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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	104.30/2402.10	104.30/2402.10	
	Cigars, cheroots and cigarillos, containing tobacco:	Cigars, cheroots and cigarillos, containing tobacco:	
	104.30.01/2402.10.10	104.30.01/2402.10.10	Ex – Section A in Part 2 of Schedule
	Imported from Switzerland (R3 578.94/kg net)	Imported from Switzerland (R3 578.94/kg net)	No. 1
	104.30.03/2402.10.90	104.30.03/2402.10.90	Ex – Section A in Part 2 of Schedule
	Other (R3 578.94/kg net)	Other (R3 578.94/kg net)	No. 1
	104.30/2402.20	104.30/2402.20	
	Cigarettes containing tobacco:	Cigarettes containing tobacco:	
	104.30.05/2402.20.10	104.30.05/2402.20.10	Ex – Section A in Part 2 of Schedule
	Imported from Switzerland (R7.76/10 cigarettes)	Imported from Switzerland (R7.76/10 cigarettes)	No. 1
	104.30.07/2402.20.90	104.30.07/2402.20.90	Ex – Section A in Part 2 of Schedule
	Other (R7.76/10 cigarettes)	Other (R7.76/10 cigarettes)	No. 1
	104.30/2402.90.1	104.30/2402.90.1	
	Cigars, cheroots and cigarillos of tobacco	Cigars, cheroots and cigarillos of tobacco	
	substitutes:	substitutes:	
	104.30.09/2402.90.12	104.30.09/2402.90.12	Ex – Section A in Part 2 of Schedule
	Imported from Switzerland (R3 578.94/kg net)	Imported from Switzerland (R3 578.94/kg net)	No. 1
	104.30.11 2402.90.14	104.30.11 2402.90.14	Ex – Section A in Part 2 of Schedule
	Other (R3 578.94/kg net)	Other (R3 578.94/kg net)	No. 1
	104.30/2402.90.2	104.30/2402.90.2	
	Cigarettes of tobacco substitutes:	Cigarettes of tobacco substitutes:	
	104.30.13/2402.90.22	104.30.13/2402.90.22	Ex – Section A in Part 2 of Schedule
	Imported from Switzerland (R7.76/10	Imported from Switzerland (R7.76/10 cigarettes)	No. 1
	cigarettes)		
	104.30.15/2402.90.24	104.30.15/2402.90.24	Ex – Section A in Part 2 of Schedule
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Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
Other (R7.76/10 cigarettes)	Other (R7.76/10 cigarettes)	No. 1
104.35/24.03	104.35/24.03	
Other manufactured tobacco and	Other manufactured tobacco and manufactured	
manufactured tobacco substitutes;	tobacco substitutes; "homogenised" or	
"homogenised" or "reconstituted" tobacco;	"reconstituted" tobacco; tobacco extracts and	
tobacco extracts and essences:	essences:	
104.35/2403.1	104.35/2403.1	
Smoking tobacco, whether or not containing	Smoking tobacco, whether or not containing	
tobacco substitutes in any proportions:	tobacco substitutes in any proportions:	
104.35.01/2403.11	104.35.01/2403.11	Ex – Section A in Part 2 of Schedule
Water pipe tobacco specified in Subheading	Water pipe tobacco specified in Subheading Note 1	No. 1
Note 1 to Chapter 24 (R197.73/kg net)	to Chapter 24 (R197.73/kg net)	
104.35/2403.19	104.35/2403.19	
Other:	Other:	
104.35.02/2403.19.10	104.35.02/2403.19.10	Ex – Section A in Part 2 of Schedule
Pipe tobacco in immediate packings of a	Pipe tobacco in immediate packings of a content of	No. 1
content of less than 5 kg (R197.73/kg net)	less than 5 kg (R197.73/kg net)	
104.35.03/2403.19.20	104.35.03/2403.19.20	Ex – Section A in Part 2 of Schedule
Other pipe tobacco (R197.73/kg net)	Other pipe tobacco (R197.73/kg net)	No. 1
104.35.05/2403.19.30	104.35.05/2403.19.30	Ex – Section A in Part 2 of Schedule
Cigarette tobacco (R348.77/kg)	Cigarette tobacco (R348.77/kg)	No. 1
104.35.07/2403.99.30	104.35.07/2403.99.30	Ex – Section A in Part 2 of Schedule
Other cigarette tobacco substitutes	Other cigarette tobacco substitutes (R348.77/kg)	No. 1
(R348.77/kg)		
104.35.09/2403.99.40	104.35.09/2403.99.40	Ex – Section A in Part 2 of Schedule
Other pipe tobacco substitutes (R197.73/kg net)	Other pipe tobacco substitutes (R197.73/kg net)	No. 1

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

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

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

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

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

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

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

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

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

Customs and Excise Act, 1964: Schedul	es to Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
(ii) "B" means the value for the valorem excise duty on im	nported valorem excise duty on imported goods	
goods as prescribed in sec 65(8)(a) of the Act.	ction prescribed in section <mark>65(8)(a) of the Act EDA</mark>	
(c) The result of the calculations 0,00 A and 0,00003 x B shall be round	led-off A and 0,00003 x B shall be rounded-off	
to the third decimal comma.	the third decimal comma.	the Ex – Section B in Part 2 of Schedule
3. For the purposes of items 126.02 to 3 the following motor vehicles are deer not to be excisable:	· ·	
(i) motor vehicles manufactured by enthusiasts solely from second hand or from second hand and new parts	(i) motor vehicles manufactured by enthusia solely from second hand parts or from	
own use, as the Commissioner may and	decide; the Commissioner may decide; and (ii) motor vehicles which are manufactured I	by
(ii) motor vehicles which are manufacting by the conversion of excisable or references.		ıble
4. For the purposes of items 126.02, 12 and 126.05 the expression "vehicle m shall not include the mass of any fuel	nass" 126.05 the expression "vehicle mass" shall n	not No. 1
water, but shall include the mass of a lubricants, spare wheel and tools whi supplied as standard equipment.		neel
118.15/33.03	118.15/33.03	
Perfumes and toilet waters:	Perfumes and toilet waters:	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Customs and Excise Act, 1964: Schedules t the Act	Excise Duty Act: - Excise Tariff	COMMENTS
126.02.13/8702.30.85 Other, of a vehicle mass not exceeding 2 00 kg (See Note 2 to this Part)	126.02.13/8702.30.85 Other, of a vehicle mass not exceeding 2 000 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
126.02.15/8702.30.90 Other (See Note 2 to this Part)	126.02.15/8702.30.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
126.02/8702.40 With only electric motor for propulsion:	126.02/8702.40 With only electric motor for propulsion:	
126.02.17/8702.40.85 Other, of a vehicle mass not exceeding 2 00 kg (See Note 2 to this Part)	126.02.17/8702.40.85 Other, of a vehicle mass not exceeding 2 000 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
126.02.19/8702.40.90 Other (See Note 2 to this Part)	126.02.19/8702.40.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
126.02/8702.90 Other:	126.02/8702.90 Other:	
126.02.21/8702.90.85 Other, of a vehicle mass not exceeding 2 00 kg (See Note 2 to this Part)	126.02.21/8702.90.85 Other, of a vehicle mass not exceeding 2 000 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
126.02.23/8702.90.90 Other (See Note 2 to this Part)	126.02.23/8702.90.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1

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

Customs the Act	s and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
Six or eig and han	07/8703.21.70 ght-wheeled vehicles, chain-driven d operated through an integral and differential unit (See Note 2 to)	126.03.07/8703.21.70 Six or eight-wheeled vehicles, chain-driven and hand operated through an integral gearbox and differential unit (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
Other, w	08/8703.21.75 vith a vehicle mass exceeding 250 kg exceeding 800 kg (See Note 2 to this	126.03.08/8703.21.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	09/8703.21.90 ee Note 2 to this Part)	126.03.09/8703.21.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
-	8703.22 nder capacity exceeding 1 000 cm3 exceeding 1 500 cm ³ :	126.03/8703.22 Of a cylinder capacity exceeding 1 000 cm3 but not exceeding 1 500 cm ³ :	
	11/8703.22.90 ee Note 2 to this Part)	126.03.11/8703.22.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
	8703.23 nder capacity exceeding 1 500 cm ³ exceeding 3 000 cm ³ :	126.03/8703.23 Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ :	
	13/8703.23.90 ee Note 2 to this Part)	126.03.13/8703.23.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
126.03.20/8703.31.85	126.03.20/8703.31.85	Ex – Section B in Part 2 of Schedule
Other, with a vehicle mass exceeding 600 kg	Other, with a vehicle mass exceeding 600 kg but	No. 1
but not exceeding 800 kg (See Note 2 to this Part)	not exceeding 800 kg (See Note 2 to this Part)	
126.03.21/8703.31.90	126.03.21/8703.31.90	Ex – Section B in Part 2 of Schedule
Other (See Note 2 to this Part)	Other (See Note 2 to this Part)	No. 1
126.03/8703.32	126.03/8703.32	
Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ :	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ :	
126.03.23/8703.32.90	126.03.23/8703.32.90	Ex – Section B in Part 2 of Schedule
Other (See Note 2 to this Part)	Other (See Note 2 to this Part)	No. 1
126.03/8703.33	126.03/8703.33	
Of a cylinder capacity exceeding 2 500 cm ³ :	Of a cylinder capacity exceeding 2 500 cm ³ :	
126.03.25/8703.33.90	126.03.25/8703.33.90	Ex – Section B in Part 2 of Schedule
Other (See Note 2 to this Part)	Other (See Note 2 to this Part)	No. 1
126.03/8703.40	126.03/8703.40	
Other vehicles, with both spark-ignition	Other vehicles, with both spark-ignition internal	
internal combustion reciprocating piston	combustion reciprocating piston engine and	
engine and electric motor as motors for	electric motor as motors for propulsion, excluding	
propulsion, excluding those capable of	those capable of being charged by plugging to	
being charged by plugging to external source	external source of electric power:	

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
126.03.35/8703.50.90 Other (See Note 2 to this Part)	126.03.35/8703.50.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
126.03/8703.60 Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	126.03/8703.60 Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
126.03.37/8703.60.31 Other with a cylinder capacity not exceeding 1 000 cm3 (See Note 2 to this Part)	126.03.37/8703.60.31 Other with a cylinder capacity not exceeding 1 000 cm3 (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
126.03.39/8703.60.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (See Note 2 to this Part)	126.03.39/8703.60.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
126.03.41/8703.60.90 Other (See Note 2 to this Part)	126.03.41/8703.60.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
126.03.43/8703.70.85 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (See Note 2 to this Part)	126.03.43/8703.70.85 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
126.03.45/8703.70.90 Other (See Note 2 to this Part)	126.03.45/8703.70.90 Other (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
126.04.01/8704.21.70 Other, of a vehicle mass not exceeding 600 kg (See Note 2 to this Part)	126.04.01/8704.21.70 Other, of a vehicle mass not exceeding 600 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
126.04.02/8704.21.75 Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.21.77) (See Note 2 to this Part)	126.04.02/8704.21.75 Other, with an engine capacity not exceeding 1 000 cm³ (excluding the vehicles of subheading 8704.21.77) (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
126.04.05/8704.21.77 Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg (See Note 2 to this Part)	126.04.05/8704.21.77 Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
126.04.10/8704.21.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	126.04.10/8704.21.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
126.04.13 8704.21.83 Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	126.04.13 8704.21.83 Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1

	stoms and Excise Act, 1964: Schedules to Act	Excise Duty Act: - Excise Tariff	COMMENTS
Oth	5.04/8704.3 ner, with spark-ignition internal nbustion piston engine:	126.04/8704.3 Other, with spark-ignition internal combustion piston engine:	
	5.04/8704.31 /.M. not exceeding 5 t:	126.0/8704.31 G.V.M. not exceeding 5 t:	
Thr stee cap witl	5.04.20/8704.31.50 ree-wheeled vehicles with motorcycle type ering systems and engines of a cylinder pacity not exceeding 550 cm³, and equipped h motor vehicle type differentials and erse gears (See Note 2 to this Part)	126.04.20/8704.31.50 Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm³, and equipped with motor vehicle type differentials and reverse gears (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
Oth and	5.04.30/8704.31.70 ner (excluding off-the-road logging trucks d three-wheeled vehicles) of a vehicle mass exceeding 600 kg (See Note 2 to this Part)	126.04.30/8704.31.70 Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
Oth 1 00	5.04.35/8704.31.75 her, with an engine capacity not exceeding 00 cm³ (excluding the vehicles of subading 8704.31.77) (See Note 2 to this Part)	126.04.35/8704.31.75 Other, with an engine capacity not exceeding 1 000 cm³ (excluding the vehicles of subheading 8704.31.77) (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1
126 Oth	5.04.37/8704.31.77 ner, with a vehicle mass exceeding 600 kg not exceeding 800 kg (See Note 2 to this	126.04.37 8704.31.77 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (See Note 2 to this Part)	Ex – Section B in Part 2 of Schedule No. 1

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
126.04.41/8704.31.81	126.04.41/8704.31.81	Ex – Section B in Part 2 of Schedule
Other, double-cab, of a vehicle mass not	Other, double-cab, of a vehicle mass not exceeding	No. 1
exceeding 2 000 kg or a G.V.M. not exceeding	2 000 kg or a G.V.M. not exceeding 3 500 kg, or of	
3 500 kg, or of a mass not exceeding 1 600 kg	a mass not exceeding 1 600 kg or a G.V.M. not	
or a G.V.M. not exceeding 3 500 kg per chassis	exceeding 3 500 kg per chassis fitted with a cab	
fitted with a cab (See Note 2 to this Part)	(See Note 2 to this Part)	
126.04.43/8704.31.83	126.04.43/8704.31.83	Ex – Section B in Part 2 of Schedule
Other (excluding double-cab), of a vehicle	Other (excluding double-cab), of a vehicle mass not	No. 1
mass not exceeding 2 000 kg or a G.V.M. not	exceeding 2 000 kg or a G.V.M. not exceeding 3	
exceeding 3 500 kg, or of a mass not	500 kg, or of a mass not exceeding 1 600 kg or a	
exceeding 1 600 kg or a G.V.M. not exceeding	G.V.M. not exceeding 3 500 kg per chassis fitted	
3 500 kg per chassis fitted with a cab	with a cab (See Note 2 to this Part)	
(See Note 2 to this Part)		
126.04/8704.90	126.04/8704.90	
Other:	Other:	
100 04 55 (070 100 05	125 04 55 (0704 00 05	
126.04.55/8704.90.05	126.04.55/8704.90.05	Ex – Section B in Part 2 of Schedule
Golf carts, pedestrian type (See Note 2 to this Part)	Golf carts, pedestrian type (See Note 2 to this Part)	No. 1
126.04.60/8704.90.35	126.04.60/8704.90.35	Ex – Section B in Part 2 of Schedule
Electric vehicles with a vehicle mass not	Electric vehicles with a vehicle mass not exceeding	No. 1
exceeding 800 kg (See Note 2 to this Part)	800 kg (See Note 2 to this Part)	
126.04.65/8704.90.40	126.04.65/8704.90.40	Ex – Section B in Part 2 of Schedule
Other electric vehicles, of a mass not	Other electric vehicles, of a mass not exceeding 2	No. 1
exceeding 2 000 kg or a G.V.M. not exceeding	000 kg or a G.V.M. not exceeding 3 500 kg or of a	
3 500 kg or of a mass not exceeding 1 600 kg	mass not exceeding 1 600 kg or a G.V.M. not	

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

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

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

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

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

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

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

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

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

	stoms and Excise Act, 1964: Schedules to e Act	Excise Duty Act: - Excise Tariff	COMMENTS
	7.01/3923.29 other plastics:	147.01/3923.29 Of other plastics:	
Car wit	7.01.05/3923.29.40 rrier bags, of other thermoplastic materials, th a thickness of 24 microns or more 2c/bag)	147.01.05/3923.29.40 Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more (12c/bag)	Ex Section A in Part 3 of Schedule No. 1
Fla wit (ex and ref	7.01.07/3923.29.50 It bags, of other thermoplastic materials, th a thickness of 24 microns or more coluding immediate packings, zip-lock bags d household bags including refuse bags and fuse bin liners) (12c/bag) HEDULE 1 / PART 3 / SECTION B	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) SCHEDULE 2 / PART B ENVIRONMENTAL LEVY ON ELECTRICITY GENERATED IN THE REPUBLIC	Ex Section A in Part 3 of Schedule No. 1
1. A	OTES: Any rate of environmental levy specified in m 148.01 shall, subject to Note 2, apply to ectricity generated in the Republic.	NOTES: 1. Any rate of environmental levy specified in item 148.01 shall, subject to Note 2, apply to electricity generated in the Republic.	Ex Section B in Part 3 of Schedule No. 1
ger will env (a)	For the purposes of item 148.01 electricity nerated under the following circumstances II not be liable for the payment of vironmental levy - electricity generated by electricity neration plants with an installed capacity	2. For the purposes of item 148.01 electricity generated under the following circumstances will not be liable for the payment of environmental levy - (a) electricity generated by electricity generation plants with an installed capacity not exceeding 5	Ex Section B in Part 3 of Schedule No. 1

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

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

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

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

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

	ustoms and Excise Act, 1964: Schedules to he Act	Excise Duty Act: - Excise Tariff	COMMENTS
	49.01.10/8539.21.90 Other (800c/lamp)	149.01.10/8539.21.90 Other (800c/lamp)	Ex Section C in Part 3 of Schedule No. 1
О	49.02/8539.22 Other, of a power not exceeding 200 W and or a voltage exceeding 100 V	149.02/8539.22 Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	
О	49.02.05/8539.22.45 Other, of a power of 15 W or more and for a oltage not exceeding 260 V (800c/lamp)	149.02.05/8539.22.45 Other, of a power of 15 W or more and for a voltage not exceeding 260 V (800c/lamp)	Ex Section C in Part 3 of Schedule No. 1
	49.02.10/8539.22.90 Other (800c/lamp)	149.02.10/8539.22.90 Other (800c/lamp)	Ex Section C in Part 3 of Schedule No. 1
	49.03/8539.29 Other:	149.03/8539.29 Other:	
О	49.03.05/8539.29.50 Other, vacuum type, of less than 15 W 800c/lamp)	149.03.05/8539.29.50 Other, vacuum type, of less than 15 W (800c/lamp)	Ex Section C in Part 3 of Schedule No. 1
O ex ex	49.03.10/8539.29.57 Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V 800c/lamp)	149.03.10/8539.29.57 Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V (800c/lamp)	Ex Section C in Part 3 of Schedule No. 1

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

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
151.01/87.03	151.01/87.03	
Motor cars and other motor vehicles	Motor cars and other motor vehicles principally	
principally designed for the transport of	designed for the transport of persons (excluding	
persons (excluding those of heading 87.02),	those of heading 87.02), including station wagons	
including station wagons and racing cars:	and racing cars:	
151.01.01/8703.2	151.01.01/8703.2	
Other vehicles, with only spark-ignition	Other vehicles, with only spark-ignition internal	
internal combustion reciprocating piston	combustion reciprocating piston engines:	
engines:		
151.01.01/8703.21	151.01.01/8703.21	
Of a cylinder capacity not exceeding 1 000	Of a cylinder capacity not exceeding 1 000 cm ³ :	
cm³:		
151.01.09/8703.21.90	151.01.09/8703.21.90	Ex Section D in Part 3 of Schedule
Other	Other	No. 1
(R110.00 per g/km CO ² emissions exceeding	(R110.00 per g/km CO ² emissions exceeding	
120g/km)	120g/km)	
151.01.11/8703.22	151.01.11/8703.22	
Of a cylinder capacity exceeding 1 000 cm ³	Of a cylinder capacity exceeding 1 000 cm ³ but not	
but not exceeding 1 500 cm ³ :	exceeding 1 500 cm ³ :	
151.01.11/8703.22.90	151.01.11/8703.22.90	Ex Section D in Part 3 of Schedule
Other	Other	No. 1
(R110.00 per g/km CO ² emissions exceeding	(R110.00 per g/km CO ² emissions exceeding	
120g/km)	120g/km)	
151.01.13/8703.23	151.01.13/8703.23	
Of a cylinder capacity exceeding 1 500 cm ³	Of a cylinder capacity exceeding 1 500 cm ³ but not	
but not exceeding 3 000 cm ³ :	exceeding 3 000 cm ³ :	

Custor the Ac	ms and Excise Act, 1964: Schedules to ct	Excise Duty Act: - Excise Tariff	COMMENTS
Other	.00 per g/km CO ² emissions exceeding	151.01.13/8703.23.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km)	Ex Section D in Part 3 of Schedule No. 1
	1.15/8703.24 ylinder capacity exceeding 3 000 cm ³ :	151.01.15/8703.24 Of a cylinder capacity exceeding 3 000 cm ³ :	
Other (R110, 120g/) 151.01 Other ignition (diese 151.01	.00 per g/km CO ² emissions exceeding	151.01.15/8703.24.90 Other (R110.00 per g/km CO² emissions exceeding 120g/km) 151.01.17/8703.3 Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): 151.01.17/8703.31 Of cylinder capacity not exceeding 1 500 cm³:	Ex Section D in Part 3 of Schedule No. 1
Other (R110. 120g/ 151.01 Of a ct	.00 per g/km CO ² emissions exceeding	151.01.21/8703.31.90 Other (R110.00 per g/km CO ² emissions exceeding 120g/km) 151.01.23/8703.32 Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ :	Ex Section D in Part 3 of Schedule No. 1

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
151.01.39/8703.90 Other:	151.01.39/8703.90 Other:	
151.01.39/8703.90.90 Other (R110.00 per g/km CO² emissions exceeding 120g/km) 151.02/87.04 Motor vehicles for the transport of goods:	151.01.39/8703.90.90 Other (R110.00 per g/km CO² emissions exceeding 120g/km) 151.02/87.04 Motor vehicles for the transport of goods:	Ex Section D in Part 3 of Schedule No. 1
151.02/8704.2 Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	151.02/8704.2 Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
151.02/8704.21 G.V.M. not exceeding 5 t:	151.02/8704.21 G.V.M. not exceeding 5 t:	
151.02.01/8704.21.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R150.00 per g/km CO² emissions exceeding 175g/km)	151.02.01/8704.21.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (R150.00 per g/km CO ² emissions exceeding 175g/km)	Ex Section D in Part 3 of Schedule No. 1

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
151.02.01/8704.3 Other, with spark-ignition internal combustion piston engine:	151.02.01/8704.3 Other, with spark-ignition internal combustion piston engine:	
151.02.01/8704.31 G.V.M. not exceeding 5 t:	151.02.01/8704.31 G.V.M. not exceeding 5 t:	
151.02.03/8704.31.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 2 500 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 CO² emissions exceeding 175g/km)	Ex Section D in Part 3 of Schedule No. 1
151.02.03/8704.90 Other	151.02.03/8704.90 Other	
151.02.05/8704.90.81 Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 2 500 kg per chassis fitted with a cab (R150.00 per g/km CO² 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 CO² emissions exceeding 175g/km)	Ex Section D in Part 3 of Schedule No. 1

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Customs and the Act	Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
	03.21.75 vehicle mass exceeding 250 kg ding 800 kg (R2.30/kg net)	153.03.07/8703.21.75 Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg (R2.30/kg net)	Ex Section E in Part 3 of Schedule No. 1
153.03.11/87		153.03.11/8703.21.90	Ex Section E in Part 3 of Schedule
Other (R2.30/		Other (R2.30/kg net)	No. 1
	22 capacity exceeding 1 000 cm³ ding 1 500 cm³:	153.03/8703.22 Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ :	
153.03.13/870		153.03.13/8703.22.25	Ex Section E in Part 3 of Schedule
Hearses (R2.3		Hearses (R2.30/kg net)	No. 1
153.03.14/870		153.03.14/8703.22.27	Ex Section E in Part 3 of Schedule
Ambulances (Ambulances (R2.30/kg net)	No. 1
153.03.17/870		153.03.17/8703.22.90	Ex Section E in Part 3 of Schedule
Other (R2.30/		Other (R2.30/kg net)	No. 1
_	23 capacity exceeding 1 500 cm³ ding 3 000 cm³:	153.03/8703.23 Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ :	
153.03.19/870		153.03.19/8703.23.25	Ex Section E in Part 3 of Schedule
Hearses (R2.3		Hearses (R2.30/kg net)	No. 1

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

Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
(excluding hearses) (R2.30/kg net)	hearses) (R2.30/kg net)	
153.03.32/8703.31.80	153.03.32/8703.31.80	Ex Section E in Part 3 of Schedule
Six or eight-wheeled vehicles with skid	Six or eight-wheeled vehicles with skid steering	No. 1
steering systems, chain-driven and operated	systems, chain-driven and operated through an	140. 1
through an integral gearbox and differential	integral gearbox and differential unit, of a vehicle	
unit, of a vehicle mass exceeding 600 kg and	mass exceeding 600 kg and of a cylinder capacity	
of a cylinder capacity not exceeding 1 000 cm ³	not exceeding 1 000 cm ³ (R2.30/kg net)	
(R2.30/kg net)	not exceeding 1 000 cm (N2.30) kg net)	
153.03.33/8703.31.85	153.03.33/8703.31.85	Ex Section E in Part 3 of Schedule
Other, with a vehicle mass exceeding 600 kg	Other, with a vehicle mass exceeding 600 kg but	No. 1
but not exceeding 800 kg (R2.30/kg net)	not exceeding 800 kg (R2.30/kg net)	
153.03.37/8703.31.90	153.03.37/8703.31.90	Ex Section E in Part 3 of Schedule
Other (R2.30/kg net)	Other (R2.30/kg net)	No. 1
153.03/8703.32	153.03/8703.32	
Of a cylinder capacity exceeding 1 500 cm ³	Of a cylinder capacity exceeding 1 500 cm ³ but not	
but not exceeding 2 500 cm ³ :	exceeding 2 500 cm ³ :	
153.03.39/8703.32.25	153.03.39/8703.32.25	Ex Section E in Part 3 of Schedule
Hearses (R2.30/kg net)	Hearses (R2.30/kg net)	No. 1
153.03.40/8703.32.27	153.03.40/8703.32.27	Ex Section E in Part 3 of Schedule
Ambulances (R2.30/kg net)	Ambulances (R2.30/kg net)	No. 1
153.03.43/8703.32.90	153.03.43/8703.32.90	Ex Section E in Part 3 of Schedule
Other R2.30/kg net	Other R2.30/kg net	No. 1
153.03/8703.33	153.03/8703.33	
Of a cylinder capacity exceeding 2 500 cm ³ :	Of a cylinder capacity exceeding 2 500 cm ³ :	
153.03.45/8703.33.25	153.03.45/8703.33.25	Ex Section E in Part 3 of Schedule
Hearses (R2.30/kg net)	Hearses (R2.30/kg net)	No. 1
153.03.46/8703.33.27	153.03.46/8703.33.27	Ex Section E in Part 3 of Schedule

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
Ambulances (R2.30/kg net)	Ambulances (R2.30/kg net)	No. 1
153.03.49/8703.33.90	153.03.49/8703.33.90	Ex Section E in Part 3 of Schedule
Other (R2.30/kg net)	Other (R2.30/kg net)	No. 1
153.03/8703.40	153.03/8703.40	
Other vehicles, with both spark-ignition	Other vehicles, with both spark-ignition internal	
internal combustion reciprocating piston	combustion reciprocating piston engine and	
engine and electric motor as motors for	electric motor as motors for propulsion, excluding	
propulsion, excluding those capable of	those capable of being charged by plugging to	
being charged by plugging to external source	external source of electric power:	
of electric power:	·	
153.03.50/8703.40.25	153.03.50/8703.40.25	Ex Section E in Part 3 of Schedule
Hearses (R2.30/kg net)	Hearses (R2.30/kg net)	No. 1
153.03.51/8703.40.27	153.03.51/8703.40.27	Ex Section E in Part 3 of Schedule
Ambulances with a cylinder capacity not	Ambulances with a cylinder capacity not exceeding	No. 1
exceeding 1 000 cm ³ (R2.30/kg net)	1 000 cm³ (R2.30/kg net)	
153.03.52/8703.40.29	153.03.52/8703.40.29	Ex Section E in Part 3 of Schedule
Other ambulances (R2.30/kg net)	Other ambulances (R2.30/kg net)	No. 1
153.03.53/8703.40.31	153.03.53/8703.40.31	Ex Section E in Part 3 of Schedule
Other with a cylinder capacity not exceeding 1	Other with a cylinder capacity not exceeding 1 000	No. 1
000 cm ³ (R2.30/kg net)	cm³ (R2.30/kg net)	
153.03.54/8703.40.75	153.03.54/8703.40.75	Ex Section E in Part 3 of Schedule
Other, with a vehicle mass exceeding 250 kg	Other, with a vehicle mass exceeding 250 kg but	No. 1
but not exceeding 800 kg (R2.30/kg net)	not exceeding 800 kg (R2.30/kg net)	
153.03.57/8703.40.90	153.03.57/8703.40.90	Ex Section E in Part 3 of Schedule
Other (R2.30/kg net)	Other (R2.30/kg net)	No. 1
153.03/8703.50	153.03/8703.50	
Other vehicles, with both compression-	Other vehicles, with both compression-ignition	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
ignition internal combustion piston engine	internal combustion piston engine (diesel or semi-	
(diesel or semi-diesel) and electric motor as	diesel) and electric motor as motors for	
motors for propulsion, excluding those	propulsion, excluding those capable of being	
capable of being charged by plugging to	charged by plugging to external source of electric	
external source of electric power:	power:	
153.03.59/8703.50.25	153.03.59/8703.50.25	Ex Section E in Part 3 of Schedule
Hearses (R2.30/kg net)	Hearses (R2.30/kg net)	No. 1
153.03.60/8703.50.27	153.03.60/8703.50.27	Ex Section E in Part 3 of Schedule
Ambulances (R2.30/kg net)	Ambulances (R2.30/kg net)	No. 1
153.03.61/8703.50.85	153.03.61/8703.50.85	Ex Section E in Part 3 of Schedule
Other, with a vehicle mass exceeding 600 kg	Other, with a vehicle mass exceeding 600 kg but	No. 1
but not exceeding 800 kg (R2.30/kg net)	not exceeding 800 kg (R2.30/kg net)	
153.03.63/8703.50.90	153.03.63/8703.50.90	Ex Section E in Part 3 of Schedule
Other (R2.30/kg net)	Other (R2.30/kg net)	No. 1
153.03 8703.60	153.03 8703.60	
Other vehicles, with both spark-ignition	Other vehicles, with both spark-ignition internal	
internal combustion reciprocating piston	combustion reciprocating piston engine and	
engine and electric motor as motors for	electric motor as motors for propulsion, capable	
propulsion, capable of being charged by	of being charged by plugging to external source of	
plugging to external source of electric power:	electric power:	
153.03.65/8703.60.25	153.03.65/8703.60.25	Ex Section E in Part 3 of Schedule
Hearses (R2.30/kg net)	Hearses (R2.30/kg net)	No. 1
153.03.66/8703.60.27	153.03.66/8703.60.27	Ex Section E in Part 3 of Schedule
Ambulances of a cylinder capacity not	Ambulances of a cylinder capacity not exceeding 1	No. 1
exceeding 1 000 cm ³ (R2.30/kg net)	000 cm³ (R2.30/kg net)	
153.03.67/8703.60.29	153.03.67/8703.60.29	Ex Section E in Part 3 of Schedule
Other ambulances (R2.30/kg net)	Other ambulances (R2.30/kg net)	No. 1

Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
153.03.68/8703.60.31	153.03.68/8703.60.31	Ex Section E in Part 3 of Schedule
Other with a cylinder capacity not exceeding 1	Other with a cylinder capacity not exceeding 1 000	No. 1
000 cm ³ (R2.30/kg net)	cm³ (R2.30/kg net)	
153.03.69/8703.60.75	153.03.69/8703.60.75	Ex Section E in Part 3 of Schedule
Other, with a vehicle mass exceeding 250 kg	Other, with a vehicle mass exceeding 250 kg but	No. 1
but not exceeding 800 kg (R2.30/kg net)	not exceeding 800 kg (R2.30/kg net)	
153.03.71/8703.60.90	153.03.71/8703.60.90	Ex Section E in Part 3 of Schedule
Other (R2.30/kg net)	Other (R2.30/kg net)	No. 1
153.03/8703.70	153.03/8703.70	
Other vehicles, with both compression-	Other vehicles, with both compression-ignition	
ignition internal combustion piston engine	internal combustion piston engine (diesel or semi-	
(diesel or semi-diesel) and electric motor as	diesel) and electric motor as motors for	
motors for propulsion, capable of being	propulsion, capable of being charged by plugging	
charged by plugging to external source of	to external source of electric power:	
electric power:		
153.03.73/8703.70.25	153.03.73/8703.70.25	Ex Section E in Part 3 of Schedule
Hearses (R2.30/kg net)	Hearses (R2.30/kg net)	No. 1
153.03.74/8703.70.27	153.03.74/8703.70.27	Ex Section E in Part 3 of Schedule
Ambulances (R2.30/kg net)	Ambulances (R2.30/kg net)	No. 1
153.03.75/8703.70.85	153.03.75/8703.70.85	Ex Section E in Part 3 of Schedule
Other, with a vehicle mass exceeding 600 kg	Other, with a vehicle mass exceeding 600 kg but	No. 1
but not exceeding 800 kg (R2.30/kg net)	not exceeding 800 kg (R2.30/kg net)	
153.03.77/8703.70.90	153.03.77/8703.70.90	Ex Section E in Part 3 of Schedule
Other (R2.30/kg net)	Other (R2.30/kg net)	No. 1
153.03/8703.80	153.03/8703.80	
Other vehicles, with only electric motor for	Other vehicles, with only electric motor for	
propulsion:	propulsion:	

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
combustion piston engine (diesel or semi- diesel):	combustion piston engine (diesel or semi-diesel):	
153.04/8704.21	153.04/8704.21	
G.V.M. not exceeding 5 t:	G.V.M. not exceeding 5 t:	
153.04.09/8704.21.10	153.04.09/8704.21.10	Ex Section E in Part 3 of Schedule
Shuttle cars for use in underground mines;	Shuttle cars for use in underground mines; low	No. 1
low construction flame-proof vehicles,	construction flame-proof vehicles, equipped with	
equipped with control mechanisms both in	control mechanisms both in the front and at the	
the front and at the rear, for use in	rear, for use in underground mines (R2.30/kg net)	
underground mines (R2.30/kg net)		
153.04.11/8704.21.40	153.04.11/8704.21.40	Ex Section E in Part 3 of Schedule
Off-the-road logging trucks (R2.30/kg net)	Off-the-road logging trucks (R2.30/kg net)	No. 1
153.04.13/8704.21.70	153.04.13/8704.21.70	Ex Section E in Part 3 of Schedule
Other, of a vehicle mass not exceeding 600 kg	Other, of a vehicle mass not exceeding 600 kg	No. 1
(R2.30/kg net)	(R2.30/kg net)	
153.04.15/8704.21.75	153.04.15/8704.21.75	Ex Section E in Part 3 of Schedule
Other, with an engine capacity not exceeding	Other, with an engine capacity not exceeding 1 000	No. 1
1 000 cm ³ (excluding the vehicles of	cm³ (excluding the vehicles of subheading	
subheading 8704.21.77) (R2.30/kg net)	8704.21.77) (R2.30/kg net)	
153.04.17/8704.21.77	153.04.17/8704.21.77	Ex Section E in Part 3 of Schedule
Other, with a vehicle mass exceeding 600 kg	Other, with a vehicle mass exceeding 600 kg but	No. 1
but not exceeding 1 100 kg (R2.30/kg net)	not exceeding 1 100 kg (R2.30/kg net)	
153.04.19/8704.21.81	153.04.19/8704.21.81	Ex Section E in Part 3 of Schedule
Other, double-cab, of a vehicle mass not	Other, double-cab, of a vehicle mass not exceeding	No. 1
exceeding 2 000 kg or a G.V.M. not exceeding	2 000 kg or a G.V.M. not exceeding 3 500 kg, or of	
3 500 kg, or of a mass not exceeding 1 600 kg	a mass not exceeding 1 600 kg or a G.V.M. not	
or a G.V.M. not exceeding 3 500 kg per chassis	exceeding 3 500 kg per chassis fitted with a cab	

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

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

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1 000 cm³ (excluding the vehicles of	cm³ (excluding the vehicles of subheading	
subheading 8704.31.77) (R2.30/kg net)	8704.31.77) (R2.30/kg net)	
153.04.45/8704.31.77	153.04.45/8704.31.77	Ex Section E in Part 3 of Schedule
Other, with a vehicle mass exceeding 600 kg	Other, with a vehicle mass exceeding 600 kg but	No. 1
but not exceeding 800 kg (R2.30/kg net)	not exceeding 800 kg (R2.30/kg net)	
153.04.47/8704.31.81 Other, double-cab, of a	153.04.47/8704.31.81 Other, double-cab, of a	Ex Section E in Part 3 of Schedule
vehicle mass not exceeding 2 000 kg or a	vehicle mass not exceeding 2 000 kg or a G.V.M.	No. 1
G.V.M. not exceeding 3 500 kg, or of a mass	not exceeding 3 500 kg, or of a mass not exceeding	
not exceeding 1 600 kg or a G.V.M. not	1 600 kg or a G.V.M. not exceeding 3 500 kg per	
exceeding 3 500 kg per chassis fitted with a	chassis fitted with a cab (R2.30/kg net)	
cab (R2.30/kg net)		
153.04.49/8704.31.83	153.04.49/8704.31.83	Ex Section E in Part 3 of Schedule
Other (excluding double-cab), of a vehicle	Other (excluding double-cab), of a vehicle mass not	No. 1
mass not exceeding 2 000 kg or a G.V.M. not	exceeding 2 000 kg or a G.V.M. not exceeding 3	
exceeding 3 500 kg, or of a mass not	500 kg, or of a mass not exceeding 1 600 kg or a	
exceeding 1 600 kg or a G.V.M. not exceeding	G.V.M. not exceeding 3 500 kg per chassis fitted	
3 500 kg per chassis fitted with a cab	with a cab (R2.30/kg net)	
(R2.30/kg net)		
153.04.51/8704.31.90	153.04.51/8704.31.90	Ex Section E in Part 3 of Schedule
Other (R2.30/kg net)	Other (R2.30/kg net)	No. 1
153.04/8704.32		
G.V.M. exceeding 5 t:		
153.04.53/8704.32.10	153.04.53/8704.32.10	Ex Section E in Part 3 of Schedule
Off-the-road logging trucks (R2.30/kg net)	Off-the-road logging trucks (R2.30/kg net)	No. 1
153.04.55/8704.32.90	153.04.55/8704.32.90	Ex Section E in Part 3 of Schedule
Other (R2.30/kg net)	Other (R2.30/kg net)	No. 1
153.04/8704.90		

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

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

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

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

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153.11.05/8711.20.10	153.11.05/8711.20.10	Ex Section E in Part 3 of Schedule
With an engine of a cylinder capacity of less	With an engine of a cylinder capacity of less than	No. 1
than 200 cm³ (R2.30/kg net)	200 cm³ (R2.30/kg net)	
153.11.07/8711.20.90	153.11.07/8711.20.90	Ex Section E in Part 3 of Schedule
 Other (R2.30/kg net)	Other (R2.30/kg net)	No. 1
153.11.09/8711.30	153.11.09/8711.30	Ex Section E in Part 3 of Schedule
With reciprocating internal combustion piston	With reciprocating internal combustion piston	No. 1
engine of a cylinder capacity exceeding 250	engine of a cylinder capacity exceeding 250 cm ³	
cm³ but not exceeding 500 cm³ (R2.30/kg net)	but not exceeding 500 cm³ (R2.30/kg net)	
153.11.11/8711.40	153.11.11/8711.40	Ex Section E in Part 3 of Schedule
With reciprocating internal combustion piston	With reciprocating internal combustion piston	No. 1
engine of a cylinder capacity exceeding 500	engine of a cylinder capacity exceeding 500 cm ³	
cm³ but not exceeding 800 cm³ (R2.30/kg net)	but not exceeding 800 cm³ (R2.30/kg net)	
153.11.13/8711.50	153.11.13/8711.50	Ex Section E in Part 3 of Schedule
With reciprocating internal combustion piston	With reciprocating internal combustion piston	No. 1
engine of a cylinder capacity exceeding 800	engine of a cylinder capacity exceeding 800 cm ³	
cm³ (R2.30/kg net)	(R2.30/kg net)	
153.11.14/8711.60	153.11.14/8711.60	Ex Section E in Part 3 of Schedule
With electric motor for propulsion	With electric motor for propulsion	No. 1
(R2.30/kg net)	(R2.30/kg net)	
153.11/8711.90	153.11/8711.90	
Other:	Other:	
153.11.15/8711.90.10	153.11.15/8711.90.10	Ex Section E in Part 3 of Schedule
Side-cars (R2.30/kg net)	Side-cars (R2.30/kg net)	No. 1
153.11.17/8711.90.20	153.11.17/8711.90.20	Ex Section E in Part 3 of Schedule
Other, of a cylinder capacity of 200 cm ³ or	Other, of a cylinder capacity of 200 cm ³ or more	No. 1
more but not exceeding 800 cm ³	but not exceeding 800 cm ³	

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

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153.16.20/8716.20 Self-loading or self-unloading trailers and	153.16.20/8716.20 Self-loading or self-unloading trailers and semi-	Ex Section E in Part 3 of Schedule No. 1
semi-trailers for agricultural purposes (R2.30/kg net)	trailers for agricultural purposes (R2.30/kg net)	11012
153.16/8716.3	153.16/8716.3	
Other trailers and semi-trailers for the transport of goods:	Other trailers and semi-trailers for the transport of goods:	
153.16.31/8716.31	153.16.31/8716.31	Ex Section E in Part 3 of Schedule
Tanker trailers and tanker semi-trailers	Tanker trailers and tanker semi-trailers (R2.30/kg	No. 1
(R2.30/kg net)	net)	
153.16.39/8716.39	153.16.39/8716.39	Ex Section E in Part 3 of Schedule
Other (R2.30/kg net)	Other (R2.30/kg net)	No. 1
153.16.40/8716.40	153.16.40/8716.40	Ex Section E in Part 3 of Schedule
Other trailers and semi-trailers	Other trailers and semi-trailers	No. 1
(R2.30/kg net)	(R2.30/kg net)	
153.16.50/8716.90.20	153.16.50/8716.90.20	Ex Section E in Part 3 of Schedule
Road wheels fitted with tyres; wheel rims	Road wheels fitted with tyres; wheel rims fitted	No. 1
fitted with tyres (R2.30/kg net)	with tyres (R2.30/kg net)	
154.00/8801.00	154.00/8801.00	Ex Section E in Part 3 of Schedule
and dirigibles; gliders, hang gliders and other	and dirigibles; gliders, hang gliders and other non-	No. 1
non-powered aircraft (R2.30/kg net)	powered aircraft (R2.30/kg net)	
154.02/8802.1	154.02/8802.1	
Helicopters:	Helicopters:	
154.02.11/8802.11	154.02.11/8802.11	Ex Section E in Part 3 of Schedule
Of an unladen mass not exceeding 2 000 kg	Of an unladen mass not exceeding 2 000 kg	No. 1
(R2.30/kg net)	(R2.30/kg net)	
154.02.13/8802.12	154.02.13/8802.12	Ex Section E in Part 3 of Schedule

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

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

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

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

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

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

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

	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	are classifiable under the said tariff heading or subheading.	which are classifiable under the said tariff heading or subheading.	
	2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Part in such warehouse shall render such goods liable to payment of any health promotion levy in accordance with the provisions of this Act.	2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this-Part-Schedule in such warehouse shall render such goods liable to payment of any health promotion levy in accordance with the provisions of this Act. the EDA.	Ex Part 7 of Schedule No. 1
85	SECTION A LEVY ON SUGARY BEVERAGES	PART A LEVY ON SUGARY BEVERAGES	
	NOTES: 1. Any rate of levy on sugary beverages is payable on any goods specified in this Section either imported into or manufactured in the Republic.	NOTES: 1. Any rate of levy on sugary beverages is payable on any goods specified in this Section Part either imported into or manufactured in the Republic.	Ex Section A in Part 7 of Schedule No. 1
	2. Any levy on sugary beverages specified in this Section shall be payable in addition to any Customs and Excise duty payable in terms of any other Part of Schedule No. 1.	2. Any levy on sugary beverages specified in this Section Part shall be payable in addition to any Customs and Excise duty payable in terms of any other Parts of Schedule No. 1. the Customs Tariff or the Excise Tariff	Ex Section A in Part 7 of Schedule No. 1
	3. Imported goods shall not be declared on separate bills of entry for the purposes of this Part of Schedule No. 1.	3. Imported goods shall not be declared on separate bills of entry for the purposes of this Part of Schedule No. 14.	Ex Section A in Part 7 of Schedule No. 1
	4. Any reference to sugar content means both the intrinsic and added sugar and other sweetening matter contained in any sugary	4. Any reference to sugar content means both the intrinsic and added sugar and other sweetening matter contained in any sugary beverage specified	Ex Section A in Part 7 of Schedule No. 1

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

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

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

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

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

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

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
GENERAL NOTES:		Ex Note 1 to Schedule No. 6
1. For the purposes of implementation of the		
amendments to this Schedule on 1 January	Deleted	This Note may have become
2011 any permit issued or other form of		redundant
permission or any approval granted by the		
Commissioner under or for the		
purposes of any item of this Schedule as it		
existed before 1 January 2011, shall terminate		
on 31 December 2010:		
Provided that anything so done by the		
Commissioner under such item which is		
capable of being done under any item		
contained in this Schedule, as amended, shall		
be deemed to have been done under the		
latter item.		
2. Any person who receives any goods under	2. 1. Any person who receives any goods under	Ex Note
rebate or refund of duty in terms of any item	rebate or refund of duty in terms of any item of	
of this Schedule must register as	this Schedule must register as contemplated in rule	
contemplated in rule 59A, except -	<mark>59A,</mark> except -	
(a) licensed warehouses for manufacturing	(a) licensed warehouses for manufacturing	
purposes;	purposes;	
(b) recipients of fully denatured spirits as	(b) recipients of fully denatured spirits as defined	
defined in Note 4 of Section D in Part 1 of this	in Note 4 of Section D in Part 1 of this Schedule;	
Schedule;	(c) recipients of goods provided for in items	
(c) recipients of goods provided for in items	618.01, 619.01, 620.01, 620.02, 620.03, 621.02,	
618.01, 619.01, 620.01, 620.02, 620.03,	622.05, 622.07, 623.01, 623.02, 623.03, 630.10,	
621.02, 622.05, 622.07, 623.01, 623.02,	630.14, 630.16, 630.18, 630.20, 630.22, 631.00,	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
623.03, 630.10, 630.14, 630.16, 630.18, 630.20, 630.22, 631.00, 670.01, 670.04, 670.06, 670.08 and 670.10 of this Schedule. PART 1:	670.01, 670.04, 670.06, 670.08 and 670.10 of this Schedule. PART 1:	
REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES	REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES	
NOTES: 1. The excisable goods specified in this Part may, subject to the provisions of section 75 and the rules thereto, be entered under rebate of the excise duty specified in Section A of Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in this Part, or a refund of the duty paid thereon under any item in Section A of Part 2 of Schedule No. 1, to the extent stated in this Part, shall be paid in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.	NOTES: 1. The excisable goods specified in this Part may, subject to the provisions of section 75 and the rules thereto, be entered under rebate of the excise duty specified in Section A of Part 2 A of Schedule No. 1 to the Excise Tariff in respect of such goods at the time of entry for home consumption thereof, to the extent stated in this Part, or a refund of the duty paid thereon under any item in Section A of Part 2 A of Schedule No. 1 to the Excise Tariff to the extent stated in this Part, shall be paid in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.	Ex Note 1 in Part 1 of Schedule No. 6 to the 1964 Tariff
2. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall mutatis mutandis apply to this Part.	2. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall mutatis mutandis apply to this Part.	Ex Note 2 in Part 1 of Schedule No. 6 to the 1964 Tariff

Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
3. The expression "Full duty" shall, for the purposes of this Part, relate to a rebate or refund, to the extent stated, of the excise duty specified in Section A of Part 2 of Schedule No. 1 and payable or paid in respect of any goods including any suspended duty, in operation in respect of such goods.	3. The expression "Full duty" shall, for the purposes of this Part, relate to a rebate or refund, to the extent stated, of the excise duty specified in Section A of Part Part A2 of Schedule No. 1 and payable or paid in respect of any goods including any suspended duty, in operation in respect of such goods.	Ex Note 3 in Part 1 of Schedule No. 6 to the 1964 Tariff
4. Any refund of duty specified in this Part in respect of any goods, shall be subject to any rebate of duty allowed in respect of such goods.	4. Any refund of duty specified in this Part in respect of any goods, shall be subject to any rebate of duty allowed in respect of such goods.	Ex Note 4 in Part 1 of Schedule No. 6 to the 1964 Tariff
5. No refund of duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item or prior to use for a purpose or compliance with a condition so specified.	5.No refund of duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item or prior to use for a purpose or compliance with a condition so specified.	Ex Note 5 in Part 1 of Schedule No. 6 to the 1964 Tariff
6. Wherever the tariff item under which any goods are classified in Section A of Part 2 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed to include only such goods classifiable under such item.	6. Wherever the tariff item under which any goods are classified in Section A of Part 2 A of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed to include only such goods classifiable under such item.	Ex Note 6 in Part 1 of Schedule No. 6 to the 1964 Tariff
7. Except where the Commissioner authorises on good cause shown, payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such	7. Except where the Commissioner authorises on good cause shown, payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as	Ex Note 7 in Part 1 of Schedule No. 6 to the 1964 Tariff

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to: (a) the manufacturer of the goods or the person who paid the duty thereon on entry for home consumption; (b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or (c) a user as contemplated in Part 3 of this Schedule. SECTION A:	the Commissioner may reasonably impose in each case, such refund shall be paid only to: (a) the manufacturer of the goods or the person who paid the duty thereon on entry for home consumption; (b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or (c) a user as contemplated in Part 3 of this Schedule.	
	TRADITIONAL AFRICAN BEER POWDER	
NOTES: 1. Item 618.01 applies to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to the rebate item 406.00	NOTES: 1. Item 618.01 applies to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4 3 to the Customs Tariff, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to the rebate item 406.00	Ex Note 1 in Section A of Part 1 of Schedule No. 6 of the 1964 Tariff
2. Item 618.02 applies to the excisable goods specified therein, exported from any customs	2. Item 618.02 applies to the excisable goods specified therein, exported from any customs and	Ex Note 2 in Section A of Part 1 of

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

Customs and Excise Act, 1964 the Act	: Schedules to Excise Duty	Act: - Excise Tariff	COMMENTS
representatives mentioned in 406.01, 406.02, 406.03 or 406 No.4, subject to the requirement rebate items and the provision 4 of rebate item 406.00.	.05 of Schedule No.4-3 to the requirement	406.02, 406.03 or 406.05 of Schedule e Customs Tariff, subject to the ss of those rebate items and the Notes 1 to 4 of rebate item 406.00.	
2. Items 619.02 (01.01), 619.0 619.02 (03.01) apply to excisa specified therein, exported from foreign-going ships or air	ble goods (03.01) apply om any customs exported fro ng supply stores (including su	.02 (01.01), 619.02 (02.01) and 619.02 y to excisable goods specified therein, m any customs and excise warehouse pply stores from foreign-going ships or	Ex Note 2 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
3. For the purpose of item 619 following: (a) (i) Beer made from malt where specification or has become contained and excise manufacturing warehouse for destruction on products are found to be offsecontaminated or has undergoing manufacturing deterioration where of 12 months after removal from and excise warehouse and that returned to such warehouse with period. (ii) The provisions of this item respect of beer made from manufacturing deterioration was and that returned to such warehouse with period.	2.03, the (a) (i) Beer m specification undergone p be returned warehouse f are found to has undergo pecification, ne post- within a period om a customs at the goods are within this the shall apply in 3. For the put (a) (i) Beer m specification undergone p be returned warehouse f are found to has undergo within a peri customs and are returned (ii) The provi of beer made (aa) in the ca	irpose of item 619.03, the following: nade from malt which is off- or has become contaminated or has bost-manufacturing deterioration may to a customs and excise manufacturing or destruction only if such products be off-specification, contaminated or ne post-manufacturing deterioration od of 12 months after removal from a excise warehouse and that the goods to such warehouse within this period. It is sions of this item shall apply in respect the from malt - ase of beer made from malt under the emanufacturer; ase of beer made from malt returned from the same batch(es);	Ex Note 3 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff

Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
(aa) in the case of beer made from malt under	(cc) in the case of beer made from malt returned in	
the control of the manufacturer;	the originally sealed containers for wholesale or	
(bb) in the case of beer made from malt	similar packaging.	
returned as produced from the same	(b) (i) If the Commissioner approves the	
batch(es);	application, any beer made from malt returned in	
(cc) in the case of beer made from malt	terms of this item shall be -	
returned in the originally sealed containers for	(aa) kept intact and entirely separate from any	
wholesale or similar packaging.	other goods or materials until it has been	
(b) (i) If the Commissioner approves the	examined and identified by an officer; and	
application, any beer made from malt	(bb) unpacked, where applicable, and transferred	
returned in terms of this item shall be -	to and mixed with stocks of materials for	
(aa) kept intact and entirely separate from any	processing, under supervision of an officer; or	
other goods or materials until it has been	(cc) destroyed under supervision of an officer.	
examined and identified by <mark>an officer</mark> ; and	(ii) The licensee of a customs and excise	
(bb) unpacked, where applicable, and	manufacturing warehouse to which such products	
transferred to and mixed with stocks of	are returned for destruction must keep a record	
materials for processing, under supervision of	which includes at least the following -	
an officer; or	(aa) a detailed description of the goods received	
(cc) destroyed under supervision of an officer.	including the applicable tariff item;	
(ii) The licensee of a customs and excise	(bb) the quantity received;	
manufacturing warehouse to which such	(cc) the date of receipt;	
products are returned for destruction must	(dd) the name or registered business name (if any)	
keep a record which includes at least the	and the physical address of the person from whose	
following -	premises the products concerned were returned;	
(aa) a detailed description of the goods	and	
received including the applicable tariff item;	(ee) the delivery note under cover of which such	
(bb) the quantity received;	products were returned.	

Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
(cc) the date of receipt; (dd) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned; and (ee) the delivery note under cover of which such products were returned. (c) For the purpose of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during a period of 12 months prior to the date of the examination contemplated in Note 3(b)(i)(aa). (d) The licensee of such warehouse may, after	(c) For the purpose of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act the EDA on such products during a period of 12 months prior to the date of the examination contemplated in Note 3(b)(i)(aa). (d) The licensee of such warehouse may, after destruction of the products concerned, and on accounting for the goods destroyed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77, any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for destruction, as the case	COMMENTS
destruction of the products concerned, and on accounting for the goods destroyed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77, any amount duly refundable against the amount payable on any such	may be.	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
account during a period of two years after receipt of the goods for destruction, as the case may be.		
619.01/104.10.10/01.01 Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19) (Full duty)	619.01/104.10.10/01.01 Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19) (Full duty)	Ex item 619.01/104.10.10/01.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
619.01/104.10.20/02.01 Beer made from malt, other (Full duty)	619.01/104.10.20/02.01 Beer made from malt, other (Full duty)	Ex item 619.01/104.10.10/02.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
619.01/104.17.05/03.01 Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19) (Full duty)	619.01/104.17.05/03.01 Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19) (Full duty)	Ex item 619.01/104.17.05/03.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
619.02/104.10.10/01.01 Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19) (Full duty)	619.02/104.10.10/01.01 Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19) (Full duty)	Ex item 619.02/104.10.10/01.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
619.02/104.10.20/02.01 Beer made from malt, other (Full duty)	619.02/104.10.20/02.01 Beer made from malt, other (Full duty)	Ex item 619.02/104.10.20/02.01 in Section B of Part 1 of Schedule No. 6

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		to the 1964 Tariff
619.02/104.17.05/03.01 Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to	619.02/104.17.05/03.01 Traditional African Beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to Chapter 19) (Full duty)	Ex item 619.02/104.17.05/03.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
Chapter 19) (Full duty) 619.03/104.10.20/01.01 Beer made from malt which, has been removed from any customs and excise manufacturing warehouse after entry or deemed entry for home consumption and payment of duty, has been found to be offspecification or has become contaminated or has undergone postmanufacturing deterioration and is returned to a customs and excise manufacturing warehouse for destruction, subject to the provisions of Note	619.03/104.10.20/01.01 Beer made from malt which, has been removed from any customs and excise manufacturing warehouse after entry or deemed entry for home consumption and payment of duty, has been found to be off-specification or has become contaminated or has undergone postmanufacturing deterioration and is returned to a customs and excise manufacturing warehouse for destruction, subject to the provisions of Note 3 to this Section (Full duty)	Ex item 619.03/104.10.20/01.01in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff
3 to this Section (Full duty) 619.04/104.10.20/01.01 Beer made from malt, other, used in the manufacture of other fermented beverages, unfortified, of item 104.17.15 (Full duty) 619.05/104.10.20/01.01 Beer made from malt, other, used in the manufacture of mixtures of fermented	619.04/104.10.20/01.01 Beer made from malt, other, used in the manufacture of other fermented beverages, unfortified, of item 104.17.15 (Full duty) 619.05/104.10.20/01.01 Beer made from malt, other, used in the manufacture of mixtures of fermented beverages	Ex item 619.04/104.10.20/01.01 in Section B of Part 1 of Schedule No. 6 to the 1964 Tariff Ex item 619.05/104.10.20/01.01 in Section B of Part 1 of Schedule No. 6

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED	FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED	
NOTES: 1. Items 620.01, 620.02 and 620.03 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.	NOTES: 1. Items 620.01, 620.02 and 620.03 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4 3 to the Customs Tariff, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.	Ex Note 1 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
2. Items 620.04, 620.05 and 620.06 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships or aircraft).	2. Items 620.04, 620.05 and 620.06 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships or aircraft).	Ex Note 2 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
3. Items 620.07, 620.08, 620.09 and 620.10 apply to the excisable goods specified therein, for use in the manufacture of other excisable goods in a customs and excise manufacturing warehouse or special customs and excise manufacturing warehouse.	3. Items 620.07, 620.08, 620.09 and 620.10 apply to the excisable goods specified therein, for use in the manufacture of other excisable goods in a customs and excise manufacturing warehouse or special customs and excise manufacturing warehouse.	Ex Note 3 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
4. Items 620.11, 620.13, 620.15, 620.19 and 620.21 apply to the excisable goods specified therein, used for the manufacture of vinegar	4. Items 620.11, 620.13, 620.15, 620.19 and 620.21 apply to the excisable goods specified therein, used for the manufacture of vinegar and non-	Ex Note 4 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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

