SCHEDULE NO. 6

REBATES AND REFUNDS OF EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND LEVY, ENVIRONMENTAL LEVY AND HEALTH PROMOTION LEVY

GENERAL NOTES:

1. For the purposes of implementation of the amendments to this Schedule on 1 January 2011 any permit issued or other form of 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 rebate or refund of duty in terms of any item of this Schedule must register as contemplated in rule 59A, except -

   (a) licensed warehouses for manufacturing purposes;

   (b) recipients of fully denatured spirits as defined in Note 4 of Section D in Part 1 of this Schedule;

   (c) recipients of goods provided for in items 618.01, 619.01, 620.01, 620.02, 620.03, 621.02, 622.05, 622.07, 622.08, 623.01, 623.02, 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.

3. Any reference to the Kingdom of Swaziland and BLNS in any provision of this Schedule shall, with effect from 19 April 2018, be deemed to be a reference to the Kingdom of Eswatini and BELN, respectively, in terms of the provisions which existed before 19 April 2018.

PART 1

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.

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.

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.

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.

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.

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.

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 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

NOTES:

1 Item 618.01 applies to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to the rebate item 406.00

2 Item 618.02 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships or aircraft).

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
618.01	104.01.10	01.01	77	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	Full duty	
618.02	104.01.10	01.01	71	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	Full duty	
618.03	104.01.10	01.01	73	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	
618.04	104.01.05	01.01	76	Preparations for making alcoholic beverages (excluding those of subheading 19.01.90.20), as defined in Additional Note 2 to Chapter 19 for use in the manufacture of other fermented beverages of item 104.17.90 in Section A of Part 2 in Schedule No. 1	Full duty	
618.05	104.05.10	01.01	76	Preparations for making alcoholic beverages as defined in Additional Note 1 of Chapter 21, for use in the manufacture of other fermented beverages of item 104.17.90 in Section A of Part 2 of Schedule No. 1	Full duty	

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 diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No.4, subject to the requirements of those rebate items and the provisions on Notes 1 to 7 of rebate item 406.00.

2. Items 619.02 (01.01), 619.02 (02.01) and 619.02 (03.01) apply to excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).

3. For the purpose of item 619.03, the following:

   (a)

      (i) Beer made from malt which is off-specification or has become contaminated or has undergone post-manufacturing deterioration may, subject to Note 4, be returned to a customs and excise manufacturing warehouse for destruction only if such products are found to be off-specification, contaminated or have undergone post-manufacturing deterioration within a period of 12 months after removal from a customs and excise warehouse and that the goods are returned to such warehouse within this period.

      (ii) The provisions of this item shall apply in respect of beer made from malt -

         (aa) in the case of beer made from malt under the control of the manufacturer;

         (bb) in the case of beer made from malt returned as produced from the same batch(es);

         (cc) in the case of beer made from malt returned in the originally sealed containers for wholesale or similar packaging.

   (b)

      (i) If the Commissioner approves the application, any beer made from malt returned in terms of this item shall be -

         (aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and

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

         (cc) destroyed under supervision of an officer.

      (ii) The licensee of a customs and excise manufacturing warehouse to which such products are returned for destruction must keep a record which includes at least the following -

         (aa) a detailed description of the goods received including the applicable tariff item;

         (bb) the quantity received;

         (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 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.

4. A licensed manufacturer of goods contemplated in item 619.03 may, if circumstances arise that impede the return of the goods to that licensee's customs and excise manufacturing warehouse for destruction as contemplated in that item, apply to the Commissioner to have the goods destroyed at the manufacturer' s own distribution centre or a specialised destruction facility, provided:

   (i) The removal to the approved premises takes place within a period of 12 months prescribed in Note 3(a)(i);

   (ii) the destruction and location of such destruction is requested and prior approval is obtained from the Commissioner before the beer is removed for destruction;

(iii) the destruction shall otherwise remain subject to the provisions of item 619.03, the Notes thereto, the Act and it rules;

(iv) the destruction is done under supervision of an officer if required by the Commissioner; and

(v) any other requirement as the Commissioner may specify in writing is complied with.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
619.01	104.10.10	01.01	76	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	104.10.20	02.01	79	Beer made from malt, other	Full duty	
619.01	104.17.05	03.01	77	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	78	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	104.10.20	02.01	70	Beer made from malt, other	Full duty	
619.02	104.17.05	03.01	79	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	
619.03	104.10.20	01.01	78	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 post-manufacturing 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
619.04	104.10.20	01.01	74	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	71	Beer made from malt, other, used in the manufacture of mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, of item 104.17.22	Full duty	
619.06	104.10.20	01.01	73	Beer made from malt, other, used in the manufacture of spirits, of item 104.20	Full duty	
619.07	104.10.20	01.01	75	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	
619.09	104.10.20	01.01	79	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	

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 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 diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.

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).

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.

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-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.

6. For the purpose of items 620.22, 620.23 and 620.24 the following:

   (a)

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

      (ii) The provisions of this item shall apply in respect of wine, vermouth and other fermented beverages -

         (aa) under the control of the manufacturer;

         (bb) returned as produced from the same batch(es); and

         (cc) returned in the originally sealed containers for wholesale or similar packaging.

      (iii) The licensee of the customs and excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods have become, and the extent to which the goods are, off-specification or contaminated.

   (b)

      (i) If the Commissioner approves the application, any wine, vermouth or other fermented beverages returned in terms of this item shall be -

         (aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and

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

         (cc) destroyed under supervision of an officer.

      (ii) The licensee of a SVM to which such products are returned for destruction or reprocessing must keep a record which includes at least the following -

         (aa) a detailed description of the goods received including the applicable tariff item;

         (bb) the quantity received;

         (cc) the date of receipt;

(dd) the delivery note under cover of which such products were returned;

(ee) proper record of the excise inspection processes; and

(ff) proper record of the excise permission to destroy or reprocess.

(c)

(i) For the purpose of section 75(11A), the licensee of the SVM making such application must produce proof that duty was in fact paid 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 of the rate, 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 months period contemplated in Note 6(a)(i).

(ii) Where any goods containing spirits for which any rebate of duty on the spirits 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 excise duty so allowed as a rebate in respect of the goods returned must be paid back before any process of reworking the product or destruction thereof may take place.

(d) The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed or destroyed in the monthly account, prescribed in the rules for section 20, set-off as contemplated in section 77, any amount duly refundable against the amount payable on such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.

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 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.

8. A licensed manufacturer of goods contemplated in item 620.24 may, if circumstances arise that impede the return of the goods to that licensee's customs and excise special manufacturing warehouse for destruction as contemplated in that item, apply to the Commissioner to have the goods destroyed at the manufacturer's own distribution centre or a specialised destruction facility, provided:

(a) The removal to the approved premises takes place within a period of 12 months prescribed in Note 6(a)(i);

(b) the destruction and location of such destruction is requested and prior approval is obtained from the Commissioner before other fermented beverages are removed for destruction;

(c) the destruction shall otherwise remain subject to the provisions of item 620.24, the Notes thereto, the Act and it rules;

(d) the destruction is done under supervision of an officer if required by the Commissioner; and

(e) any other requirement as the Commissioner may specify in writing is complied with.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
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	77	Sparkling wine	Full duty	
620.01	104.15.03	02.01	75	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	104.15.04	03.01	71	Other	Full duty	
620.01	104.15.05	04.01	78	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	
620.01	104.15.06	05.01	74	Other	Full duty	
620.01	104.15.13	06.01	71	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	104.15.15	07.01	70	Other	Full duty	
620.01	104.15.17	08.01	78	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	
620.01	104.15.19	09.01	76	Other	Full duty	
620.01	104.15.21	10.01	72	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	104.15.23	11.01	70	Other	Full duty	
620.01	104.15.25	12.01	79	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	
620.01	104.15.27	13.01	77	Other	Full duty	
620.02	**104.16**	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:**				
620.02	104.16.01	01.01	76	Sparkling	Full duty	
620.02	104.16.03	02.01	74	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	104.16.04	03.01	70	Other	Full duty	
620.02	104.16.05	04.01	77	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	
620.02	104.16.06	05.01	73	Other	Full duty	
620.02	104.16.09	06.01	73	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	104.16.10	07.01	73	Other	Full duty	
620.02	104.16.11	08.01	76	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	
620.02	104.16.12	09.01	72	Other	Full duty	
620.03	**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:**				

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.03	104.17.03	01.01	79	Sparkling fruit beverages and sparkling mead	Full duty	
620.03	104.17.05	02.01	77	Traditional African beer as defined in Additional Note 1 to Chapter 22	Full duty	
620.03	104.17.07	05.01	74	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty	
620.03	104.17.09	07.01	77	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	
620.03	104.17.11	09.01	70	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	104.17.15	10.01	71	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	104.17.16	11.01	76	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	104.17.17	12.01	72	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	104.17.21	13.01	74	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	104.17.22	14.01	70	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	104.17.25	15.01	70	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	104.17.90	16.01	73	Other	Full duty	
620.04	**104.15**	**Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):**				
620.04	104.15.01	01.01	72	Sparkling wine	Full duty	
620.04	104.15.03	02.01	70	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	104.15.04	03.01	77	Other	Full duty	
620.04	104.15.05	04.01	73	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	
620.04	104.15.06	05.01	78	Other	Full duty	
620.04	104.15.13	06.01	77	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	104.15.15	07.01	75	Other	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.04	104.15.17	08.01	73	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	
620.04	104.15.19	09.01	71	Other	Full duty	
620.04	104.15.21	10.01	78	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	104.15.23	11.01	76	Other	Full duty	
620.04	104.15.25	12.01	74	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	
620.04	104.15.27	13.01	72	Other	Full duty	
620.05	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances**					
620.05	104.16.01	01.01	71	Sparkling	Full duty	
620.05	104.16.03	02.01	71	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	104.16.04	03.01	76	Other	Full duty	
620.05	104.16.05	04.01	72	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	
620.05	104.16.06	05.01	79	Other	Full duty	
620.05	104.16.09	06.01	79	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	104.16.10	07.01	75	Other	Full duty	
620.05	104.16.11	08.01	71	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	
620.05	104.16.12	09.01	78	Other	Full duty	
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	74	Sparkling fruit beverages and sparkling mead	Full duty	
620.06	104.17.05	02.01	72	Traditional African beer as defined in Additional Note 1 to Chapter 22	Full duty	
620.06	104.17.07	04.01	75	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty	
620.06	104.17.09	06.01	78	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	104.17.11	08.01	70	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	104.17.15	10.01	75	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	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.06	104.17.16	11.01	71	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	
620.06	104.17.17	12.01	78	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	
620.06	104.17.21	13.01	70	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	
620.06	104.17.22	14.01	76	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	
620.06	104.17.25	15.01	76	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	104.17.90	16.01	79	Other	Full duty	
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	01.01	74	Sparkling wine of item 104.15.01	Full duty	
620.07	104.15.21	01.02	71	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	104.15.21	01.03	79	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	01.04	76	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	01.05	73	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	01.06	70	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	01.07	78	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	104.15.21	01.08	75	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	01.09	72	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	**104.15.23**	**Other:**				
620.07	104.15.23	02.01	72	Sparkling wine of item 104.15.01	Full duty	
620.07	104.15.23	02.02	79	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	02.03	77	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 04.16.10	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.07	104.15.23	02.04	74	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	71	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.21	Full duty	
620.07	104.15.23	02.06	79	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	104.15.23	02.07	76	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	73	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	**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**	**With 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	71	Sparkling wine of item 104.16.01	Full duty	
620.08	104.16.09	01.02	79	Fortified wine of items 104.16.05 and 104.16.06	Full duty	
620.08	104.16.09	01.03	76	Other fermented fruit beverages, unfortified of item 104.17.16	Full duty	
620.08	104.16.09	01.04	73	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	01.05	70	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	01.06	78	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	01.07	75	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	**104.16.10**	**Other:**				
620.08	104.16.10	02.01	78	Sparkling wine of item 104.16.01	Full duty	
620.08	104.16.10	02.02	75	Fortified wine of items 104.16.05 and 104.16.06	Full duty	
620.08	104.16.10	02.03	72	Other fermented fruit beverages, unfortified of item 104.17.16	Full duty	
620.08	104.16.10	02.04	70	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	02.05	77	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	02.06	74	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	**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	01.01	75	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.09	104.15.25	01.02	72	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**	**Other:**				
620.09	104.15.27	02.01	73	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04	Full duty	
620.09	104.15.27	02.02	70	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	**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 an alcoholic strength of less than 2.5 per cent by volume:**				
620.10	104.17.07	01.01	79	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.07	01.02	76	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	73	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.15	01.02	70	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	
620.10	104.17.15	01.03	78	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	75	Spirits of item 104.21.01 (excluding fermented ethyl alcohol)	Full duty	
620.10	104.17.15	01.05	72	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	01.06	72	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	**104.17.16**	**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	02.01	72	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.16	02.02	77	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	02.03	74	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	02.04	71	Spirits of item 104.21.01 (excluding fermented ethyl alcohol)	Full duty	
620.10	104.17.16	02.05	79	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	02.06	76	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	**104.17.17**	**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.:**				

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.10	104.17.17	01.01	77	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.17	01.02	74	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	01.03	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25	Full duty	
620.10	**104.17.21**	**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 23 per cent by vol.:**				
620.10	104.17.21	01.01	74	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.21	01.02	71	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	104.17.22	01.01	76	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.22	01.02	73	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25	Full duty	
620.10	**104.17.25**	**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	71	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
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	71	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	104.15.23	02.01	74	Other	Full duty	
620.13	**104.15**	**Fortified wine entered for use:**				
620.13	104.15.25	01.01	72	In the manufacture of vinegar by a process of acetic fermentation	Full duty	
620.13	104.15.25	01.02	71	In the topping or sweetening of unfortified wine of item 104.15.03, 104.15.04 104.15.13, 104.15.15, 104.15.21 and 104.15.23	Full duty	
620.13	104.15.27	02.01	70	In the manufacture of vinegar by a process of acetic fermentation	Full duty	
620.13	104.15.27	02.02	78	In the topping or sweetening of unfortified wine of item 104.15.03, 104.15.04 104.15.13, 104.15.15, 104.15.21 and 104.15.23	Full duty	
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	78	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty	
620.15	104.17.15	01.01	72	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	
620.15	104.17.16	02.01	79	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	
620.17	**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):**				

