Dear Valued Trader

END OF TEMPORARY REGISTRATIONS ISSUED IN TERMS OF NOTE 4A OF SCHEDULE NO.6 PART 1D

During the President’s address to the nation on 4 April 2022, he announced the end of the state of national disaster declared in terms of section 27(1) of the National Disaster Management Act no.57 of 2002.

To assist traders who intended to manufacture disinfectants classifiable in heading 38.08 of Part 1 of Schedule No.1, SARS published a streamlined temporary registration process to expedite the registration of rebate users in terms of rebate item 621.08. This allowed manufacturers to receive ethyl alcohol under rebate for the manufacture of disinfectants.

Schedule No.6 Part 1D was amended by insertion after Note 4(d) of Note 4A in the notes. SARS want to draw your attention to an extract of Note 4A with focus on Note 4A (f):

(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.

This means all temporary registrations issued during this period ceased with immediate effect when the state of national disaster ended. Clients who wish to continue utilising rebate item 621.08 must follow the standard registration process to continue to receive ethyl alcohol under rebate.
For any Licensing and Registration queries please contact the nearest Customs Branch office or email CustomsSSMReg@sars.gov.za.

Please contact us should you have further queries in this regard.

Sincerely

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Executive: Excise
Anand Khelawon