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

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

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licensee of the SVM making such application	in accordance with the provisions of this item and,	
must produce proof that duty was in fact paid	if the licensee is unable to produce such proof of	
as well as the rate at which the excise duty	the rate, the duty on any quantity	
was paid on such products presented for	so returned shall be calculated for refund purposes	
destruction or reprocessing in accordance	at the lowest rate of excise duty levied in terms of	
with the provisions of this item and, if the	this Act the EDA on such products during the 12	
licensee is unable to produce such proof of	months period contemplated in Note 6(a)(i).	
the rate, the duty on any quantity	(ii) Where any goods containing spirits for which	
so returned shall be calculated for refund	any rebate of duty on the spirits has been allowed	
purposes at the lowest rate of excise duty	as contemplated in section 75(18) are returned to	
levied in terms of this Act on such products	a customs and excise manufacturing warehouse for	
during the 12 months period contemplated in	reprocessing or destruction as provided in this	
Note 6(a)(i).	item, the excise duty so allowed as a rebate in	
(ii) Where any goods containing spirits for	respect of the goods returned must be paid back	
which any rebate of duty on the spirits has	before any process of reworking the product or	
been allowed as contemplated in section	destruction thereof may take place.	
75(18) are returned to a customs and excise	(d) The licensee of such warehouse may, after	
manufacturing warehouse for reprocessing or	reprocessing or destruction of the products	
destruction as provided in this item, the excise	concerned, and on accounting for the goods	
duty so allowed as a rebate in respect of the	reprocessed or destroyed in the monthly account,	
goods returned must be paid back before any	prescribed in the rules for section 19A, set-off as	
process of reworking the product or	contemplated in section 77, any amount duly	
destruction thereof may take place.	refundable against the amount payable on such	
(d) The licensee of such warehouse may, after	account during a period of two years after receipt	
reprocessing or destruction of the products	of the goods for reprocessing or destruction, as the	
concerned, and on accounting for the goods	case may be.	
reprocessed or destroyed in the monthly		

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

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

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

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

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

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		to the 1964 Tariff
620.03 104.17 Other fermented beverages (for ecider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages and specified or included 620.03/104.17.03/01.01 Sparkling fruit beverages and spark (Full duty)	perry, mead); mixtures of ferment and mixtures of fermented beverages not elsewhere specified or included 620.03/104.17.03/01.01	Ex item 620.03/104.17.03/01.01 in
620.03/104.17.05/02.01 Traditional African beer as defined Additional Note 1 to Chapter 22 (F		Ex item 620.03/104.17.05/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
620.03/104.17.07/05.01 Other fermented beverages, unfor an alcoholic strength of less than 2 by volume (Full duty)	,	
620.03/104.17.09/07.01 Other fermented beverages of nor cereal grains, unfortified, with an a strength of at least 2.5 per cent by not exceeding 9 per cent by vol. (Full duty)	lcoholic grains, unfortified, with an alcohol	ic strength of at to the 1964 Tariff

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

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

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	wines; grape must (excluding that of heading 20.09):	grape must (excluding that of heading 20.09):	
	620.04/104.15.01/01.01 Sparkling wine (Full duty)	620.04/104.15.01/01.01 Sparkling wine (Full duty)	Ex item 620.04/104.15.01/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
١	620.04/104.15.03/02.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	620.04/104.15.03/02.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	Ex item 620.04/104.15.03/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.04/104.15.04/03.01 Other (Full duty)	620.04/104.15.04/03.01 Other (Full duty)	Ex item 620.04/104.15.04/03.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
١	620.04/104.15.05/04.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	620.04/104.15.05/04.01 With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol. (Full duty)	Ex item 620.04/104.15.05/04.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	620.04/104.15.06/05.01 Other (Full duty)	620.04/104.15.06/05.01 Other (Full duty)	Ex item 620.04/104.15.06/05.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
١	620.04/104.15.13/06.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	620.04/104.15.13/06.01 With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	Ex item 620.04/104.15.13/06.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff

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

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

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

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

Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
620.06/104.17.16/11.01	620.06/104.17.16/11.01	Ex item 620.06/104.17.16/11.01 in
Other fermented fruit beverages and mead	Other fermented fruit beverages and mead	Section C of Part 1 of Schedule No. 6
beverages, including mixtures of fermented	beverages, including mixtures of fermented	to the 1964 Tariff
beverages derived from the fermentation of	beverages derived from the fermentation of fruit	
fruit or honey, unfortified, with an alcoholic	or honey, unfortified, with an alcoholic	
strength of at least 2.5 per cent by volume but	strength of at least 2.5 per cent by volume but not	
not exceeding 15 per cent by vol.	exceeding 15 per cent by vol.	
(Full duty)	(Full duty)	
620.06/104.17.17/12.01	620.06/104.17.17/12.01	Ex item 620.06/104.17.17/12.01 in
Other fermented apple or pear beverages,	Other fermented apple or pear beverages,	Section C of Part 1 of Schedule No. 6
fortified, with an alcoholic strength of at least	fortified, with an alcoholic strength of at least 15	to the 1964 Tariff
15 per cent by volume but not exceeding 23	per cent by volume but not exceeding 23 per cent	to the 1904 raini
per cent by vol.	by vol.	
(Full duty)	(Full duty)	
620.06/104.17.21/13.01	620.06/104.17.21/13.01	Ex item 620.06/104.17.21/13.01 in
Other fermented fruit beverages and mead	Other fermented fruit beverages and mead	Section C of Part 1 of Schedule No. 6
beverages including mixtures of fermented	beverages including mixtures of fermented	to the 1964 Tariff
beverages derived from the fermentation of	beverages derived from the fermentation of fruit	to the 1904 failif
fruit or honey, fortified, with an alcoholic	or honey, fortified, with an alcoholic strength of at	
strength of at least 15 per cent by volume not	least 15 per cent by volume not exceeding 23 per	
exceeding 23 per cent by vol.	cent by vol.	
(Full duty)	(Full duty)	
620.06/104.17.22/14.01	620.06/104.17.22/14.01	Ex item 620.06/104.17.22/14.01 in
Other mixtures of fermented fruit or mead	Other mixtures of fermented fruit or mead	Section C of Part 1 of Schedule No. 6
beverages and non-alcoholic beverages,	beverages and non-alcoholic beverages,	
unfortified, with an alcoholic strength of at	unfortified, with an alcoholic strength of at least	to the 1964 Tariff
least 2.5 per cent by volume but not	2.5 per cent by volume but not exceeding 15 per	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Custor the Ac	ms and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
	4/104.17.90/12.01 (Full duty)	620.24/104.17.90/12.01 Other (Full duty)	Ex item 620.24/104.17.90/12.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
Unfort	5/104.15 tified wine entered for use in the facture of foodstuffs:	620.25/104.15 Unfortified wine entered for use in the manufacture of foodstuffs:	
Unfort at leas	5/104.15.21/01.01 tified wine with an alcoholic strength of st 4.5 per cent by volume but not ding 16.5 per cent by vol. (Full duty)	620.25/104.15.21/01.01 Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol. (Full duty)	Ex item 620.25/104.15.21/01.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	5/104.15.23/02.01 (Full duty)	620.25/104.15.23/02.01 Other (Full duty)	Ex item 620.25/104.15.23/02.01 in Section C of Part 1 of Schedule No. 6 to the 1964 Tariff
	TES AND REFUNDS OF SPECIFIC EXCISE S ON SPIRITS AND SPIRITUOUS	SECTION D REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON SPIRITS AND SPIRITUOUS BEVERAGES	
specifi Preside repres 406.01 Schede	S: n 621.02 applies to the excisable goods ied therein, supplied for use by the lent, diplomatic and other foreign sentatives mentioned in rebate item 1, 406.02, 406.03 or 406.05 of ule No. 4, subject to the requirements of rebate items and the provisions of	NOTES: 1. Item 621.02 applies to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4-3 to the Customs Tariff, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate	Ex Note 1 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
Notes 1 to 4 to rebate item 406.00.	item 406.00.	
2. Items 621.03 and 621.04 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships or aircraft).	2. Items 621.03 and 621.04 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships or aircraft).	Ex Note 2 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
3. For the purposes of items 621.11, 621.12, 621.13, 621.14 and 621.15 - (a) the strength of spirits used for fortification purposes shall not be lower than 60 per cent alcohol by volume; (b) no spirits removed to a special customs and excise manufacturing warehouse (SVM) for fortification purposes may be kept unused in such warehouse for a period longer than 90 days without the permission, in writing, of the Controller; (c) a manufacturer shall give the Controller notice of any intended fortification of fermented beverages and, except with the permission of the Controller, no fortification shall take place without the supervision of an officer; (d) immediately after completion of such fortification the manufacturer shall render to the Controller a return in the form approved by the Commissioner;	3. For the purposes of items 621.11, 621.12, 621.13, 621.14 and 621.15 - (a) the strength of spirits used for fortification purposes shall not be lower than 60 per cent alcohol by volume; (b) no spirits removed to a special customs and excise manufacturing warehouse (SVM) for fortification purposes may be kept unused in such warehouse for a period longer than 90 days without the permission, in writing, of the Controller; (c) a manufacturer shall give the Controller notice of any intended fortification of fermented beverages and, except with the permission of the Controller, no fortification shall take place without the supervision of an officer; (d) immediately after completion of such fortification the manufacturer shall render to the Controller a return in the form approved by the Commissioner; (e) in respect of wine spirits entered for use in the	Ex Note 3 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
(e) in respect of wine spirits entered for use in the preservation of unfortified wine, in terms of the provisions of item 621.12 the provisions of Note 5 to Section C of this Schedule shall mutatis mutandis apply; and (f) in respect of spirits entered for use in the preservation of other unfortified fermented beverages, in terms of the provisions of item 621.14 the provisions of Note 5 to Section C of this Schedule shall mutatis mutandis apply.	preservation of unfortified wine, in terms of the provisions of item 621.12 the provisions of Note 5 to Section C of this Schedule shall mutatis mutandis apply; and (f) in respect of spirits entered for use in the preservation of other unfortified fermented beverages, in terms of the provisions of item 621.14 the provisions of Note 5 to Section C of this Schedule shall mutatis mutandis apply.	
4. For the purposes of item 621.08 - (a) the premises of manufacturers and suppliers of ethyl alcohol for industrial use or for the manufacture of other non-liquor products shall be licensed as a customs and excise warehouse as provided for in section 19; (b) recipients and users of ethyl alcohol for industrial use or for the manufacture of other non-liquor products must register (including their premises), except in the case of fully denatured spirits as defined in paragraph (c) to this Note; (c) the definition of fully denatured spirits is: ethyl alcohol rendered unfit for human consumption as liquor by the addition of a denaturant. Such denaturant must -	4. For the purposes of item 621.08 - (a) the premises of manufacturers and suppliers of ethyl alcohol for industrial use or for the manufacture of other non-liquor products shall be licensed as a customs and excise warehouse as provided for in section 19; (b) recipients and users of ethyl alcohol for industrial use or for the manufacture of other non-liquor products must register (including their premises), except in the case of fully denatured spirits as defined in paragraph (c) to this Note; (c) the definition of fully denatured spirits is: ethyl alcohol rendered unfit for human consumption as liquor by the addition of a denaturant. Such denaturant must - (i) form an azeotrope bond with the ethyl alcohol; or	Ex Note 4 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

Cust	toms and Excise Act, 1964: Schedules to Act	Excise Duty Act: - Excise Tariff	COMMENTS
alco (ii) h thar con (iii) alco simp (d) t licer of th	orm an azeotrope bond with the ethyl phol; or have a boiling point not deviating more in 5°C from that of the ethyl alcohol tained in the mixture; and cannot be separated from the ethyl phol by simple distillation or any other ple process; the disposal and use of the ethyl alcohol by insees and registrants under the provisions his item is subject to the approval by the inmissioner.	(ii) have a boiling point not deviating more than 5°C from that of the ethyl alcohol contained in the mixture; and (iii) cannot be separated from the ethyl alcohol by simple distillation or any other simple process; (d) the disposal and use of the ethyl alcohol by licensees and registrants under the provisions of this item is subject to the approval by the Commissioner.	
5. For licer (a) so Come dails mar fron (b) r	or the purposes of item 621.08, the nsee shall keep - stock accounts in a form approved by the nmissioner in which he or she shall enter y, separately, the particulars of spirits nufactured by him or her and removed m stock; and numbered invoices and delivery notes, in sect of all disposals of spirits.	5. For the purposes of item 621.08, the licensee shall keep - (a) stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of spirits manufactured by him or her and removed from stock; and (b) numbered invoices and delivery notes, in respect of all disposals of spirits.	Ex Note 5 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
6. Fo (a) t mar on a mac	or the purposes of item 621.08 - the rebate user shall keep record of each nufacturing or other operation or process a form DA 133 and such record shall be de available to the Controller on demand; the manufacturer or supplier shall remove	6. For the purposes of item 621.08 - (a) the rebate user shall keep record of each manufacturing or other operation or process on a form DA 133 and such record shall be made available to the Controller on demand; (b) the manufacturer or supplier shall remove	Ex Note 6 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
undenatured and partially denatured spirits to a registrant or user on the prescribed form DA 33A; (c) the manufacturing formula used by the registrant shall be made available to the Controller on demand, including the ratio of spirits in relation to the end product.	undenatured and partially denatured spirits to a registrant or user on the prescribed form DA 33A; (c) the manufacturing formula used by the registrant shall be made available to the Controller on demand, including the ratio of spirits in relation to the end product.	
7. Examples of partial (P) or full (F) denaturants: (table to follow)	7. Examples of partial (P) or full (F) denaturants: (table to follow)	Table not included: No changes, will be transposed as contained in the 1964 Tariff Ex Note 7 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
8. For the purposes of item 621.16, these Notes and section 75(11A), unless the context otherwise indicates - (a) "refund" as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates; (b) "set-off" means a set-off of duty as contemplated in section 77 which is	8. For the purposes of item 621.16, these Notes and section 75(11A), unless the context otherwise indicates - (a) "refund" as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates; (b) "set-off" means a set-off of duty as contemplated in section 77 which is refundable in	Ex Note 8 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
refundable in terms of this item; (c) the refund provided for in item 621.16 is	terms of this item; (c) the refund provided for in item 621.16 is subject	
subject to the provisions of section 75(11A);	to the provisions of section 75(11A);	
(d) the export of such spirituous beverages	(d) the export of such spirituous beverages shall be	
shall be subject to such conditions and	subject to such conditions and procedures as may	
procedures as may be prescribed by the	be prescribed by the Commissioner by rule;	
Commissioner by rule;	(e) where such goods are exported by the licensee	
(e) where such goods are exported by the	of a customs and excise manufacturing	
licensee of a customs and excise	warehouse, such licensee may, where proof of	
manufacturing warehouse, such licensee may,	such export has been obtained, set off the excise	
where proof of such export has been	duty paid or	
obtained, set off the excise duty paid or	payable on the goods so exported against the	
payable on the goods so exported against the	excise duty payable as declared in the excise	
excise duty payable as declared in the excise	account for the accounting month during which	
account for the accounting month during	such proof is obtained or any subsequent month	
which such proof is obtained or any	during a period of two years three years after the	
subsequent month during a period of two	date the export bill of entry was processed in	
years after the date the export bill of entry	respect of such export;	
was processed in respect of such export;	(f) for the purposes of section 75(11A), the licensee	
(f) for the purposes of section 75(11A), the	of any such warehouse must produce proof of the	
licensee of any such warehouse must produce	duty paid or payable on the goods so exported and	
proof of the duty paid or payable on the goods	if the licensee is unable to produce such proof the	
so exported and if the licensee is unable to	duty on any quantity of the goods so exported	
produce such proof the duty on any quantity	must be calculated at the lowest rate of duty levied	
of the goods so exported must be calculated	in terms of <mark>this Act</mark> the EDA on such goods during a	
at the lowest rate of duty levied in terms of	period of twelve months prior to the date on which	
this Act on such goods during a period of	the export bill of entry was processed at the office	

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

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
as well as the rate at which the excise duty was paid on such products presented for destruction or reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during the 12 month period contemplated in Note 9(a)(i) above. (d) The licensee of such warehouse may, after destruction of the products concerned, and on accounting for the goods destroyed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77, any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for destruction, as the case may be.	calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during the 12 month period contemplated in Note 9(a)(i) above. (d) The licensee of such warehouse may, after destruction of the products concerned, and on accounting for the goods destroyed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77, any amount duly refundable against the amount payable on any such account during a period of two-three years after receipt of the goods for destruction, as the case may be.	
621.02/104.23 Spirits, liqueurs and other spirituous	621.02/104.23 Spirits, liqueurs and other spirituous beverages:	
beverages:		
621.02/104.23.01/01.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (Full duty)	621.02/104.23.01/01.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (Full duty)	Ex item 621.02/104.23.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

	Customs and Excise Act, 1964: Schedules to he Act	Excise Duty Act: - Excise Tariff	COMMENTS
	521.02/104.23.02/02.01 Other (Full duty)	621.02/104.23.02/02.01 Other (Full duty)	Ex item 621.02/104.23.02/02.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
V	521.02/104.23.05/03.01 Whiskies, in containers holding 2 li or less Full duty)	621.02/104.23.05/03.01 Whiskies, in containers holding 2 li or less (Full duty)	Ex item 621.02/104.23.05/03.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
R	Rum and other spirits obtained by distilling ermented sugar-cane products, in containers holding 2 li or less (Full duty)	621.02/104.23.09/04.01 Rum and other spirits obtained by distilling fermented sugar-cane products, in containers holding 2 li or less (Full duty)	Ex item 621.02/104.23.09/04.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
G	521.02/104.23.13/05.01 Gin and Geneva, in containers holding 2 li or ess (Full duty)	621.02/104.23.13/05.01 Gin and Geneva, in containers holding 2 li or less (Full duty)	Ex item 621.02/104.23.13/05.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
\	521.02/104.23.17/06.01 Vodka, in containers holding 2 li or less Full duty)	621.02/104.23.17/06.01 Vodka, in containers holding 2 li or less (Full duty)	Ex item 621.02/104.23.17/06.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
Li li e 2	iqueurs and cordials, in containers holding 2 in or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty)	621.02/104.23.21/07.01 Liqueurs and cordials, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (Full duty) 621.02/104.23.22/08.01	Ex item 621.02/104.23.21/07.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff Ex item 621.02/104.23.22/08.01 in

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

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

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

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

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

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

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

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

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

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
621.15/104.23.28/04.01 Other (Full duty)	621.15/104.23.28/04.01 Other (Full duty)	Ex item 621.15/104.23.28/04.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.16 Spirits entered or deemed to have been entered for home consumption and payment of duty as contemplated in section 19A and its rules which have been exported by the licensee of a manufacturing warehouse (VMS) from stocks owned and stored by such licensee on premises outside such warehouse, subject to compliance with Note 8 to this Section	621.16 Spirits entered or deemed to have been entered for home consumption and payment of duty as contemplated in section 19A and its rules which have been exported by the licensee of a manufacturing warehouse (VMS) from stocks owned and stored by such licensee on premises outside such warehouse, subject to compliance with Note 8 to this Section	
621.16/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher (As provided in Note 8 to this Section)	621.16/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher (As provided in Note 8 to this Section)	Ex item 621.16/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.16/104.21.03/02.01 Ethyl alcohol and other spirits, denatured, of any strength (As provided in Note 8 to this Section)	621.16/104.21.03/02.01 Ethyl alcohol and other spirits, denatured, of any strength (As provided in Note 8 to this Section)	Ex item 621.16/104.21.03/02.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.16/104.23.01/03.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (As provided in Note 8 to this Section)	621.16/104.23.01/03.01 Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less (As provided in Note 8 to this Section)	Ex item 621.16/104.23.01/03.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

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

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

e Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
		to the 1964 Tariff
strength by volume ent vol. but not exceeding	621.16/104.23.23/17.01 With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol (Full duty)	Ex item 621.16/104.23.23/17.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16/104.23.24/18.01 Other (As provided in Note 8 to this Section)	Ex item 621.16/104.23.24/18.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
strength by volume ent vol. but not exceeding	621.16/104.23.25/19.01 With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (As provided in Note 8 to this Section)	Ex item 621.16/104.23.25/19.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
	621.16/104.23.26/20.01 Other (As provided in Note 8 to this Section)	Ex item 621.16/104.23.26/20.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
strength by volume ent vol. but not exceeding se 8 to this Section) 22.01	621.16/104.23.27/21.01 With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol. (As provided in Note 8 to this Section) 621.16/104.23.28/22.01 Brandy as defined in Additional Note 7 to Chapter	Ex item 621.16/104.23.27/21.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff Ex item 621.16/104.23.28/22.01 in Section D of Part 1 of Schedule No. 6
t t	17.01 strength by volume ent vol. but not exceeding ll duty) 18.01 bte 8 to this Section) 19.01 strength by volume ent vol. but not exceeding te 8 to this Section) 20.01 te 8 to this Section) 21.01 strength by volume ent vol. but not exceeding te 8 to this Section) 22.01 in Additional Note 7 to	17.01 strength by volume ent vol. but not exceeding l15 per cent vol. but not exceeding 23 per cent vol (Full duty) 18.01 621.16/104.23.24/18.01 Other (As provided in Note 8 to this Section) 19.01 strength by volume ent vol. but not exceeding l25 per cent vol (As provided in Note 8 to this Section) 19.01 strength by volume ent vol. but not exceeding l25 per cent vol. (As provided in Note 8 to this Section) 15 per cent vol. but not exceeding l25 per cent vol. (As provided in Note 8 to this Section) 15 per cent vol. but not exceeding l26 per cent vol. (As provided in Note 8 to this Section) 1621.16/104.23.26/20.01 Other (As provided in Note 8 to this Section) 21.01 strength by volume ent vol. but not exceeding l25 per cent vol. (As provided in Note 8 to this Section) 22.01 621.16/104.23.27/21.01 With and alcoholic strength by volume exceeding l25 per cent vol. (As provided in Note 8 to this Section) 4621.16/104.23.27/21.01 Strength by volume exceeding l25 per cent vol. (As provided in Note 8 to this Section) 22.01 621.16/104.23.28/22.01

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
(As provided in Note 8 to this Section)	(As provided in Note 8 to this Section)	to the 1964 Tariff
621.17 104.23 Fermented ethyl alcohol being the final product of fermentation of fruit, with an alocholic strength by volume of less than 15 per cent by vol., for the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27:	621.17 104.23 Fermented ethyl alcohol being the final product of fermentation of fruit, with an alcoholic strength by volume of less than 15 per cent by vol., for the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27:	Fuitary C24 47/404 22 20/04 04 in
621.17/104.23.28/01.01 Other (Full duty)	621.17/104.23.28/01.01 Other (Full duty)	Ex item 621.17/104.23.28/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.18 104.21 Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23 and 104.23.27:	621.18 104.21 Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23 and 104.23.27:	
621.18/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher (Full duty)	621.18/104.21.01/01.01 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher (Full duty)	Ex item 621.18/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.19 104.23 Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27:	621.19 104.23 Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27:	
621.19/104.23.04/01.01	621.19/104.23.04/01.01	Ex item 621.19/104.23.04/01.01 in

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

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

Customs and Excise Act, 1964 the Act	Excise Duty Act: - Excise	e Tariff COMMENTS
(Full duty)	(Full duty)	to the 1964 Tariff
621.21/104.23.15/10.01 Other (Full duty)	621.21/104.23.15/10.03 Other (Full duty)	Ex item 621.21/104.23.15/10.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.21/104.23.17/11.01 In containers holding 2 li or le (Full duty)	621.21/104.23.17/11.03 In containers holding 2 (Full duty)	
621.21/104.23.19/12.01 Other (Full duty)	621.21/104.23.19/12.03 Other (Full duty)	Ex item 621.21/104.23.19/12.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.21/104.23.21/13.01 With an alcoholic strength by exceeding 15 per cent vol. but 23 per cent vol. (Full duty)		th by volume exceeding 15 Section D of Part 1 of Schedule No. 6
621.21/104.23.22/14.01 Other (Full duty)	621.21/104.23.22/14.02 Other (Full duty)	Ex item 621.21/104.23.22/14.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.21/104.23.23/15.01 With an alcoholic strength by exceeding 15 per cent vol. but 23 per cent vol. (Full duty)		th by volume exceeding 15 Section D of Part 1 of Schedule No. 6

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
manufacture of spirits and spirituous beverages:	spirits and spirituous beverages:	
621.23/104.21.01/01.01	621.23/104.21.01/01.01	Ex item 621.23/104.21.01/01.01 in
Undenatured alcohol of an alcoholic strength	Undenatured alcohol of an alcoholic strength by	Section D of Part 1 of Schedule No. 6
by volume of 80 per cent vol. or higher	volume of 80 per cent vol. or higher	to the 1964 Tariff
(Full duty)	(Full duty)	to the 1904 failin
621.25 104.21	621.25 104.21	
Fermented ethyl alcohol of an alcoholic	Fermented ethyl alcohol of an alcoholic strength	
strength by volume of 80 per cent vol. or	by volume of 80 per cent vol. or higher,	
higher, undenatured, being a by-product	undenatured, being a by-product produced in	
produced in terms of items 619.09, 620.18	terms of items 619.09, 620.18 and 620.20, for the	
and 620.20, for the manufacture of spirits	manufacture of spirits and spirituous beverages:	
and spirituous beverages:		
621.25/104.21.01/01.01	621.25/104.21.01/01.01	Ex item 621.25/104.21.01/01.01 in
Undenatured alcohol of an alcoholic strength	Undenatured alcohol of an alcoholic strength by	Section D of Part 1 of Schedule No. 6
by volume of 80 per cent vol. or higher Full	volume of 80 per cent vol. or higher Full duty	to the 1964 Tariff
duty		
621.27 104.21	621.27 104.21	
Fermented ethyl alcohol of an alcoholic	Fermented ethyl alcohol of an alcoholic strength	
strength by volume of 80 per cent vol. or	by volume of 80 per cent vol. or higher,	
higher, undenatured, being the by-product	undenatured, being the by-product from a	
from a process of extraction in terms of items	process of extraction in terms of items	
619.07, 620.19 and 620.21, for export or	619.07, 620.19 and 620.21, for export or removal	
removal to registered rebate users:	to registered rebate users:	
621.27/104.21.01/01.01	621.27/104.21.01/01.01	Ex item 621.27/104.21.01/01.01 in
Undenatured alcohol of an alcoholic strength	Undenatured alcohol of an alcoholic strength by	Section D of Part 1 of Schedule No. 6
by volume of 80 per cent vol. or higher	volume of 80 per cent vol. or higher	

