

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

Under sections 59A, 60 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

Amendment of rule 59A.01A

1. Rule 59A.01A is hereby amended by the substitution in item (aa) of subparagraph (v) of paragraph (b) for the words preceding subitem (A) of the following words:

“(aa) an importer or exporter contemplated in subparagraph (iii) or (iiiA) or a remover in bond contemplated in rule 64D.01 or a searcher of or for wreck contemplated in rule 64C.01–“.

Amendment to rule 59A.11

2. Rule 59A.11 is hereby amended by the substitution for paragraph (a) of the following paragraph:

“(a) The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, **[excluding rule 5 thereof,]** apply for purposes of electronic communication contemplated in the rules under section 59A, subject to paragraph (b).”.

Amendment to rule 60.10A

3. Rule 60.10A is hereby amended by the substitution for paragraph (a) of the following paragraph:

“(a) The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, **[excluding rule 5 thereof,]** apply for purposes of electronic communication contemplated in the rules under section 60, subject to paragraph (b).”.

Amendment to rule 120.13

4. Rule 120.13.06 hereby amended by the substitution for paragraph (a) of the following paragraph:

“(a) The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, **[excluding rule 5 thereof,]** apply for purposes of electronic communication contemplated in the rules under section 120(1)(mC), subject to paragraph (b).”.

Amendment to the Schedule to the Rules

5. (a) Item 202.00 of the Schedule to the Rules is hereby amended by the substitution of the following forms:

“DA 46A.04 Declaration by producer

DA 185 Application form: Registration/Licensing of Customs and Excise Clients

DA 185.4A9 Registration Client Type 4A9 – Non-commercial manufacturer of biodiesel.”

(b) By the deletion of form DA 185.4A8 Commercial manufacturer of biofuel”.