

In terms of section 75 of the Customs and Excise Act, 1964, Part 1C of Schedule No. 6 to the said Act is hereby amended, **with retrospective effect from 1 September 2012**, to the extent set out in the Schedule hereto.

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DEPUTY MINISTER OF FINANCE

SCHEDULE

**By the substitution in Note 4 to Section C in Part 1 of Schedule No. 6 for the words preceding paragraph (a), of the following words:**

4. Items 620.11, 620.13, 620.15, 620.17 and 620.19 apply to the excisable goods specified therein, used for industrial or commercial purposes: Provided that -

**By the insertion in Note 4 to Section C in Part 1 of Schedule No. 6 of the following paragraph before paragraph (a):**

(a) A rebate user shall register with the Commissioner in terms of the relevant rebate item.

**By renumbering paragraph (a) of Note 4 to Section C in Part 1 of Schedule No. 6 as follows:**

(b) A rebate user shall give the Controller notice as he may require of any intended use of goods received under rebate of duty for any purpose specified in items 620.11, 620.13, 620.15 and 620.17 and, except with permission of the Controller such goods shall be so used under the supervision of an officer.

**By renumbering paragraph (b) of Note 4 to Section C in Part 1 of Schedule No. 6 as follows:**

(c) On completion of each operation or process specified in items 620.13 (01.02) and 620.17 the rebate user shall render a return to the Controller in a form approved by the Commissioner.

**By renumbering paragraph (c) of Note 4 to Section C in Part 1 of Schedule No. 6 as follows:**

(d) For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the registered premises of the registrant by the addition of acetic acid to such extent that the acidity of the mixture shall be equivalent to at least one per cent by mass of acetic acid.