

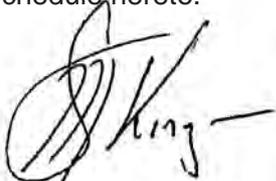
**SOUTH AFRICAN REVENUE SERVICE**

**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 non-liquor 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”.

