

SOUTH AFRICAN REVENUE SERVICE

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GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 185)**

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 **with retrospective effect from 1 April 2019**.

**EDWARD CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

Amendment of rule 47.03

Rule 47.03 of the Rules under the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended by the substitution in paragraph (a) for subparagraph (v) of the following subparagraph:

“(v) All other classes or kinds of alcoholic beverages not mentioned above, after a period of **[36] 48** months, but within a period of **[48] 60** months.”.