

**SOUTH AFRICAN REVENUE SERVICE**

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**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/75)**

Under section 35 and section 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.

**GEORGE NGAKANE VIRGIL MAGASHULA  
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

(a) By the substitution for rule 35.04 of the following rule:

“35.04 In the case of any removal of wine ex warehouse for payment of duty, the relative invoice referred to in rule 35.03 shall be deemed to be a certificate for removal of excisable goods but copies of such invoices shall not be deposited in the entry box unless required in writing by the Controller on the date or for the period mentioned in rule 20.14.