

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 173)**

Under sections 64E 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.

**MARK STANLEY KINGON
ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

Amendment of rules 64E.12 of the Act

1. Rule 64E.12 of the rules to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended by –

(a) the substitution for paragraph (b) of the following paragraph:

“(b) Application for Level 2 accredited client status must be made on form DA 186 which must be supported by –

- (i) the documents required in terms of the application form; and
- (ii) a completed agreement in accordance with the pro forma agreement prescribed in rule 64E.09(3), subject to paragraph (c).”; and

(b) the addition after paragraph (b) of the following paragraph:

“(c) For purposes of an application for Level 2 accredited client status, the pro forma agreement referred to in paragraph (b)(ii) is hereby modified as follows:

- (i) Clause 2(a) to read as follows:

- “(2) (a) Client is aware of and acknowledges the statutory powers, rights and obligations of the Commissioner and his delegated officers to inspect the books and records of the business in respect of which accreditation status was granted as well as the banking accounts and records in so far as it relates to the business conducted under the accredited scheme.”;
- (ii) clause 6(c) to read as follows:
 - “(c) answer any questions of the Commissioner or an officer relating to its business which is required to be answered for purposes of the Act;
- (iii) clause (6)(e)(i) to read as follows:
 - “(i) the contents of all documents submitted to the Commissioner or a Controller for purposes of the Act are duly verified and completed and complies with the provisions of the Act;”;
- (iv) clause (6)(e)(ii) to read as follows:
 - “(ii) a person in the employ of the client who will be responsible for the customs matters of the client must have sufficient knowledge of customs and excise laws and procedures as contemplated in rule 64E.13(c);”;
- (v) clause 6(e)(iii) not to form part of the agreement; and
- (iv) the signatory portion of clause 8 to read as follows:

“Thus done and signed at _____ on this

Registrant

Witness”.

Amendment of rule 64E.14 of the Act

2. Rule 64E.14 of the rules to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended by –

- (a) the substitution in rule 64E.14 for the full stop at the end of paragraph (e) of a semicolon; and
- (b) the addition after paragraph (e) of the following paragraphs:
 - “(f) prioritising and expediting inspections;

- (g) permitting, on application, the inspection of goods at the client's premises, irrespective of the type of goods; and
- (h) priority processing of declarations submitted electronically in terms of rule 101A.01A(2)(a)(v)(aa).”.