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No. 41515

IMPORTANT NOTICE:

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Closing times for **ORDINARY WEEKLY** **REGULATION GAZETTE** **2018**

The closing time is **15:00 sharp** on the following days:

- **28 December 2017**, Thursday for the issue of Friday **05 January 2018**
- **05 January**, Friday for the issue of Friday **12 January 2018**
- **12 January**, Friday for the issue of Friday **19 January 2018**
- **19 January**, Friday for the issue of Friday **26 January 2018**
- **26 January**, Friday for the issue of Friday **02 February 2018**
- **02 February**, Friday for the issue of Friday **09 February 2018**
- **09 February**, Friday for the issue of Friday **16 February 2018**
- **16 February**, Friday for the issue of Friday **23 February 2018**
- **23 February**, Friday for the issue of Friday **02 March 2018**
- **02 March**, Friday for the issue of Friday **09 March 2018**
- **09 March**, Friday for the issue of Friday **16 March 2018**
- **15 March**, Thursday for the issue of Friday **23 March 2018**
- **22 March**, Thursday for the issue of Thursday **29 March 2018**
- **28 March**, Wednesday for the issue of Friday **06 April 2018**
- **06 April**, Friday for the issue of Friday **13 April 2018**
- **13 April**, Friday for the issue of Friday **20 April 2018**
- **19 April**, Thursday for the issue of Thursday **26 April 2018**
- **25 April**, Wednesday for the issue of Friday **04 May 2018**
- **04 May**, Friday for the issue of Friday **11 May 2018**
- **11 May**, Friday for the issue of Friday **18 May 2018**
- **18 May**, Friday for the issue of Friday **25 May 2018**
- **25 May**, Friday for the issue of Friday **01 June 2018**
- **01 June**, Friday for the issue of Friday **08 June 2018**
- **08 June**, Friday for the issue of Friday **15 June 2018**
- **15 June**, Friday for the issue of Friday **22 June 2018**
- **22 June**, Friday for the issue of Friday **29 June 2018**
- **29 June**, Friday for the issue of Friday **06 July 2018**
- **06 July**, Friday for the issue of Friday **13 July 2018**
- **13 July**, Friday for the issue of Friday **20 July 2018**
- **20 July**, Friday for the issue of Friday **27 July 2018**
- **27 July**, Friday for the issue of Friday **03 August 2018**
- **02 August**, Thursday for the issue of Friday **10 August 2018**
- **10 August**, Friday for the issue of Friday **17 August 2018**
- **17 August**, Friday for the issue of Friday **24 August 2018**
- **24 August**, Friday for the issue of Friday **31 August 2018**
- **31 August**, Friday for the issue of Friday **07 September 2018**
- **07 September**, Friday for the issue of Friday **14 September 2018**
- **14 September**, Friday for the issue of Friday **21 September 2018**
- **20 September**, Thursday for the issue of Friday **28 September 2018**
- **28 September**, Friday for the issue of Friday **05 October 2018**
- **05 October**, Friday for the issue of Friday **12 October 2018**
- **12 October**, Friday for the issue of Friday **19 October 2018**
- **19 October**, Friday for the issue of Friday **26 October 2018**
- **26 October**, Friday for the issue of Friday **02 November 2018**
- **02 November**, Friday for the issue of Friday **09 November 2018**
- **09 November**, Friday for the issue of Friday **16 November 2018**
- **16 November**, Friday for the issue of Friday **23 November 2018**
- **23 November**, Friday for the issue of Friday **30 November 2018**
- **30 November**, Friday for the issue of Friday **07 December 2018**
- **07 December**, Friday for the issue of Friday **14 December 2018**
- **13 December**, Thursday for the issue of Friday **21 December 2018**
- **19 December**, Wednesday for the issue of Friday **28 December 2018**

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 341

23 MARCH 2018

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 172)**

Under sections 54F, 54J and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto with effect from 1 April 2018.


THOMAS SWABIHI MOYANE**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE**

- (a) By the insertion after rule 54FC.04 of the following heading and rules:

CHAPTER VB**HEALTH PROMOTION LEVIES****RULES FOR CHAPTER VB OF THE ACT IN RESPECT OF HEALTH PROMOTION
LEVY GOODS****Health promotion levy imposed on sugary beverages****Application of provisions**

- 54I.01 (a) Rules 54I.01 to 54I.09 apply to sugary beverages manufactured in or imported into the Republic that are liable to health promotion levy as specified in item 191.00 in Section A of Part 7 of Schedule No.1.
- (b) Except as otherwise provided in these rules, the rules numbered 54F.01 to 54F.14 apply with any necessary changes as the context may require to health promotion levy on sugary beverages.
- (c) For the purposes of Chapter VB, these rules and any form to which these rules relate, unless the context otherwise indicates –

- (i) “commercial manufacturer” means a person manufacturing sugary beverages in the manner contemplated in rule 54I.02;
- (ii) “effective date” means 1 April 2018.
- (iii) “non-commercial manufacturer” means a person manufacturing sugary beverages not in the manner contemplated in rule 54I.02;
- (iv) “related persons” means persons that are deemed to be related as specified in section 66(2)(a);
- (v) “sugar” means both the intrinsic and added sugars and other sweetening matter contained in any sugary beverage;
- (vi) “sugar content” means the sugar content of any sugary beverage that is determined in the manner contemplated in rule 54I.06; and
- (vii) “sugary beverage” means sugary beverages manufactured in or imported into the Republic in terms of item 191.00 in Section A of Part 7 of Schedule No. 1.

Persons classified as commercial manufacturers of sugary beverages

- 54I.02 (a) Any person who manufactures or who expects to manufacture sugary beverages with a sugar content exceeding 500 kilogram per calendar year shall be regarded as a commercial manufacturer.
- (b) Any related persons who manufacture or who expect to manufacture a combined total quantity of sugary beverages with a sugar content exceeding 500 kilogram per calendar year shall be respectively regarded as commercial manufacturers.
- (c) Any persons who manufacture or who expect to manufacture on the same or adjacent manufacturing premises a combined total quantity of sugary beverages with a sugar content exceeding 500 kilogram per calendar year shall be respectively regarded as commercial manufacturers.

Manufacturers of sugary beverages to register or to register and licence

- 54I.03 (a) Any person who manufactures sugary beverages on the date these rules come into operation or intends manufacturing sugary beverages must apply on form DA 185 and the appropriate annexures –
- (i) if he or she qualifies as a non-commercial manufacturer, for registration as a non-commercial manufacturer of sugary beverages in terms of section 59A and the rules thereto; or
 - (ii) if he or she is classified as a commercial manufacturer –

- (aa) for registration as a commercial manufacturer of sugary beverages in terms of section 59A and the rules thereto; and
 - (bb) for licensing of his or her manufacturing premises as a customs and excise manufacturing warehouse for the commercial manufacture of sugary beverages.
- (b) Unless the Commissioner determines otherwise, no security is required to be furnished by a person applying for registration as a non-commercial manufacturer of sugary beverages.
- (c) The provisions of rule 19A.02 shall apply with any necessary changes as the context may require to any licence application contemplated in this rule.

Restrictions on customs and excise warehouses for sugary beverages

54I.04 For the purposes of rule 54F.03, customs and excise warehouses as contemplated in section 19 may be licenced only for the purposes of –

- (a) manufacture of sugary beverages; and
- (b) storage of imported sugary beverages.

Closing and submission of accounts for health promotion levy on sugary beverages and payment thereof

54I.05 For the purposes of rule 54F.07–

- (a) an accounting period shall be a calendar month; and
- (b) an account for payment of health promotion levy on sugary beverages must be completed and submitted monthly on form DA 179.

Determination of sugar content subject to health promotion levy on sugary beverages

- 54I.06 (a) Any person who manufactures or imports any sugary beverage that is liable to health promotion levy must determine and declare the sugar content of the sugary beverage based on –
- (i) (aa) the sugar content of the sugary beverage 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); and
 - (bb) the report referred to in item (aa) above must be kept available for inspection for a period of five years from the date the sugary

- beverage was manufactured or imported and must be produced or submitted at the request of an officer; or
- (ii) the sugar content of the sugary beverage shall be deemed to constitute 20 grams per 100 millilitres; and
- (b) In the case of powder and liquid concentrates or preparations for the making of beverages, the sugar content shall be determined based on the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications.

Liability for duty for sugary beverages manufactured in the Republic

- 54I.07 For the purposes of rule 54F.10, in respect of the liability and the termination of liability for duty, the liability for duty of a licensee for the manufacture of sugary beverages shall cease only—
- (a) upon proof of payment of health promotion levy on such sugary beverages and entry for home consumption of such sugary beverages; or
- (b) upon proof that the export to any country or removal to any BLNS country of such sugary beverages has been received in such country.

Restrictions on entry of sugary beverages for removal in bond

- 54I.08 For the purposes of rule 54F.10, rule 54F.11 and rule 54F.12, sugary beverages manufactured in the Republic may only be entered for export or entered for removal in bond from a customs and excise warehouse to any place outside the Republic or any place in any other country in the common customs area.

Implementation provisions

- 54I.09 For the purposes of rule 54F.14 –
- (a) The licensee must when issuing any invoice or delivery note contemplated in rule 54F.05 in respect of sugary beverages manufactured before the date health promotion levy on sugary beverages came into operation, endorse such invoice or note to state that such sugary beverages were manufactured before the effective date.
- (b) The implementation accounting period will commence on the effective date, after which the monthly accounting periods will commence on the first day of each calendar month.

