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CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/4/57)

Date: 2026-09-11

In terms of section 75 of the Customs and Excise Act, 1964, Part 4 of Schedule No. 6 to the said Act is hereby amended**, with retrospective effect from 1 January 2026,** to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

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