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GOVERNMENT NOTICES

GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 310

26 February 2003

CUSTOMS AND EXCISE ACT, 1964.-

AMENDMENT OF SCHEDULE NO. 6 (NO. 6/102)

Under section 75(15) of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto with effect from 26 February 2003.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
607.00				<p>By the substitution for paragraphs (a) and (b) of Note 7 to item 607.00 of the following:</p> <p>" (a) (i) "methylated spirits" with its grammatical variations means spirits which are denatured to make them unfit for use as a beverage by the addition of any substance in accordance with the provisions of this Note;</p> <p>(ii) no spirits shall be methylated except by the licensee of a special customs and excise storage warehouse licensed for purposes which include denaturing of spirits and packing of such denatured spirits;</p> <p>(b) the methylation of spirits shall take place only in a room or place which has been specially set aside in such storage warehouse and approved by the Controller for that purpose."</p>			
608.00				<p>By the substitution for Note 1 (c) to item 608.00 of the following:</p> <p>"(c) (i) any excisable goods in the process of manufacture which are removed from one customs and excise manufacturing warehouse to another such warehouse for the purpose of further manufacturing thereof shall be deemed to be</p>			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
608.01				<p>in the customs and excise manufacturing warehouse to which such goods are in transit, provided such goods are removed in a manner and in containers approved by the Commissioner;</p> <p>(ii) any manufacturing warehouse or process referred to in subparagraph (i) does not include a manufacturing warehouse contemplated in section 75(18) (a) and (b) or any process of manufacture in such a warehouse."</p> <p>By the substitution for item 608.01 of the following:</p>			
"608.01	000.00	01.00	05	<p>Excisable goods, except spirits for use and used in a customs and excise manufacturing warehouse contemplated in section 75(18) (a) and (b)-</p> <p>(a) in a customs and excise manufacturing warehouse; or</p> <p>(b) in the process of manufacture and removed from one customs and excise manufacturing warehouse to another such warehouse for completion of such manufacturing process,</p> <p>unavoidably lost in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner deems reasonable, subject to production of proof that such goods did not enter into consumption.</p>	Full duty"		

No. R. 310

26 Februarie 2003

**DOEANE- EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 6 (NO. 6/102)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by genoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon met ingang van 26 Februarie 2003.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
607.00				<p>Deur paragrawe (a) en (b) van Opmerking 7 by item 607.00 deur die volgende te vervang:</p> <p>"(a) (i) "gemetileerde spiritus" met die grammatikale variasies daarvan beteken spiritus wat gedatureer is om dit ongeskik te maak om as 'n drank te gebruik deur enige stof in ooreenstemming met die bepalings van hierdie Opmerking by te voeg;</p> <p>(ii) geen spiritus mag gemetileer word behalwe deur die lisensiehouer van 'n spesiale doeane- en aksynsopslagpakhuis wat vir doeleindes wat die datureer van spiritus en die verpakking van sodanige gedatureerde spiritus insluit, gelisensieer is nie;</p> <p>(b) die metelering van spiritus moet in 'n kamer of plek wat spesiaal in sodanige opslagpakhuis afgesonder is plaasvind en deur die Kontroleur vir daardie doel goedgekeur is."</p>			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
608.00				<p>Deur Opmerking 1 (c) by item 608.00 deur die volgende te vervang:</p> <p>"(c) (i) enige synsbare goedere, wat in die proses van vervaardiging is, wat uit een doeane-en-ak-synsvervaardigingspakhuis na 'n ander sodanige pakhuis vir die doeleindes van verdere vervaardiging daarvan vervoer word, word geag in die doeane-en-ak-synsvervaardigingspakhuis waarna sodanige goedere in transito is, te wees, mits sodanige goedere op so 'n wyse en in houters deur die Kommissaris goedgekeur, verwyder word;</p> <p>(ii) enige vervaardigingspakhuis of proses in subparagraaf (i) bedoel, sluit nie 'n vervaardigingspakhuis beoog in artikel 75(18) (a) en (b) in nie of enige proses van vervaardiging in sodanige pakhuis."</p>			
608.01				Deur item 608.01 deur die volgende te vervang:			
"608.01	000.00	01.00	05	<p>Synsbare goedere, behalwe spirtus vir gebruik en gebruik in 'n doeane-en-ak-synsvervaardigingspakhuis in artikel 75(18) (a) en (b) beoog-</p> <p>(a) in 'n doeane-en-ak-synsvervaardigingspakhuis; of</p> <p>(b) in die proses van vervaardiging en wat van een doeane-en-ak-synsvervaardigingspakhuis na 'n ander sodanige pakhuis vir voltooiing van sodanige vervaardigingsproses verwyder word,</p> <p>wat onvermydelik verlore raak in vervaardigingsprosesse of aan bewerking, pomp, hantering en soortgelyke oorsake of aan</p>	Volle reg"		

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				natuurlike oorsake te wyte is, in die mate wat die Kommissaris redelik ag, mits bewyse voorgelê word dat sodanige goedere nie in gebruik gegaan het nie.			

No. R. 311

26 February 2003

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/103)**

Under section 75(15) of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, with retrospective effect to 1 October 2002, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
609.23				By the insertion after rebate item 609.22 of the following:			
"609.23	000.00	01.00	00	<p>Excisable tobacco products specified in items 104.30 and 104.35 of Section A of Part 2 of Schedule No. 1, which, after entry or deemed entry for home consumption and payment of duty and removal from any customs and excise manufacturing warehouse, are found to be off specification or have become contaminated or have undergone post-manufacturing deterioration and are returned to a customs and excise manufacturing warehouse for reprocessing or destruction, subject to compliance with the Notes hereto.</p> <p>Notes:</p> <p>1. (a) Tobacco products which are off specification or have undergone post-manufacturing deterioration or have become contaminated may only be reprocessed or destroyed in a customs and excise manufacturing warehouse where the excise duty is not less than R25 000 on any quantity found to be off-specification or that have undergone post-manufacturing deterioration or which became contaminated within a period of twelve months after removal from such warehouse and such goods are returned to such warehouse within such period.</p>	As provided in the Notes hereto		

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				<p>(b) (i) The provisions of this item shall apply in respect of tobacco products -</p> <p>(aa) in the case of cigarettes, if the cigarettes are returned in the originally sealed outer containers containing at least 9 000 cigarettes;</p> <p>(bb) in the case of other tobacco products, if such products are returned in the originally sealed outer containers used for wholesale or similar trade packing.</p> <p>2. (a) (i) The licensee of the manufacturing warehouse in which such products will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction, stating-</p> <p>(aa) fully the grounds on which a refund is claimed in terms of this item;</p> <p>(bb) the quantity and tariff item of each of the products returned for reprocessing or destruction, and the duty paid thereon.</p> <p>(ii) Any such application shall be supported by a credit note in respect of the products concerned.</p> <p>(b) If the Commissioner approves the application, any tobacco products returned in terms of this item shall be -</p>			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				<p>(i) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and</p> <p>(ii) unpacked, where applicable, and transferred to and mixed with stocks of materials for processing, under supervision of an officer; or</p> <p>(iii) destroyed under supervision of an officer.</p> <p>(c) The licensee of a customs and excise manufacturing warehouse to which such products are returned for reprocessing or destruction must keep a record which includes at least the following -</p> <p>(i) a detailed description of the goods received including the applicable tariff item;</p> <p>(ii) the quantity received;</p> <p>(iii) the date of receipt;</p> <p>(iv) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned;</p>			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				<p>(v) the delivery note under cover of which such products were returned.</p> <p>3. (a) For the purpose of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during a period of 12 months prior to the date of the examination contemplated in Note 2(b)(i).</p> <p>(b) The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77 any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be."</p>			

