

**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

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**SOUTH AFRICAN REVENUE SERVICE**

**Government Gazette No. 45696**

**No. R. 1644**

**2021-12-24**

**CUSTOMS AND EXCISE ACT, 1964**

**AMENDMENT OF RULES**

Under sections 19A and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto with effect from 1 January 2022.

**EDWARD CHRISTIAN KIESWETTER**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

**Substitution of forms**

Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:

**“DA 260           Excise Account: Tobacco Products (VM)**

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 (RSA)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (VM)
DA 260.04A (BLNS)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (VM)
DA 260.04A (Export)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (VM)

**DA 260      Excise Account: Tobacco Products (SOS)**

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 (RSA)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS)
DA 260.04A (BLNS)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS)
DA 260.04A (Export)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS)

DA 260.04A (DDP)

Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS)”