

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/92)**

Under sections 69 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R 1874 of 8 December 1995 are amended with effect from 1 April 2004 to the extent set out in the Schedule hereto

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

SCHEDULE

By the substitution for paragraph (a) of rule 69 01 of the following paragraph:

"(a) In calculating the value for excise duty purposes of goods specified in terms of section B of Part 2 of Schedule No 1 (excluding the items in section 69(1)(a)) on the basis of the invoice price contemplated in section 69(1)(d) and (e) there may be deducted from the final price stated on such invoice as contemplated in paragraph (b), in terms of the provisions of that section, the percentage stated in each case in respect of the following of such items -

- (i) 55 per cent in respect of items 118 10, 118 15, 118 20;
- (ii) 20 per cent in respect of item 124 05; and
- (iii) 30 per cent in respect of items 124 40, 124 70 and 124 75 "