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.17	104.17.17	01.01	76	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	104.17.21	02.01	71	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	
620.18	**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 produced in the manufacture of non-alcoholic beverages):**				
620.18	104.15.21	01.01	74	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	104.15.23	02.01	72	Other	Full duty	
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	76	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	104.15.23	02.01	74	Other	Full duty	
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	71	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	104.17.16	02.01	78	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	104.17.22	03.01	73	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.	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	104.17.15	01.01	73	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	104.17.16	02.01	71	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	104.17.22	03.01	75	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.	Full duty	
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	75	Sparkling wine		Full duty

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.22	104.15.03	02.01	73	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	104.15.04	03.01	72	Other		Full duty
620.22	104.15.05	04.01	76	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	72	Other		Full duty
620.22	104.15.13	06.01	71	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	104.15.15	07.01	78	Other		Full duty
620.22	104.15.17	08.01	76	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.		Full duty
620.22	104.15.19	09.01	74	Other		Full duty
620.22	104.15.21	10.01	70	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	104.15.23	11.01	79	Other		Full duty
620.22	104.15.25	12.01	77	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.		Full duty
620.22	104.15.27	13.01	75	Other		Full duty
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	74	Sparkling		Full duty
620.23	104.16.03	02.01	72	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	104.16.04	03.01	79	Other		Full duty
620.23	104.16.05	04.01	75	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.		Full duty
620.23	104.16.06	05.01	71	Other		Full duty
620.23	104.16.09	06.01	71	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	104.16.10	07.01	78	Other		Full duty
620.23	104.16.11	08.01	74	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	70	Other		Full duty
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:**				

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.24	104.17.03	01.01	77	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	104.17.05	02.01	75	Traditional African beer as defined in Additional Note 1 to Chapter 22		Full duty
620.24	104.17.07	03.01	73	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume		Full duty
620.24	104.17.09	04.01	71	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	104.17.11	05.01	71	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	104.17.15	06.01	71	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	104.17.16	07.01	78	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
620.24	104.17.17	08.01	74	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
620.24	104.17.21	09.01	76	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
620.24	104.17.22	10.01	70	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	104.17.25	11.01	70	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	104.17.90	12.01	73	Other		Full duty
620.25	**104.15**	**Unfortified wine entered for use in the manufacture of foodstuffs:**				
620.25	104.15.21	01.01	77	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	
620.25	104.15.23	02.01	75	Other	Full duty	

SECTION D

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON SPIRITS AND SPIRITUOUS BEVERAGES

NOTES:

1. Item 621.02 applies to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.

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).

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 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 -

      (i) form an azeotrope bond with the ethyl alcohol; or

      (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.

A. For the purposes of item 621.08, the following special conditions shall apply to recipients and users of partially denatured or undenatured ethyl alcohol for the manufacture of disinfectant classifiable in heading 38.08 of Part 1 of Schedule No. 1 for the duration of the national state of disaster declared in terms of section 27(1) of the National Disaster Management Act, 2002 (Act No. 57 of 2002), by Government Notice No. 313 of 15 March 2020 -

   Notwithstanding the provisions of the Notes to this Schedule, the Act and its rules-

   (a) Manufacturers of disinfectant classifiable in heading 38.08 must apply for temporary registration in the form of a letter on the official business letterhead to one of the following email addresses: Bmvubu@sars.gov.za, NMotete@sars.gov.za or avandermescht@sars.gov.za;

   (b) The application for temporary registration must include at least the following information:

      (i) trade name,

      (ii) physical address,

(iii) description, tariff heading of the goods to be manufactured,

(iv) specific rebate item applicable to the ethyl alcohol, and

(v) details of the licensed supplier/s.

(c) The temporary registration may be approved and the Excise client code number be issued once the responsible Excise Officer is satisfied that the applicant is a *bona fide* manufacturer of disinfectant entitled to receive ethyl alcohol under the provisions of this Note;

(d) Any inspection, screening and vetting process not performed prior to the temporary registration may be conducted at any time after the application for temporary registration has been approved;

(e) If it is found at any time after the temporary registration has been approved that the registrant is not compliant with the provisions of the Act, its rules and Schedules excluding provisions related to the procedure for submitting applications for registration, or that the registrant is not using the ethyl alcohol in a manner prescribed by this Note, the registration will be cancelled with immediate effect;

(f) The temporary registration issued in terms of the provisions of this Note will only be valid from the date on which the letter of approval is issued until the state of national disaster comes to an end as contemplated in section 27(5) of the National Disaster Management Act; and

(g) The Commissioner may prescribe by rule the quantities supplied to recipients of partially denatured or undenatured ethyl alcohol registered in terms of the special conditions set out in this Note.

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.

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 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:

P: Formula No.	Denaturants	Possible Application
P1	Ethyl alcohol of any strength containing only Bitrex (denatonium benzoate) of any strength, but typically 10 ppm	Cosmetic / Topical medicament preparations Topical veterinary medicament preparations Manufacture of anti-static agents Research, hospitals, scientific and educational institutes, cleaning, sterilizing Explosives
P2	Ethyl Acetate content not exceeding 2%	Industrial application, printing process and printing ink manufacture, plastics Pharmaceutical (extraction solvent In derivative manufacture (Ethyl Acetate)
P3	Methanol at any concentration	Thinner blend manufacture Pharmaceutical (tablet coating)
P4	Di-ethyl Phthalate not exceeding 0,5%	Cosmetics
P5	Tert-Butanol not exceeding 1,0%	Cosmetics
P6	Mono-propylene glycol not exceeding 0,1%	Anti-freeze preparations
P7	All spirits that do not comply with the minimum requirements as specified in Full Denatured list	
P8	0,5% Methanol + 2,0% Toluene	Industrial application

F: Formula No	Denaturants	Possible Application
F1	0,5% or more Di-ethyl phthalate	Cosmetics
F2	3% or more Iso-Propyl alcohol	Methylated spirits manufacture Industrial use: dyestuffs, varnishes, lacquers, paints, enamels, pigments, composite solvents for thinners for varnishes and similar products, medicated soaps, hand cleaners, explosives, heating gels, pickling agents, fluxes, solders, brazing, welding. Anti-freeze, brake fluid, polishes and creams (car, floor), cleaning preparations, screen wash, blackboard revivers, plastics, printing processes and ink preparations, organic surface agents, degreasers In the manufacture of ether or similar substance where the ethanol under-goes a chemical change (ethyl acetate, ethyl acrylate) Medicaments, antiseptics, anti-stick agents for coating cooking utensils Dye fixative Synthetic acetic acid manufacture In the manufacture of foundry spirits Anti-static agent Extraction of residuals from wool Research, burning, preserving, cleaning or sterilizing at scientific and/or educational institutions for experimental purposes. Adhesives, etch primers, stains
F3	0,01% Tertiary Butyl Alcohol + 10 ppm Bitrex	Cosmetics
F4	9 g Brucine Sulphate per 100 litres spirit	Industrial application Cosmetics
F5	0,12% Tertiary Butyl Alcohol + 10 g per 100 litres spirit Brucine Sulphate	Cosmetics
F6	2% Ethyl Acetate	Printing process, ink, manufacture Pharmaceutical (extraction solvent)
F7	0,2% Acetaldehyde	Pharmaceutical products In the manufacture of ether or similar substance where the ethanol under-goes a chemical change (ethyl acetate, ethyl acrylate) In manufacture of synthetic acetic acid
F8	3,5% or more n-Butanol	Paint, printing, burners, cleaning Cosmetics
F9	3,5% n-Butanol + 1,5% Benzine	Methylated spirits Paint, printing, burners, cleaning
F10	140 g or more Ethyl Acrylate per 100 litres spirit	In the manufacture of ether or similar substances where the ethanol under-goes a chemical change (ethyl acrylate) Paints

F11	Methylated spirits (coloured and non-coloured) to comply with specific formula: 3,5% n-Butanol: 1,5% Benzine + 2 g Bitrex + 0,15 g Methyl violet or Chrystal/100 litres, non-coloured same formula excluding Methyl violet or Chrystal violet	Methylated spirits
F12	Feints as a by-product of the rectification of agricultural alcohol: 1% minimum fusel oil	Heating fuels/gels General industrial application

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 terms of this item;

(c) the refund provided for in item 621.16 is subject to the provisions of section 75(11A);

(d) the export of such spirituous beverages shall be subject to such conditions and procedures as may be prescribed by the Commissioner by rule;

(e) where such goods are exported by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such export has been obtained, set off the excise duty paid or payable on the goods so exported against the excise duty payable as declared in the excise account for the accounting month during which such proof is obtained or any subsequent month during a period of two years after the date the export bill of entry was processed in respect of such export;

(f) for the purposes of section 75(11A), the licensee of any such warehouse must produce proof of the duty paid or payable on the goods so exported and if the licensee is unable to produce such proof the duty on any quantity of the goods so exported must be calculated at the lowest rate of duty levied in terms of this Act on such goods during a period of twelve months prior to the date on which the export bill of entry was processed at the office of the Controller.

9. For the purpose of item 621.21, the following:

(a)

(i) VMP and VMS warehouses are defined in Rule 19A3.01 (a)(ii).

(ii) Spirituous beverages that are off-specification or have become contaminated or have undergone post-manufacturing deterioration may be returned for reprocessing or destruction in a VMP where the excise duty is not less than R25 000 on any single occurance only if such goods are found to be off-specification, contaminated or to have undergone post-manufacturing deterioration, and are returned to the VMP within a period of 12 months after removal from the VMS.

(iii) The provisions of this item shall apply in respect of spirituous beverages -

(aa) under the control of the manufacturer;

(bb) returned as produced from the same batch(es); and

(cc) returned in the originally sealed containers for wholesale or similar packaging.

(b)

(i) If the Commissioner approves the application, any spirituous beverages returned in terms of this item shall be -

(aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and

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

(cc) destroyed under supervision of an officer.

(ii) The licensee of a VMP to which such products are returned for destruction must keep a record which includes at least the following -

(aa) a detailed description of the goods received including the applicable tariff item;

(bb) the quantity received;

(cc) the date of receipt;

(dd) the delivery note under cover of which such products were returned;

(ee) proper record of the excise inspection processes; and

(ff) proper record of the excise permission to destroy or reprocess.

(c) For the purposes of section 75 (11A), the licensee of the VMS making such application must produce proof that duty was in fact paid 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.

10. A licensed manufacturer of goods contemplated in item 621.21 may, if circumstances arise that impede the return of the goods to the VMP contemplated in that item, apply to the Commissioner to have the goods destroyed at that licensee's VMS or a specialised destruction facility, provided:

(a) the removal to the approved premises takes place within a period of 12 months prescribed in Note 9(a)(ii);

(b) the destruction and location of such destruction is requested and prior approval is obtained from the Commissioner before the goods are removed for destruction;

(c) the destruction and location of such destruction is corroborated by the keeping of proper records and evidence thereof;

(d) the destruction shall otherwise remain subject to the provisions of item 621.21, the Notes thereto, the Act and its rules;

(e) the destruction is done under supervision of an officer if required by the Commissioner; and

(f) any other requirement as the Commissioner may specify in writing is complied with.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.02	**104.23**	**Spirits, liqueurs and other spirituous beverages:**				
621.02	104.23.01	01.01	78	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	Full duty	
621.02	104.23.02	02.01	74	Other	Full duty	
621.02	104.23.05	03.01	74	Whiskies, in containers holding 2 li or less	Full duty	
621.02	104.23.09	04.01	76	Rum and other spirits obtained by distilling fermented sugar-cane products, in containers holding 2 li or less	Full duty	
621.02	104.23.13	05.01	78	Gin and Geneva, in containers holding 2 li or less	Full duty	
621.02	104.23.17	06.01	78	Vodka, in containers holding 2 li or less	Full duty	
621.02	104.23.21	07.01	71	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	78	Liqueurs and cordials, in containers holding 2 li or less, other	Full duty	
621.02	104.23.25	09.01	78	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	104.23.26	10.01	72	Other, in containers holding 2 li or less, other	Full duty	
621.03	**104.21**	**Spirits exported:**				
621.03	104.21.01	01.01	75	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	
621.03	104.21.03	02.01	73	Ethyl alcohol and other spirits, denatured, of any strength	Full duty	
621.03	**104.23**	**Spirituous beverages exported:**				
621.03	104.23.01	01.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	Full duty	
621.03	104.23.02	02.01	76	Other	Full duty	
621.03	104.23.03	03.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	Full duty	
621.03	104.23.04	04.01	79	Other	Full duty	
621.03	104.23.05	05.01	75	In containers holding 2 li or less	Full duty	
621.03	104.23.07	06.01	73	Other	Full duty	
621.03	104.23.09	07.01	71	In containers holding 2 li or less	Full duty	
621.03	104.23.11	08.01	71	Other	Full duty	
621.03	104.23.13	09.01	78	In containers holding 2 li or less	Full duty	
621.03	104.23.15	10.01	74	Other	Full duty	
621.03	104.23.17	11.01	72	In containers holding 2 li or less	Full duty	
621.03	104.23.19	12.01	70	Other	Full duty	
621.03	104.23.21	13.01	79	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	75	Other	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.03	104.23.23	15.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.24	16.01	78	Other	Full duty	
621.03	104.23.25	17.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.26	18.01	70	Other	Full duty	
621.03	104.23.27	19.01	77	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.28	20.01	71	Other	Full duty	
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	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	
621.05	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, or any strength	Full duty	
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	74	Undenatured spirits	Full duty	
621.08	104.21.03	02.01	72	Partially denatured spirits	Full duty	
621.08	104.21.03	02.02	79	Fully denatured spirits	Full duty	
621.08	104.23.04	03.01	73	Undenatured spirits	Full duty	
621.08	104.23.04	03.02	70	Partially denatured spirits	Full duty	
621.08	104.23.04	03.03	78	Fully denatured spirits	Full duty	
621.08	104.23.28	04.01	71	Undenatured spirits	Full duty	
621.08	104.23.28	04.02	79	Partially undenatured	Full duty	
621.08	104.23.28	04.03	76	Fully denatured spirits	Full duty	
621.09	**Spirits entered for use as fuel in internal combustion piston engines:**					
621.09	104.21.03	01.01	79	Ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetable products, denatured	Full duty	
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	78	Undenatured ethyl alcohol derived from apples or pears of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty	
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	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	
621.11	104.23.04	03.01	79	Other	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.11	104.23.11	04.01	76	Other spirits obtained by distilling fermented sugar-cane products	Full duty	
621.11	104.23.28	05.01	71	Other	Full duty	
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	76	Other	Full duty	
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 plants and aromatic substances):**					
621.13	104.21.01	01.01	73	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	104.23.03	02.01	76	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	Full duty	
621.13	104.23.04	03.01	72	Other	Full duty	
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	75	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	
621.14	104.23.04	02.01	71	Other	Full duty	
621.14	104.23.11	03.01	77	Other spirits obtained by distilling fermented sugar-cane products	Full duty	
621.14	104.23.28	04.01	72	Other	Full duty	
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	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	
621.15	104.23.04	02.01	71	Other	Full duty	
621.15	104.23.11	03.01	79	Other spirits obtained by distilling fermented sugar-cane products	Full duty	
621.15	104.23.28	04.01	74	Other	Full duty	
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	79	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	104.23.01	03.01	72	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	104.23.02	04.01	79	Other		As provided in Note 8 to this Section
621.16	104.23.03	05.01	75	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	104.23.04	06.01	71	Other		As provided in Note 8 to this Section
621.16	104.23.05	07.01	78	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.07	08.01	76	Other		As provided in Note 8 to this Section

