

**CUSTOMS AND EXCISE ACT, 1964**  
**AMENDMENT OF RULES (DAR/133)**

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



**VISVANATHAN PILLAY**

**ACTING 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 wine of the following forms:

<b>"DA 260</b>	<b>Excise Account: Wine (SVM)</b>
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)
<b>DA 260</b>	<b>Excise Account: Wine (SOS)</b>
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)

<b>DA 260</b>	<b>Excise Account: Wine (OS)</b>
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)"

(b) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of vermouth of the following forms:

<b>DA 260</b>	<b>Excise Account: Vermouth (SVM)</b>
DA 260.01	Excise Account Schedule (Production): Vermouth (SVM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Vermouth (SVM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Vermouth (SVM)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Vermouth (SVM)

<b>DA 260</b>	<b>Excise Account: Vermouth (OS)</b>
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Vermouth (OS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Vermouth (OS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Vermouth (OS)

<b>DA 260</b>	<b>Excise Account: Vermouth (SOS)</b>
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Vermouth (SOS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Vermouth (SOS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Vermouth (SOS)"

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

<b>DA 260</b>	<b>Excise Account: Other fermented beverages (SVM)</b>
DA 260.01	Excise Account Schedule (Production): 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)
<b>DA 260</b>	<b>Excise Account: Other fermented beverages (SOS)</b>
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)
<b>DA 260</b>	<b>Excise Account: Other fermented beverages (OS)</b>
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)"

(d) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of spirit products of the following forms:

<b>DA 260</b>	<b>Excise Account: Spirits Products (VMP)</b>
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)."

(e) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of tobacco products of the following forms:

<b>"DA 260</b>	<b>Excise Account: Tobacco Products (VM)</b>
DA 260.01	Excise Account Schedule (Production): Tobacco Products (VM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Tobacco Products (VM)
DA 260.03	Excise Account Schedule (Returns of duty paid stock): Tobacco Products (VM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Tobacco Products (VM)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (VM)

<b>DA 260</b>	<b>Excise Account: Tobacco Products (SOS)</b>
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Tobacco Products (SOS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Tobacco Products (SOS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS)"

(f) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of malt beer of the following forms:

<b>"DA 260</b>	<b>Excise Account: Malt Beer (VM)</b>
DA 260.01	Excise Account Schedule (Production): Malt Beer (VM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Malt Beer (VM)
DA 260.03	Excise Account Schedule (Returns of duty paid stock): Malt Beer (VM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Malt Beer (VM)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Malt Beer (VM)

<b>DA 260</b>	<b>Excise Account: Malt Beer (SOS)</b>
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Malt Beer (SOS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Malt Beer (SOS)

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

(g) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of Traditional African beer of the following forms:

“DA 260 **Excise Account: Traditional African Beer Products (SVM)**  
DA 260.01 Excise Account Schedule (Production): Traditional African Beer  
Products (SVM)  
DA 260.02 Excise Account Schedule (Receipts from C & E warehouses):  
Traditional African Beer Products (SVM)  
DA 260.04 Excise Account Schedule (Summary of non-duty paid removals):  
Traditional African Beer Products (SVM)  
DA 260.04A Excise Account Schedule (Itemised list of non-duty paid removals):  
Traditional African Beer Products (SVM)”