No. R. 311

26 Februarie 2003

**DOEANE- EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 6 (NO. 6/103)**

Kragtens artikel 75(15) van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Oktober 2002, in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
609.23				Deur na kortingitem 609.22 die volgende in te voeg:			
"609.23	000.00	01.00	00	<p>Synsbare tabakprodukte in items 104.30 en 104.35 van Afdeling A van Deel 2 van Bylae No.1 vermeld, wat nadat dit geklaar is of geag geklaar te wees vir binnelandse verbruik en betaling van reg en verwydering uit enige doeane-en-aksynsvervaardigingspakhuis, gevind word nie volgens spesifikasie te wees nie of wat gekontamineer geword het of na-vervaardiging agteruitgang ondergaan het en aan 'n doeane-en-aksynsvervaardigingspakhuis vir herprossering of vernietiging teruggestuur word, onderhewig aan nakoming van die Opmerkings hierby.</p> <p>Opmerkings:</p> <p>1. (a) Tabakprodukte wat nie volgens spesifikasie is nie of wat na-vervaardiging agteruitgang ondergaan het of gekontamineer geword het kan slegs geprosesseer of vernietig word in 'n doeane-en-aksynsvervaardigingspakhuis waar die aksynsreg minstens R25 000 is op enige hoeveelheid wat gevind is nie volgens spesifikasie te wees nie of wat na-vervaardiging agteruitgang ondergaan het of wat gekontamineer geword het binne 'n tydperk van twaalf maande na verwydering vanaf sodanige pakhuis en sodanige goedere na sodanige pakhuis binne sodanige</p>	Soos bepaal in die Opmerkings hierby"		

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				<p>tydperk terugbesorg word.</p> <p>(b) (i) Die bepalings van die item is van toepassing ten opsigte van tabakprodukte -</p> <p>(aa) in die geval van sigarette, indien die sigarette terugbesorg word in die oorspronklike buitenste houër wat minstens 9 000 sigarette bevat;</p> <p>(bb) in die geval van ander tabakprodukte, indien sodanige produkte terugbesorg word in die oorspronklik verseëde buitenste houers wat vir groothandel of soortgelyke handelsverpakking gebruik word.</p> <p>2. (a) (i) Die lisensiehouer van die vervaardigingspak huis waarin sodanige produkte geherprosesseer of vernietig gaan word moet by die Kommissaris vir sodanige herprosessering of vernietiging aansoek doen en uiteensit -</p> <p>(aa) die volledige grond waarop 'n terugbetaling ingevolge hierdie item geeis word;</p> <p>(bb) die hoeveelheid en tariefitem van elk van die produkte terugbesorg vir prosessering of vernietiging en die reg wat daarop betaal is;</p> <p>(ii) Enige sodanige aansoek moet deur 'n kredietnota ten opsigte van die betrokke produkte gerugsteun word.</p>			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				<p>(b) Indien die Kommissaris die aansoek goedkeur, moet enige tabakprodukte ingevolge hierdie item terugbesorg -</p> <p>(i) intak en algeheel apart van ander goedere of materiale gehou word totdat dit deur 'n beamppte ondersoek en geïdentifi= seer is; en</p> <p>(ii) uitgepak, waar toepaslik, en verwyder word na en vermeng word met voorrade of materiale vir prosessering onder toesig van 'n beamppte; of</p> <p>(iii) onder toesig van 'n beamppte vernietig word.</p> <p>(c) Die lisensiehouer van 'n docane-en-aksynsvervaar= digingspakhuis waarna sodanige produkte teruggestuur word vir herprosessering of vernie= tiging moet 'n rekord hou wat minstens die volgende insluit -</p> <p>(i) 'n uitvoerige beskry= wing van die goedere ontvang met inbegrip van die toepaslike tariefitem;</p> <p>(ii) die hoeveelheid ont= vang;</p> <p>(iii) die datum van ontvangs;</p> <p>(iv) die naam of geregis= treerde besigheids= naam (indien enige) en die fisiese adres van die persoon van wie se persele die betrokke produkte teruggestuur is;</p> <p>(v) die afleweringsbrief onder dekking waarvan sodanige produkte teruggestuur is.</p>			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				<p>3. (a) Vir die doeleindes van artikel 75(11A), moet die lisensiehouer van die doeane-en-aksynsvervaardigingspakhuis bewys lewer van die skaal van aksynsreg betaal of betaalbaar op die produkte vir herprosesering of vernietiging ooreenkomstig die bepalings van hierdie item en, indien die lisensiehouer nie sodanige bewys kan lewer nie, word dié reg of enige hoeveelheid aldus teruggestuur vir terugbetalinsdoeleindes bercken teen die laagste skaal van aksynsreg wat ingevolge die Wet op sodanige produkte gedurende 'n tydperk van 12 maande voorafgaande die datum van die ondersoek wat in Opmerking 2(b) (i) beoog word, gehef is.</p> <p>(b) Die lisensiehouer van sodanige pakhuis kan, na herprosesering of vernietiging van die betrokke produkte, en nadat vir die goedere wat herproseseer is in die maandelikse rekening wat in die reëls vir artikel 19A voorgeskryf word, verantwoording gedoen is, enige bedrag wat behoorlik terugbetaalbaar is teen die bedrag betaalbaar op enige sodanige rekening gedurende 'n tydperk van twee jaar na die goedere ontvang is vir herprosesering of vernietiging, na gelang van die geval, soos beoog in artikel 77 verreken."</p>			

No. R. 312

26 February 2003

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/104)**

Under section 75(15) of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto with effect from 26 February 2003.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
609.24				By the insertion after rebate item 609.23 of the following:			
"609.24	104.20	01.05	52	<p>Spirits liable to excise duty as specified in item 104.20 of Section A of Part 2 of Schedule No. 1 in spirituous beverages entered or deemed to have been entered for home consumption and payment of duty as contemplated in section 19A and its rules which have been exported by the licensee of a manufacturing warehouse from stocks owned and stored by such licensee on premises outside such warehouse, subject to compliance with the Notes hereto.</p> <p>Notes:</p> <p>1. Definitions and applications of provisions.</p> <p>(a) The refund provided for in this item is subject to the provisions of section 75(11A).</p> <p>(b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates –</p> <p>"refund" as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for</p>		As provided in the Notes hereto"	

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				<p>section 19A and any rule regulating the movement of goods to which this item relates;</p> <p>"set-off" means a set-off of duty as contemplated in section 77 which is refundable in term of this item.</p> <p>2. Set-off against monthly accounts in respect of spirits exported as contemplated in the item.</p> <p>(a) The export of such spirituous beverages shall be subject to such conditions and procedures as may be prescribed by the Commissioner by rule.</p> <p>(b) Where such goods are exported by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such export has been obtained, set off the excise duty paid or payable on the goods so exported against the excise duty payable as declared in the excise account for the accounting month during which such proof is obtained or any subsequent month during a period of two years after the date the export bill of entry was processed in respect of such export.</p> <p>(c) For the purposes of section 75(11A), the licensee of any such warehouse must produce proof of the duty paid or payable on the goods so exported and if the licensee is unable to produce such proof the duty on any quantity of the goods so exported must be calculated at the lowest rate of duty levied in terms of this Act on such goods during</p>			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				a period of twelve months prior to the date on which the export bill of entry was processed at the office of the Controller.			

