

SOUTH AFRICAN REVENUE SERVICE

No. R.

2020

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

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 19A, 32, 36 and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto.

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

1. Amendment of rule 19A.01

Rule 19A.01 is hereby amended by the substitution for item *(bb)* of paragraph *(b)(i)* of the following item:

“(bb) spirits classifiable under items 104.21 and 104.23 **[104.20]**”.

2. Amendment of rule 19A3.04(d)(viii)(bb)

Rule 19A3.04 is hereby amended by the substitution for item (bb) of paragraph (d)(vii) of the following item:

“(bb) A licensee of a VMS warehouse who so exports spirituous beverages may set off the duty paid or payable on the spirits in such beverages against duty payable on spirits as declared on a monthly account on complying with the provisions of item 621.16 [621.10] of Schedule No. 6.”.

3. Substitution of rule 32.01

The following rule is hereby substituted for rule 32.01:

“32.01 (a) The alcoholic strength by volume of any spirits or spirituous preparation imported into or manufactured in the Republic shall be determined by means of -

- (i) a gas chromatograph;
- (ii) a near infrared spectrometer;
- (iii) distillation followed by the gravimetric measurement of the distillate or by measurement in a density meter; or
- (iv) an alcohol hydrometer and the measurement tables in volume 2 of the “Practical Alcohol Tables” (published by the International Organisation of Legal Metrology).

(b) Instruments, devices or equipment used to measure the alcoholic strength by volume of spirits or spirituous preparations, including hydrometers, thermometers and weighing instruments, must conform to legal requirements pertaining to measurement.”.

4. Amendment of rule 36.01

Rule 36.01 is hereby amended by the insertion of the following paragraph after paragraph (d):

“(e) The provisions of rule 32.01 apply *mutatis mutandis* to the determination of the alcoholic strength by volume of beer, provided the use of an alcohol hydrometer is accompanied by a formula that is supported by a documented testing process to show the formula produces accurate results.”