

GOVERNMENT NOTICES • GOEWERMENSKENNISGEWINGS

SOUTH AFRICAN RESERVE BANK

NO. R. 1510

19 November 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1C/13)**

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 to the extent set out in the Schedule hereto.



DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 6(a)(i) in Section C to Part 1 of Schedule No. 6 with the following:

- (i) Wine, vermouth and other fermented beverages which are off-specification or have become contaminated or have undergone post-manufacturing deterioration may, subject to Note 8, be returned to a customs and excise special manufacturing warehouse (SWM) for destruction or reprocessing, only if such products are found to be off-specification, contaminated or have undergone post-manufacturing deterioration within a period of 12 months after removal from the SWM and that the goods are returned to such SWM within this period.

By the substitution of Note 6(b)(i)(bb) in Section C to Part 1 of Schedule No. 6 with the following:

- (bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for reprocessing, under supervision of an officer; or

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

- (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 20, 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.