No. R. 312

26 Februarie 2003

**DOEANE- EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 6 (NO. 6/104)**

Kragtens artikel 75(15) van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by genoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon met ingang van 26 Februarie 2003.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
609.24				Deur na kortingitem 609.23 die volgende in te voeg:			
"609.24	104.20	01.05	52	<p>Spiritus onderhewig aan aksynsreg soos vermeld in item 104.20 van Afdeling A van Deel 2 van Bylae No. 1 in spiritusdranke wat geklaar of geag word geklaar te wees vir binnelandse verbruik en betaling van reg soos in artikel 19A en die reëls daarvan beoog wat deur die lisensiehouer van 'n vervaardigingspakhuis vanuit voorrade, wat die eiendom is van en deur sodanige lisensiehouer op persele buite sodanige pakhuis opgeslaan is, uitgevoer is, onderhewig aan nakoming van die Opmerkings hierby</p> <p>Opmerkings:</p> <p>1. Opmerkings en toepassing van bepalinge.</p> <p>(a) Die terugbetaling waarvoor in hierdie item voorsiening gemaak word is aan die bepalinge van artikel 75(11A) onderhewig.</p> <p>(b) Vir die doeleindes van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk beteken-</p> <p>"terugbetaling" soos bepaal in hierdie item, die bedrag aan aksynsreg wat verreken kan word teen die bedrag van aksynsreg betaalbaar</p>		Soos bepaal in die Opmerkings hierby "	

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				<p>op die maandelikse rekening van 'n lisen= siehouer van 'n doeane= en-aksynsvervaardig= ingspakhuis by nakom= ing van hierdie</p> <p>Opmerkings, die reëls vir artikel 19A en enige reël wat die beweging van goedere reguleer waarop hierdie item betrekking het;</p> <p>"verreken" 'n verrekening van reg soos in artikel 77 beoog wat in gevolge hierdie item terugbe= taalbaar is.</p> <p>2. Verrekening teen maande= likse rekening ten opsigte van spiritus wat soos beoog in die item uitgevoer is.</p> <p>(a) Die uitvoer van sodanige spiritusdranke is onderhe= wig aan sodanige voorwaar= des en prosedures wat die Kommissaris by reël voor= skryf.</p> <p>(b) Waar sodanige goedere uitgevoer word deur 'n lisensiehouer van 'n doeane= en-aksynsvervaar= digingspakhuis, kan sodanige lisensiehouer, waar bewys van sodanige uitvoer verkry is, die aksynsreg betaal of betaalbaar op die goedere wat aldus uitgevoer is, verreken teen die aksynsreg betaalbaar soos verklaar in die aksynsrekening vir die rekeningmaand waartydens sodanige bewys ontvang is of enige daaropvolgende maand gedurende 'n tydperk van twee jaar na die datum waarop die uitvoerklaring ten opsigte van sodanige uitvoer geprosesseer is.</p>			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				(c) Vir die doeleindes van artikel 75(11A), moet die lisensiehouer van sodanige pakhuis bewys lewer van die aksynsreg betaal of betaalbaar op die goedere wat aldus uitgevoer is, en indien die lisensiehouer nie in staat is om sodanige bewys te lewer nie, moet die reg op enige hoeveelheid van die goedere wat aldus uitgevoer is, bereken word teen die laagste skaal van reg wat ingevolge hierdie Wet gehef is op sodanige goedere gedurende 'n tydperk van twaalf maande voor die datum waarop die uitvoerklaringsbrief by die kantoor van die Kontroleur geprosesseer is.			

No. R. 313

26 February 2003

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/64)

Under sections 21, 59A, 60 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto with effect from 26 February 2003.

P J GORDHAN

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the substitution of the following forms under item 202.00 of the Schedule to the rules:

"DA 185 Application form: Licensing / Registration of Customs and Excise Clients and the following annexures:

- | | |
|-----------|--|
| DA 185.07 | Licensing of customs and excise manufacturing warehouses. |
| DA 185.09 | Licensing of customs and excise special storage warehouses." |



DA 185

APPLICATION FORM: LICENSING/REGISTRATION OF CUSTOMS AND EXCISE CLIENTS

For official use

NOTES FOR THE COMPLETION OF FORM

1. Please indicate with an "X" in the applicable box.
2. If the space provided on form DA185 and applicable annexure(s) is insufficient, the information must be furnished on a separate page, which must be attached to the form DA185 and the annexures.
3. Where the asterisk (*) appears, delete which ever is not applicable.
4. Please reflect the relevant customs and excise client number, customs and excise warehouse number or rebate user number when applying for the amendment of existing information or for a total cancellation per client type.
5. Please take note that a separate application form must be completed for each client type.
6. Please complete annexure DA185.A where security must be furnished.

A.1. EXISTING REGISTRANT/LICENSEE PARTICULARS

If currently registered/licensed with SARS, please state allocated customs code or client number.

A.2. PURPOSE OF APPLICATION

New Registration/Licensee or renewal:

☐

Amendment of existing information:

☐

Cancellation:

☐

A.3. CLIENT TYPES

REGISTRATION		LICENSING	
1. Importer (Annexure 01) (Sec 59A)	<input type="checkbox"/>	6. Special Manufacturing Warehouse (Annexure 06) (Sec 21, 60 and 61)	<input type="checkbox"/>
2. Exporter (Annexure 02) (including exporter under AGOA) (Sec 59A and Rule 46A1.02)	<input type="checkbox"/>	7. Manufacturing Warehouse (Annexure 07) (Sec19A, 27, 60 and 61)	<input type="checkbox"/>
3. Rebate (Annexure 03) (Sch 3,4and 6) (Sec 59A and 75)	<input type="checkbox"/>	8. Storage Warehouse (Annexure 08) (Sec 60 and 61)	<input type="checkbox"/>
4. Manufacturer for AGOA (Annexure 04) (Sec 59A and Rule 46A1.03)	<input type="checkbox"/>	9. Special Storage Warehouse (Annexure 09) (Sec 19A, 21, 60 and 61)	<input type="checkbox"/>
5. Special Manufacturing Warehouse: MIDP (Annexure 05) (Sec 59A)	<input type="checkbox"/>	10. Clearing Agent (Annexure 10) (Sec 64B)	<input type="checkbox"/>
		11. Remover of goods in bond (Annexure 11) (Sec 64D)	<input type="checkbox"/>

B. BUSINESS / PERSON PARTICULARS

Registered name of business or name of applicant:			
Business address: Street name and number:			
Building name and floor number:			
Suburb:			
City/Town:		Street code:	
Postal address:			
Suburb:			
City/Town:		Postal code	
Business Telephone and Fax numbers (Including code):		()	()
Business e-mail address:			

