GENERAL EXPLANATORY NOTE:

[ ] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

DRAFT AMENDMENT OF RULES
in terms of the Customs and Excise Act, 1964

The following amendments are proposed in terms of sections 107A and 120:

Insertion of rule 107A

1. The following rule is hereby inserted in the Rules to the Customs and Excise Act, 1964 (Act No. 91 of 1964), after the rules for section 106:

“RULES FOR SECTION 107A OF THE ACT

Requirements in respect of tobacco leaf threshers

107A.01 (a) For the purposes of these rules –

“tobacco leaf thresher” means any person who carries out any preliminary, intermediate or supplementary processing of tobacco not stemmed or stripped, tobacco partly or wholly stemmed or stripped, or tobacco refuse;

“tobacco not stemmed or stripped” means tobacco products classified under tariff subheading 2401.10 of Section IV of Part 1 of Schedule No. 1;

“tobacco partly or wholly stemmed or stripped” means tobacco products classified under tariff subheading 2401.20 of Section IV of Part 1 of Schedule No. 1; and

“tobacco refuse” means tobacco products classified under tariff subheading 2401.30 of Section IV of Part 1 of Schedule No. 1.

(b) Every tobacco leaf thresher shall—
(i) register his factory with the Commissioner on form DA 185 and the appropriate annexure for the carrying out of tobacco processing in terms of section 59A and the rules thereto;

(ii) keep records in respect of –

(aa) each supplier of tobacco inputs, together with the dates and values of each such supply;

(bb) the processes carried out in respect of such tobacco inputs;

(cc) the persons on whose behalf such processes were carried out; and

(dd) each purchaser of tobacco outputs, together with the dates and values of each such purchase; and

(iii) retain such records and the documents in support thereof available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which any such record was created."

Substitution of form

2. Item 202.00 of the Schedule to the rules is hereby amended by the substitution for form DA 185 of the following form:

“DA 185 Application form: Registration/Licensing of Customs and Excise Clients”

Insertion of form

3. Item 202.00 of the Schedule to the rules is hereby amended by the insertion for form DA 185.4A17 of the following form:

“DA 185.4A17 Registration client type 4A17 – Registered leaf threshing factory”