



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Regulation Gazette

No. 8066

Regulasiekoerant

Vol. 471

Pretoria, 28 September 2004

No. 26841



AIDS HELPLINE: 0800-0123-22 Prevention is the cure

CONTENTS

No.		Page No.	Gazette No.
GOVERNMENT NOTICES			
South African Revenue Service			
<i>Government Notices</i>			
R. 1117	Customs and Excise Act (91/1964): Amendment of Schedule No. 1 (No. 1/1/1263)	3	26841
R. 1118	do.: Amendment of Schedule No. 2 (No. 2/248)	5	26841
R. 1119	do.: Amendment of Schedule No. 4 (No. 4/287)	7	26841
R. 1120	do.: Amendment of Schedule No. 5 (No. 5/73)	11	26841
R. 1121	do.: Amendment of Schedule No. 6 (No. 6/106)	15	26841

INHOUD

No.		Bladsy No.	Koerant No.
GOEWERMENTSKENNISGEWINGS			
Suid-Afrikaanse Inkomstediens			
<i>Goewermentskennisgewings</i>			
R. 1117	Doeane- en Aksynswet (91/1964): Wysiging van Bylae No. 1 (No. 1/1/1263)	4	26841
R. 1118	do.: Wysiging van Bylae No. 2 (No. 2/248)	6	26841
R. 1119	do.: Wysiging van Bylae No. 4 (No. 4/287)	9	26841
R. 1120	do.: Wysiging van Bylae No. 5 (No. 5/73)	13	26841
R. 1121	do.: Wysiging van Bylae No. 6 (No. 6/106)	23	26841

GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 1117

28 September 2004

CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1263)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, with retrospective effect to 1 June 2004, to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for subheadings 3923.21.10 and 3923.29.10 of the following:

Heading	Sub-Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
39.23	3923.21.10	0	--- Carrier bags and flat bags, with a thickness of more than 24 um, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding bags manufactured for use as immediate packings, refuse bags and refuse bin liners)	kg	15%	15%	free
39.23	3923.29.10	1	--- Carrier bags and flat bags, of polymers of propylene, with a thickness of more than 24 um, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of the dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding bags manufactured for use as immediate packings, refuse bags and refuse bin liners)	kg	15%	15%	free

No. R. 1117

28 September 2004

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NR. 1 (NO. 1/1/1263)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Junie 2004, in die mate in die Bylae hierby aangetoon.

J MOLEKETI
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur subposte 3923.21.10 en 3923.29.10 deur die volgende te vervang:

Pos	Subpos-	T S	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
39.23	3923.21.10	0	--- Dra- en platsakke, met 'n dikte van meer as 24 um, onbedruk of bedruk met 'n enkel-hars sisteem ink gebaseer op 'n ko-oplosmiddel poliamiede, met 'n massa van droë vastestof inhoud van nie meer as 2,25 persent van die massa van die onbedrukte sak of bedruk met ander ink met 'n massa van droë vastestof inhoud van nie meer as 1,125 persent van die massa van die massa van die onbedrukte sak (uitgesonderd sakkies vervaardig vir gebruik as onmiddellike houers, vullissakke en vullishouervoerings)	kg	15%	15%	vry
39.23	3923.29.10	1	--- Dra- en platsakke, van polimere van propileen, met 'n dikte van minstens 24 um, onbedruk of bedruk met 'n enkel-hars sisteem ink gebaseer op 'n ko-oplosmiddel poliamide, met 'n massa van droë vastestof inhoud van nie meer as 2,25 persent van die massa van die onbedrukte sak of bedruk met ander ink, met 'n massa van droë vastestof inhoud van nie meer as 1,125 persent van die massa van die onbedrukte sak (uitgesonderd sakkies vervaardig vir gebruik as onmiddellike houers, vullissakke en vullishouervoerings)	kg	15%	15%	vry

No. R. 1118

28 September 2004

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 2 (NO. 2/248)**

Under section 56 of the Customs and Excise Act, 1964, Schedule No. 2 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the deletion of the following tariff headings:

Tariff Item	Tariff Heading	Code	C D	Description	Rebate Items	Imported from or originating in	Rate of duty
215.02	7323.93	01.06	61	Saucepans, steamers, stewpans, casseroles or frying pans, or sets containing such items, of stainless steel (excluding those plated with precious metal)		China (excluding that imported from Sunnex Products Ltd)	1 806c/kg
215.02	7323.93	02.06	66	Saucepans, steamers, stewpans, casseroles or frying pans, or sets containing such items, of stainless steel, plated with precious metal		China (excluding that imported from Sunnex Products Ltd)	1 852c/kg
215.02	7323.93	07.06	69	Saucepans, steamers, stewpans, casseroles or frying pans, or sets containing such items, of stainless steel (excluding those plated with precious metal)		Republic of Korea (excluding that imported from Dong Won Metal Co Ltd)	2 728c/kg
215.02	7323.93	08.06	63	Saucepans, steamers, stewpans, casseroles or frying pans, or sets containing such items, of stainless steel, plated with precious metal		Republic of Korea (excluding that imported from Dong Won Metal Co Ltd)	2 394c/kg
215.02	7323.93	09.06	68	Saucepans, steamers, stewpans, casseroles or frying pans, or sets containing such items, of stainless steel (excluding those plated with precious metal)		Taiwan	3 416c/kg
215.02	7323.93	10.06	60	Saucepans, steamers, stewpans, casseroles or frying pans, or sets containing such items, of stainless steel, plated with precious metal		Taiwan	2 136c/kg

