

## 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.

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### CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR 245)

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 hereby amended to the extent set out in the Schedule hereto **with effect from 1 June 2023**.



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

### SCHEDULE

#### Amendment of rule 19A.01

1. Rule 19A.01 is hereby amended by the –
  - (a) substitution in paragraph (b)(i) of the following item for item (cc):

“(cc) cigars, cheroots, cigarillos and cigarettes of tobacco or tobacco substitutes classifiable under item 104.30; **[and]**”;

- (b) substitution in paragraph (b)(i) of the following item for item (dd):  
 “(dd) Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [cigarette tobacco and substitutes thereof and pipe tobacco and substitutes thereof] classifiable under item 104.35; and”;
- (c) insertion in paragraph (b)(i) of the following item after item (dd):  
 “(ee) Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body classifiable under item 104.37.”; and
- (d) substitution in paragraph (c)(i) of the following definition for “tobacco products”:  
 ““tobacco products”, shall be deemed to be a reference to those goods contemplated in paragraph (b)(i)(cc); **[and]** (dd) and (ee)”.

**Amendment of rule 19A.04**

2. Rule 19A.04 is hereby amended by the substitution in paragraph (a)(ii) of the following item for item (cc):

- “(cc) tobacco products-
- (A) cigarettes and sticks, the number;
  - (B) **[all other, the mass]** liquids, the volume in millilitres;
  - (C) all others, the mass in kilograms;”.

**Substitution of forms**

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

“DA 260	<b>Excise Account: Tobacco Products (SOS) - Special Storage Warehouse</b>
DA 260.02	Excise Account Schedule (Receipts from C&E warehouses): Tobacco Products (SOS) – Special storage warehouse

DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Tobacco Products (SOS) – Special storage warehouse
DA 260.04A (RSA)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS) – Special storage warehouse
DA 260.04A (BLNS)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS) – Special storage warehouse
DA 260.04A (Export)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS) – Special storage warehouse
DA 260.04A (DDP)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS) – Special storage warehouse

## **DA 260**

### **Excise Account: Tobacco Products (VM) - Manufacturing Warehouse**

DA 260.01	Excise Account Schedule (Production): Tobacco Products (VM) – Manufacturing warehouse
DA 260.02	Excise Account Schedule (Receipts from C&E warehouses): Tobacco Products (VM) – Manufacturing warehouse
DA 260.03	Excise Account Schedule (Returns of duty paid stock): Tobacco Products (VM) – Manufacturing warehouse
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Tobacco Products (VM) – Manufacturing warehouse
DA 260.04A (RSA)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (VM) – Manufacturing warehouse
DA 260.04A (BLNS)	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (VM) – Manufacturing warehouse

DA 260.04A (Export)

Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (VM) – Manufacturing warehouse”