

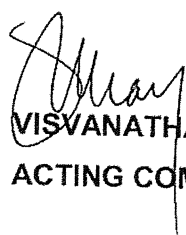
**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 639

30 August 2013

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/125)**

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.



VISVANATHAN PILLAY

ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the substitution in rule 19A3.03 for paragraph (d) of the following paragraph:

- "(d) (i) Subject to paragraph (e), from the quantity removed from –
- (aa) a customs and excise storage warehouse (OS) for imported goods or from a VMP to a VMS warehouse, there may be deducted by the licensee of the VMS warehouse 1,5 per cent as contemplated in section 75(18)(a) and 0,25 per cent as contemplated in section 75(18)(b)(i); or
 - (bb) a SVM warehouse to a VMS warehouse, there may be deducted by the licensee of a VMS warehouse 1,5 per cent only as contemplated in section 75(18)(a).
- (ii) The SVM warehouse referred to in subparagraph (i), means an SVM warehouse in which a final product of fermentation produced therein is stripped as contemplated in Additional Note 4 to Chapter 22 of Part 1 of Schedule No. 1 and removed to a VMS warehouse."