(b) By the insertion in item 202.00 of the Schedule to the rules of the following form:

“DA 179 Health Promotion Levy Return for Sugary Beverages”

(c) By the substitution in item 202.00 of the Schedule to the rules for forms DA 63, DA 64, DA 66 and DA 185.4B2 of the following forms:

“DA 63 Application for refund – export for trade purposes of imported duty paid goods (Refund item 522.03)

DA 64 Application for drawback / refund

DA 66 General application for drawback / refund

DA 185.4B2 Licensing client type 4B2 – manufacturing warehouse”

APPLICATION FOR REFUND – EXPORT FOR TRADE PURPOSES OF IMPORTED DUTY PAID GOODS (Refund item 522.03)

DA 63

	Customs Code	Name and Address	Country of destination	Transport code	Place of final delivery
Exporter	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Agent	<input type="text"/>	<input type="text"/>			

Export B/E Line No	DA 63 line No	Import Declaration MRN	Line	Origin	Tariff Subheading	Quantity	Code	Customs value	Customs duty	Duty Sch. 1 part 2B	VAT	Other Payment **					
												Duty Tax Type	Amount	Duty Tax Type	Amount		
Marks, Nos. No. and description of packages						Description and particulars of goods for duty purposes											
Marks, Nos. No. and description of packages						Description and particulars of goods for duty purposes											
Marks, Nos. No. and description of packages						Description and particulars of goods for duty purposes											
Marks, Nos. No. and description of packages						Description and particulars of goods for duty purposes											

<p>I, for *exporter / agent, hereby declare that the above is a true description and complete return of the goods in the above-mentioned packages and that the goods are in the same condition in which they were imported. In terms of Item 522.03 of Schedule No. 5 to the Customs and Excise Act, I hereby apply for a refund of the duty originally paid on the goods as indicated above</p> <p>..... Date Signature for exporter / agent</p>	<p>I for hereby certify that particulars of the goods described above were compared with the original and forwarding invoices and found to be correct.</p> <p>..... Official Date Stamp Signature Customs and Excise Officer</p>	Export Declaration MRN Place of entry	DA 63 Number and Date Total amount claimed
--	--	--	---

* Delete which is not applicable
 ** Duty tax type code must be inserted and correspond with the duty tax type code as reflected on the import declaration

APPLICATION FOR DRAWBACK / REFUND

DA 64

THE CONTROLLER OF CUSTOMS AND EXCISE: DATE:

*I / we hereby declare that duty / levy was paid on importation, on the *materials / articles used in the manufacture / processing / packing of the goods which *I / we exported, and now being claimed below:

IMPORT DECLARATION PARTICULARS		CLAIM PARTICULARS									
MRN	Line No.	Customs value	Quantity	Code	Customs Duty	Sch IP2B	VAT	Other Payments		Other Payments	
								Duty tax type **	Amount	Duty tax type **	Amount
Total amounts claimed											

* Delete whichever is not applicable
 ** Duty tax type code must be inserted and correspond with the duty tax type code as reflected on the import declaration

APPLICATION FOR DRAWBACK / REFUND

DA 64

EXPORT DECLARATION PARTICULARS

MRN	Line No.	Tariff subheading	Quantity	Code	Drawback / refund item	Export invoice		Description	Export Value (FOB)
						No.	Date		

In proof of exportation *I / we attach a copy of the *B/E export / proof of export / receipt of acceptance on *ship / rail / aircraft / other vehicle in terms of the provisions of the above stated drawback / refund item(s) of the Customs and Excise Act, *I / we hereby apply for a drawback / refund of the duty / levy paid on the *materials / articles mentioned above.

Name of firm:	Client Code:	Official Date Stamp:
Name of person signing this form:	Capacity:	
Signature:	Date:	

* Delete whichever is not applicable

DA 66



**SOUTH AFRICAN REVENUE SERVICE:
GENERAL APPLICATION FOR DRAWBACK / REFUND**

A. FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE
A1: Approval by Controller

Alphabetical district office code
	<i>Name of Refund Officer</i>	<i>Signature of Refund Officer</i>

A2: Claim particulars

Date of receipt	Date of receipt	Date of receipt	Date of receipt	Claim date and number
-----------------	-----------------	-----------------	-----------------	-----------------------

B. FOR COMPLETION BY APPLICANT
B1: Applicant information

Name						Code No:														
Address																				
Name of Bank:																				
Branch Name:											Branch Code:									
Type of Account:						Account number:														

B2: * Importer Owner Exporter information (mark one block with an X)

Name						Code No.														
Address						For *applicant's / importer's / owner's / exporter's use:														

B3: Summary of amount(s) claimed

Type of duty/revenue	Rand					Cent	Type of duty/revenue	Rand					Cent
Customs Duty							Excise Duty						
Anti-Dumping Duty							Duty: Sch. 1 Part 2B						
**VAT							Other						
Total amount claimed													

B4: Particulars of document under cover of which payment was made

Form No. (e.g. SAD500)							Customs Declaration CPC (e.g. A 11-00)						
MRN													
Date on which payment was effected	C	C	Y	Y	M	M	D	D	Alphabetical district office code				

C. FOR COMPLETION BY BOOKKEEPING (H/O)

Financial Voucher No.	Electronic Fund Transfer No.	Cheque No.	Financial Voucher / Cheque / EFT Date
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* Delete which is not applicable
** VAT means value added tax paid in terms of the Value Added Tax Act, 1991 (Act No. 89 of 1991).

B. FOR COMPLETION BY APPLICANT (continue from page 1)

B5: Type of Refund

Please indicate the type of refund with an "X" in the appropriate box

		General refunds i.t.o. section 76	
Overplus			
Drawback (Part 1, Schedule 5)		Committed an error in calculating duty	
Goods exported in the same condition as imported (Part 2 Schedule 5)		Assessed duty on value higher than value for duty purposes	
(Part 3 Schedule 5)	Goods destroyed in unavoidable circumstances	Incorrect tariff classification / tariff determination under section 47 (9)	
	Goods abandoned	Goods having been damaged, destroyed or irrecoverably lost prior to release	
	Goods used for the manufacture of excisable goods	Short landed, short shipped or short packed goods	
Refund by Licensed Distributor		Adjustment of bill of entry i.t.o. section 40 (3)	
Refund of excise duty (Schedule 6)		Other (please specify):	
Drawback of excise duty (Schedule 6)		

B6: Documents to prove claim

The following documents to prove this claim are attached to page 3:

B7: Indemnity

In consideration of this claim being paid *I / we (Applicant),
 herein represented by (Person's full name),
 in *his / her capacity as, *he / she being duly authorised to furnish this
 indemnity, hereby agree and undertake to hold harmless and keep indemnified the Office of the Commissioner for the South African Revenue
 Service against any claim, loss or damage, cost and expenses, arising from any cause whatsoever which may be made against, or sustained or
 incurred by the said office, as a result of payment of this claim.

Signed on this..... day of the month (ccyy)

At (Place) Signature

B8: Grounds for claim

Important note:- It is of the utmost importance that the reasons advanced for this claim be fully motivated and set out hereunder. It is incumbent upon the applicant to explain clearly why a refund is due and to ensure that the claim is proved by means of other supporting documents. If these requirements are not strictly adhered to, the claim will be rejected and may become time-expired.

I, (Person's full name),
 on behalf of the (Applicant's name)

declare that I am duly authorised to make this declaration; that the grounds for this claim and the particulars entered herein and which are referred to, are true and correct and that the applicant is entitled to a refund of the amount hereby claimed.

Signed on this day of the month (ccyy)

At (Place) Signature

* Delete which is not applicable

A. FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE (continue from page 1)

A3: Query to applicant

To whom it may concern,
This refund claim cannot be entertained for the under-mentioned reasons. If this claim is re-submitted, you should use the same refund jacket and lodge it with the Controller of Customs and Excise.

Your attention is invited to sections 75(14), 76(4) and 76B of the Act and item 522.03 of Schedule No. 5 in regard to the prescriptive period in which claims may be lodged.

D. FOR COMPLETION BY HEAD OFFICE

D1: Query to Controller

D2: Approval of claim

Audited by:

.....

Date:

Signature

Approved by:

.....

Date:

Signature



CUSTOMS & EXCISE

Health Promotion Levy Return for Sugary Beverages

Chapter VB of the Customs and Excise Act, 91 of 1964 and the rules thereto

A Licensee particulars

Warehouse number Excise Client Code Accounting Month

Licensee

Physical Address

Postal code

B Health Promotion Levy Payable

C Health Promotion Levy Adjustments

C Tariff Subheading	D Health Promotion Levy Item	H Total sugar content removed g/100ml (E/100xFxG)	K Total sugar content removed in excess of the threshold in grams / 100ml (E/100xFxJ)	L Levy Rate per gram	M Levy Payable (K x L)	Less Rebates 690.01	Less Refunds 691.01	Less Refunds 691.04	Less Levy Overpaid	Plus Levy Underpaid	Net Levy Payable
					R	R	R	R	R	R	R

D Total Health Promotion Levy Payable

Total levy payable

Less: Rebates – 690.01

Less: Refunds – 691.01

691.04

Gross Levy Due

Less: Levy Overpaid

Subtotal

Plus: Levy Underpaid

Total Amount Payable

Declaration

I in my capacity as of

hereby declare that the particulars herein are correct and comply with the Customs and Excise laws and procedures

Signature Date

For Official use only

Place of entry:

Checked by:

Date Stamp Number Audited by:



Continuation Sheet

A Licensee particulars

Warehouse number Excise Client Code Accounting Month

Licensee

Physical Address

Postal code

B Health Promotion Levy Payable

C Health Promotion Levy Adjustments

C Tariff Subheading	D Health Promotion Levy Item	H Total sugar content removed g/ 100ml (E/100xFxG)	K Total sugar content removed in excess of the threshold in grams / 100ml (E/100xFxJ)	L Levy Rate per gram	M Levy Payable (K x L)	Less Rebates 690.01	Less Refunds 691.01	Less Refunds 691.04	Less Levy Overpaid	Plus Levy Underpaid	Net Levy Payable
					R c	R c	R c	R c	R c	R c	R c

Total to be carried forward and included to the Total Levy Payable to DA179



CUSTOMS & EXCISE

DA 179

NOTES

COMPLETION NOTES FOR THE DA 179 HEALTH PROMOTION LEVY RETURN, DA 179 CONTINUATION SHEET AND DA 179.01 SCHEDULE OF ITEMS REMOVED (CSV - FILE)

Particulars to be specified: These notes must be read in conjunction with the DA 179 - "Completion Manual" available on the SARS website)

The return information must be submitted via SARS eFiling on the EXD 01 return. The completed and signed DA 179 - return hard copy and its supporting documents must be kept for record purposes [Refer to rule 119A.R101A (10)(d) (a - g)]

The Levy Payable, Nett Levy Payable and Total Health Promotion Levy Payable amounts on the DA 179 - return, DA 179 Continuation sheet and DA 179.01 (CSV - file) respectively, must all be indicated in Rand (R) and Cent (C).

All leviable sugary beverages removals must be captured on the DA 179.01 (CSV - file) and summarised on the DA 179 - return. The individual line items on the DA 179.01 (CSV-file) must be consolidated per Tariff Subheading and captured on the DA 179 - return. (Note should be taken of the various packaging types of the same product which must be reflected separately on the DA 179.01 (CSV - file) but consolidated on the DA 179 - return under the relevant Tariff Subheading).

The DA 179.01 (CSV - file) must be attached to the DA 179 - return and kept in a safe place for record purposes.

