

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/84)**

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 1 March 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 spirits products of the following forms:

"DA 260	Excise Account: Spirits Products (VMP)
DA 260.01	Excise Account Schedule (Production): Spirits Products (VMP)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Spirits Products (VMP)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Spirits Products (VMP)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Spirits Products (VMP)

DA 260	Excise Account: Spirits Products (VMS) (110-day cycle)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Spirits Products (VMS)
DA 260.03	Excise Account Schedule (Receipts of un-blended product): 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 (VMS) (130-day cycle)
DA 260.03	Excise Account Schedule (Receipts of un-blended product): 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).”

(b) By the insertion in item 202.00 of the Schedule to the rules of the following forms DA 260 in respect of vermouth and flavoured wine:

DA 260	Excise Account: Vermouth and Flavoured Wine (SVM)
DA 260.01	Excise Account Schedule (Production): Vermouth and Flavoured Wine (SVM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Vermouth and Flavoured Wine (SVM)

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals): Vermouth and Flavoured Wine (SVM)

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals): Vermouth and Flavoured Wine (SVM)

DA 260 Excise Account: Vermouth and Flavoured Wine (SOS)

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Vermouth and Flavoured Wine (SOS)

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals): Vermouth and Flavoured Wine (SOS)

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals): Vermouth and Flavoured Wine (SOS)

DA 260 Excise Account: Vermouth and Flavoured Wine (OS)

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Vermouth and Flavoured Wine (OS)

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals): Vermouth and Flavoured Wine (OS)

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals): Vermouth and Flavoured Wine (OS).”

(c) By the insertion in item 202.00 of the Schedule to the rules of the following forms DA 260 in respect of wine:

“DA 260 Excise Account: Wine (SOS)

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Wine (SOS)

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals): Wine (SOS)

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals): Wine (SOS)

DA 260 Excise Account: Wine (OS)

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Wine (OS)

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals): Wine (OS)

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals): Wine (OS)

DA 260 Excise Account: Wine (SVM)

DA 260.01 Excise Account Schedule (Production): Wine (SVM)

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Wine (SVM)

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals): Wine (SVM)

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals): Wine (SVM).”

(d) By the insertion in item 202.00 of the Schedule to the rules of the following forms DA 260 in respect of other fermented beverages:

“DA 260 Excise Account: Other fermented beverages (SOS)

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (SOS)

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (SOS)

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (SOS)

DA 260 Excise Account: Other fermented beverages (OS)

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (OS)

DA 260.04 Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (OS)

DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (OS)

DA 260 Excise Account: Other fermented beverages (SVM)

DA 260.01 Excise Account Schedule (Production): Other fermented beverages (SVM)

DA 260.02 Excise Account Schedule (Receipts from C & E warehouses): Other fermented beverages (SVM)

- DA 260.04 Excise Account Schedule (Summary of non-duty paid removals): Other fermented beverages (SVM)
- DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals): Other fermented beverages (SVM)."