

**GENERAL EXPLANATORY NOTE:**

[ ] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

\_\_\_\_\_ Words that are underlined with a solid line, indicate insertions in the existing rules

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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 107A and 120:**

**Insertion of rule 107A**

1. The following rule is hereby inserted in the Rules to the Customs and Excise Act, 1964 (Act No. 91 of 1964), after the rules for section 106:

**“RULES FOR SECTION 107A OF THE ACT**

**Requirements in respect of tobacco leaf threshers**

107A.01 (a) For the purposes of these rules –

“**tobacco leaf thresher**” means any person who carries out any preliminary, intermediate or supplementary processing of tobacco not stemmed or stripped, tobacco partly or wholly stemmed or stripped, or tobacco refuse;

“**tobacco not stemmed or stripped**” means tobacco products classified under tariff subheading 2401.10 of Section IV of Part 1 of Schedule No. 1;

“**tobacco partly or wholly stemmed or stripped**” means tobacco products classified under tariff subheading 2401.20 of Section IV of Part 1 of Schedule No. 1; and

“**tobacco refuse**” means tobacco products classified under tariff subheading 2401.30 of Section IV of Part 1 of Schedule No. 1.

(b) Every tobacco leaf thresher shall–

- (i) register his factory with the Commissioner on form DA 185 and the appropriate annexure for the carrying out of tobacco processing in terms of section 59A and the rules thereto;
- (ii) keep records in respect of –
- (aa) each supplier of tobacco inputs, together with the dates and values of each such supply;
- (bb) the processes carried out in respect of such tobacco inputs;
- (cc) the persons on whose behalf such processes were carried out; and
- (dd) each purchaser of tobacco outputs, together with the dates and values of each such purchase; and
- (iii) retain such records and the documents in support thereof available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which any such record was created.”

#### **Substitution of form**

2. Item 202.00 of the Schedule to the rules is hereby amended by the substitution for form DA 185 of the following form:

“DA 185 Application form: Registration/Licensing of Customs and Excise Clients”

#### **Insertion of form**

3. Item 202.00 of the Schedule to the rules is hereby amended by the insertion for form DA 185.4A17 of the following form:

“DA 185.4A17 Registration client type 4A17 – Registered leaf threshing factory”