No. R. 1118

28 September 2004

**DOEANE EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NR. 2 (NO. 2/248)**

Kragtens artikel 56 van die Doeane- en Aksynswet, 1964, word Bylae No. 2 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die skraping van die volgende tariefposte:

Tarief Item	Tarief Pos	Kode	T S	Beskrywing	Korting Items	Ingevoer vanaf of afkomstig van	Skaal van reg
215.02	7323.93	01.06	61	Kastrolle, stoompotte, stoofpotte, oond kastrolle of braaipanne, of stelle wat sodanige artikels bevat, van vlekvrye staal (uitgesonderd dié wat met edelmetaal geplateer is)		Sjina (uitgesonderd dié ingevoer van Sunnex Products Ltd)	1 806c/kg
215.02	7323.93	02.06	66	Kastrolle, stoompotte, stoofpotte, oond kastrolle of braaipanne, of stelle wat sodanige artikels bevat, van vlekvrye staal, met edelmetaal geplateer		Sjina (uitgesonderd dié ingevoer van Sunnex Products Ltd)	1 852c/kg
215.02	7323.93	07.06	69	Kastrolle, stoompotte, stoofpotte, oond kastrolle of braaipanne, of stelle wat sodanige artikels bevat, van vlekvrye staal (uitgesonderd dié wat met edelmetaal geplateer is)		Republiek van Korea (uitgesonderd dié ingevoer van Dong Won Metal Co Ltd)	2 728c/kg
215.02	7323.93	08.06	63	Kastrolle, stoompotte, stoofpotte, oond kastrolle of braaipanne, of stelle wat sodanige artikels bevat, van vlekvrye staal, met edelmetaal geplateer		Republiek van Korea (uitgesonderd dié ingevoer van Dong Won Metal Co Ltd)	2 394c/kg
215.02	7323.93	09.06	68	Kastrolle, stoompotte, stoofpotte, oond kastrolle of braaipanne, of stelle wat sodanige artikels bevat, van vlekvrye staal (uitgesonderd dié wat met edelmetaal geplateer is)		Taiwan	3 416c/kg
215.02	7323.93	10.06	60	Kastrolle, stoompotte, stoofpotte, oond kastrolle of braaipanne, of stelle wat sodanige artikels bevat, van vlekvrye staal, met edelmetaal geplateer		Taiwan	2 136c/kg

No. R. 1119

28 September 2004

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/287)**

Under section 75(15) of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, with retrospective effect to 1 June 2004, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion after Part 4 of Schedule No. 4 of Part 5 as follows:

Rebate Item	Tariff heading / Environmental levy item	Rebate Code	C D	Description	Extent of Rebate	Ref. No.
497.00				"PART 5 REBATES OF ENVIRONMENTAL LEVY NOTES: 1. For the purposes of Chapter VA of the Act and the provisions of Schedule No. 4 - (a) any imported goods shall, subject to compliance with any relevant Note or rule, be admitted under rebate of environmental levy as specified in this Part; (b) any provision in the Notes to Schedule No. 4, and in any rebate item (except rebate item 412.09) of Part 1, 2 or 3 thereof for a rebate of customs duty in respect of goods specified in any such item, shall, to the extent that it can be applied and except if otherwise specified in this Part, apply <i>mutatis mutandis</i> for the purpose of a rebate of environmental levy on such goods; (c) the provisions contemplated in paragraph (b) shall determine entitlement to the rebate of environmental levy specified in this Part notwithstanding that no customs duty is leviable on the goods concerned. 2. (a) "Part 1, 2 or 3" referred to in this Part means any such Part of Schedule No. 4 excluding item 412.09 of Part 1 thereof. (b) "Full duty" in respect of the extent of rebate in any rebate item of this Part means the environmental levy payable in terms of the relevant rebate item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.		

Rebate Item	Tariff heading / Environmental levy item	Rebate Code	C D	Description	Extent of Rebate	Ref. No.
497.01	00.00	01.00	03	3. Whenever any goods liable to environmental levy are entered under any rebate item of Part 1, 2 or 3, rebate item 497.01 must, in addition, be reflected on such bill of entry.	Full duty	
497.02	00.00	02.00	09	Goods liable to environmental levy entered for any purpose or use or in the circumstances specified in any rebate item (except rebate item 412.09) of Part 1, 2 or 3 of this Schedule. Goods in respect of which the environmental levy together with the customs duty and the fuel levy (where applicable) amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are – (a) in any customs and excise warehouse or in any appointed transit shed 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 – (i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption.	Full duty"	

By the substitution for rebate item 412.09 of the following:

Rebate Item	Tariff heading / Environmental levy item	Rebate Code	C D	Description	Extent of Rebate	Ref. No.
"412.09	00.00	01.00	00	Goods, excluding goods contemplated in rebate item 497.02, in respect of which the customs duty, together with the fuel levy (where applicable), amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are – (a) in any customs and excise warehouse or in any appointed transit shed 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 – (i) no compensation in respect of the customs or fuel levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption.	Full duty"	

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NR. 4 (NO. 4/287)

Kragtens artikel 75(15) van die Doeane- en Aksynswet, 1964, word Bylae No. 4 by bogenoemde Wet hiermee gewysig, **met terugwerkende krag tot 1 Junie 2004**, in die mate in die Bylae hierby aangetoon.

