

SOUTH AFRICAN REVENUE SERVICE

NO. R. 431

19 MAY 2017

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/168)**

Under sections 101A 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 effect from 20 May 2017**

Matsobane Matlwa

ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the substitution of rule 101A.12 of the following rule:

"101A.12 For the purposes of paragraph 15 of the agreement, where the Commissioner, either by paper document or electronic communication, on the date preceding the date of publication in the Gazette gives notice of an amendment to any tariff heading or item of any Schedule, a registered user may not submit a clearance declaration giving effect to that amendment before 00.00 on the date of publication."