elements permanently installed in a CCA (including e.g. sanitation, electricity, roads, bridges, buildings and the like).</p> <p>6. The movement of any goods to or from a CCA enterprise including the movement of goods to another enterprise, any other rebate user outside the CCA or partly manufactured goods to any rebate user shall be subject to the rules for section 21A.</p>	<p>the office of the Controller and the duty due thereon has been paid.</p> <p>5. The expression "infrastructure" shall be limited to the basic structural elements permanently installed in a CCA (including e.g. sanitation, electricity, roads, bridges, buildings and the like).</p> <p>6. The movement of any goods to or from a CCA enterprise including the movement of goods to another enterprise, any other rebate user outside the CCA or partly manufactured goods to any rebate user shall be subject to the rules for section 21A.</p>	
1044	<p>498.01/00.00/01.00 Goods of any description imported by a registered CCA enterprise into the CCA (Full duty)</p>	<p>498.01/00.00/01.00 Goods of any description imported by a registered CCA enterprise into the CCA (Full duty)</p>	<p>Ex item 498.01/00.00/01.00 in Part 6 of Schedule No. 4 of the 1964 Tariff</p> <p>See Part 6 to Schedule No. 3</p>
1045	<p>498.02/00.00/01.00 Goods of any description imported by a registered SEZ operator for use in the construction and maintenance of the infrastructure of a CCA in an SEZ (Full duty)</p>	<p>498.02/00.00/01.00 Goods of any description imported by a registered SEZ operator for use in the construction and maintenance of the infrastructure of a CCA in an SEZ (Full duty)</p>	<p>Ex item 498.02/00.00/01.00 in Part 6 of Schedule No. 4 of the 1964 Tariff</p> <p>See Part 6 to Schedule No. 3</p>
1046		<p>SCHEDULE 8 SPECIFIC DRAWBACKS AND REFUNDS OF EXCISE DUTIES ON IMPORTED GOODS OF CUSTOMS</p>	<p>Ex Schedule No. 5</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		DUTIES, FUEL LEVY AND HEALTH PROMOTION LEVY	
1047		<p>Notes:</p> <p>1. A drawback or refund of the duties paid under Parts 1, 2, 3 or 5 of Schedule No. 1 and Schedule No. 2 in respect of any imported goods specified in Column II of this Schedule, shall, subject to compliance with-</p> <p>(a) the provisions of section 75 the CDA;</p> <p>(b)</p> <p>(i) the provisions of the item in which such goods are specified;</p> <p>(ii)</p> <p>(aa) Note 8 of the notes to this Schedule in respect of the items specified in that note; and</p> <p>(bb) any other notes to this Schedule, as may be applicable, and any specific notes to any Part or item of this Schedule,</p> <p>be allowed to the extent stated in Column II of this Schedule, on compliance with the provisions of the item in which such goods are specified and of any notes applicable thereto.</p>	<p>Ex Note 1 to Schedule No. 5 to the 1964 Act</p> <p>To discuss – should the Notes of Schedule No. 4 of the customs tariff mutatis mutandis apply</p>
1048		<p>2. Unless the context otherwise indicates, Notes Nos. A, C and H of Note A in the General Notes to Schedule No.1 and the Section and Chapter Notes Note 5 to Schedule No. 5 in the said Schedule shall, mutatis mutandis apply to this</p>	<p>Ex Note 2 to Schedule No. 5 to the 1964 Act</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		Schedule	
1049		<p>3. Note 3 to Schedule No. 3 shall mutatis mutandis apply in respect of any expression relating to the extent of any drawback or refund in For the purposes of the column headed "extend of refund or drawback" Column III of in this Schedule, "full duty" means a refund or drawback to the extent of the import duty specified in and payable under any column against any tariff heading or subheading specified in Schedule No. 1 and for that purpose any reference to ordinary customs duty shall be deemed to include a reference to any anti-dumping duty provided for in Schedule No. 2 in respect of the any goods in question.</p>	Ex Note 3 to Schedule No. 5 to the 1964 Act
1050		<p>4. No drawback or refund of duty shall be due under this Schedule 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.</p>	Ex Note 5 to Schedule No. 5 to the 1964 Act
		<p>5. Notwithstanding the provisions of this Part, a refund or drawback of environmental levy is not allowed where any Note to the item of Part 3 of Schedule No. 1 2 to the Excise Tariff</p>	Ex Note 4 to Schedule No. 5 of the 1964 Tariff
1051		PART 1 REFUNDS	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
1052		SECTION A: GENERAL REFUNDS	
1053		1. For the purposes of refund item 532.00 the provisions of rebate item 412.07 shall mutatis mutandis apply to the abandonment or destruction of goods.	Ex Note 1 to Part 3 of Schedule No. 5
1054		501.00 (new) GENERAL REFUNDS ON IMPORTED GOODS	
1055		501.01/00.00/01.00 Refunds in terms of section 64 of the CDA (full duty)	Ex section 75 of the 1964 Act
1056		502.00 (new) DAMAGED, DESTROYED, LOST OR UNACCOUNTED GOODS NOT IN FREE CIRCULATION ON WHICH DUTY HAS BEEN PAID AS CONTEMPLATED IN CHAPTER 25 OF THE CCA	Newly inserted and consolidated to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods
1057		502.01/00.00/01.00 Damaged goods abandoned to the customs authority or destroyed under customs supervision (full duty)	Newly inserted to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods Previously covered in Section 76(2)(d)