C. NATURE OF BUSINESS

Company	<input type="checkbox"/>	Close Corporation	<input type="checkbox"/>	Trust	<input type="checkbox"/>
Sole Proprietor	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Other	<input type="checkbox"/>

Company Registration Number:																				
Close Corporation Registration Number:																				
Trust Registration Number:																				
Other (Please specify):																				

D. REGISTRATION PARTICULARS

VAT Registration Number:		Income Tax Number:	
PAYE Number:		SDL Number:	
UIF Number:			

Full name, surname and ID/Passport number(s) of *Sole Proprietor and/* or all Partners/* Managing Director/* Financial Director/* Directors/* Members/* Trustees:

i)	Initials:					Full Name:															
	Surname:																				
	ID. No:																				
	Passport No:																				
ii)	Initials:					Full Name:															
	Surname:																				
	ID. No:																				
	Passport No:																				
iii)	Initials:					Full Name:															
	Surname:																				
	ID. No:																				
	Passport No:																				

E. CONTACT PERSON (Particulars of person who can be contacted regarding this application)

Surname:																				
First Name:																				
Telephone Dialling Code:																				
Cellular Phone Number:																				
Capacity:																				

F. ACCOUNTANT/ACCOUNTING DETAILS

Name of Accountant/Accounting firm:																				
Particulars of the Accountant/Auditor or Accounting Officer:																				
Initials:					First Name:															
Surname:																				
Telephone Dialling Code:																				
Business address: Street name and number:																				
Building name and floor number:																				
Suburb:																				

City/Town:		Street code	
Postal address:			
Suburb:			
City/Town:		Postal code	

G: INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS

Please indicate whether during the preceding five years, any person contemplated in the rules for section 59A or 60:-

Has contravened or failed to comply with the provisions of the Act.	Yes:		No:	
Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner.	Yes:		No:	
Has been convicted of any offence under the Act.	Yes:		No:	
Has been convicted of any offence involving dishonesty.	Yes:		No:	
Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or for any other purpose under the Act.	Yes:		No:	
Has ever been insolvent or in liquidation.	Yes:		No:	

If the answer is "yes" to any of the above questions in G full details must be furnished with the application.

ANNEXURE DA185.07

CLIENT TYPE 7 – LICENSING OF CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE

Trading Particulars:

Please supply all trade names and physical addresses of the business is conducted from a different address or under a different name as was stated in paragraph B of the application form.

Trade name of business:

Warehouse address: Street name and number:

Building name and floor number:

Suburb:

City/Town:

Street code:

Authority to apply:

I/We _____ (name of applicant) herein represented by

(1) _____ Capacity _____

(2) _____ Capacity _____

being duly authorised thereto by virtue of -

(a) * a resolution passed at a meeting of the Board of Directors

held at _____ on the _____ day of _____ ccyy _____; or

(b) * express consent in writing of all the members of the close corporation /* partners of the partnership /* trustees of the trust; or

(c) * being a person having the management of any other association, hereby apply for licensing of a Customs and Excise manufacturing warehouse.

Warehouse Particulars:

a) Please indicate with an "x" whether the warehouse will be utilised as a manufacturing warehouse, manufacturing warehouse primary or manufacturing warehouse secondary.	Manufacturing Warehouse (VM):	
	Manufacturing Warehouse Primary (VMP):	
	Manufacturing Warehouse Secondary (VMS):	

b) Please describe the goods that will be stored in the warehouse or manufactured in the warehouse as well as the tariff heading(s)/ item(s) and rebate item(s) (if applicable).

Tariff heading(s)/item(s)/Rebate item(s)	Description of goods manufactured and/or stored
1)	
2)	
3)	
4)	
5)	
6)	
7)	
8)	
9)	

(a) Registration certificate of business - As issued by the Registrar of Companies or Master of the Supreme Court in case of a Trust.

(b) Resolution/consent or other authority as applicable.

(c) Plans of premises, showing the exact location of the warehouse.

(d) Signed Agreement as indicated in Rule 19A.

(e) Identity documents/Passport documents of

- Individual.
- Partnership, Close Corporation and Trust – All members/partners/trustees.
- Company – All Directors, including Managing Director and Financial Director.

I hereby-

- (a) declare that the particulars in the application and all enclosures are true and correct; and
(b) undertake to-
- (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
 - (ii) comply with the customs and excise laws and procedures.

Initials and surname:				Status (e.g. Director):			
Signature:			Date:			Place	

FOR OFFICIAL USE					
File Number:					
Type of Warehouse:	VM	VMP	VMS		
Warehouse Number:					
License Number:					
License Date:					
District office with whom Licensed:					

ANNEXURE DA185.09

CLIENT TYPE 9 – LICENSING OF CUSTOMS AND EXCISE SPECIAL STORAGE WAREHOUSE

Trading Particulars:

Please supply all trade names and physical addresses of the business is conducted from a different address or under a different name as was stated in paragraph B of the application form.

Trade name of business: _____

Warehouse address: Street name and number: _____

Building name and floor number: _____

Suburb: _____

City/Town: _____

Street code: _____

Authority to apply:

I/We _____ (name of applicant) herein represented by

(1) _____ Capacity _____

(2) _____ Capacity _____

being duly authorised thereto by virtue of -

(a) * a resolution passed at a meeting of the Board of Directors

held at _____ on the _____ day of _____ ccyy _____; or

(b) * express consent in writing of all the members of the close corporation /* partners of the partnership /* trustees of the trust; or

(c) * being a person having the management of any other association, hereby apply for licensing of a Customs and Excise special storage warehouse.

Warehouse Particulars:

a) Please indicate with an "x" the utilization of the warehouse.

1	Storage of locally manufactured goods (SOS):	
2	Storage of imported goods (SOS):	
3	Storage of locally manufactured goods for export (SOS):	
4	Warehouse licensed for the storage of locally manufactured goods for supply of such goods to a warehouse licensed as a duty free shop or for the supply of such goods to foreign going ships or aircraft (SOS):	
5	Locally manufactured spirits, unpacked, for export (SOS):	
6	Storage warehouse for denaturing of spirits and packing thereof (SOS):	
7	Storage warehouse for packing or repacking in manufacturing of undenaturing spirits for supply to rebate users (SOS):	
8	Combination of provisions 6 & 7 (SOS):	

b) Please describe the goods that will be stored in the warehouse or manufactured in the warehouse as well as the tariff heading(s)/ item(s) and rebate item(s) (if applicable).

Tariff heading(s)/item(s)/Rebate item(s)	Description of goods manufactured and/or stored
1)	
2)	
3)	
4)	
5)	

6)	
7)	

The under-mentioned original or certified copies must accompany the application:

- (a) Registration certificate of business - As issued by the Registrar of Companies or Master of the Supreme Court in case of a Trust.
- (b) Resolution/consent or other authority as applicable.
- (c) Plans of premises, showing the exact location of the warehouse.
- (d) Signed Agreement as indicated in Rule 19A.
- (e) Identity documents/Passport documents of
- Individual.
 - Partnership, Close Corporation and Trust – All members/partners/trustees.
 - Company – All Directors, including Managing Director and Financial Director.