J MOLEKETI
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur na Deel 4 van Bylae No. 4 Deel 5 soos volg in te voeg:

Korting Item	Tariefpos / Omgewingsheffing-item	Korting Kode	T S	Beskrywing	Mate van Korting	Verwysings-nummer
497.00				"DEEL 5 KORTINGS VAN OMGEWINGSHEFFING OPMERKINGS: 1. By die toepassing van Hoofstuk VA van die Wet en die bepalings van Bylae No. 4 word - (a) enige ingevoerde goedere, onderhewig aan nakoming van enige betrokke Opmerking of reël, toegelaat met korting op omgewingsheffing soos in hierdie Deel vermeld; (b) enige bepaling in die Opmerkings by Bylae No. 4, en in enige kortingitem (behalwe kortingitems 412.09) van Deel 1, 2 of 3 daarvan vir 'n korting van doeanereg ten opsigte van goedere in enige sodanige item vermeld, in die mate wat dit toegepas kan word, en behalwe indien anders in hierdie deel vermeld, <i>mutatis mutandis</i> vir die doeleindes van 'n korting van omgewingsheffing op sodanige goedere toegepas; (c) die bepalings beoog in paragraaf (b) bepaal geregtigheid op die korting van omgewingsheffing in hierdie Deel vermeld ondanks dat geen doeanereg op die betrokke goedere hefbaar is nie. 2. (a) "Deel 1, 2 of 3" na verwys in hierdie Deel beteken enige sodanige Deel van Bylae No. 4 uitgesonderd kortingitem 412.09 daarvan. (b) "Volle reg" ten opsigte van die mate van korting in enige kortingitem van hierdie Deel beteken die omgewingsheffing betaalbaar ingevolge die betrokke kortingitem van Deel 3 van Bylae No. 1 min enige korting, terugbetaling of teruggawe van sodanige heffing wat voorheen ten opsigte van die goedere toegestaan is.		

Korting Item	Tariefpos / Omgewingsheffing-item	Korting Kode	T S	Beskrywing	Mate van Korting	Verwysings-nommer
497.01	00.00	01.00	03	3. Wanneer enige goedere wat onderhewig is aan omgewingsheffing geklaar word in enige kortingitem van Deel 1, 2 of 3 moet kortingitem 497.01 bykomend op sodanige klaringsbrief aangetoon word.	Volle reg	
497.02	00.00	02.00	09	Goedere onderhewig aan omgewingsheffing geklaar vir enige doel of gebruik in die omstandighede in enige kortingitem (behalwe kortingitem 412.09) van Deel 1, 2 of 3 van hierdie Bylae, vermeld. Goedere ten opsigte waarvan die omgewingsheffing saam met die doeane-reg en die brandstofheffing (waar toepaslik) minstens R2 500 beloop, wat bewys is verlore, vernietig of beskadig te wees by enige enkele geleentheid in omstandighede van <i>vis major</i> of in sodanige ander omstandighede as die Kommissaris buitengewoon ag terwyl sodanige goedere – (a) in enige doeane- en aksynspakhuis of in enige aangewese deurvoerloods of onder beheer van die Kommissaris is; (b) verwyder word met uitstel van betaling van reg of met korting van reg van 'n plek in die Republiek na enige ander plek ingevolge die bepalings van hierdie Wet; of (c) in 'n kortingspakhuis opgeslaan word, mits – (i) geen vergoeding ten opsigte van die doeane-reg, brandstofheffing of omgewingsheffing op sodanige goedere deur enige ander persoon aan die eienaar betaal of verskuldig is nie; (ii) sodanige verlies, vernietiging of beskadiging nie te wyte was aan enige nalatigheid of bedrog aan die kant van die persoon wat aanspreeklik vir die reg is nie; en (iii) sodanige goedere nie in verbruik gegaan het nie.	Volle reg"	

Deur kortingitem 412.09 deur die volgende te vervang:

Korting Item	Tariefpos / Omgewingsheffing-item	Korting Kode	T S	Beskrywing	Mate van Korting	Verwysings-nommer
"412.09	00.00	01.00	00	Goedere, uitgesonderd goedere in kortingitem 497.02 beoog, ten opsigte waarvan die doeane-reg saam met die brandstofheffing (waar toepaslik), minstens R2 500 beloop, wat bewys is verlore, vernietig of beskadig te wees by enige enkele geleentheid in omstandighede van <i>vis major</i> of in sodanige ander omstandighede as die Kommissaris buitengewoon ag terwyl sodanige goedere – (a) in enige doeane- en aksynspakhuis of in enige aangewese deurvoerloods of onder beheer van die Kommissaris is; (b) verwyder word met uitstel van betaling van reg of met korting van reg van 'n plek in die Republiek na enige ander plek ingevolge die bepalings van hierdie Wet; of (c) in 'n kortingspakhuis opgeslaan word, mits – (i) geen vergoeding ten opsigte van die doeane-reg of brandstofheffing op sodanige goedere deur enige ander persoon aan die eienaar betaal of verskuldig is nie; (ii) sodanige verlies, vernietiging of beskadiging nie te wyte was aan enige nalatigheid of bedrog aan die kant van die persoon wat aanspreeklik vir die reg is nie; en (iii) sodanige goedere nie in verbruik gegaan het nie.	Volle reg"	

No. R. 1120

28 September 2004

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/73)

Under section 75(15) of the Customs and Excise Act, 1964, Schedule No.5 of the said Act is hereby amended, **with retrospective effect to 1 June 2004**, to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion after Part 4 of Schedule No. 5 of Part 5 as follows:

Drawback Item	Tariff heading / Environmental levy item	Rebate Code	CD	Description	Extent of Drawback	Ref. No.
				"PART 5 DRAWBACKS AND REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS NOTES: 1. For the purposes of Chapter VA of the Act and the provisions of Schedule No. 5 - (a) a drawback or refund of environmental levy on imported goods shall, subject to compliance with any relevant Note or rule be granted as specified in this Part; (b) any provision –		