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.16	104.23.09	09.01	74	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.11	10.01	70	Other		As provided in Note 8 to this Section
621.16	104.23.13	11.01	79	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.15	12.01	77	Other		As provided in Note 8 to this Section
621.16	104.23.17	13.01	75	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.19	14.01	73	Other		As provided in Note 8 to this Section
621.16	104.23.21	15.01	71	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	104.23.22	16.01	78	Other		As provided in Note 8 to this Section
621.16	104.23.23	17.01	74	With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol		Full duty
621.16	104.23.24	18.01	70	Other		As provided in Note 8 to this Section
621.16	104.23.25	19.01	77	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	104.23.26	20.01	71	Other		As provided in Note 8 to this Section
621.16	104.23.27	21.01	78	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	74	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
621.17	**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:**				
621.17	104.23.28	01.01	74	Other	Full duty	
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	72	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty	
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	74	Other	Full duty	
621.19	104.23.11	02.01	71	Other	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.21	**104.23**	**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	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less		Full duty
621.21	104.23.02	02.01	79	Other		Full duty
621.21	104.23.03	03.01	75	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	71	Other		Full duty
621.21	104.23.05	05.01	78	In containers holding 2 li or less		Full duty
621.21	104.23.07	06.01	76	Other		Full duty
621.21	104.23.09	07.01	74	In containers holding 2 li or less		Full duty
621.21	104.23.11	08.01	72	Other		Full duty
621.21	104.23.13	09.01	70	In containers holding 2 li or less		Full duty
621.21	104.23.15	10.01	77	Other		Full duty
621.21	104.23.17	11.01	75	In containers holding 2 li or less		Full duty
621.21	104.23.19	12.01	73	Other		Full duty
621.21	104.23.21	13.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty
621.21	104.23.22	14.01	78	Other		Full duty
621.21	104.23.23	15.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty
621.21	104.23.24	16.01	70	Other		Full duty
621.21	104.23.25	17.01	77	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty
621.21	104.23.26	18.01	73	Other		Full duty
621.21	104.23.27	19.01	76	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty
621.21	104.23.28	20.01	74	Other		Full duty
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 spirits and spirituous beverages:**				
621.23	104.21.01	01.01	71	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty	
621.25	**104.21**	**Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, undenatured, being a by-product produced in terms of items 619.09, 620.18 and 620.20, for the manufacture of spirits and spirituous beverages:**				
621.25	104.21.01	01.01	75	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty	
621.27	**104.21**	**Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, undenatured, 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:**				

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.27	104.21.01	01.01	79	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty	
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:**				
621.29	104.21.01	01.01	72	Undenatured alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty	
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	104.23.04	01.01	72	Other	Full duty	
621.33	104.23.28	01.02	70	Other	Full duty	
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	73	Other	Full duty	
621.35	104.23.28	01.02	74	Other	Full duty	
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	77	Other	Full duty	
621.37	104.23.28	01.02	78	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	70	Other	Full duty	
621.39	104.23.28	01.02	71	Other	Full duty	

SECTION E

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MANUFACTURED TOBACCO AND TOBACCO SUBSTITUTE PRODUCTS

NOTES:

1. Items 622.05, 622.07, 622.08 and 622.24 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.

2. Items 622.10, 622.12, 622.13 and 622.25 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships and aircraft).

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.

4. For the purpose of items 622.21, 622.22, 622.23 and 622.26 the following:

(a)

(i) Tobacco products and tobacco substitute products including vaping liquid, whether or not containing nicotine 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 post-manufacturing 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 -

(A) in the case of cigarettes, if the cigarettes are returned in the originally sealed outer containers containing at least 9 000 cigarettes;

(B) in the case of other tobacco products or tobacco substitute products, if such products are returned in the originally sealed outer containers used for wholesale or similar trade packing.

(bb) Any such application shall be supported by a credit note in respect of the products concerned.

(b)

(i) If the Commissioner approves the application, any tobacco products or tobacco substitute products returned in terms of this item shall be -

(aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and

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

(cc) destroyed under supervision of an officer.

(ii) The licensee of a customs and excise manufacturing warehouse to which such products are returned for reprocessing or destruction must keep a record which includes at least the following -

(aa) a detailed description of the goods received including the applicable tariff item;

(bb) the quantity received;

(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;

(ee) the delivery note under cover of which such product 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 reprocessing or 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 4(b)(i)(aa).

(d) The licensee of such warehouse may, after 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.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.05	**104.30**	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:**				
622.05	104.30.03	01.01	79	Cigars, cheroots and cigarillos, containing tobacco	Full duty	
622.05	104.30.07	02.01	70	Cigarettes containing tobacco	Full duty	
622.05	104.30.11	03.01	72	Cigars, cheroots and cigarillos of tobacco substitutes	Full duty	
622.05	104.30.15	04.01	74	Cigarettes of tobacco substitutes	Full duty	
622.07	**104.35**	**Other manufactured tobacco and manufactured tobacco substitutes:**				
622.07	104.35.01	01.01	75	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	Full duty	
622.07	104.35.02	02.01	71	Pipe tobacco, in immediate packings of a content of less than 5 kg	Full duty	
622.07	104.35.03	03.01	78	Other pipe tobacco	Full duty	
622.07	104.35.05	04.01	76	Cigarette tobacco	Full duty	
622.07	104.35.09	05.01	78	Other	Full duty	
622.07	104.35.15	06.01	73	Other cigarette tobacco substitutes	Full duty	
622.07	104.35.17	07.01	71	Other pipe tobacco substitutes	Full duty	
622.07	104.35.19	08.01	70	Other	Full duty	
622.08	**104.37**	**Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:**				
622.08	104.37.05	01.01	79	Other, put up for retail sale in the form of sticks	Full duty	
622.08	104.37.07	02.01	77	Other	Full duty	
622.08	104.37.11	03.01	79	Put up for retail sale in the form of sticks	Full duty	
622.08	104.37.13	04.01	77	Other	Full duty	
622.08	104.37.14	05.01	73	Other, containing nicotine	Full duty	
622.08	104.37.16	06.01	71	Containing nicotine substitutes	Full duty	
622.08	104.37.19	07.01	71	Other, put up for retail sale in the form of sticks	Full duty	
622.08	104.37.21	08.01	75	Other	Full duty	
622.10	**104.30**	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:**				
622.10	104.30.03	01.01	78	Cigars, cheroots and cigarillos, containing tobacco	Full duty	
622.10	104.30.07	02.01	72	Cigarettes containing tobacco	Full duty	
622.10	104.30.11	03.01	71	Cigars, cheroots and cigarillos of tobacco substitutes	Full duty	
622.10	104.30.15	04.01	73	Cigarettes of tobacco substitutes	Full duty	
622.12	**104.35**	**Other manufactured tobacco and manufactured tobacco substitutes:**				
622.12	104.35.01	01.01	74	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	Full duty	
622.12	104.35.02	02.01	70	Pipe tobacco, in immediate packings of a content of less than 5 kg	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.12	104.35.03	03.01	77	Other pipe tobacco	Full duty	
622.12	104.35.05	04.01	75	Cigarette tobacco	Full duty	
622.12	104.35.09	05.01	77	Other	Full duty	
622.12	104.35.15	06.01	72	Other cigarette tobacco substitutes	Full duty	
622.12	104.35.17	07.01	70	Other pipe tobacco substitutes	Full duty	
622.12	104.35.19	08.01	79	Other	Full duty	
622.13	**104.37**	**Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:**				
622.13	104.37.05	01.01	78	Other, put up for retail sale in the form of sticks	Full duty	
622.13	104.37.07	02.01	76	Other	Full duty	
622.13	104.37.11	03.01	78	Put up for retail sale in the form of sticks	Full duty	
622.13	104.37.13	04.01	76	Other	Full duty	
622.13	104.37.14	05.01	72	Other, containing nicotine	Full duty	
622.13	104.37.16	06.01	70	Containing nicotine substitutes	Full duty	
622.13	104.37.19	07.01	70	Other, put up for retail sale in the form of sticks	Full duty	
622.13	104.37.21	08.01	79	Other	Full duty	
622.15	**104.35**	**Manufactured tobacco and tobacco substitute products:**				
622.15	104.35.01	01.01	72	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	Full duty	
622.15	104.35.02	02.01	76	Pipe tobacco, in immediate packings of a content of less than 5 kg	Full duty	
622.15	104.35.03	03.01	72	Other pipe tobacco	Full duty	
622.15	104.35.05	04.01	70	Cigarette tobacco	Full duty	
622.21	**104.30**	**Excisable tobacco and tobacco substitute products specified in item 104.30 of Section A of Part 2 of Schedule No. 1, which, after entry or deemed entry for home consumption and payment of duty and removal from any customs and excise manufacturing warehouse, are found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration and are returned to 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	78	Cigars, cheroots and cigarillos, containing tobacco		As provided in Note 4 to this Section
622.21	104.30.07	02.01	71	Cigarettes containing tobacco		As provided in Note 4 to this Section
622.21	104.30.11	03.01	71	Cigars, cheroots and cigarillos of tobacco substitutes		As provided in Note 4 to this Section
622.21	104.30.15	04.01	73	Cigarettes of tobacco substitutes		As provided in Note 4 to this Section
622.22	**104.35**	**Other manufactured tobacco and manufactured tobacco substitutes:**				

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.22	104.35.01	01.01	72	Water pipe tobacco specified in Subheading Note 1 to Chapter 24		As provided in Note 4 to this Section
622.22	104.35.02	02.01	79	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	75	Other pipe tobacco		As provided in Note 4 to this Section
622.22	104.35.05	04.01	73	Cigarette tobacco		As provided in Note 4 to this Section
622.22	104.35.09	05.01	75	Other		As provided in Note 4 to this Section
622.22	104.35.15	06.01	70	Other cigarette tobacco substitutes		As provided in Note 4 to this Section
622.22	104.35.17	07.01	79	Other pipe tobacco substitutes		As provided in Note 4 to this Section
622.22	104.35.19	08.01	77	Other		As provided in Note 4 to this Section
622.23	**104.37**	**Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:**				
622.23	104.37.05	01.01	76	Other, put up for retail sale in the form of sticks		As provided in Note 4 to this Section
622.23	104.37.07	02.01	74	Other		As provided in Note 4 to this Section
622.23	104.37.11	03.01	76	Put up for retail sale in the form of sticks		As provided in Note 4 to this Section
622.23	104.37.13	04.01	74	Other		As provided in Note 4 to this Section
622.23	104.37.14	05.01	70	Other, containing nicotine		As provided in Note 4 to this Section
622.23	104.37.16	06.01	79	Containing nicotine substitutes		As provided in Note 4 to this Section
622.23	104.37.19	07.01	79	Other, put up for retail sale in the form of sticks		As provided in Note 4 to this Section
622.23	104.37.21	08.01	77	Other		As provided in Note 4 to this Section
622.24	**116.10**	**Electronic cigarettes and similar personal electric vaporising devices:**				
622.24	116.10.10	01.01	76	Presented with vaping liquid, whether or not containing nicotine	Full duty	
622.25	**Electronic cigarettes and similar personal electric vaporising devices**					
622.25	116.10.10	01.01	78	Presented with vaping liquid, whether or not containing nicotine	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.26	**116.10**	**Electronic cigarettes and similar personal electric vaporising devices:**				
622.26	116.10.10	01.01	72	Presented with vaping liquid, whether or not containing nicotine	Full duty	

SECTION F

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MINERAL PRODUCTS

NOTES:

1. Item 623.02 applies to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.

2. Item 623.03 applies to the excisable goods specified therein, supplied for use by the consular employees mentioned in rebate item 406.07 of Schedule No. 4, subject to the requirements of that rebate item and the notes applicable thereto.

3. Item 623.05 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply of stores for foreign-going ships or aircraft).

4. Item 623.06 applies to the excisable goods specified therein, supplied as stores for any fishing vessel not recognised as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951).

5. Items 623.07, 623.08 and 623.14 apply to the excisable goods specified therein, for use in the manufacture of goods in a customs and excise manufacturing warehouse.

6. Items 623.09, 623.10, 623.11, 623.12 and 623.13 apply to the excisable goods specified therein, for use for industrial or commercial purposes, provided:

   (a) A rebate user shall keep record of each manufacturing or other process on a form approved by the Commissioner and such record shall be made available to the Controller on demand.