Declaration:

I hereby-

- (a) declare that the particulars in the application and all enclosures are true and correct; and
- (b) undertake to-
- (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
 - (ii) comply with such customs and excise laws and procedures.

Initials and surname:		Status (e.g. Director):	
Signature:		Date:	Place

FOR OFFICIAL USE	
File Number:	
Type of Warehouse:	SOS
Warehouse Number:	
License Number:	
License Date:	
District office with whom Licensed:	

No. R. 314

26 February 2003

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/65)

Under sections 120 of the Customs and Excise Act, 1964, the rules published in Government Gazette R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto with effect from 26 February 2003.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Item 202.00 of the Schedule to the rules is hereby amended by the insertion of form DA 33A.

Customs and Excise Act, 1964 (Act No. 91 of 1964)
REMOVAL OF EXCISABLE GOODS EX WAREHOUSE
TO REGISTERED REBATE USER (RULES 19A, 59A and SCHEDULE NO. 6)

DA33A

Transport Code	Transport Document No.	Date	Issued at	Invoice No.	Invoice Date

Registration number(s)	Truck / Horse	First Trailer	Second Trailer
Tanker seal number(s)			

Client Code	Name and Address
Ex warehouse	
Rebate user	
Remover	

Quantity at 20°C	Code	Tariff heading	Rebate item	Unit price	Value
	LA				
Description and particulars of goods for duty purposes				Volume at 20°C (Li)	Strength
				Removal date	Receipt date

(1) Declaration by licensee:

I, for licensee, hereby declare that the above particulars are correct and I undertake to comply with the customs and excise laws and procedures relating to the goods entered herein for delivery to the registered rebate user

Signature for Licensee:.....

Capacity: Date:

(2) Declaration to be furnished by rebate user registered as required in the rules for section 59A under the rebate item stated in the column above:

I, (print name and capacity) for registered rebate user, hereby

(a) declare that the rebate user is registered under the stated rebate item to obtain the goods as described above;

(b) acknowledge receipt of the goods described above; and

(c) undertake to comply with the customs and excise laws and procedures relating to such goods.

Signature of authorised person for Registered Rebate User:

Capacity: Date:

DECLARATIONS BY DRIVER OF VEHICLE / REMOVER / LICENSED REMOVER OF GOODS IN BOND**1 Loading goods**

I (print name) ID/ Passport No. declare that I have received the * container / * packages and found them in good outward order and condition with seal on container as numbered at top of this form intact.

Signature

Capacity

Date

2 Delivering of goods at destination

I (print name) ID/ Passport No. declare that I have delivered the * container / * packages in good outward order and condition with seal on container as numbered at top of this form intact.

Signature

Capacity

Date

(* Delete whichever is not applicable)

Notes:

1. The invoice number allocated by the ex warehouse must be inserted in the block "Invoice No.". The date on which the invoice was issued must be inserted in the block "Invoice Date" and in the order of "CCYY/MM/DD".
2. "customs and excise laws and procedures" has the meaning assigned thereto in rule 59A.01(a).
3. "licensed remover" means a licensed remover of goods in bond contemplated in section 64D.
4. "rebate user" means a person registered in terms of the rules for section 59A under the rebate item stated in the column above.
5. "rebate item" refers to the rebate item of Schedule No. 6.
6. "LA" means litre(s) absolute alcohol (Volume at 20°C X strength).
7. "LI" means litre(s) (Volume at 20°C).

No. R. 315

26 February 2003

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/66)

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 as follows:

- (1) General Rules 19A.01 to 19A.10 published in Government Notice R.1251 (Government Gazette No. 23897) on 1 October 2002 insofar as they relate to beer and spirits and rules numbered 19A2.01 and 19A2.02 in respect of beer and rules numbered 19A3.01 to 19A3.06 in respect of spirits shall come into operation on 26 February 2003.
- (2) Where rule 19A3.06 states any date before 26 February 2003 for any requirement that date is specified in respect of transitional arrangements made with licensees of customs and excise warehouses and persons who intend licensing customs and excise warehouses in order to implement the procedures specified in the rules referred to in paragraph (1) on 26 February 2003.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the insertion in the rules for section 19A after the rules numbered 19A1 of the following:

"19A2 Rules in respect of beer

19A2.01 Customs and excise warehouses for the manufacture or storage of beer

- (a) These rules are additional to the general rules numbered 19A.

- (b) A customs and excise warehouse for the manufacture or storage of beer may be licensed only as a—
- (i) manufacturing warehouse for the manufacture of beer;
 - (ii) special storage warehouse for the storage of beer for export; or
 - (iii) special storage warehouse for the storage of beer for supply to any other customs and excise storage warehouse licensed as -
 - (aa) a duty free shop; or
 - (bb) for the supply of dutiable goods to foreign-going ships or aircraft.
- (c) For the purposes of section 19A(1)(a)(ii), beer stored as contemplated in paragraph (a)(ii) and (iii), may not be removed from such warehouses for home consumption and payment of duty, except if—
- (i) The Commissioner on good cause shown, and subject to such conditions as he may impose in each case, permits such removal;
 - (ii) The goods are required to be removed from such warehouse as contemplated in section 19(9).

19A2.02 Clearance of beer from the customs and excise manufacturing warehouse and payment of duty

- (a) Where beer is removed from a customs and excise manufacturing warehouse for home consumption and payment of duty, the invoice or dispatch delivery note duly completed and issued as contemplated in rule 19A.04, shall, subject to compliance with the provisions of section 38(4), be deemed to be due entry for home consumption of such beer.
- (b) (i) In accordance with rule 19A.06, the excise duty account on prescribed form DA 260 together with the validating bill of entry (DA 610) must be submitted for the

relevant accounting month by the licensee of the customs and excise manufacturing warehouse to reach the Controller within 30 days after closing of accounts during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.

- (ii) Excise duty payable as calculated on form DA 260 and entered on form DA 610 must be paid to reach the Controller during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue in respect of the account for-

- (aa) every month except February-

- (A) half of the duty payable within 30 days after the end of the accounting month;

- (B) half of the duty payable within 60 days after the end of the accounting month;

- (bb) February, the full amount payable on or before the second last working day of March.

- (iii) If payment is made by electronic funds transfer, proof of payment must be submitted to the Controller during the hours of business specified in subparagraph (i).

- (c) Any goods removed for any of the following purposes must be entered, in the case of:

- (i) export, including supply as stores for foreign-going ships or aircraft, on form DA 550, at the office of the Controller, before removal of the goods so exported or supplied;

- (ii) rebate of duty, on form DA 610 (ZGR) at the office of the Controller before each such removal;

- (iii) removal in bond to any customs and excise warehouse within the common customs area, on form DA 610 (ZIB) at the office of the Controller before each such removal.

- (d) Whenever goods are removed to a customs and excise manufacturing or storage warehouse on issuing form DA 610 in accordance with the provisions of paragraph (c)(iii), the licensee of the receiving warehouse must process form DA 610 (ZRW) at the office of the Controller in respect of goods so received within 7 days after the date of removal from such warehouse.

- (e) (i) Any removal in bond or export of beer by road is subject to the provisions of the rules for section 64D.

- (ii) Subject to the provisions of any other rule regarding the carriage of goods, a copy of the processed bill of entry must accompany the driver of the vehicle to its destination and must be produced to an officer on demand.