Customs a the Act	and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
(Full duty)		(Full duty)	to the 1964 Tariff
alcoholic s vol. or hig product pi 620.18 and registered	4.21 Fermented ethyl alcohol of an strength by volume of 80 per cent her, undenatured, being the byroduced in terms of items 619.09, d 620.20, for export or removal to rebate users:	621.29 104.21 Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, undenatured, being the by-product produced in terms of items 619.09, 620.18 and 620.20, for export or removal to registered rebate users:	
Undenatui	4.21.01/01.01 red alcoholic strength of 80 per cent vol. or higher	621.29/104.21.01/01.01 Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher (Full duty)	Ex item 621.29/104.21.01/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
product fr of items 6	d ethyl alcohol being the by- om a process of extraction in terms 19.07, 620.19 and 620.21, for the ure of spirits and spirituous	621.33 104.23 Fermented ethyl alcohol being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for the manufacture of spirits and spirituous beverages:	
621.33/10 Other (Full	4.23.04/01.01 I duty)	621.33/104.23.04/01.01 Other (Full duty)	Ex item 621.33/104.23.04/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.33/10 Other (Full	4.23.28/01.02 I duty)	621.33/104.23.28/01.02 Other (Full duty)	Ex item 621.33/104.23.28/01.02 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
621.39/104.23 Fermented ethyl alcohol being the byproduct produced in terms of items 619.09, 620.18 and 620.20, for export or removal to registered rebate users: 621.39/104.23.04/01.01 Other (Full duty)	621.39/104.23 Fermented ethyl alcohol being the by-product produced in terms of items 619.09, 620.18 and 620.20, for export or removal to registered rebate users: 621.39/104.23.04/01.01 Other (Full duty)	Ex item 621.39/104.23.04/01.01 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
621.39/104.23.28/01.02 Other (Full duty)	621.39/104.23.28/01.02 Other (Full duty)	Ex item 621.39/104.23.28/01.02 in Section D of Part 1 of Schedule No. 6 to the 1964 Tariff
SECTION E REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MANUFACTURED TOBACCO AND TOBACCO SUBSTITUTE PRODUCTS	SECTION E REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MANUFACTURED TOBACCO AND TOBACCO SUBSTITUTE PRODUCTS	
NOTES: 1. Items 622.05 and 622.07 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.	NOTES: 1. Items 622.05 and 622.07 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4-3 to the Customs Tariff, subject to the requirements of those rebate items and the provisions of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.	Ex Note 1 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
2. Items 622.10 and 622.12 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships and aircraft).	2. Items 622.10 and 622.12 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships and aircraft).	Ex Note 2 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
3. Item 622.15 applies to the excisable goods specified therein for use in the manufacture of cigarettes and cigars in a customs and excise manufacturing warehouse.	3. Item 622.15 applies to the excisable goods specified therein for use in the manufacture of cigarettes and cigars in a customs and excise manufacturing warehouse.	Ex Note 3 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
4. For the purpose of items 622.21 and 622.22 the following: (a) (i) Tobacco products and tobacco substitute products which are off-specification or has undergone post-manufacturing deterioration or has become contaminated may only be reprocessed or destroyed in a customs and excise manufacturing warehouse where the excise duty is not less than R25 000 on any quantity found to be off-specification or that has undergone postmanufacturing deterioration or which has become contaminated within a period of twelve months after removal from such warehouse and such goods are returned to such warehouse within such period. (ii) (aa) The provisions of this item shall apply in respect of tobacco products or tobacco	4. For the purpose of items 622.21 and 622.22 the following: (a) (i) Tobacco products and tobacco substitute products which are off-specification or has undergone post-manufacturing deterioration or has become contaminated may only be reprocessed or destroyed in a customs and excise manufacturing warehouse where the excise duty is not less than R25 000 on any quantity found to be off-specification or that has undergone postmanufacturing deterioration or which has become contaminated within a period of twelve months after removal from such warehouse and such goods are returned to such warehouse within such period. (ii) (aa) The provisions of this item shall apply in respect of tobacco products or tobacco substitute products -	Ex Note 4 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
substitute products -	(A) in the case of cigarettes, if the cigarettes are	
(A) in the case of cigarettes, if the cigarettes	returned in the originally sealed outer containers	
are returned in the originally sealed outer	containing at least 9 000 cigarettes;	
containers containing at least 9 000 cigarettes;	(B) in the case of other tobacco products or	
(B) in the case of other tobacco products or	tobacco substitute products, if such products are	
tobacco substitute products, if such products	returned in the originally sealed outer containers	
are returned in the originally sealed outer	used for wholesale or similar	
containers used for wholesale or similar	trade packing.	
trade packing.	(bb) Any such application shall be supported by a	
(bb) Any such application shall be supported	credit note in respect of the products concerned.	
by a credit note in respect of the products	(b) (i) If the Commissioner approves the	
concerned.	application, any tobacco products or tobacco	
(b) (i) If the Commissioner approves the	substitute products returned in terms of this item	
application, any tobacco products or tobacco	shall be -	
substitute products returned in terms of this	(aa) kept intact and entirely separate from any	
item shall be -	other goods or materials until they have been	
(aa) kept intact and entirely separate from any	examined and identified by an officer; and	
other goods or materials until they have been	(bb) unpacked, where applicable, and transferred	
examined and identified by an officer; and	to and mixed with stocks of materials for	
(bb) unpacked, where applicable, and	processing, under supervision of an officer; or	
transferred to and mixed with stocks of	(cc) destroyed under supervision of an officer.	
materials for processing, under supervision of	(ii) The licensee of a customs and excise	
an officer; or	manufacturing warehouse to which such products	
(cc) destroyed under supervision of an officer.	are returned for reprocessing or destruction must	
(ii) The licensee of a customs and excise	keep a record which includes at least the following	
manufacturing warehouse to which such	-	
products are returned for reprocessing or	(aa) a detailed description of the goods received	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
destruction must keep a record which includes	including the applicable tariff item;	
at least the following -	(bb) the quantity received;	
(aa) a detailed description of the goods	(cc) the date of receipt;	
received including the applicable tariff item;	(dd) the name or registered business name (if any)	
(bb) the quantity received;	and the physical address of the person from whose	
(cc) the date of receipt;	premises the products concerned were returned;	
(dd) the name or registered business name (if	(ee) the delivery note under cover of which such	
any) and the physical address of the person	product were returned.	
from whose premises the products concerned	(c) For the purpose of section 75 (11A), the	
were returned;	licensee of the customs and excise manufacturing	
(ee) the delivery note under cover of which	warehouse must produce proof of the rate of	
such product were returned.	excise duty paid or payable on the products for	
(c) For the purpose of section 75 (11A), the	reprocessing	
licensee of the customs and excise	or destruction in accordance with the provisions of	
manufacturing warehouse must produce	this item and, if the licensee is unable to produce	
proof of the rate of excise duty paid or	such proof, the duty on any quantity so returned,	
payable on the products for reprocessing	shall be calculated for refund purposes at the	
or destruction in accordance with the	lowest rate of excise duty levied in terms of this	
provisions of this item and, if the licensee is	Act on such products during a period of 12 months	
unable to produce such proof, the duty on any	prior to the date of the examination contemplated	
quantity so returned, shall be calculated for	in Note 4(b)(i)(aa).	
refund purposes at the lowest rate of excise	(d) The licensee of such warehouse may, after	
duty levied in terms of this Act on such	reprocessing or destruction of the products	
products during a period of 12 months prior to	concerned, and on accounting for the goods	
the date of the examination contemplated in	reprocessed in the monthly account, prescribed in	
Note 4(b)(i)(aa).	the rules for section 19A, set-off as contemplated	
(d) The licensee of such warehouse may, after	in section 77 any amount duly refundable against	

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reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77 any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.	the amount payable on any such account during a period of two three years after receipt of the goods for repro-cessing or destruction, as the case may be.	
622.05/104.30 Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes: 622.05/104.30.03/01.01 Cigars, cheroots and cigarillos, containing tobacco (Full duty)	622.05/104.30 Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes: 622.05/104.30.03/01.01 Cigars, cheroots and cigarillos, containing tobacco (Full duty)	Ex item 622.05/104.30.03/01.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
622.05/104.30.07/02.01 Cigarettes containing tobacco (Full duty)	622.05/104.30.07/02.01 Cigarettes containing tobacco (Full duty)	Ex item 622.05/104.30.07/02.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
622.05/104.30.11/03.01 Cigars, cheroots and cigarillos of tobacco substitutes (Full duty)	622.05/104.30.11/03.01 Cigars, cheroots and cigarillos of tobacco substitutes (Full duty)	Ex item 622.05/104.30.11/03.01 in Section E of Part 1 of Schedule No. 6 to the 1964 Tariff
622.05/104.30.15/04.01 Cigarettes of tobacco substitutes (Full duty)	622.05/104.30.15/04.01 Cigarettes of tobacco substitutes (Full duty)	Ex item 622.05/104.30.15/04.01 in Section E of Part 1 of Schedule No. 6

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

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

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
622.15/104.35.01/01.01	622.15/104.35.01/01.01	Ex item 622.15/104.35.01/01.01 in
Water pipe tobacco specified in Subheading	Water pipe tobacco specified in Subheading Note 1	Section E of Part 1 of Schedule No. 6
Note 1 to Chapter 24 (Full duty)	to Chapter 24 (Full duty)	to the 1964 Tariff
622.15/104.35.02/02.01	622.15/104.35.02/02.01	Ex item 622.15/104.35.02/02.01 in
Pipe tobacco, in immediate packings of a	Pipe tobacco, in immediate packings of a content	Section E of Part 1 of Schedule No. 6
content of less than 5 kg (Full duty)	of less than 5 kg (Full duty)	to the 1964 Tariff
		250 / 18/11/
622.15/104.35.03/03.01	622.15/104.35.03/03.01	Ex item 622.15/104.35.03/03.01 in
Other pipe tobacco (Full duty)	Other pipe tobacco (Full duty)	Section E of Part 1 of Schedule No. 6
		to the 1964 Tariff
622.15/104.35.05/04.01	622.15/104.35.05/04.01	Ex item 622.15/104.35.05/04.01 in
Cigarette tobacco (Full duty)	Cigarette tobacco (Full duty)	Section E of Part 1 of Schedule No. 6
		to the 1964 Tariff
622.21/104.30	622.21/104.30	
Excisable tobacco and tobacco substitute	Excisable tobacco and tobacco substitute	
products specified in item 104.30 of Section A	products specified in item 104.30 of Section A of	
of Part 2 of Schedule No. 1, which, after entry	Part-2 A of Schedule No. 1 to the Excise Tariff,	
or deemed entry for home consumption and	which, after entry or deemed entry for home	
payment of duty and removal from any	consumption and payment of duty and removal	
customs and excise manufacturing	from any customs and excise manufacturing	
warehouse, are found to be off-specification	warehouse, are found to be off-specification or	
or has become contaminated or has	has become contaminated or has undergone post-	
undergone post-manufacturing deterioration	manufacturing deterioration and are returned to	

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

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
4. 11 622.04	4. 11	Cohod to No. Cook to 40C4 To 35
1. Items 623.01 and 623.02 apply to the	1. Items 623.01 and 623.02 apply to the excisable	Schedule No. 6 to the 1964 Tariff
excisable goods specified therein, supplied for	goods specified therein, supplied for use by the	
use by the President, diplomatic and other	President, diplomatic and other foreign	
foreign representatives mentioned in rebate	representatives mentioned in rebate item 406.01,	
item 406.01, 406.02, 406.03 or 406.05 of	406.02, 406.03 or 406.05 of Schedule No. 4-3 to the	
Schedule No. 4, subject to the requirements of	Customs Tariff, subject to the requirements of	
those rebate items and the provisions of	those <mark>rebate</mark> items and the provisions of Notes 1 to	
Notes 1 to 4 to rebate item 406.00.	4 to <mark>rebate</mark> item 406.00.	
2. Item 623.03 applies to the excisable goods	2. Item 623.03 applies to the excisable goods	Ex Note 2 in Section F of Part 1 of
specified therein, supplied for use by the	specified therein, supplied for use by the consular	Schedule No. 6 to the 1964 Tariff
consular employees mentioned in rebate item	employees mentioned in rebate item 406.07 of	
406.07 of Schedule No. 4, subject to the	Schedule No. 4 3 to the Customs Tariff, subject to	
requirements of that rebate item and the	the requirements of that rebate item and the notes	
notes applicable thereto.	applicable thereto.	
3. Item 623.05 applies to the excisable goods	3. Item 623.05 applies to the excisable goods	Ex Note 3 in Section F of Part 1 of
specified therein, exported from any customs	specified therein, exported from any customs and	Schedule No. 6 to the 1964 Tariff
and excise warehouse (including supply of	excise warehouse (including supply of stores for	
stores for foreign-going ships or aircraft).	foreign-going ships or aircraft).	
4. Item 623.06 applies to the excisable goods	4. Item 623.06 applies to the excisable goods	Ex Note 4 in Section F of Part 1 of
specified therein, supplied as stores for any	specified therein, supplied as stores for any fishing	Schedule No. 6 to the 1964 Tariff
fishing vessel not recognised as a ship of	vessel not recognised as a ship of South African	
South African nationality in terms of the	nationality in terms of the Merchant Shipping Act,	
Merchant Shipping Act, 1951 (Act No.	1951 (Act No. 57 of 1951).	
57 of 1951).		
5. Items 623.07, 623.08 and 623.14 apply to	5. Items 623.07, 623.08 and 623.14 apply to the	Ex Note 5 in Section F of Part 1 of
the excisable goods specified therein, for use	excisable goods specified therein, for use in the	Schedule No. 6 to the 1964 Tariff
in the manufacture of goods in a customs and	manufacture of goods in a customs and excise	222.3

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
"BLNS countries" or "any other country in the	Botswana, the Kingdom of Lesotho, the Republic of	
common customs area" means the Republic of	Namibia or the Kingdom of Swaziland;	
Botswana, the Kingdom of Lesotho, the	"refund" as provided in this item means the	
Republic of Namibia or the Kingdom of	amount of excise duty that may be set-off against	
Swaziland;	the amount of excise duty payable on the monthly	
"refund" as provided in this item means the	petroleum excise account of a licensee of a	
amount of excise duty that may be set-off	customs and excise manufacturing warehouse on	
against the amount of excise duty payable on	complying with these Notes and the rules for	
the monthly petroleum excise account of a	section 19A;	
licensee of a customs and excise	"set-off" means a set-off of duty contemplated in	
manufacturing warehouse on complying with	section 77 that is refundable in terms of this item.	
these Notes and the rules for section 19A;	(b) Limitations:	
"set-off" means a set-off of duty	For the purposes of any refund in terms of this	
contemplated in section 77 that is refundable	item, goods which are off-specification or have	
in terms of this item.	become contaminated may only be returned to a	
(b) Limitations:	customs and excise manufacturing warehouse for	
For the purposes of any refund in terms of this	reprocessing or destruction where the excise duty	
item, goods which are off-specification or	together with the fuel levy and Road Accident Fund	
have become contaminated may only be	levy amounts to not less than R25 000 on any	
returned to a customs and excise	quantity found to be off-specification or which	
manufacturing warehouse for	have become contaminated on a single occasion	
reprocessing or destruction where the excise	within a period of six months after removal from	
duty together with the fuel levy and Road	such warehouse and such goods are returned	
Accident Fund levy amounts to not less than	within one month after expiry of such period.	
R25 000 on any quantity found to be off-	(c) Procedures and set-off against monthly	
specification or which have become	petroleum excise accounts:	
contaminated on a single occasion within a	(i) The licensee of the customs and excise	

Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
period of six months after removal from such	manufacturing warehouse in which such goods will	
warehouse and such goods are returned	be reprocessed or destroyed must apply to the	
within one month after expiry of such period.	Commissioner for such reprocessing or destruction	
(c) Procedures and set-off against monthly	stating the circumstances in which the goods have	
petroleum excise accounts:	become, and the extent to which the goods are,	
(i) The licensee of the customs and excise	off-specification or contaminated.	
manufacturing warehouse in which such	(ii) If the Commissioner approves the application,	
goods will be reprocessed or destroyed must	any goods returned shall be:	
apply to the Commissioner for such	(aa) kept intact and entirely separate from any	
reprocessing or destruction stating the	other goods or materials until they have been	
circumstances in which the goods have	examined and identified by an officer; and	
become, and the extent to which the goods	(bb) (A) transferred to and mixed with stocks of	
are, off-specification or contaminated.	materials for reprocessing under supervision of an	
(ii) If the Commissioner approves the	officer; or	
application, any goods returned shall be:	(B) destroyed under supervision of an officer.	
(aa) kept intact and entirely separate from any	(iii) The licensee of the customs and excise	
other goods or materials until they have been	manufacturing warehouse to which such goods are	
examined and identified by an officer; and	returned for reprocessing or destruction must keep	
(bb) (A) transferred to and mixed with stocks	a record which includes at least the following:	
of materials for reprocessing under	(aa) a detailed description of the goods received	
supervision of an officer; or	including the applicable tariff item;	
(B) destroyed under supervision of an officer.	(bb) the quantity received;	
(iii) The licensee of the customs and excise	(cc) the date of receipt;	
manufacturing warehouse to which such	(dd) the name or registered business name (if any)	
goods are returned for reprocessing or	and the physical address of the person who	
destruction must keep a record which includes	returned the goods concerned.	
at least the following:	(iv) (aa) Whenever any goods which are off-	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
(aa) a detailed description of the goods	specification or contaminated are returned to a	
received including the applicable tariff item;	customs and excise manufacturing warehouse, an	
(bb) the quantity received;	officer shall, before reprocessing or destruction	
(cc) the date of receipt;	commences, take representative samples and	
(dd) the name or registered business name (if	submit them to the Commissioner for -	
any) and the physical address of the person	(A) a technical analysis to establish the	
who returned the goods concerned.	composition; and	
(iv) (aa) Whenever any goods which are off-	(B) tariff determination in accordance with the	
specification or contaminated are returned to	characteristics of the goods established by such	
a customs and excise manufacturing	analysis.	
warehouse, an officer shall, before	(bb) The costs of taking the samples and the	
reprocessing or destruction commences, take	analysis shall be paid by the licensee.	
representative samples and submit them to	(cc) Where any goods returned for reprocessing or	
the Commissioner for -	destruction are found on analysis to contain any	
(A) a technical analysis to establish the	proportion of other goods, the quantity returned	
composition; and	must be reduced by the proportion of such other	
(B) tariff determination in accordance with the	goods before calculating the excise duty	
characteristics of the goods established by	refundable in terms of this item.	
such analysis.	(d) (i) For the purpose of section 75 (11A), the	
(bb) The costs of taking the samples and the	licensee of the customs and excise manufacturing	
analysis shall be paid by the licensee.	warehouse must produce proof of the excise duty	
(cc) Where any goods returned for	paid or payable on the goods returned for	
reprocessing or destruction are found on	reprocessing or destruction in accordance with the	
analysis to contain any proportion of other	provisions of this item and, if the licensee is unable	
goods, the quantity returned must be reduced	to produce such proof, the duty on any quantity so	
by the proportion of such other goods before	returned, shall be calculated at the lowest rate of	
calculating the excise duty refundable in terms	excise duty levied in terms of this Act the EDA on	

Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
of this item.	such goods during the month prior to the date of	
(d) (i) For the purpose of section 75 (11A), the	the examination contemplated in Note 7(c)(ii)(aa).	
licensee of the customs and excise	(ii) The licensee of the customs and excise	
manufacturing warehouse must produce	manufacturing warehouse may, after reprocessing	
proof of the excise duty paid or payable on	and on accounting for the goods reprocessed in the	
the goods returned for reprocessing or	monthly petroleum excise account or after	
destruction in accordance with the provisions	destruction, set-off the amount of duty duly	
of this item and, if the licensee is unable to	refundable in terms of this item against the	
produce such proof, the duty on any quantity	amount of duty payable in respect of any such	
so returned, shall be calculated at the	goods as declared on any such account during a	
lowest rate of excise duty levied in terms of	period of <mark>two</mark> three years after receipt of the	
this Act on such goods during the month prior	goods for reprocessing or destruction.	
to the date of the examination contemplated	(iii) Where the rate of duty payable on any goods	
in Note 7(c)(ii)(aa).	accounted for on the petroleum excise account	
(ii) The licensee of the customs and excise	differs from the rate as contemplated in	
manufacturing warehouse may, after	subparagraph (i) on the goods so returned an	
reprocessing and on accounting for the goods	appropriate adjustment must be made to the total	
reprocessed in the monthly petroleum excise	amount payable on such petroleum excise account	
account or after destruction, set-off the	in respect of the set-off contemplated in	
amount of duty duly refundable in terms of	subparagraph (ii).	
this item against the amount of duty payable	(iv) Where any such goods are so returned to such	
in respect of any such goods as declared on	warehouse from any BLNS country the excise duty	
any such account during a period of two years	leviable thereon is refundable in terms of the	
after receipt of the goods for reprocessing or	provisions of this item.	
destruction.	(e) Where any goods from which any deduction	
(iii) Where the rate of duty payable on any	from the dutiable quantity has been allowed as	
goods accounted for on the petroleum excise	contemplated in section 75 (18) are returned to a	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
account differs from the rate as contemplated in subparagraph (i) on the goods so returned an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (ii). (iv) Where any such goods are so returned to such warehouse from any BLNS country the excise duty leviable thereon is refundable in terms of the provisions of this item. (e) Where any goods from which any deduction from the dutiable quantity has been allowed as contemplated in section 75 (18) are returned to a customs and excise manufacturing warehouse for reprocessing or destruction as provided in this item, the licensee must add the quantity so allowed in respect of the goods returned to the dutiable quantity for the accounting month in which the goods were processed or destroyed.	customs and excise manufacturing warehouse for reprocessing or destruction as provided in this item, the licensee must add the quantity so allowed in respect of the goods returned to the dutiable quantity for the accounting month in which the goods were processed or destroyed.	
8. For the purposes of rebate item 623.21, the following: (a) Definitions and application of provisions: (i) The refund provided for in this item is subject to the provisions of section 75 (11A). (ii) For the purposes of this item, these Notes	 8. For the purposes of rebate item 623.21, the following: (a) Definitions and application of provisions: (i) The refund provided for in this item is subject to the provisions of section 75 (11A). (ii) For the purposes of this item, these Notes and 	Ex Note 8 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff

Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
and section 75 (11A), unless the context	section 75 (11A), unless the context otherwise	
otherwise indicates -	indicates -	
"refund" as provided in this item means the	"refund" as provided in this item means the	
amount of excise duty that may be set-off	amount of excise duty that may be set-off against	
against the amount of excise duty payable on	the amount of excise duty payable on the monthly	
the monthly petroleum excise account of a	petroleum excise account of a licensee of a	
licensee of a customs and excise	customs and excise manufacturing warehouse on	
manufacturing warehouse on complying with	complying with these Notes, the rules for section	
these Notes, the rules for section 19A and any	19A and any rule regulating the movement of	
rule regulating the movement of goods to	goods to which this item relates;	
which this item relates;	"set-off" means a set-off of duty contemplated in	
"set-off" means a set-off of duty	section 77 that is refundable in terms of this item;	
contemplated in section 77 that is refundable	"storage warehouse" means a customs and excise	
in terms of this item;	storage warehouse contemplated in rule	
"storage warehouse" means a customs and	19A4.01(b)(ii) or (iii).	
excise storage warehouse contemplated in	(b) Set-off against monthly petroleum excise	
rule 19A4.01(b)(ii) or (iii).	account in respect of the goods removed as	
(b) Set-off against monthly petroleum excise	contemplated in the item:	
account in respect of the goods removed as	(i) The removal of such goods shall be subject to	
contemplated in the item:	such conditions and procedures as the	
(i) The removal of such goods shall be subject	Commissioner may prescribe by rule.	
to such conditions and procedures as the	(ii) Where such goods are removed to a customs	
Commissioner may prescribe by rule.	and excise manufacturing or storage warehouse by	
(ii) Where such goods are removed to a	the licensee of a customs and excise manufacturing	
customs and excise manufacturing or storage	warehouse, such licensee may, where proof of	
warehouse by the licensee of a customs and	delivery to such manufacturing or storage	
excise manufacturing warehouse, such	warehouse has been obtained as prescribed in the	

Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		I
		Ĺ
licensee may, where proof of delivery to such	rules, set-off the excise duty paid or payable in	I
manufacturing or storage warehouse has been	respect of any such goods as declared in the	I
obtained as prescribed in the rules, set-off the	petroleum excise account for any accounting	I
excise duty paid or payable in respect of any	month during a <mark>period of two three years after</mark> the	I
such goods as declared in the petroleum	date any prescribed document was processed in	I
excise account for any accounting month	respect of such removal.	I
during a period of two years after the date	(iii) (aa) For the purpose of section 75 (11A), the	
any prescribed document was processed in	licensee of such manufacturing warehouse must	
respect of such removal.	produce proof of the excise duty paid or payable	
(iii) (aa) For the purpose of section 75 (11A),	on such goods so delivered to such a	I
the licensee of such manufacturing warehouse	manufacturing or storage warehouse and if the	I
must produce proof of the excise duty paid or	licensee is unable to produce such proof, the excise	I
payable on such goods so delivered to such a	duty on any quantity of goods so delivered must be	I
manufacturing or storage warehouse and if	calculated at the lowest rate of excise duty levied	I
the licensee is unable to produce such proof,	in terms of this Act the EDA on such goods during	I
the excise duty on any quantity of goods so	the month prior to the date on which any	I
delivered must be calculated at the lowest	prescribed document was processed in respect of	I
rate of excise duty levied in terms of this Act	the removal of the goods concerned to such	I
on such goods during the month prior to the	manufacturing or storage warehouse.	I
date on which any prescribed document was	(bb) Where the rate of duty payable on any goods	I
processed in respect of the removal of the	accounted for on the petroleum excise account	I
goods concerned to such manufacturing or	differs from the rate as contemplated in	I
storage warehouse.	subparagraph (aa) on the goods so delivered, an	I
(bb) Where the rate of duty payable on any	appropriate adjustment must be made to the total	I
goods accounted for on the petroleum excise	amount payable on such petroleum excise account	I
account differs from the rate as contemplated	in respect of the set-off contemplated in	I
in subparagraph (aa) on the goods so	subparagraph (aa).	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
delivered, an appropriate adjustment must be		
made to the total amount payable on such		
petroleum excise account in respect of the		
set-off contemplated in subparagraph (aa).		
9. For the purposes of rebate item 623.23, the	9. For the purposes of rebate item 623.23, the	Ex Note 9 in Section F of Part 1 of
following:	following:	Schedule No. 6 to the 1964 Tariff
(a) Definitions and application of provisions:	(a) Definitions and application of provisions:	
(i) The refund provided for in this item is	(i) The refund provided for in this item is subject to	
subject to the provisions of section 75 (11A).	the provisions of section 75 (11A).	
(ii) For the purposes of this item, these Notes	(ii) For the purposes of this item, these Notes and	
and section 75 (11A), unless the context	section 75 (11A), unless the context otherwise	
otherwise indicates -	indicates -	
"refund" as provided in this item means the	"refund" as provided in this item means the	
amount of excise duty that may be set-off	amount of excise duty that may be set-off against	
against the amount of excise duty payable on	the amount of excise duty payable on the monthly	
the monthly petroleum excise account of a	petroleum excise account of a licensee of a	
licensee of a customs and excise	customs and excise manufacturing warehouse on	
manufacturing warehouse on complying with	complying with these Notes, the rules for section	
these Notes, the rules for section 19A and any	19A and any rule regulating the movement of	
rule regulating the movement of goods to	goods to which this item relates;	
which this item relates;	"set-off" means a set-off of duty contemplated in	
"set-off" means a set-off of duty	section 77 that is refundable in terms of this item.	
contemplated in section 77 that is refundable	(b) Set-off against monthly petroleum excise	
in terms of this item.	account in respect of the goods exported as	
(b) Set-off against monthly petroleum excise	contemplated in the item:	
account in respect of the goods exported as	(i) The export of such goods shall be subject to	
contemplated in the item:	such conditions and procedures as the	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
(i) The export of such goods shall be subject to	Commissioner may prescribe by rule.	
such conditions and procedures as the	(ii) Where such goods are exported by the licensee	
Commissioner may prescribe by rule.	of a customs and excise manufacturing warehouse,	
(ii) Where such goods are exported by the	such licensee may, where proof of such export has	
licensee of a customs and excise	been obtained as prescribed in the rules, set-off	
manufacturing warehouse, such licensee may,	the excise duty paid or payable on the goods so	
where proof of such export has been obtained	exported against the excise duty payable in respect	
as prescribed in the rules, set-off the excise	of any such goods as declared in the petroleum	
duty paid or payable on the goods so exported	excise account for any accounting month during a	
against the excise duty payable in respect of	period of two three years after the date any	
any such goods as declared in the petroleum	prescribed document was processed at the office	
excise account for any accounting month	of the Controller in respect of such export.	
during a period of two years after the date	(iii) (aa) For the purposes of section 75 (11A), the	
any prescribed document was processed at	licensee of such manufacturing warehouse must	
the office of the Controller in respect of such	produce proof of the excise duty paid or payable	
export.	on the goods so exported and if the	
(iii) (aa) For the purposes of section 75 (11A),	licensee is unable to produce such proof, the excise	
the licensee of such manufacturing warehouse	duty on any quantity of goods so exported must be	
must produce proof of the excise duty paid or	calculated at the lowest rate of excise duty levied	
payable on the goods so exported and if the	in terms of this Act the EDA on such goods during	
licensee is unable to produce such proof, the	the month prior to the date on which any	
excise duty on any quantity of goods so	prescribed document was processed at the office	
exported must be calculated at the lowest	of the Controller in respect of such export.	
rate of excise duty levied in terms of this Act	(bb) Where the rate of duty payable on any goods	
on such goods during the month prior to the	accounted for on the petroleum excise account	
date on which any prescribed document was	differs from the rate as contemplated in	
processed at the office of the Controller in	subparagraph (aa) on the goods so exported, an	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
respect of such export. (bb) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in subparagraph (aa) on the goods so exported, an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (aa). (c) The provisions of these Notes shall apply mutatis mutandis where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for export.	appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (aa). (c) The provisions of these Notes shall apply mutatis mutandis where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for export.	
10. For the purposes of rebate item 623.25, the following: (a) Definitions: For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates - "BLNS countries" or "any other country in the common customs area" as referred to in section 64F, means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; "fuel" means, as defined in section 64F, any goods classifiable in any item of Section A of	10. For the purposes of rebate item 623.25, the following: (a) Definitions: For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates - "BLNS countries" or "any other country in the common customs area" as referred to in section 64F, means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; "fuel" means, as defined in section 64F, any goods classifiable in any item of Section A of Part 2 A of	Ex Note 10 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
Part 2 of Schedule No. 1 liable to excise duty,	Schedule No. 1 to the excise tariff liable to excise	
used as fuel;	duty, used as fuel;	
"refund" means a refund of excise duty in	"refund" means a refund of excise duty in respect	
respect of fuel.	of fuel.	
(b) Requirements in respect of refunds:	(b) Requirements in respect of refunds:	
(i) The refund provided for in this item is	(i) The refund provided for in this item is subject to	
subject to the provisions of section 75 (11A).	the provisions of section 75 (11A).	
(ii) Any application for a refund of excise duty	(ii) Any application for a refund of excise duty in	
in terms of this item shall be subject to	terms of this item shall be subject to compliance	
compliance with -	with -	
(aa) section 64F and its rules;	(aa) section 64F and its rules;	
(bb) rule 19A4.04 mutatis mutandis and any	(bb) rule 19A4.04 mutatis mutandis and any other	
other rule regulating the export of goods to	rule regulating the export of goods to which the	
which the item relates.	item relates.	
(iii) (aa) Any load of fuel obtained from the	(iii) (aa) Any load of fuel obtained from the licensee	
licensee of a customs and excise	of a customs and excise manufacturing warehouse	
manufacturing warehouse must be wholly and	must be wholly and directly exported by the	
directly exported by the licensed distributor in	licensed distributor in order to be considered for a	
order to be considered for a refund of duty.	refund of duty.	
(bb) A refund shall only be payable on	(bb) A refund shall only be payable on quantities	
quantities actually exported.	actually exported.	
(iv) For the purposes of section 75 (11A), the	(iv) For the purposes of section 75 (11A), the	
licensed distributor must produce in support	licensed distributor must produce in support of	
of every refund claim proof from the licensee	every refund claim proof from the licensee of the	
of the customs and excise manufacturing	customs and excise manufacturing warehouse of	
warehouse of the rate of duty paid in respect	the rate of duty paid in respect of the fuel obtained	
of the fuel obtained from such licensee for the	from such licensee for the purposes specified in	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
purposes specified in this item. (v) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so exported must be calculated at the rate of excise duty levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of the removal of such goods from stocks of the licensee of the customs and excise manufacturing warehouse for export by the licensed distributor claiming a refund of duty under the provisions of this item.	this item. (v) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so exported must be calculated at the rate of excise duty levied in terms of this Act the EDA on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of the removal of such goods from stocks of the licensee of the customs and excise manufacturing warehouse for export by the licensed distributor claiming a refund of duty under the provisions of this item.	
623.01 Petroleum oils and biodiesel for use by the President	623.01 Petroleum oils and biodiesel for use by the President	
623.01/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (Full duty)	623.01/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (Full duty)	Ex item 623.01/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.01/105.10.17/02.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	623.01/105.10.17/02.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	Ex item 623.01/105.10.17/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.01/108.20.40/03.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	623.01/108.20.40/03.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	Ex item 623.01/108.20.40/03.01 in Section F of Part 1 of Schedule No. 6

