

SOUTH AFRICAN REVENUE SERVICE

Government Gazette No. 29413

No. R.1178

2006-12-01

CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (NO. DAR/27)

Under sections 19A 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

By the insertion in rule 19A 09 after paragraph (b) of the following paragraph:

"(c) The liability for duty in terms of Section A of Part 2 of Schedule No. 1 cleared in terms of the provisions of rebate item 460.24 by a licensed manufacturer or a licensed supplier (SOS warehouse licensed for denaturing of spirits) on form SAD 500 (GR) or (XGR) shall cease upon entering the goods into a licensed warehouse for locally manufactured goods on a form SAD 500 (ZRW) within 30 days from the entry on a form SAD 500."