19A3 Rules in respect of spirits

19A3.01 Customs and excise warehouses which may be licensed for the primary manufacture (VMP), secondary manufacture (VMS) or storage of spirits

- (a) (i) These rules are additional to the general rules numbered 19A.

- (ii) Unless the context otherwise indicates or where otherwise specified, for the purpose of the rules in respect of spirits -

“blend” means the combination of two or more different substances, including spirits, to obtain one potable product;

“denatured spirits” means spirits denatured to make them unfit for use as a beverage by the addition of any substance in accordance with the provisions of any item of Schedule No. 6 and includes methylated spirits;

“matured spirits” means spirits stored in wooden vats for a period of at least three years to allow the said spirits to mature;

“mixture” means the combination of two or more spirituous products of the same class or kind to obtain a product of a consistently acceptable standard;

“spirits” includes spirituous products;

“spirituous products” includes spirituous beverages;

“stabilisation” means storage of a blend or mixture for a period of time to allow the combined product to become stable;

“VMP warehouse” means a customs and excise manufacturing warehouse for primary production of spirits used for the activities prescribed in these rules;

“VMS warehouse” means a customs and excise manufacturing warehouse for secondary production of spirits used for the activities prescribed in these rules.

(iii) When accounting for any quantity of spirits in terms of any provision of these rules, such quantity must be expressed in litres of absolute alcohol at 20° C.

(b) A customs and excise warehouse for the manufacture or storage of spirits may be licensed only as a -

(i) manufacturing warehouse for primary production of spirits (VMP warehouse);

(ii) manufacturing warehouse for secondary production of spirits (VMS warehouse) for use in spirituous beverages;

(iii) special storage warehouse for the storage of spirits for export, which may be for -

(aa) unpacked spirits as contemplated in section 75 (18)(bA); or

(bb) packed spirits.

- (iv) special storage warehouse for the storage of spirits for supply to any other customs and excise storage warehouse licensed as a duty free shop or for the supply of dutiable goods to foreign-going ships and aircraft;
- (v) special storage warehouse for -
 - (aa) denaturing of spirits and packing of such denatured spirits; or
 - (bb) packing or repacking of undenatured plain spirits for supply to rebate users registered as contemplated in the rules for section 59A to obtain such spirits under rebate of duty in terms of the provisions of items 607.04.10.02 to 607.04.10.16, 609.04.50 and 609.04.55 of Schedule No. 6 for the manufacture of other goods or for such other purposes as may be specified in such items; or
 - (cc) both the activities contemplated in subparagraphs (aa) and (bb).
- (c) (i) Manufacture of spirits from the distillation or re-distillation of any substance must take place in a VMP warehouse; and
- (ii) the following additional activities may take place in a VMP warehouse:
 - (aa) re-distillation of spirits (including gin distillation);
 - (bb) maturation of spirits;
 - (cc) maceration of spirits;
 - (dd) mixing of the same types of spirits to obtain consistent quality standards.
- (d) (i) Blending and stabilising of spirits must, and in addition, bottling and packaging of spirits may, take place in a VMS warehouse.

- (ii) Any installation used only for bottling and packaging of spirits will not be licensed as a VMS warehouse.
- (e) For the purposes of section 19A(1)(a)(ii), spirits stored in a customs and excise warehouse as contemplated in paragraph (b)(iii), (iv) or (v) may not be removed from such warehouse for home consumption and payment of duty, except if -
 - (i) the Commissioner on good cause shown, and subject to such conditions as he may impose in each case, permits such removal,
 - (ii) the goods are required to be removed from such warehouse in terms of the provisions of section 19(9); and
 - (iii) In the case of (b)(v), such spirits are removed to a registered rebate user as contemplated in that paragraph.

19A3.02 Clearance of spirits from a VMP warehouse and payment of duty

- (a) (i) Where spirits are removed from a VMP warehouse for home consumption and payment of duty, the invoice or dispatch delivery note duly completed and issued as contemplated in rule 19A.04, shall, subject to compliance with the provisions of section 38(4), be deemed to be due entry for home consumption of such spirits.
- (ii) (aa) In accordance with rule 19A.06, the excise account on prescribed form DA 260 and its schedules, in respect of the relevant accounting month, which is to be specified in such form, together with the bill of entry (DA 610) must be submitted and the excise duty as calculated on form DA 260 paid by the licensee of the VMP warehouse to reach the Controller within 30 days after the closing of accounts during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.

- (bb) If payment is made by electronic funds transfer, proof of payment must be submitted to reach the Controller during the period and the hours of business specified in subparagraph (aa).
- (b)
 - (i) The quantity of spirits removed in bond or exported from a VMP warehouse may, where liability has ceased as contemplated in rule 19A.09, be deducted by the licensee of such warehouse from the quantity of spirits accounted for, provided the rate of duty leviable at the time the spirits were so entered for removal in bond or for export is the same as the rate applicable to the quantity of spirits so accounted for on such form DA 260.
 - (ii) where such rates differ an appropriate adjustment must be made on form DA 260 in respect of the excise duty payable.

19A3.03**Clearance of spirits received in a VMS warehouse and payment of duty**

- (a) Spirits received in the VMS warehouse from the VMP warehouse must be entered by the licensee of the VMS warehouse on a form DA 610 (ZRW) within 7 days after the date of removal to such warehouse.
- (b)
 - (i) For the purposes of section 19A(1)(a)(i), all spirits received in the VMS warehouse from a VMP warehouse during any accounting month shall be deemed to have been entered for home consumption on the date of closing of accounts as prescribed in rule 19A.06.
 - (ii) The stock account duly completed in respect of all the spirits received during such accounting month shall, subject to compliance with the provisions of section 38(4), be deemed to be due entry of such spirits.
- (c) Only spirits that have been blended and stabilised (spirituous beverages) may be removed from a VMS warehouse for purposes of home consumption.

- (d) From the quantity so received from the VMP warehouse there may, subject to paragraph (e), be deducted by the licensee of the VMS warehouse 1,5 per cent from the excise account as contemplated in section 75(18)(a) or (b).
- (e)
 - (i) The 1,5 per cent referred to in paragraph (d) is only deductible in respect of spirits used for blending and stabilising and the quantity of spirits so used must be specified on form DA 260.
 - (ii) The 1,5 per cent is not deductible where such spirits are exported in the circumstances contemplated in section 75(18)(bA).
- (f) An excise account on prescribed form DA 260 and its schedules, in respect of the excise duty payable on the spirits received from the VMP warehouse during the relevant accounting month and deemed to have been entered for home consumption as contemplated in paragraph (b), which is to be specified in such form, together with the validating bill of entry DA 610, must be submitted by the licensee of the VMS warehouse to reach the Controller within 30 days after the date of closing of accounts, during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.
- (g)
 - (i) The excise duty payable as calculated on form DA 260 and entered on form DA 610 must be paid to the Controller in respect of such spirits -
 - (aa) blended into blends not containing at least 25 per cent alcohol by volume matured spirits, within 110 days after the end of such accounting month;
 - (bb) blended into blends containing at least 25 per cent alcohol by volume matured spirits, within 130 days after the end of such accounting month;
 - and
 - (cc) not blended into blends as described in paragraph (aa) and (bb), within 110 days after the end of such accounting month.