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			to the 1964 Act.
1058		502.02/00.00/01.00 Destroyed goods abandoned to the customs authority or destroyed under customs supervision (full duty)	Newly inserted to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods Previously covered in Section 76(2)(d) to the 1964 Act.
1059		502.03/00.00/01.00 Lost goods (full duty)	Newly inserted to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods Previously covered in Section 76(2)(d) to the 1964 Act.
1060		502.04/00.00/01.00 Unaccounted goods (full duty)	Newly inserted to provide for refunds contemplated in Chapter 25 of the CCA on damaged, destroyed, lost and unaccounted goods Previously covered in Section 76(2)(e)

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			to the 1964 Act.
1061		503.00 (new) OTHER GOODS NOT IN FREE CIRCULATION ON WHICH DUTY HAS BEEN PAID ABANDONED TO THE CUSTOMS AUTHORITY OR DESTROYED UNDER CUSTOMS SUPERVISION AS CONTEMPLATED IN CHAPTER 26 OF THE CCA	Newly inserted and consolidated to provide for refunds contemplated in Chapter 26 of the CCA on goods abandoned or goods destroyed under customs supervision Previously provided for in item 412.07 to the 1964 Tariff.
1062		503.01/00.00/01.00 Goods abandoned (full duty)	Newly inserted to provide for refunds contemplated in Chapter 26 of the CCA on goods abandoned or goods destroyed under customs supervision Previously provided for in item 412.07 to the 1964 Tariff.
1063		503.02/00.00/01.00 Goods destroyed under customs supervision (full duty)	Newly inserted to provide for refunds contemplated in Chapter 26 of the CCA on goods abandoned or goods destroyed under customs supervision Previously provided for in item 412.07

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			to the 1964 Tariff.
1068		SECTION B: SPECIFIC REFUNDS	
1069		Notes:	
1070		1. Refund Item 522.00 shall not apply to goods which have already gone into use in the Republic, except where there has been limited use as determined by the Commissioner in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract.	Ex Note 1 to Part 2 and ex Note 1 to item 522.00 in Part 2 to Schedule No. 5 to the 1964 Act
1071		2. Any application for a refund of duty in terms of the provisions of refund item 522.00 shall - (a) be submitted on the prescribed form which shall be duly completed and be supported by - (i) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund; (ii) such evidence of exportation as the Commissioner may require, and	Ex Note 2(a) and (b)(i) to Part 2 and ex Note 2(a) and (b)(i) to item 522.00 in Part 2 to Schedule No. 5 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>(iii) (b) in case of refund item (i) 522.02 in the case of item 522.02/01.00 be lodged with the Controller in whose area of control the importer conducts his or her business and where the relevant goods are being kept at the time for of examination; and (ii) 522.03 be lodged with the Controller at whose office the applicable forms DA 63/SAD 500 were accepted</p>	
1080		<p>522.02 GOODS RETURNED TO THE SUPPLIER, ABANDONED OR DESTROYED</p>	<p>Header after the semi-colon will only apply to the second item under 522.02 not included in this part</p>
1081		<p>522.02/00.00/01.00 Goods, from a single consignment, not having been imported contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and - (i) which are found to be not legally saleable in the Republic because they do not conform to a standard prescribed by law; or (ii) which, at the time of importation, were not in accordance with the terms of the contract in respect of their description, quality, state or condition and documentary evidence confirming the dispute in this respect between the supplier</p>	<p>Ex refund item 522.02/00.00/01.00 in Part 2 of Schedule No. 5 to the 1964 Act</p> <p>Replace “imported” with “cleared” and “Commissioner” with “customs authority”</p> <p>Items cannot have export leg as refund item but must be included under drawback. Note (iii)(i) is deleted</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>and the importer, is furnished; or (iii) which have been landed damaged; provided such goods are identifiable with the imported goods and, within 24 months of the date of their entry for home consumption - (i) are returned to the supplier thereof or another person designated by the supplier; or (ii) are abandoned to the Office unconditionally or destroyed with the permission of the Commissioner (Full duty)</p>	
1106		PART 2: DRAWBACKS	
1107		SECTION A: DRAWBACKS ON IMPORTED GOODS USED IN THE PROCESSING OF GOODS EXPORTED	
1108		<p>1. Any person desirous of claiming a drawback of duty under the provisions of any item of this Part in respect of any goods specified in such item, shall—</p> <p>(a) apply to the Commissioner through the Controller, on a form approved by the Commissioner, for registration to entitle him or her to such drawback and for registration of the premises where such goods will be used; and</p> <p>(b) submit to the Controller with his or her</p>	Ex Note 2 to Part 1 of Schedule 5 to the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>application for registration, a statement indicating the methods he or she proposes to follow for the purposes of proving that any imported goods specified in the item in respect of which registration is sought have been used in the manufacture of the goods specified in such times and that he or she is entitled to a drawback in respect of the duty on such goods.</p>	
1109		<p>2. Any application for a drawback of duty shall be submitted to the Controller on form DA 66 together with an application for drawback on the prescribed form DA 64 published on the SARS website and such supporting evidence as the Commissioner may require.</p>	<p>Ex Note 5 to Part 1 of Schedule No. 5 of 1964 tariff</p>
1110		<p>3. Every registrant shall establish and prove to the Commissioner the quantity of each class or kind of imported goods actually incorporated or used in any exported goods and also the quantity of waste of such imported goods incurred in the manufacture of such exported goods if such waste is normal for the goods in question, the Commissioner may accept a claim for a drawback of the duty on such imported goods actually incorporated or used in such exported goods and the normal waste incurred in the manufacture of such exported goods.</p>	<p>Ex Note 6 to Part 1 of Schedule No. 5 of 1964 tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
1111		4. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit an authenticated copy of the relative bill of entry or SAD form from such person or arrange for such copy to be submitted to the Controller by such person.	Ex Note 7 to Part 1 of Schedule No. 5 to 1964 tariff
1112		5. Any claim for drawback of duty shall be based on the duty paid on the consignments of the specified imported goods in the order in which they were acquired by the registrant or if this method is not practicable and different values or different rates of duty applied in respect of different consignments or such imported goods, the Commissioner may determine an amount of duty and such amount shall be deemed to be the amount of duty paid in respect of such imported goods.	Ex Note 8 to Part 1 of Schedule No. 5 to 1964 tariff
1113		6. The Commissioner may accept a claim for a drawback of duty specified	Ex Note 9 to Part 1 of Schedule No. 5