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

	ustoms and Excise Act, 1964: Schedules to he Act	Excise Duty Act: - Excise Tariff	COMMENTS
(A	Other biodiesel As determined and approved by the Director- ieneral: Department of International elations and Co-operation)	Other biodiesel (As determined and approved by the Director-General: Department of International Relations and Co-operation)	Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
P	23.03 etroleum oils and biodiesel for the purpose pecified in Note 2 to this Section	623.03 Petroleum oils and biodiesel for the purpose specified in Note 2 to this Section	
Po Ci (A G	23.03/105.10.03/01.01 etrol, as defined in Additional Note 1(b) to hapter 27 As determined and approved by the Directorieneral: Department of International elations and Co-operation)	623.03/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (As determined and approved by the Director-General: Department of International Relations and Co-operation)	Ex item 623.03/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
D 1((<i>A</i> G	23.03/105.10.17/02.01 vistillate fuel, as defined in Additional Note (g) to Chapter 27 As determined and approved by the Directorieneral: Department of International elations and Co-operation)	623.03/105.10.17/02.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As determined and approved by the Director-General: Department of International Relations and Co-operation)	Ex item 623.03/105.10.17/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
6. Bi (A G Ri 6.	23.03/108.20.40/03.01 iodiesel in Additional Note 1(a) to Chapter 38 As determined and approved by the Director- ieneral: Department of International elations and Co-operation) 23.03/108.20.50/04.01 other biodiesel As determined and approved	623.03/108.20.40/03.01 Biodiesel in Additional Note 1(a) to Chapter 38 (As determined and approved by the Director-General: Department of International Relations and Co-operation) 623.03/108.20.50/04.01 Other biodiesel (As determined and approved	Ex item 623.03/108.20.40/03.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff Ex item 623.03/108.20.50/04.01 in Section F of Part 1 of Schedule No. 6

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
by the Director-General: Department of	by the Director-General: Department of	to the 1964 Tariff
International Relations and Co-operation)	International Relations and Co-operation)	
623.05	623.05	
Petroleum oils and biodiesel for export as	Petroleum oils and biodiesel for export as	
specified in Note 3 to this Section	specified in Note 3 to this Section	
623.05/105.10.03/01.01	623.05/105.10.03/01.01	Ex item 623.05/105.10.03/01.01 in
Petrol, as defined in Additional Note 1(b) to	Petrol, as defined in Additional Note 1(b) to	Section F of Part 1 of Schedule No. 6
Chapter 27 (Full duty)	Chapter 27 (Full duty)	to the 1964 Tariff
623.05/105.10.15/02.01	623.05/105.10.15/02.01	Ex item 623.05/105.10.15/02.01 in
Illuminating kerosene, as defined in Additional	Illuminating kerosene, as defined in Additional	Section F of Part 1 of Schedule No. 6
Note 1(f) to Chapter 27, unmarked (Full duty)	Note 1(f) to Chapter 27, unmarked (Full duty)	to the 1964 Tariff
		to the 1904 farm
623.05/105.10.17/03.01	623.05/105.10.17/03.01	Ex item 623.05/105.10.17/03.01 in
Distillate fuel, as defined in Additional Note	Distillate fuel, as defined in Additional Note 1(g) to	Section F of Part 1 of Schedule No. 6
1(g) to Chapter 27 (Full duty)	Chapter 27 (Full duty)	to the 1964 Tariff
		to the 1964 failif
623.05/105.10.21/04.01	623.05/105.10.21/04.01	Ex item 623.05/105.10.21/04.01 in
Specified aliphatic hydrocarbon solvents, as	Specified aliphatic hydrocarbon solvents, as	Section F of Part 1 of Schedule No. 6
defined in Additional Note 1(ij) to Chapter 27,	defined in Additional Note 1(ij) to Chapter 27,	to the 1964 Tariff
Unmarked (Full duty)	Unmarked (Full duty)	to the 1904 failif
623.05/108.20.40/05.01	623.05/108.20.40/05.01	Ex item 623.05/108.20.40/05.01 in
Biodiesel as defined in Additional Note 1(a) to	Biodiesel as defined in Additional Note 1(a) to	Section F of Part 1 of Schedule No. 6
Chapter 38 (Full duty)	Chapter 38 (Full duty)	to the 1964 Tariff
	, , , , , ,	to the 1304 failif
623.05/108.20.50/06.01	623.05/108.20.50/06.01	Ex item 623.05/108.20.50/06.01 in

Customs and Excise Act, 1964: So the Act	chedules to Excise Duty Act: - Excise Tariff	COMMENTS
Other biodiesel (Full duty)	Other biodiesel (Full duty)	Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.06 Distillate fuel and biodiesel for the specified in Note 4 to this Section		urpose
623.06/105.10.17/01.01 Distillate fuel, as defined in Addit 1(g) to Chapter 27 (Full duty)	623.06/105.10.17/01.01	Ex item 623.06/105.10.17/01.01 in Note 1(g) to Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.06/108.20.40/02.01 Biodiesel as defined in Additional Chapter 38 (Full duty)	623.06/108.20.40/02.01 Biodiesel as defined in Additional Not Chapter 38 (Full duty)	Ex item 623.06/108.20.40/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.06/108.20.50/03.01 Other biodiesel (Full duty)	623.06/108.20.50/03.01 Other biodiesel (Full duty)	Ex item 623.06/108.20.50/03.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.07/105.10.03/01.01 Petrol obtained from mixing of spontant manufactured in the Republic by distillation of coal and containing 10 per cent or more of the alcoholin heading 29.05 of Schedule No. petrol, in a warehouse approved purpose by the Commissioner (1,209c/li spirits in the mixture)	the manufactured in the Republic by the coal and containing, by volume, 10 per more of the alcohols specified in head 1 with Schedule No. 1 to the Customs Tariff No. 1	to the 1964 Tariff to the 1964 Tariff ding 29.05 of with petrol, in

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
623.08/105.10.03/01.01 Petrol obtained from the mixing of spirits manufactured in the Republic (excluding spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in tariff heading 29.05 of Schedule No. 1) with petrol, in a warehouse approved for this purpose by the Commissioner (1,409c/li spirits in the mixture) 623.09 Distillate fuels and biodiesel used in the	623.08/105.10.03/01.01 Petrol obtained from the mixing of spirits manufactured in the Republic (excluding spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in tariff heading 29.05 of Schedule No. 1to the Customs Tariff) with petrol, in a warehouse approved for this purpose by the Commissioner (1,409c/li spirits in the mixture) 623.09 Distillate fuels and biodiesel used in the	Ex item 623.08/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
manufacture of lubrication grease	manufacture of lubrication grease	
623.09/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	623.09/105.10.17/01.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (Full duty)	Ex item 623.09/105.10.17/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.09/108.20.40/02.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	623.09/108.20.40/02.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (Full duty)	Ex item 623.09/108.20.40/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.09/108.20.50/03.01	623.09/108.20.50/03.01	Ex item 623.09/108.20.50/03.01 in
Other biodiesel (Full duty)	Other biodiesel (Full duty)	Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.10	623.10	
Distillate fuel and biodiesel used in the	Distillate fuel and biodiesel used in the	

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

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

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

Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
Schedule No. 4, subject to the provisions of	No4, 3 to the Customs Tariff subject to the	to the 1964 Tariff
the said item (Full duty)	provisions of the said item (Full duty)	
623.17/105.10.21/01.01	623.17/105.10.21/01.01	Ex item 623.17/105.10.21/01.01 in
Specified aliphatic, unmarked, hydrocarbon	Specified aliphatic, unmarked, hydrocarbon	Section F of Part 1 of Schedule No. 6
solvents, as defined in Additional Note 1(ij) to	solvents, as defined in Additional Note 1(ij) to	to the 1964 Tariff
Chapter 27, entered for the purposes of this	Chapter 27, entered for the purposes of this rebate	
rebate item in such quantities, for such	item in such quantities, for such purposes and	
purposes and under such conditions as the	under such conditions as the Commissioner may	
Commissioner may allow by specific permit	allow by specific permit	
(Full duty)	(Full duty)	
623.19 Petroleum and other goods liable to	623.19 Petroleum and other goods liable to excise	
excise duty as specified in item 105.10 and	duty as specified in item 105.10 and biodiesel	
biodiesel liable to excise duty as specified in	liable to excise duty as specified in item 108.20 of	
item 108.20 of Section A of Part 2 of Schedule	Section A of Part 2 A of Schedule No. 1 to the	
No. 1 which, after entry or deemed entry for	Excise Tariff which, after entry or deemed entry	
home consumption and payment of duty as	for home consumption and payment of duty as	
contemplated in section 19A and its rules and	contemplated in section 19A and its rules and	
removal from any customs and excise	removal from any customs and excise	
manufacturing warehouse by the licensee of	manufacturing warehouse by the licensee of such	
such warehouse, are found to be off-	warehouse, are found to be off-specification or	
specification or have become contaminated	have become contaminated and are returned to	
and are returned to such a warehouse for	such a warehouse for reprocessing or destruction,	
reprocessing or destruction, subject to	subject to compliance with Note 7 to this Section	
compliance with Note 7 to this Section		
623.19/105.10.03/01.01	623.19/105.10.03/01.01	Ex item 623.19/105.10.03/01.01 in
Petrol, as defined in Additional Note 1(b) to	Petrol, as defined in Additional Note 1(b) to	Section F of Part 1 of Schedule No. 6
Chapter 27	Chapter 27	

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
liable to excise duty as specified in item 108.20 of Section A of Part 2 of Schedule No. 1, which after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse or to such a storage warehouse, subject to compliance with Note 8 to this Section	excise duty as specified in item 108.20 of Section A of Part 2-A of Schedule No. 1 to the Excise Tariff, which after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse or to such a storage warehouse, subject to compliance with Note 8 to this Section	
623.21/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (As provided in the Notes hereto)	623.21/105.10.03/01.01 Petrol, as defined in Additional Note 1(b) to Chapter 27 (As provided in the Notes hereto)	Ex item 623.21/105.10.03/01.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.21/105.10.15/02.01 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked (As provided in the Notes hereto)	623.21/105.10.15/02.01 Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked (As provided in the Notes hereto)	Ex item 623.21/105.10.15/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.21/105.10.17/03.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As provided in the Notes hereto)	623.21/105.10.17/03.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As provided in the Notes hereto)	Ex item 623.21/105.10.17/03.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.21/105.10.21/04.01 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (As provided in the Notes hereto)	623.21/105.10.21/04.01 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (As provided in the Notes hereto)	Ex item 623.21/105.10.21/04.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
(As provided in the Notes hereto)	(As provided in the Notes hereto)	to the 1964 Tariff
623.23/105.10.17/03.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As provided in the Notes hereto)	623.23/105.10.17/03.01 Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 (As provided in the Notes hereto)	Ex item 623.23/105.10.15/02.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.23/105.10.21/04.01 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (As provided in the Notes hereto)	623.23/105.10.21/04.01 Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked (As provided in the Notes hereto)	Ex item 623.23/105.10.21/04.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.23/108.20.40/05.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (As provided in the Notes hereto)	623.23/108.20.40/05.01 Biodiesel as defined in Additional Note 1(a) to Chapter 38 (As provided in the Notes hereto)	Ex item 623.23/108.20.40/05.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.23/108.20.50/06.01 Other biodiesel (As provided in the Notes hereto)	623.23/108.20.50/06.01 Other biodiesel (As provided in the Notes hereto)	Ex item 623.23/108.20.50/06.01 in Section F of Part 1 of Schedule No. 6 to the 1964 Tariff
623.25 Fuel liable to excise duty which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for	Fuel liable to excise duty which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships), by a licensed	

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
NOTES:	NOTES:	Ex Note 1 in Section G of Part 1 of
1. The provisions of the Notes of Part 1 of	1. The provisions of the Notes of Part 1 of Schedule	Schedule No. 6 to the 1964 Tariff
Schedule No. 5 shall mutatis mutandis apply	No. 5 4 to the Customs Tariff shall <i>mutatis</i>	
to any refund of duty under the provisions of	mutandis apply to any refund of duty under the	
rebate item 624.10.	provisions of rebate item 624.10.	
2. For the purposes of rebate item 624.30 -	2. For the purposes of rebate item 624.30 -	Ex Note 2 in Section G of Part 1 of
(a) any application by a licensee of a customs	(a) any application by a licensee of a customs and	Schedule No. 6 to the 1964 Tariff
and excise warehouse for a rebate of duty in	excise warehouse for a rebate of duty in terms of	
terms of the provisions of rebate item 624.30	the provisions of item 624.30 shall be submitted to	
shall be submitted to the Controller on a form	the Controller on a form approved by the	
approved by the Commissioner, supported by	Commissioner, supported by such evidence of the	
such evidence of the loss and the	loss and the circumstances in which such loss	
circumstances in which such loss occurred as	occurred as the Commissioner may require in each	
the Commissioner may require in each case;	case;	
(b)(i) any excisable goods in the process of	(b)(i) any excisable goods in the process of	
manufacture which are removed from one	manufacture which are removed from one customs	
customs and excise manufacturing warehouse	and excise manufacturing warehouse to another	
to another such warehouse for the purposes	such warehouse for the purposes of further	
of further manufacturing thereof shall be	manufacturing thereof shall be deemed to be in	
deemed to be in the customs and excise	the customs and excise manufacturing warehouse	
manufacturing warehouse to which such	to which such goods are in transit, provided such	
goods are in transit, provided such goods are	goods are removed in a manner and in containers	
removed in a manner and in containers	approved by the Commissioner;	
approved by the Commissioner;	(ii) any manufacturing warehouse or process	
(ii) any manufacturing warehouse or process	referred to in subparagraph (i) does not include a	
referred to in subparagraph (i) does not	manufacturing warehouse contemplated in section	
include a manufacturing warehouse	75 (18) (a) and (b) or any process of manufacture in	

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contemplated in section 75 (18) (a) and (b) or any process of manufacture in such a warehouse.	such a warehouse.	
3. (a) The provisions of Note 2 to rebate item 412.00 shall mutatis mutandis apply to any offer to abandon or application to destroy any goods under the provisions of item 624.40; Provided that - (i) the Commissioner may exempt any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he or she may specify from any of the conditions of the said Note 2; (ii) the Commissioner may decline to accept abandonment or to grant permission for destruction; (iii) acceptance of the abandonment or destruction of any goods shall be subject to such conditions as the Commissioner may prescribe. (b) Under the provisions of rebate item 624.40 the Commissioner may consider the application to destroy goods in a customs and excise warehouse when - (i) such goods have no commercial value; or (ii) the disposal of such goods will be detrimental to the applicant or the industry in	3. (a) The provisions of Note 2 to rebate item 412.00 shall mutatis mutandis apply to any offer to abandon or application to destroy any goods under the provisions of item 624.40; Provided that - (i) the Commissioner may exempt any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he or she may specify from any of the conditions of the said Note 2; (ii) the Commissioner may decline to accept abandonment or to grant permission for destruction; (iii) acceptance of the abandonment or destruction of any goods shall be subject to such conditions as the Commissioner may prescribe. (b) Under the provisions of rebate item 624.40 the Commissioner may consider the application to destroy goods in a customs and excise warehouse when - (i) such goods have no commercial value; or (ii) the disposal of such goods will be detrimental to the applicant or the industry in question.	Ex Note 3 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff

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the Act		
question.		
4. No licensee shall be entitled to a rebate of	4. No licensee shall be entitled to a rebate of duty	Ex Note 4 in Section G of Part 1 of
duty under the provisions of item 624.50	under the provisions of item 624.50 unless such	Schedule No. 6 to the 1964 Tariff
unless such loss to which an application for	loss to which an application for rebate relates is	
rebate relates is proved and in addition to	proved and in addition to evidence relating to the	
evidence relating to the provisions	provisions	
specified in the proviso to the item, further	specified in the proviso to the item, further	
evidence is submitted with such application	evidence is submitted with such application that -	
that -	(a) all possible steps were taken to ensure that the	
(a) all possible steps were taken to ensure that	containers and equipment including those for the	
the containers and equipment including those	conveyance of goods in bond are in a good	
for the conveyance of goods in bond are in a	condition;	
good condition;	(b) any loss in transit by road was immediately	
(b) any loss in transit by road was immediately	reported to the nearest Controller and the South	
reported to the nearest Controller and the	African Police Service or a traffic officer and that	
South African Police Service or a traffic officer	steps to repair the containers in question or to	
and that steps to repair the containers in	prevent further loss were taken immediately;	
question or to prevent further loss were taken	(c) any loss in transit by rail was immediately	
immediately;	reported to the nearest Controller and South	
(c) any loss in transit by rail was immediately	African Police Service; and	
reported to the nearest Controller and South	(d) any loss in a licensed warehouse was	
African Police Service; and	immediately reported to the Controller and, if the	
(d) any loss in a licensed warehouse was	Controller was not available, such loss was	
immediately reported to the Controller and, if	reported without delay to the South African Police	
the Controller was not available, such loss was	Service and the steps to prevent further loss were	
reported without delay to the South African	immediately taken.	
Police Service and the steps to prevent further		

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loss were immediately taken.		
5. For the purposes of rebate item 624.60 -	5. For the purposes of rebate item 624.60 -	Ex Note 5 in Section G of Part 1 of
(a) no refund of duty shall be paid under the provisions of item 624.60 except to the	(a) no refund of duty shall be paid under the provisions of item 624.60 except to the	Schedule No. 6 to the 1964 Tariff
manufacturer of such goods;	manufacturer of such goods;	
(b) a manufacturer must obtain written	(b) a manufacturer must obtain written approval	
approval from the Commissioner to withdraw	from the Commissioner to withdraw excisable	
excisable goods from the market. Such	goods from the market. Such approval must be	
approval must be obtained before such goods	obtained before such goods are withdrawn and	
are withdrawn and returned to his or her	returned to his or her customs and excise	
customs and excise manufacturing	manufacturing warehouse. The manufacturer must	
warehouse. The manufacturer must provide	provide detailed particulars of the steps he or she	
detailed particulars of the steps he or she	intends taking to keep such goods or materials in	
intends taking to keep such goods or materials	his or her customs and excise manufacturing	
in his or her customs and excise	warehouse;	
manufacturing warehouse;	(c) if the Commissioner approves the application	
(c) if the Commissioner approves the	any goods returned shall be -	
application any goods returned shall be -	(i) kept intact and entirely separate from any other	
(i) kept intact and entirely separate from any	goods or materials until they have been examined	
other goods or materials until they have been	and identified by an officer; and	
examined and identified by an officer; and	(ii) unpacked and transferred to and mixed with	
(ii) unpacked and transferred to and mixed	stocks of materials for processing, under the	
with stocks of materials for processing, under	supervision of an officer;	
the supervision of an officer;	(d) the manufacturer of the goods returned shall	
(d) the manufacturer of the goods returned	produce evidence to the Commissioner of the duty	
shall produce evidence to the Commissioner	paid on the goods so returned and if such evidence	
of the duty paid on the goods so returned and	cannot be produced the Commissioner may	

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if such evidence cannot be produced the	determine an amount which shall be deemed to be	
Commissioner may determine an amount	the duty paid on such goods;	
which shall be deemed to be the duty paid on	(e) charges at the prescribed rate shall be paid by	
such goods;	the manufacturer in question for the special	
(e) charges at the prescribed rate shall be paid	attendance of the Controller in terms of the	
by the manufacturer in question for the	provisions of paragraph (c).	
special attendance of the Controller in terms	provisions of paragraph (c).	
of the provisions of paragraph (c).		
6. (a) For the purposes of item 624.70 a duty	6. (a) For the purposes of item 624.70 a duty and	Ex Note 6 in Section G of Part 1 of
· · · · · · · · · · · · · · · · · · ·		
and tax free shop means a duty and tax free	tax free shop means a duty and tax free shop as	Schedule No. 6 to the 1964 Tariff
shop as contemplated in the rules for Section 21; and	contemplated in the rules for Section 21; and	
•	(b) Any word or expression used in this item in	
(b) Any word or expression used in this item in	relation to a duty and tax free shop shall have the	
relation to a duty and tax free shop shall have	meaning assigned thereto in such rules.	
the meaning assigned thereto in such rules.	524 40 /200 00 00 /24 00	5 624 40 /200 00 00 /24 00 :
624.10/000.00.00/01.00	624.10/000.00.00/01.00	Ex item 624.10/000.00.00/01.00 in
Excisable goods on which the duty has been	Excisable goods on which the duty has been paid	Section G of Part 1 of Schedule No. 6
paid for use in the manufacture of other	for use in the manufacture of other goods upon	to the 1964 Tariff
goods upon export of such manufactured	export of such manufactured goods (Full duty not	
goods (Full duty not rebated)	rebated)	
624.20/000.00.00/01.00	624.20/000.00.00/01.00	Ex item 624.20/000.00.00/01.00 in
Excisable goods in a customs and excise	Excisable goods in a customs and excise	Section G of Part 1 of Schedule No. 6
warehouse, entered for use in the	warehouse, entered for use in the manufacture, by	to the 1964 Tariff
manufacture, by reprocessing, of excisable	reprocessing, of excisable goods of the same or	
goods of the same or another class or kind	another class or kind	
(Full duty)	(Full duty)	
624.30/000.00.00/01.00	624.30/000.00.00/01.00	Ex item 624.30/000.00.00/01.00 in

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	the Act		
	Excisable goods (except spirits for use and	Excisable goods (except spirits for use and used in	Section G of Part 1 of Schedule No. 6
	used in a customs and excise manufacturing	a customs and excise manufacturing	to the 1964 Tariff
	warehouse contemplated in section 75 (18) (a)	warehouse contemplated in section 75 (18) (a) and	
	and (b)) -	(b)) -	
	(a) in a customs and excise manufacturing	(a) in a customs and excise manufacturing	
	warehouse; or	warehouse; or	
	(b) in the process of manufacture and	(b) in the process of manufacture and removed	
	removed from one customs and excise	from one customs and excise manufacturing	
	manufacturing warehouse to another	warehouse to another manufacturing warehouse	
	manufacturing warehouse for completion of	for completion of such manufacturing process,	
	such manufacturing process, unavoidably lost	unavoidably lost in manufacturing processes or	
	in manufacturing processes or through	through working, pumping, handling and	
	working, pumping, handling and	similar causes or through natural causes, to such	
	similar causes or through natural causes, to	extent as the Commissioner deems reasonable	
	such extent as the Commissioner deems	(Full duty)	
	reasonable (Full duty)		
	624.40	624.40	
	Excisable goods unconditionally abandoned	Excisable goods unconditionally abandoned to the	
	to the office by the owner or destroyed with	office by the owner or destroyed with the	
-	the permission of the Commissioner	permission of the Commissioner	F :: C24 40 /000 00 00 /04 00 :
	624.40/000.00.00/01.00	624.40/000.00.00/01.00	Ex item 624.40/000.00.00/01.00 in
	Excisable goods while still in a customs and	Excisable goods while still in a customs and excise	Section G of Part 1 of Schedule No. 6
	excise warehouse or under the control of the	warehouse or under the control of the	to the 1964 Tariff
	Office (excluding goods cleared under rebate	Office (excluding goods cleared under rebate of	
	of duty) (Full duty)	duty) (Full duty)	5 11 624 40 (000 00 00 (00 00 1
	624.40/000.00.00/02.00	624.40/000.00.00/02.00	Ex item 624.40/000.00.00/02.00 in
	Other excisable goods cleared under any item	Other excisable goods cleared under any item of	Section G of Part 1 of Schedule No. 6

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of this Part and which are still under the control of the Office (Full duty less the duty paid on entry) 624.50/000.00.00/01.00 Goods in respect of which the excise duty, together with the fuel levy and Road Accident		to the 1964 Tariff Ex item 624.50/000.00.00/01.00 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff
Fund levy where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner on good cause shown deems exceptional while such goods are - (a) in any customs and excise warehouse or under the control of the Office;	where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner on good cause shown deems exceptional while such goods are - (a) in any customs and excise warehouse or under the control of the Office;	
(b) being removed with deferment of paymer of duty or under rebate of duty from a place i the Republic to any other place in terms of th provisions of this Act; or (c) being stored in any rebate storeroom; Provided that - (i) no compensation in respect of the excise duty or fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person;	duty or under rebate of duty from a place in	
(ii) such loss, destruction or damage was not due to any negligence or fraud on the part of	(ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
the person liable for the duty; and (iii) such goods did not enter into consumption. (Full duty not rebated) 624.60/000.00.00/01.00 Excisable goods of any class or kind approved by the Commissioner in each case, where all goods of that class or kind are withdrawn from the market and returned to a customs and excise manufacturing warehouse with his permission, provided such goods are suitable for reprocessing and are taken into stocks of materials for reprocessing and is actually	person liable for the duty; and (iii) such goods did not enter into consumption. (Full duty not rebated) 624.60/000.00.00/01.00 Excisable goods of any class or kind approved by the Commissioner in each case, where all goods of that class or kind are withdrawn from the market and returned to a customs and excise manufacturing warehouse with his permission, provided such goods are suitable for reprocessing and are taken into stocks of materials for reprocessing and is actually reprocessed (Full	Ex item 624.60/000.00.00/01.00 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff
reprocessed (Full duty) 624.70 Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop	duty) 624.70 Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop	
624.70/000.00.00/01.00 Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers (Full duty)	624.70/000.00.00/01.00 Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers (Full duty)	Ex item 624.70/000.00.00/01.00 in Section G of Part 1 of Schedule No. 6 to the 1964 Tariff
PART 2 REBATES AND REFUNDS OF AD VALOREM EXCISE DUTIES NOTES:	PART 2 REBATES AND REFUNDS OF AD VALOREM EXCISE DUTIES NOTES:	Ex Note 1 in Part 2 of Schedule No. 6
1. The excisable goods specified in this Part	1. The excisable goods specified in this Part may,	

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

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the Act		
thereof.		
5. No refund of excise duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.	5. No refund of excise duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.	Ex Note 5 in Part 2 of Schedule No. 6 to the 1964 Tariff
6. Wherever the tariff item or tariff heading under which any goods are classified in Section B of Part 2 or Part 1 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall not include goods which are not classified under the said tariff item or tariff heading.	6. Wherever the tariff item or tariff heading under which any goods are classified in Section B of Part B or Part 1 of Schedule No. 1 to the excise tariff and Schedule No. 1 to the Customs tariff is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall not include goods which are not classified under the said tariff item or tariff heading.	Ex Note 6 in Part 2 of Schedule No. 6 to the 1964 Tariff
7. A refund of excise duty under this Part shall be paid only to the manufacturer or the person who paid the duty on entry for home consumption of the goods in question, unless the Commissioner on good cause shown, authorizes payment of such refund to any other person on compliance with such conditions as he may impose in each case.	7. A refund of excise duty under this Part shall be paid only to the manufacturer or the person who paid the duty on entry for home consumption of the goods in question, unless the Commissioner on good cause shown, authorizes payment of such refund to any other person on compliance with such conditions as he may impose in each case.	Ex Note 7 in Part 2 of Schedule No. 6 to the 1964 Tariff
8. For the purposes of rebate item 631.00 the provisions of Notes 1 to 4 to rebate item 406.00 of Schedule No. 4 shall mutatis mutandis apply to this rebate item.	8. For the purposes of rebate item 631.00 the provisions of Notes 1 to 4 to rebate item 406.00 of Schedule No. 4 3 to the Customs tariff shall mutatis mutandis apply to this rebate item.	Ex Note 8 in Part 2 of Schedule No. 6 to the 1964 Tariff

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9. The provisions of item 632.02 shall not apply in respect of goods provided for in item 632.03 when intended for the purposes specified therein.	9. The provisions of item 632.02 shall not apply in respect of goods provided for in item 632.03 when intended for the purposes specified therein.	Ex Note 9 in Part 2 of Schedule No. 6 to the 1964 Tariff
10. The provisions of Note 2 to rebate item 412.00 shall <i>mutatis mutandis</i> apply to any goods abandoned or destroyed in terms of rebate item 634.01	10. The provisions of Note 2 to rebate item 412.00 shall mutatis mutandis apply to any goods abandoned or destroyed in terms of rebate item 634.01	Ex Note 10 in Part 2 of Schedule No. 6 to the 1964 Tariff Check if in customs or excise tariff See comment under Section G to
11. No licensee shall be entitled to a rebate of duty under rebate item 634.03 unless such loss to which an application for rebate is proved and in addition to evidence relating to the provisions specified in paragraphs (i) to (iii) of the item further evidence is submitted with such application that - (a) all possible steps were taken to ensure that the containers and equipment including those for the conveyance of goods in bond, are in a good condition; (b) any loss in transit by road was immediately reported to the nearest Controller and the	11. No licensee shall be entitled to a rebate of duty under rebate item 634.03 unless such loss to which an application for rebate is proved and in addition to evidence relating to the provisions specified in paragraphs (i) to (iii) of the item further evidence is submitted with such application that - (a) all possible steps were taken to ensure that the containers and equipment including those for the conveyance of goods in bond, are in a good condition; (b) any loss in transit by road was immediately reported to the nearest Controller and the South African Police Service or a traffic officer and that	Ex Note 11 in Part 2 of Schedule No. 6 to the 1964 Tariff