- (ii) Payment of such excise duty must reach the Controller within the specified periods during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.
- (iii) If payment is made by electronic funds transfer, proof of payment must be submitted to reach the Controller during the periods and the hours of business specified in paragraph (f).
- (iv)
 - (aa) The form DA 33A referred to in rule 19A3.04, which is required to be completed by a licensee of a storage warehouse contemplated in rule 19A3.01 (b) (v) in respect of each removal of spirits supplied under rebate of duty, shall be deemed to be an entry for home consumption for such spirits.
 - (bb) In accordance with rule 19A.06(f)(i), the excise account on prescribed form DA 260 and its schedules, in respect of the relevant accounting period, which is to be specified in such form, together with the validating bill of entry (DA 610) must be submitted, and the excise duty as calculated on form DA 260 paid, by the licensee of such storage (SOS) warehouse, to reach the Controller within 14 days at the end of March, June, September and December after the closing of accounts for each such quarter, during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.
 - (cc) If payment is made by electronic funds transfer, proof of payment must be submitted to reach the Controller during the period and the hours of business specified in subparagraph (bb).
- (h)
 - (i) For the purpose of section 19A(1)(c), the quantity of spirits in spirituous beverages removed in bond or exported from a VMS warehouse after entry or deemed entry for home consumption may, after liability has ceased as contemplated in rule 19A.09, be deducted from the quantity of spirits received in such VMS warehouse and accounted for on form DA 260 for payment of excise duty in any subsequent month, provided the licensee proves that the rate of duty applicable at the time the

spirits were so entered and removed or exported is the same as the rate applicable to the quantity of spirits so accounted for on the relevant form DA 260 for payment of excise duty.

- (ii) Where the licensee produces such proof and such rate differs, an appropriate adjustment must be made on form DA 260 in respect of the excise duty payable.
- (iii) Where the licensee is unable to produce proof of such rate of duty in respect of the spirits so removed in bond or exported, the lowest rate applicable during a period of 12 months prior to the date on which the spirits were so entered for removal in bond or for export must, for the purposes of section 75(11A), be used for determining any adjustment to the excise duty payable for such accounting month.

19A3.04 Removal of spirits from a customs and excise warehouse for any purpose other than for home consumption and payment of duty

- (a) No spirits shall be removed from one VMP warehouse to another VMP warehouse unless for any of the following purposes -
 - (i) re-distillation (including gin distillation);
 - (ii) maturation;
 - (iii) maceration;
 - (iv) mixing, in order to obtain consistent quality standards.
- (b) Spirits may be removed in bond from a VMP warehouse to a VMS warehouse for the purposes specified in rule 19A3.01(b)(ii) and (d).
- (c) No spirits may be removed in bond between one VMS warehouse and another VMS warehouse.

- (d) (i) Any goods removed for any of the following purposes must be entered, in the case of:
- (aa) export, including supply as stores for foreign-going ships or aircraft, on form DA 550, at the office of the Controller, before removal of the goods so exported or supplied;
 - (bb) rebate of duty, on form DA 33A which must be completed in quadruplicate for each such removal.
 - (cc) removal in bond to any customs and excise warehouse within the common customs area, on form DA 610 (ZIB) which must be received at the office of the Controller within 24 hours after such removal.
- (ii) Whenever goods are removed from a customs and excise storage warehouse on issuing form DA33A in accordance with the provisions of paragraph (i)(bb), the licensee of the warehouse must submit a summary of such removals on form DA 610 (ZGR) for processing at the office of the Controller in respect of goods removed and delivered, together with the excise account required to be submitted in terms of rule 19A3.03(g).
- (iii) The provisions of subparagraph (ii) shall apply *mutatis mutandis* in respect of a licensed storage warehouse where spirits are denatured in terms of any item of Schedule No. 6.
- (iv) Any removal in bond or export of spirits by road is subject to the provisions of the rules for section 64D.
- (v) Subject to the provisions of any other rule regarding the carriage of goods, a copy of the relevant bill of entry DA610, or if not processed at the office of the Controller at the time of removal, a copy of the draft bill of entry DA610 submitted to the office of the Controller for processing must accompany the driver of the vehicle to its destination and must be produced to an officer on demand.

(vi) Where any goods are carried by a licensed remover of goods in bond, such driver of the vehicle must in addition to any form authorising such removal, also produce the relevant road manifest to an officer on demand.

(vii) (aa) When form DA 33A is used for the transport by road of goods in bond from a customs and excise warehouse by the licensee of the customs and excise warehouse using own transport or by a licensed remover of goods in bond -

(A) the licensee and the driver of the vehicle on loading of the goods;
and

(B) the rebate user and the driver of the vehicle on delivery of the goods;

must complete the declarations on the form.

(bb) The licensee must-

(A) keep one copy of the DA 33A and furnish one copy to the rebate user; and

(B) furnish two copies to the licensed remover of goods in bond, where applicable, who must after completion by the rebate user on delivery of the spirits provide the licensee with one copy.

(cc) (A) The licensee must keep a register of each form DA 33A issued and must include therein the rebate user's name and address, client number and quantity delivered.

(B) A copy of the register must accompany the form DA 610 (ZGR) contemplated in paragraph (d)(ii).

- (dd) Form DA 610 (ZGR), processed as contemplated in paragraph (d)(ii) and the duly completed declaration by the authorised person on form DA 33A acknowledging receipt on behalf of the rebate user may, subject to paragraph (ee), be accepted for the purposes of rule 19A.09 in respect of goods so removed by the licensee.
- (ee) Whenever any goods are removed to rebate users or removed in bond or exported by the licensee of a customs and excise warehouse, the licensee must include with the excise account required to be submitted in terms of these rules a statement to the effect that -
 - (i) the goods removed to rebate users, removed in bond or exported as reflected in the account were duly delivered to the rebate user or the licensee of the warehouse to which the goods were removed in bond or were duly exported, as the case may be;
 - (ii) a record of the proof of such delivery or export is available at the licensed premises and will be kept in accordance with the requirements of rule 19A.05.
- (viii) (aa) Whenever goods are removed to a customs and excise manufacturing or storage warehouse on issuing form DA 610(ZIB) in accordance with the provisions of paragraph (d)(i)(cc), the licensee of the receiving warehouse must process form DA 610 (ZRW) at the office of the Controller in respect of goods so received within 7 days after the date of removal to such warehouse.
- (bb) The duly completed form DA610 (ZIB) and a copy of form DA 610 (ZRW) may, subject to paragraph (c), rule 19A.06(e) and any other rule relating to the movement of goods, be accepted for purposes of rule 19A.09.
- (ix) (aa) Only a licensee of a VMS warehouse may export spirituous beverages manufactured in such warehouse from stocks owned and stored by such licensee on any premises outside such warehouse.

- (bb) A licensee of a VMS warehouse who so exports spirituous beverages may set off the duty paid or payable on the spirits in such beverages against duty payable on spirits as declared on a monthly account on complying with the provisions of item 609.24 of Schedule No.6.
- (c) Whenever any goods are removed to rebate users or removed in bond or exported by the licensee of a customs and excise warehouse, the licensee must include with the excise account required to be submitted in terms of these rules a statement to the effect that -
 - (i) the goods removed to rebate users, removed in bond or exported as reflected in the account were duly delivered to the rebate user or the licensee of the warehouse to which the goods were removed in bond or were duly exported, as the case maybe;
 - (ii) a record of the proof of such delivery or export is available at the licensed premises and will be kept in accordance with the requirements of rule 19A.05.