Drawback Item	Tariff heading / Environmental levy item	Rebate Code	CD	Description	Extent of Drawback	Ref. No.
				(i) in the Notes to Schedule No. 5; (ii) for a drawback of customs duty in respect of goods specified in item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05; (iii) in the Notes to items 521.00/00.00/01.00 and 522.00; (iv) for a refund of customs duty in respect of goods specified in item 532.00; shall, to the extent that it can be applied and except if otherwise specified in this Part, apply <i>mutatis mutandis</i>, for the purpose of a drawback or refund of environmental levy on such goods. (c) the provisions contemplated in paragraph (b) shall determine entitlement to the drawback or refund of environmental levy specified in this Part notwithstanding that no customs duty has been paid on the goods concerned. 2. (a) "Full duty" specified in this Part means the environmental levy paid in terms of the relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy previously granted in respect of the goods. (b) The reference 00.00 in the tariff heading / environmental levy item 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 heading or subheading or all the tariff headings or subheadings of Part 1 of Schedule No. 1 specified in such column in respect of any relevant drawback or refund item of any other Part of Schedule No. 5; or (ii) any environmental levy item or all the environmental levy items specified in Part 3 of the said Schedule No. 1. 3. Whenever any drawback or refund of environmental levy is claimed as provided in this Part, any prescribed document for such claim must, in addition to the item applicable as contemplated in Note 1(b), reflect the item that provides for such drawback or refund.		
550.00				Drawbacks of environmental levy on imported goods exported		
550.01	00.00	01.00	01	Goods exported in accordance with the provisions of item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05 on which environmental levy has been paid.	Full duty	
551.00				Refunds of environmental levy on imported goods		
551.01	00.00	01.00	09	Goods abandoned or destroyed as contemplated in item 532.00 on which environmental levy has been paid.	Full duty"	

DOEANE- EN AKSYNSWET, 1964
WYSIGING VAN BYLAE NO. 5 (NO. 5/73)

Kragtens artikel 75(15) van die Doeane- en Aksynswet, 1964, word Bylae No.5 van genoemde Wet hierby gewysig, **met terugwerkende krag tot 1 Junie 2004**, in die mate in die Bylae hierby uiteengesit.

J MOLEKETI
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur Deel 5 na Deel 4 tot Bylae No. 5 soos volg in te voeg:

Korting	Tariefpos / Omgewingsheffing- item	Korting kode	T. S.	Beskrywing	Mate van Teruggawe	Verwysings- nommer
				"DEEL 5 TERUGGAWES EN TERUGBETALINGS VAN OMGEWINGSHEFFING OP INGEVOERDE GOEDERE OPMERKINGS: 1. By die toepassing van Hoofstuk VA van die Wet en die bepalings van Bylae No. 5 word – (a) 'n teruggawe of terugbetaling van omgewingsheffing op ingevoerde goedere, onderhewig aan nakoming van enige betrokke Opmerking of reël, toegestaan soos in hierdie Deel vermeld;		

Korting	Tariefpos / Omgewingsheffing- item	Korting kode	T. S.	Beskrywing	Mate van Teruggawe	Verwysings- nommer
				(b) enige bepaling - (i) in die Opmerkings by Bylae No. 5; (i) vir 'n teruggawe van doeanereg ten opsigte van goedere vermeld in item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05; (ii) in die Opmerkings by items 521.00 / 00.00 / 01.00 en 522.00; (iii) vir 'n terugbetaling van doeanereg ten opsigte van goedere in item 532.00 vermeld; in die mate wat dit toegepas kan word en behalwe indien anders vermeld in hierdie Deel, <i>mutatis mutandis</i>, vir die doel van 'n teruggawe of terugbetaling van omgewingsheffing op sodanige goedere toegepas. (c) die bepalings beoog in paragraaf (b) bepaal geregtigheid op die teruggawe of terugbetaling van omgewingsheffing in hierdie Deel vermeld ondanks dat geen doeanereg op die betrokke goedere betaal is nie. 2. (a) "Volle reg" vermeld in hierdie Deel beteken die omgewingsheffing betaal ingevolge die betrokke item van Deel 3 van Bylae No. 1 min enige korting, terugbetaling of teruggawe van sodanige heffing wat voorheen ten opsigte van die goedere toegestaan is. (b) Die verwysing 00.00 in die tariefpos- / omgewingsheffingskolom van hierdie Deel ten opsigte van enige item daarvan, word, soos in elke geval van toepassing mag wees, geag om betrekking te hê op - (i) enige tariefpos of -subpos of al die tariefposte of -subposte van Deel 1 van Bylae No. 1 in sodanige kolom ten opsigte van enige betrokke teruggawe- of terugbetalingsitem van enige ander Deel van Bylae No. 5 vermeld; of (ii) enige omgewingsheffingitem of al die omgewingsheffingsitems in Deel 3 in die genoemde Bylae No. 1 vermeld. 3. Wanneer enige teruggawe of terugbetaling van omgewingsheffing geëis word soos in hierdie Deel bepaal, moet enige voorgeskrewe dokument vir sodanige eis, bykomend tot die toepaslike item soos in Opmerking 1(b) beoog, die item aantoon wat vir sodanige teruggawe of terugbetaling voorsiening maak.		
550.00				Teruggawes van omgewingsheffing op ingevoerde goedere		
550.01	00.00	01.00	01	Goedere uitgevoer ooreenkomstig die bepalings van item 521.00/00.00/01.00, 522.02, 522.03, 522.04 of 522.05 waarop omgewingsheffing betaal is.	Volle reg	
551.00				Terugbetalings van omgewingsheffing op ingevoerde goedere		
551.01	00.00	01.00	09	Goedere geabandoneer of vernietig soos in item 532.00 beoog waarop omgewingsheffing betaal is.	Volle reg"	