Explanation of the fields on the DA 179 - return and DA 179 and continuation sheet only:**Section A. Licensee particulars.**

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee/registrant for Excise.
- Licensee: The official business name of the licensee as registered with the Registrar of Companies.
- Physical Address: The street address of the licensed warehouse.
- Postal Code: The postal area code of the licensed warehouse.
- Accounting Month: The month in which sugary beverages levy goods were removed from the licensed warehouse. A month starts on the 1st day and ends on the last day of that month, or part of a month, when the company started the removals of sugary beverages levy goods, or when the company ceased to trade.

Section B. Health Promotion Payable on the DA 179 - return and DA 179 continuation sheet:

- Column C: Tariff Subheading - The relevant 8-digit Tariff Subheading code as per Schedule 1 Part 1.
- Column D: Health Promotion Levy Item - The 7-digit levy item as per Schedule 1 Part 7A.
- Column H: Total sugar content removed in g/100ml (E/100 x F x G) - The total sugar content removed in g/100 ml as per Column H on the CSV - file.
- Column K: Total sugar content removed in excess of the threshold in g/100ml (E/100 x F x J) - The total sugar content removed in excess of 4 grams per 100ml for the accounting month as per Column K on the CSV - file. The amount will be the sugar content **LESS** the 4 grams per 100ml threshold.
- Column L: Levy Rate per gram - The applicable levy rate, as per Schedule 1 Part 7A, must be inserted per line.
- Column M: Levy Payable (K x L) - Sugar content removed in excess of 4 grams per 100ml multiplied by the levy rate.

Section C. Health Promotion Levy Adjustments as on the DA 179 - return and DA 179 continuation sheet

- Less Rebates: Item 690.01 - Goods lost or destroyed in the VM warehouse in circumstances of vis major.
- Less Refunds: Item 691.01 - Proven removals to BLNS countries as defined in Rebate Item 691.01 of Schedule 6 (only if proof of exit from the Republic was obtained - SAD 500 form with required acquittal documentation within thirty (30) days of export).
- Less Refunds: Item 691.04 - Proven direct VM exports beyond the BLNS countries as defined in Rebate Item 691.04 of Schedule 6 (only if proof of exit from the Republic was obtained - SAD 500 form with required acquittal documentation within thirty (30) days of export).
- Less Levy Overpaid: If an amount was overpaid on a previous return the amount must be deducted from the Gross Levy Due amount.
- Plus: Levy Underpaid: If an amount was underpaid on a previous return the amount must be added to the Gross Levy Due amount.
- Nett Levy Payable: The Levy Payable in Column M less the rebates, refunds and overpayment plus the underpayment reflected in Section C.



CUSTOMS & EXCISE

DA 179

NOTES

NOTE: Exports are declared and sett-off on the DA 179 - return as a non-levy removal and therefore cannot be claimed again subsequently.

Section D. Total Health Promotion Levy Payable on the DA 179 - return only:

- Total levy payable: The total amount reflected in Column M.
- Less Rebates: Item 690.01 - Goods lost or destroyed in the VM warehouse in circumstances of vis major.
- Less Refunds: Item 691.01 - Proven removals to BLNS countries as defined in Rebate Item 691.01 of Schedule 6.
- Less Refunds: Item 691.04 - Proven direct VM exports beyond the BLNS countries as defined in Rebate Item 691.04 of Schedule 6 (only if proof of exit from the Republic was obtained - SAD 500 form with required acquittal documentation within thirty (30) days of export).
- Gross Levy Due: The total minus the rebated/refunds sett-off amounts must be inserted here.
- Less Levy Overpaid: If an amount was overpaid on a previous return the amount must be deducted from the Goss Levy Due amount.
- Subtotal: The Gross Levy Due amount minus the over payment made on a previous return.
- Plus Levy Underpaid: If an amount was underpaid on a previous return the amount must be added to the Gross Levy Due amount.
- Total Amount Payable: The Subtotal plus the underpayment made on a previous return.

Declaration: The licensee or his duly appointed, by proxy, public officer must complete their personal particulars and signature with date of completion of the DA 179 - return.

For Official Use Only: This section is for official use only and therefore should not be attended to in any way by the licensee or the public officer.

Explanation of the fields of the DA 179.01 (CSV - file) only (This document/file **MUST** be completed for all removals of sugary beverages levy products removed from the VM warehouse. The various product packaging sizes must be reflected separately on its own line).

1. Licensee particulars

- Warehouse number: The relevant warehouse number allocated to the licensed warehouse for Excise.
- Excise Client Code: The Excise code issued to the licensee/registrant for Excise.
- Taxpayer e-mail address: Licensee to insert the e-mail address.
- Accounting Month: The month in which sugary beverages levy goods were removed from the licensed warehouse. A month starts on the 1st day and ends on the last day of that month, or part of a month, when the company started the removals of sugary beverages levy goods, or when the company ceased to trade.

2. Declaration in respect of sugary beverages products removed:

- Column A: Client Product Code - This is the specific product's identification code normally printed on the product packaging.
- Column B: Client Product Description - This is the specific product's trade name also printed on the packaging.
- Column C: Tariff Subheading - This is the relevant Tariff Subheading as reflected in Schedule 1 Part 1.
- Column D: Health Promotion Levy Item - This is the relevant health promotion levy item as reflected in Schedule 1 Part 7A.
- Column E: Unit package volume in ml - This is the specific packaging size of the package in which the product is put up for retail sale, e.g. 330ml.
- Column F: Number of Units removed - This is the total number of units of a specific product and specific packaging removed from the VM.
- Column G: Sugar content g/100ml - This sugar content amount must be obtained from the certificate issued by a SANAS or ILAC approved laboratory. If the said certificate is not available upon the completion of this DA179.01 (CSV - file), the client must use the deemed sugar content of the sugary beverage that is assumed to constitute 20grams per 100ml.
- Column H: Total sugar content removed g/100ml ($E/100 \times F \times G$) - To calculate this amount the following formula must be used (Column E divide by 100 multiply by Column F multiply by Column G).
- Column I: Threshold Sugar content g/100ml prescribed - This threshold is reflected in Schedule 1 Part 7A.
- Column J: Sugar Content Leivable ($G - I$) - To calculate this amount the following formula must be used (Column G minus Column I).
- Column K: Total sugar content removed in excess of the threshold in g/100ml ($E/100 \times F \times J$) - To calculate this amount the following formula must be used (Column E divide by 100 multiply by Column F multiply by Column J).
- Column L: Levy Rate per gram - This rate is reflected in Schedule 1 Part 7A.
- Column M: Levy payable ($K \times L$) - To calculate this amount the following formula must be used (Column K multiply by Column L).



ANNEXURE DA 185.4B2

LICENSING CLIENT TYPE 4B2 – MANUFACTURING WAREHOUSE

Trading Particulars:
 Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 6 of the application form (DA 185).

Trade name of business: _____

Physical address: Street name and number: _____
 Building name and floor number: _____
 Suburb: _____
 City/Town: _____
 Street code: _____

Authority to apply:
 I/We, _____ herein presented by:

 (name of applicant)

(1) _____ (Capacity) (2) _____ (Capacity)
 being duly authorised thereto by virtue of –

(a) *a resolution passed at a meeting of the Board of Directors, held at _____ on the _____ day of _____ (CCYY) _____; or
 (b) *express consent in writing of all the members of the close corporation /* partners of the partnership /* trustees of the trust; or
 (c) * being a person having the management of any other association; or
 (d) * delegated officer of an organ of State,
 hereby apply for licensing of a Manufacturing Warehouse.

Warehouse Particulars:

(a) Indicate with an **X** what the warehouse will be used for:

(i)	Manufacture of tobacco products (warehouse business type 32 - VM)	<input type="checkbox"/>
(ii)	Manufacture of malt beer (warehouse business type 33 - VM)	<input type="checkbox"/>
(iii)	Manufacture of spirits	
(aa)	Primary (warehouse business type 34 - VMP)	<input type="checkbox"/>
(bb)	Secondary (warehouse business type 35 - VMS)	<input type="checkbox"/>
(iv)	Manufacture of petroleum products – excluding biodiesel (warehouse business type 38 - VM)	<input type="checkbox"/>
(v)	Manufacture of (commercial) biodiesel (warehouse business type 39 - VM)	<input type="checkbox"/>
(vi)	Manufacture of plastic carrier and flat bags (warehouse business type 42 - VM)	<input type="checkbox"/>
(vii)	Manufacture of electric filament lamps (warehouse business type 43 - VM)	<input type="checkbox"/>
(viii)	Production of electricity (warehouse business type 44 - VM)	<input type="checkbox"/>
(ix)	Manufacture of tyres (warehouse business type 56 - VM)	<input type="checkbox"/>
(x)	Manufacture of sugary beverages (warehouse business type 57 - VM)	<input type="checkbox"/>

(b) Please state the rebate item(s), tariff subheading(s) / item(s) (if applicable), and describe the goods that will be manufactured or stored in the warehouse.

Rebate item(s)	Tariff subheading(s) / item(s)	Rebate Code	Description of goods manufactured / stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			

Continues overleaf

NO. R. 342

23 MARCH 2018

SOUTH AFRICAN REVENUE SERVICE

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5B/164)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 5B of Schedule No. 1 to the said Act is hereby amended, **with effect from 4 April 2018**, to the extent set out in the Schedule hereto.


N NENE
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Road Accident Fund Fuel Levy Item	Tariff Heading	Article Description	Rate of Road Accident Fund Levy
197.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	193c/li
197.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	193c/li
197.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	193c/li
197.10.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	193c/li
197.20.01	3826.00.10	Biodiesel, as defined in Additional Note 1(a) to Chapter 38	193c/li
197.20.03	3826.00.90	Other biodiesel	193c/li

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5B/164)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 4 April 2018, in die mate in die Bylae hierby aangetoon.


N NENE
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Padongelukfondsheffing item	Tariefpos	Artikel Beskrywing	Skaal van Padongelukfondsheffing
197.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	193c/li
197.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	193c/li
197.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	193c/li
197.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk	193c/li
197.20.01	3826.00.10	Bio-diesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	193c/li
197.20.03	3826.00.90	Ander bio-diesel	193c/li

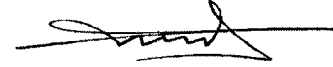
NO. R. 343

SOUTH AFRICAN REVENUE SERVICE

23 MARCH 2018

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/163)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 to the said Act is hereby amended, **with effect from 4 April 2018**, to the extent set out in the Schedule hereto.