   (b) The rebate user shall keep stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of goods manufactured by him or her and removed from stock.

   (c) The rebate user shall keep numbered invoices and delivery notes in respect of all disposals of goods.

7. For the purposes of rebate item 623.19, the following:

   (a) Definitions and application of the 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), unless the context otherwise indicates -

      "BELN countries" or "any other country in the common customs area" means the Republic of Botswana, Kingdom of Eswatini, the Kingdom of Lesotho, or the Republic of Namibia;

      "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 petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes and the rules for section 19A;

      "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.

   (b) Limitations:

      For the purposes of any refund in terms of this item, goods which are off-specification or have become contaminated may only be returned to a customs and excise manufacturing warehouse for reprocessing or destruction where the excise duty together with the fuel levy and Road Accident Fund levy amounts to not less than R25 000 on any quantity found to be off-specification or which have become contaminated on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.

   (c) Procedures and set-off against monthly petroleum excise accounts:

      (i) The licensee of the customs and excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods have become, and the extent to which the goods are, off-specification or contaminated.

      (ii) If the Commissioner approves the application, any goods returned shall be:

         (aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and

         (bb)

            (A) transferred to and mixed with stocks of materials for reprocessing under supervision of an officer; or

            (B) destroyed under supervision of an officer.

(iii) The licensee of the customs and excise manufacturing warehouse to which such goods are returned for reprocessing or destruction must keep a record which includes at least the following:

(aa) a detailed description of the goods received including the applicable tariff item;

(bb) the quantity received;

(cc) the date of receipt;

(dd) the name or registered business name (if any) and the physical address of the person who returned the goods concerned.

(iv)

(aa) Whenever any goods which are off-specification or contaminated are returned to a customs and excise manufacturing warehouse, an officer shall, before reprocessing or destruction commences, take representative samples and submit them to the Commissioner for -

(A) a technical analysis to establish the composition; and

(B) tariff determination in accordance with the characteristics of the goods established by such analysis.

(bb) The costs of taking the samples and the analysis shall be paid by the licensee.

(cc) Where any goods returned for reprocessing or destruction are found on analysis to contain any proportion of other goods, the quantity returned must be reduced by the proportion of such other goods before calculating the excise duty refundable in terms of this item.

(d)

(i) For the purpose of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the excise duty paid or payable on the goods returned for reprocessing or 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 at the lowest rate of excise duty levied in terms of this Act on such goods during the month prior to the date of the examination contemplated in Note 7(c)(ii)(aa).

(ii) The licensee of the customs and excise manufacturing warehouse may, after reprocessing and on accounting for the goods reprocessed in the monthly petroleum excise account or after destruction, set-off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on any such account during a period of two years after receipt of the goods for reprocessing or destruction.

(iii) Where the rate of duty payable on any goods accounted for on the petroleum excise 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.

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 section 75 (11A), unless the context otherwise indicates -

"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 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 19A4.01(b)(ii) or (iii).

(b) Set-off against monthly petroleum excise account in respect of the goods removed as contemplated in the item:

(i) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.

(ii) Where such goods are removed to a customs and excise manufacturing or storage warehouse by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of delivery to such manufacturing or storage warehouse has been obtained as prescribed in the rules, set-off the excise duty paid or payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal.

(iii)

(aa) For the purpose of section 75 (11A), the licensee of such manufacturing warehouse must produce proof of the excise duty paid or payable on such goods so delivered to such a manufacturing or storage warehouse and if the licensee is unable to produce such proof, the excise duty on any quantity of goods so delivered must be calculated at the lowest 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 in respect of the removal of the goods concerned to such manufacturing or storage warehouse.

(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 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 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 section 75 (11A), unless the context otherwise indicates -

"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 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.

(b) Set-off against monthly petroleum excise account in respect of the goods exported as contemplated in the item:

(i) The export of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.

(ii) Where such goods are exported by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such export has been obtained as prescribed in the rules, set-off the excise duty paid or payable on the goods so exported against the excise duty payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed at the office of the Controller in respect of such export.

(iii)

(aa) For the purposes of section 75 (11A), the licensee of such manufacturing warehouse must produce proof of the excise duty paid or payable on the goods so exported and if the licensee is unable to produce such proof, the excise duty on any quantity of goods so exported must be calculated at the lowest 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 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.

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 -

"BELN countries" or "any other country in the common customs area" as referred to in section 64F, means the Republic of Botswana, the Kingdom of Eswatini, the Kingdom of Lesotho, or the Republic of Namibia;

"fuel" means, as defined in section 64F, any goods classifiable in any item of Section A of Part 2 of Schedule No. 1 liable to excise duty, used as fuel;

"refund" means a refund of excise duty in respect of fuel.

(b) Requirements in respect of refunds:

(i) The refund provided for in this item is subject to the provisions of section 75 (11A).

(ii) Any application for a refund of excise duty in terms of this item shall be subject to compliance with -

(aa) section 64F and its rules;

(bb) rule 19A4.04 *mutatis mutandis* and any other rule regulating the export of goods to which the item relates.

(iii)

(aa) Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly exported by the licensed distributor in order to be considered for a refund of duty.

(bb) A refund shall only be payable on quantities actually exported.

(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 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.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
623.02	**Petroleum oils and biodiesel for use by diplomatic and other foreign representatives**					
623.02	105.10.03	01.01	72	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
623.02	105.10.17	02.01	72	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
623.02	105.13.17	02.02	71	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
623.02	108.20.40	03.01	79	Biodiesel in Additional Note 1(a) to Chapter 38		As determined and approved by the Director-General: Department of International Relations and Co-operation
623.02	108.20.50	04.01	71	Other biodiesel		As determined and approved by the Director-General: Department of International Relations and Co-operation
623.03	**Petroleum oils and biodiesel for the purpose specified in Note 2 to this Section**					
623.03	105.10.03	01.01	74	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
623.03	105.10.17	02.01	74	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
623.03	105.13.17	02.02	73	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
623.03	108.20.40	03.01	70	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	73	Other biodiesel		As determined and approved by the Director-General: Department of International Relations and Co-operation
623.05	**Petroleum oils and biodiesel for export as specified in Note 3 to this Section**					

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
623.05	105.10.03	01.01	78	Petrol, as defined in Additional Note 1(b) to Chapter 27	Full duty	
623.05	105.10.15	02.01	74	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	Full duty	
623.05	105.10.17	03.01	72	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	Full duty	
623.05	105.10.21	04.01	74	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	Full duty	
623.05	105.13.15	04.02	72	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	Full duty	
623.05	105.13.17	04.03	73	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	Full duty	
623.05	105.13.21	04.04	78	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	Full duty	
623.05	108.20.40	05.01	73	Biodiesel as defined in Additional Note 1(a) to Chapter 38	Full duty	
623.05	108.20.50	06.01	76	Other biodiesel	Full duty	
623.06	**Distillate fuel and biodiesel for the purpose specified in Note 4 to this Section**					
623.06	105.10.17	01.01	75	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	Full duty	
623.06	105.13.17	01.02	74	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	Full duty	
623.06	108.20.40	02.01	71	Biodiesel as defined in Additional Note 1(a) to Chapter 38	Full duty	
623.06	108.20.50	03.01	74	Other biodiesel	Full duty	
623.07	105.10.03	01.01	71	Petrol obtained from mixing of spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in heading 29.05 of Schedule No. 1 with petrol, in a warehouse approved for this purpose by the Commissioner		1,209c/li spirits in the mixture
623.08	105.10.03	01.01	73	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 manufacture of lubrication grease**					
623.09	105.10.17	01.01	70	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.09	105.13.17	01.02	74	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.09	108.20.40	02.01	77	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.09	108.20.50	03.01	77	Other biodiesel		Full duty
623.10	**Distillate fuel and biodiesel used in the manufacture of disinfectants, insecticides, fungicides, weed killers, anti-sprouting products, rat poisons and similar products (including fly papers)**					
623.10	105.10.17	01.01	72	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.10	105.13.17	01.02	71	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.10	108.20.40	02.01	79	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.10	108.20.50	03.01	71	Other biodiesel		Full duty
623.11	**Distillate fuel and biodiesel used as raw material (reactor and tangential oil) in the manufacture of oil-furnace carbon black**					

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
623.11	105.10.17	01.01	74	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.11	105.13.17	01.02	73	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.11	108.20.40	02.01	70	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.11	108.20.50	03.01	73	Other biodiesel		Full duty
623.12	**Distillate fuel and biodiesel used in the calcinations of refractory clay**					
623.12	105.10.17	01.01	76	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.12	105.13.17	01.02	75	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.12	108.20.40	02.01	72	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.12	108.20.50	03.01	75	Other biodiesel		Full duty
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	105.10.17	01.01	78	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.13	105.13.17	01.02	77	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.13	108.20.40	02.01	74	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
623.13	108.20.50	03.01	77	Other biodiesel		Full duty
623.14	**Distillate fuel for the manufacture of intermediate fuel oil by blending with heavy fuel oil classifiable in tariff subheading 2710.12.35 provided - (i) the distillate fuel content does not exceed 30 per cent by mass of the total blend**					
623.14	105.10.17	01.01	79	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.14	105.13.17	01.02	79	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
623.15	105.10.03	01.01	76	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	
623.17	105.10.21	01.01	72	Specified aliphatic, unmarked, hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	Full duty	
623.19	**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 as contemplated in section 19A and its rules and removal from any customs and excise manufacturing warehouse by the licensee of such warehouse, are found to be off-specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7 to this Section**					
623.19	105.10.03	01.01	73	Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto
623.19	105.10.15	02.01	76	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.19	105.10.17	03.01	78	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto
623.19	105.10.21	04.01	78	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked		As provided in the Notes hereto

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
623.19	105.13.15	04.02	78	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.19	105.13.17	04.03	79	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto
623.19	105.13.21	04.04	73	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked		As provided in the Notes hereto
623.19	108.20.40	05.01	79	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto
623.19	108.20.50	06.01	71	Other biodiesel		As provided in the Notes hereto
623.21	**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 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	77	Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto
623.21	105.10.15	02.01	73	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.21	105.10.17	03.01	71	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto
623.21	105.10.21	04.01	73	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked		As provided in the Notes hereto
623.21	105.13.15	04.02	71	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.21	105.13.17	04.03	72	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto
623.21	105.13.21	04.04	77	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked		As provided in the Notes hereto
623.21	108.20.40	05.01	72	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto
623.21	108.20.50	06.01	75	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	70	Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto
623.23	105.10.15	02.01	77	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.23	105.10.17	03.01	75	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
623.23	105.10.21	04.01	77	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked		As provided in the Notes hereto
623.23	105.13.15	04.02	75	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.23	105.13.17	04.03	76	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto
623.23	105.13.21	04.04	70	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked		As provided in the Notes hereto
623.23	108.20.40	05.01	76	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto
623.23	108.20.50	06.01	79	Other biodiesel		As provided in the Notes hereto
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 foreign-going ships), by a licensed distributor contemplated in section 64F, subject to compliance with Note 10 to this Section**					
623.25	105.10.03	01.01	74	Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto
623.25	105.10.15	02.01	70	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.25	105.10.17	03.01	79	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto
623.25	105.13.15	03.02	74	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto
623.25	105.13.17	03.03	75	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto
623.25	108.20.40	04.01	75	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto
623.25	108.20.50	05.01	78	Other biodiesel		As provided in the Notes hereto
623.27	**FUEL SUPPLIED FOR THE LINE-FILL OF THE NEW MULTI-PURPOSE PRODUCTS PIPELINE (NMPP) GOVERNMENT PROJECT**					

SECTION G

MISCELLANEOUS REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES

NOTES:

1. The provisions of the Notes of Part 1 of Schedule No. 5 shall *mutatis mutandis* apply to any refund of duty under the provisions of rebate item 624.10.

2. For the purposes of rebate item 624.30 -

   (a) any application by a licensee of a customs and excise warehouse for a rebate of duty in terms of the provisions of rebate item 624.30 shall be submitted to the Controller on a form approved by the Commissioner, supported by such evidence of the loss and the circumstances in which such loss occurred as the Commissioner may require in each case;

   (b)

      (i) any excisable goods in the process of manufacture which are removed from one customs and excise manufacturing warehouse to another such warehouse for the purposes of further manufacturing thereof shall be deemed to be in the customs and excise manufacturing warehouse to which such goods are in transit, provided such goods are removed in a manner and in containers approved by the Commissioner;

      (ii) any manufacturing warehouse or process referred to in subparagraph (i) does not include a manufacturing warehouse contemplated in section 75 (18) (a) and (b) or any process of manufacture in 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 question.

4. No licensee shall be entitled to a rebate of duty under the provisions of item 624.50 unless such loss to which an application for rebate relates is proved and in addition to evidence relating to the provisions specified in the proviso to 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 steps to repair the containers in question or to prevent further loss were taken immediately;

   (c) any loss in transit by rail was immediately reported to the nearest Controller and South African Police Service; and

   (d) any loss in a licensed warehouse was immediately reported to the Controller and, if the Controller was not available, such loss was reported without delay to the South African Police Service and the steps to prevent further loss were immediately taken.

5. For the purposes of rebate item 624.60 -

   (a) no refund of duty shall be paid under the provisions of item 624.60 except to the manufacturer of such goods;

   (b) a manufacturer must obtain written approval from the Commissioner to withdraw excisable goods from the market. Such approval must be obtained before such goods are withdrawn and returned to his or her customs and excise manufacturing warehouse. The manufacturer must provide detailed particulars of the steps he or she intends taking to keep such goods or materials in his or her customs and excise manufacturing warehouse;

   (c) if the Commissioner approves the application any goods returned shall be -

(i) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and

(ii) unpacked and transferred to and mixed with stocks of materials for processing, under the supervision of an officer;

(d) the manufacturer of the goods returned shall produce evidence to the Commissioner of the duty paid on the goods so returned and if such evidence cannot be produced the Commissioner may determine an amount which shall be deemed to be the duty paid on such goods;

(e) charges at the prescribed rate shall be paid by the manufacturer in question for the special attendance of the Controller in terms of the provisions of paragraph (c).

