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GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. R. 1633

7 November 2003

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/83)**

Under section 19A and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

P J GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) (i) by the substitution for subparagraph (i) of paragraph (b) of rule 19A.06 of the following subparagraph:
- “(i) (aa) Subject to the provisions of these rules, for the purposes of sections 38 (4) and 39 (2A) and payment of duty, excise duty accounts on form DA 260.00 in respect of beer, tobacco products or spirits or on forms DA 159 or DA 160 for fuel levy goods together with the validating bills of entry, (form DA 610) for each customs and excise manufacturing warehouse in respect of all such goods produced and received in, and removed from such warehouse for any purpose specified in section 20 (4), during the previous month or during such other period as may be prescribed in these rules, must be submitted by the licensee to reach the Controller within 30 days after the -
- (A) date of closing of duty accounts as specified in paragraph (c); or
- (B) last day as specified in the proviso to paragraph (d);
- during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipts of duties and other revenue;”
- (ii) by the substitution for paragraph (d) of rule 19A.06 of the following paragraph:
- “(d) Notwithstanding paragraph (c), the Assistant General Manager, Operations, Customs and Excise may, on such conditions as he may impose in each case, determine any other date for the closure of accounts: provided that where a licensee is allowed to close accounts on any day after the last day of any month, the date for calculation of the date for submission of accounts or payment of duty must commence on the first day of the month following such last day.”
- (b) by the substitution for subparagraphs (i) and (ii) of paragraph (b) of rule 19A1.02 of the following subparagraphs:

- (i) In accordance with rule 19A.06, excise accounts on prescribed form DA 260.00 and its applicable schedules together with the validating bills of entry (DA 610) must be submitted for the relevant accounting month by the licensee of the customs and excise manufacturing warehouse to reach the Controller within 30 days after the date or the last day contemplated in rule 19A.06 (b)(i) during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.
- (ii) Excise duty payable as calculated on form DA 260.00 and entered on form DA 610 must be paid, to reach the Controller within 60 days after the date or last day contemplated in rule 19A.06 (b)(i), but not later than the penultimate working day of the second month following such date or day, during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue."
- (c) by the substitution for subparagraph (i) of paragraph (b) of rule 19A2.02 of the following subparagraph:
- (i) In accordance with rule 19A.06, the excise duty account on prescribed form DA 260 together with the validating bill of entry (DA 610) must be submitted for the relevant accounting month by the licensee of the customs and excise manufacturing warehouse to reach the Controller within 30 days after the date or last day contemplated in rule 19A.06 (b) (i) during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue."
- (d) by the substitution for subparagraph (ii) of paragraph (b) of rule 19A2.02 of the following subparagraph:
- (ii) Excise duty payable as calculated on form DA 260.00 and entered on form DA 610 must be paid to reach the Controller during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue in respect of the account for-
- (aa) every month except February -
- (A) half of the duty payable within 30 days after such date or last day, but not later than the penultimate working day of the month following such date or day during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue;
- (B) half of the duty payable within 60 days after such date or day, but not later than the penultimate working day of the second month following such date or day during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.
- (bb) February, the full amount payable on or before the penultimate working day of March."
- (e) by the substitution for subparagraph (ii) of paragraph (a) of rule 19A3.02 of the following subparagraph:

- “(ii) (aa) In accordance with rule 19A.06, the excise account on prescribed form DA 260.00 and its schedules, in respect of the relevant accounting month, which is to be specified in such form, together with the validating bill of entry (DA 610) must be submitted by the licensee of the VMP warehouse and the excise duty as calculated on form DA 260.00 paid by the licensee of the VMP warehouse to reach the Controller within 30 days after the date or last day contemplated in rule 19A.06 (b) (i), but not later than the penultimate working day of the month following such date or day during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.
- (bb) If payment is made by electronic funds transfer, proof of payment must be submitted to reach the Controller during the period and the hours of business specified in subparagraph (aa).”
- (f) by the substitution for subparagraph (ii) of paragraph (a) of rule 19A4.02 of the following subparagraph:
- “(ii) A petroleum excise account on form DA 160 recording all removals of fuel levy goods produced and received during the accounting month contemplated in rule 19A.06 -
- (aa) showing the calculation of the excise duty and fuel levy payable on such removals;
- (bb) supported by its schedules;
- (cc) together with the validating bill of entry DA 610, must be submitted to reach the Controller within 30 days after the date or last day contemplated in rule 19A.06 (b) (i) during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.”
- (g) by the substitution for subparagraph (iv) of paragraph (a) of rule 19A4.02 of the following subparagraph:
- “(iv) Payment of the duty calculated on form DA 160 must be submitted to reach the Controller during the hours of business prescribed in item 201.20 of the Schedule of the Rules for acceptance of bills of entry and for receipt of duties and other revenue as follows –
- (aa) half within 30 days after such date or day, but not later than the penultimate working day of the month following such date or day during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue;
- (bb) half within 60 days after such date or day, but not later than the penultimate working day of the second month following such date or day during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.”
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