N NENE
MINISTER OF FINANCE

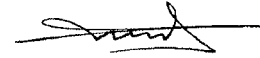
SCHEDULE

By the substitution of the following:

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	337c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	322c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	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
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	161c/li
195.20.03	3826.00.90	Other biodiesel	322c/li

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/163)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 4 April 2018, in die mate in die Bylae hierby aangetoon.



**N NENE
MINISTER VAN FINANSIES**

BYLAE

Deur die vervanging van die volgende:

Brandstof- heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	337c/li
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	322c/li
195.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	322c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(jj) by Hoofstuk 27, ongemerk	322c/li
195.20.01	3826.00.10	Biodiesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	161c/li
195.20.03	3826.00.90	Ander biodiesel	322c/li

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3D/23)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 3D of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2018, to the extent set out in the Schedule hereto.



**N NENE
MINISTER OF FINANCE**

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.01.09	8703.21.90	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
151.01.13	8703.23.90	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
151.01.21	8703.31.90	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
151.01.25	8703.33.90	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
151.01.31	8703.50.90	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
151.01.35	8703.70.90	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

NO. R. 344

SOUTH AFRICAN REVENUE SERVICE

23 MARCH 2018

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
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
151.02.03	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
151.02.05	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

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3D/23)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3D van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2018, in die mate in die Bylae hierby aangetoon.


N NENE
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Omgewings- heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
151.01.09	8703.21.90	Ander	R110.00 per g/km CO ² uitlatings meer as 120g/km
151.01.11	8703.22.90	Ander	R110.00 per g/km CO ² uitlatings meer as 120g/km
151.01.13	8703.23.90	Ander	R110.00 per g/km CO ² uitlatings meer as 120g/km
151.01.15	8703.24.90	Ander	R110.00 per g/km CO ² uitlatings meer as 120g/km
151.01.21	8703.31.90	Ander	R110.00 per g/km CO ² uitlatings meer as 120g/km
151.01.23	8703.32.90	Ander	R110.00 per g/km CO ² uitlatings meer as 120g/km
151.01.25	8703.33.90	Ander	R110.00 per g/km CO ² uitlatings meer as 120g/km
151.01.29	8703.40.90	Ander	R110.00 per g/km CO ² uitlatings meer as 120g/km
151.01.31	8703.50.90	Ander	R110.00 per g/km CO ² uitlatings meer as 120g/km
151.01.33	8703.60.90	Ander	R110.00 per g/km CO ² uitlatings meer as 120g/km
151.01.35	8703.70.90	Ander	R110.00 per g/km CO ² uitlatings meer as 120g/km
151.01.39	8703.90.90	Ander	R110.00 per g/km CO ² uitlatings meer as 120g/km

Deur die vervanging van die volgende:

Omgewingsheffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
151.02.01	8704.21.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R150.00 per g/km CO ² uitlatings meer as 175g/km
151.02.03	8704.31.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R150.00 per g/km CO ² uitlatings meer as 175g/km
151.02.05	8704.90.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R150.00 per g/km CO ² uitlatings meer as 175g/km

NO. R. 345

23 MARCH 2018

SOUTH AFRICAN REVENUE SERVICE

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3C/21)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 3C of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2018**, to the extent set out in the Schedule hereto.



N NENE
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Heading	Article Description	Rate of Environmental Levy
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
149.01.10	8539.21.90	Other	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
149.02.10	8539.22.90	Other	800c/lamp
149.03.05	8539.29.50	Other, vacuum type, of less than 15 W	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
149.03.15	8539.29.90	Other	800c/lamp

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3C/21)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3C van Bylae No. 1 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 1 April 2018**, in die mate in die Bylae hierby aangetoon.



N NENE
MINISTER VAN FINANSIES


BYLAE

Deur die vervanging van die volgende:

Omgewings- heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Omgewingsheffing
149.01.05	8539.21.45	Ander, met 'n krag van minstens 15 W maar hoogstens 1 000 W en vir 'n spanning van meer as 100 V maar hoogstens 260 V	800c/lamp
149.01.10	8539.21.90	Ander	800c/lamp
149.02.05	8539.22.45	Ander, met 'n krag van minstens 15 W en vir 'n spanning van hoogstens 260 V	800c/lamp
149.02.10	8539.22.90	Ander	800c/lamp
149.03.05	8539.29.50	Ander, vakuumtipe, van minder as 15 W	800c/lamp
149.03.10	8539.29.57	Ander, met 'n krag van meer as 200 W maar hoogstens 1 000 W en vir 'n spanning van meer as 100 V maar hoogstens 260 V	800c/lamp
149.03.15	8539.29.90	Ander	800c/lamp

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3A/20)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 3A of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2018, to the extent set out in the Schedule hereto.


N NENE
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Heading	Article Description	Rate of Environmental Levy
147.01.01	3923.21.07	Carrier bags, with a thickness of 24 microns or more	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
147.01.05	3923.29.40	Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more	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

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3A/20)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2018, in die mate in die Bylae hierby aangetoon.


N NENE
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Omgewings- heffingitem	Tarifpos	Artikel Beskrywing	Skaal van Omgewingsheffing
147.01.01	3923.21.07	Drasakke, met 'n dikte van 24 mikrons of meer	12c/sak
147.01.03	3923.21.17	Platsakke, met 'n dikte van 24 mikrons of meer (uitgesonderd onmiddellike verpakkings, vasritssakke en huishoudelike sakke insluitend vullissakke en vullishouervoerings)	12c/sak
147.01.05	3923.29.40	Drasakke, van ander termoplastiese materiale, met 'n dikte van 24 mikrons of meer	12c/sak
147.01.07	3923.29.50	Platsakke, van ander termoplastiese materiale, met 'n dikte van 24 mikrons of meer (uitgesonderd onmiddellike verpakkings, vasritssakke en huishoudelike sakke insluitend vullissakke en vullishouervoerings)	12c/sak

NO. R. 346

SUID-AFRIKAANSE INKOMSTEDIENS

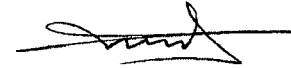
23 MAART 2018

STAATSKOEFRANT, 23 MAART 2018

No. 41515 41

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2B/165)

In terms of section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2018**, to the extent set out in the Schedule hereto.



N NENE
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 2 in Section B to Part 2 of Schedule No. 1 with the following:

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 retail 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
(ii)	"B" means the value for the ad valorem excise duty on imported goods as prescribed in section 65(8)(a) of the Act.
(c)	The result of the calculations $0,00003 \times A$ and $0,00003 \times B$ shall be rounded-off to the third decimal comma.

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
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	8517.69	Other:	
124.37.15	8517.69.10	Apparatus designed for use when carried in the hand or on the person	9%

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
118.15.01	3303.00.90	Other	9%
118.20.01	3304.10.90	Other	7%

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
118.20.03	3304.20.90	Other	7%
118.20.05	3304.30.90	Other	7%
118.20.07	3304.91.90	Other	7%
118.20.09	3304.99.90	Other	7%
118.33.01	3604.10	Fireworks	9%
120.10.01	4303.10	Articles of apparel and clothing accessories	9%
120.15.01	4304.00.10	Articles of apparel and clothing accessories	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%
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%
124.05.05	8415.81.10	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%
124.05.09	8415.83.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	9%
124.05.11	8415.90.05	Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20	9%
124.37.01	8517.11	Line telephone sets with cordless handsets	9%
124.37.03	8517.12.10	Designed for use when carried in the hand or on the person	9%
124.40.01	8518.21	Single loudspeakers, mounted in their enclosures	9%
124.40.03	8518.22	Multiple loudspeakers, mounted in the same enclosure	9%
124.40.05	8518.29	Other	9%
124.40.07	8518.40	Audio-frequency electric amplifiers	9%
124.40.09	8518.50	Electric sound amplifiers sets	9%
124.45.01	8519.81.90	Other	9%
124.45.03	8519.89.90	Other	9%
124.55.02	8521.90.90	Other	9%
124.66.01	8525.80.90	Other	9%
124.70.01	8527.13.10	Domestic apparatus	9%
124.70.03	8527.19.10	Domestic apparatus	9%
124.70.05	8527.21	Combined with sound recording or reproducing apparatus	9%
124.70.07	8527.29	Other	9%
124.70.09	8527.91.10	Domestic apparatus	9%
124.70.11	8527.92.10	Domestic apparatus	9%

By the substitution of the following:

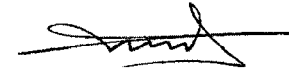
Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.70.13	8527.99.10	Domestic apparatus	9%
124.75.25	8528.49.10	Colour, with a screen size not exceeding 3 m x 4 m	9%
124.75.27	8528.49.90	Other	9%
124.75.29	8528.52.20	Colour, with screen size exceeding 3 m x 4 m	9%
124.75.31	8528.52.90	Other	9%
124.75.33	8528.59.15	Colour, with a screen size exceeding 3 m x 4 m	9%
124.75.35	8528.59.90	Other	9%
124.75.37	8528.69.90	Other	9%
124.75.38	8528.71.10	With a value for duty purposes not exceeding R5 000	9%
124.75.40	8528.71.90	Other	9%
124.75.41	8528.72.20	Incorporating a cathode-ray tube (CRT)	9%
124.75.43	8528.72.50	Other, with a screen size exceeding 3 m x 4 m	9%
124.75.45	8528.72.90	Other	9%
124.75.47	8528.73.20	Incorporating a cathode-ray tube (CRT)	9%
124.75.49	8528.73.50	Other, with a screen size exceeding 3 m x 4 m	9%
124.75.51	8528.73.90	Other	9%
126.10.01	8711.20.90	Other	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%
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%
126.10.07	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	9%
126.10.09	8711.90.20	Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³	7%
126.10.11	8711.90.30	Other, of a cylinder capacity exceeding 800 cm ³	9%
126.20.01	8903.99.10	Water scooters and the like	9%
129.10.01	9302.00.10	Revolvers	9%
129.10.03	9302.00.25	Other, semi-automatic	9%
129.10.05	9302.00.29	Other	9%
129.10.07	9302.00.39	Other	9%
129.15.01	9303.10	Muzzle-loading firearms	9%
129.15.03	9303.20.11	Pump-action	9%
129.15.05	9303.20.12	Semi-automatic	9%

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
129.15.07	9303.20.13	Other	9%
129.15.09	9303.20.20	Shotguns, multiple barrel, including combination guns	9%
129.15.11	9303.30.10	Single-shot	9%
129.15.13	9303.30.20	Semi-automatic	9%
129.15.15	9303.30.90	Other	9%
129.20.01	9304.00.20	Other spring, air or gas guns or pistols	9%
130.10.03	9504.30.10	Games of skill or chance	9%
130.10.05	9504.50.10	Of a kind used with television receivers	9%
130.15.01	9506.32	Balls	9%

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/2B/165)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2018, in die mate in die Bylae hierby aangetoon.



