

SOUTH AFRICAN REVENUE SERVICE

DRAFT OF THE CUSTOM DUTY RULES

EXPLANATORY NOTE

The second draft of the Customs Duty Rules made under the Customs Duty Act, 2014 (Act No. 30 of 2014), is hereby published for public comment. The due date for comments is on/before 30 November 2016.

The amendments made to the first draft of the Rules include changes occasioned by external stakeholder comments received after publication of the first draft, internal feedback and SARS operational requirements, changes to give effect to amendments of the Customs Duty Act, 2014, (as contained in the Taxation Administration Laws Amendment Act, 2015 (Act No.23 of 2015), as well as the technical review of the draft as a whole. Technical amendments include the correction of errors, the moving of provisions (for example, the moving of definitions to rule 1.1), the adaptation of wording to ensure consistency of similar provisions throughout the text and also with phrasing used in the second draft of the Customs Control Rules, the insertion of provisions inadvertently omitted, the insertion of general provisions applicable to all the Chapters and the consequential deletion or adaptation of provisions in the various Chapters.

Please note that amendments consequential to amendments effected to the second draft of the Customs Control Rules pursuant to internal and external comments received on those Rules, have not yet been effected to this draft of the Duty Rules.

As was done in the case of the second Draft of the Customs Control Rules, a version of the draft Rules on which the changes are indicated in colour is also being released. The proposed amendments are indicated on this version to facilitate understanding of the amendments and to avoid repetition of comments already submitted by stakeholders and considered by SARS. The amendments are indicated in the following way:

- Words in strikethrough text highlighted in blue indicate deletions from the text; and
- Words underlined with a solid line highlighted in yellow indicate insertions into the text.

Note:

Any comments must be made with reference to the new rule numbers as reflected in the re-numbered “main” draft of the Rules (the “clean” draft) and not to the rule numbers as reflected in the version indicating the changes in colour.