

**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

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

**The following amendments are proposed in terms of sections 75 and 120:**

(a) By the substitution for the heading in rule 75(24) 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 non-liquor products or excisable goods for industrial use in terms of any item referred to in paragraph (a)”**

(b) By the substitution in rule 75(24) for paragraph (a) of the following paragraph:

“75(24)(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.”

(c) By the substitution in rule 75(24)(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.”