6.

(a) For the purposes of item 624.70 a duty and tax free shop means a duty and tax free shop as contemplated in the rules for Section 21; 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.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
624.10	000.00.00	01.00	02	Excisable goods on which the duty has been paid for use in the manufacture of other goods upon export of such manufactured goods		Full duty not rebated
624.20	000.00.00	01.00	00	Excisable goods in a customs and excise warehouse, entered for use in the manufacture, by reprocessing, of excisable goods of the same or another class or kind	Full duty	
624.30	000.00.00	01.00	09	Excisable goods (except spirits for use and used in a customs and excise manufacturing warehouse contemplated in section 75 (18) (a) and (b)) - (a) in a customs and excise manufacturing warehouse; or (b) in the process of manufacture and removed from one customs and excise manufacturing warehouse to another manufacturing warehouse for completion of such manufacturing process, unavoidably lost in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner deems reasonable	Full duty	
624.40	**Excisable goods unconditionally abandoned to the office by the owner or destroyed with the permission of the Commissioner**					
624.40	000.00.00	01.00	07	Excisable goods while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under rebate of duty)	Full duty	
624.40	000.00.00	02.00	01	Other excisable goods cleared under any item 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	05	Goods in respect of which the excise duty, together with the fuel levy and Road Accident 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 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 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; (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; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full duty not rebated	
624.60	000.00.00	01.00	03	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 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	01	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers	Full duty	

PART 2

REBATES AND REFUNDS OF AD VALOREM 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 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.

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.

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.

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.

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.

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.

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.

8. For the purposes of rebate item 631.00 the provisions of Notes 1 to 7 to rebate item 406.00 of Schedule No. 4 shall *mutatis mutandis* apply to this rebate item.

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.

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

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 steps to repair the containers in question or to prevent further loss were taken immediately;

    (c) any loss in transit by rail was immediately reported to the nearest Controller and the South African Police Service; and

    (d) any loss in a licensed warehouse was immediately reported to the Controller and, if the Controller is not available, such loss was reported without delay to the South African Police Services and that steps to prevent further loss were immediately taken.

12.

    (a) For the purposes of item 635.00 a duty and tax free shop means a duty and tax free shop as contemplated in the rules for section 21; 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.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
630.10	000.00.00	01.00	04	Excisable goods approved by the Commissioner supplied to schools for primary and secondary education or to colleges for the training of teachers, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him, provided that - (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	07	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	
630.16	000.00.00	01.00	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	
630.18	**Apparatus, capable of sound reproduction 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**					
630.18	124.45.01	01.01	70	Apparatus using magnetic, optical or semiconductor media, other	Full duty	
630.18	124.45.03	02.01	79	Other sound recording or reproducing apparatus, other	Full duty	
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 (b) if such 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**					
630.20	126.02.01	01.01	76	With compression-ignition internal combustion piston engine (diesel or semi-diesel), other, of a vehicle mass not exceeding 2 000 kg	Full duty	
630.20	126.02.03	02.01	74	With compression-ignition internal combustion piston engines (diesel or semi-diesel), other	Full duty	
630.20	126.02.09	03.01	78	Other, of a vehicle mass not exceeding 2 000 kg	Full duty	
630.20	126.02.11	04.01	78	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other	Full duty	
630.20	126.02.13	05.01	76	Other, of a vehicle mass not exceeding 2 000 kg	Full duty	
630.20	126.02.15	06.01	74	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other	Full duty	
630.20	126.02.17	07.01	72	Other, of a vehicle mass not exceeding 2 000 kg	Full duty	
630.20	126.02.19	08.01	70	Other with only electric motor for propulsion, other	Full duty	
630.20	126.02.21	09.01	79	Other, of a vehicle mass not exceeding 2 000 kg	Full duty	
630.20	126.02.23	10.01	75	Other vehicles for the transport of 10 persons or more, other	Full duty	
630.20	126.03.09	11.01	71	Of a cylinder capacity not exceeding 1 000 cm^3, other	Full duty	
630.20	126.03.11	12.01	74	Of a cylinder capacity exceeding 1 000 cm^3 but not exceeding 1 500 cm^3, other	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
630.20	126.03.13	13.01	78	Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 3 000 cm^3, other	Full duty	
630.20	126.03.15	14.01	76	Of a cylinder capacity exceeding 3 000 cm^3, other	Full duty	
630.20	126.03.20	15.01	73	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	Full duty	
630.20	126.03.21	16.01	76	Of a cylinder capacity not exceeding 1 500 cm^3, other	Full duty	
630.20	126.03.23	17.01	74	Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 2 500 cm^3, other	Full duty	
630.20	126.03.25	18.01	72	Of a cylinder capacity exceeding 2 500 cm^3, other	Full duty	
630.20	126.03.27	19.01	70	Other, of cylinder capacity not exceeding 1 000 cm^3	Full duty	
630.20	126.03.31	20.01	70	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	126.03.33	21.01	79	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	Full duty	
630.20	126.03.35	22.01	77	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	Full duty	
630.20	126.03.37	23.01	75	Other, with a cylinder capacity not exceeding 1 000 cm^3	Full duty	
630.20	126.03.41	24.01	77	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	126.03.43	25.01	75	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	Full duty	
630.20	126.03.45	26.01	73	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	
630.20	126.03.47	27.01	71	Electric vehicles with a mass not exceeding 800 kg	Full duty	
630.20	126.03.49	28.01	73	Other vehicles, with only electric motor for propulsion, other	Full duty	
630.20	126.03.51	29.01	78	Other motor vehicles for the transport of persons, other	Full duty	
630.22	**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 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	77	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	Full duty	
630.22	126.03.05	02.01	79	Vehicles with motorcycle-type handlebars and hand-operated controls	Full duty	
630.22	126.03.09	03.01	70	Of a cylinder capacity not exceeding 1 000 cm^3, other	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
630.22	126.03.11	04.01	79	Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 500 cm³, other	Full duty	
630.22	126.03.13	05.01	77	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³, other	Full duty	
630.22	126.03.15	06.01	75	Of a cylinder capacity exceeding 3 000 cm³, other	Full duty	
630.22	126.03.21	07.01	70	Of a cylinder capacity not exceeding 1 500 cm³, other	Full duty	
630.22	126.03.23	08.01	79	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³, other	Full duty	
630.22	126.03.25	09.01	77	Of a cylinder capacity exceeding 2 500 cm³, other	Full duty	
630.22	126.03.51	10.01	77	Other motor vehicles for the transport of persons, other	Full duty	
631.00	**GOODS FOR DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES**					
631.00	000.00.00	01.00	09	Excisable goods - (a) supplied to a licensed special shop for diplomats; (b) obtained from a licensed special customs and excise manufacturing warehouse (VS), in the case of a new motor vehicle; or (c) obtained from a licensed special shop for diplomats. Provided the goods in (b) and (c) are obtained in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority.	Full duty	
632.00	**Excisable goods for use in the manufacture of other excisable goods**					
632.01	000.00.00	01.00	08	Excisable goods manufactured by any licensee in any special customs and excise warehouse and incorporated, in unused condition, in any other excisable goods manufactured by the same licensee in the same special customs and excise warehouse	Full duty	
632.02	000.00.00	01.00	02	Excisable goods on which excise duty has been paid and which have been incorporated, in unused condition, in any other excisable goods manufactured in any special customs and excise warehouse	Full duty	
632.03	**Excisable goods for use by manufacturers approved by the Commissioner, subject to such conditions as he may impose for manufacturing purposes**					
632.03	124.40.05	01.01	79	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	72	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 (including radio reception apparatus incorporating such articles)	Full duty	
632.03	124.45.03	03.01	70	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	
632.03	124.70.05	04.01	71	Radio-broadcast receivers combined with sound recording or reproducing apparatus, to be incorporated in motor vehicles as original equipment whilst still on the motor vehicle manufacturer's premises	Full duty	
632.03	124.70.07	05.01	75	Other radio-broadcast receivers, to be incorporated in motor vehicles as original equipment whilst still on the motor vehicle manufacturer's premises	Full duty	
633.01	000.00.00	01.00	05	Excisable goods exported ex a customs and excise warehouse (including supply as stores for foreign-going ships or aircraft)	Full duty	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
634.01	000.00.00	01.00	02	Excisable goods unconditionally abandoned to the Office by the owner or destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction	Full duty	
634.02	000.00.00	01.00	04	Excisable goods unavoidably lost in a special customs and excise warehouse in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner on good cause shown deems reasonable	Full duty	
634.03	000.00.00	01.00	06	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 Commissioner; or (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: 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; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full duty	
635.00	**Excisable goods supplied by a licensee of a special customs and excise storage warehouse licensed as a duty and tax free shop**					
635.00	000.00.00	01.00	08	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travelers	Full duty	

PART 3

REBATES AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY

NOTES:

1. Any particulars in this Part in respect of any goods relate to the fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively.

2. A rebate and refund of fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively, in respect of any goods specified in this Schedule shall, subject to the provisions of section 75, be allowed to the extent stated in this Part, 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.

3. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Part.

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.

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

   (c) a user as contemplated in this Part.

6. For the purposes of item 670.04 read with the provisions of section 75 (1A) and (4A):

   (a) Definitions

   For the purposes of these Notes, except if the context otherwise indicates -

   (i) "distillate fuel" means -

   (aa)

   (A) distillate fuel, and

   (B) biodiesel as contemplated in Section 37B (2)(a)(ii),

   in respect of which a fuel levy and Road Accident Fund levy is prescribed in Part 5A and Part 5B of Schedule No. 1 respectively, and which has been duly entered for home consumption or which is deemed to have been duly entered for home consumption, whether or not such distillate fuel and biodiesel have been mixed; and

   (bb) excludes the following:

   (A) "smokeless diesel", a mixture of kerosene and a lubricity agent, normally used in underground mines;

   (B) any mixture of distillate fuel with kerosene or any other substance except biodiesel;

   (C) any distillate fuel entered for export or ships stores or in terms of any other procedure except for home consumption or 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;

(vi) "section", unless otherwise specified, refers to the relevant section of this Act;

(vii) "user", as defined in section 75 (1C)(b)(i) means, according to the context and subject to any notes to item 670.04, a person registered for value-added tax purposes under the provisions of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), and for diesel refund purposes as contemplated in section 75 (1A) and (4A);

(viii) "vessel" means, subject to these Notes, any ship or boat;

(ix) "wet" or "contracted or hired on a wet basis" means distillate fuel is supplied with the vehicle, vessel, machine or other equipment contracted or hired as contemplated in the definition of "dry";

(x) "electricity generation plants" means the electricity generation plants known as -

(aa) Ankerlig Power Station situated in Atlantis;

(bb) Gourikwa Power Station situated at Mossel Bay;

(cc) Dedisa Power Station situated at Port Elizabeth; and

(dd) Avon Power Station situated at Shakaskraal,

utilizing Open Cycle Gas Turbine (OCGT) units.

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

(xii) fuel levy is limited to the general fuel levy contemplated in Notes 6 and 7 of Part 5A of Schedule No. 1 at the rate specified in Note 8(b)(i) for distillate fuel and Note 8(c)(i) for biodiesel respectively of the said Part 5A.

(b) The extent of refund for eligible purchases -

ON LAND

(i) Farming, forestry or mining on land is 37,2 cents per litre fuel levy **plus** 225,0 cents per litre Road Accident Fund levy equalling 262,2 cents per litre.

Mode of calculation of refund is as follows:

(aa) For 1 000 litres eligible purchases -

1 000 litres on which a refund of 262,2 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 on which a refund of 262,2 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;

(ff) coastal patrol vessels; or

(gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is

93,0 cents per litre fuel levy, **plus** 225,0 cents per litre Road Accident Fund levy equalling 318,0 cents per litre.

HARBOUR VESSELS

(iii) Harbour vessels, including -

(aa) harbour vessels operated by Portnet;

(bb) vessels used by in-port bunker barge operators,

225,0 cents per litre Road Accident Fund levy.

RAIL

(iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 225,0 cents per litre Road Accident Fund levy.

ELECTRICITY GENERATION PLANTS

(v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 46,5 cents per litre fuel levy, **plus** 225,0 cents per litre Road Accident Fund levy equalling 271,5 cents per litre.

(vi) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii), (iv) or (v) to this Note must be reduced by any non-eligible purchases.

(c) Application for registration and claiming of refunds

(i) Application for registration for diesel refunds must be made on form VAT 101D obtainable from the office of any Receiver of Revenue or on the SARS website (www.sars.gov.za).

(ii) No return for a refund of levies on distillate fuel in terms of this item as referred to in section 75 (4A)(b) shall be considered unless the applicant is so registered.

(iii) The diesel refund part of the return form is incorporated in the VAT return form (VAT 201D).

(iv) A refund may only be applied for in respect of distillate fuel purchased in and for use in the Republic and for which a duly completed tax invoice is issued as contemplated in paragraph (d) to this Note.

(d) The tax invoice

(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 distillate fuel used in any vehicle, vessel, machine or other equipment 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 refund is 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 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 seller in the Republic.

(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 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 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.

(hh) The construction or maintenance of -

(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.

(ll) 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 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 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.

(C) Hammer mills.

(D) Smelters.

(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 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 provided in paragraphs (g)(ii) and (g)(iii).

(ii) Own primary production activities in forestry include the following:

(aa) Land preparation:

(A) Clearing of land.

(B) Ploughing, discing, hoeing.

(C) Making of initial access roads.

(bb) Planting of land:

(A) Transport of seedlings from nursery to plantations.

(B) Making of planting pits, line seeding and similar activities.

(C) Application of herbicides and fertilisation.

(D) Follow-up activities replacing dead seedlings with new seedlings (blanking).

(cc) Maintenance of plantations:

(A) Weeding in plantation (manual, chemical, mechanical).

(B) Making of fire breaks, including fire control access roads.

(C) Pruning of branches.

(D) Thinning of trees and removal of trees.

