

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6380

4 July 2025

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1E/21)**

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



**ENOCH GODONGWANA
MINISTER OF FINANCE**

SCHEDULE

By the substitution of Note(s) 1, 2 and 4 in Section E to Part 1 of Schedule No. 6 with the following:

1. Items 622.05, 622.07, 622.08 and 622.24 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.
2. Items 622.10, 622.12, 622.13 and 622.25 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships and aircraft).
4. For the purpose of items 622.21, 622.22, 622.23 and 622.26 the following:
 - (i) Tobacco products and tobacco substitute products including vaping liquid, whether or not containing nicotine which are off-specification or has undergone post-manufacturing deterioration or has become contaminated may only be reprocessed or destroyed in a customs and excise manufacturing warehouse where the excise duty is not less than R25 000 on any quantity found to be off-specification or that has undergone post-manufacturing deterioration or which has become contaminated within a period of twelve months after removal from such warehouse and such goods are returned to such warehouse within such period.
 - (ii)
 - (aa) The provisions of this item shall apply in respect of tobacco products or tobacco substitute products -
 - (A) in the case of cigarettes, if the cigarettes are returned in the originally sealed outer containers containing at least 9 000 cigarettes;
 - (B) in the case of other tobacco products or tobacco substitute products, if such products are returned in the originally sealed outer containers used for wholesale or similar trade packing.
 - (B) in the case of other tobacco products or tobacco substitute products, if such products are returned in the originally sealed outer containers used for wholesale or similar trade packing.
 - (bb) Any such application shall be supported by a credit note in respect of the products concerned.
 - (b)
 - (i) If the Commissioner approves the application, any tobacco products or tobacco substitute products returned in terms of this item shall be -
 - (aa) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and
 - (bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for processing, under supervision of an officer; or
 - (cc) destroyed under supervision of an officer.
 - (ii) The licensee of a customs and excise manufacturing warehouse to which such products are returned for reprocessing or destruction must keep a record which includes at least the following -
 - (aa) a detailed description of the goods received including the applicable tariff item;
 - (bb) the quantity received;
 - (cc) the date of receipt;
 - (dd) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned;

By the substitution of Note(s) 1, 2 and 4 in Section E to Part 1 of Schedule No. 6 with the following:

(ee) the delivery note under cover of which such product were returned.	
(c)	For the purpose of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during a period of 12 months prior to the date of the examination contemplated in Note 4(b)(i)(aa).
(d)	The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77 any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.24	116.10	Electronic cigarettes and similar personal electric vaporising devices:				
622.24	116.10.10	01.01	76	Presented with vaping liquid, whether or not containing nicotine	Full duty	
622.25	116.10	Electronic cigarettes and similar personal electric vaporising devices				
622.25	116.10.10	01.01	78	Presented with vaping liquid, whether or not containing nicotine	Full duty	
622.26	116.10	Electronic cigarettes and similar personal electric vaporising devices:				
622.26	116.10.10	01.01	72	Presented with vaping liquid, whether or not containing nicotine	Full duty	