

SOUTH AFRICAN REVENUE SERVICE

No. R.

2016

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

Under sections 20 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.

**THOMAS SWABIHI MOYANE
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

By the insertion after Rule 20.23 of the following heading and rule:

Removal of bulk other fermented beverages

- 20.24 (a) A licensee of a customs and excise warehouse or special customs and excise warehouse in which other fermented beverages of tariff heading 22.06 are manufactured, may only remove, or permit the removal of, other fermented beverages 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 other fermented beverages for export; or
 - (iv) for direct export from that warehouse.
- (b) For the purposes of paragraph (a), “other fermented beverages in bulk” means other fermented beverages not in packaging for sale by retail.