

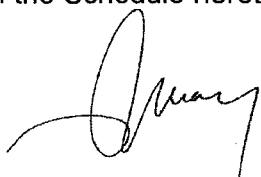
**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 940

6 December 2013

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/128)**

Under sections 35 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.

**VISVANATHAN PILLAY****ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE**

By the insertion after rule 35.05 of the following:

- "35.06 (a) A licensee of a customs and excise warehouse or special customs and excise warehouse in which wine is manufactured, may only remove, or permit the removal, of wine in bulk –
- (i) to the licensee of another such warehouse;
 - (ii) to the licensee of a VMP warehouse contemplated in the rules numbered 19A3 for the primary production of spirits;
 - (iii) to the licensee of a special customs and excise storage warehouse licensed for the storage of wine for export; or
 - (iv) for direct export from that warehouse.
- (b) For the purposes of paragraph (a), "wine in bulk" means wine not in normal packaging for sale by retail."