

SOUTH AFRICAN REVENUE SERVICE

No. R.

2023

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 ...)

Under sections 4 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 hereby amended to the extent set out in the Schedule hereto

EDWARD CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Insertion of rule

The following rule is hereby inserted under the heading Chapter II of the Rules:

“Rules for section 4(3D) of the Act

Circumstances in which information relating to tariff determinations may be published

4.01 Information relating to a tariff determination made in respect of goods may be published only if the publication of the information is likely to assist other persons required to make tariff self-determinations when clearing goods of the same class or kind: Provided that no information may be published regarding a determination made in respect of –

- (a) alcoholic beverages as contemplated in section 47(9)(a)(iv); or
- (b) goods of the same class or kind if such goods are exclusively manufactured or imported by a specific person.

Information that may be published

4.02 (1) The information relating to a tariff determination which may be published is, subject to subrules (2) and (3), limited to –

- (a) the date of the determination;
- (b) the description of the commodity, excluding its brand name or trade name;
- (c) an analysis of the application; and
- (d) the determination.

(2) Information published in terms of subrule (1) may not reveal—

- (a) the name or personal particulars of any person who trades or intends to trade goods in respect of which the tariff determination was made, and in whose name the determination was issued;
- (b) the name and contact details of the person who supplied such goods;
- (c) the purchasing or selling price of such goods or other particulars of the contract between any persons referred to in paragraph (a) or (b); or
- (d) any other information that may prejudicially affect the competitive position of a person referred to in paragraph (a) or (b).

(3) Any information published in terms of this rule may be updated by SARS by amending, deleting or replacing such information as may become necessary, and any such update must comply with the provisions of this rule.

Manner of publication and binding effect

4.03 Information relating to tariff determinations –

- (a) shall be published on the SARS website; and

(b) does not bind any person, including the Commissioner.”.

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