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/106)

Under section 75(15) of the Customs and Excise Act, 1964, Schedule No.6 of the said Act is hereby amended, **with retrospective effect to 1 June 2004**, to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion after Part 3 to Schedule No. 6 of Part 4 as follows:

Rebate Item	Tariff / Environmental levy item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference No.
				"PART 4 REBATES OR 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 Schedule No. 6 - (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 Schedule No. 6 and, except rebate items 614.02 and 615.03, 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 <i>mutatis mutandis</i> 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			

Rebate Item	Tariff / Environmental levy item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference No.
				a rebate or refund of environmental levy specified in this Part notwithstanding that no excise duty is leviable on the goods concerned.			
660.00				2. (a) "Full duty" in this Part means the environmental levy payable in terms of the relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods. (b) "Part 2" in this Part means Part 2 of Schedule No. 6. (c) The reference 00.00 in the tariff item / environmental levy item 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. Rebates of Environmental Levy			
660.01	00.00	01.00	02	Goods liable to environmental levy entered for any purpose or use or in the circumstances specified in any rebate item (except items 614.02 and 615.03) of Part 2.	Full duty		
660.02	00.00	02.00	09	Environmental levy goods in respect of which the environmental levy together with any excise duty or fuel levy payable (if applicable) thereon amount to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional, while such goods are - (a) in any customs and excise warehouse; (b) are being removed in bond; or (c) are under the control of the Commissioner, provided no compensation in respect of environmental levy on such goods has been paid or is due to the owner by any other person and such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not enter into consumption.	Full duty		
660.03	00.00	03.00	05	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		

Rebate Item	Tariff / Environmental levy item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference No.
661.00				REFUNDS OF ENVIRONMENTAL LEVY			
661.01	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 BLNS 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 - "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 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	

Rebate Item	Tariff / Environmental levy item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference No.
				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 BLNS country, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set off the 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 BLNS country and if the licensee is unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of 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).			

Rebate Item	Tariff / Environmental levy item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference No.
661.02	00.00	02.00	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 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.		As provided in the Notes hereto	

Rebate Item	Tariff / Environmental levy item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference No.
661.03	00.00	03.00	02	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. (f) 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 the set-off contemplated in paragraph (b). 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 661.02, subject to compliance with the Notes hereto.		As provided in the Notes hereto	

Rebate Item	Tariff / Environmental levy item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference NO.
				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; (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.			

Rebate Item	Tariff / Environmental levy item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference No.
661.04	00.00	04.00	09	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 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 the set-off contemplated in paragraph (b). Environmental levy goods exported by an exporter registered with the International Trade Administration Commission as an approved exporter, provided a duly completed refund application in the prescribed form for a total amount of environmental levy of R100 or more, supported by the necessary documentary evidence, is submitted to the Controller within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date on which the environmental levy on any such goods was paid: provided that such refund application may relate to more than one consignment each of a value of R100 or more and the date of entry for export is taken to be the date of export of the first such consignment.		Full duty"	

DOEANE- EN AKSYNSWET, 1964
WYSIGING VAN BYLAE NO. 6 (NO. 6/106)

Kragtens artikel 75(15) van die Doeane- en Aksynswet, 1964, word Bylae No.6 van genoemde Wet hierby gewysig, met terugwerkende krag tot 1 Junie 2004, in die mate in die Bylae hierby uiteengesit.

J MOLEKETI
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur na Deel 3 van Bylae No. 6 Deel 4 soos volg in te voeg:

Korting Item	Tarief- / omgewingsheffing -item	Korting kode	T S	Beskrywing	Mate van Korting	Mate van Terugbetaling	Verwysings-nommer
				"DEEL 4 KORTINGS EN TERUGBETALINGS VAN OMGEWINGSHEFFING OP OMGEWINGSHEFFINGGOEDERE IN DIE REPUBLIEK VERVAARDIG OPMERKINGS: 1. By die toepassing van Hoofstuk VA van die Wet en die bepalings van Bylae No. 6 word - (a) onderhewig aan nakoming van enige relevante Opmerkings en reëls, omgewingsheffinggoedere in die Republiek vervaardig met korting van omgewingsheffing toegelaat of 'n terugbetaling van omgewingsheffing op sodanige goedere betaal of verreken soos in hierdie Deel vermeld; (b) enige bepaling - (i) in die Opmerkings van Deel 2 van Bylae No. 6 en, behalwe kortingitems 614.02 en 615.03, enige item van die genoemde Deel 2; (ii) vir 'n korting of terugbetaling van aksynsreg ten opsigte van goedere vir die doeleindes of gebruik in enige sodanige item vermeld, in die mate dat dit toegepas kan word en behalwe			

Korting Item	Tarief- / omgewingsheffing -item	Korting kode	T S	Beskrywing	Mate van Korting	Mate van Terugbetaling	Verwysings-nommer
				indien anders in hierdie Deel bepaal, <i>mutatis mutandis</i> vir die doeleindes van enige korting of terugbetaling van omgewingsheffing op sodanige goedere toegepas;			
				(c) die bepaling beoog in paragraaf (b), bepaal geregtigheid op 'n korting of terugbetaling van omgewingsheffing in hierdie Deel vermeld ondanks dat geen aksynsreg op die betrokke goedere hefbaar is nie. 2. (a) "Volle reg" in hierdie Deel beteken die omgewingsheffing betaalbaar ingevolge die betrokke item van Deel 3 van Bylae No. 1 min enige korting, terugbetaling of teruggawe van sodanige heffing wat voorheen ten opsigte van sodanige goedere toegestaan is. (b) "Deel 2" na verwys in hierdie Deel beteken Deel 2 van Bylae No. 6. (c) Die verwysing 00.00 in die tariefitem- / omgewingsheffingkolom van hierdie Deel ten opsigte van enige item daarvan, word, soos in enige geval van toepassing mag wees, geag betrekking te hê op - (i) enige tariefitem of al die tariefitems in sodanige kolom ten opsigte van enige betrokke kortingitem van Deel 2 van Bylae No. 6 vermeld; of, (ii) enige omgewingsheffingitem of al die omgewingsheffingitems van Deel 3 van Bylae No. 1 vermeld.			