(E) Road and infrastructure maintenance which forms an integral part of the forest.

(dd) Harvesting of trees:

(A) Making of extraction roads.

(B) Felling of trees (manual with chainsaws; mechanical with equipment).

(C) Stripping of bark off felled trees.

(D) Stacking of felled tree timber (in field or at roadside).

(E) Crosscutting into specified log lengths.

(F) Extraction of timber to roadside.

(ee) Transporting of trees in a forest where they were felled.

(ff) Transporting by the user of timber to a sawmill or chip-mill that is outside the forest or plantation.

(gg) Transporting of timber logs to the nearest railway siding, from the forest or plantation.

(hh) The process of growing, cutting or carting of trees and logs.

(ij) Generating electricity for domestic use at the place where forestry is carried on.

(kk) Use of locomotives for the carriage of goods by rail in the forest or plantation.

(iii) The above activities only qualify for the refund if carried on for own primary production in forestry by the user or by the contractor of the user who is contracted on a dry basis.

(iv) The following are not regarded as activities in forestry:

(aa) Constructing, building the mill or other processing facilities.

(bb) Dressing, planing, or shaping woods, producing board.

(cc) The transport of the goods to build a road in the forest, unless it is regarded as an access road.

(dd) Milling timber at a saw-mill or chip-mill.

(h) Farming: Refund of levies on eligible purchases of distillate fuel for farming 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 farming as provided in paragraphs (h)(ii)(cc), (h)(iii) and (h)(iv) to this Note.

(ii) For the purposes of these Notes, unless the context otherwise indicates -

(aa) "farming products" means any products in their natural state produced during any farming activity contemplated in paragraph (h)(ii)(cc)(B) in this Note, including animals, 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 show horses and the transportation thereof.

(FF) The shearing or cutting of hair or fleece of livestock, or the milking of livestock.

(GG) The transport of livestock to a farming property for the purpose of rearing.

(HH) The rounding up or herding of livestock.

(IJJ) Baling of hay.

(KK) The planting or tending of fruit trees.

(LL) Any activity undertaken for the purpose of soil or water conservation.

(MM) The carrying out of fire fighting activities.

(NN) The construction or maintenance of fences.

(OO) The construction or maintenance of 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 the supply is to a farming property and the water is supplied from that property or a place adjacent to that property.

(WW) The storage of farming products.

(XX) The packing, or prevention of deterioration of farming products, if the packing or the prevention of deterioration of the products is carried out on a farming property.

(YY) Weed, pest or disease control.

(ZZ) Hunting or trapping that is carried on as part of farming operations including the storage of any carcasses or skins.

(AAA) Game farming, excluding leisure activities such as game viewing and lodging.

(BBB) Generating electricity or the use of other farm equipment for domestic purposes.

(CCC) Use of locomotives for the carriage of goods by rail on the farming property.

(DDD) Flood management on farming property

(iii) The above activities only qualify for the refund if carried on for own primary production in farming by the user or by the contractor of the user who is contracted on a dry basis.

(iv)

(aa) Where farming products or farming requirements are transported by a contractor of the user, and the distillate fuel is supplied by the user on a dry basis, the user may claim a refund in terms of item 670.04 in respect of the quantity of fuel actually used -

(A) where such farming products are transported from the farming property to the market or first point of delivery; or

(B) the farming requirements are transported from the supplier' s loading point to the farming property.

(bb) No refund may be claimed in respect of any transport on a wet basis.

(cc) Eligible use in farming includes the transportation by the user by means of own vehicles of -

(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 may register as a user and claim a refund in terms of this Note.

(viii) Sugarcane farmers with an average production of less than 1 800 tons of sugarcane each per year that are not registered for value-added tax purposes and fail to keep the logbook information prescribed in paragraph (q) to this Note must reduce their eligible distillate fuel purchases by 20 per cent to exclude potential non-eligible purchases. The sugar mills to which the sugarcane of these farmers is delivered must process the refund claims of these farmers under the mills' own value-added tax registrations as agents on behalf of such farmers in consultation with the South African Sugar Association (SASA).

(ij) Commercial Fishing: Refund of levies on eligible purchases of distillate fuel for commercial fishing vessels as specified in paragraph (b)(ii) to this Note.

(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 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. 57 of 1951);

(C) that are nominated on a valid commercial fishing permit issued by the Department of Agriculture, Forestry and Fisheries in terms of the Marine Living Resources Act. 1998 (Act No. 18 of 1998);

(D) which are used in fishing activities carried on with the aim of making a profit; and

(E) if used in an engine for the propulsion of, or operating of any equipment used on board, of such fishing vessels.

(bb) The equipment referred to in subparagraph (ij)(ii)(aa)(E) of this Note may include the following:

(A) Air and refrigeration compressor.

(B) Bilge pump.

(C) Generator.

(D) Lighting plant.

(E) Pump.

(F) Auxiliary engine.

(G) Other diesel powered engines.

(H) Boiler.

(IJ) Chiller or freezer.

(K) Cooking facilities.

(L) Heater.

(M) Incinerator.

(N) Welder.

(O) Onboard crane.

(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 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 structure.

(ii) Use of fuel:

(aa) Eligible purchases of fuel are only applicable in respect of a coasting vessel -

(A) if the vessel is 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) if the vessel holds a valid Certificate of South African Registry with a valid South African Maritime Safety Authority survey certificate;

(C) if the fuel is used for the propulsion of the vessel or the operation of any equipment on that vessel.

(bb) Equipment referred to in subparagraph (k)(ii)(aa)(C) to this Note may include the following:

(A) Air and refrigeration compressor.

(B) Bilge pump.

(C) Generator.

(D) Lighting plant.

(E) Pump.

(F) Auxiliary engine.

(G) Other diesel powered engines.

(H) Boiler.

(IJ) Chiller or freezer.

(K) Cooking facilities.

(L) Heater.

(M) Incinerator.

(N) Welder.

(O) Onboard crane.

(P) Winches.

(Q) Other diesel powered equipment.

(iii) The following are regarded as non-eligible activities:

(aa) Any onshore activity including the off-loading of cargo by cranes or equipment fixed on land.

(bb) Other onshore activities including stacking of cargo, running of refrigeration containers.

(cc) Any activity which is undertaken other than the carrying of goods such as conveying of passengers, recreation, sport or tourism.

(dd) Vessels undertaking trial runs connected with the repair or refit thereof.

(l) Offshore Mining: Refund of levies on eligible purchases of distillate fuel for offshore mining as specified in paragraph (b)(ii) to this Note:

(i) Definitions:

"Offshore-mining" means the exploration and exploitation of the natural resources occurring in the bed of the sea and the subsoil thereof including the continental shelf of the Republic, as referred to in section 8 of the Maritime Zones Act, 1994 (Act No. 15 of 1994) and as contemplated in section 5 of this Act.

"Natural resources" includes precious stone, metal or minerals, natural oil or natural gas.

(ii) For the purposes of this Note, any installation as referred to in paragraphs (a)(ii), (b), (c) and (e) of the definition of "installation" in section 1 of the Maritime Zones Act, 1994 (Act No. 15 of 1994), and any device contemplated in section 5 of this Act, operated by a user on or above the continental shelf in which distillate fuel is used for offshore mining activities may, subject to subparagraphs (bb) and (cc), qualify for a refund of levies in terms of this item including -

(aa) Any installation, including a pipeline which is used for the transfer of any substance to or from a research, exploration or production platform.

(bb) Any exploration or production platform used in prospecting for or the mining of any 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 respect of offshore mining only qualifies for a refund if so contracted or hired by the user on a dry basis.

(bb) The user so supplying such distillate fuel must keep an accurate account of the quantity supplied and all documents relating to the contract or hire and the activities undertaken by such installation, device, vehicle, vessel, machine or other equipment.

(m) Offshore vessels: Refund of levies on eligible purchases of distillate fuel for offshore vessels conducting research in support of the marine industry, coastal patrol vessels or vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, as specified in paragraph (b)(ii) to this Note.

(i) Eligible purchases are only applicable to such vessels, which are -

(aa) 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; and

(bb) registered or licensed in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951).

(ii) The distillate fuel may only be used for the propulsion of the vessels or the operation of any equipment on the vessels.

(n) Harbour vessels: Refund of Road Accident Fund levy on eligible purchases of distillate fuel for harbour vessels operated by Portnet or vessels used by in-port bunker barge operators as specified in paragraph (b)(ii) to this Note.

(i) Eligible purchases are only applicable to such vessels, which are -

(aa) owned or chartered by a legal person registered in 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; and

(bb) which are registered or licensed in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951)

(ii) Where a refund of levies will be claimed in respect of distillate fuel, a bunker barge operator may only deliver such distillate fuel to any vessel contemplated in this item if a tax invoice has been issued as required in paragraph (c) to this Note.

(aa) A bunker barge operator may only deliver such distillate fuel to any vessel contemplated in this item where a refund of levies will be claimed in respect of such fuel if a tax invoice has been issued.

(bb) Such operator must keep books, accounts and documents including a copy of such invoice for inspection by an officer for a period of 5 years from the date of such delivery.

(o) Rail freight: Refund of levy on eligible purchases of distillate fuel for locomotives used for hauling rail freight as specified in paragraph (b)(iv) to this Note.

Only distillate fuel purchased for use and used in locomotives when hauling rail freight in the Republic qualifies for such a refund.

(p) Electricity generation plants: Refund of levies on eligible purchases of distillate fuel for use as fuel solely by electricity generation plants specified in (b)(v) to this Note, supplying electricity to the national electricity distribution network.

(q) Keeping of books, accounts and other documents for the purposes of this item:

(i)

(aa) All books, accounts or other documents to substantiate the refund claim (including purchase invoices, sales invoices and 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, 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 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.

(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 Swaziland;

"refund" as provided for in this Note 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 warehouse on complying with these Notes and the rules for section 19A;

"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.

(b) Limitation

For the purposes of any refund in terms of this item, goods which are off specification or have become contaminated may only be returned to a customs and excise manufacturing warehouse for reprocessing or destruction where the fuel levy and Road Accident Fund levy together with the excise duty is not less than R 25 000 on any quantity found to be off specification or which became contaminated on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.

(c) Procedures and set-off against monthly petroleum excise accounts

(i) The licensee of the customs and excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods became, and the extent to which the goods are, off specification or contaminated.

(ii) If the Commissioner approves the application, any goods returned shall be -

(aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and

(bb)

(A) transferred to and mixed with stocks of materials for reprocessing, under supervision of an officer; or

(B) destroyed under supervision of an officer.

(iii) The licensee of the customs and excise manufacturing warehouse to which such goods are returned for reprocessing or destruction must keep a record which includes at least the following:

(aa) A detailed description of the goods received including the applicable tariff item;

(bb) the quantity received;

(cc) the date of receipt;

(dd) the name or registered business name (if any) and the physical address of the person who returned the goods concerned.

(iv)

(aa) Whenever any fuel levy and Road Accident Fund levy goods which are off specification or contaminated are returned to a customs and excise manufacturing warehouse, an officer shall, before reprocessing or destruction commences, take representative samples and submit them to the Commissioner for -

(A) a technical analysis to establish the composition; and

(B) tariff determination in accordance with the characteristics of the goods established by such analysis.

(bb) The costs of taking the samples and the analysis shall be paid by the licensee.

(cc) Where any goods returned for reprocessing or destruction are found on analysis to contain any proportion of other goods, the quantity returned must be reduced by the proportion of such other goods before calculating the duty refundable in terms of this item.

(d)

(i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on the goods returned for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the fuel levy and Road Accident Fund

levy on any quantity so returned shall 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 of the examination contemplated in paragraph (c)(ii)(aa) to this Note.

(ii) The licensee of the customs and excise manufacturing warehouse may, after reprocessing and on accounting for the goods reprocessed in the monthly petroleum excise account or after destruction, set-off any amount of fuel levy and Road Accident Fund levy duly refundable in terms of this item against the amount of fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in any such account during a period of two years after receipt of the goods for reprocessing or destruction.

(iii) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in paragraph (d)(i) to this Note 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 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 levy and Road Accident Fund levy goods liable to 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 a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such a warehouse 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 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:

(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 prescribe by rule.

(ii) Where such fuel levy and Road Accident Fund levy goods are removed to a customs and excise storage or manufacturing warehouse by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such delivery to such manufacturing or storage warehouse has been obtained as prescribed in the rules, set off the fuel levy and Road Accident Fund levy paid or payable on the goods so delivered against the fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in the petroleum excise account in respect of any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal.

(iii)

(aa) For the purposes of section 75 (11A), the licensee of such manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on such goods so delivered to such a manufacturing or storage warehouse and if the licensee is 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.

9. Notes for item 671.05 in relation to fuel levy 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 a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such a warehouse and delivered to a consignee in a BLNS country, subject to compliance with these Notes:

(a) Definitions and application of provisions:

(i) The refund provided for in item 671.05, is subject to the provisions of section 75 (11A).

(ii) For the purposes of item 671.05, 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 in this item means the amount of fuel levy and Road Accident Fund levy that may be set off against the amount of fuel levy are Road Accident Fund levy payable on the monthly petroleum excise account of a licensee of a customs and excise 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.

(b) Set-off on monthly petroleum excise accounts in respect of fuel levy and Road Accident Fund levy goods removed:

(i) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.

(ii) Where such fuel levy and Road Accident Fund levy goods removed to a BLNS country have been delivered to the consignee in that country, the licensee may, where proof of such delivery has been obtained as prescribed in the rules, set off the fuel levy and Road Accident Fund levy paid or payable on the goods so delivered from the fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal.

(iii)

(aa) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or payable on the goods so removed and delivered in a BLNS country and if the licensee is 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 goods accounted for on the petroleum excise account differs from the rate paid or payable contemplated in subparagraph (aa) to this Note on the goods so removed and 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 removal to a BLNS country.

10. Notes for item 671.07 in relation to fuel levy and Road Accident Fund levy 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 a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships) by such licensee of such warehouse, subject to compliance with these Notes:

(a) Definitions and application of provisions:

(i) The refund provided for in item 671.07 is subject to the provisions of section 75 (11A).

