

## **NOTE ON THE PUBLICATION FOR COMMENT OF THE EXCISE REWRITE DISCUSSION DOCUMENT**

Following the recent announcement in Budget 2019, the South African Revenue Service (SARS) has compiled an excise rewrite discussion document to further the process of redrafting the excise legislative framework.

The discussion document outlines the internationally recognised aspects of an excise administration against which any excise review must be measured. The introduction and current practice of the duty-at-source (DAS) system of excise administration provides the context to the review of the excise legislation. Certain apparent shortcomings in the current legislation regarding DAS licensing, accounting, assessment and acquittal of excise duties have been identified for possible amendment. A comparison of various countries is also provided to demonstrate international examples of reform options. Finally, a summary conclusion reflects the proposals that SARS supports.

The discussion document aims to elicit constructive inputs and comments from all affected industries that manufacture, use, import and export excisable goods, as well as from broader excise stakeholders. Upon completion of the public comment period and once comments have been processed, SARS intends to approach representative industry bodies and applicable government departments for further engagements on those particular reform proposals that require additional inputs and refinement.

Stakeholders are invited to forward their inputs and comments by 14 June 2019 for the attention of Ms Samantha Authar, either electronically to [C&E legislativecomments@sars.gov.za](mailto:C&E_legislativecomments@sars.gov.za), or manually to the South African Revenue Service, Private Bag X923, Pretoria, 0001.