

SCHEDULE NO. 1/ PART 7/ SECTION A**HEALTH PROMOTION LEVY ON SUGARY BEVERAGES****SECTION A****LEVY ON SUGARY BEVERAGES****NOTES:**

1. Any rate of levy on sugary beverages is payable on any goods specified in this Section either imported into or manufactured in the Republic.
2. Any levy on sugary beverages specified in this Section shall be payable in addition to any Customs and Excise duty payable in terms of any other Part of Schedule No 1.
3. Imported goods shall not be declared on separate bills of entry for the purposes of this Part of Schedule No. 1.
4. Any reference to sugar content means both the intrinsic and added sugar and other sweetening matter contained in any sugary beverage specified in this Section.
5. The sugar content of sugary beverages liable to the levy on sugary beverages must be calculated on—
 - (a) the sugar content stated on the food labelling of the sugary beverages as prescribed in terms of the Foodstuffs, Cosmetics and Disinfectants Act, 1972 (Act No. 54 of 1972);
 - (b) the sugar content as certified on a test report obtained and retained from a testing laboratory recognized by the National Regulator for Compulsory Specifications of South Africa; or
 - (c) the deemed sugar content of the sugary beverage that is assumed to constitute 20 grams per 100 millilitres.
6. In the case of powder and liquid concentrates or preparations for the making of beverages, the sugar content must be calculated based on the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications.

Health Promotion Levy Item	Tariff Subheading	Article Description	Rate of Health Promotion Levy
191.00		LEVY ON SUGARY BEVERAGES	
191.01	18.06	Chocolate and other food preparations containing cocoa:	
191.01	1806.10	Cocoa powder, containing added sugar or other sweetening matter:	
191.01.05	1806.10.05	Preparations for making beverages	2.1c/gram of the sugar content that exceeds 4g/100ml
191.02	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
191.02	1901.90	Other:	
191.02.05	1901.90.15	Preparations for making beverages (excluding those of tariff subheading 1901.90.20)	2.1c/gram of the sugar content that exceeds 4g/100ml
191.05	21.06	Food preparations not elsewhere specified or included:	
191.05	2106.90	Other:	
191.05.05	2106.90.20	Syrups and other concentrates or preparations for making beverages, not having a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	2.1c/gram of the sugar content that exceeds 4g/100ml
191.05.10	2106.90.22	Syrups and other concentrates or preparations for making beverages, with a basis of fruit juice (excluding those of tariff subheading 2106.90.69)	2.1c/gram of the sugar content that exceeds 4g/100ml

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Health Promotion Levy Item	Tariff Subheading	Article Description	Rate of Health Promotion Levy
191.05.15	2106.90.69	Drinking straws, containing flavouring preparations	2.1c/gram of the sugar content that exceeds 4g/100ml
191.07	22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages (excluding fruit or vegetable juices of heading 20.09):	
191.07	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
191.07.05	2202.10.10	In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes)	2.1c/gram of the sugar content that exceeds 4g/100ml
191.07.10	2202.10.90	Other	2.1c/gram of the sugar content that exceeds 4g/100ml
191.07	2202.9	Other:	
191.07	2202.91	Non-alcoholic beer:	
191.07.15	2202.91.20	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	2.1c/gram of the sugar content that exceeds 4g/100ml
191.07.20	2202.91.90	Other	2.1c/gram of the sugar content that exceeds 4g/100ml
191.07	2202.99	Other:	
191.07.25	2202.99.20	In sealed containers holding 2.5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	2.1c/gram of the sugar content that exceeds 4g/100ml
191.07.90	2202.99.90	Other	2.1c/gram of the sugar content that exceeds 4g/100ml

PART IV**AMENDMENT OF SCHEDULES NO. 4, 5, 6 AND 8 TO THE CUSTOMS AND EXCISE ACT, 1964**

1. Schedule No. 4 of the Customs and Excise Act, 1964, is hereby amended by the substitution for the title of the following title:

**“REBATES AND REFUNDS OF EXCISE DUTIES, FUEL LEVY,
ROAD ACCIDENT FUND LEVY, ENVIRONMENTAL LEVY AND
HEALTH PROMOTION LEVY”.**

2. Schedule No. 4 of the Customs and Excise Act, 1964, is hereby amended by the substitution for Note 3 of the following Note:

“3. (a) Note 3 to Schedule No. 3 shall apply *mutatis mutandis* in respect of any expression relating to the extent of any rebate in this Schedule and in addition the extent of any rebate in this Schedule and in addition the extent of the rebate shall, subject to the Notes to Part 5 of this Schedule, be deemed to include a rebate of any environmental levy payable in terms of Part 3 of Schedule No. 1 and health promotion levy payable in terms of Part 7 of Schedule No. 1.

