


SOUTH AFRICAN REVENUE SERVICE

NO. R. 1400

24 DECEMBER 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/4/3)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 4 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 insertion of Note 5 with he following:

5. For the purpose of refund item 681.04 the following:
- (a) Only the person referred to in Rule 54F.05(a)(v) as applied by rule 54FC.01(a), to whom a licensee of a manufacturing warehouse has removed such environmental levy goods, may apply for the refund; and
 - (b) The person contemplated in Note 5(a) must produce an invoice or despatch delivery note containing proof of the environmental levy paid by that person to that licensee on such goods.