

SOUTH AFRICAN REVENUE SERVICE

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GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

 Words that are underlined with a solid line, indicate insertions in the existing rules

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES**

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.

**EDWARD CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

Amendment of rule 19A.11

Rule 19A.11 of the Rules under the Customs and Excise Act, 1964, is hereby amended

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(a) by the substitution for the heading of the following heading:

“Special relief provisions in respect of payment of excise duty on certain goods during specified payment periods [commencing 1 May 2020 and ending 30 June 2020]”;

(b) by the substitution for paragraph (a) of the following paragraph:

“(a) This rule applies to =

- (i) tobacco products in respect of which payment of excise duties are due during the period commencing 1 May 2020 and ending 30 June 2020; and[,]
- (ii) beer, wine (including vermouth), other fermented beverages and spirits and other spirituous beverages in respect of which payment of excise duties are due during the period commencing =
(aa) 1 May 2020 and ending 30 June 2020; and
(bb) 1 August 2020 and ending 30 September 2020.”;

and

(c) by the substitution for paragraph (b) of the following paragraph:

“(b) Notwithstanding anything to the contrary contained in any rule, a licensee of a customs and excise warehouse contemplated in section 19A liable for the payment of excise duty in respect of excisable goods to which this rule applies who is excise compliant, may defer the payment of such excise duty =
(i) in the case of products referred to in paragraph (a)(i) by a period not exceeding [90] 150 days; and
(ii) in the case of products referred to in paragraph (a)(ii)(aa) and (bb) by a period not exceeding 90 days respectively;

Provided that the applicable excise duty accounts in respect of such warehouse shall, despite the deferral of payment, be submitted on the dates prescribed or as determined by the Commissioner.”.