Korting Item	Tarief- / omgewingsheffing -item	Korting kode	T S	Beskrywing	Mate van Korting	Mate van Terugbetaling	Verwysings-nommer
				3. Die betrokke korting- of terugbetalingsitem moet op elke dokument uitgereik of geprosesseer, met inbegrip van die kwartaallikse rekening in die reëls bedoel, aangetoon word waar enige omgewingsheffinggoedere verwyder word of andersins mee gehandel word vir die doeleindes of gebruik of in die omstandighede wat in sodanige item vermeld word.			
660.00				KORTINGS VAN OMGEWINGSHEFFING			
660.01	00.00	01.00	02	Goedere onderhewig aan omgewingsheffing geklaar vir enige doel of gebruik of in die omstandighede in enige tariefitem (behalwe items 614.02 en 615.03) in Deel 2 vermeld.	Volle reg		
660.02	00.00	02.00	09	Omgewingsheffingsgoedere ten opsigte waarvan die omgewingsheffing saam met enige aksynsreg of brandstofheffing betaalbaar daarop (indien van toepassing) minstens R2 500 beloop, wat bewys is as verlore, vernietig of beskadig by 'n enkele geleentheid in omstandighede van <i>vis major</i> of in sodanige ander omstandighede wat die Kommissaris buitengewoon ag, terwyl sodanige goedere - (a) in enige doeane- en aksynspakhuis is; (b) onder waarborg verwyder word; of (c) onder beheer van die Kommissaris is, mits geen vergoeding ten opsigte van omgewingsheffing op sodanige goedere aan die eienaar deur enige ander persoon betaal is of verskuldig is en sodanige verlies, vernietiging of skade nie te wyte was aan enige nalatigheid of bedrog aan die kant van die persoon wat aanspreeklik vir die reg is nie en die goedere nie in verbruik gegaan het nie.	Volle reg		
660.03	00.00	03.00	05	Vervaardigde omgewingsheffingsgoedere in 'n doeane- en aksynspakhuis wat gebruik word vir die vervaardiging deur herprosessering van omgewingsheffingsgoedere of die vervaardiging van ander goedere	Volle reg		

Korting Item	Tarief- / omgewingsheffing-item	Korting kode	T S	Beskrywing	Mate van Korting	Mate van Terugbetaling	Verwysings-nommer
661.00				TERUGBETALINGS VAN OMGEWINGSHEFFING			
661.01	00.00	01.00	02	Goedere onderhewig aan omgewingsheffing in enige item van Deel 3 van Bylae No. 1 vermeld, wat na klaring of wat nadat dit geag geklaar te wees, vir binnelandse verbruik en betaling van reg deur die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis soos in Hoofstuk VA van die Wet en die reëls daarvan beoog, verwyder word deur sodanige lisensiehouer na 'n geadresseerde in 'n BLNS land, onderhewig aan nakoming van die Opmerkings hierby. OPMERKINGS: Omskrywings en toepassing van bepalings 1. (a) Die terugbetaling waarvoor in hierdie item voorsiening gemaak word is onderhewig aan die bepalings van artikel 75(11A). (b) By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk, beteken - "BLNS land" of "enige ander land in die gemeenskaplike doeanegebied" die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibië of die Koninkryk van Swaziland; "terugbetaling" soos in hierdie item bepaal, die bedrag van omgewingsheffing wat teen die bedrag van omgewingsheffing betaalbaar op die kwartaallikse omgewingsheffingsrekening van 'n lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis verreken kan word by nakoming van die Opmerkings, die reëls vir Hoofstuk VA en enige reël wat die beweging van goedere waarop hierdie item betrekking het, reguleer; "verrekening" 'n verrekening van reg in artikel 77 beoog wat ingevolge hierdie item terugbetaalbaar is. (c) Enige sodanige verrekening kan, behoudens Opmerkings 2(c), op die rekening, indien daarop voorsiening gemaak word, as 'n aftrekking van die belasbare hoeveelheid aangetoon word		Soos bepaal in die Opmerkings hierby	

