GENERAL EXPLANATORY NOTE:

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DRAFT AMENDMENT OF RULES

in terms of the Customs and Excise Act, 1964

The following amendments are proposed in terms of sections 110 and 120:

SCHEDULE

By the insertion after rule 106.02 of the following heading and rule:

RULES FOR SECTION 110 OF THE ACT

- <u>110.01(a)</u> The production quantities of any tobacco manufacturing equipment shall be determined by means of a sealed counter attached to such equipment as the Controller may require at the licensee's expense.
 - (b) If for any reason the production quantities of any tobacco manufacturing equipment cannot be determined as prescribed in subparagraph (a), an alternative methodology approved by the Commissioner may be used.