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

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

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 2 in Schedule No. 6 with the following:

2. Any person who receives any goods under rebate or refund of duty in terms of any item of this Schedule must register as contemplated in rule 59A, except -

(a) licensed warehouses for manufacturing purposes;

(b) recipients of fully denatured spirits as defined in Note 4 of Section D in Part 1 of this Schedule;

(c) recipients of goods provided for in items 618.01, 619.01, 620.01, 620.02, 620.03, 621.02, 622.05, 622.07, 623.01, 623.02, 623.03, 630.10, 630.14, 630.16, 630.18, 630.20, 630.22, 631.00, 670.01, 670.04, 670.06, 670.08 and 670.10 of this Schedule.