Korting Item	Tarief- / omgewingsheffing -item	Korting kode	T S	Beskrywing	Mate van Korting	Mate van Terugbetaling	Verwysings-nommer
				2. Verrekening teen rekeninge ten opsigte van omgewingsheffingsgoedere wat soos beoog in die item verwyder word (a) Die verwydering van sodanige goedere is onderhewig aan sodanige voorwaardes en prosedures wat die Kommissaris by reël voorskryf. (b) Waar sodanige omgewingsheffingsgoedere, behoorlik na 'n geadresseerde in 'n BLNS-land verwyder is, kan die lisensiehouer, waar bewys van sodanige verwydering verkry is, en enige ander vereiste wat by reël voorgeskryf is, nagekom is, die omgewingsheffing betaal of betaalbaar op die goedere wat aldus verwyder is, verreken teen die omgewingsheffing betaalbaar ten opsigte van enige sodanige goedere soos op die omgewingsheffingsrekening verklaar, vir enige rekeningtydperk gedurende 'n tydperk van twee jaar na die datum enige voorgeskrewe dokument ten opsigte van sodanige verwydering geprosesseer is. (c) (i) By die toepassing van artikel 75(11A), moet die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis bewys voorlê van die omgewingsheffing betaal of betaalbaar op die goedere wat aldus na 'n BLNS-land verwyder is en indien die lisensiehouer nie sodanige bewys kan voorlê nie, moet die omgewingsheffing op die goedere aldus verwyder teen die laagste skaal van omgewingsheffing wat op sodanige goedere gehef is gedurende die maand wat die datum voorafgaan waarop enige voorgeskrewe dokument ten opsigte van die verwydering van die betrokke goedere geprosesseer is, bereken word. (ii) Waar die koers van reg betaalbaar of enige goedere waarvoor verantwoording gedoen word op die omgewingsheffingrekening verskil van die reg betaal of betaalbaar op die goedere aldus verwyder soos in subparagraaf (i) beoog, moet 'n toepaslike aanpassing aan die totale bedrag betaalbaar op sodanige rekening ten opsigte van die verrekening in paragraaf (b), beoog, gedoen word.			

Korting Item	Tarief- / omgewingsheffing -item	Korting kode	T S	Beskrywing	Mate van Korting	Mate van Terugbetaling	Verwysings-nommer
661.02	00.00	02.00	06	Goedere onderhewig aan omgewingsheffing in enige item van Deel 3 van Bylae No. 1 vermeld wat na klaring of wat nadat dit geag geklaar te wees, vir binnelandse verbruik en betaling van reg deur die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis soos in Hoofstuk VA van die Wet en die reëls daarvan beoog, gevind word nie volgens spesifikasie te wees nie of andersins defektief te wees en wat na sodanige pakhuis teruggestuur word vir herverwerking, onderhewig aan die Opmerkings hierby. OPMERKINGS: 1. Omskrywing en toepassing van bepalings (a) Die terugbetaling waarvoor in hierdie item voorsiening gemaak word, is onderhewig aan die bepalings van artikel 75(11A). (b) By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk, beteken - "terugbetaling" soos in hierdie item bepaal, die bedrag van omgewingsheffing wat teen die bedrag van omgewingsheffing betaalbaar op die kwartaallikse omgewingsheffingrekening van 'n lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis by nakoming van die Opmerkings en die reëls vir Hoofstuk VA verreken kan word; "verrekening" 'n verrekening van reg in artikel 77 beoog wat ingevolge hierdie item terugbetaalbaar is. 2. Beperking By die toepassing van enige terugbetaling ingevolge hierdie item, kan goedere slegs na 'n doeane- en aksynsvervaardigingspakhuis teruggestuur word vir herverwerking waar die omgewingsheffing minstens R100 beloop op enige hoeveelheid wat aldus by 'n enkele geleentheid gevind word nie volgens spesifikasie te wees nie of andersins defektief te wees binne 'n tydperk van ses maande na verwydering van sodanige pakhuis en sodanige goedere binne 'n maand na verstryking van sodanige tydperk teruggestuur word. 3. Prosedures en verrekening teen rekeninge Die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis waarheen sodanige goedere teruggestuur word moet 'n rekord hou wat minstens die volgende insluit: (a) 'n gedetailleerde beskrywing van die goedere met inbegrip van die toepaslike tariefitem; (b) die hoeveelheid ontvang;		Soos bepaal in die Opmerkings hierby	

Korting Item	Tarief- / omgewingsheffing -item	Korting kode	T S	Beskrywing	Mate van Korting	Mate van Terugbetaling	Verwysings-nommer
				(c) die datum van ontvangs; (d) die naam of geregistreerde besigheidsnaam (indien enige) en die fisiese adres van die persoon wat die betrokke goedere teruggebring het; (e) 'n kopie van die kredietnota uitgereik aan, en die afleveringsnota of voorraad-terugsendingsnota wat deur die persoon wat die goedere terugbring, uitgereik is.. (f) die faktuurnommer of versending afleveringsnotanommer uitgereik en die datum van uitreiking ten opsigte van die verwydering van die goedere na die betrokke persoon 4. (a) By die toepassing van artikel 75(11A) moet die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis bewys voorlê van die omgewingsheffing betaal of betaalbaar op die goedere wat ooreenkomstig die bepalinge van hierdie item teruggestuur is en, indien die lisensiehouer nie sodanige bewys kan voorlê nie, moet die heffing op enige hoeveelheid wat aldus teruggestuur word teen die laagste koers wat ingevolge hierdie Wet op sodanige goedere gehef is gedurende die maand wat die datum van terugsending van die goedere voorafgaan, bereken word. (b) Die lisensiehouer van die doeane- en aksynsvervaardigingspakhuis kan, nadat vir die goedere in die omgewingsheffingrekening verantwoording gedoen is, die bedrag van reg behoorlik terugbetaalbaar ingevolge hierdie item teen die bedrag van reg betaalbaar ten opsigte van sodanige goedere soos op enige sodanige rekening gedurende 'n tydperk van twee jaar na ontvangs van die goedere verklaar, verreken. (c) Waar die skaal van reg betaalbaar op enige goedere waarvoor verantwoording gedoen is op die omgewingsheffingrekening verskil van die skaal op die goedere aldus teruggestuur soos in paragraaf (a) beoog, moet 'n paslike aanpassing aan die totale bedrag betaalbaar op sodanige rekening ten opsigte van die verrekening in paragraaf (b) beoog, gedoen word.			

