

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/68)**

Under sections 64D 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 with effect from 26 February 2003.

**PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the substitution for paragraphs (f), (g) and (h) of rule 64D.04(1) of the following:

- "(f) a licensee of any premises, including any customs and excise warehouse licensed under any provision of this Act using own transport -
- (i) removes any imported goods landed in the Republic to such premises;
 - (ii) removes goods in bond to and from such premises to another such premises within the Republic or in any other country within the common customs area or for export by train, ship or aircraft (including ship or aircraft stores);
 - (iii) removes any goods entered under rebate of duty on any prescribed form in terms of any item of Schedule No. 6 for delivery to a rebate user;
- (g) Notwithstanding anything to the contrary in these rules contained, the provisions thereof shall not apply to any goods entered under rebate of duty in terms of the provisions of Schedule No. 3 or 4.
- (h) Any goods entered under rebate of duty on a prescribed form in terms of any item of Schedule No.6 delivered to a registered rebate user at the premises of the licensee of the customs and excise warehouse from which such goods are supplied."

(b) By the substitution for paragraphs (b), (c) and (d) of rule 64D.05(4) of the following:

- "(b) except as provided for in rule 64D.04(i)(f) and (h), the goods are entered on any prescribed form in terms of any item of Schedule No. 6 for delivery to a rebate user.
- (c) the goods are those contemplated in the rules for section 19A and are removed by road in terms of any procedure referred to in paragraph (a) or prescribed in the said rules for section 19A, in the case of -
 - (i) beer and spirits with effect from 26 February 2003;
 - (ii) fuel levy goods with effect from 2 April 2003.
- (d) the goods are imported goods contemplated in rule 64D.04(1)(f)(i) and are removed by road to any such licensed premises otherwise than by a licensee using own transport."