

**SOUTH AFRICAN REVENUE SERVICE**

No. R.

2013

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES**

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.

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

**SCHEDULE**

By the substitution in rule 19A3.03 for paragraph (d) of the following paragraph:

- "(d)(i) Subject to paragraph (e), from the quantity removed from –
- (aa) a customs and excise storage warehouse (OS) for imported goods or from a VMP to a VMS warehouse, there may be deducted by the licensee of the VMS warehouse 1,5 per cent as contemplated in section 75(18)(a) and 0,25 per cent as contemplated in section 75(18)(b)(i); or
  - (bb) a SVM warehouse to a VMS warehouse, there may be deducted by the licensee of a VMS warehouse 1,5 per cent as contemplated in section 75(18)(a).
- (ii) The SVM warehouse referred to in subparagraph (i), means an SVM warehouse in which a final product of fermentation produced therein is stripped as contemplated in Additional Note 4 to Chapter 22 of Part 1 of Schedule No. 1 and removed to a VMS. "