(b) Note 5 to Schedule No. 3 shall apply *mutatis mutandis* to any reference to a tariff heading or subheading in this Schedule.”.

3. Schedule No. 4 of the Customs and Excise Act, 1964, is hereby amended by the addition of the following Part:

“PART 7**REBATES OF HEALTH PROMOTION LEVY****NOTES:**

1. For the purposes of Chapter VB of the Act and this Schedule—
 - (a) any imported goods referred to in any item of this Schedule shall, subject to compliance with any relevant Note or rule, be admitted under rebate of health promotion levy as contemplated in Note 3 of the General Notes to this Schedule to the extent that such rebate can be applied; and
 - (b) the provisions for a rebate of duty on any goods specified in any item of this Schedule shall, subject to these Notes, determine entitlement to any rebate of health promotion levy, notwithstanding that no customs duty is leviable on the goods concerned.
2. ‘Full duty’ when referring to the extent of rebate in any item in this Part means the health promotion levy payable in terms of the relevant item of Part 7 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.”.

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
REBATES OF HEALTH PROMOTION LEVY					
499.01	00.00	01.00		Goods in respect of which health promotion levy together with the customs duty amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of VIS MAJOR or in such other circumstances as the Commissioner deems exceptional while such goods are— (a) in any customs and excise warehouse or in any appointed transit shed or under 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	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				(c) being stored in any rebate storeroom, provided— (i) no compensation in respect of the customs duty, fuel levy, environmental levy, or health promotion 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.	
499.02	00.00	02.00		Goods in respect of which health promotion levy has been paid and entered and used for the manufacture by reprocessing of health promotion levy goods or the manufacture of other goods.	Full duty

4. Schedule No. 5 of the Customs and Excise Act, 1964, is hereby amended by the substitution for the title of the following title:

**“SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES,
FUEL LEVY, ENVIRONMENTAL LEVY AND HEALTH
PROMOTION LEVY”.**

5. Schedule No. 5 of the Customs and Excise Act, 1964, is hereby amended by the addition of the following Part:

“PART 6

**DRAWBACKS AND REFUNDS OF HEALTH PROMOTION LEVY ON
IMPORTED GOODS**

NOTES:

1. For the purposes of Chapter VB of the Act and the provisions of Schedule No. 5—
 - (a) drawback or refund of health promotion levy on imported goods shall, subject to compliance with any relevant Note or rule be granted as specified in this Part;
 - (b) any provision—
 - (i) in the Notes to Schedule No. 5;
 - (ii) for a drawback of customs duty in respect of goods specified in item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05;
 - (iii) in the Notes to items 521.00/00.00/01.00 and 522.00;
 - (iv) for a refund of customs duty in respect of goods specified in item 532.00; shall, to the extent that it can be applied and except if otherwise specified in this Part, apply *mutatis mutandis*, for the purpose of a drawback or refund of health promotion levy on such goods.
 - (c) the provisions contemplated in paragraph (b) shall determine entitlement to the drawback or refund of health promotion levy specified in this Part notwithstanding that no customs duty has been paid on the goods concerned.
2. (a) ‘Full duty’ specified in this Part means the health promotion levy paid in terms of the relevant item of Part 7 of Schedule No. 1 less any rebate, refund or drawback of such levy previously granted in respect of the goods.
(b) The reference 00.00 in the tariff heading/ health promotion levy columns of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to—

- (i) any tariff heading or subheading or all the tariff headings or subheadings of Part 1 of Schedule No. 1 specified in such column in respect of any relevant drawback or refund item of any Part of Schedule No. 5; or
- (ii) any health promotion levy item or all the health promotion levy items specified in Part 7 of the said Schedule No. 1.
3. Whenever any drawback or refund of health promotion levy is claimed as provided in this Part, any prescribed document for such claim must, in addition to the item applicable as contemplated in Note 1(b), reflect the item that provides for such drawback or refund.
4. The provisions of the notes specified in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall *mutatis mutandis* apply, to goods exported in terms of rebate item 561.02.”

Refund or Drawback Item	Tariff Heading	Code	CD	Description	Extent of Refund or Drawback
560.00	DRAWBACKS OF HEALTH PROMOTION LEVY ON IMPORTED GOODS EXPORTED				
560.01	00.00	01.00		Goods exported in accordance with the provisions of item 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 on which the health promotion levy has been paid	Full duty
561.00	REFUNDS OF HEALTH PROMOTION LEVY ON IMPORTED GOODS				
561.01	GOODS ABANDONED OR DESTROYED OF ITEM 532.00				
561.01	00.00	01.00		Goods abandoned or destroyed as contemplated in item 532.00 on which health promotion levy has been paid	Full duty
561.02	OTHER HEALTH PROMOTION LEVY GOODS EXPORTED TO A BLNS COUNTRY				
561.02	00.00	01.00		Goods (excluding those covered by item 551.02) in respect of which the health promotion levy has been paid and that are exported to a BLNS country as defined in rule 54F.01.	Full duty

6. Schedule No. 6 of the Customs and Excise Act, 1964, is hereby amended by the substitution for the title of the following title:

“REBATES AND REFUNDS OF EXCISE DUTIES, FUEL LEVY, ROAD ACCIDENT FUND LEVY, ENVIRONMENTAL LEVY AND HEALTH PROMOTION LEVY”.

