

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 174)**

Under sections 47(9)(a)(iv)(ff) 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 **1 April 2018**.

**MARK STANLEY KINGON
ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

By the substitution for rule 47.03(a)(v) of the following:

- (v) All other classes or kinds of alcoholic beverages not mentioned above, after a period of 36 months, but within a period of 48 months.