

SOUTH AFRICAN REVENUE SERVICE

No. R.

2013

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES**

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 special customs and excise storage warehouse licensed for the storage of wine for export; or
 - (iii) 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."