7. Schedule No. 6 of the Customs and Excise Act, 1964, is hereby amended by the addition of the following Part:

“PART 5

REBATES AND REFUND ON HEALTH PROMOTION LEVY

NOTES:

1. For the purposes of Chapter VB of the Act and the provisions of this Schedule—
- (a) subject to compliance with any relevant Note or rule, any health promotion levy goods manufactured in the Republic shall be admitted under rebate of the health promotion levy or a refund of the health promotion levy shall be paid or set off in respect of such goods as specified in this Part;

- (b) any provision for a rebate or refund of excise duty in respect of goods for the purposes or use specified in any such item, shall to the extent that it can be applied and except if otherwise specified in this Part, apply *mutatis mutandis* for the purpose of a rebate or refund of health promotion levy on such goods;
- (c) the provisions contemplated in paragraph (b) shall determine entitlement to a rebate or refund of health promotion levy specified in this Part notwithstanding that no excise duty is leviable on the goods concerned; and
- (d) notwithstanding paragraphs (a), (b) and (c), a rebate or refund of health promotion levy is not allowed where any Note in the Section specifying the item of Part 7 of Schedule No. 1 imposing the health promotion levy otherwise provides.
2. (a) 'Full duty' in this Part means the health promotion levy payable in terms of the relevant item in Part 7 of Schedule No. 1 less any rebate, refund or drawback of such levy granted previously in respect of the goods.
- (b) The reference 00.00 in the tariff item/health promotion levy column of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to any health promotion levy item or all such items specified in Part 7 of Schedule No. 1.
3. The relevant rebate or refund item must be reflected on each document issued or processed, including the monthly account referred to in the rules, where any health promotion levy goods are removed or otherwise dealt with for the purposes or use or in the circumstances specified in such item.

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
690.00	REBATES OF HEALTH PROMOTION LEVY				
690.01	00.00	01.00		Health promotion levy goods in respect of which the health promotion levy payable (if applicable) thereon amount to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of VIS MAJOR or in such other circumstances as the Commissioner deems exceptional, while such goods are— (a) in any customs and excise warehouse; (b) are being removed in bond; or (c) are under the control of the Commissioner, provided no compensation in respect of health promotion levy on such goods has been paid or is due to the owner by any other person and such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not enter into consumption	Full duty
690.02	00.00	02.00		Manufactured health promotion levy goods in a customs and excise warehouse used for the manufacture by reprocessing of health promotion levy goods or the manufacture of other goods	Full duty
691.00	REFUNDS OF HEALTH PROMOTION LEVY				
691.01	00.00	01.00		Goods liable to the health promotion levy specified in any item of Part 7 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are removed by such licensee to a consignee in a BLNS country, subject to compliance with the Notes hereto	As provided hereto

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
				<p>NOTES:</p> <p>1. Definitions and application of provisions:</p> <p>(a) The refund provided for in this item is subject to the provisions of section 75(11A).</p> <p>(b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates— “BLNS country” or “any other country in the common customs area” means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; “refund” as provided in this item means the amount of health promotion levy that may be set-off against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB and any rule regulating the movement of goods to which this item relates; “set-off” means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>(c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity.</p> <p>2. Set-off against accounts in respect of health promotion levy goods removed as contemplated in the item:</p> <p>(a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.</p> <p>(b) Where such health promotion levy goods have been duly removed to the consignee in a BLNS country, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the health promotion levy paid or payable on the goods so removed against the health promotion levy payable in respect of any such goods as declared in the health promotion levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal.</p> <p>(c) (i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods so removed to a BLNS country and if the licensee is unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of</p>	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
				<p>health promotion levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned.</p> <p>(ii) Where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).</p>	
691.02	00.00	02.00		<p>Goods liable to the health promotion levy specified in any item of Part 7 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are found to be off-specification or otherwise defective and are returned to such warehouse for reprocessing, subject to compliance with the Notes hereto</p> <p>NOTES:</p> <p>1. Definitions and application of provisions:</p> <p>(a) The refund provided for in this item is subject to the provisions of section 75(11A).</p> <p>(b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates— “refund” as provided in this item means the amount of health promotion levy that may be set off against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes and the rules for Chapter VB; “set-off” means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p> <p>2. Limitation: For the purposes of any refund in terms of this item, goods may only be returned to a customs and excise manufacturing warehouse for reprocessing where the health promotion levy amounts to not less than R100 on any quantity found to be so off-specification or otherwise defective on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.</p>	As provided hereto

