#### SOUTH AFRICAN REVENUE SERVICE

NO. R. 122

**08 FEBRUARY 2019** 

# CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR 179)

Under sections 75 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.

MÀRK STANLEY KINGON ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

## SCHEDULE

### Amendment of rule 75(24)

1. Rule 75(24) of the rules under section 75 of the Customs and Excise Act 1964 (Act No. 91 of 1964), is hereby amended by–

- (a) the substitution for the number "75(24)" of the number "75.24";
- (b) the substitution for the heading of the following heading:

"Keeping of a register by rebate users of excisable goods used in the manufacture of non-alcoholic beverages, foodstuffs and other nonliquor products or excisable goods for industrial use in terms of any item referred to in paragraph *(a)*";

- (c) the substitution for paragraph (a) of the following paragraph:
  - "(*a*) This rule applies to rebate items 619.07, 620.11, 620.13 (01.01 and 02.01), 620.15, 620.19, 620.21, 620.25 and 621.08 of Schedule No. 6."; and
- (d) the substitution in paragraph (a) for subparagraph (i) of the following subparagraph:
  - "(i) "rebate user" means a person who is registered and whose premises are registered for using excisable goods for the manufacture of non-alcoholic beverages, foodstuffs and other non-liquor products or excisable goods for industrial use.".

# Insertion of forms

2. Item 202.00 of the Schedule to the rules is hereby amended by the insertion after form DA 132 of the following form:

"DA 133 Return in respect of spirits/fortified wine/unfortified wine received and used under rebate of duty in terms of item 620.25/104.15".

#### GOVERNMENT GAZETTE, 8 FEBRUARY 2019

	SPECT OF *SPIRITS / * FO					
						VCADC
RECEIVED AND USED UNDER REBATE OF DUTY IN TERMS OF ITEM 620.25 (*DELETE WHICH IS NOT APPLICABLE)						y Jaks
						South African Revenue Service
REGISTERED R	EBATE USER DETAILS:					DA 133
Registered Name						
Excise Rebate Number:					DATE OF MAN	
Opening Balance						
	- Form DA 32 / DA 33A			te		
	- Form DA 32 / DA 33A		Da	te		
	- Form DA 32 / DA 33A			te		
: Surplus on R	eceipt					
TOTAL						
	Less : Loss on Receipt					
TOTAL ON HAN	D					
	Less : Closing Balance					
QUANTITY TO E	BE ACCOUNTED FOR					
	Less : Used					
DIFFERENCE (*	Surplus / *Loss)					
		(*Delete whic	h is not applic	cable.)		
A. I declare that	the particulars herein are tr	ue and correct a	and that the pr	epararions detai	led below were ma	ade
strictly in accorda	ance with the manufacturing	formulae and m	nethods which	shall be made a	vailable to the	
Controller on den	nand.					
Date	Date Signature of Registrant Ca					
B. I declare that	the medicinal preparations	detailed below w	vere made un	der my immediat	e super-	
vision and strictly	in accordance with the man	nufacturing form	ulae and met	hods approved b	y the Commissior	er for SARS.
Date	Signature of R	egistered Chem	ist and Drugg	ist		
		PARTICUL	ARS OF MAN	NUFACTURE		
FORMULA NO.	NAME OF		SPIRITS US	ED	PREPARATION	
	PREPARATIONS	STRENGTH	BULK	ABSOLUTE	MA	NUFACTURED
			LITRES	LITRES		
C. I declare that	the above-mentioned *surp	lus / *loss was c	caused by			
		(Delete which	n is not applica	able)		
Signature	for Registrant				Capacity	
			FOR OFFICI	AL USE ONLY		
			Officer's Rep	ort		
Instruction i.r.o. Surpluses / Losses / Irregularities						
				-		
Officer in charge,	Security Inspections				Date	
<u> </u>						