19A3.05 Deductions from or set-off against monthly accounts in respect of goods subject to movement procedures

The provisions of rules 19A.06(e) and 19A.09 shall apply *mutatis mutandis* to any deduction or set-off from monthly accounts and such deduction or set-off may only be made on compliance with the procedures regulating the movement of the goods concerned.

19A3.06 Transitional arrangements

Licensing and de-licensing

- (a)
 - (i)
 - (aa) Before 21 February 2003 or within a reasonable period after such date, every licensee of an existing customs and excise primary manufacturing (VMP) warehouse, all applicants for customs and excise secondary manufacturing (VMS) warehouses; and

- (bb) at any time, any applicant for a licence for a customs and excise storage warehouse contemplated in rule 19A3.01(b), must apply for a licence on form DA 185 and the appropriate annexure, which must be submitted together with the supporting documents required and the completed pro forma agreement in accordance with the requirements specified in rule 19A.02.
- (ii)
 - (aa) The existing license of the manufacturing (VMP) warehouse will remain in force unless the Controller decides to cancel such licence and issue a new licence.
 - (bb) Any licensee shall furnish such additional security as the Commissioner may require before 31 March 2003.
- (b)
 - (i)
 - (aa) On 26 February 2003 at 15:00 licensees of all customs and excise manufacturing or storage warehouses excluding a licensee of a storage warehouse licensed as a duty free shop or for the supply of dutiable goods to foreign-going ships or aircraft, must take stock of all spirits which have not at that time been entered for home consumption and removed from such warehouses as contemplated in section 38(4) and the rules for section 20.
 - (bb) An account for spirituous products removed from any such warehouse from the last date of closing of duty accounts preceding 26 February 2003 and 15:00 on 26 February 2003 must be submitted to the Controller, and the duty due paid thereon not later than the penultimate working day of March 2003 during the hours of business prescribed in item 201.20 of the Schedule to the Rules for acceptance of bills of entry and for receipt of duties and other revenue.
 - (ii) Stock reports must reflect in respect of each type of such products -
 - (aa) the stock figure by quantity;

- (bb) the applicable rate of duty;
 - (cc) assessed excise duty amounts, except in the case of stock in primary manufacturing (VMP) warehouses, at the rate of duty leviable on 27 February 2003.
- (iii) Stock reports together with Certificate of removal forms DA32 must be submitted to the Controller during the hours of business referred to in paragraph (b)(i)(bb) on 27 February 2003 and such forms DA 32 shall, for the purposes of section 38(4), be deemed to be entries for home consumption of such stocks on that date.
- (iv) Within 7 days of conclusion of such stocktaking licensees must submit to the Controller any amendments to such stock reports together with any amended form DA32 where applicable.
- (v) Any goods in transit from any manufacturing or storage warehouse to another such warehouse must be shown separately and included in the stock of the receiving warehouse.
- (vi) Officers may without prior notice attend the stocktaking at any such warehouse.
- (vii) Officers may verify or monitor stocktaking in conjunction with licensees as the Controller may consider necessary.

Transfers in bond to, and de-licensing of, storage warehouse

- (c) (i) After 15:00 on 26 February 2003 no goods may be removed in bond to any customs and excise storage warehouse unless such storage warehouse has been licensed for any of the purposes specified in rule 19A3.01(b)(iii), (iv) and (v), including a storage warehouse licensed as a duty free shop or for the supply of dutiable goods to foreign going ships or aircraft.

- (ii) Where the licence of any licensed storage warehouse is cancelled as contemplated in section 19A(3) the surety bond will be cancelled when the licensee has fulfilled all obligations under such bond.

Assessment and payment of duty

- (d)
 - (i) The Controller will furnish in the form of a schedule confirmation of the duties payable on the spirits in stock according to the stock reports and forms DA32 and any amendments thereto referred to in paragraph (b)(ii) on or before 31 March 2003.
 - (ii) The licensee must submit a form DA610 reflecting the duty payable in accordance with such schedule and pay the duty due in three equal monthly payments, to be paid on or before the penultimate working day of each month, starting on 29 April 2003.

Entry for home consumption and payment of duty from 27 February 2003

- (e) From 27 February 2003 spirits in a VMP warehouse and spirits received in a VMS warehouse must be entered for home consumption and payment of duty as respectively contemplated in rule 19A3.02 and 19A3.03. "

No. R. 316

26 February 2003

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/67)

Under sections 59A 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.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the insertion in paragraph (c) of rule 59A.02(1) of the following:

- "(iii) in accordance with the provisions of section 59A(1)(b)(iv), 31 May 2003 is prescribed as the date from which no person shall, notwithstanding any existing registration in terms of any item specified in subparagraph (i), be entitled to obtain any goods under rebate of duty in terms of any such item unless he or she is registered as specified in these rules."

No. R. 317

26 February 2003

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/68)

Under sections 64D 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 with effect from 26 February 2003.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the substitution for paragraphs (f), (g) and (h) of rule 64D.04(1) of the following:

- "(f) a licensee of any premises, including any customs and excise warehouse licensed under any provision of this Act using own transport -
- (i) removes any imported goods landed in the Republic to such premises;
- (ii) removes goods in bond to and from such premises to another such premises within the Republic or in any other country within the common customs area or for export by train, ship or aircraft (including ship or aircraft stores);
- (iii) removes any goods entered under rebate of duty on any prescribed form in terms of any item of Schedule No. 6 for delivery to a rebate user;
- (g) Notwithstanding anything to the contrary in these rules contained, the provisions thereof shall not apply to any goods entered under rebate of duty in terms of the provisions of Schedule No. 3 or 4.
- (h) Any goods entered under rebate of duty on a prescribed form in terms of any item of Schedule No.6 delivered to a registered rebate user at the premises of the licensee of the customs and excise warehouse from which such goods are supplied."

(b) By the substitution for paragraphs (b), (c) and (d) of rule 64D.05(4) of the following:

- "(b) except as provided for in rule 64D.04(i)(f) and (h), the goods are entered on any prescribed form in terms of any item of Schedule No. 6 for delivery to a rebate user.
- (c) the goods are those contemplated in the rules for section 19A and are removed by road in terms of any procedure referred to in paragraph (a) or prescribed in the said rules for section 19A, in the case of -

- (i) beer and spirits with effect from 26 February 2003;
- (ii) fuel levy goods with effect from 2 April 2003.
- (d) the goods are imported goods contemplated in rule 64D.04(1)(f)(i) and are removed by road to any such licensed premises otherwise than by a licensee using own transport."

No. R. 318

26 February 2003

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/69)

Under sections 18A and 120 of the Customs and Excise Act, 1964, the rules published in Government Gazette R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the substitution for paragraph (c) of rule 18A.08 of the following:

- "(c) The loading of such goods into a container or goods vehicle and the sealing of such container or vehicle shall, if the Controller so requires, take place under customs supervision."
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