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South African Police Service or a traffic officer	steps to repair the containers in question or to	
and that steps to repair the containers in	prevent further loss were taken immediately;	
question or to prevent further loss were taken	(c) any loss in transit by rail was immediately	
immediately;	reported to the nearest Controller and the South	
(c) any loss in transit by rail was immediately	African Police Service; and	
reported to the nearest Controller and the	(d) any loss in a licensed warehouse was	
South African Police Service; and	immediately reported to the Controller and, if the	
(d) any loss in a licensed warehouse was	Controller is not available, such loss was reported	
immediately reported to the Controller and, if	without delay to the South African Police Services	
the Controller is not available, such loss was	and that steps to prevent further loss were	
reported without delay to the South African	immediately taken.	
Police Services and that steps to prevent		
further loss were immediately taken.		
12. (a) For the purposes of item 635.00 a duty	12. (a) For the purposes of item 635.00 a duty and	Ex Note 12 in Part 2 of Schedule No. 6
and tax free shop means a duty and tax free	tax free shop means a duty and tax free shop as	to the 1964 Tariff
shop as contemplated in the rules for section	contemplated in the rules for section 21; and	
21; and	(b) Any word or expression used in this item in	
(b) Any word or expression used in this item in	relation to a duty and tax free shop shall have the	
relation to a duty and tax free shop shall have	meaning assigned thereto in such rules.	
the meaning assigned thereto in such rules.		
630.10/000.00.00/01.00	630.10/000.00.00/01.00	Ex item 630.10/000.00.00/01.00 in
Excisable goods approved by the	Excisable goods approved by the Commissioner	Part 2 of Schedule No. 6 to the 1964
Commissioner supplied to schools for primary	supplied to schools for primary and secondary	Tariff
and secondary education or to colleges for the	education or to colleges for the training of	-
training of teachers, subject to the conditions	teachers, subject to the conditions	
imposed by the Commissioner in each case	imposed by the Commissioner in each case and to	
and to a permit issued by him, provided that -	a permit issued by him, provided that -	

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

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only, manually operated, whether or not also suitable for use with batteries, entered by a religious body for religious instruction, subject to production of a written declaration by such body stating the nature and use of such apparatus	manually operated, whether or not also suitable for use with batteries, entered by a religious body for religious instruction, subject to production of a written declaration by such body stating the nature and use of such apparatus	
630.18/124.45.01/01.01 Apparatus using magnetic, optical or semiconductor media, other (Full duty)	630.18/124.45.01/01.01 Apparatus using magnetic, optical or semiconductor media, other (Full duty)	Ex item 630.18/124.45.01/01.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
630.18/124.45.03/02.01 Other sound recording or reproducing apparatus, other (Full duty)	630.18/124.45.03/02.01 Other sound recording or reproducing apparatus, other (Full duty)	Ex item 630.18/124.45.03/02.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit: Provided that - (a) such permit may only be issued to a person or organization who is registered to	630.20 Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit: Provided that - (a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and	

Customs and Excise Act, 1964: Schedules the Act	to Excise Duty Act: - Excise Tariff	COMMENTS
care for and to transport physically disable persons; and (b) if such motor vehicle is offered, advertised, lent, hired, leased, pledged, gaway, exchanged, sold or otherwise disport of within a period of 3 years from the date entry under this rebate item, such forego acts shall render such vehicle liable to the payment of duty on a pro rata basis	lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a pro rataing basis	
630.20/126.02.01/01.01 With compression-ignition internal combustion piston engine (diesel or semi-diesel), other, of a vehicle mass not exceed 2 000 kg (Full duty)	630.20/126.02.01/01.01 With compression-ignition internal combustion piston engine (diesel or semi-diesel), other, of a vehicle mass not exceeding 2 000 kg (Full duty)	Ex item 630.20/126.02.01/01.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
630.20/126.02.03/02.01 With compression-ignition internal combustion piston engines (diesel or semi diesel), other (Full duty)	630.20/126.02.03/02.01 With compression-ignition internal combustion piston engines (diesel or semi-diesel), other (Full duty)	Ex item 630.20/126.02.03/02.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
630.20/126.02.09/03.01 Other, of a vehicle mass not exceeding 2 0 kg (Full duty)	630.20/126.02.09/03.01 Other, of a vehicle mass not exceeding 2 000 kg (Full duty)	Ex item 630.20/126.02.09/03.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
630.20/126.02.11/04.01 Other with both compression-ignition inte combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other (Full duty)	630.20/126.02.11/04.01 Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other (Full duty)	Ex item 630.20/126.02.11/04.01 in Part 2 of Schedule No. 6 to the 1964 Tariff

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
Of a cylinder capacity not exceeding 1 000 cm3, other (Full duty)	Of a cylinder capacity not exceeding 1 000 cm3, other (Full duty)	Part 2 of Schedule No. 6 to the 1964 Tariff
630.20/126.03.11/12.01 Of a cylinder capacity exceeding 1 000 cm3 but not exceeding 1 500 cm3, other (Full duty)	630.20/126.03.11/12.01 Of a cylinder capacity exceeding 1 000 cm3 but not exceeding 1 500 cm3, other (Full duty)	Ex item 630.20/126.03.11/12.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
630.20/126.03.13/13.01 Of a cylinder capacity exceeding 1 500 cm3 but not exceeding 3 000 cm3, other (Full duty)	630.20/126.03.13/13.01 Of a cylinder capacity exceeding 1 500 cm3 but not exceeding 3 000 cm3, other (Full duty)	Ex item 630.20/126.03.13/13.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
630.20/126.03.15/14.01 Of a cylinder capacity exceeding 3 000 cm3, other (Full duty)	630.20/126.03.15/14.01 Of a cylinder capacity exceeding 3 000 cm3, other (Full duty)	Ex item 630.20/126.03.15/14.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
630.20/126.03.20/15.01 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (Full duty)	630.20/126.03.20/15.01 Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg (Full duty)	Ex item 630.20/126.03.20/15.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
630.20/126.03.21/16.01 Of a cylinder capacity not exceeding 1 500 cm3, other (Full duty)	630.20/126.03.21/16.01 Of a cylinder capacity not exceeding 1 500 cm3, other (Full duty)	Ex item 630.20/126.03.21/16.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
630.20/126.03.23/17.01 Of a cylinder capacity exceeding 1 500 cm3 but not exceeding 2 500 cm3, other (Full duty)	630.20/126.03.23/17.01 Of a cylinder capacity exceeding 1 500 cm3 but not exceeding 2 500 cm3, other (Full duty)	Ex item 630.20/126.03.23/17.01 in Part 2 of Schedule No. 6 to the 1964

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

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		Tariff
630.20/126.03.49/28.01 Other vehicles, with only electric motor for propulsion, other (Full duty)	630.20/126.03.49/28.01 Other vehicles, with only electric motor for propulsion, other (Full duty)	Ex item 630.20/126.03.49/28.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
630.20/126.03.51/29.01 Other motor vehicles for the transport of persons, other (Full duty)	630.20/126.03.51/29.01 Other motor vehicles for the transport of persons, other (Full duty)	Ex item 630.20/126.03.51/29.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
Motor cars and other motor vehicles, principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa may allow by specific permit: Provided that - (a) the adaptation of the motor car or vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle;	Motor cars and other motor vehicles, principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the Commissioner, after consultation with the National Council for Persons with Physical Disabilities in South Africa may allow by specific permit: Provided that - (a) the adaptation of the motor car or vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle; (b) such permit may not be issued within a period of 3 years of the issue of a previous permit to such	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
(b) such permit may not be issued within a period of 3 years of the issue of a previous permit to such disabled person; (c) permits may, however, be issued within a shorter period provided that proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licensing authorities; and (d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a pro rata basis	disabled person; (c) permits may, however, be issued within a shorter period provided that proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licensing authorities; and (d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a pro rata basis	
630.22/126.03.01/01.01 Vehicles specially designed for travelling on snow; golf cars and similar vehicles (Full duty)	630.22/126.03.01/01.01 Vehicles specially designed for travelling on snow; golf cars and similar vehicles (Full duty)	Ex item 630.22/126.03.01/01.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
630.22/126.03.05/02.01 Vehicles with motorcycle-type handlebars and hand-operated controls (Full duty)	630.22/126.03.05/02.01 Vehicles with motorcycle-type handlebars and hand-operated controls (Full duty)	Ex item 630.22/126.03.05/02.01 in Part 2 of Schedule No. 6 to the 1964 Tariff
630.22/126.03.09/03.01 Of a cylinder capacity not exceeding 1 000 cm ³ , other (Full duty)	630.22/126.03.09/03.01 Of a cylinder capacity not exceeding 1 000 cm ³ , other (Full duty)	Ex item 630.22/126.03.09/03.01 in Part 2 of Schedule No. 6 to the 1964

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

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

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

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
634.03/000.00.00/01.00	634.03/000.00.00/01.00	Ex item 634.03/000.00.00/01.00 in
Excisable goods in respect of which the excise duty amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are - (a) in any customs and excise warehouse or under the control of the office; or (b) being removed with deferment of payment	Excisable goods in respect of which the excise duty amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are - (a) in any customs and excise warehouse or under the control of the office; or (b) being removed with deferment of payment of	Part 2 of Schedule No. 6 to the 1964 Tariff
of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act: Provided that - (a) no compensation in respect of the excise duty on such goods has been paid or is due to the owner by any other person; (b) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (c) such goods did not enter into consumption. (Full duty)	duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act: Provided that - (a) no compensation in respect of the excise duty on such goods has been paid or is due to the owner by any other person; (b) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (c) such goods did not enter into consumption. (Full duty)	
635.00 Excisable goods supplied by a licensee of a	635.00 Excisable goods supplied by a licensee of a special	
special customs and excise storage warehouse licensed as a duty and tax free	customs and excise storage warehouse licensed as a duty and tax free shop	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
shop		
635.00/000.00.00/01.00	635.00/000.00.00/01.00	Ex item 635.00/000.00.00/01.00 in
Goods supplied by a licensee of an inbound	Goods supplied by a licensee of an inbound duty	Part 2 of Schedule No. 6 to the 1964
duty and tax free shop to inbound travelers	and tax free shop to inbound travelers (Full duty)	Tariff
(Full duty)		
PART 3	PART 3	
REBATES AND REFUNDS OF FUEL LEVY AND	REBATES AND REFUNDS OF FUEL LEVY AND ROAD	
ROAD ACCIDENT FUND LEVY	ACCIDENT FUND LEVY	
NOTES:	NOTES:	Ex Note 1 in Part 3 of Schedule No. 6
1. Any particulars in this Part in respect of any	1. Any particulars in this Part in respect of any	to the 1964 Tariff
goods relate to the fuel levy and Road	goods relate to the fuel levy and Road Accident	
Accident Fund levy specified in Part 5A and	Fund levy specified in Part 5A and Part 5B of	
Part 5B of Schedule No. 1, respectively.	Schedule No. 4 3 to the Excise Tariff, respectively.	
2. A rebate and refund of fuel levy and Road	2. A rebate and refund of fuel levy and Road	Ex Note 2 in Part 3 of Schedule No. 6
Accident Fund levy <mark>specified in Part 5A and</mark>	Accident Fund levy specified in Part 5A and Part 5B	to the 1964 Tariff
Part 5B of Schedule No. 1, respectively, in	of Schedule No. 1 3 to the Excise Tariff,	
respect of any goods specified in this Schedule	respectively, in respect of any goods specified in	
shall, subject to the provisions of section 75,	this Schedule shall, subject to the provisions of	
be allowed to the extent stated in this Part, in	section 75, be allowed to the extent stated in this	
respect of such goods on compliance with the	Part, in respect of such goods on compliance with	
provisions of the item in this Part in which	the provisions of the item in this Part in which such	
such goods are specified and of any notes	goods are specified and of any notes applicable in	
applicable in respect of such item.	respect of such item.	
3. Unless the context otherwise indicates,	3. Unless the context otherwise indicates, Notes A	Ex Note 3 in Part 3 of Schedule No. 6
Notes A and H of the General Notes to	and H of the General Notes to Schedule No. 1-shall	to the 1964 Tariff
Schedule No. 1 shall mutatis mutandis apply	mutatis mutandis apply to this Part.	
to this Part.		

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4. Wherever the heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy and Road Accident Fund levy item under which any goods are classified in Part 5A and Part 5B of Schedule No. 1 respectively, is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said heading or subheading or fuel levy item and Road Accident Fund levy item.	4. Wherever the heading or subheading under which any goods are classified in Part 1 of Schedule No. 1to the Customs Tariff or the fuel levy and Road Accident Fund levy item under which any goods are classified in Part 5A and Part 5B of Schedule No. 1 3 to the Excise Tariff respectively, is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said heading or subheading or fuel levy item and Road Accident Fund levy item.	Ex Note 4 in Part 3 of Schedule No. 6 to the 1964 Tariff
5. Except where the Commissioner authorizes on good cause shown payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to - (a) the manufacturer of the goods or the person who paid the duty thereon on entry for home consumption; (b) the licensed distributor in accordance with the provisions of section 64F, the rules to	5. Except where the Commissioner authorizes on good cause shown payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to - (a) the manufacturer of the goods or the person who paid the duty thereon on entry for home consumption; (b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or	Ex Note 5 in Part 3 of Schedule No. 6 to the 1964 Tariff

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

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

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

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

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

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

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

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

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
the return for a refund. (bb) Where a user disposes of any such distillate fuel by barter or by donation, the fuel so disposed of does not qualify for a refund and must be indicated as a non-eligible purchase on the return for a refund. (cc)(A) Any distillate fuel obtained under rebate of duty under any item of any Schedule must be shown as a non-eligible purchase on the diesel return for a refund. (B) No distillate fuel may be brought into the Republic in any container for consumption in the Republic from any other country in the common customs area unless such fuel is duly entered for home consumption on importation as contemplated in section 52, and all levies to which this item relates have been paid. If any such fuel is thereafter sold to a user, a tax invoice must be issued by the seller in the Republic. (f) Mining on land: Refund of levies on eligible	(f) Mining on land: Refund of levies on eligible purchases for distillate fuel for mining as specified in paragraph (b)(i) to this Note. (i)(aa) In accordance with the definition of "eligible purchases", the distillate fuel must be purchased by the user for use and used as fuel for own primary production activities in mining as provided in subparagraphs (ii) and (iii) to this Note. (bb) The definition of "minerals" means minerals in any form, whether solid, liquid or gaseous, occurring naturally in or on the earth, in or under water or in the tailings and whether organic or inorganic and having been formed by or subject to a geological process, excluding water, but including sand, stone, rock, soil (other than topsoil), clay, gravel and limestone. (ii) The mining activities which qualify for a refund of levies must be carried on - (aa) for own primary production by the user or by a contractor of the user who is contracted on a dry	COMMENTS
purchases for distillate fuel for mining as specified in paragraph (b)(i) to this Note. (i)(aa) In accordance with the definition of "eligible purchases", the distillate fuel must be purchased by the user for use and used as fuel for own primary production activities in	basis; (bb) unless otherwise specified, at the place where the mining operation is carried on; and (cc) by the holder or cessionary of the necessary authorisation granted or ceded in terms of the Mineral and Petroleum Resources Development	

mining as provided in subparagraphs (ii) and (iii) to this Note. (bb) The definition of "minerals" means minerals in any form, whether solid, liquid or gaseous, occurring naturally in or on the earth, in or under water or in the tailings and whether organic or inorganic and having been formed by or subject to a geological process, excluding water, but including sand, stone, rock, soil (other than topsoil), clay, gravel and limestone. (ii) The mining activities which qualify for a refund of levies must be carried on - (aa) for own primary production by the user or by a contractor of the user who is contracted on a dry basis; (bb) unless otherwise specified, at the place where the mining operation is carried on; and (cc) by the holder or cessionary of the necessary authorisation granted or ceded in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002). (iii) Own primary production activities in mining include the following: (iii) Own primary production activities in mining include the following: (iii) Own primary production activities in mining include the following: (iii) Own primary production activities in mining include the following: (iii) Own primary production activities in mining include the following: (iii) Own primary production activities in mining include the following: (iii) Own primary production activities in mining include the following: (iii) Own primary production or minerals. (iii) Own primary production or meant activities in mining include the following: (iii) Own primary production activities in mining include the following: (aa) The exploration or prospecting for minerals. (b) The exploration or prospecting for minerals. (bb) The removal of over burden and other activities in mining include the following beaution or prospection or prospection of a site to enable the commencement of mining for minerals. (cc) Operations of the recovery of post-recovery or post-mining processing of those mining for minerals. (cc) Operations of the recovery of	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
(aa) The exploration or prospecting for operation is carried on. (hh) The construction or maintenance of -	(iii) to this Note. (bb) The definition of "minerals" means minerals in any form, whether solid, liquid or gaseous, occurring naturally in or on the earth, in or under water or in the tailings and whether organic or inorganic and having been formed by or subject to a geological process, excluding water, but including sand, stone, rock, soil (other than topsoil), clay, gravel and limestone. (ii) The mining activities which qualify for a refund of levies must be carried on - (aa) for own primary production by the user or by a contractor of the user who is contracted on a dry basis; (bb) unless otherwise specified, at the place where the mining operation is carried on; and (cc) by the holder or cessionary of the necessary authorisation granted or ceded in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002). (iii) Own primary production activities in mining include the following: (aa) The exploration or prospecting for	 (iii) Own primary production activities in mining include the following: (aa) The exploration or prospecting for minerals. (bb) The removal of over burden and other activities undertaken in the preparation of a site to enable the commencement of mining for minerals. (cc) Operations for the recovery of minerals being mining for those minerals including the recovery of salts but not including any post-recovery or post-mining processing of those minerals. (dd) Searching for ground water solely for use in a mining operation or the construction or maintenance of facilities for the extraction of such water. (ee) The pumping of water solely for use in a mining operation if the pumping occurs at the place where the mining operation is carried on or at a place adjacent to that place. (ff) The supply of water solely to the place where the mining operation is carried on, from such place or a place adjacent to that place. (gg) The construction or maintenance of private access roads at the place where the mining operation is carried on. 	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
Agriculture, Forestry and Fisheries in terms of	integral part of the structure.	
the Marine Living Resources Act. 1998	(ii) Use of fuel:	
(Act No. 18 of 1998);	(aa) Eligible purchases of fuel are only applicable in	
(D) which are used in fishing activities carried	respect of a coasting vessel -	
on with the aim of making a profit; and	(A) if the vessel is owned or chartered by a legal	
(E) if used in an engine for the propulsion of,	person registered in the Republic in accordance	
or operating of any equipment used on board,	with the laws of the Republic and which has its	
of such fishing vessels.	place of effective	
(bb) The equipment referred to in	management in the Republic, or by a natural	
subparagraph (ij)(ii)(aa)(E) of this Note may	person who is ordinarily resident in the Republic;	
include the following:	(B) if the vessel holds a valid Certificate of South	
(A) Air and refrigeration compressor.	African Registry with a valid South African	
(B) Bilge pump.	Maritime Safety Authority survey certificate;	
(C) Generator.	(C) if the fuel is used for the propulsion of the	
(D) Lighting plant.	vessel or the operation of any equipment on that	
(E) Pump.	vessel.	
(F) Auxiliary engine.	(bb) Equipment referred to in subparagraph	
(G) Other diesel powered engines.	(k)(ii)(aa)(C) to this Note may include the following:	
(H) Boiler.	(A) Air and refrigeration compressor.	
(IJ) Chiller or freezer.	(B) Bilge pump.	
(K) Cooking facilities.	(C) Generator.	
(L) Heater.	(D) Lighting plant.	
(M) Incinerator.	(E) Pump.	
(N) Welder.	Auxiliary engine.	
(O) Onboard crane.	(G) Other diesel powered engines.	
(P) Winches.	(H) Boiler.	
(Q) Other diesel powered equipment.	(IJ) Chiller or freezer.	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
(cc) The above activities are only eligible for	(K) Cooking facilities.	
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	the Act	(cc) The above activities are only eligible for the refund if carried on by the user. (dd) The following are regarded as non-eligible commercial fishing activities: (A) Any offshore activity including off-loading of catch with a fixed onshore crane and onshore processing. (B) Any activity in the carrying on of a business relating to recreation, sport or tourism, which includes fishing vessels chartered for such purpose. (C) Vessels undertaking trial runs connected with the repair or refit thereof. (k) Coasting vessels: Refund of levies on eligible purchases of distillate fuel for coasting vessels as specified in paragraph (b)(ii) to this Note: (i) For the purposes of these rules, unless the context otherwise indicates - "coasting vessels" means vessels designed and used for the conveyance of goods and which convey goods between the ports in the Republic or between any such port and a port in the common customs area and which are propelled by inboard engines and of which the fuel tanks form an integral part of the

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
(H) Boiler.	Note, which qualify for such refund, further include	
(IJ) Chiller or freezer.	-	
(K) Cooking facilities.	(aa) machinery and equipment which form an	
(L) Heater.	integral part of the installation or device;	
(M) Incinerator.	(bb) a vessel used solely to convey persons or	
(N) Welder.	goods to and from any installation or device, which	
(O) Onboard crane.	is supplied with distillate fuel by such installation	
(P) Winches.	or device; and	
(Q) Other diesel powered equipment.	(cc) in the case of diamond dredges, distillate fuel	
(iii) The following are regarded as non-eligible	used in a vessel chartered by the owner of the	
activities:	dredging vessel to bunker the diamond dredges at	
(aa) Any onshore activity including the off-	sea and the fuel bunkered by such	
loading of cargo by cranes or equipment fixed	vessel.	
on land.	(v)(aa) Any distillate fuel used in any installation or	
(bb) Other onshore activities including	device or any vehicle, vessel, machine or other	
stacking of cargo, running of refrigeration	equipment of any kind whatsoever contracted or	
containers.	hired for use in any qualifying activity in	
(cc) Any activity which is undertaken other	respect of offshore mining only qualifies for a	
than the carrying of goods such as conveying	refund if so contracted or hired by the user on a	
of passengers, recreation, sport or tourism.	dry basis.	
(dd) Vessels undertaking trial runs connected	(bb) The user so supplying such distillate fuel must	
with the repair or refit thereof.	keep an accurate account of the quantity supplied	
(I) Offshore Mining: Refund of levies on	and all documents relating to the contract or hire	
eligible purchases of distillate fuel for offshore	and the activities undertaken by such installation,	
mining as specified in paragraph (b)(ii) to this	device, vehicle, vessel, machine or other	
Note:	equipment.	
(i) Definitions:	(m) Offshore vessels: Refund of levies on eligible	

Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
"Offshore-mining" means the exploration and	purchases of distillate fuel for offshore vessels	
exploitation of the natural resources occurring	conducting research in support of the marine	
in the bed of the sea and the subsoil thereof	industry, coastal patrol vessels or vessels employed	
including the continental shelf of the Republic,	to service fibre optic telecommunication cables	
as referred to in section 8 of the Maritime	along the coastline of Southern Africa, as specified	
Zones Act, 1994 (Act No. 15 of 1994) and as	in paragraph (b)(ii) to this Note.	
contemplated in section 5 of this Act.	(i) Eligible purchases are only applicable to such	
"Natural resources" includes precious stone,	vessels, which are -	
metal or minerals, natural oil or natural gas.	(aa) owned or chartered by a legal person	
(ii) For the purposes of this Note, any	registered in the Republic in accordance with the	
installation as referred to in paragraphs (a)(ii),	laws of the Republic and which has its place of	
(b), (c) and (e) of the definition of	effective management in the Republic or by a	
"installation" in section 1 of the Maritime	natural person who is ordinarily resident in the	
Zones Act, 1994 (Act No. 15 of 1994), and any	Republic; and	
device contemplated in section 5 of this Act,	(bb) registered or licensed in terms of the	
operated by a user on or above the	Merchant Shipping Act, 1951 (Act No. 57 of 1951).	
continental shelf in which distillate fuel is used	(ii) The distillate fuel may only be used for the	
for offshore mining activities may, subject to	propulsion of the vessels or the operation of any	
subparagraphs (bb) and (cc), qualify for a	equipment on the vessels.	
refund of levies in terms of this item including	(n) Harbour vessels: Refund of Road Accident Fund	
-	levy on eligible purchases of distillate fuel for	
(aa) Any installation, including a pipeline	harbour vessels operated by Portnet or vessels	
which is used for the transfer of any substance	used by in-port bunker barge operators as	
to or from a research, exploration or	specified in paragraph (b)(ii) to this Note.	
production platform.	(i) Eligible purchases are only applicable to such	
(bb) Any exploration or production platform	vessels, which are -	
used in prospecting for or the mining of any	(aa) owned or chartered by a legal person	

substance. (cc) Any exploration or production vessel used for exploration or exploitation of the seabed. (dd) Any vessel or appliance used for the exploration or exploitation of the seabed. (iii) Diamond dredges must operate under a permit issued by the Department of Mineral and Energy Affairs. (iv) The offshore mining activities referred to in this Note, which qualify for such refund, further include - (aa) machinery and equipment which form an integral part of the installation or device; (bb) a vessel used solely to convey persons or goods to and from any installation or device, which is supplied with distillate fuel by such installation or device; and (cc) in the case of diamond dredges, distillate fuel used in a vessel chartered by the owner of the dredging vessel to bunker the diamond dredges at sea and the fuel bunkered by such vessel. (v)(aa) Any distillate fuel used in any installation or device or any vehicle, vessel, machine or other equipment of any kind whatsoever contracted or hired for use in any qualifying activity in	

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

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

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

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

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

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

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Swaziland;	amount of fuel levy and Road Accident Fund levy	
"refund" as provided for in this Note means	that may be set off against the amount of fuel levy	
the amount of fuel levy and Road Accident	and Road Accident Fund levy payable on the	
Fund levy that may be set off against the	monthly petroleum excise account of a licensee of	
amount of fuel levy and Road Accident Fund	a customs and excise warehouse on complying	
levy payable on the monthly petroleum excise	with these Notes and the rules for section 19A;	
account of a licensee of a customs and excise	"set-off" means a set-off of duty contemplated in	
warehouse on complying with these Notes	section 77 that is refundable in terms of this item.	
and the rules for section 19A;	(b) Limitation	
"set-off" means a set-off of duty	For the purposes of any refund in terms of this	
contemplated in section 77 that is refundable	item, goods which are off specification or have	
in terms of this item.	become contaminated may only be returned to a	
(b) Limitation	customs and excise manufacturing warehouse for	
For the purposes of any refund in terms of this	reprocessing or destruction where the fuel levy	
item, goods which are off specification or have	and Road Accident Fund levy together with the	
become contaminated may only be returned	excise duty is not less than R 25 000 on any	
to a customs and excise manufacturing	quantity found to be off specification or which	
warehouse for reprocessing or destruction	became contaminated on a single occasion within	
where the fuel levy and Road Accident Fund	a period of six months after removal from such	
levy together with the excise duty is not less	warehouse and such goods are returned within	
than R 25 000 on any quantity found to be off	one month after expiry of such period.	
specification or which became contaminated	(c) Procedures and set-off against monthly	
on a single occasion within a period of six	petroleum excise accounts	
months after removal from such warehouse	(i) The licensee of the customs and excise	
and such goods are returned within one	manufacturing warehouse in which such goods will	
month after expiry of such period.	be reprocessed or destroyed must apply to the	
(c) Procedures and set-off against monthly	Commissioner for such reprocessing or destruction	

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the Act		
petroleum excise accounts	stating the circumstances in which the goods	
(i) The licensee of the customs and excise	became, and the extent to which the goods are, off	
manufacturing warehouse in which such	specification or contaminated.	
goods will be reprocessed or destroyed must	(ii) If the Commissioner approves the application,	
apply to the Commissioner for such	any goods returned shall be -	
reprocessing or destruction stating the	(aa) kept intact and entirely separate from any	
circumstances in which the goods became,	other goods or materials until they have been	
and the extent to which the goods are, off	examined and identified by an officer; and	
specification or contaminated.	(bb)(A) transferred to and mixed with stocks of	
(ii) If the Commissioner approves the	materials for reprocessing, under supervision of an	
application, any goods returned shall be -	officer; or	
(aa) kept intact and entirely separate from any	(B) destroyed under supervision of an officer.	
other goods or materials until they have been	(iii) The licensee of the customs and excise	
examined and identified by an officer; and	manufacturing warehouse to which such goods are	
(bb)(A) transferred to and mixed with stocks	returned for reprocessing or destruction must keep	
of materials for reprocessing, under	a record which includes at least the following:	
supervision of an officer; or	(aa) A detailed description of the goods received	
(B) destroyed under supervision of an officer.	including the applicable tariff item;	
(iii) The licensee of the customs and excise	(bb) the quantity received;	
manufacturing warehouse to which such	(cc) the date of receipt;	
goods are returned for reprocessing or	(dd) the name or registered business name (if any)	
destruction must keep a record which includes	and the physical address of the person who	
at least the following:	returned the goods concerned.	
(aa) A detailed description of the goods	(iv)(aa) Whenever any fuel levy and Road Accident	
received including the applicable tariff item;	Fund levy goods which are off specification or	
(bb) the quantity received;	contaminated are returned to a customs and	
(cc) the date of receipt;	excise manufacturing warehouse, an officer shall,	