N NENE
MINISTER VAN FINANSIES

BYLAE

Deur Note 2 in Afdeling B tot Deel 2 van Bylae No. 1 met die volgende te vervang:

2.	Vir die doeleindes van items 126.02 tot 126.05 die berekening van die skaal van aksynreg op:
(a)	Voertuie wat in die Republiek vervaardig is sal wees -
(i)	$((0,00003 \times A) - 0,75)\%$ met 'n maksimum van 30%; en
(ii)	"A" beteken die aanbevole kleinhandelprys, uitgesonderd die belasting op toegevoegde waarde min 20%.
(b)	Voertuie wat in die Republiek ingevoer is sal wees -
(i)	$((0,00003 \times B) - 0,75)\%$ met 'n maksimum van 30%; en
(ii)	"B" beteken die waarde vir ad valorem doeanereg doeleindes soos voorgeskryf in artikel 65(8)(a) van die Wet.
(c)	Die resultaat van die berekeninge $0,00003 \times A$ en $0,00003 \times B$ sal tot die derde desimale komma afgerond word.

Deur die invoeging van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
124.37	8517.62	Masjiene vir die ontvangs, omskeppings en transmissie of regenerasie van stem, beelde of ander data, met begrip van skakeling en versending apparate:	
124.37.11	8517.62.20	Apparate ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word	9%
124.37	8517.69	Ander:	
124.37.15	8517.69.10	Apparate ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word	9%

Deur die vervanging van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
118.15.01	3303.00.90	Ander	9%
118.20.01	3304.10.90	Ander	7%

Deur die vervanging van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
118.20.03	3304.20.90	Ander	7%
118.20.05	3304.30.90	Ander	7%
118.20.07	3304.91.90	Ander	7%
118.20.09	3304.99.90	Ander	7%
118.33.01	3604.10	Vuurwerke	9%
120.10.01	4303.10	Kledingstukke en klerasiebykomstighede	9%
120.15.01	4304.00.10	Kledingstukke en klerasiebykomstighede	9%
124.05.01	8415.10.10	Van die soort gebruik in geboue, kompressor aangedrewe, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW	9%
124.05.03	8415.10.20	Van die soort gebruik in geboue, nie kompressor aangedrewe nie, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW	9%
124.05.05	8415.81.10	Van die soort gebruik in geboue, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW	9%
124.05.07	8415.82.10	Van die soort gebruik in geboue, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW	9%
124.05.09	8415.83.10	Van die soort gebruik in geboue, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW	9%
124.05.11	8415.90.05	Binnenshuise eenhede en buitelug eenhede vir masjiene van subposte 8415.10.10 en 8415.10.20	9%
124.37.01	8517.11	Lyntelefoonstelle met koordlose handstelle	9%
124.37.03	8517.12.10	Ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word	9%
124.40.01	8518.21	Enkel luidsprekers, in hulle omhulsels gemonteer	9%
124.40.03	8518.22	Veelvoudige luidsprekers, in dieselfde omhulsel gemonteer	9%
124.40.05	8518.29	Ander	9%
124.40.07	8518.40	Oudiofrekwensieversterkers	9%
124.40.09	8518.50	Elektriese klankversterkerstelle	9%
124.45.01	8519.81.90	Ander	9%
124.45.03	8519.89.90	Ander	9%
124.55.02	8521.90.90	Ander	9%
124.66.01	8525.80.90	Ander	9%
124.70.01	8527.13.10	Huishoudelike aparate	9%
124.70.03	8527.19.10	Huishoudelike aparate	9%
124.70.05	8527.21	Met klankopneem- of -weergee-aparate gekombineer	9%
124.70.07	8527.29	Ander	9%
124.70.09	8527.91.10	Huishoudelike aparate	9%
124.70.11	8527.92.10	Huishoudelike aparate	9%

Deur die vervanging van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
124.70.13	8527.99.10	Huishoudelike apparate	9%
124.75.25	8528.49.10	Kleur, met 'n skermgrootte van hoogstens 3 m x 4 m	9%
124.75.27	8528.49.90	Ander	9%
124.75.29	8528.52.20	Kleur, met 'n skermgrootte van meer as 3 m x 4 m	9%
124.75.31	8528.52.90	Ander	9%
124.75.33	8528.59.15	Kleur, met 'n skermgrootte van meer as 3 m x 4 m	9%
124.75.35	8528.59.90	Ander	9%
124.75.37	8528.69.90	Ander	9%
124.75.38	8528.71.10	Met 'n waarde vir belastingdoeleindes van hoogstens R5 000	9%
124.75.40	8528.71.90	Ander	9%
124.75.41	8528.72.20	Wat 'n katodestraalbuis inkorporeer (KSB)	9%
124.75.43	8528.72.50	Ander, met 'n skermgrootte van meer as 3 m x 4 m	9%
124.75.45	8528.72.90	Ander	9%
124.75.47	8528.73.20	Wat 'n katodestraalbuis inkorporeer (KSB)	9%
124.75.49	8528.73.50	Ander, met 'n skermgrootte van meer as 3 m x 4 m	9%
124.75.51	8528.73.90	Ander	9%
126.10.01	8711.20.90	Ander	7%
126.10.03	8711.30	Met wederkerige binnebrandsuierejn met 'n silinderkapasiteit van meer as 250 cm ³ maar hoogstens 500 cm ³	7%
126.10.05	8711.40	Met wederkerige binnebrandsuierejn met 'n silinderkapasiteit van meer as 500 cm ³ maar hoogstens 800 cm ³	7%
126.10.07	8711.50	Met wederkerige binnebrandsuierejn met 'n silinderkapasiteit van meer as 800 cm ³	9%
126.10.09	8711.90.20	Ander, met 'n silinderkapasiteit van minstens 200 cm ³ maar hoogstens 800 cm ³	7%
126.10.11	8711.90.30	Ander, met 'n silinderkapasiteit van meer as 800 cm ³	9%
126.20.01	8903.99.10	Waterponies en soortgelyke	9%
129.10.01	9302.00.10	Rewolwers	9%
129.10.03	9302.00.25	Ander, semi-automaties	9%
129.10.05	9302.00.29	Ander	9%
129.10.07	9302.00.39	Ander	9%
129.15.01	9303.10	Voorlaaiers	9%
129.15.03	9303.20.11	Pomp-aksie	9%
129.15.05	9303.20.12	Semi-outomaties	9%

Deur die vervanging van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
129.15.07	9303.20.13	Ander	9%
129.15.09	9303.20.20	Haelgewere, meervoudige loop, met inbegrip van kombinasie gewere	9%
129.15.11	9303.30.10	Enkel skoot	9%
129.15.13	9303.30.20	Semi-outomaties	9%
129.15.15	9303.30.90	Ander	9%
129.20.01	9304.00.20	Ander veer-, lug- of gasgewere of -pistole	9%
130.10.03	9504.30.10	Behendigheid- en geluksepele	9%
130.10.05	9504.50.10	Van 'n soort wat met 'n televisieontvangstoestelle gebruik word	9%
130.15.01	9506.32	Balle	9%

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1596)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2018, to the extent set out in the Schedule hereto.



**N NENE
MINISTER OF FINANCE**

SCHEDULE

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8517.62.20	8	--- Apparatus designed for use when carried in the hand or on the person	u	free	free	free	free	free
8517.69.10	5	--- Apparatus designed for use when carried in the hand or on the person	u	free	free	free	free	free
8517.69.90	3	--- Other	u	free	free	free	free	free

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8517.69		-- Other:						

NO. R. 348

SOUTH AFRICAN REVENUE SERVICE

23 MARCH 2018

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1596)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2018, in die mate in die Bylae hierby aangetoon.


N NENE
MINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg				
				Algemeen	EU	EFTA	SAOG	MERCOSUR
8517.62.20	8	--- Apparate ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word	u	vry	vry	vry	vry	vry
8517.69.10	5	--- Apparate ontwerp vir gebruik wanneer in die hand of aan die persoon gedra word	u	vry	vry	vry	vry	vry
8517.69.90	3	--- Ander	u	vry	vry	vry	vry	vry

Deur die vervanging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg				
				Algemeen	EU	EFTA	SAOG	MERCOSUR
8517.69		-- Ander:						

NO. R. 348

SUID-AFRIKAANSE INKOMSTEDIENS

23 MAART 2018

STAATSKOEFRANT, 23 MAART 2018

No. 41515 51

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/47)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is hereby amended, with effect from 4 April 2018, to the extent set out in the Schedule hereto.


N NENE
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 6(b)(i) in Part 3 of Schedule No. 6 with the following:

- (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;

By the substitution of Note 6(b)(ii)(gg) in Part 3 of Schedule No. 6 with the following:

- (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.

By the substitution of Note 6(b)(iii)(bb) in Part 3 of Schedule No. 6 with the following:

- (bb) vessels used by in-port bunker barge operators,
193 cents per litre Road Accident Fund levy.

By the substitution of Note 6(b)(iv) in Part 3 of Schedule No. 6 with the following:

- (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.

By the substitution of Note 6(b)(v) in Part 3 of Schedule No. 6 with the following:

- (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.

NO. R. 349

SOUTH AFRICAN REVENUE SERVICE

23 MARCH 2018

52 No. 41515

GOVERNMENT GAZETTE, 23 MARCH 2018

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/47)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 4 April 2018, in die mate in die Bylae hierby aangetoon.


N NENE
MINISTER VAN FINANSIES

BYLAE

Deur Note 6(b)(i) in Deel 3 van Bylae No. 6 met die volgende te vervang:

- (i) Landbou, bosbou of mynbou op land, is 128,8 sent per liter brandstofheffing op 80 persent van geskikte aankope, **plus** 193 sent per liter Padongelukfondsheffing op 80 persent van geskikte aankope is gelyk aan 321,8 sent per liter op 80 persent van die **totale geskikte** aankope.
- Metode van berekening van terugbetaling is as volg:
- (aa) Vir 1 000 liter geskikte aankope -
1 000 x 80 persent is gelyk aan 800 liter waarvoor 'n terugbetaling van 321,8 sent per liter geëis mag word;
- (bb) Vir 1000 liter aangekoop waarvan 300 liter ongeskikte aankope verteenwoordig, byvoorbeeld, vervoer van goedere teen vergoeding -
1 000 liter min 300 liter is gelyk aan 700 liter geskikte aankope x 80 persent is gelyk aan 560 liter waarop 'n terugbetaling van 321,8 sent per liter geëis mag word.