(ii) For the purposes of item 671.07, these Notes and section 75 (11A), unless the context otherwise indicates -

"refund" as provided in this item 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 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.

(b) Set-off on monthly petroleum excise accounts in respect of fuel levy and Road Accident Fund levy goods exported:

(i) The export of such fuel levy and Road Accident Fund levy goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.

(ii) Where such goods are exported by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such export has been obtained as prescribed in the rules, set off the fuel levy and Road Accident Fund levy paid or payable on the goods so exported from the fuel levy and Road Accident Fund levy payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document is processed in respect of such export.

(iii)

(aa) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy and Road Accident Fund levy paid or

payable on the goods so exported and if the licensee is unable to produce such proof the fuel levy and Road Accident Fund levy on any quantity of the goods so exported 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 at the office of the Controller in respect of such export.

(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 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 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.

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 foreign-going 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 Kingdom of Swaziland;

"fuel" means, as defined in section 64F, any goods classifiable in any item of Part 5A and Part 5B of Schedule No. 1 respectively, liable to fuel levy and Road Accident Fund levy, used as fuel;

"refund" means a refund of fuel levy and Road Accident Fund levy in respect of fuel.

(b) Requirements in respect of refunds:

(i) The refund provided for in this item is subject to the provisions of section 75 (11A).

(ii) Any application for a refund of fuel levy and Road Accident Fund levy in terms of this item shall be subject to compliance with -

(aa) section 64F and its rules;

(bb) rule 19A4.04 *mutatis mutandis* and any other rule regulating the export of goods to which item 671.09 of this Part.

(iii)

(aa) Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly exported by the licensed distributor in order to be considered for a refund of duty.

(bb) A refund shall only be payable on quantities actually exported.

(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 exported 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 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.

12. Notes for item 671.11 in relation to fuel 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 delivered to a purchaser in any other country in the common customs area 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 671.11, 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 Kingdom of Swaziland;

"fuel" means, as defined in section 64F, any goods classifiable in any item of Part 5A and Part 5B of Schedule No. 1 respectively, liable to fuel levy and Road Accident Fund levy, used as fuel;

"refund" means a refund of fuel levy and Road Accident Fund levy in respect of fuel.

(b) Requirements in respect of refunds:

(i) The refund provided for in this item is subject to the provisions of section 75 (11A).

(ii) Any application for a refund of fuel levy and Road Accident Fund levy in terms of this item shall be subject to compliance with -

(aa) section 64F and its rules;

(bb) rule 19A4.04 *mutatis mutandis* and any other rule regulating the movement of goods to which 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 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 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.

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.

14. For the purposes of item 670.05, the following applies to the purchase and use of distillate fuel for the manufacture of foodstuffs during the period 1 April 2023 to 31 March 2025:

(a) Application of provisions and definitions:

(i) The refund provided for in this item is subject to these Notes and the provisions of section 75 (11).

(ii) Unless the context otherwise indicates -

"distillate fuel" means -

(aa)

(A) distillate fuel, and

(B) biodiesel as contemplated in Section 37B (2)(a)(ii),

in respect of which a fuel levy and Road Accident Fund levy is prescribed in Part 5A and Part 5B of Schedule No. 1 respectively, and which has been duly entered for home consumption or which is deemed to have been duly entered for home consumption, whether or not such distillate fuel and biodiesel have been mixed; and

(bb) excludes the following:

(A) "smokeless diesel", a mixture of kerosene and a lubricity agent, normally used in underground mines;

(B) any mixture of distillate fuel with kerosene or any other substance except biodiesel;

(C) any distillate fuel entered for export or ships stores or in terms of any other procedure except for home consumption or on which the levies are not paid as contemplated in this definition.

"electricity generation" means electricity generated from distillate fuel used in stationary fixed electric power generators and excludes mobile portable electric power generators.

"foodstuffs" means products and preparations for human consumption, classifiable in Chapters 2 to 21 of Part 1 to Schedule No. 1, but excludes the following:

(aa) products and preparations for making beverages classifiable in any of the tariff subheadings included under Section A of Part 7 to Schedule No. 1; and

(bb) goods of Chapters 5, 6, 13 and 14.

"logbooks" means systematic written tabulated statements for the regular periodic recording of all activities and occurrences that impact on the validity of refund claims. Logbooks must provide a full audit trail of distillate fuel for which refunds are claimed. Storage logbooks must reflect details of the receipt, storage, removal, disposal or loss of distillate fuel. Usage logbooks must reflect details of the source and usage of distillate fuel for the manufacture of foodstuffs or other activities.

"manufacture" means the execution at manufacturing premises of operations that contribute to the realisation of foodstuffs for commercial gain, which -

(aa) includes, but is not limited to the following activities:

(A) slaughtering of animals in an abattoir;

(B) mixing, forming or producing foodstuffs;

(C) processing, converting or extracting foodstuffs;

(D) handling, storing or preserving foodstuffs;

(E) conveying or transferring foodstuffs;

(F) packing or measuring off foodstuffs;

(G) lighting or air-conditioning for such manufacture;

(H) waste management as the result of manufacture; or

(I) electricity generation for such manufacture; and

(bb) excludes any activities specified in Note 6 which are eligible for a refund contemplated in item 670.04.

"manufacturing premises" means -

(aa) the business premises where the operations for the manufacture of foodstuffs are executed; and

(bb) excludes any business premises at which -

(A) the floor surface of the publicly accessible portion of the trading area for wholesale or retail sales outlet activities comprises more than 10 per cent of the total floor surface of the business premises; or

(B) only the wholesale or retail distribution or sales of goods occur.

"refund" means a refund of the Road Accident Fund levy only to the extent provided for in this item.

"tax invoice" means an 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 the 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.

(b) Application for registration and claiming of refunds:

(i) Every person that for the purposes of this item both purchases and uses distillate fuel for the manufacture of foodstuffs must apply for registration as a refund user.

(ii) Each such application includes application for registration of the manufacturing premises and must be accompanied by a detailed floor plan according to scale for all the buildings on the premises which indicates the purpose and use of all areas therein.

(iii) Application for registration must be made on form DA 185 and annexure DA 185.4A3 obtained from any SARS office or the SARS website (www.sars.gov.za).

(iv) An application for registration must be submitted per person and information required in respect of each manufacturing premises must be furnished separately for each such premises on an addendum which must be attached to form DA185.4A3.

(v) Every application for registration that is approved will be issued with effect from 1 April 2023 as the date on which the refund user became eligible for the claiming of refunds.

(vi) No claim for a refund of levies on distillate fuel for the manufacture of foodstuffs shall be considered until the refund user and the manufacturing premises are so registered.

(vii) The refund user must in addition to the registration required under this Act also be registered under the provisions of the Value Added Tax Act, 1991 (Act No. 89 of 1991).

(viii) Any claim for a refund of levies on distillate fuel must be submitted in the prescribed form (form DA 66) together with all necessary supporting documents relating to such claim.

(ix) The refund user must for purposes of any claim for a refund -

(aa) submit the screen or page of the electronic application that corresponds to form DA 66 electronically through the communicative system indicated on the SARS website for that purpose; or

(bb) in instances where the electronic application process contemplated in item (aa) is unavailable, submit a completed form DA 66 at the SARS office nearest to the manufacturing premises.

(x) A refund may only be claimed in respect of duty-paid distillate fuel purchased in and used in the Republic and for which a duly completed tax invoice was issued and retained.

(c) Keeping of records, books, accounts and other documents:

(i) The refund user must keep record of each manufacturing or other operation or process executed at the manufacturing premises, including the -

(aa) area of the manufacturing premises where the activity occurs;

(bb) method or elements of the activity and stage thereof in the process flow; and

(cc) ratio of distillate fuel used for the activity relative to overall distillate fuel usage.

(ii) Records, books, accounts or other documents (including purchase invoices, sales invoices, storage logbooks and usage logbooks) must show in respect of each refund claim how the quantity of distillate fuel on which a refund was claimed was calculated.

(iii) The Commissioner may determine such time and such form of evidence to be produced by any particular refund user in respect of each refund claim by that user for the period 1 April 2023 until the date on which this Note comes into operation.

(iv) All such records, books, accounts or other documents to substantiate each refund claim must be kept for a minimum period of 5 years from the date of purchase, use, disposal or loss of the distillate fuel or the refund claim, whichever occurs last.

(v) Any such records, books, accounts or other documents must be produced for inspection to any officer in accordance with the provisions of section 4 of this Act.

(vi) Purchase documentation in respect of the receipt of distillate fuel must be in the name of the refund user and original purchase invoices in the form of tax invoices must be obtained and retained by the refund user.

(vii) Storage documentation (including storage logbooks) in respect of the receipt, storage, removal, disposal or loss of distillate fuel must reflect the

(aa) capacity of the storage tank;

(bb) date of receipt, removal, disposal or loss;

(cc) quantity received, removed, disposed or lost;

(dd) purpose of removal or details of disposal or loss;

(ee) monthly opening and closing balance of storage level.

(viii) Usage documentation (including usage logbooks) in respect of the source and usage of distillate fuel for the manufacture of foodstuffs or other activities must reflect the -

(aa) source of distillate fuel;

(bb) date and time of each activity of usage;

(cc) quantity in respect of each activity of usage;

(dd) purpose in respect of each activity of usage;

(ee) equipment powered in each activity of usage.

(ix) Usage logbook entries must be substantiated by the source documentation and additional information that informed the completion of such logbooks, including the

(aa) serial number or identification marking of equipment;

(bb) manufacturer specifications of equipment;

(cc) distillate fuel or power usage rate of equipment;

(dd) frequency, intensity and duration of use of equipment;

(ee) function and place of such equipment in the overall process flow;

(ff) any other incidents, facts and observations relevant to the measurement of distillate fuel usage.

(x) Notwithstanding the usage logbook obligations prescribed in paragraph (c)(viii) -

(aa) where multiple equipment is powered simultaneously in respect of both the manufacture of foodstuffs and other activities, the volume of distillate fuel so used must be apportioned based on the ratio of distillate fuel used for the manufacture of foodstuffs relative to overall distillate fuel usage;

(bb) where the volume of distillate fuel used in any activity cannot with reasonable certainty be gauged, the volume of distillate fuel so used must be determined based on the average rate of distillate fuel consumption of the equipment concerned over the total time period of the usage thereof.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
670.01	000.00	01.00	09	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 applicable thereto		As determined and approved by the Director-General: Department of International Relations and Co-operation
670.02	000.00	01.00	00	Distillate fuels and biodiesel used in the manufacture of the goods specified in rebate items 623.09, 623.10, 623.11, 623.12 and 623.13		17,466c/li
670.03	000.00	01.00	02	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
670.04	000.00	01.00	04	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
670.05	000.00	01.00	06	Distillate fuel purchased for use and used in the manufacture of foodstuffs as specified and subject to compliance with Note 14		Full Road Accident Fund levy less 20%
670.06	000.00	01.00	08	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	
670.08	000.00	01.00	01	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	
670.10	000.00	01.00	05	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 - (a) 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; (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; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full fuel levy and Road Accident Fund levy subject to Note 13	
670.11	105.10.03	01.00	71	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 fuel levy and Road Accident Fund Levy	
671.01	195.10.21	01.00	76	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purposes 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	
671.02	000.00	01.00	08	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 as contemplated in section 19A and its rules and removal from any customs and excise manufacturing warehouse by the licensee of such warehouse, are found to be off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7		As provided in Note 7 read with Note 13

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
671.03	000.00	01.00	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 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 warehouse subject to compliance with Note 8		As provided in Note 8 read with Note 13
671.05	000.00	01.00	03	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
671.07	000.00	01.00	07	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 a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships) by such licensee of such warehouse, subject to compliance with Note 10		As provided in Note 10 read with Note 13
671.09	000.00	01.00	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 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 foreign-going ships) by a licensed distributor contemplated in section 64F, subject to compliance with Note 11		As provided in Note 11 read with Note 13
671.11	000.00	01.00	04	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 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 delivered to a purchaser in any other country in the common customs area by a licensed distributor contemplated in section 64F, subject to compliance with Note 12		As provided in Note 12 read with Note 13

PART 4

REBATES AND REFUNDS OF ENVIRONMENTAL LEVY ON ENVIRONMENTAL LEVY GOODS MANUFACTURED IN THE REPUBLIC

NOTES:

