

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/90)**

Under sections 19A, 38 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.

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

SCHEDULE

(a) By the substitution for rule 19A.08 of the following rule:

- "19A.08**
- (a) Whenever the Minister tables a taxation proposal as contemplated in section 58 (1) in respect of any goods to which these rules relate, such goods shall, for the purposes of section 38(4) be deemed to have been entered for home consumption before the taxation proposal is tabled in the case of -
 - (i) beer and tobacco in a customs and excise manufacturing warehouse and spirits in a VMP customs and excise manufacturing warehouse, where the invoice prescribed in these rules has been issued and the goods removed from such warehouse before such time;
 - (ii) spirits in a VMS warehouse, where spirits entered on form DA 610 for removal from a VMP manufacturing warehouse to a VMS manufacturing warehouse are received in such VMS warehouse before such time;
 - (b)
 - (i) Licensees must close their duty accounts in respect of goods of which the duties are amended in such taxation proposal at the time such proposal is tabled and such time shall be regarded as the time of closing of accounts;
 - (ii) Because the licensee closes the account at the time of such taxation proposal, the date for submission of accounts and payments of the duties due for the accounting

month as provided in these rules must be calculated from the day after the date of such taxation proposal;

- (iii) The next accounting month must commence immediately after the time of closing of accounts and must close for such month on the date of closing of accounts in the next month as contemplated in rule 19A.06.

- (c) For the purpose of this rule 'the time a taxation proposal is tabled' and cognate expressions means the actual time of the day the Minister tables such a proposal."