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

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

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the Act		
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account differs from the rate as contemplated	item, the licensee must add the quantity so	
in paragraph (d)(i) to this Note on the goods	allowed in respect of the goods returned to the	
so returned an appropriate adjustment must	dutiable quantity for the accounting month in	
be made to the total amount payable on such	which the goods were processed or destroyed.	
petroleum excise account in respect of the		
set-off contemplated in paragraph (d)(ii) to		
this Note.		
(e) Where any goods from which any		
deduction from the dutiable quantity has		
been allowed as contemplated in section 75		
(18), are so returned to a customs and excise		
manufacturing warehouse for reprocessing or		
destruction as provided in this item, the		
licensee must add the quantity so allowed in		
respect of the goods returned to the dutiable		
quantity for the accounting month in which		
the goods were processed or destroyed.		
8. Notes for item 671.03 in relation to fuel	8. Notes for item 671.03 in relation to fuel levy and	Ex Note 8 in Part 3 of Schedule No. 6
levy and Road Accident Fund levy goods liable	Road Accident Fund levy goods liable to fuel levy	to the 1964 Tariff
to fuel levy and Road Accident Fund levy as	and Road Accident Fund levy as specified in Part 5A	
specified in Part 5A and Part 5B of Schedule	and Part 5 B of Schedule No. 1 3 to the Excise Tariff	
No. 1 respectively which, after entry or	respectively which, after entry or deemed entry for	
deemed entry for home consumption and	home consumption and payment of duty by the	
payment of duty by the licensee of a customs	licensee of a customs and excise manufacturing	
and excise manufacturing warehouse as	warehouse as contemplated in section 19A and its	
contemplated in section 19A and its rules are	rules are removed by the licensee of such a	
removed by the licensee of such a warehouse	warehouse and delivered to another such	

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and delivered to another such warehouse or to such a storage warehouse, subject to compliance with these Notes: (a) Definitions and application of provisions: (i) The refund provided for in this item is subject to the provisions of section 75 (11A). (ii) For the purposes of this item, these Notes and section 75 (11A) and item 671.03, unless the context otherwise indicates - "refund" as provided in item 671.03, means the amount of fuel levy and Road Accident Fund levy that may be set-off against the amount of fuel levy and Road Accident Fund levy payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates; "set-off" means a set-off of duty contemplated in section 77 that is refundable	warehouse or to such a storage warehouse, subject to compliance with these Notes: (a) Definitions and application of provisions: (i) The refund provided for in this item is subject to the provisions of section 75 (11A). (ii) For the purposes of this item, these Notes and section 75 (11A) and item 671.03, unless the context otherwise indicates - "refund" as provided in item 671.03, means the amount of fuel levy and Road Accident Fund levy that may be set-off against the amount of fuel levy and Road Accident Fund levy payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item; "storage warehouse" means a customs and excise storage warehouse contemplated in rule	COMMENTS
in terms of this item; "storage warehouse" means a customs and excise storage warehouse contemplated in rule 19A4.01(b)(ii) or (iii). (b) Set-off against monthly petroleum excise accounts in respect of the goods removed:	19A4.01(b)(ii) or (iii). (b) Set-off against monthly petroleum excise accounts in respect of the goods removed: (i) The removal of such fuel levy and Road Accident Fund levy goods shall be subject to such conditions and procedures as the Commissioner may	

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

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unable to produce such proof the fuel levy and Road Accident Fund levy on any quantity of the goods so delivered must be calculated at the lowest rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned. (bb) Where the rate of duty payable on any fuel levy and Road Accident Fund levy goods accounted for on the petroleum excise account differs from the rate paid or payable in terms of subparagraph (aa) to this Note on the goods so delivered an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (ii). (c) The provisions of these rules shall apply mutatis mutandis where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for delivery to such storage warehouse.	month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned. (bb) Where the rate of duty payable on any fuel levy and Road Accident Fund levy goods accounted for on the petroleum excise account differs from the rate paid or payable in terms of subparagraph (aa) to this Note on the goods so delivered an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (ii). (c) The provisions of these rules shall apply mutatis mutandis where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for delivery to such storage warehouse.	
9. Notes for item 671.05 in relation to fuel levy goods liable to the fuel levy and Road	9. Notes for item 671.05 in relation to fuel levy goods liable to the fuel levy and Road Accident	Ex Note 9 in Part 3 of Schedule No. 6

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Accident 5 and 1 and 15 and 15 and 15		La the 4004 To Sff
Accident Fund levy as specified in Part 5A and	Fund levy as specified in Part 5A and Part 5B of	to the 1964 Tariff
Part 5B of Schedule No. 1 respectively, which,	Schedule No. 1/2 3 to the Excise Tariff respectively,	
after entry or deemed entry for home	which, after entry or deemed entry for home	
consumption and payment of duty by the	consumption and payment of duty by the licensee	
licensee of a customs and excise	of a customs and excise manufacturing warehouse	
manufacturing warehouse as contemplated in	as contemplated in section 19A and its rules are	
section 19A and its rules are removed by the	removed by the licensee of such a warehouse and	
licensee of such a warehouse and delivered to	delivered to a consignee in a BLNS country, subject	
a consignee in a BLNS country, subject to	to compliance with these Notes:	
compliance with these Notes:	(a) Definitions and application of provisions:	
(a) Definitions and application of provisions:	(i) The refund provided for in item 671.05, is	
(i) The refund provided for in item 671.05, is	subject to the provisions of section 75 (11A).	
subject to the provisions of section 75 (11A).	(ii) For the purposes of item 671.05, these Notes	
(ii) For the purposes of item 671.05, these	and section 75 (11A), unless the context otherwise	
Notes and section 75 (11A), unless the context	indicates -	
otherwise indicates -	"BLNS country" or "any other country in the	
"BLNS country" or "any other country in the	common customs area" means the Republic of	
common customs area" means the Republic of	Botswana, the Kingdom of Lesotho, the Republic of	
Botswana, the Kingdom of Lesotho, the	Namibia or the Kingdom of Swaziland;	
Republic of Namibia or the Kingdom of	"refund" as provided in this item means the	
Swaziland;	amount of fuel levy and Road Accident Fund levy	
"refund" as provided in this item means the	that may be set off against the amount of fuel levy	
amount of fuel levy and Road Accident Fund	are Road Accident Fund levy payable on the	
levy that may be set off against the amount of	monthly petroleum excise account of a licensee of	
fuel levy are Road Accident Fund levy payable	a customs and excise warehouse on complying	
on the monthly petroleum excise account of a	with these Notes, the rules for section 19A and any	
licensee of a customs and excise warehouse	rule regulating the movement of goods monthly	

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

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the Act		
excise account for any accounting month	licensee of the customs and excise manufacturing	
during a period of two years after the date	warehouse must produce proof of the fuel levy and	
any prescribed document was processed in	Road Accident Fund levy paid or payable on the	
respect of such removal.	goods so removed and delivered in a BLNS country	
(iii)(aa) For the purposes of section 75 (11A),	and if the licensee is unable to produce such proof	
the licensee of the customs and excise	the fuel levy and Road Accident Fund levy on any	
manufacturing warehouse must produce	quantity of the goods so delivered must be	
proof of the fuel levy and Road Accident Fund	calculated at the lowest rate of fuel levy and Road	
levy paid or payable on the goods so removed	Accident Fund levy levied in terms of this Act the	
and delivered in a BLNS country and if the	EDA on such goods during the month prior to the	
licensee is unable to produce such proof the	date on which any prescribed document was	
fuel levy and Road Accident Fund levy on any	processed in respect of the removal of the goods	
quantity of the goods so delivered must be	concerned.	
calculated at the lowest rate of fuel levy and	(bb) Where the rate of duty payable on any goods	
Road Accident Fund levy levied in terms of this	accounted for on the petroleum excise account	
Act on such goods during the month prior to	differs from the rate paid or payable contemplated	
the date on which any prescribed document	in subparagraph (aa) to this Note on the goods so	
was processed in respect of the removal of	removed and delivered an appropriate adjustment	
the goods concerned.	must be made to the total amount payable on such	
(bb) Where the rate of duty payable on any	petroleum excise account in respect of the set-off	
goods accounted for on the petroleum excise	contemplated in subparagraph (ii).	
account differs from the rate paid or payable	(c) The provisions of these rules shall apply mutatis	
contemplated in subparagraph (aa) to this	mutandis where any licensee of any customs and	
Note on the goods so removed and delivered	excise manufacturing warehouse obtains such	
an appropriate adjustment must be made to	goods from a licensee of another such warehouse	
the total amount payable on such petroleum	for removal to a BLNS country.	
excise account in respect of the set-off		

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

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the Act		
amount of fuel levy and Road Accident Fund	that may be set off against the amount of fuel levy	
levy that may be set off against the amount of	and Road Accident Fund levy payable on the	
fuel levy and Road Accident Fund levy payable	monthly petroleum excise account of a licensee of	
on the monthly petroleum excise account of a	a customs and excise warehouse on complying	
licensee of a customs and excise warehouse	with these Notes, the rules for section 19A and any	
on complying with these Notes, the rules for	rule regulating the movement of goods to which	
section 19A and any rule regulating the	this item relates;	
movement of goods to which this item relates;	"set-off" means a set-off of duty contemplated in	
"set-off" means a set-off of duty	section 77 that is refundable in terms of this item.	
contemplated in section 77 that is refundable	(b) Set-off on monthly petroleum excise accounts	
in terms of this item.	in respect of fuel levy and Road Accident Fund levy	
(b) Set-off on monthly petroleum excise	goods exported:	
accounts in respect of fuel levy and Road	(i) The export of such fuel levy and Road Accident	
Accident Fund levy goods exported:	Fund levy goods shall be subject to such conditions	
(i) The export of such fuel levy and Road	and procedures as the Commissioner may	
Accident Fund levy goods shall be subject to	prescribe by rule.	
such conditions and procedures as the	(ii) Where such goods are exported by the licensee	
Commissioner may prescribe by rule.	of a customs and excise manufacturing warehouse,	
(ii) Where such goods are exported by the	such licensee may, where proof of such export has	
licensee of a customs and excise	been obtained as prescribed in the rules, set off	
manufacturing warehouse, such licensee may,	the fuel levy and Road Accident Fund levy paid or	
where proof of such export has been obtained	payable on the goods so exported from the fuel	
·		
as prescribed in the rules, set off the fuel levy	levy and Road Accident Fund levy payable in	
and Road Accident Fund levy paid or payable	respect of any such goods as declared in the	
on the goods so exported from the fuel levy	petroleum excise account for any accounting	
and Road Accident Fund levy payable in	month during a period of two years after the date	
respect of any such goods as declared in the	any prescribed document is processed in respect of	<u> </u>

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

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respect of the set-off contemplated in paragraph (b)(ii) to this Note. (c) The provisions of these Notes shall apply mutatis mutandis where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for export.	warehouse for export.	
11. Notes for item 671.09 in relation to fuel levy and Road Accident Fund levy goods liable to the fuel levy and Road Accident Fund levy which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreigngoing ships) by a licensed distributor contemplated in section 64F, subject to compliance with these Notes: (a) Definitions and application of provisions: For the purposes of item 671.09, these Notes and section 75 (11A), unless the context otherwise indicates - "BLNS country" or "any other country in the common customs area" as referred to in section 64F, means the Republic of Botswana,	11. Notes for item 671.09 in relation to fuel levy and Road Accident Fund levy goods liable to the fuel levy and Road Accident Fund levy which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreigngoing ships) by a licensed distributor contemplated in section 64F, subject to compliance with these Notes: (a) Definitions and application of provisions: For the purposes of item 671.09, these Notes and section 75 (11A), unless the context otherwise indicates - "BLNS country" or "any other country in the common customs area" as referred to in section 64F, means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the	Ex Note 11 in Part 3 of Schedule No. 6 to the 1964 Tariff

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the Kingdom of Lesotho, the Republic of	Kingdom of Swaziland;	
Namibia or the Kingdom of Swaziland;	"fuel" means, as defined in section 64F, any goods	
"fuel" means, as defined in section 64F, any	classifiable in any item of Part 5 A and Part 5 B of	
goods classifiable in any item of Part 5A and	Schedule No. 1/2 3 to the Excise Tariff respectively,	
Part 5B of Schedule No. 1 respectively, liable	liable to fuel levy and Road Accident Fund levy,	
to fuel levy and Road Accident Fund levy, used	used as fuel;	
as fuel;	"refund" means a refund of fuel levy and Road	
"refund" means a refund of fuel levy and Road	Accident Fund levy in respect of fuel.	
Accident Fund levy in respect of fuel.	(b) Requirements in respect of refunds:	
(b) Requirements in respect of refunds:	(i) The refund provided for in this item is subject to	
(i) The refund provided for in this item is	the provisions of section 75 (11A).	
subject to the provisions of section 75 (11A).	(ii) Any application for a refund of fuel levy and	
(ii) Any application for a refund of fuel levy	Road Accident Fund levy in terms of this item shall	
and Road Accident Fund levy in terms of this	be subject to compliance with -	
item shall be subject to compliance with -	(aa) section 64F and its rules;	
(aa) section 64F and its rules;	(bb) rule 19A4.04 mutatis mutandis and any other	
(bb) rule 19A4.04 mutatis mutandis and any	rule regulating the export of goods to which item	
other rule regulating the export of goods to	671.09 of this Part.	
which item 671.09 of this Part.	(iii)(aa) Any load of fuel obtained from the licensee	
(iii)(aa) Any load of fuel obtained from the	of a customs and excise manufacturing warehouse	
licensee of a customs and excise	must be wholly and directly exported by the	
manufacturing warehouse must be wholly and	licensed distributor in order to be considered for a	
directly exported by the licensed distributor in	refund of duty.	
order to be considered for a refund of duty.	(bb) A refund shall only be payable on quantities	
(bb) A refund shall only be payable on	actually exported.	
quantities actually exported.	(iv) For the purposes of section 75 (11A), the	
(iv) For the purposes of section 75 (11A), the	licensed distributor must produce in support of	

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the Act		
licensed distributor must produce in support	every refund claim proof from the licensee of the	
of every refund claim proof from the licensee	customs and excise manufacturing warehouse of	
of the customs and excise manufacturing	the rate of duty paid in respect of the fuel obtained	
warehouse of the rate of duty paid in respect	from such licensee for the purposes specified in	
of the fuel obtained from such licensee for the	this item.	
purposes specified in this item.	(v) If the licensed distributor is unable to produce	
(v) If the licensed distributor is unable to	such proof, the duty on any quantity of goods so	
produce such proof, the duty on any quantity	exported must be calculated at the rate of fuel levy	
of goods so exported must be calculated at	and Road Accident Fund levy levied in terms of this	
the rate of fuel levy and Road Accident Fund	Act the EDA on such goods during the month prior	
levy levied in terms of this Act on such goods	to the date on which any prescribed document was	
during the month prior to the date on which	processed at the office of the Controller in respect	
any prescribed document was processed at	of the removal of such goods from stocks of the	
the office of the Controller in respect of the	licensee of the customs and excise manufacturing	
removal of such goods from stocks of the	warehouse for export by the licensed distributor	
licensee of the customs and excise	claiming a refund of duty under the provisions of	
manufacturing warehouse for export by the	this item.	
licensed distributor claiming a refund of duty		
under the provisions of this item.		
12. Notes for item 671.11 in relation to fuel	12. Notes for item 671.11 in relation to fuel which,	Ex Note 12 in Part 3 of Schedule No. 6
which, after entry or deemed entry for home	after entry or deemed entry for home	to the 1964 Tariff
consumption and payment of duty by a	consumption and payment of duty by a licensee of	
licensee of a customs and excise	a customs and excise manufacturing warehouse as	
manufacturing warehouse as contemplated in	contemplated in	
section 19A and its rules is obtained from	section 19A and its rules is obtained from stocks of	
stocks of such licensee and delivered to a	such licensee and delivered to a purchaser in any	
purchaser in any other country in the common	other country in the common customs area by a	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
customs area by a licensed distributor	licensed distributor contemplated in section 64F,	
contemplated in section 64F, subject to	subject to compliance with these Notes.	
compliance with these Notes.	(a) Definitions and application of provisions:	
(a) Definitions and application of provisions:	For the purposes of item 671.11, these Notes and	
For the purposes of item 671.11, these Notes	section 75 (11A), unless the context otherwise	
and section 75 (11A), unless the context	indicates -	
otherwise indicates -	"BLNS country" or "any other country in the	
"BLNS country" or "any other country in the	common customs area" as referred to in section	
common customs area" as referred to in	64F, means the Republic of Botswana, the Kingdom	
section 64F, means the Republic of Botswana,	of Lesotho, the Republic of Namibia or the	
the Kingdom of Lesotho, the Republic of	Kingdom of Swaziland;	
Namibia or the Kingdom of Swaziland;	"fuel" means, as defined in section 64F, any goods	
"fuel" means, as defined in section 64F, any	classifiable in any item of Part 5A and Part 5B of	
goods classifiable in any item of Part 5A and	Schedule No. 4 3 to the Excise Tariff respectively,	
Part 5B of Schedule No. 1 respectively, liable	liable to fuel levy and Road Accident Fund levy,	
to fuel levy and Road Accident Fund levy, used	used as fuel;	
as fuel;	"refund" means a refund of fuel levy and Road	
"refund" means a refund of fuel levy and Road	Accident Fund levy in respect of fuel.	
Accident Fund levy in respect of fuel.	(b) Requirements in respect of refunds:	
(b) Requirements in respect of refunds:	(i) The refund provided for in this item is subject to	
(i) The refund provided for in this item is	the provisions of section 75 (11A).	
subject to the provisions of section 75 (11A).	(ii) Any application for a refund of fuel levy and	
(ii) Any application for a refund of fuel levy	Road Accident Fund levy in terms of this item shall	
and Road Accident Fund levy in terms of this	be subject to compliance with –	
item shall be subject to compliance with -	(aa) section 64F and its rules;	
(aa) section 64F and its rules;	(bb) rule 19A4.04 mutatis mutandis and any other	
(bb) rule 19A4.04 mutatis mutandis and any	rule regulating the movement of goods to which	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
·	this item relates. (iii)(aa) Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly removed for delivery in any other country in the common customs area by the licensed distributor in order to be considered for a refund of duty. (bb) A refund shall only be payable on quantities actually delivered to a purchaser in any other country of the common customs area. (iv) For the purposes of section 75 (11A), the licensed distributor must produce in support of every refund claim, proof from the licensee of the customs and excise manufacturing warehouse of the rate of duty paid in respect of the fuel obtained from such licensee for the purposes specified in this item. (v) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so	COMMENTS
purposes specified in this item. (v) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so delivered must be calculated at the rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date on which	delivered must be calculated at the rate of fuel levy and Road Accident Fund levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of such goods from stocks of the licensee of the customs and excise manufacturing warehouse for delivery to a	
any prescribed document was processed in	purchaser in any other country of the common	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
respect of the removal of such goods from stocks of the licensee of the customs and excise manufacturing warehouse for delivery to a purchaser in any other country of the common customs area by the licensed distributor claiming a refund of duty under the provisions of these rules.	customs area by the licensed distributor claiming a refund of duty under the provisions of these rules.	
13. For the purposes of items 670.06, 670.08, 670.10, 671.02, 671.03, 671.05, 671.07, 671.09, 671.11 and Notes 7 to 12, where distillate fuel and biodiesel are mixed in any proportion, the rebate or refund in respect of such mixtures must be calculated at the rate of duty applicable to biodiesel.	13. For the purposes of items 670.06, 670.08, 670.10, 671.02, 671.03, 671.05, 671.07, 671.09, 671.11 and Notes 7 to 12, where distillate fuel and biodiesel are mixed in any proportion, the rebate or refund in respect of such mixtures must be calculated at the rate of duty applicable to biodiesel.	Ex Note 13 in Part 3 of Schedule No. 6 to the 1964 Tariff
670.01/000.00/01.00 Petrol, distillate fuels and biodiesel used by diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those rebate items and of the Notes (except Note 1) applicable thereto (As determined and approved by the Director-General: Department of International Relations and Co-operation)	670.01/000.00/01.00 Petrol, distillate fuels and biodiesel used by diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03, 406.05 or 406.07 of Schedule No. 43 to the Customs Tariff, subject to the requirements of those rebate items and of the Notes (except Note 1) applicable thereto (As determined and approved by the Director-General: Department of International Relations and Co-operation)	Ex item 670.01/000.00.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff
670.02/000.00/01.00 Distillate fuels and biodiesel used in the	670.02/000.00/01.00 Distillate fuels and biodiesel used in the	Ex item 670.02/000.00.00/01.00 in Part 3 of Schedule No. 6 to the 1964

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
manufacture of the goods specified in rebate items 623.09, 623.10, 623.11, 623.12 and 623.13 (17,466c/li)	manufacture of the goods specified in rebate items 623.09, 623.10, 623.11, 623.12 and 623.13 (17,466c/li)	Tariff
670.03/000.00/01.00 Distillate fuels used in the manufacture of intermediate fuel oils in accordance with the provision of rebate item 623.14 (Full fuel levy and Road Accident Fund levy)	670.03/000.00/01.00 Distillate fuels used in the manufacture of intermediate fuel oils in accordance with the provision of rebate item 623.14 (Full fuel levy and Road Accident Fund levy)	Ex item 670.03/000.00.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff
670.04/000.00/01.00 Distillate fuel purchased for use and used for the purposes specified in, and subject to compliance with Note 6 (As provided in Note 6 hereto)	670.04/000.00/01.00 Distillate fuel purchased for use and used for the purposes specified in, and subject to compliance with Note 6 (As provided in Note 6 hereto)	Ex item 670.04/000.00.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff
670.06/000.00/01.00 Fuel levy and Road Accident Fund levy goods exported (including supply as stores for foreign going ships but excluding fishing vessels provided for in item 670.08) (Full fuel levy and Road Accident Fund levy subject to Note 13)	670.06/000.00/01.00 Fuel levy and Road Accident Fund levy goods exported (including supply as stores for foreign going ships but excluding fishing vessels provided for in item 670.08) (Full fuel levy and Road Accident Fund levy subject to Note 13)	Ex item 670.06/000.00.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff
670.08/000.00/01.00 Distillate fuel and biodiesel supplied as stores for any fishing vessel not recognized as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951) (Full fuel levy and Road Accident Fund levy	670.08/000.00/01.00 Distillate fuel and biodiesel supplied as stores for any fishing vessel not recognized as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951) (Full fuel levy and Road Accident Fund levy subject to Note 13)	Ex item 670.08/000.00.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
subject to Note 13)		
670.10/000.00/01.00 Goods in respect of which the fuel levy and Road Accident Fund levy, together with the excise duty where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are in any customs and excise warehouse - Provided that - (i) no compensation in respect of the excise duty, fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption (Full fuel levy and Road Accident Fund levy	Goods in respect of which the fuel levy and Road Accident Fund levy, together with the excise duty where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are in any customs and excise warehouse - Provided that - (i) no compensation in respect of the excise duty, fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption (Full fuel levy and Road Accident Fund levy subject to Note 13)	Ex item 670.10/000.00.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff
subject to Note 13) 670.11/105.10.03/01.00 Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of	670.11/105.10.03/01.00 Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No43 to the Customs Tariff, subject to the	Ex item 670.11/105.10.03/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff

Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
the said item	provisions of the said item	
(Full fuel levy and Road Accident Fund Levy)	(Full fuel levy and Road Accident Fund Levy)	
671.01/195.10.21/01.00	671.01/195.10.21/01.00	Ex item 671.01/195.10.21/01.00 in
Specified aliphatic hydrocarbon solvents, as	Specified aliphatic hydrocarbon solvents, as	Part 3 of Schedule No. 6 to the 1964
defined in Additional Note 1(ij) to Chapter 27,	defined in Additional Note 1(ij) to Chapter 27,	 Tariff
entered for the purposes of this rebate item in	entered for the purposes of this rebate item in	Turm
such quantities, for such purposes and under	such quantities, for such purposes and under	
such conditions as the Commissioner may	such conditions as the Commissioner may allow by	
allow by specific permit	specific permit	
(Full fuel levy and Road Accident Fund Levy)	(Full fuel levy and Road Accident Fund Levy)	
671.02/000.00/01.00	671.02/000.00/01.00	Ex item 671.02/000.00/01.00 in Part 3
Goods liable to the fuel levy and Road	Goods liable to the fuel levy and Road Accident	of Schedule No. 6 to the 1964 Tariff
Accident Fund levy as specified in Part 5A and	Fund levy as specified in Part 5A and Part 5B of	
Part 5B of Schedule No. 1 respectively, which,	Schedule No. 4 3 to the Excise Tariff respectively,	
after entry or deemed entry for home	which, after entry or deemed entry for home	
consumption and payment of duty as	consumption and payment of duty as	
contemplated in section 19A and its rules and	contemplated in section 19A and its rules and	
removal from any customs and excise	removal from any customs and excise	
manufacturing warehouse by the licensee of	manufacturing warehouse by the licensee of such	
such warehouse, are found to be off	warehouse, are found to be off specification or	
specification or have become contaminated	have become contaminated and are returned to	
and are returned to such a warehouse for	such a warehouse for reprocessing or destruction,	
reprocessing or destruction, subject to	subject to compliance with Note 7	
compliance with Note 7	(As provided in Note 7 read with Note 13)	
(As provided in Note 7 read with Note 13)		
671.03/000.00/01.00	671.03/000.00/01.00	Ex item 671.03/000.00/01.00 in Part 3

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5Bof Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to another such warehouse or to such a storage (As provided in Note 8 read with Note 13)	Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5Bof Schedule No1 3respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to another such warehouse or to such a storage (As provided in Note 8 read with Note 13)	of Schedule No. 6 to the 1964 Tariff
671.05/000.00/01.00 Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of the customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to a consignee in a BLNS country, subject to compliance with Note 9 (As provided in Note 9 read with Note 13)	671.05/000.00/01.00 Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No1 3 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of the customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to a consignee in a BLNS country, subject to compliance with Note 9 (As provided in Note 9 read with Note 13)	Ex item 671.05/000.00/01.00 in Part 3 of Schedule No. 6 to the 1964 Tariff
671.07/000.00/01.00 Goods liable to the fuel levy and Road	671.07/000.00/01.00 Goods liable to the fuel levy and Road Accident	Ex item 671.07/000.00/01.00 in Part 3

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
Assistant Fund law, as an acitied in Dout FA and	Fund love on exciting in Doub FA and Doub FD of	of Schedule No. 6 to the 1964 Tariff
Accident Fund levy as specified in Part 5A and	Fund levy as specified in Part 5A and Part 5B of	of Schedule No. 6 to the 1964 farill
Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home	Schedule No. 4 3 respectively, which, after entry or deemed entry for home consumption and payment	
consumption and payment of duty by the	of duty by the licensee of a customs and excise	
licensee of a customs and excise	manufacturing warehouse as contemplated in	
	section 19A and its rules are exported (including	
manufacturing warehouse as contemplated in section 19A and its rules are exported	supply as stores for foreign going ships) by such	
(including supply as stores for foreign going	licensee of such warehouse, subject to compliance	
ships) by such licensee of such warehouse,	with Note 10	
subject to compliance with Note 10	(As provided in Note 10 read with Note 13)	
(As provided in Note 10 read with Note 13)	(As provided invote 10 read with Note 13)	
671.09/000.00/01.00	671.09/000.00/01.00	Ex item 671.09/000.00/01.00 in Part 3
Goods liable to the fuel levy and Road	Goods liable to the fuel levy and Road Accident	, ,
Accident Fund levy as specified in Part 5A and	Fund levy as specified in Part 5A and Part 5B of	of Schedule No. 6 to the 1964 Tariff
Part 5B of Schedule No. 1 respectively, which,	Schedule No. 4 3 respectively, which, after entry or	
after entry or deemed entry for home	deemed entry for home consumption and payment	
consumption and payment of duty by a	of duty by a licensee of a customs and excise	
licensee of a customs and excise	manufacturing warehouse as contemplated in	
manufacturing warehouse as contemplated in	section 19A and its rules is obtained from stocks of	
section 19A and its rules is obtained from	such licensee and exported (including supply as	
stocks of such licensee and exported	stores for foreign-going ships) by a licensed	
(including supply as stores for foreign-going	distributor contemplated in section 64F, subject to	
ships) by a licensed distributor contemplated	compliance with Note 11	
in section 64F, subject to compliance with	(As provided in Note 11 read with Note 13)	
Note 11	(19 provided in Note 11 read with Note 13)	
(As provided in Note 11 read with Note 13)		
671.11/000.00/01.00	671.11/000.00/01.00	Ex item 671.11/000.00/01.00 in Part 3
- ,	- ,	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
Goods liable to the fuel levy and Road	Goods liable to the fuel levy and Road Accident	of Schedule No. 6 to the 1964 Tariff
Accident Fund levy as specified in Part 5A and	Fund levy as specified in Part 5 A and Part 5 B of	
Part 5B of Schedule No. 1 respectively, which,	Schedule No. 1/2 3 respectively, which, after entry or	
after entry or deemed entry for home	deemed entry for home consumption and payment	
consumption and payment of duty by a	of duty by a licensee of a customs and excise	
licensee of a customs and excise	manufacturing warehouse as	
manufacturing warehouse as	contemplated in section 19A and its rules is	
contemplated in section 19A and its rules is	obtained from stocks of such licensee and	
obtained from stocks of such licensee and	delivered to a purchaser in any other country in	
delivered to a purchaser in any other country	the common customs area by a licensed	
in the common customs area by a licensed	distributor contemplated in section 64F, subject to	
distributor contemplated in section 64F,	compliance with Note 12	
subject to compliance with Note 12	(As provided in Note 12 read with Note 13)	
(As provided in Note 12 read with Note 13)		
PART 4	PART 4	
REBATES AND REFUNDS OF ENVIRONMENTAL	REBATES AND REFUNDS OF ENVIRONMENTAL	
LEVY ON ENVIRONMENTAL LEVY GOODS	LEVY ON ENVIRONMENTAL LEVY GOODS	
MANUFACTURED IN THE REPUBLIC	MANUFACTURED IN THE REPUBLIC	
NOTES:	NOTES:	Ex Note 1 in Part 4 of Schedule No. 6
1. For the purposes of Chapter VA of the Act	1. For the purposes of Chapter VA of the Act and	to the 1964 Tariff
and the provisions of this Schedule -	the provisions of this Schedule -	
(a) Subject to compliance with any relevant	(a) Subject to compliance with any relevant Note	
Note or rule, any environmental levy goods	or rule, any environmental levy goods	
manufactured in the Republic shall be	manufactured in the Republic shall be admitted	
admitted under rebate of environmental levy	under rebate of environmental levy or a refund of	
or a refund of environmental levy shall be paid	environmental levy shall be paid or set off in	
or set off in respect of such goods as specified	respect of such goods as specified in this Part;	