Korting Item	Tarief- / omgewingsheffing -item	Korting kode	T S	Beskrywing	Mate van Korting	Mate van Terugbetaling	Verwysings-nommer
661.03	00.00	03.00	02	Goedere onderhewig aan die omgewingsheffing in enige item van Deel 3 van Bylae No. 1 vermeld wat na klaring of nadat dit geag geklaar te wees, vir binnelandse verbruik en betaling van reg deur die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis soos beoog in Hoofstuk VA van die Wet en die reëls daarvan teruggestuur word aan sodanige pakhuis vir enige doel uitgesonderd herverwerking soos in item 661.02 beoog, onderhewig aan nakoming van die Opmerkings by hierdie Deel en hierdie item. OPMERKINGS: 1. Omskrywing en toepassing van bepalings (a) Die terugbetaling waarvoor in hierdie item voorsiening gemaak word, is onderhewig aan die bepalings van artikel 75(11A). (b) By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk beteken - "terugbetaling" soos in hierdie item bepaal, die bedrag van omgewingsheffing wat teen die bedrag van omgewingsheffing betaalbaar op die kwartaallikse omgewingsheffingrekening van 'n lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis by nakoming van die Opmerkings en die reëls vir Hoofstuk VA verreken kan word; "verrekening" 'n verrekening van reg in artikel 77 beoog wat ingevolge hierdie item terugbetaalbaar is. 2. Beperking By die toepassing van enige terugbetaling ingevolge hierdie item, kan goedere slegs na 'n doeane- en aksynsvervaardigingspakhuis teruggestuur word waar die omgewingsheffing minstens R100 beloop op enige hoeveelheid wat by 'n enkele geleentheid binne 'n tydperk van ses maande na verwydering van sodanige pakhuis teruggestuur word en sodanige goedere binne 'n maand na verstryking van sodanige tydperk teruggestuur word. 3. Prosedures en verrekening teen rekeninge Die lisensiehouer van die doeane- en aksynsvervaardigingspakhuis waarheen sodanige goedere teruggestuur word moet 'n rekord hou wat ten minste die volgende insluit: (a) 'n gedetailleerde beskrywing van die goedere ontvang met inbegrip van die toepaslike tariefitem; (b) die hoeveelheid ontvang; (c) die datum van ontvangs;		Soos bepaal in die Opmerkings hierby	

Korting Item	Tarief- / omgewingsheffing -item	Korting kode	T S	Beskrywing	Mate van Korting	Mate van Terugbetaling	Verwysings-nommer
				(d) die naam of geregistreerde besigheidsnaam (indien enige), en die fisiese adres van die persoon wat die betrokke goedere teruggebring het; (e) 'n kopie van die kredietnota uitgereik aan, en die afleveringsnota of voorraadterugsendingnota wat deur die persoon wat die goedere terugbring, uitgereik is; (f) die afleveringsnota of versending-afleveringsnotanommer uitgereik en datum van uitreiking ten opsigte van die verwydering van die goedere na die betrokke persoon. 4. (a) By die toepassing van artikel 75(11A) moet die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis bewys voorlê van die omgewingsheffing betaal of betaalbaar op die goedere wat aldus ooreenkomstig die bepalings van hierdie item teruggestuur is en, indien die lisensiehouer nie sodanig bewys kan voorlê nie, moet die heffing op enige hoeveelheid wat aldus teruggestuur word teen die laagste koers wat ingevolge hierdie Wet of sodanige goedere gehef is gedurende die maand wat die datum van terugsending van die goedere voorafgaan, bereken word. (b) Die lisensiehouer van die doeane- en aksynsvervaardigingspakhuis kan, nadat vir die goedere in die omgewingsheffingrekening verantwoording gedoen is, die bedrag van reg behoorlik terugbetaalbaar ingevolge hierdie item teen die bedrag van reg betaalbaar ten opsigte van sodanige goedere soos op enige sodanige rekening gedurende 'n tydperk van twee jaar na ontvangs van die goedere verklaar, verreken. (c) Waar die skaal van reg betaalbaar op enige goedere waarvoor verantwoording gedoen is op die omgewingsheffingrekening verskil van die skaal op die goedere aldus teruggestuur soos in paragraaf (a) beoog, moet 'n paslike aanpassing aan die totale bedrag betaalbaar op sodanige rekening ten opsigte van die verrekening in paragraaf (b) beoog, gedoen word.			

Korting Item	Tarief- / omgewingsheffing -item	Korting kode	T S	Beskrywing	Mate van Korting	Mate van Terugbetaling	Verwysings- nommer
661.04	00.00	04.00	09	Omgewingsheffingsgoedere uitgevoer deur 'n invoerder geregistreer by die Internasionale Handelsadministrasiekommissie as 'n goedgekeurde uitvoerder, mits 'n behoorlik voltooide terugbetalingsaansoek in die voorgeskrewe vorm vir 'n totale bedrag van omgewingsheffing van R100 of meer, ondersteun deur die nodige dokumentêre bewys, aan die Kommissaris voorgelê word binne 'n tydperk van 6 maande vanaf die posdatums in die geval van uitvoer deur die pos, of binne 'n tydperk van 6 maande van die datum van klaring vir uitvoer in die geval van uitvoer op enige ander wyse, maar nie later nie as 2 jaar vanaf die datum waarop die omgewingsheffing op sodanige goedere betaal is nie: Met dien verstande dat sodanige aansoek om terugbetaling op meer as een besending betrekking kan hê elk van 'n waarde van R100 of meer en die datum van uitvoer word gereken die datum van uitvoer van die eerste sodanige besending te wees.		Volle reg"	

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001

Publications: Tel: (012) 334-4508, 334-4509, 334-4510

Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504

Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737

Cape Town Branch: Tel: (021) 465-7531