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		in any item of the Part and incorporated or used in any goods manufactured before and exported on or after the date on which the claimant in question was registered in terms of Note 3 provided the provisions of the said item and the relative notes have been otherwise complied within respect of such goods.	to 1964 tariff
1114		7. A drawback under this Part shall be subject to production of evidence of the export of the goods in the manufacture, processing, finishing, equipment or packing of which the goods specified opposite any tariff heading in Column II of this Part were used.	Ex Note 10 to Part 1 of Schedule No. 5 to 1964 tariff
1116		521.00/00.00/01.00 Goods used in the manufacture, processing, finishing, equipping or packing of any goods exported: Provided that- (1) no drawback in terms of this item shall be granted unless the claim in respect of such drawback is accompanied by and complies with the provisions of a permit issued by the International Trade Administration Commission; (2) the said permit may specify the nature, quantity or value of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, finishing,	Ex drawback item 521.00/00.00/01.00 in Part 1 of Schedule No .5 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>equipment or packing of which the first-mentioned goods are used, the period during which any such goods shall be imported or exported or any restrictions of whatever nature ; and (3) the Commissioner may, exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any Note relating to this Part 1 of Schedule No. 5. (full duty) Full duty less the duty in Section B of Part 2 of Schedule No. 1</p>	
1117		<p>521.00/44.15/01.04 Wooden packing cases, boxes, crates, drums and similar containers, unassembled, used as packing for exported goods (Full duty)</p>	Ex drawback item 521.00/44.15/01.04 in Part 1 of Schedule No. 5 to the 1964 Act
1118		<p>521.00/44.16/01.04 Casks of a capacity of less than 180 litres, used as packing for exported goods (Full duty)</p>	Ex drawback item 521.00/44.16/01.04 in Part 1 of Schedule No. 5 to the 1964 Act
1119		SECTION B: DRAWBACKS ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED	
1120		Notes:	
1121		<p>1. Refund Item 522.00 shall not apply to goods which have already gone into use in the Republic, except where there has been limited</p>	Ex Note 1 to Part 2 and ex Note 1 to item 522.00 in Part 2 to Schedule No.

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		use as determined by the Commissioner in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract.	5 to the 1964 Act
1122		<p>2. Any application for a refund of duty in terms of the provisions of refund item 522.00 shall -</p> <p>(a) be submitted on the prescribed form which shall be duly completed and be supported by-</p> <p>(i) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund;</p> <p>(ii) such evidence of exportation as the Commissioner may require, and</p> <p>(iii) (b) in case of refund item (i) 522.02 in the case of item 522.02/01.00 be lodged with the Controller in whose area of control the importer conducts his or her business and where the relevant goods are being kept at the time for of examination; and (ii) 522.03 be lodged with the Controller customs authority at whose office the applicable published as</p>	Ex Note 2(a) and (b)(i) to Part 2 and ex Note 2(a) and (b) to item 522.00 in Part 2 to Schedule No. 5 to the 1964 Act

