172 No. 42218

GOVERNMENT GAZETTE, 8 FEBRUARY 2019

SOUTH AFRICAN REVENUE SERVICE

NO. R. 122

08 FEBRUARY 2019

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 nonliquor 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".

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	PECT OF *SPIRITS / * FO USED UNDER REBATE C					V SARS
	South African Revenue Service					
	EBATE USER DETAILS:					DA 133
Registered Name: Excise Rebate Number:					DATE OF MANUFACTURE.	
						20
Oponing Balanco						
Plus: Receipts:	- Form DA 32 / DA 33A					
	- Form DA 32 / DA 33A	No	Da	te		
	- Form DA 32 / DA 33A	No	Da	te		
: Surplus on Re	eceipt					
TOTAL						
	Less : Loss on Receipt					
	D					
	Less : Closing Balance E ACCOUNTED FOR					
	Less : Used					
	Surplus / *Loss)					
			h is not applic			
		formulae and n	nethods which	shall be made a		
Date	Signature of I				Capacity	
Date		egistered Chem PARTICUL	ARS OF MAN	NUFACTURE		
FORMULA NO.	NAME OF PREPARATIONS	NAME OF SPIRITS USED			PREPARATION MANUFACTURED	
	FREFARATIONS	STRENGTH	BULK	ABSOLUTE LITRES		VOI ACTORED
C. I declare that	the above-mentioned *surp	lus / *loss was o	caused by			
		(Doloto whiol	h ia natannlia			
		(Delete which	h is not applica	able)		
	or Registrant				Capacity	
				AL USE ONLY		
			Officer's Rep			
		Instruction i.r.	.o. Surpluses	/ Losses / Irregu	larities	
					_	
Officer in charge,	Security Inspections				Date	