Deur Note 6(b)(ii)(gg) in Deel 3 van Bylae No. 6 met die volgende te vervang:

- (gg) vaartuie aangewend vir die diens van veseloptiese-telekommunikasiekabels langs die kuslyn van Suider-Afrika, is 322 sent per liter brandstofheffing, **plus** 193 sent per liter Padongelukfondsheffing is gelyk aan 515 sent per liter.

Deur Note 6(b)(iii)(bb) in Deel 3 van Bylae No. 6 met die volgende te vervang:

- (bb) vaartuie deur in-hawe bunkervragskuitoperateurs gebruik, is 193 sent per liter Padongelukfondsheffing.

Deur Note 6(b)(iv) in Deel 3 van Bylae No. 6 met die volgende te vervang:

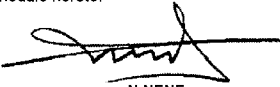
- (iv) Lokomotiewe vir spoorvrag gebruik uitgesonderd dié gebruik vir landbou, bosbou of mynbou, soos in hierdie Opmerkings bepaal, is 193 sent per liter Padongelukfondsheffing.

Deur Note 6(b)(v) in Deel 3 van Bylae No. 6 met die volgende te vervang:

- (v) Distillaatbrandstof vir gebruik uitsluitlik as brandstof deur elektrisiteitsopwekkingsaanlegte met 'n kapasiteit van meer as 200 megawatt per aanleg, wat krag opwek vir die nasionale verspreidingsnetwerk, is 161 sent per liter brandstofheffing, **plus** 193 sent per liter Padongelukfondsheffing is gelyk aan 354 sent per liter

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/5/1)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, with effect from 1 April 2018, to the extent set out in the Schedule hereto.


N NENE
MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
690.02	00.00	02.00		Manufactured health promotion levy goods in a customs and excise warehouse used for the manufacture by reprocessing of health promotion levy goods or the manufacture of other goods	Full duty	

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
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

By the substitution of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
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	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
691.00	REFUNDS OF HEALTH PROMOTION LEVY					
691.01	00.00	01.00		<p>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 in a BLNS country, subject to compliance with the Notes hereto -</p> <p>NOTES:</p> <ol style="list-style-type: none"> 1. Definitions and application of provisions <ol style="list-style-type: none"> (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 - <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; "refund" as provided in this item means the amount of health promotion levy that may be set-off 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> (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: <ol style="list-style-type: none"> (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) <ol style="list-style-type: none"> (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 (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). 		As provided in the Notes hereto

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
691.02	00.00	02.00		<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 post-manufacturing deterioration may be returned to a customs and excise manufacturing warehouse (VM) for destruction or reprocessing, only if such products are found to be off-specification, 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> <ol style="list-style-type: none"> The provisions of this item shall apply in respect health promotion levy goods- <ol style="list-style-type: none"> under the control of the manufacturer; returned as produced from the same batch(es); and returned in the originally sealed containers for wholesale or similar packaging. 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. If the Commissioner approves the application, any health promotion levy goods returned in terms of this item shall be – <ol style="list-style-type: none"> kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and unpacked, where applicable, and transferred to and mixed to and mixed with stocks of materials for reprocessing, under supervision of an officer; or destroyed under supervision of an officer. 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 - <ol style="list-style-type: none"> a detailed description of the goods received including the applicable tariff item; the quantity received; the date of receipt; the name or registered business name (if any) and the physical address of the person who returned the goods concerned; The delivery note under cover of which such products were returned; proper record of the excise inspection processes; and proper record of the excise permission to destroy or reprocess. 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 		Full duty
691.03	00.00	03.00		Health promotion levy goods exported, other than exports contemplated in items 691.01 and 691.04		Full duty

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
691.04	00.00	04.00		<p>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:</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>"Common Customs Union" means the combined areas of the Member States of SACU;</p> <p>"SACU" means Southern African Customs Union; "refund" as provided in this item means the amount of health promotion levy that may be set-off 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> <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 health promotion 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 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)</p> <p>(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 prescribed document was processed in respect of the removal of the goods concerned.</p>		As provided in the Notes hereto

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
691.05	00.00	05.00		<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>Health promotion levy goods in a customs and excise warehouse used by a licensee-</p> <p>(i) of health promotion levy warehouse for the manufacture of goods subject to health promotion levy; or</p> <p>(ii) an excise manufacturing warehouse for the manufacture of goods not subject to health promotion levy.</p>		Full duty

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. NO. 6 (NO. 6/5/1)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2018, in die mate in die Bylae hierby aangetoon.


N NENE
MINISTER VAN FINANSIES

SKEDULE

Deur die skraping van die volgende:

Kortingitem	Tariefpos	Korting- kode	TS	Beskrywing	Mate van korting	Mate van terugbetalings
690.02	00.00	02.00		Vervaardigde gesondheidsbevorderings- heffinggoedere in 'n doeane- en aksynspakhuis, gebruik vir vervaardiging deur herverwerking van gesondheids- bevorderingsheffingsgoedere of die vervaardiging van ander goedere	Volle reg	

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Korting- kode	TS	Beskrywing	Mate van korting	Mate van terugbetalings
691.06	00.00	06.00		Gesondheidsbevorderingsheffingsgoedere gebruik in die vervaardiging van ander goedere nie onderworpe aan gesondheidsbevorderingsheffing nie.		Volle reg

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Korting- kode	TS	Beskrywing	Mate van korting	Mate van terugbetalings
690.00	KORTINGS OP GESONDHEIDSBEVORDERINGSHEFFING					
690.01	00.00	01.00		Gesondheidsbevorderingsheffinggoedere ten opsigte waarvan die gesondheidsbevorderingsheffing (indien van toepassing) betaalbaar daarop minstens R2 500 behoort, wat bewys is om verlore, vernietig of beskadig te wees, by enige enkele geleentheid in omstandighede van <i>vis major</i> of in sodanige ander omstandighede wat die Kommissaris buitengewoon ag terwyl sodanige goedere— (a) in enige doeane- en aksynspakhuis is; (b) onder die beheer van die Kommissaris is op voorwaarde dat geen vergoeding ten opsigte van die gesondheidsbevorderingsheffing op sodanige goedere betaal of verskuldig is aan die eienaar deur enige ander persoon nie, en sodanige verlies, vernietiging of skade was nie as gevolg van enige nalatigheid of bedrog deur die persoon wat aanspreeklik is vir die skaal van reg en dat sodanige goedere nie end at sodanige goedere nie in verbruik geneem is nie	Volle reg	

Kortingitem	Tariefpos	Korting- kode	TS	Beskrywing	Mate van korting	Mate van terugbetalings
691.00	TERUGBETALINGS VAN GESONDHEIDSBEVORDERINGSHEFFING					
691.01	00.00	01.00		<p>Goedere onderhewig aan die gesondheidsbevorderingsheffing in enige item van Deel 7 van Bylae No. 1 vermeld, wat na klaring of geagte klaring vir binnelandse verbruik en betaling van reg deur die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis soos bedoel in Hoofstuk VB van die Wet en die reëls daarby, verwyder word deur sodanige lisensiehouer na 'n ontvanger in 'n BLNS-land onderhewig aan nakoming van die Opmerkings hierby</p> <p>OPMERKINGS:</p> <p>1. Woordomskrywing en toepassing van bepalings:</p> <p>(a) Die terugbetaling waarvoor in hierdie item voorsiening gemaak word, is onderhewig aan die bepalings van artikel 75(11A).</p> <p>(b) By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk, beteken— “BLNS-land” of “enige ander land in die gemeenskaplike doeanegebied” die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibië of die Koninkryk van Swaziland; “terugbetaling” soos in hierdie item bepaal die bedrag van gesondheidsbevorderingsheffing wat verreken mag word teen die bedrag van die gesondheidsbevorderingsheffing betaalbaar op die maandelikse gesondheidsbevorderingsheffingrekening van 'n lisensiehouer van 'n doeane- en aksyns-vervaardigingspakhuis by nakoming van die Opmerkings, die reëls vir Hoofstuk VB en enige reël wat die beweging van goedere waarna hierdie item verwys, te reguleer; “verrekening” 'n verrekening teen die betaalbare reg bedoel in artikel 77 wat terugbetaalbaar is ingevolge hierdie item.</p> <p>(c) Enige sodanige verrekening mag, onderhewig aan Opmerking 2(c), op die rekening vertoon word indien aldus voorsiening daarop gemaak as 'n aftrekking van die belasbare hoeveelheid.</p> <p>2. Verrekening teen rekeninge ten opsigte van gesondheidsbevorderingsheffinggoedere verwyder soos bedoel in die item:</p> <p>(a) Die verwydering van sodanige goedere sal onderhewig wees aan die voorwaardes en prosedures soos die Kommissaris deur reëls mag voorskryf.</p> <p>(b) Waar sodanige gesondheidsbevorderingsheffinggoedere behoorlik verwyder is na die ontvanger in 'n BLNS-land, mag die lisensiehouer, waar bewys van sodanige verwydering verkry is, en enige ander vereiste aan voldoen is soos in die reëls voorgeskryf, die verrekening van die gesondheidsbevorderingsheffing betaal of betaalbaar op die goedere aldus verwyder teen die gesondheidsbevorderingsheffingrekening betaalbaar ten opsigte van enige sodanige goedere soos verklaar in die gesondheidsbevorderingsheffingrekening gedurende enige rekeningkundige tydperk van twee jaar na die datum wat enige voorgeskrewe dokument ten opsigte van sodanige verwydering verwerk is.</p> <p>(i) Vir die doeleindes van artikel 75(11A), moet die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis bewys lewer van die gesondheidsbevorderingsheffing betaal of betaalbaar op die goedere aldus verwyder na 'n BLNS-land en indien die lisensiehouer nie staat is om sodanige bewys te lewer nie, moet die gesondheidsbevorderingsheffing op enige hoeveelheid van die goedere aldus verwyder, bereken word op die laagste skaal van gesondheidsbevorderingsheffing gehê ingevolge hierdie Wet op sodanige goedere gedurende die maand voor die datum waarop enige voorgeskrewe dokument ten opsigte van die verwydering van die betrokke goedere verwerk is.</p>		Soos voorsien in die Opmerkings hierby

