

In terms of section 75 of the Customs and Excise Act, 1964, Part 1G of 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 the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
624.50	000.00.00	01.00	05	Goods in respect of which the excise duty, together with the fuel levy and Road Accident Fund levy where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner on good cause shown deems exceptional while such goods are - (a) in any customs and excise warehouse or under the control of the Commissioner; (b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom: Provided that - (i) no compensation in respect of the excise duty or fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude a hostile act by a third party constituted by robbery or theft.	Full duty not rebated	