SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 940

6 December 2013

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/128)

Under sections 35 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.

VISVANATHAN PILLAY

ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the insertion after rule 35.05 of the following:

- "35.06 (a) A licensee of a customs and excise warehouse or special customs and excise warehouse in which wine is manufactured, may only remove, or permit the removal, of wine in bulk
 - (i) to the licensee of another such warehouse;
 - (ii) to the licensee of a VMP warehouse contemplated in the rules numbered19A3 for the primary production of spirits;
 - (iii) to the licensee of a special customs and excise storage warehouse licensed for the storage of wine for export; or
 - (iv) for direct export from that warehouse.
 - (b) For the purposes of paragraph (a), "wine in bulk" means wine not in normal packaging for sale by retail."