

SOUTH AFRICAN REVENUE SERVICE

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CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/88)

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 **with retrospective effect from 1 April 2011.**

GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of tobacco products of the following forms:

"DA 260	Excise Account: Tobacco Products (VM)
DA 260.01	Excise Account Schedule (Production): Tobacco Products (VM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Tobacco Products (VM)
DA 260.03	Excise Account Schedule (Returns of duty paid stock): Tobacco Products (VM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Tobacco Products (VM)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (VM)

DA 260	Excise Account: Tobacco Products (SOS)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Tobacco Products (SOS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Tobacco Products (SOS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Tobacco Products (SOS)”

(b) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of malt beer of the following forms:

“DA 260	Excise Account: Malt Beer (VM)
DA 260.01	Excise Account Schedule (Production): Malt Beer (VM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Malt Beer (VM)
DA 260.03	Excise Account Schedule (Returns of duty paid stock): Malt Beer (VM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Malt Beer (VM)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Malt Beer (VM)

DA 260	Excise Account: Malt Beer (SOS)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Malt Beer (SOS)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Malt Beer (SOS)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Malt Beer (SOS)”

(c) By the substitution in item 202.00 of the Schedule to the rules for forms DA 260 in respect of Traditional African beer products of the following forms:

“DA 260	Excise Account: Traditional African Beer Products (SVM)
DA 260.01	Excise Account Schedule (Production): Traditional African Beer Products (SVM)
DA 260.02	Excise Account Schedule (Receipts from C & E warehouses): Traditional African Beer Products (SVM)
DA 260.04	Excise Account Schedule (Summary of non-duty paid removals): Traditional African Beer Products (SVM)
DA 260.04A	Excise Account Schedule (Itemised list of non-duty paid removals): Traditional African Beer Products (SVM)”