

SOUTH AFRICAN REVENUE SERVICE

Government Gazette No

No. R.

2019-02-08

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 180)**

Under sections 33, 63, 116 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.

**MARK STANLEY KINGON
ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the deletion of rules 33.01, 33.02 and 33.04 and the renumbering of rule 33.03 as rule 33.01.

(b) By the substitution of rule 63.01 with the following:

63.01 Every still maker and still importer shall-

- (a) apply on form DA 185 and the appropriate annexure for a license to manufacture or import stills for sale or to repair stills for reward;
- (b) immediately on manufacture or importation by him of any still, apply on form DA 185 and the appropriate annexure to register such still;
- (c) permanently affix the registration number obtained in terms of the registration under paragraph (b) to such still, together with his name, address and the capacity of the still; and
- (d) keep a register with the following information in respect of any still-

- (i) registration number contemplated in paragraph (c);
- (ii) date of manufacture, where applicable;
- (iii) date of importation, where applicable;
- (iv) type, brand and capacity; and
- (v) the following information on the sale of such still-
 - (aa) sales invoice number;
 - (bb) date of sale;
 - (cc) value of sale;
 - (dd) name and address of purchaser;
 - (ee) delivery note number; and
 - (ff) delivery address.

(c) By the substitution of rule 63.02 with the following:

63.02 Every person who owns, possesses or keeps a still shall apply for a license on form DA 185 and the appropriate annexure, unless such still is used solely for distilling water or any other purpose for which a license is not required.

(d) By the substitution of rule 63.03 with the following:

63.03 No person may sell, remove or otherwise dispose of a still unless the nearest customs and excise office has granted approval in writing.

(e) By the substitution of rule 63.04 with the following:

63.04 Every still maker, still importer or person in possession of any still that was not marked in accordance with rule 63.01 shall immediately-

- (a) advise the nearest customs and excise office;
- (b) provide that customs and excise office with the following information, where available, in respect of such still-
 - (i) type, brand and capacity;
 - (ii) name and address of the manufacturer; and
 - (iii) manufacturer's serial number;
- (c) apply on form DA 185 and the appropriate annexure to register such still; and

(d) permanently affix the registration number obtained in terms of the registration under paragraph (c) to such still, together with his name, address and the capacity of the still.

(f) By the substitution of rule 63.05 with the following:

63.05 No person shall obliterate, obscure or alter the prescribed markings on any still or have in his possession any still without such markings unless the nearest customs and excise office has granted approval in writing.

(g) By the substitution of rule 63.07 with the following:

63.07 (a) Every agricultural distiller shall apply on form DA 185 and the appropriate annexure for a license for the distillation of spirits as an agricultural distiller.

(b) When an agricultural distiller ceases the distillation of spirits or ceases to be an agricultural distiller in terms of the provisions of the Act, he shall, in addition to any notification under any provision of the rules regarding any spirits manufactured by him, immediately notify the nearest customs and excise office of the disposal of any still in his possession.

(h) By the insertion of the following heading and rules after rule 106.02:

RULES FOR SECTION 116 OF THE ACT

Manufacture of excisable goods solely for use by the manufacturer

116.01 (a) A manufacturer of excisable goods who manufactures such goods solely for the purpose of own use by that manufacturer, as contemplated in section 116, must—

(i) apply on form DA 185 and the appropriate annexure for registration in terms of section 59A and the rules thereto; and

(ii) for purposes of distillation, apply on form DA 185 and the appropriate annexure for a licence to own, possess or keep a still in terms of section 63 and the rules thereto.

(b) Unless the Commissioner determines otherwise, no security is required to be furnished by a manufacturer applying for registration or licensing as contemplated in paragraph (a).

116.02 A manufacturer of excisable goods solely for own use, who is registered as contemplated in item (i) of paragraph (a) of rule 116.01, must –

- (a) keep detailed records in respect of the –
 - (i) description of any goods manufactured and stored;
 - (ii) description of any manufacturing and storage processes;
 - (iii) capacity of any manufacturing plant and equipment;
 - (iv) capacity of any storage facility and equipment;
 - (v) monthly register of any goods manufactured that reflects the –
 - (aa) opening stock at the start of the month;
 - (bb) quantities manufactured and stored;
 - (cc) quantities used and purpose of use;
 - (dd) quantities removed and purpose of removal;
 - (ee) quantities lost or destroyed and the reason; and
 - (ff) closing stock at the end of the month; and
- (b) keep available the records contemplated in paragraph (a) for a period of at least five years after the date of manufacture for inspection on demand by an officer.

(j) By the substitution in item 202.00 of the Schedule to the rules for form DA 185 of the following form:

DA 185 - APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

(j) By the insertion in item 202.00 of the Schedule to the rules for the annexures of form DA 185 of the following forms:

DA 185.4A14 - REGISTRATION CLIENT TYPE: REGISTERED STILL

DA 185.4A15 - REGISTRATION CLIENT TYPE 4A15 - MANUFACTURE OF EXCISABLE GOODS SOLELY FOR OWN USE BY THE MANUFACTURER

DA 185.4B11 - LICENSING CLIENT TYPE 4B11 - DISTILLATION OF SPIRITS BY AN AGRICULTURAL DISTILLER

DA 185.4B12 - LICENSING CLIENT TYPE 4B12 - TO OWN, POSSESS OR KEEP STILLS

DA 185.4B13 - LICENSING CLIENT TYPE 4B13 - TO MANUFACTURE OR
IMPORT STILLS FOR SALE OR TO REPAIR STILLS FOR
REWARD