

SOUTH AFRICAN REVENUE SERVICE

Government Gazette No.

No. R.

2019-02-08

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 179)**

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.

**MARK STANLEY KINGON
ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

Amendment of rule 75(24)

1. Rule 75(24) of the rules under section 75 of the Customs and Excise Act 1964 (Act No. 91 of 1964), is hereby amended by—

- (a) the substitution for the number “75(24)” of the number “75.24”;
- (b) the substitution for the heading of the following heading:
“Keeping of a register by rebate users of excisable goods used in the manufacture of non-alcoholic beverages, foodstuffs and other non-liquor products or excisable goods for industrial use in terms of any item referred to in paragraph (a)”;

(c) the substitution for paragraph (a) of the following paragraph:

“(a) This rule applies to rebate items 619.07, 620.11, 620.13 (01.01 and 02.01), 620.15, 620.19, 620.21, 620.25 and 621.08 of Schedule No. 6.”;
and

(d) the substitution in paragraph (a) for subparagraph (i) of the following subparagraph:

“(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, foodstuffs and other non-liquor products or excisable goods for industrial use.”.

Insertion of forms

2. Item 202.00 of the Schedule to the rules is hereby amended by the insertion after form DA 132 of the following form:

“DA 133 Return in respect of spirits/fortified wine/unfortified wine received and used under rebate of duty in terms of item 620.25/104.15”.