Kortingitem	Tariefpos	Korting- kode	TS	Beskrywing	Mate van korting	Mate van terugbetalings
691.02	00.00	02.00		<p>(ii) Waar die skaal van reg betaalbaar op enige goedere wat verreken word op die gesondheidsbevorderingsheffingrekening verskil van die skaal betaal of betaalbaar soos in subparagraaf (i) op die goedere sodanig verwyder, moet 'n toepaslike regstelling aan die totale bedrag betaalbaar op sodanige rekening ten opsigte van die verrekening bedoel in paragraaf (b) gemaak word.</p> <p>Goedere onderhewig aan die gesondheidsbevorderingsheffing in enige item van Deel 7 van Bylae No. 1 vermeld, wat na klaring of geagte klaring vir binnelandse verbruik en betaling van reg deur die gelisensieerde van 'n doeane- en aksynsvervaardigingspakhuis soos bedoel in Hoofstuk VB van die Wet en die reëls daarby, gevind word om buite-spesifikasie of andersins foutief te wees en teruggestuur word na doeane-en aksynspakhuis (VM) vir vernietiging en herverwerking, slegs indien sodanige produkte buite-spesifikasie, foutief of na vervaardiging agteruitgegaan het binne 'n tydperk van ses maande na verwydering vanuit die VM en dat die goedere teruggestuur is binne hierdie tydperk waar die gesondheidsbevorderingsheffing nie minder as R100 behoop nie.</p> <p>OPMERKINGS:</p> <ol style="list-style-type: none"> Die voorsiening van hierdie item sal van toepassing wees ten opsigte van gesondheidsbevorderingsheffing - <ol style="list-style-type: none"> onder die beheer van die vervaardiger; teruggestuur soos vervaardig van dieselfde groepering(s); en teruggestuur in die oorspronklik verseelde houters vir groothandel of soortgelyke verpakking. Die lisensiehouer van die doeane-en aksyns vervaardigingspakhuis waarin sodanige goedere herproseseer of vernietig word by die Kommissaris aansoek doen vir sodanige prosesering of vernietiging met verwysing na die omstandighede waarin die goedere verval het en die omvang waarin die goedere is, buite-spesifikasie of kontaminasie. Indien die Kommissaris die aansoek goedkeur, sal enige gesondheidsbevorderingsheffing teruggestuur word ingevolge hierdie item - <ol style="list-style-type: none"> ongeskonde en heeltemal afsonderlik van enige ander goedere of stowwe gehou word totdat dit deur 'n beamppte ondersoek en geïdentifiseer is; en onder toesig van 'n beamppte uitgepak, waar van toepassing, en verplaas is na en vermeng is met bestanddele van stowwe vir herprosesering; of onder toesig van 'n beamppte vernietig is. Die lisensiehouer van 'n VM aan wie sodanige produkte teruggestuur word vir vernietiging, moet rekord hou wat ten minste die volgende insluit - <ol style="list-style-type: none"> 'n gedetailleerde beskrywing van die betrokke goedere ontvang insluitend die toepaslike tarief item; die hoeveelheid ontvang; die datum van ontvangs; die naam of geregistreerde besigheidsnaam (indien enige) en die fisiese adres van die persoon wat die betrokke goedere teruggestuur het; die afleweringnota onder dekking waarvan sodanige goedere teruggestuur is; behoorlike rekord van die aksynsondersoekprosesse; en behoorlike rekord van die aksynstoestemming vir vernietiging of herprosesering. Vir die doeleindes van artikel 75(11A), moet die lisensiehouer van 'n doeane-en aksynsvervaardigingspakhuis bewys lewer van die gesondheidsbevorderingsheffing betaal of betaalbaar op die goedere teruggestuur vir herprosesering in ooreenstemming met die voorsienings van hierdie item en as die lisensiehouer nie sodanige bewyse kan voorlê nie, die reg op enige hoeveelheid so teruggestuur, bereken word teen die laagste skaal van aksynsreg gehef in terme van hierdie Wet, op sodanige produkte gedurende die maand voor die datum van die teruggestuurde produkte. 		Volle reg

Kortingitem	Tariefpos	Korting- kode	TS	Beskrywing	Mate van korting	Mate van terugbetalings
691.03	00.00	03.00		Gesondheidsbevorderingsheffingsgoedere uitgevoer, anders as uitvoere voorsien in items 691.01 en 691.04		Volle reg
691.04	00.00	04.00		<p>Goedere onderhewig aan die gesondheidsbevorderingsheffing in enige item van Deel 7 van Bylae No. 1 vermeld, wat na klaring of geagte klaring vir binnelandse verbruik en betaling van reg deur die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis soos bedoel in Hoofstuk VB van die Wet en die reëls daarby verwyder word deur sodanige lisensiehouer na 'n ontvanger buite die gemeenskaplike doeane unie, onderhewig aan die nakoming van die Opmerkings hierby</p> <p>OPMERKINGS:</p> <p>1. Woordomskrywing en toepassing van bepalings:</p> <p>(a) Die terugbetaling in hierdie item bepaal is onderhewig aan die bepalings van artikel 75(11A);</p> <p>(b) Vir die doeleindes van hierdie item, sal hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk — "BLNS-land" of "enige ander land in die gemeenskaplike doeanegebied" beteken die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibië of die Koninkryk van Swaziland; "gemeenskaplike Doeane-unie" beteken die gekombineerde areas van die lidstate van die SADU; "SADU" beteken Suider Afrikaanse Doeane-unie; "terugbetaling" soos in hierdie item bepaal beteken die bedrag van die gesondheidsbevorderingsheffing wat teenoor die bedrag van gesondheidsbevorderingsheffing in berekening gebring kan word wat betaalbaar is op die maandelikse gesondheidsbevorderingsheffingrekening deur 'n lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis by nakoming van die Opmerkings, die reëls vir Hoofstuk VB en enige reël wat die beweging van goedere waarna hierdie item verwys, reguleer; "verrekening" beteken 'n verrekening van reg soos bedoel in artikel 77 wat terugbetaalbaar is ingevolge die item;</p> <p>(c) Enige sodanige verrekening mag, onderhewig aan Opmerking 2(c), op die rekening vertoon word indien as 'n aftrekking van die belasbare hoeveelheid so daarop voorsien is.</p> <p>2. Verrekening teenoor rekeninge ten opsigte van gesondheidsbevorderingsheffinggoedere verwyder soos bedoel in hierdie item:</p> <p>(a) Die verwydering van sodanige goedere sal onderhewig wees aan sodanige voorwaardes en prosedures soos die Kommissaris deur reël mag voorskryf.</p> <p>(b) Waar sodanige gesondheidsbevorderingsheffingsgoedere behoorlik verwyder is na die ontvanger buite die gemeenskaplike doeane unie, mag die lisensiehouer, waar bewys van sodanige verwydering verkry is en enige ander vereiste waaraan nagekom is soos in die reëls voorgeskryf, die gesondheidsbevorderingsheffing verreken wat betaal of betaalbaar is ten opsigte van die goedere aldus verwyder teenoor die gesondheidsbevorderingsheffingrekening soos verklaar in die gesondheidsbevorderingsheffingrekening gedurende enige rekeningkundige tydperk van twee jaar na die datum waarop enige voorgeskrewe dokument ten opsigte van sodanige verwydering verwerk is.</p> <p>(c)</p> <p>(i) Vir die doeleindes van artikel 75(11A), moet die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis bewys lewer van die gesondheidsbevorderingsheffing betaal of betaalbaar op die goedere aldus verwyder buite die gemeenskaplike doeanegebied en indien die lisensiehouer nie in staat is om sodanige bewys te lewer nie moet die gesondheidsbevorderingsheffing op enige hoeveelheid van die goedere aldus verwyder bereken word teenoor die laagste skaal van die gesondheidsbevorderingsheffing gehê ingevolge hierdie Wet op sodanige goedere</p>		Soos voorsien in die Opmerkings hierby

Kortingitem	Tariefpos	Korting- kode	TS	Beskrywing	Mate van korting	Mate van terugbetalings
691.05	00.00	05.00		<p>gedurende die maand voor die datum waarop enige voorgeskrewe dokument ten opsigte van die verwydering van die betrokke goedere verwerk is.</p> <p>(ii) Waar die skaal van reg betaalbaar op enige goedere waarvoor rekenskap gegee word op die gesondheidsbevorderingsheffingrekening verskil van die skaal betaal of betaalbaar soos in subparagraaf (i) bedoel op die goedere aldus verwyder is, moet 'n toepaslike regstelling aan die totale bedrag betaalbaar gemaak word op sodanige rekening ten opsigte van die verrekening bedoel in paragraaf (b).</p> <p>Gesondheidsbevorderingsheffingsgoedere in 'n doene-en aksynspakhuis gebruik deur 'n lisensiehouer-</p> <p>(i) Van gesondheidsbevorderingsheffing pakhuis vir die vervaardiging van goedere onderworpe aan gesondheidsbevorderingsheffing; of</p> <p>(ii) Van 'n aksynvervaardigingspakhuis vir die vervaardiging van ander goedere nie onderworpe aan gesondheidsbevorderingsheffing heffing nie</p>		Volle reg

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/1)

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, with effect from 1 April 2018, to the extent set out in the Schedule hereto.


N NENE
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note(s) 3 to Schedule No. 4 with the following:

- 3.
- (a) Note 3 to Schedule No. 3 shall apply *mutatis mutandis* in respect of any expression relating to the extent of any rebate in this Schedule. This shall be deemed to include a rebate of any environmental levy payable in terms of Part 3 of Schedule No. 1, subject to the Notes to Part 5 of this Schedule and health promotion levy payable in terms of Part 7 of Schedule No.1.
- (b) Note 5 to Schedule No. 3 shall apply *mutatis mutandis* to any reference to a tariff heading or subheading in this Schedule.

By the deletion of Part 7 to Schedule No. 4 of the following:

PART 7
REBATES OF HEALTH PROMOTION LEVY

NOTES:

1. For the purposes of Chapter VB 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 health promotion levy as contemplated in Note 3 of the General Notes to this Schedule to the extent that such rebate can be applied; and
 - (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 health promotion 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 health promotion levy payable in terms of the relevant item of Part 7 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
499.00	REBATES OF HEALTH PROMOTION LEVY				
499.01	00.00	01.00		<p>Goods in respect of which health promotion levy together with the customs duty amounts 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-</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, environmental levy, or health promotion 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</p> <p>(iii) such goods did not enter into consumption.</p>	Full duty
499.02	00.00	02.00		Goods in respect of which health promotion levy has been paid and entered and used for the manufacture by reprocessing of health promotion levy goods or the manufacture of other goods	Full duty

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/1/1)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 4 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 1 April 2018**, in die mate in die Bylae hierby aangetoon.



