

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 section 120:

- (a) By the deletion of rules 33.01, 33.02 and 33.04 and the renumbering of rule 33.03 as rule 33.01.
- (b) By the substitution of rule 63.01 with the following:

63.01 Every still maker and still importer shall-

(a) immediately on manufacture or importation by him of any still obtain from the Controller a registration number which he shall permanently affix to such still in the manner approved by the Commissioner, together with his name and address and the capacity of the still; and

(b) keep and maintain a register with the following information in respect of any still-

(i) registration number contemplated in paragraph (a);

(ii) date of manufacture, where applicable;

(iii) date of importation, where applicable;

(iv) type, brand and capacity; and

(v) the following information on the sale of such still-

(aa) sales invoice number;

(bb) date of sale;

(cc) value of sale;

(dd) name and address of purchaser;

(ee) delivery note number; and

(ff) delivery address.

(c) By the substitution of rule 63.04 with the following:

63.04 Whenever any still that was not marked in accordance with rule 63.01 is received by a still maker or a person licenced to own, possess or keep such still, he shall immediately-

(a) advise the Controller;

(b) provide the Controller with the following information, where available, in respect of such still-

(i) type, brand and capacity;

(ii) name and address of the manufacturer; and

(iii) manufacturer's serial number; and

(c) obtain from the Controller a registration number which he shall permanently affix to such still in the manner approved by the Commissioner, together with his name and address and the capacity of the still.

(d) By the insertion of the following heading and rules after rule 106.02:

RULES FOR SECTION 116 OF THE ACT

Manufacture of excisable goods solely for use by the manufacturer

116.01 (a) A manufacturer of excisable goods who manufactures such goods solely for the purposes of own use by that manufacturer, as contemplated in section 116, must-

(i) apply on form DA 185 and the appropriate annexures for registration in terms of section 59A and the rules thereto; and

(ii) where applicable, apply on form DA 104 for a licence to own, possess or keep a still in terms of section 63 and the rules thereto.

(b) Unless the Commissioner determines otherwise, no security is required to be furnished by a manufacturer applying for registration as contemplated in item (i) of paragraph (a).

116.02 A manufacturer of excisable goods solely for own use, who is registered as contemplated in item (i) of paragraph (a) of rule 116.01, must -

(a) keep detailed records in respect of the -

- (i) description of any goods manufactured and stored;
- (ii) description of any manufacturing and storage processes;
- (iii) capacity of any manufacturing plant and equipment;
- (iv) capacity of any storage facility and equipment;
- (v) monthly register of any goods manufactured that reflects the –
 - (aa) opening stock at the start of the month
 - (bb) quantities manufactured and stored;
 - (cc) quantities used and purpose of use;
 - (dd) quantities removed and purpose of removal;
 - (ee) quantities lost or destroyed and the reason; and
 - (ff) closing stock at the end of the month; and

(b) keep available the records contemplated in paragraph (a) for a period of at least five years after the date of manufacture for inspection on demand by an officer.

- (e) By the insertion in item 202.00 of the Schedule to the rules of the following forms:

DA 104 – APPLICATION TO OWN, POSSESS OR KEEP A STILL

DA 105 – APPLICATION BY AN AGRICULTURAL DISTILLER FOR A LICENSE TO DISTIL SPIRITS; and

- (f) By the substitution in item 202.00 of the Schedule to the rules for form DA 185 of the following form:

DA 185.4B2 – LICENSING CLIENT TYPE 4B2 – MANUFACTURING WAREHOUSE