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		<p>rules on the SARS website for this purpose DA 63/SAD 500 were accepted</p>	
1123		<p>3. Exportation of any goods under the provisions of refund item 522.00 shall be subject to the approval of the Commissioner and where he or she requires that such goods shall be examined and their containers sealed by an officer, the exporter shall pay the prescribed rates for attendance of such officer</p>	<p>Ex Note 3 to Part 2 and ex Note 3 to item 522.00 in Part 2 to Schedule No. 5 to the 1964 Act</p>
1124		<p>4. No person shall be granted the refund-drawback of duty under refund item 522.04 unless - (a) return of the goods to the sender has taken place under the supervision of an officer or post office official and proof of payment of duty on importation has been furnished to the officer or official; and (b) the application for refund-drawback is in accordance with the applicable customs legislation form approved by the Commissioner and is supported by a certificate signed by the officer or post office relevant official concerned to the effect that the requirements of paragraph (a) have been complied with.</p>	<p>Ex Note 6 to Part 2 and ex Note 6 to item 522.00 in Part 2 to Schedule No. 5 to the 1964 Act</p>
1125		<p>522.02 GOODS RETURNED TO THE SUPPLIER ABANDONED OR DESTROYED; MOTOR VEHICLES</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE	
1126		522.02/00.00/01.00 Goods, from a single consignment, not having been imported contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and - (i) which are found to be not legally saleable in the Republic because they do not conform to a standard prescribed by law; or (ii) which, at the time of importation, were not in accordance with the terms of the contract in respect of their description, quality, state or condition and documentary evidence confirming the dispute in this respect between the supplier and the importer, is furnished; or (iii) which have been landed damaged; provided such goods are identifiable with the imported goods and, within 24 months of the date of their entry for home consumption - (i) are returned to the supplier thereof or another person designated by the supplier; or (ii) are abandoned to the Office unconditionally or destroyed with the permission of the Commissioner (Full duty)	Ex refund item 522.02/00.00/01.00 in Part 2 of Schedule No. 5 to the 1964 Act Delete (iii)(ii) as it applies only to abandoned goods
1127		522.02/87.00/01.02 Motor vehicles imported by bona fide tourists for	Ex refund item 522.02/87.00/01.02 in Part 2 of Schedule No. 5 in the 1964

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		their own use and exported within 12 months from the date of import clearance (Full duty)	Act
1128		522.03 GOODS EXPORTED FOR TRADE PURPOSES	
1129		522.03/00.00/01.00 Goods, exceeding R200 in value for each consignment for each consignee, exported for trade purposes, if such goods are- (a) (i) in the same condition as imported; or (ii) in a condition in which the essential character of the imported goods has been retained; (b) identifiable as the same goods described on the import documents, provided a duly completed form "General Application for Refund" (form DA 66), supported by the necessary documentary evidence, is submitted to the Controller within a period of 2 ³ years from the date of entry for home consumption of such goods and provided also that proof is produced in each case that the exporter has been compensated for the goods exported (Full duty)	Ex refund item 522.03/00.00/01.00 in Part 2 of Schedule No. 5 in the 1964 Act Replace "2" years with "3" years
1130		522.04 GOODS NOT INTENDED FOR TRADE PURPOSES, IMPORTED THROUGH THE POST	
1131		522.04/00.00/01.00 Goods, not intended for trade purposes, imported through the post, if such goods are returned by the	Ex refund item 522.04/00.00/01.00 in Part 2 of Schedule No. 5 in the 1964

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		addressee to the sender, in the same condition as imported, the export of such goods takes place within 12 months of the date of importation (Full duty)	Act
1132		522.05 GOODS (EXCLUDING YACHTS AND MOTOR VEHICLES) IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE	
1134		522.05/00.00/01.00 Goods (excluding yachts and motor vehicles) imported by bona fide tourists for their own use, provided the export of such goods take place within 12 months of the date of importation or further period as the Commissioner may in exceptional circumstances decide (Full duty)	Ex refund item 522.05/00.00/01.00 in Part 2 of Schedule No. 5 in the 1964 Act Replace “Commissioner” with “customs authority”
1135		522.06 PRINTED BOOKS, JOURNALS AND PERIODICALS	
1136		522.06/49.00/01.02 Printed books, journals and periodicals, not having been imported contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and which, irrespective of having been released from customs control, are proved to the Commissioner - (i) to be legally unsaleable in the Republic because they do not conform to a standard required by law; or	Ex refund item 522.06/49.00/01.02 in Part 2 of Schedule No. 5 to the 1964 Act Replace “Commissioner” with “customs authority”

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		(ii) to have been supplied in error or received in an unsaleable condition; or (iii) to have become unsaleable and are being returned to the supplier or are abandoned to the Office; provided such goods, within 24 months of the date of their entry for home consumption - (i) are re-exported under supervision of the Office; or (ii) are accepted back into the custody of the Office after unconditional abandonment to the State and acceptance, in writing by the importer, of the risk and responsibility for the cost of destruction thereof (Full duty)	
1137		502.00 DAMAGED GOODS AND PARTS OR MATERIALS SALVAGED FROM DESTROYED GOODS NOT IN FREE CIRCULATION ON WHICH DUTY HAS BEEN PAID AS CONTEMPLATED IN CHAPTER 26 TO THE CCA	Newly inserted to provide for drawback on damaged goods exported as provided for in Chapter 26 to the CCA
1138		502.01/00.00/01.00 Damaged goods (Full duty)	Newly inserted to provide for drawback on damaged goods exported as provided for in Chapter 26 to the CCA as item 522.00 provided for a drawback on goods exported in the same condition