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

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

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

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

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the Act		
home consumption and payment of duty by	consumption and payment of duty by the licensee	
the licensee of a customs and excise	of a customs and excise manufacturing warehouse	
manufacturing warehouse as contemplated in	as contemplated in Chapter VA of the Act and its	
Chapter VA of the Act and its rules, are	rules, are removed by such licensee to a consignee	
removed by such licensee to a consignee in a	in a BLNS country, subject to compliance with the	
BLNS country, subject to compliance with the	Notes hereto NOTES: 1. Definitions and application	
Notes hereto NOTES: 1. Definitions and	of provisions (a) The refund provided for in this	
application of provisions (a) The refund	item is subject to the provisions of section 75	
provided for in this item is subject to the	(11A). (b) For the	
provisions of section 75 (11A). (b) For the	purposes of this item, these Notes and section 75	
purposes of this item, these Notes and section	(11A), unless the context otherwise	
75 (11A), unless the context otherwise	indicates - "BLNS country" or "any other country in	
indicates - "BLNS country" or "any other	the common customs area" means the Republic of	
country in the common customs area" means	Botswana, the Kingdom of Lesotho, the Republic of	
the Republic of Botswana, the Kingdom of	Namibia or the Kingdom of Swaziland; "refund" as	
Lesotho, the Republic of Namibia or the	provided in this item means the amount of	
Kingdom of Swaziland; "refund" as provided in	environmental levy that may be set-off against the	
this item means the amount of environmental	amount of environmental levy payable on the	
levy that may be set-off against the amount of	quarterly environmental levy account of a licensee	
environmental levy payable on the quarterly	of a customs and excise manufacturing warehouse	
environmental levy account of a licensee of a	on complying with the Notes, the rules for Chapter	
customs and excise manufacturing warehouse	VA and any rule regulating the movement of goods	
on complying with the Notes, the rules for	to which this item relates; "set-off" means a set-off	
Chapter VA and any rule regulating the	of duty contemplated in section 77 that is	
movement of goods to which this item relates;	refundable in terms of this item. (c) Any such set-	
"set-off" means a set-off of duty	off may, subject to Note 2(c) be shown on the	
contemplated in section 77 that is refundable	account if so provided thereon as a deduction from	

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

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p a c le d a r c o e r s a t r	country and if the licensee is unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental evy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned. (ii) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the cate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the cotal amount payable on such account in respect of the set-off contemplated in paragraph (b). As provided in the Notes hereto)	month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned. (ii) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b). (As provided in the Notes hereto)	
	581.02/00.00/02.00 Goods liable to the environmental levy	681.02/00.00/02.00 Goods liable to the environmental levy specified in	Ex item 681.02/000.00/02.00 in Part 4 of Schedule No. 6 to the 1964 Tariff
S	pecified in any item of Part 3 of Schedule No.	any item of Part 3 of Schedule No. 1/2 2 to the Excise	of Schedule No. 0 to the 1304 faill
	which, after entry or deemed entry, for	Tariff which, after entry or deemed entry, for home	
	nome consumption and payment of duty by the licensee of a customs and excise	consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse	
	manufacturing warehouse as contemplated in	as contemplated in Chapter VA of the Act and its	

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

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

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

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

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

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

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

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the Act		
home consumption and payment of duty by	consumption and payment of duty by the licensee	
the licensee of a customs and excise	of a customs and excise manufacturing warehouse	
manufacturing warehouse as contemplated in	as contemplated in Chapter VA of the Act and its	
Chapter VA of the Act and its rules, are	rules, are removed by such licensee to a consignee	
removed by such licensee to a consignee	outside the common customs union,	
outside the common customs union,	subject to compliance with the Notes hereto	
subject to compliance with the Notes hereto	NOTES:	
NOTES:	1. Definitions and application of provisions (a) The	
1. Definitions and application of provisions (a)	refund provided for in this item is subject to the	
The refund provided for in this item is subject	provisions of section 75 (11A). (b) For the purposes	
to the provisions of section 75 (11A). (b) For	of this item, these Notes and section 75 (11A),	
the purposes of this item, these Notes and	unless the context otherwise indicates - "BLNS	
section 75 (11A), unless the context otherwise	country" or "any other country in the common	
indicates - "BLNS country" or "any other	customs area" means the Republic of Botswana,	
country in the common customs area" means	the Kingdom of Lesotho, the Republic of Namibia	
the Republic of Botswana, the Kingdom of	or the Kingdom of Swaziland; 'Common Customs	
Lesotho, the Republic of Namibia or the	Union" means the combined areas of the Member	
Kingdom of Swaziland; 'Common Customs	States of SACU;	
Union" means the combined areas of the	"SACU" means Southern African Customs Union;	
Member States of SACU;	"refund" as provided in this item means the	
"SACU" means Southern African Customs	amount of environmental levy that may be set-off	
Union; "refund" as provided in this item	against the amount of environmental levy payable	
means the amount of environmental levy that	on the quarterly environmental levy account of a	
may be set-off against the amount of	licensee of a customs and excise manufacturing	
environmental levy payable on the quarterly	warehouse on complying with the Notes, the rules	
environmental levy account of a licensee of a	for Chapter VA and any rule regulating the	
customs and excise manufacturing warehouse	movement of goods to which this item relates;	

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

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

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

	ustoms and Excise Act, 1964: Schedules to be Act	Excise Duty Act: - Excise Tariff	COMMENTS
1	90.00 EBATES OF HEALTH PROMOTION LEVY	690.00 REBATES OF HEALTH PROMOTION LEVY	
<u> </u>	90.01/00.00/01.00	690.01/00.00/01.00	Ex item 690.01/00.00/01.00 in Part 5
	ealth promotion levy goods in respect of	Health promotion levy goods in respect of which	of Schedule No. 6 to the 1964 Tariff
	hich the health promotion levy payable (if	the health promotion levy payable (if	of Schedule No. 0 to the 1904 failif
	oplicable) thereon amount to not less than	applicable) thereon amount to not less than R2	
	2 500, proved to have been lost, destroyed	500, proved to have been lost, destroyed or	
	damaged, on any single occasion in	damaged, on any single occasion in circumstances	
	rcumstances of <i>vis major</i> or in such other	of <i>vis major</i> or in such other	
	rcumstances as the Commissioner deems	circumstances as the Commissioner deems	
exc	cceptional, while such goods are -	exceptional, while such goods are -	
) In any customs and excise warehouse;	(a) In any customs and excise warehouse;	
(b)) are under the control of the	(b) are under the control of the Commissioner;	
Co	ommissioner;	provided no compensation in respect of health	
pro	ovided no compensation in respect of	promotion levy on such goods has been paid or is	
he	ealth promotion levy on such goods has been	due to the owner by any other person and such	
ра	aid or is due to the owner by any other	loss, destruction or damage was not due to any	
pe	erson and such loss, destruction or damage	negligence or fraud on the part of the person liable	
wa	as not due to any negligence or fraud on the	for the duty and that such goods did not enter into	
pa	art of the person liable for the duty and that	consumption	
suc	ich goods did not enter into consumption	(Full duty)	
(Fu	ull duty)		
69	91.01/00.00/01.00	691.01/00.00/01.00	Ex item 691.01/00.00/01.00 in Part 5
Go	oods liable to the health promotion levy	Goods liable to the health promotion levy specified	of Schedule No. 6 to the 1964 Tariff
	pecified in any item of <mark>Part 7 of Schedule No.</mark>	in any item of Part 7 of Schedule No. 1 4 which,	
1 v	which, after entry or deemed entry for	after entry or deemed entry for home	
ho	ome consumption and payment of duty by	consumption and payment of duty by the licensee	

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

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

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
removal. (c)(i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods so removed to a BLNS country and if the licensee is 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)	unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of health promotion levy levied in terms of this Act the EDA on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned; (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)	
691.02/00.00/02.00	691.02/00.00/02.00	Ex item 691.02/00.00/02.00 in Part 5

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

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

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

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

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the Act		
combined areas of the Member States of	"refund" as provided in this item means the	
SACU;	amount of health promotion levy that may be	
"SACU" means Southern African Customs	setoff against the amount of health promotion levy	
Union;	payable on the monthly health promotion levy	
"refund" as provided in this item means the	account of a licensee of a customs and excise	
amount of health promotion levy that may be	manufacturing warehouse on complying with the	
setoff against the amount of health promotion	Notes, the rules for Chapter VB and any rule	
levy payable on the monthly health promotion	regulating the movement of goods to which	
levy account of a licensee of a customs and	this item relates;	
excise manufacturing warehouse on	"set-off" means a set-off of duty contemplated in	
complying with the Notes, the rules for	section 77 that is refundable in terms of this item.	
Chapter VB and any rule regulating the	(c) Any such set-off may, subject to Note 2(c) be	
movement of goods to which	shown on the account if so provided thereon as a	
this item relates;	deduction from the dutiable quantity.	
"set-off" means a set-off of duty	2. Set-off against accounts in respect of health	
contemplated in section 77 that is refundable	promotion levy goods removed as	
in terms of this item.	contemplated in the item:	
(c) Any such set-off may, subject to Note 2(c)	(a) The removal of such goods shall be subject to	
be shown on the account if so provided	such conditions and procedures as the	
thereon as a deduction from the dutiable	Commissioner may prescribe by rule.	
quantity.	(b) Where such health promotion levy goods have	
2. Set-off against accounts in respect of health	been duly removed to the consignee	
promotion levy goods removed as	outside the common customs union, the licensee	
contemplated in the item:	may, where proof of such removal has been	
(a) The removal of such goods shall be subject	obtained and, any other requirement has been	
to such conditions and procedures as the	complied with as prescribed in the rules, set-off	
Commissioner may prescribe by rule.	the health promotion levy paid or payable on the	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
(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. (c)(i) For the purposes of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods so removed outside the common customs area and if the licensee is unable to produce such proof the health promotion levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy levied in terms of this Act on such goods during the month prior to the date on which any	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. (c)(i) For the purposes of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods so removed outside the common customs area and if the licensee is unable to produce such proof the health promotion levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy levied in terms of this Act the EDA on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned. (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).	

Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
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)	(As provided in the Notes hereto)	
691.05/00.00/05.00 Health promotion levy goods in a customs and excise warehouse used by a licensee- (i) of health promotion levy warehouse for the manufacture of goods subject to health promotion levy; or (ii) an excise manufacturing warehouse for the manufacture of goods not subject to health promotion levy. (Full duty)	691.05/00.00/05.00 Health promotion levy goods in a customs and excise warehouse used by a licensee- (i) of health promotion levy warehouse for the manufacture of goods subject to health promotion levy; or (ii) an excise manufacturing warehouse for the manufacture of goods not subject to health promotion levy. (Full duty)	Ex item 691.05/00.00/05.00 in Part 5 of Schedule No. 6 to the 1964 Tariff
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)	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)	Ex item 691.05/00.00/05.00 in Part 5 of Schedule No. 6 to the 1964 Tariff

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

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

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

	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	be construed as referring to all the tariff headings in Part 1 of Schedule No. 1 the first two digits of which correspond to the two digits referred to in this Schedule. (c) Any reference in this Schedule to tariff heading No. 00.00 shall, for the purposes of this Note be construed as referring to all the tariff headings in Part 1 of Schedule No. 1.		See General Note N.2(a) to Customs Tariff See General Note N.2(b) to Customs Tariff
123	Any provision in this Schedule for a complete article or an incomplete article	None	See Note 4 to Schedule No. 3 of the

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

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

	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
			"rebate" to "relief"
128		1. For the purposes of item 480.35 — (a) samples may be imported by - (i) commercial travellers and other representatives of firms abroad who visit the Republic temporarily with their samples for the purpose of securing orders; (ii) persons or firms established in the Republic, including agents for foreign firms, to whom samples may be sent by firms abroad, free of charge, for the same purpose; and (iii) a prospective customer in the Republic to whom a sample is sent on free loan for inspection and demonstration with a view to obtaining an order for similar goods. (b) except with the permission of the Commissioner only one sample of each description, range, type or colour of an article shall be allowed temporary admission; and (c) each sample shall be an article representative of a particular category of goods already produced or to be produced abroad, imported solely for the purpose of being shown or demonstrated free of charge to	Ex Note 5 to rebate item 480.00 in Part 3 of Schedule No. 4 to the 1964 Act.

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

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

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

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

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

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

	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
170		490.60/00.00/01.00	Ex rebate item 490.60 in Part 3 of
		Commercial road vehicles used in the conveyance of imported merchandise, busses and taxis entering the Republic as a means of transport currently in the use for travellers visiting or	Schedule No. 4 to the 1964 Act
		returning to the Republic (full duty)	Provision to be made for vehicles
			mentioned in Section 270 to 272 of
			the CCA
			Include busses and taxis as
			commercial road vehicles
171		490.90	Change "commissioner" to "customs
		MACHINERY OR PLANT FOR USE ON CONTRACT;	authority"
		GOODS NOT SPECIFIED ELSEWHERE IN PART 3,	
		TEMPORARILY ADMITTED AS APPROVED BY THE	
172		COMMISIONER	Funchata itana 400 00/01 00 in Dant 3
172		490.90/00.00/01.00 Machinery or plant (excluding tower cranes) for	Ex rebate item 490.90/01.00 in Part 3
		use on contract other than for purposes of civil	of Schedule No. 4 to the 1964 Act
		engineering or construction	
		work, in such quantities and at such times and	
		subject to such conditions as the Commissioner, on	Change "commissioner" to "customs

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
	the Act		
		(i) the fermion negligible in the toward, and	Act
		(i) the foreign participation in that event; and	Act
		(ii) the economic impact that event may have	
		on the country as a whole. (b) "Official sponsor" means a sponsor of the	
		event appointed by -	
		(i) the international organiser of the event,	
		or	
		(ii) the host of the event in the Republic.	
346		403.00 IMPORTATIONS BY INTERNATIONAL	
340		ORGANISATIONS	
347		403.01 FOR USE BY THE WAR GRAVES	
347		COMMISSION	
348		403.01/00.00/01.00	Ex rebate item 403.01/01.00 in Part 1
		Building material, worked monumental building	of Schedule No. 4 of the 1964 Act
		stone and articles thereof, tools and stores, for use	of selfcadic No. 4 of the 1304 Act
		by the Commonwealth War Graves Commission	
		and similar international organisations (Full duty)	
349		405.00 GOODS FOR CULTURAL, EDUCATIONAL,	
		CHARITABLE, WELFARE OR YOUTH	
		ORGANISATIONS OR PURPOSES	
350		405.01	
		GOODS FOR APPROVED INSTITUTIONS OR BODIES	
351		405.01/00.00/02.00	Ex rebate item 405.01/02.00 in Part 1
		Goods (excluding motor vehicles) of any	of Schedule No. 4 of the 1964 Act
		description, for use in the advancement of	
		journalism, forwarded unsolicited and free to	
		institutions or bodies whose main purpose is the	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
	the Act		
	complied with;	with;	
	(b) all other provisions of the Customs and	(b) all other provisions of the Customs and Excise	
	Excise Act pertaining to locally manufactured	Act pertaining to locally manufactured excisable	
	excisable goods are complied with;	goods are complied with;	
	(c) the goods are imported by a licensed	(c) the goods are imported by a licensed	
	manufacturer or licensed supplier (SOS	manufacturer or licensed supplier (SOS warehouse	
	warehouse licensed for denaturing of spirits)	licensed for denaturing of spirits)	
	into a storage (OS), manufacturing or special	into a storage (OS), manufacturing or special	
	storage (SOS) warehouse; and	storage (SOS) warehouse; and	
	(d) the goods are removed by such licensee or	(d) the goods are removed by such licensee or a	
	a licensed remover as contemplated in Rule	licensed remover as contemplated in Rule 64D.	
	64D. (The duty in Part 2A of Schedule No. 1)	(The duty in Part 2A of Schedule No. 1)	
564	460.24/22.00/02.02	Not included this appears to be a duplication of the	Item 460.24/22.00/02.02 in Part 2 of
	Undenatured or partially denatured ethyl	above-mentioned item and should simply be	Schedule No. 4 to the 1964 Act
	alcohol of headings 22.07 and 22.08 imported	deleted	Schedule No. 4 to the 1904 Act
	into the Republic, for industrial use or		DELETE
	for use in the manufacture of other non-liquor		
	products -		
	Provided that:		
	(a) the provisions of Rule 19A.09(c) are		
	complied with;		
	(b) all other provisions of the Customs and		
	Excise Act pertaining to locally manufactured		
	excisable goods are complied with;		
	(c) the goods are imported by a licensed		
	manufacturer or licensed supplier (SOS		
	warehouse licensed for denaturing of spirits)		

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

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

	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
1025	circumstances of VIS MAJOR or in such other circumstances as the Commissioner deems exceptional while such goods are - (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Office; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom, provided - (i) no compensation in respect of the fuel levy or customs duty on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption (Full duty)	circumstances as the Commissioner deems exceptional while such goods are - (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Office; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom, provided - (i) no compensation in respect of the fuel levy or customs duty on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption (Full duty)	
1035		496.00 SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS AND PETROL	
1036	496.00/2710.12/01.06 Specified aliphatic hydrocarbon solvents, as	496.00/2710.12/01.06 Specified aliphatic hydrocarbon solvents, as	Ex item 496.00/2710.12/01.06 in Part

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

	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	item 412.09; (ii) in rebate item 460.17, the environmental levy specified in Sections D and E of Part 3 of Schedule No. 1; and (iii) in respect of rebate item 460.07, the environmental levy specified in Section E of Part 3 of Schedule No. 1. (b) the provisions for a rebate of duty on any goods specified in any item of this Schedule shall, subject to these notes, determine entitlement to any rebate of environmental levy, notwithstanding that no customs duty is leviable on the goods concerned. 2. "Full duty" when referring to the extent of rebate in any item in this Part means the environmental levy payable in terms of the relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.	item 412.09; (ii) in rebate item 460.17, the environmental levy specified in Sections D and E of Part D and E of Schedule No1 2; and (iii) in respect of rebate item 460.07, the environmental levy specified in Section E of Part 3 E of Schedule No. 2 to the Excise Tariff. (b) the provisions for a rebate of duty on any goods specified in any item of this Schedule shall, subject to these notes, determine entitlement to any rebate of environmental levy, notwithstanding that no customs duty is leviable on the goods concerned. 2. "Full duty" when referring to the extent of rebate in any item in this Part means the environmental levy payable in terms of the relevant item of-Part 3 of Schedule No. 1-2 to the Excise Tarff less any rebate, refund or drawback of such levy granted previously in respect of the goods	
1040		497.00 REBATES OF ENVIRONMENTAL LEVY	
1041	497.01/00.00/01.00 Goods in respect of which environmental levy	497.01/00.00/01.00 Goods in respect of which environmental levy	Ex item 497.01/00.00/01.00 in Part 5

	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
	together with the customs duty and the fuel levy (where applicable) amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are- (a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom, provided- (i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption. (Full duty)	together with the customs duty and the fuel levy (where applicable) amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are- (a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom, provided- (i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption. (Full duty)	of Schedule No. 4 of the 1964 Tariff
1042		Part 8 to Schedule No. 7 IMPORTED GOODS ADMITTED UNDER REBATE OF	Ex Part 6 to Schedule No. 4 of the

	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		DUTY FOR USE IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A	1964 Tariff
		498.00 IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A	
1043	For the purposes of this item and the application of any provisions of Schedule No. 4- 1. Goods may only be entered under item 498.01 by a registered CCA enterprise as contemplated in section 21A. 2. Goods may only be entered under item 498.02 by a registered SEZ operator as contemplated in rule 21A.04. 3. Goods imported under item 498.00 must be entered thereunder whether or not the goods are liable to any duty. However, any goods imported for storage in a CCA enterprise may not be entered under item 498.00. 4. Goods imported under item 498.00 or goods produced or manufactured there from may not be removed from a CCA for	For the purposes of this item and the application of any provisions of Schedule No. 4- 1. Goods may only be entered under item 498.01 by a registered CCA enterprise as contemplated in section 21A. 2. Goods may only be entered under item 498.02 by a registered SEZ operator as contemplated in rule 21A.04. 3. Goods imported under item 498.00 must be entered thereunder whether or not the goods are liable to any duty. However, any goods imported for storage in a CCA enterprise may not be entered under item 498.00. 4. Goods imported under item 498.00 or goods produced or manufactured there from may not be removed from a CCA for consumption in the common customs area except if the goods have been entered at	Notes to be included in the Rules

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
1139		502.02/00.00/01.00 Part or materials salvaged from destroyed goods (Full duty)	Item deleted as trader would have received a refund on the destroyed goods in terms of Schedule 4 Part 1A to the customs tariff. Cannot now receive a drawback if the duty has been refunded.
1583	PART 3	PART 3	
	MISCELLANEOUS REFUNDS OF CUSTOMS	MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES	
	DUTIES AND FUEL LEVY	AND FUEL LEVY	
1589	534.00	534.00	
	GOODS USED FOR THE MANUFACTURE OF	GOODS USED FOR THE MANUFACTURE OF	
	EXCISABLE GOODS	EXCISABLE GOODS	
1590	534.00/00.00/01.00	534.00/00.00/01.00	Ex item 534.00/00.00/01.00 in Part 3
	Goods on which the duty provided for in	Goods on which the duty provided for in Section B	of Schedule No. 5 of the 1964 Tariff
	Section B of Part 2 of Schedule No. 1 has been	of Part 2 of Schedule No. 1 has been paid and	
	paid and which have been incorporated, in	which have been incorporated, in unused	
	unused condition, in any excisable goods	condition, in any excisable goods manufactured in	
	manufactured in any special customs and excise warehouse	any special customs and excise warehouse	
		(Not exceeding duty payable per quarter for excise	
	(Not exceeding duty payable per quarter for	duty purpose)	
1613	excise duty purpose) PART 4	PART 4	
1013	REFUNDS OF FUEL LEVY	REFUNDS OF FUEL LEVY	
1614	NOTES:	NOTES:	Ex Note 1 in Part 4 of Schedule No. 5
1014	1. A refund of fuel levy (except the fuel levy	1. A refund of fuel levy (except the fuel levy	LA NOTE I III alt 4 of Schedule No. 5
	specified in fuel levy item 195.30) paid	specified in fuel levy item 195.30) paid	

Customs and Excise Act, 1964: Schedules to	Excise Duty Act: - Excise Tariff	COMMENTS
the Act		
·		to the 1964 Tariff
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respect of such item.		
, ,	· · · · · · · · · · · · · · · · · · ·	Ex Note 1 in Part 4 of Schedule No. 5
, , , ,		to the 1964 Tariff
specified in Part 5 of Schedule No. 1 and	specified in Part 5 of Schedule No. 1 and	
paid in respect of such goods.	paid in respect of such goods.	
540.00	540.00	Ex Note 1 in Part 4 of Schedule No. 5
PETROL, DISTILLATE FUELS AND BIODIESEL	PETROL, DISTILLATE FUELS AND BIODIESEL USED	to the 1964 Tariff
USED FOR SPECIFIC PURPOSES	FOR SPECIFIC PURPOSES	
540.01 PETROL AND DISTILLATE FUELS USED	540.01 PETROL AND DISTILLATE FUELS USED BY	
BY DIPLOMATIC AND OTHER FOREIGN	DIPLOMATIC AND OTHER FOREIGN	
REPRESENTATIVES MENTIONED IN REBATE	REPRESENTATIVES MENTIONED IN REBATE ITEMS	
ITEMS 406.02, 406.03, 406. 05 OR 406.07 OF	406.02, 406.03, 406. 05 OR 406.07 OF	
SCHEDULE NO. 4, SUBJECT TO THE	SCHEDULE NO. 4, SUBJECT TO THE	
REQUIREMENTS OF THOSE REBATE ITEMS	REQUIREMENTS OF THOSE REBATE ITEMS AND OF	
AND OF THE NOTES (EXCEPT NOTE 1)	THE NOTES (EXCEPT NOTE 1) APPLICABLE	
APPLICABLE THERETO	THÉRETO	
540.01/195.10/01.05	540.01/195.10/01.05	Ex item 540.01/195.10/01.05 in Part 4
	under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of this Schedule shall, subject to the provisions of section 75 and the regulations, be allowed to the extent stated in Column III of this Part, in respect of such goods on compliance with the provisions of the terms in this Part in which such goods are specified and of any notes applicable in respect of such item. 2. Any particulars in Column III in this Part in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1 and paid in respect of such goods. 540.00 PETROL, DISTILLATE FUELS AND BIODIESEL USED FOR SPECIFIC PURPOSES 540.01 PETROL AND DISTILLATE FUELS USED BY DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES MENTIONED IN REBATE TEMS 406.02, 406.03, 406. 05 OR 406.07 OF SCHEDULE NO. 4, SUBJECT TO THE REQUIREMENTS OF THOSE REBATE ITEMS AND OF THE NOTES (EXCEPT NOTE 1) APPLICABLE THERETO	under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of this Schedule shall, subject to the provisions of section 75 and the regulations, be allowed to the extent stated in Column III of this Part, in respect of such goods on compliance with the provisions of the terms in this Part in which such goods are specified and of any notes applicable in respect of such item. 2. Any particulars in Column III in this Part in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1 and paid in respect of such goods. 340.00 PETROL, DISTILLATE FUELS AND BIODIESEL USED FOR SPECIFIC PURPOSES 340.01 PETROL AND DISTILLATE FUELS USED BY DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES MENTIONED IN REBATE TEMS 406.02, 406.03, 406. 05 OR 406.07 OF SCHEDULE NO. 4, SUBJECT TO THE REQUIREMENTS OF THOSE REBATE ITEMS AND OF THE NOTES (EXCEPT NOTE 1) APPLICABLE THERETO under Part 5 of Schedule No. 1 Schedule No. 1 of this Excise Tariff in respect of any goods specified in Column II of this Schedule shall, subject to the provisions of section 75 and the regulations, be allowed to the extent stated in Column III of this Schedule shall, subject to the provisions of section 75 and the regulations, be allowed to the extent stated in Column III of this Schedule shall, subject to the provisions of section 75 and the regulations, be allowed to the extent stated in Column III of this Schedule shall, subject to the provisions of section 75 and the regulations, be allowed to the extent stated in Column III of this Part, in respect of such goods on compliance with the provisions of the terms in this Part in which such goods are specified and of any notes applicable in respect of such goods are specified and of any notes applicable in respect of such goods are specified and of any notes applicable in respect of such goods are specified and of any notes applicable in respect of such goods are specified in Part 5 of Schedule No. 1 and part in respect of such goods are specified and of any notes app

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

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

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

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

	Customs and Excise Act, 1964: Schedules to the Act	Excise Duty Act: - Excise Tariff	COMMENTS
		with the Halana	
	environmental levy has been paid (Full duty)	paid (Full duty)	
1635	551.02	551.02	
	NEW MOTOR VEHICLES EXPORTED TO A BLNS	NEW MOTOR VEHICLES EXPORTED TO A BLNS	
	COUNTRY	COUNTRY	
1636	551.02/00.00/01.00	551.02/00.00/01.00	Ex item 551.02/00.00/01.00 in Part 5
	New motor vehicles in respect of which an	New motor vehicles in respect of which an	of Schedule No. 5 of the 1964 Tariff
	environmental levy has been paid that are	environmental levy has been paid that are	
	exported to a BLNS country as defined in rule	exported to a BLNS country as defined in rule	
	54F.01 (Full duty)	54F.01 (Full duty)	
1637	551.03	551.03	
	OTHER ENVIRONMENTAL LEVY GOODS	OTHER ENVIRONMENTAL LEVY GOODS EXPORTED	
	EXPORTED TO A BLNS COUNTRY	TO A BLNS COUNTRY	
1638	551.03/00.00/01.00	551.03/00.00/01.00	Ex item 551.03/00.00/01.00 in Part 5
	Goods (excluding those covered by item	Goods (excluding those covered by item 551.02) in	of Schedule No. 5 of the 1964 Tariff
	551.02) in respect of which environmental	respect of which environmental levy has been paid	
	levy has been paid and that are exported to a	and that are exported to a BLNS country as defined	
	BLNS country as defined in rule 54F.01 (Full	in rule 54F.01 (Full duty)	
1000	duty)		
1639	PART 6	PART 6	Ex Part 6 of Schedule No. 5 of the
	DRAWBACKS AND REFUNDS OF HEALTH	DRAWBACKS AND REFUNDS OF HEALTH	1964 Tariff
4640	PROMOTION LEVY ON IMPORTED GOODS	PROMOTION LEVY ON IMPORTED GOODS	
1640	NOTES:	NOTES:	Ex Note 1 in Part 6 of Schedule No. 5
	1. For the purposes of Chapter VB of the Act	1. For the purposes of Chapter VB of the Act	of the 1964 Tariff
	and the provisions of Schedule No. 5	and the provisions of Schedule No. 5 -8 to the	
	(a) drawback or refund of health promotion	Excise Tariff	
	levy on imported goods shall, subject to	(a) drawback or refund of health promotion	
	compliance with any relevant Note or	levy on imported goods shall, subject to	

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

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

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

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

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

