

## SOUTH AFRICAN REVENUE SERVICE

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### CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/46)

Under sections 19, 19A, 20 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.

**PRAVIN JAMNADAS GORDHAN**  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

#### SCHEDULE

- (a) By the insertion after rule 19.07 of the following rule:
- “19.08 (a) Application for extension of the two year period contemplated in section 19(9) shall be made to the Controller at least 30 days before the date that period expires.
- (b) Such application must state fully the reasons which necessitate an extension and must be supported by any documents which substantiate the facts or circumstances stated in the application.
- (c) All documents must be in chronological order and sequentially numbered.
- (d) For the purposes of section 19(9)(a) –  
“**maturation**” means wine or spirits maturing in wooden vats or casks only; and  
“**maceration**” is a process in wine and spirits manufacturing in which the crushed grape skins are left in the juice or other fruit peels are left in alcohol until they have imparted the desired colour or the proper amount of tannins and aroma.”

(b) By the substitution in rule 19A.08 for paragraph (b) of the following paragraph:

“(b) (i) When duties are amended in such taxation proposal, licensees must submit two duty accounts for the accounting month in which those duties are so amended as follows:

(aa) the first account for that accounting month must be for the period when the accounting month commences until the time the taxation proposal is tabled;

(bb) the second account for that accounting month must commence immediately after the time of tabling, on the same day the period of the first account for that accounting month ends as contemplated in paragraph (aa);

(ii) the due dates for submission of, and payment of the duty assessed for, both accounts contemplated in subparagraph (i), must be calculated as specified in these rules for submission of accounts and payment of duty.”

(c) By the addition to rule 20.14 of the following paragraph:

“(c) Notwithstanding paragraphs (a) and (b), when a duty on any goods referred to in the said paragraph (a) is amended in a taxation proposal tabled by the Minister as contemplated in section 58(1), the provisions of rule 19A.08 shall apply *mutatis mutandis* to the submission of accounts in terms of this rule and the payment of duty as provided in rule 20.17 in respect of such goods.