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
1139		502.02/00.00/01.00 Part or materials salvaged from destroyed goods (Full duty)	Item deleted as trader would have received a refund on the destroyed goods in terms of Schedule 4 Part 1A to the customs tariff. Cannot now receive a drawback if the duty has been refunded.
1583	PART 3 MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY	PART 3 MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY	
1589	534.00 GOODS USED FOR THE MANUFACTURE OF EXCISABLE GOODS	534.00 GOODS USED FOR THE MANUFACTURE OF EXCISABLE GOODS	
1590	534.00/00.00/01.00 Goods on which the duty provided for in Section B of Part 2 of Schedule No. 1 has been paid and which have been incorporated, in unused condition, in any excisable goods manufactured in any special customs and excise warehouse (Not exceeding duty payable per quarter for excise duty purpose)	534.00/00.00/01.00 Goods on which the duty provided for in Section B of Part 2 of Schedule No. 1 has been paid and which have been incorporated, in unused condition, in any excisable goods manufactured in any special customs and excise warehouse (Not exceeding duty payable per quarter for excise duty purpose)	Ex item 534.00/00.00/01.00 in Part 3 of Schedule No. 5 of the 1964 Tariff
1613	PART 4 REFUNDS OF FUEL LEVY	PART 4 REFUNDS OF FUEL LEVY	
1614	NOTES: 1. A refund of fuel levy (except the fuel levy specified in fuel levy item 195.30) paid	NOTES: 1. A refund of fuel levy (except the fuel levy specified in fuel levy item 195.30) paid	Ex Note 1 in Part 4 of Schedule No. 5

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of this Schedule shall, subject to the provisions of section 75 and the regulations , be allowed to the extent stated in Column III of this Part, in respect of such goods on compliance with the provisions of the terms in this Part in which such goods are specified and of any notes applicable in respect of such item.	under Part 5 of Schedule No. 1 Schedule 3 to the Excise Tariff in respect of any goods specified in Column II of this Schedule shall, subject to the provisions of section 75 and the regulations , be allowed to the extent stated in Column III of this Part, in respect of such goods on compliance with the provisions of the terms in this Part in which such goods are specified and of any notes applicable in respect of such item.	to the 1964 Tariff
1615	2. Any particulars in Column III in this Part in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1 and paid in respect of such goods.	2. Any particulars in Column III in this Part in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1 and paid in respect of such goods.	Ex Note 1 in Part 4 of Schedule No. 5 to the 1964 Tariff
1616	540.00 PETROL, DISTILLATE FUELS AND BIODIESEL USED FOR SPECIFIC PURPOSES	540.00 PETROL, DISTILLATE FUELS AND BIODIESEL USED FOR SPECIFIC PURPOSES	Ex Note 1 in Part 4 of Schedule No. 5 to the 1964 Tariff
1617	540.01 PETROL AND DISTILLATE FUELS USED BY DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES MENTIONED IN REBATE ITEMS 406.02, 406.03, 406. 05 OR 406.07 OF SCHEDULE NO. 4, SUBJECT TO THE REQUIREMENTS OF THOSE REBATE ITEMS AND OF THE NOTES (EXCEPT NOTE 1) APPLICABLE THERETO	540.01 PETROL AND DISTILLATE FUELS USED BY DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES MENTIONED IN REBATE ITEMS 406.02, 406.03, 406. 05 OR 406.07 OF SCHEDULE NO. 4, SUBJECT TO THE REQUIREMENTS OF THOSE REBATE ITEMS AND OF THE NOTES (EXCEPT NOTE 1) APPLICABLE THERETO	
1618	540.01/195.10/01.05	540.01/195.10/01.05	Ex item 540.01/195.10/01.05 in Part 4

