

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1597

23 DECEMBER 2016

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR163)**

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 January 2017**.



THOMAS SWABIHI MOYANE
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the substitution in rule 75.00 of the following heading and rule:

“Registration of rebate users affected by amendments of items, tariff headings or subheadings in Schedule No. 3 or 4 effective from 1 January 2017

75.00 From 1 January 2017, a rebate user shall be regarded as being registered to receive imported goods classifiable within an amended item or tariff heading or subheading shown in the column for “Version 2017 (HS 2017)” if such rebate user is, immediately prior to that date, registered under any item of Schedule No. 3 or 4 to receive imported goods classifiable within the corresponding item or tariff heading or subheading for “Version 2016 (HS 2012)” listed in the correlation table on the SARS website.”

(b) 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:

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)
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)”