


SOUTH AFRICAN REVENUE SERVICE

NO. R. 1404

24 DECEMBER 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1C/9)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1C of Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.



DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of Note(s) 8 after Note(s) 7 in Section C of Part 1 in Schedule No. 6 to the Customs and Excise Act

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 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 3(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 customs supervision if required by the Commissioner; and
 - (e) any other requirement as the Commissioner may specify in writing is complied with.

By the substitution of Note 6(a)(i) in Section C to Part 1 of Schedule No. 6 with the following:

- (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 within this period.