

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 365

23 April 2021

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1C/12)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1C of Schedule No. 6 to the said Act is hereby amended, with effect from 1 July 2021, to the extent set out in the Schedule hereto.



**MR TT MBOWENI  
MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution of Note 8 in Schedule No. 6 Part 1 C of the following:**

8. A licensed manufacturer of goods contemplated in item 620.24 may, if circumstances arise that impede the return of the goods to that licensee's customs and excise special manufacturing warehouse for destruction as contemplated in that item, apply to the Commissioner to have the goods destroyed at the manufacturer's own distribution centre or a specialised destruction facility, provided:
- (a) The removal to the approved premises takes place within a period of 12 months prescribed in Note 6(a)(i);
  - (b) the destruction and location of such destruction is requested and prior approval is obtained from the Commissioner before other fermented beverages are removed for destruction;
  - (c) the destruction shall otherwise remain subject to the provisions of item 620.24, the Notes thereto, the Act and its rules;
  - (d) the destruction is done under customs supervision if required by the Commissioner; and
  - (e) any other requirement as the Commissioner may specify in writing is complied with.

**By the substitution of Note 1 in Section C to Part 1 of Schedule No. 6 with the following:**

- 1. Items 620.01, 620.02 and 620.03 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.