

Date: 2021-01-29

**SCHEDULE 8**

**Customs and Excise Tariff**

**LICENCES**

<b>Item</b>	<b>Licence</b>	<b>Licence fee</b>	<b>Period of validity</b>
<b>801.00</b>	<b>CUSTOMS AND EXCISE STORAGE WAREHOUSE:</b>		
801.10	For the storage of goods specified in environmental levy item 147.01	free	From the effective date until 31 December of the year in which it was issued
801.20	For other purposes	free	Indefinite, subject to the conditions the Commissioner may impose
<b>805.00</b>	<b>CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE:</b>		
805.05	Approved for the incidental manufacture of excisable goods as a by-product in the manufacture of other goods or the reprocessing, for use by the re-processor, of excisable goods after use thereof by him or for such other purpose as the Commissioner regards as incidental manufacturing	free	Indefinite, subject to the conditions the Commissioner may impose
805.10	Approved for other purposes	free	Indefinite, subject to the conditions the Commissioner may impose
805.15	For the manufacture of goods specified in environmental levy item 147.01	free	From the effective date until 31 December of the year in which it was issued
805.20	For the generation of electricity specified in environmental levy item 148.01	free	From the effective date until 31 December of the year in which it was issued
805.25	For the manufacture of goods specified in Section E to Part 3 of Schedule No. 1	free	From the effective date until 31 December of the year in which it was issued
805.26	For the generation of carbon emissions specified in Section F to Part 3 of Schedule No. 1	free	From the effective date until 31 December 2021, thereafter 31 December of the following year
805.30	For the manufacture of goods specified in Section A to Part 7 of Schedule No. 1	free	From the effective date until 31 December of the year in which it was issued
<b>810.00</b>	<b>SPECIAL CUSTOMS AND EXCISE WAREHOUSE:</b>		
810.05	Approved for the manufacture of wine by a wine-grower or a wine-grower's co-operative agricultural society	free	Indefinite, subject to the conditions the Commissioner may impose
810.10	Approved for the manufacture of wine by a person who holds a licence under any law to deal in wine in wholesale quantities	free	Indefinite, subject to the conditions the Commissioner may impose
810.20	Approved for other purposes:		

810.20.05	For storage purposes	free	Indefinite, subject to the conditions the Commissioner may impose
810.20.10	For manufacturing purposes	free	Indefinite, subject to the conditions the Commissioner may impose
810.20.20	For ad valorem excise duty purposes	free	Indefinite, subject to the conditions the Commissioner may impose
<b>815.00</b>	<b>DISTILLATION OF SPIRITS BY AN AGRICULTURAL DISTILLER</b>	free	1 January to 31 December
<b>820.00</b>	<b>STILLS:</b>		
820.05	To own, possess or keep	free	Three years subject to conditions or such lesser period as the Commissioner may impose in each case
820.10	To manufacture or import for sale or to repair for reward	free	Three years subject to conditions or such lesser period as the Commissioner may impose in each case
<b>825.00</b>	<b>WRECK:</b>		
825.05	To search or the search for	free	1 January to 31 December
<b>830.00</b>	<b>CONTAINER DEPOT:</b>		
830.05	For such period as the Commissioner may determine, not exceeding 6 months, in a year	free	Six months, subject to the conditions the Commissioner may impose
830.10	For such period as the Commissioner may determine, exceeding six months but not exceeding one year ending on 31 December	free	1 January to 31 December, subject to the said conditions
830.15	For an indefinite period, as the Commissioner may determine	free	Indefinite, subject to said conditions
<b>835.00</b>	<b>CLEARING AGENT</b>	free	1 January to 31 December
<b>840.00</b>	<b>REMOVER OF GOODS INBOND:</b>		
840.01	Licence issued before 1 January 2003	free	From the date of issue to 31 December
840.02	Licence issued from 1 January 2003	free	From the effective date until 31 December of the year in which it was issued
<b>845.00</b>	<b>LICENCED DISTRIBUTOR OFFUEL</b>	free	From the effective date until 31 December of the year in which it was issued
<b>850.00</b>	<b>DEGROUPING DEPOT</b>	free	From the effective date until 31 December of the year in which it was issued
<b>860.00</b>	<b>INDUSTRIAL DEVELOPMENT ZONES: CCA ENTERPRISES BEING:</b>		
860.05	Storage warehouse	free	1 January to 31 December
860.10	Manufacturing warehouse	free	1 January to 31 December