

SOUTH AFRICAN REVENUE SERVICE

NO. R. 411

26 MARCH 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1D/06)**

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



DR. DAVID MASEDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

Insertion after Note 4(d) of Note 4A in the Notes to Section D in Part 1 of Schedule No. 6 with the following:

A. For the purposes of item 621.08, the following special conditions shall apply to recipients and users of partially denatured or undenatured ethyl alcohol for the manufacture of disinfectant classifiable in heading 38.08 of Part 1 of Schedule No. 1 for the duration of the national state of disaster declared in terms of section 27(1) of the National Disaster Management Act, 2002 (Act No. 57 of 2002), by Government Notice No. 313 of 15 March 2020 -

Notwithstanding the provisions of the Notes to this Schedule, the Act and its rules-

- (a) Manufacturers of disinfectant classifiable in heading 38.08 must apply for temporary registration in the form of a letter on the official business letterhead to one of the following email addresses: Bmvubu@sars.gov.za, NMotete@sars.gov.za or avandermescht@sars.gov.za;
- (b) The application for temporary registration must include at least the following information:
 - (i) trade name,
 - (ii) physical address,
 - (iii) description, tariff heading of the goods to be manufactured,
 - (iv) specific rebate item applicable to the ethyl alcohol, and
 - (v) details of the licensed supplier/s.
- (c) The temporary registration may be approved and the Excise client code number be issued once the responsible Excise Officer is satisfied that the applicant is a *bona fide* manufacturer of disinfectant entitled to receive ethyl alcohol under the provisions of this Note;
- (d) Any inspection, screening and vetting process not performed prior to the temporary registration may be conducted at any time after the application for temporary registration has been approved;
- (e) If it is found at any time after the temporary registration has been approved that the registrant is not compliant with the provisions of the Act, its rules and Schedules excluding provisions related to the procedure for submitting applications for registration, or that the registrant is not using the ethyl alcohol in a manner prescribed by this Note, the registration will be cancelled with immediate effect;
- (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; and
- (g) The Commissioner may prescribe by rule the quantities supplied to recipients of partially denatured or undenatured ethyl alcohol registered in terms of the special conditions set out in this Note.