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**GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS**

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**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 638

05 JUNE 2020

**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**

Under sections 19A, 32, 36 and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto.

**EDWARD CHRISTIAN KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE****1. Amendment of rule 19A.01(b)(i)(bb)**

By the amendment of rule 19A.01(b)(i)(bb) as follows:

“(bb) spirits classifiable under items 104.21 and 104.23 **[104.20]**.”

**2. Amendment of rule 19A3.04(d)(viii)(bb)**

By the amendment of rule 19A3.04(d)(viii)(bb) as follows:

“(bb) A licensee of a VMS warehouse who so exports spirituous beverages may set off the duty paid or payable on the spirits in such beverages against duty

payable on spirits as declared on a monthly account on complying with the provisions of item 621.16 **[621.10]** of Schedule No. 6.”

### 3. Substitution of rule 32.01

By the substitution of rule 32.01 as follows:

- “32.01 (a) The alcoholic strength by volume of any spirits or spirituous preparation imported into or manufactured in the Republic shall be determined by means of:
- (i) a gas chromatograph;
  - (ii) a near infrared spectrometer;
  - (iii) distillation followed by the gravimetric measurement of the distillate or by measurement in a density meter; or
  - (iv) an alcohol hydrometer and the measurement tables in volume 2 of the “Practical Alcohol Tables” (published by the International Organisation of Legal Metrology).
- (b) Instruments, devices or equipment used to measure the alcoholic strength by volume of spirits or spirituous preparations, including hydrometers, thermometers and weighing instruments, must conform to legal requirements pertaining to measurement.”

### 4. Insertion of rule 36.01(e)

By the insertion of rule 36.01(e) as follows:

- “(e) The provisions of rule 32.01 apply *mutatis mutandis* to the determination of the alcoholic strength by volume of beer, provided the use of an alcohol hydrometer is accompanied by a formula that is supported by a documented testing process to show the formula produces accurate results.”