

Statutory Instrument No. 21 of 2021

EXCISE DUTY ACT
(Act No. 34 of 2018)

EXCISE DUTY AMENDMENT OF SCHEDULE (NO. 5) NOTICE, 2021
(Published on 12th March, 2021)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by sections 53 and 54 of the Excise Duty Act, the schedules to the Act are proposed to be amended to the extent set out in the Schedule below:

By the deletion of the following:

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|-------------|----------------|-------------|----|--|------------------|
| 460.02 | 12.06 | 01.04 | 45 | Sunflower seed, in such quantities as the Director-General, Department of Agriculture, Forestry and Fisheries, may allow by specific permit issued on or before 10th May, 2002. | Full duty |
| 460.07 | 39.19 | 01.04 | 49 | Plates, sheets, film, foil and strip, of polyethylene terephthalates, self adhesive, with removable protective substances, entered on or before 12th April, 1997, in such quantities and subject to such conditions as the International Trade Administration Commission, may allow by specific permit issued on or before 12th April, 1996. | Full duty |

By the deletion of the following

| Refund Item | Tariff Heading | Code | CD | Description | Extent of Refund |
|---------------|---|-------|----|---|--|
| 537.01 | MOTOR VEHICLES FOR TRANSPORT OF PERSONS AND GOODS | | | | |
| 537.01 | 8701.20 | 01.06 | 60 | Road tractors for semi-trailers | Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item. |
| 537.00 | MOTOR VEHICLES | | | | |
| | NOTE: | | | | |
| | 1.(a) For the purposes of item 537.03 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned. | | | | |
| | (b) For the purposes of refund items 537.03 the value of a PRCC shall be reduced by 20 per cent if used to claim a refund of duty on imported specified motor vehicles, as defined in rebate item 317.03. No adjustment shall, however, be made if the PRCC is in respect of specified motor vehicles produced fitted with engines and gearboxes. | | | | |
| 537.01 | 87.02 | 01.04 | 41 | Motor vehicles for the transport of ten or more persons, including the driver | Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item. |

| | | | | | |
|--------|-------|-------|----|--|---|
| 537.01 | 87.03 | 01.04 | 48 | Motor cars (including station wagons) | Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item |
| 537.01 | 87.04 | 01.04 | 44 | Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10) | Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item |

By the substitution of the following:

| Refund Item | Tariff Heading | Code | CD | Description | Extent of Refund |
|-------------|----------------|-------|----|---|---|
| 537.01 | 87.06 | 01.04 | 47 | Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of heading 8704.10) | Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item |
| 538.00 | 00.00 | 02.00 | 02 | Automotive components for specified motor vehicles as defined in Note 7 to rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20 | Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates |

By the deletion of the following:

| Rebate Item | Tariff Item | Rebate Code | CD | Description | Extent of Rebate | Extent of Refund |
|-------------|-------------|-------------|----|---|------------------|---------------------------------------|
| 623.27 | 105.10 | 01.01 | 56 | Fuel supplied by Petroleum Oil & Gas Corporation of South Africa (SOC) Ltd for the trunklinefill of the NMPP from Island View Durban to Jameson Park, before 31st March, 2012, not exceeding 154 744 400 li | | The duty in Part 2A of Schedule No. 1 |
| 623.27 | 105.10 | 02.01 | 50 | Fuel supplied by Sasol Oil (Pty) Limited for the secondary line-fill of the NMPP from Jameson Park to Alrode, from Alrode to Langlaagte and from Kendal to Watloo, before 31st March, 2012, not exceeding 20 358 410 li | | The duty in Part 2A of Schedule No. 1 |

By the insertion of Note 7 in Section C to Part 1 of Schedule No. 6 of the following:

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.

By the insertion of the following:

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

MADE this 15th day of February, 2021.

DR. T. MATSHEKA,
*Minister of Finance and Economic
Development.*