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Petrol for use by the State President (8,9c/li)	Petrol for use by the State President (8,9c/li)	of Schedule No. 5 to the 1964 Tariff
1619	540.01/195.10/02.05 Distillate fuels for use by the State President (6,7c/li)	540.01/195.10/02.05 Distillate fuels for use by the State President (6,7c/li)	Ex item 540.01/195.10/02.05 in Part 4 of Schedule No. 5 to the 1964 Tariff
1621	540.01/195.10/03.05 Petrol and distillate fuels used by diplomatic and other foreign representatives (As determined and approved by the Director-General: Department of International Relations and Cooperation)Not included	540.01/195.10/03.05 Petrol and distillate fuels used by diplomatic and other foreign representatives (As determined and approved by the Director-General: Department of International Relations and Cooperation)Not included	Ex item 540.01/195.10/03.05 in Part 4 of Schedule No. 5 to the 1964 Tariff
1622	540.01/195.20/01.05 Biodiesel for use by the State President (6,7c/li)	540.01/195.20/01.05 Biodiesel for use by the State President (6,7c/li)	Ex item 540.01/195.20/01.05 in Part 4 of Schedule No. 5 to the 1964 Tariff
1623	540.01/195.20/02.05 Biodiesel used by diplomatic and other foreign representatives (As determined and approved by the Director-General: Department of International Relations and Cooperation)	540.01/195.20/02.05 Biodiesel used by diplomatic and other foreign representatives (As determined and approved by the Director-General: Department of International Relations and Cooperation)	Ex item 540.01/195.20/02.05 in Part 4 of Schedule No. 5 to the 1964 Tariff
1624	PART 5 DRAWBACKS AND REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS	PART 5 DRAWBACKS AND REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS	Ex Part 5 of Schedule No. 5 of the 1964 Tariff
1625	NOTES: 1. For the purposes of Chapter VA of the Act and the provisions of Schedule No. 5	NOTES: 1. For the purposes of Chapter VA of the Act and the provisions of Schedule No. 5- 8 to the	Ex Note 1 in Part 5 of Schedule No. 5 of the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(a) drawback or refund of environmental levy on imported goods shall, subject to compliance with any relevant Note or rule be granted as specified in this Part;</p> <p>(b) any provision -</p> <p>(i) in the Notes to Schedule No. 5;</p> <p>(ii) for a drawback of customs duty in respect of goods specified in item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05;</p> <p>(iii) in the Notes to items 521.00/00.00/01.00 and 522.00;</p> <p>(iv) for a refund of customs duty in respect of goods specified in item 532.00; shall, to the extent that it can be applied and except if otherwise specified in this Part, apply mutatis mutandis, for the purpose of a drawback or refund of environmental levy on such goods.</p> <p>(c) the provisions contemplated in paragraph (b) shall determine entitlement to the drawback or refund of environmental levy specified in this Part notwithstanding that no customs duty has been paid on the goods concerned.</p>	<p>Excise Tariff --</p> <p>(a) drawback or refund of environmental levy on imported goods shall, subject to compliance with any relevant Note or rule be granted as specified in this Part;</p> <p>(b) any provision -</p> <p>(i) in the Notes to Schedule No. 5 8 to the Excise Tariff;</p> <p>(ii) for a drawback of customs duty in respect of goods specified in item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05;</p> <p>(iii) in the Notes to items 521.00/00.00/01.00 and 522.00;</p> <p>(iv) for a refund of customs duty in respect of goods specified in item 532.00; shall, to the extent that it can be applied and except if otherwise specified in this Part, apply mutatis mutandis, for the purpose of a drawback or refund of environmental levy on such goods.</p> <p>(c) the provisions contemplated in paragraph (b) shall determine entitlement to the drawback or refund of environmental levy specified in this Part notwithstanding that no customs duty</p>	

