


**SOUTH AFRICAN REVENUE SERVICE  
SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 425

22 May 2015

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/145)**

Under sections 75 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.

**THOMAS SWABIHI MOYANE****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE**

By the substitution of rule 75(24) of the following heading and rule:

**“Keeping of a register by rebate users of excisable goods used in the manufacture of non-alcoholic beverages, other non-liquor products or excisable goods for industrial use in terms of any item referred to in paragraph (a)**

- 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 and 621.08 of Schedule No. 6.
- (b) For the purpose of this rule -
- (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, other non-liquor products or excisable goods for industrial use.

- (ii) such excisable goods must be supplied and delivered on the following forms:
- Spirits – Form DA 33A as contemplated in the rule 19A3
  - Wine – Form DA 32
  - Other fermented beverages – Form DA 32
  - Malt beer – Form DA 33A
  - Form DA 62 must be used for the transfer of excisable goods to another similarly registered rebate user.
- (iii) a rebate user shall give the Controller notice of its intentions to use goods received under rebate of duty for any purpose specified in the rebate item.
- (iv) except with the permission of the Controller such goods shall be so used under the supervision of an officer.
- (c) A rebate user must keep a register in which is recorded at least the following:

#### **RECEIPTS OF EXCISABLE GOODS**

- The name, warehouse number and client code of the licensee of the customs and excise warehouse from whom the excisable goods was received
- The form number and date and invoice number and date
- Quantity received, and type of product received
- Tariff item and rebate item (as reflected on the form)

#### **USE OF EXCISABLE GOODS**

- Description of product manufactured
- Quantity of excisable product used
- Quantity of goods manufactured
- For spirits, the manufacturing formula, including the ratio of spirits in relation to the end product and a cross-reference to the record on form DA133 of each manufacturing or other operations.

**STOCK FIGURES FOR EXCISABLE GOODS**

- Monthly stock figures, total quantities of excisable goods received, used and in stock

**SALES OR REMOVALS**

- Sales invoice or delivery note numbers and dates of manufactured goods sold or otherwise disposed of
- Numbers and dates of forms DA 62 in respect of excisable goods removed to other similarly registered rebate users

- (d) Such register and other documents to which it relates (including copies of forms) must be kept together with other books, accounts and documents contemplated in rule 59A.09(2) at the premises of the rebate user or any other place approved by the Controller.