

SOUTH AFRICAN REVENUE SERVICE

No. R.

2014

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES**

Under sections 47 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.

**TOM MOYANE
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

By the insertion after “Rules for section 46 of the Act” of the following rules:

“RULES FOR SECTION 47 OF THE ACT

Implementation of section 47(9)(a)(iv)

47.01 In accordance with section 47(9)(a)(iv)(ee), any alcoholic beverage that is a first importation or new manufacture must be submitted for tariff classification through the office of the Controller at the place where that beverage is imported or manufactured before application of the procedures respectively specified in items (A) and (B) of that section.

47.02 The following rules shall come into operation on 1 April 2015 and any period specified therein must be calculated from that date.

47.03 In terms of section 47(9)(a)(iv)(ff)(A), the order and periods for submissions of applications for tariff determinations in respect of the classes or kinds of alcoholic beverages shall be—

(a) Alcoholic beverages for which no tariff determination was issued prior to 1 April 2015–

(i) Other spirituous beverages entered under subheading 2208.90, within a period of 6 months.

(ii) Other fermented beverages entered under subheading 2206.00.90, after a period of 6 months, but within a period of 12 months.

(iii) Liqueurs and cordials entered under subheading 2208.70 and other fermented alcoholic beverages entered under subheadings 2206.00.83, 2206.00.84 and 2206.00.87, after a period of 12 months, but within a period of 18 months.

(iv) Beer made from malt entered under subheading 22.03.00.90 and cider, perry and mead entered under subheadings 2206.00.81, 2206.00.82 and 2206.00.85, after a period of 18 months, but within a period of 24 months.

(v) All other classes or kinds of alcoholic beverages not mentioned above, after a period of 24 months, but within a period of 36 months.

(b) Alcoholic beverages for which a tariff determination was issued 24 months or more prior to 1 April 2015, after a period of 36 months, but within a period of 48 months.

(c) Alcoholic beverages for which a tariff determination was issued within 24 months prior to 1 April 2015, after a period of 48 months, but within a period of 60 months.

47.03 No new tariff determination application in respect of an existing determination is required for any change in the alcoholic strength of beverages classified under any subheading of heading 22.04 or 22.05, provided the alcoholic strength remains within the range specified in the subheading of the existing tariff determination.