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		has been paid on the goods concerned.	
1626	<p>2(a) "Full duty" specified in this Part means the environmental levy paid in terms of the relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy previously granted in respect of the goods.</p> <p>(b) The reference 00.00 in the tariff heading/environmental levy column of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to -</p> <p>(i) any tariff heading or subheading or all the tariff headings or subheadings of Part 1 of Schedule No. 1 specified in such column in respect any relevant drawback or refund item of any Part of Schedule No. 5; or</p> <p>(ii) any environmental levy item or all the environmental levy items specified in Part 3 of the said Schedule No. 1.</p>	<p>2(a) "Full duty" specified in this Part means the environmental levy paid in terms of the relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy previously granted in respect of the goods.</p> <p>(b) The reference 00.00 in the tariff heading/environmental levy column of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to -</p> <p>(i) any tariff heading or subheading or all the tariff headings or subheadings of Part 1 of Schedule No. 1 specified in such column in respect any relevant drawback or refund item of any Part of Schedule No. 5; or</p> <p>(ii) any environmental levy item or all the environmental levy items specified in Part 3 of the said Schedule No. 1.</p>	Ex Note 2 in Part 5 of Schedule No. 5 of the 1964 Tariff
1627	<p>3. Whenever any drawback or refund of environmental levy is claimed as provided in this Part, any prescribed form for such claim must reflect the item applicable as contemplated in Note 1(b) and also reflect the tax type code.</p>	<p>3. Whenever any drawback or refund of environmental levy is claimed as provided in this Part, any prescribed form for such claim must reflect the item applicable as contemplated in Note 1(b) and also reflect the tax type code.</p>	Ex Note 3 in Part 5 of Schedule No. 5 of the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
1628	4. Notwithstanding the provisions of this Part, a refund or drawback of environmental levy is not allowed where any Note to the item of Part 3 of Schedule No. 1 imposing the environmental levy otherwise provides.	4. Notwithstanding the provisions of this Part, a refund or drawback of environmental levy is not allowed where any Note to the item of Part 3 of Schedule No. 1 imposing the environmental levy otherwise provides.	Ex Note 4 in Part 5 of Schedule No. 5 of the 1964 Tariff
1629	5. The provisions of the notes specified in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall mutatis mutandis apply, to goods exported in terms of rebate item 551.03.	5. The provisions of the notes specified in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall mutatis mutandis apply, to goods exported in terms of rebate item 551.03.	Ex Note 5 in Part 5 of Schedule No. 5 of the 1964 Tariff
1630	550.00 DRAWBACKS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS EXPORTED	550.00 DRAWBACKS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS EXPORTED	
1631	550.01/00.00/01.00 Goods exported in accordance with the provisions of item 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 on which environmental levy has been paid (Full duty)	550.01/00.00/01.00 Goods exported in accordance with the provisions of item 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 on which environmental levy has been paid (Full duty)	Ex item 550.01/00.00/01.00 in Part 5 of Schedule No. 5 of the 1964 Tariff
1632	551.00 REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS	551.00 REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS	
1633	551.01 GOODS ABANDONED OR DESTROYED OF ITEM 532.00	551.01 GOODS ABANDONED OR DESTROYED OF ITEM 532.00	
1634	551.01/00.00/01.00 Goods abandoned or destroyed as contemplated in item 532.00 on which	551.01/00.00/01.00 Goods abandoned or destroyed as contemplated in item 532.00 on which environmental levy has been	Ex item 551.01/00.00/01.00 in Part 5 of Schedule No. 5 of the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	environmental levy has been paid (Full duty)	paid (Full duty)	
1635	551.02 NEW MOTOR VEHICLES EXPORTED TO A BLNS COUNTRY	551.02 NEW MOTOR VEHICLES EXPORTED TO A BLNS COUNTRY	
1636	551.02/00.00/01.00 New motor vehicles in respect of which an environmental levy has been paid that are exported to a BLNS country as defined in rule 54F.01 (Full duty)	551.02/00.00/01.00 New motor vehicles in respect of which an environmental levy has been paid that are exported to a BLNS country as defined in rule 54F.01 (Full duty)	Ex item 551.02/00.00/01.00 in Part 5 of Schedule No. 5 of the 1964 Tariff
1637	551.03 OTHER ENVIRONMENTAL LEVY GOODS EXPORTED TO A BLNS COUNTRY	551.03 OTHER ENVIRONMENTAL LEVY GOODS EXPORTED TO A BLNS COUNTRY	
1638	551.03/00.00/01.00 Goods (excluding those covered by item 551.02) in respect of which environmental levy has been paid and that are exported to a BLNS country as defined in rule 54F.01 (Full duty)	551.03/00.00/01.00 Goods (excluding those covered by item 551.02) in respect of which environmental levy has been paid and that are exported to a BLNS country as defined in rule 54F.01 (Full duty)	Ex item 551.03/00.00/01.00 in Part 5 of Schedule No. 5 of the 1964 Tariff
1639	PART 6 DRAWBACKS AND REFUNDS OF HEALTH PROMOTION LEVY ON IMPORTED GOODS	PART 6 DRAWBACKS AND REFUNDS OF HEALTH PROMOTION LEVY ON IMPORTED GOODS	Ex Part 6 of Schedule No. 5 of the 1964 Tariff
1640	NOTES: 1. For the purposes of Chapter VB of the Act and the provisions of Schedule No. 5 - (a) drawback or refund of health promotion levy on imported goods shall, subject to compliance with any relevant Note or	NOTES: 1. For the purposes of Chapter VB of the Act and the provisions of Schedule No. 5-8 to the Excise Tariff (a) drawback or refund of health promotion levy on imported goods shall, subject to	Ex Note 1 in Part 6 of Schedule No. 5 of the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>rule be granted as specified in this Part; (b) any provision - (i) in the Notes to Schedule No. 5; (ii) for a drawback of customs duty in respect of goods specified in item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05; (iii) in the Notes to items 521.00/00.00/01.00 and 522.00; (iv) for a refund of customs duty in respect of goods specified in item 532.00; shall, to the extent that it can be applied and except if otherwise specified in this Part, apply mutatis mutandis, for the purpose of a drawback or refund of health promotion levy on such goods. (c) the provisions contemplated in paragraph (b) shall determine entitlement to the drawback or refund of health promotion levy specified in this Part notwithstanding that no customs duty has been paid on the goods concerned.</p>	<p>compliance with any relevant Note or rule be granted as specified in this Part; (b) any provision - (i) in the Notes to Schedule No. 5 8 to the Excise Tariff; (ii) for a drawback of customs duty in respect of goods specified in item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05; (iii) in the Notes to items 521.00/00.00/01.00 and 522.00; (iv) for a refund of customs duty in respect of goods specified in item 532.00; shall, to the extent that it can be applied and except if otherwise specified in this Part, apply mutatis mutandis, for the purpose of a drawback or refund of health promotion levy on such goods. (c) the provisions contemplated in paragraph (b) shall determine entitlement to the drawback or refund of health promotion levy specified in this Part notwithstanding that no customs duty has been paid on the goods concerned.</p>	
1641	2.	2.	Ex Note 2 in Part 6 of Schedule No. 5

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	<p>(a) "Full duty" specified in this Part means the health promotion levy paid in terms of the relevant item of Part 7 of Schedule No. 1 less any rebate, refund or drawback of such levy previously granted in respect of the goods.</p> <p>(b) The reference 00.00 in the tariff heading/ health promotion levy columns of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to -</p> <p>(i) any tariff heading or subheading or all the tariff headings or subheadings of Part 1 of Schedule No. 1 specified in such column in respect any relevant drawback or refund item of any Part of Schedule No. 5; or</p> <p>(ii) any health promotion levy item or all the health promotion levy items specified in Part 7 of the said Schedule No. 1.</p>	<p>(a) "Full duty" specified in this Part means the health promotion levy paid in terms of the relevant item of Part 7 of Schedule No. 1 4 to the Excise Tariff less any rebate, refund or drawback of such levy previously granted in respect of the goods.</p> <p>(b) The reference 00.00 in the tariff heading/ health promotion levy columns of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to -</p> <p>(i) any tariff heading or subheading or all the tariff headings or subheadings of Part 1 of Schedule No. 1 to the Customs Tariff specified in such column in respect any relevant drawback or refund item of any Part of Schedule No. 5 8 to the Excise Tariff; or</p> <p>(ii) any health promotion levy item or all the health promotion levy items specified in Part 7 of the said Schedule No. 1 4 to the Excise Tariff.</p>	<p>of the 1964 Tariff</p>
1642	<p>3. Whenever any drawback or refund of health promotion levy is claimed as provided in this Part, any prescribed form for such claim must reflect the item</p>	<p>3. Whenever any drawback or refund of health promotion levy is claimed as provided in this Part, any prescribed form for such claim must reflect the item</p>	<p>Ex Note 3 in Part 6 of Schedule No. 5 of the 1964 Tariff</p>