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
				<p>3. Procedures and set-off against accounts: The licensee of the customs and excise manufacturing warehouse to which such goods are returned must keep a record which includes at least the following:</p> <p>(a) a detailed description of the goods received including the applicable tariff item;</p> <p>(b) the quantity received;</p> <p>(c) the date of receipt;</p> <p>(d) the name or registered business name (if any) and the physical address of the person who returned the goods concerned;</p> <p>(e) a copy of the credit note issued to, and the delivery or stock return note issued by the person who returned the goods;</p> <p>(f) reasons for the return of the goods; and</p> <p>(g) the invoice or dispatch delivery note number issued and the date of issue in respect of the removal of the goods to the person concerned.</p> <p>4. (a) For the purposes of section 75(11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods returned for reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act on such goods during the month prior to the date of the return of the goods.</p> <p>(b) The licensee of the customs and excise manufacturing warehouse may, after accounting for the goods in the monthly health promotion levy account, set off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on any such account during a period of two years after receipt of the goods.</p> <p>(c) Where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate as contemplated in paragraph (a) on the goods so returned an appropriate adjustment must be made to the total amount payable on such account in respect of set-off contemplated in paragraph (b).</p>	
691.03	00.00	03.00		Goods liable to the health promotion levy specified in any item of Part 3 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules are returned to such warehouse for any purpose other than reprocessing as contemplated in item 691.02, subject to compliance with the Notes hereto	As provided hereto

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
				<p>NOTES:</p> <ol style="list-style-type: none"> 1. Definitions and application of provisions: <ol style="list-style-type: none"> (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates—“refund” as provided in this item means the amount of health promotion levy that may be set off against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes and the rules for Chapter VB; “set-off” means a set-off of duty contemplated in section 77 that is refundable in terms of this item. 2. Limitation: For the purposes of any refund in terms of this item, goods may only be returned to a customs and excise manufacturing warehouse where the health promotion levy amounts to not less than R100 on any quantity returned on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period. 3. Procedures and set-off against accounts: The licensee of the customs and excise manufacturing warehouse to which such goods are returned must keep a record which includes at least the following: <ol style="list-style-type: none"> (a) A detailed description of the goods received including the applicable tariff item; (b) the quantity received; (c) the date of receipt; (d) the name or registered business name (if any) and the physical address of the person who returned the goods concerned; (e) a copy of the credit note issued to, and the delivery or stock return note issued by the person who returned the goods; (f) reasons for the return of the goods; (g) the invoice or dispatch delivery note number issued and the date of issue in respect of the removal of the goods to the person concerned. 4. (a) For the purposes of section 75(11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods returned in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act on such goods during the month prior to the date of the return of the goods. 	

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
				<p>(b) The licensee of the customs and excise manufacturing warehouse may, after accounting for the goods in the health promotion levy account, set-off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on such account during a period of two years after receipt of the goods.</p> <p>(c) Where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate as contemplated in paragraph (a) on the goods so returned an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).</p>	
691.04	00.00	04.00		Health promotion levy goods exported	Full duty
691.05	00.00	05.00		<p>Goods liable to the health promotion levy specified in any item of Part 7 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are removed by such licensee to a consignee outside the common customs union, subject to compliance with the Notes hereto</p> <p>NOTES:</p> <p>1. Definitions and application of provisions:</p> <p>(a) The refund provided for in this item is subject to the provisions of section 75(11A).</p> <p>(b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates— “BLNS country” or “any other country in the common customs area” means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; “Common Customs Union” means the combined areas of the Member States of SACU; “SACU” means Southern African Customs Union; “refund” as provided in this item means the amount of health promotion levy that may be set-off against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB and any rule regulating the movement of goods to which this item relates; “set-off” means a set-off of duty contemplated in section 77 that is refundable in terms of this item.</p>	As provided hereto

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate
				<p>(c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity.</p> <p>2. Set-off against accounts in respect of health promotion levy goods removed as contemplated in the item:</p> <p>(a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.</p> <p>(b) Where such health promotion levy goods have been duly removed to the consignee outside the common customs union, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the health promotion levy paid or payable on the goods so removed against the environmental levy payable in respect of any such goods as declared in the health promotion levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal.</p> <p>(c) (i) For the purposes of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods so removed outside the common customs area and if the licensee is unable to produce such proof the health promotion levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned.</p> <p>(ii) Where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).</p>	

8. Schedule No. 8 of the Customs and Excise Act, 1964, is hereby amended by the insertion of the following item:

Item	Licence	Licence Fee	Period of validity
"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."

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