N NENE
MINISTER VAN FINANSIES

BYLAE

Deur Opmerking(s) 3 by Bylae No. 4 deur die volgende te vervang:

- 3.
- (a) Opmerking 3 by Bylae No. 3 sal *mutatis mutandis* van toepassing wees ten opsigte van enige uitdrukking met betrekking tot die mate van enige korting in hierdie Bylae. Dié sal geag word om 'n korting van enige omgewingsheffing betaalbaar ingevolge Deel 3 van Bylae No. 1 in te sluit, onderhewig aan die Opmerkings by Deel 5 van hierdie Bylae en die gesondheidsbevorderingsheffing betaalbaar ingevolge Deel 7 van Bylae No. 1.
- (b) Opmerking 5 by Bylae No. 3 sal *mutatis mutandis* van toepassing wees, ten opsigte van enige verwysing na 'n tariefpos of subpos in hierdie Bylae."

Deur die skraping van Deel 7 by Bylae No. 4 van die volgende:

DEEL 7

KORTINGS OP GESONDHEIDSBEVORDERINGSHEFFING

OPMERKINGS:

1. Vir die doeleindes van Hoofstuk VB van die Wet en hierdie Bylae -
 - (a) enige ingevoerde goedere waarna verwys word in enige item van hierdie Bylae sal, onderworpe aan die voldoening aan enige relevante Opmerking of reël, toelaat onder korting van gesondheidsbevorderingsheffing soos voorsien in Opmerking 3 van die Algemene Opmerkings in hierdie Bylae tot die mate van sodanige korting aangewend word; en
 - (b) die voorsienings vir korting van reg op enige goedere gespesifiseer in enige item van hierdie Bylae sal, onderworpe aan hierdie Opmerkings, geregtigheid vasstel op enige korting van gesondheidsbevorderingsheffing, nieteenstaande dat geen doeane-reg hefbaar is op die betrokke goedere nie.
2. "Volle reg" wanneer daar na die mate van korting in enige item in hierdie Deel verwys word, beteken die gesondheidsbevorderingsheffing betaalbaar ingevolge die betrokke item van Deel 7 van Bylae No. 1 min enige korting, terugbetaling of teruggawe van sodanige heffing voorheen toegestaan ten opsigte van die goedere.

Korting Item	Tariefpos	Korting Kode	CD	Beskrywing	Mate van Korting
499.00	KORTINGS OP GESONDHEIDSBEVORDERINGHEFFING				
499.01	00.00	01.00		Goedere ten opsigte waarvan die gesondheidsbevorderingsheffing tesame met die doeanereg minstens R2 500 beloop, wat bewys is om verlore, vernietig of beskadig te wees, by enige enkele geleentheid in omstandighede van <i>vis major</i> of in sodanige ander omstandighede wat die Kommissaris buitengewoon ag terwyl sodanige goedere - (a) in enige doeane- en aksynspakhuis of in enige aangewese deurvoerloods of onder beheer van die Kommissaris is; (b) verwyder word met uitstel van betaling van reg of met korting van reg van 'n plek in die Republiek na enige ander plek ingevolge die bepalinge van hierdie Wet; of (c) in enige kortingpakhuis opgeslaan word, mits – (i) geen vergoeding ten opsigte van die doeanereg, brandstofheffing, omgewingsheffing of gesondheidsbevorderingsheffing op sodanige goedere deur enige ander persoon aan die eienaar betaal of verskuldig is nie; (ii) sodanige verlies, vernietiging of beskadiging nie te wyte was aan enige nalatigheid of bedrog aan die kant van die persoon wat aanspreeklik vir die reg is nie; en (iii) sodanige goedere nie in verbruik gegaan het nie.	Volle reg
499.02	00.00	02.00		Goedere ten opsigte waarvan die gesondheidsbevorderingsheffing betaal en geklaar word en gebruik word, by die herverwerking van gesondheidsbevorderingsheffinggoedere of die vervaardiging van ander goedere.	Volle reg

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/6/1)

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, **with effect from 1 April 2018**, to the extent set out in the Schedule hereto.



N NENE
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note (s) 3 in Part 6 of Schedule No. 5 with the following:

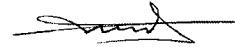
3. Whenever any drawback or refund of health promotion levy is claimed as provided in this Part, any prescribed form for such claim must reflect the item applicable as contemplated in Note 1(b) and also reflect the tax type code.

By the insertion of rebate item 561.03 in Part 6 of Schedule No.5 with the following:

Refund or Drawback Item	Tariff Heading	Code	CD	Description	Extent of Refund or Drawback
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	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 Note: 1. The licensee or importer as the case may be shall submit only one claim for a refund in respect of health promotion levy per SAD 500.	Full duty

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/6/1)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 5 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2018, in die mate in die Bylae hierby aangetoon.



N NENE
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Opmerking(s) 3 in Deel 6 van Bylae No. 5 van die volgende:

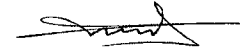
3. Wanneer ookal enige teruggawe of terugbetaling van gesondheidsbevorderingsheffing ge-eis word soos in hierdie Deel voorsien, moet enige voorgeskrewe vorm vir sodanige eis die toepaslike item soos beoog in Opmerking 1(b) en die betrokke belasting tipe kode) aantoon.

Deur die invoeging van kortingitem 561.03 by Deel 6 van Bylae No. 5 van die volgende:

Terugbetaling of Teruggawe item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling of Teruggawe
561.03	GOEDERE TEN OPSIGTE WAARVAN DIE GESONDHEIDSBEVORDERINGSHEFFING BETAAL IS EN WAT GEBRUIK WAS VIR DIE VERVAARDIGING VAN GESONDHEIDSBEVORDERINGSHEFFINGGOEDERE OF DIE VERVAARDIGING VAN ANDER GOEDERE				
561.03	00.00	01.00		Goedere ten opsigte waarvan die gesondheidsbevorderingsheffing betaal is en wat ingevoer en gebruik is: (a) deur 'n lisensiehouer van 'n- (i) pakhuis gelisensieer vir die vervaardiging van goedere onderworpe aan gesondheidsbevorderingsheffing; of (ii) aksynsvervaardigingspakhuis gelisensieer vir die vervaardiging van goedere nie onderworpe aan gesondheidsbevorderingsheffing nie; en (b) vir die vervaardiging van ander goedere nie onderworpe aan gesondheidsbevorderingsheffing nie. Opmerking: (1) Die lisensiehouer of invoerder, soos die geval mag wees, sal slegs een eis vir 'n terugbetaling ten opsigte van gesondheidsbevorderingsheffing per SAD 500 indien.	Volle reg

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/2)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, **with effect from 1 April 2018**, to the extent set out in the Schedule hereto.



**N NENE
MINISTER OF FINANCE**

SCHEDULE

By the substitution of Note 8 in Schedule No. 5 with the following:

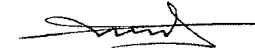
8. Notwithstanding any provision to the contrary in this Schedule, for the purposes of items 501.00 to 521.00 in Part 1, items 522.02 to 522.06 in Part 2 and items 550.00 to 551.00 of this Schedule, a refund or drawback of duty as contemplated in section 75(1)(c), 54D or 54J, shall only be granted if the customs procedure code (CPC) applicable to the export as specified in the list published on the SARS website referred to in rule 00.06 and the relevant refund or drawback item are reflected on the export bill of entry or other export declaration.

By the substitution of Note 3 in Part 5 of Schedule No. 5 with the following:

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.

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/2)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 5 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2018, in die mate in die Bylae hierby aangetoon.



**N NENE
MINISTER VAN FINANSIES**

BYLAE

Deur Note 8 in Bylae No. 5 met die volgende te vervang:

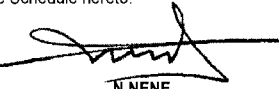
8. Nieteenstaande enige voorsiening tot die teendeel in hierdie Bylae, vir die doeleindes van items 501.00 tot 521.00 in Deel 1, items 522.02 tot 522.06 in Deel 2 en items 550.00 tot 551.00 van hierdie Bylae, sal 'n terugbetaling of teruggawe van reg kragtens die bepaling van artikel 75(1)(c), 54D of 54J, slegs toegestaan word indien die doeane prosedure kode (DPK) van toepassing op die uitvoer soos gespesifiseer in die lys op die SAID webwerf gepubliseer soos verwys in reël 00.06 en die verwante terugbetaling of teruggawe gereflekteer word op die uitvoerklaring of enige ander uitvoerklaring.

Deur Note 3 in Deel 5 van Bylae No. 5 met die volgende te vervang:

3. Wanneer enige teruggawe of terugbetaling van omgewingheffing geëis word soos in hierdie Deel bepaal, moet enige voorgeskrewe vorm vir sodanige eis, die toepaslike item soos in opmerking 1(b) beoog, reflekteer asook sodanige belasting tipe kode.

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/7A/1)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 7 of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2018, to the extent set out in the Schedule hereto.



N NENE
MINISTER OF FINANCE

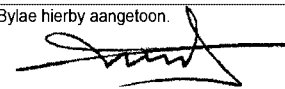
SCHEDULE

By the substitution of Note (s) 5 in Section A to Part 7 of Schedule No. 1:

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.

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/7A/1)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 7 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met **ingang vanaf 1 April 2018**, in die mate in die Bylae hierby aangetoon.


N NENE
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Opmerking(s) 5 in Afdeling A van Deel 7 by Bylae No. 1:

5. Die suiker inhoud van suikeragtige drankte aanspreeklik aan die heffing op suikeragtige drankte moet bereken word op –
- (a) die suiker inhoud soos gesertifiseer in 'n toets verslag wat verkry en gehou word van 'n toetslaboratorium wat geakkrediteer is met en die metodologie gebruik wat erken word deur die Suid Afrikaanse Nasionale Geakkrediteerde Stelsel (SANGS) of die Internasionale Laboratorium Geakkrediteerde Ko-operasie (ILGK); of
 - (b) die suikerinhoud van die suikeragtige drank sal gereken word om 20 gram per 100 milliliters uit te maak.

NO. R. 354

SUID-AFRIKAANSE INKOMSTEDIENS

23 MAART 2018

STAATSKOEFRANT, 23 MAART 2018

No. 41515 73