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	applicable as contemplated in Note 1(b) and also reflect the tax type code.	applicable as contemplated in Note 1(b) and also reflect the tax type code.	
1643	4. The provisions of the notes specified in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall mutatis mutandis apply, to goods exported in terms of rebate item 561.02.	4. The provisions of the notes specified in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall mutatis mutandis apply, to goods exported in terms of rebate item 561.02.	Ex Note 4 in Part 6 of Schedule No. 5 of the 1964 Tariff
1644	560.00 DRAWBACKS OF HEALTH PROMOTIONAL LEVY ON IMPORTED GOODS EXPORTED	560.00 DRAWBACKS OF HEALTH PROMOTIONAL LEVY ON IMPORTED GOODS EXPORTED	
1645	560.01/00.00/01.00 Goods exported in accordance with the provisions of item 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 on which the health promotion levy has been paid (Full duty)	560.01/00.00/01.00 Goods exported in accordance with the provisions of item 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 on which the health promotion levy has been paid (Full duty)	Ex item 560.01/00.00/01.00 in Part 6 of Schedule No. 5 of the 1964 Tariff
1646	561.00 REFUNDS OF HEALTH PROMOTIONAL LEVY ON IMPORTED GOODS	561.00 REFUNDS OF HEALTH PROMOTIONAL LEVY ON IMPORTED GOODS	
1647	561.01 GOODS ABANDONED OR DESTROYED OF ITEM 532.00	561.01 GOODS ABANDONED OR DESTROYED OF ITEM 532.00	
1648	561.01/00.00/01.00 Goods abandoned or destroyed as contemplated in item 532.00 on which the health promotion levy has been paid (Full duty)	561.01/00.00/01.00 Goods abandoned or destroyed as contemplated in item 532.00 on which the health promotion levy has been paid (Full duty)	Ex item 561.01/00.00/01.00 in Part 6 of Schedule No. 5 of the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
1649	561.02 OTHER HEALTH PROMOTIONAL LEVY GOODS EXPORTED TO A BLNS COUNTRY	561.02 OTHER HEALTH PROMOTIONAL LEVY GOODS EXPORTED TO A BLNS COUNTRY	
1650	561.02/00.00/01.00 Goods (excluding those covered by item 551.02) in respect of which the health promotion levy has been paid and that are exported to a BLNS country as defined in rule 54F.01 (Full duty)	561.02/00.00/01.00 Goods (excluding those covered by item 551.02) in respect of which the health promotion levy has been paid and that are exported to a BLNS country as defined in rule 54F.01 (Full duty)	Ex item 561.02/00.00/01.00 in Part 6 of Schedule No. 5 of the 1964 Tariff
1651	561.03 GOODS IN RESPECT OF WHICH HEALTH PROMOTION LEVY HAS BEEN PAID AND THAT HAVE BEEN USED FOR THE MANUFACTURE OF HEALTH PROMOTION LEVY GOODS OR THE MANUFACTURE OF OTHER GOODS	561.03 GOODS IN RESPECT OF WHICH HEALTH PROMOTION LEVY HAS BEEN PAID AND THAT HAVE BEEN USED FOR THE MANUFACTURE OF HEALTH PROMOTION LEVY GOODS OR THE MANUFACTURE OF OTHER GOODS	See Excise Tariff
1652	561.03/00.00/01.00 Goods in respect of which health promotion levy has been paid and that have been imported and used: (a) by a licensee of - (i) a warehouse licensed for the manufacture of goods subject to health promotion levy; or (ii) an excise manufacturing warehouse licensed for the manufacture of goods not subject to health promotion levy; and (b) in the manufacture of other goods not subject to health promotion levy.	561.03/00.00/01.00 Goods in respect of which health promotion levy has been paid and that have been imported and used: (a) by a licensee of - (i) a warehouse licensed for the manufacture of goods subject to health promotion levy; or (ii) an excise manufacturing warehouse licensed for the manufacture of goods not subject to health promotion levy; and (b) in the manufacture of other goods not subject to health promotion levy.	Ex item 561.03/00.00/01.00 in Part 6 of Schedule No. 5 of the 1964 Tariff

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	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	Note: 1. The licensee or importer as the case may be shall submit only one claim for a refund in respect of health promotion n levy per SAD 500. (Full duty)	Note: 1. The licensee or importer as the case may be shall submit only one claim for a refund in respect of health promotion n levy per SAD 500. (Full duty)	

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