1. For the purposes of Chapter VA of the Act and the provisions of this Schedule -
   - (a) Subject to compliance with any relevant Note or rule, any environmental levy goods manufactured in the Republic shall be admitted under rebate of environmental levy or a refund of environmental levy shall be paid or set off in respect of such goods as specified in this Part;
   - (b) any provision -
     - (i) in the Notes to Part 2 of this Schedule and, except rebate item 634.03, any item of the said Part 2;
     - (ii) for a rebate or refund of excise duty in respect of goods for the purposes or use specified in any such item, 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 rebate or refund of environmental levy on such goods;
   - (c) the provisions contemplated in paragraph (b) shall determine entitlement to a rebate or refund of environmental levy specified in this Part notwithstanding that no excise duty is leviable on the goods concerned; and
   - (d) notwithstanding paragraphs (a), (b) and (c), a rebate or refund of environmental levy is not allowed where any Note in the Section specifying the item of Part 3 of Schedule No. 1 imposing the environmental levy otherwise provides.
2.
   - (a) "Full duty" in this Part means the environmental levy payable in terms of the relevant item in Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.
   - (b) "Part 2" in this Part means Part 2 of Schedule No. 6.
   - (c) The reference 00.00 in the tariff item/environmental levy column of this Part in 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 specified in such column in respect of any relevant rebate item of Part 2 of Schedule No. 6; or,
     - (ii) any environmental levy item or all such items specified in Part 3 of Schedule No. 1.
3. The relevant rebate or refund item must be reflected on each document issued or processed, including the quarterly account referred to in the rules, where any environmental levy goods are removed or otherwise dealt with for the purposes or use or in the circumstances specified in such item.
4. For the purposes of rebate items 680.04 and 680.05 a licensed special manufacturing warehouse (VS) must be registered in terms of rebate item 317.04 or 317.07.
5. For the purpose of refund item 681.04 the following:
   - (a) Only the person referred to in Rule 54F.05(a)(v) as applied by rule 54FC.01(a), to whom a licensee of a manufacturing warehouse has removed such environmental levy goods, may apply for the refund; and
   - (b) The person contemplated in Note 5(a) must produce an invoice or despatch delivery note containing proof of the environmental levy paid by that person to that licensee on such goods.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
680.00	**REBATES OF ENVIRONMENTAL LEVY**					
680.01	00.00	01.00	05	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	01	Environmental levy goods in respect of which the envirnomental levy payable (if applicable) thereon amount to not less than R2 500, proved to have been lost, destroyed or damged, 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) being removed in bond; or (c) under the control of the Commissioner: Provided that - (i) no compensation in respect of 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; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full duty	
680.03	00.00	03.00	08	Manufactured environmental levy goods in a customs and excise warehouse used for the manufacture by reprocessing of environmental levy goods or the manufacture of other goods	Full duty	
680.04	00.00	04.00	04	New pneumatic tyres specified in environmental levy items 152.01 and 152.02, liable to the tyre levy in Part 3E of Schedule No. 1, which have been moved from a licensed manufacturing warehouse (VM) to a licensed special manufacturing warehouse (VS), for use in the manufacturing of vehicles	Full duty	
680.05	00.00	05.00	00	New pneumatic tyres specified in environmental levy items 152.01 and 152.02 which have been removed from a licensed special manufacturing warehouse (VS) after the environmental levy has been paid and are found to be off-specification or otherwise defective and are returned to the licensed manufactured warehouse (VM)	Full duty	
681.00	**REFUNDS OF ENVIRONMENTAL LEVY**					
681.01	00.00	01.00	02	Goods liable to the environmental levy specified in any item of Part 3 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 VA of the Act and its rules, are removed by such licensee to a consignee in a BELN country, 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 the provisions of section 75 (11A). (b) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates - "BELN country" or "any other country in the common customs area" means the Republic of Botswana, the Kingdom of Eswatini, the Kingdom of Lesotho, or the Republic of Namibia; "refund" as provided in this item means the amount of environmental levy that may be set-off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VA 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. (c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity.		As provided in the Notes hereto

(continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				2. Set-off against accounts in respect of environmental levy goods removed as contemplated in the item: (a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (b) Where such environmental levy goods have been duly removed to the consignee in a BELN country, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the environmental levy paid or payable on the goods so removed against the environmental levy payable in respect of any such goods as declared in the environmental 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 environmental levy paid or payable on the goods so removed to a BELN 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 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 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).		
681.02	00.00	02.00	09	Goods liable to the environmental levy specified in any item of Part 3 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 VA of the Act and its rules, are found to be off-specification or otherwise defective and are returned to such warehouse for reprocessing, 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 the provisions of section 75 (11A). (b) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates - "refund" as provided in this item means the amount of environmental levy that may be set off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes and the rules for Chapter VA; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item. 2. Limitation: For the purposes of any refund in terms of this item, goods may only be returned to a customs and excise manufacturing warehouse for reprocessing where the environmental levy amounts to not less than R100 on any quantity found to be so off-specification or otherwise defective on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period. 3. Procedures and set-off against accounts: The licensee of the customs and excise manufacturing warehouse to which such goods are returned must keep a record which includes at least the following - (a) a detailed description of the goods received including the applicable tariff item; (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;		As provided in the Notes hereto

(continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				(a) a copy of the credit note issued to, and the delivery or stock return note issued by the person who returned the goods; (b) reasons for the return of the goods; (c) the invoice or dispatch delivery note number issued and the date of issue in respect of the removal of the goods to the person concerned. 4. (a) For the purposes of section 75 (11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the environmental 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. (b) The licensee of the customs and excise manufacturing warehouse may, after accounting for the goods in the quarterly environmental levy account, set off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on any such account during a period of two years after receipt of the goods. (c) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate as 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 set-off contemplated in paragraph (b).		
681.03	00.00	03.00	05	Goods liable to the environmental levy specified in any item of Part 3 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 VA of the Act and its rules are returned to such warehouse for any purpose other than reprocessing as contemplated in item 681.02, 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 the provisions of section 75 (11A). (b) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates - "refund" as provided in this item means the amount of environmental levy that may be set off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes and the rules for Chapter VA; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item. 2. Limitation: For the purposes of any refund in terms of this item, goods may only be returned to a customs and excise manufacturing warehouse where the environmental levy amounts to not less than R100 on any quantity returned on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period. 3.Procedures and set-off against accounts: The licensee of the customs and excise manufacturing warehouse to which such goods are returned must keep a record which includes at least the following: (a) a detailed description of the goods received including the applicable tariff item; (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) a copy of the credit note issued to, and the delivery or stock return note issued by the person who returned the goods;		As provided in the Notes hereto

(continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				(f) reasons for the return of the goods; (g) the invoice or dispatch delivery note number issued and the date of issue in respect of the removal of the goods to the person concerned. 4. (a) For the purposes of section 75 (11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the environmental levy paid or payable on the goods returned 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. (b) The licensee of the customs and excise manufacturing warehouse may, after accounting for the goods in the environmental levy account, set-off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on such account during a period of two years after receipt of the goods. (c) Where the rate of duty payable on any goods accounted for on the environmental levy account differs from the rate as 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).		
681.04	00.00	04.00	01	Environmental levy goods exported, other than exports contemplated in items 681.05 and 681.06		Full duty
681.05	00.00	05.00	08	New motor vehicles in respect of which an environmental levy has been paid that are exported by an authorised dealer contemplated in rule 54FB.04 (b)(ii) to a BLNS country as defined in rule 54F.01		Full duty
681.06	40.11	01.00	46	New pneumatic tyres on which environmental levy have been paid and have been exported by the distribution centre of a licensed tyre manufacturer to a BLNS country as defined in rule 54F.01		Full duty
681.07	00.00	06.00	06	Goods liable to the environmental levy specified in any item of Part 3 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 VA 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 the provisions of section 75 (11A). (b) For the purposes of this item, these Notes and section 75 (11A), unless the context otherwise indicates - "BELN country" or "any other country in the common customs area" means the Republic of Botswana, the Kingdom of Eswatini, the Kingdom of Lesotho, or the Republic of Namibia ; 'Common Customs Union" means the combined areas of the Member States of SACU; "SACU" means Southern African Customs Union; "refund" as provided in this item means the amount of environmental levy that may be set-off against the amount of environmental levy payable on the quarterly environmental levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VA 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. (c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity. 2. Set-off against accounts in respect of environmental levy goods removed as contemplated in the item: (a) The removal of such goods shall be subject to such conditions and procedures as the		As provided in the Notes hereto

(continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				Commissioner may prescribe by rule. (b) Where such environmental 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 environmental levy paid or payable on the goods so removed against the environmental levy payable in respect of any such goods as declared in the environmental 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 environmental 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 environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned. (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).		
681.08	000.00	07.00	02	Goods liable to the environmental levy on electricity generated in the Republic, as specified in item 148.01.01 of Part 3B of Schedule No. 1, in respect of which duty has been paid, and for which a refund becomes payable following the withdrawal of such levy in terms of section 48(2) of the Act and the rules thereto from 1 January 2026, subject to compliance with the Notes hereto - **NOTES:** 1. The licensee must for apply for cancellation of his or her customs and excise manufacturing warehouse license with effect from 1 January 2026 prior to any refund being granted. 2. The licensee must, together with such application for cancellation, apply for the refund of any environmental levy on electricity generated, paid in respect of the January accounting period and subsequent accounting periods. 3. The relevant DA176 accounts and the corresponding proof of payment must be submitted together with the refund application. 4. The Commissioner may refund the environmental levy paid by the licensee if he is satisfied that the licensee has complied with all outstanding obligations.		Full duty

PART 5

REBATES AND REFUND ON HEALTH PROMOTION LEVY

NOTES:

1. For the purposes of Chapter VB of the Act and the provisions of this Schedule -

   (a) Subject to compliance with any relevant Note or rule, any health promotion levy goods manufactured in the Republic shall be admitted under rebate of the health promotion levy or a refund of the health promotion levy shall be paid or set off in respect of such goods as specified in this Part;

   (b) any provision for a rebate or refund of excise duty in respect of goods for the purposes or use specified in any such item, 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 rebate or refund of health promotion levy on such goods;

   (c) the provisions contemplated in paragraph (b) shall determine entitlement to a rebate or refund of health promotion levy specified in this Part notwithstanding that no excise duty 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.

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.

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.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
690.00	**REBATES OF HEALTH PROMOTION LEVY**					
690.01	00.00	01.00	01	Health promotion levy goods in respect of which the health promotion levy payable (if applicable) thereon amount to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of *vis major* or in such other circumstances as the Commissioner deems exceptional, while such goods are - (a) in any customs and excise warehouse; or (b) under the control of the Commissioner: Provided that - (a) no compensation in respect of health promotion levy 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) that such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.	Full duty	
691.00	**REFUNDS OF HEALTH PROMOTION LEVY**					
691.01	00.00	01.00	09	Goods liable to the health promotion levy specified in any item of Part 7 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are removed by such licensee to a consignee in a BELN country, 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 the provisions of section 75(11A). (b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates - "BELN country" or "any other country in the common customs area" means the Republic of Botswana, Kingdom of Eswatini, the Kingdom of Lesotho, or the Republic of Namibia; "refund" as provided in this item means the amount of health promotion levy that may be set-off against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB and any rule regulating the movement of goods to which this item relates; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item. (c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity 2. Set-off against accounts in respect of health promotion levy goods removed as contemplated in the item: (a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (b) Where such health promotion levy goods have been duly removed to the consignee in a BELN country, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the health promotion levy paid or payable on the goods so removed against the health promotion levy payable in respect of any such goods as declared in the health promotion levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal. (c)		As provided in the Notes hereto

(continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				(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 BELN 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 he 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).		
691.02	00.00	02.00	05	Health promotion levy goods specified in any item of Part 7 of Schedule No. 1 which, after entry or deemed entry, for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to a customs and excise manufacturing warehouse (VM) for destruction or reprocessing, only if such products are found to be off-specification, contaminated or has undergone post manufacturing deterioration within a period of six months after removal from the VM and that the goods are returned within this period, where the health promotion levy amounts to not less than R100. **NOTES:** 1. The provisions of this item shall apply in respect health promotion levy goods- (a) under the control of the manufacturer; (b) returned as produced from the same batch(es); and returned in the originally sealed containers for wholesale or similar packaging. 2. The licensee of the customs and excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods have become, and the extent to which the goods are, off-specification or contaminated. 3. If the Commissioner approves the application, any health promotion levy goods returned in terms of this item shall be- (a) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and (b) unpacked, where applicable, and transferred to and mixed to and mixed with stocks of materials for reprocessing, under supervision of an officer; or (c) destroyed under supervision of an officer. 4. The licensee of a VM to which such products are returned for destruction or reprocessing must keep a record which includes at least the following - (a) a detailed description of the goods received including the applicable tariff item; (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		As provided in the Notes hereto

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Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				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.		
691.03	00.00	03.00	01	Health promotion levy goods exported, other than exports contemplated in items 691.01 and 691.04		Full duty
691.04	00.00	04.00	08	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- (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 Eswatini; the Kingdom of Lesotho, or the Republic of Namibia "Common Customs Union" means the combined areas of the Member States of SACU; "SACU" means Southern African Customs Union; "refund" as provided in this item means the amount of health promotion levy that may be set-off against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB and any rule regulating the movement of goods to which this item relates; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item. (c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity. 2. Set-off against accounts in respect of health promotion levy goods removed as contemplated in the item: (a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (b) Where such health promotion levy goods have been duly removed to the consignee 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		As provided in the Notes hereto

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Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
				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).		
691.05	00.00	05.00	04	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
691.06	00.00	06.00	00	Health promotion levy goods used in the manufacture of other goods not subject to health promotion levy		Full duty

PART 6

REBATES AND REFUNDS ON CARBON TAX

NOTES:

1. The environmental levy on carbon emissions payable in terms of Section F of Part 3 to Schedule No.1 shall be calculated as prescribed in section 6 of the Carbon Tax Act, 2019.
2. The allowances specified in this Part may be offset on the account from the sum of carbon emissions for the accounting period in which such carbon emissions occurred.
3. " Carbon emissions " where used in this Part means carbon emissions as defined in Additional Note 11 to Chapter 99 of Part 1 of Schedule No. 1.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
692.01	00.00	01.00	06	Basic tax free allowance, subject to compliance with section 7 in Part II and section 14 in Part III of the Carbon Tax Act, 2019	As provided in the Notes hereto	As provided in the Notes hereto
692.02	00.00	02.00	02	Industrial process emissions allowance, subject to compliance with section 8 in Part II and section 14 in Part III of the Carbon Tax Act, 2019	As provided in the Notes hereto	As provided in the Notes hereto
692.03	00.00	03.00	09	Fugitive emissions allowance, subject to compliance with section 9 in Part II and section 14 in Part III of the Carbon Tax Act, 2019	As provided in the Notes hereto	As provided in the Notes hereto
692.04	00.00	04.00	05	Trade exposure allowance, subject to compliance with section 10 in Part II and section 14 in Part III of the Carbon Tax Act, 2019	As provided in the Notes hereto	As provided in the Notes hereto
692.05	00.00	05.00	01	Performance allowance, subject to compliance with section 11 in Part II and section 14 in Part III of the Carbon Tax Act, 2019	As provided in the Notes hereto	As provided in the Notes hereto
692.06	00.00	06.00	08	Carbon budget allowance, subject to compliance with section 12 in Part II and section 14 in Part III of the Carbon Tax Act, 2019	As provided in the Notes hereto	As provided in the Notes hereto
692.07	00.00	07.00	04	Offset allowance, subject to compliance with section 13 in Part II and section 14 in Part III of the Carbon Tax Act, 2019	As provided in the Notes hereto	As provided in the Notes hereto