

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 182)**

Under sections 54F, 54J 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 amendment of subparagraph (ii) of paragraph (a) of rule 54I.03 as follows:
- (ii) if he or she is classified as a commercial manufacturer, for licensing of his or her manufacturing premises as a customs and excise manufacturing warehouse for the commercial manufacture of sugary beverages.

- (b) By the insertion after rule 54I.04 of the following heading and rule:

Issue of invoices or dispatch delivery notes in respect of goods removed from a customs and excise warehouse

54I.04A Any licensee of any customs and excise warehouse who removes any sugary beverages from such warehouse must issue an invoice, dispatch

delivery note or similar document approved by the Commissioner that contains the information required for the purposes of rule 54F.05.

(c) By the substitution for rule 54I.06 of the following rule:

54I.06 (a) Any person who manufactures or imports any sugary beverage that is liable to health promotion levy must determine and declare the sugar content of the sugary beverage in grams per 100 millilitres based on –

- (i) the sugar content of the sugary beverage as certified on a test report obtained and retained from a testing laboratory accredited with and using methodology recognised by the South African National Accreditation System (SANAS) or the International Laboratory Accreditation Cooperation (ILAC); or
- (ii) in the absence of such test report, the deemed sugar content of the sugary beverage that is assumed to constitute 20 grams per 100 millilitres.

(b) Any person who manufactures or imports any concentrate or preparation for the making of beverages that is liable to health promotion levy must determine and declare the sugar content of the concentrate or preparation in grams per 100 millilitres based on –

- (i) (aa) the sugar content as certified on a test report as contemplated in paragraph (a) above of the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications; and
(bb) the average sugar content as certified on such test report of the sugar contents for all the prepared beverage options when mixed or diluted according to the manufacturer's multiple product specifications; or
- (ii) in the absence of such test report, the deemed sugar content of the prepared beverage that is assumed to constitute 20 grams per 100 millilitres should the concentrate or preparation be mixed or diluted at a ratio of one part to nine parts water.

(c) The test report as contemplated in paragraphs (a) and (b) above must be kept available for inspection for a period of five years from the date the sugary beverage or concentrate or preparation for the making of sugary

beverages was manufactured or imported and must be produced or submitted at the request of an officer.

(d) By the amendment of paragraph (a) of rule 54I.09 as follows:

(a) The licensee must, when issuing any invoice or dispatch delivery note as contemplated in rule 54F.05 or similar document as contemplated in rule 54I.04A in respect of sugary beverages manufactured before the date health promotion levy on sugary beverages came into operation, endorse such invoice, note or document to state that such sugary beverages were manufactured before the effective date.

(e) By the insertion in item 202.00 of the Schedule to the rules of the following form:

“DA 185.4A16 Client type 4A16 – Non-commercial manufacturer of sugary beverages”

(f) By the substitution in item 202.00 of the Schedule to the rules for form DA 185 and DA 185.4B2 of the following forms:

“DA 185 Application form: Registration / Licensing of customs and excise clients”

“DA 185.4B2 Licensing client type 4B2 – Manufacturing warehouse”