

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/83)**

Under sections 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 **with effect from 15:06 on 23 February 2011.**

**GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of wine and other fermented beverages of the following forms:

| | |
|----------------|-------------------------------------------------------------------------------------------------------------|
| “DA 260 | Excise Account: Wine and other fermented beverages (SVM) |
| DA 260.01 | Excise Account Schedule (Production): Wine and other Fermented Beverages (SVM) |
| DA 260.02 | Excise Account Schedule (Receipts from C & E warehouses): Wine and other fermented beverages (SVM) |
| DA 260.04 | Excise Account Schedule (Summary of non-duty paid removals): Wine and other fermented beverages (SVM) |
| DA 260.04A | Excise Account Schedule (Itemised list of non-duty paid removals): Wine and other fermented beverages (SVM) |
| DA260.05 | Excise Account Schedule (Duty Paid Removals) |
| DA 260 | Excise Account: Wine and other fermented beverages (SOS) |

- DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Wine and other fermented beverages (SOS)
- DA 260.04 Excise Account Schedule (Summary of non-duty paid removals): Wine and other fermented beverages (SOS)
- DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals): Wine and other fermented beverages (SOS)

DA 260 Excise Account: Wine and other fermented beverages (OS)

- DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Wine and other fermented beverages (OS)
- DA 260.04 Excise Account Schedule (Summary of non-duty paid removals): Wine and other fermented beverages (OS)
- DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals): Wine and other fermented beverages (OS).”

(b) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of spirits products of the following forms:

“DA 260 Excise Account: Spirits Products (VMS)

- DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Spirits Products (VMS)
- DA 260.03 Excise Account Schedule (Receipts from other Groups): Spirits Products (VMS)
- DA 260.04 Excise Account Schedule Summary of non-duty paid removals): Spirits Products (VMS)
- DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals): Spirits Products (VMS)

DA 260 Excise Account: Spirits Products (SOS)

- DA 260.02 Excise Account Schedule (Packed) (Receipts from C & E warehouses): Spirits Products (SOS)
- DA 260.03 Excise Account Schedule (Unpacked) (Receipts from other C & E warehouses): Spirits Products (SOS)
- DA 260.04 Excise Account Schedule (Summary of non-duty paid removals): Spirits Products (SOS)
- DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals): Spirits Products (SOS).”