

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 2000

8 April 2022

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES**

Under sections 64E and 120 of the Customs and Excise Act, 1964 (Act 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 64E.19**

1. Rule 64E.19 is hereby amended by the addition of the following subrules after subrule (5):

“(6) The validity period of any accredited client status granted or renewed as Level 2 under the repealed rules and transitioned to Level 1 accredited client status in terms of this rule is five years, which period must be considered to have commenced on the date of granting or renewal of the initial Level 2 status.

(7) Any holder of Level 2 accredited client status transitioned in terms of this rule to Level 1 accredited client status under the replacing rules must, when requested to do so by the Commissioner, update existing

accreditation details in the manner and within a period specified in the request.".

**Dispensation regarding validity period of certain accredited client statuses granted in terms of accreditation rules as it existed before 23 July 2021**

2. (1) Any Level 2 accredited client status granted in terms of the rules under section 64E of the Customs And Excise Act, 1964, as they existed before 23 July 2021, that expired between 12 June 2020 and 23 July 2021 due to the fact that a holder of the accredited client status did not apply for renewal of such status before its expiry date contemplated in subitem (2), must be regarded as remaining valid until the finalisation of a renewal application in accordance with subitem (3).

(2) An expiry date referred to in subitem (1) is determined in terms of rule 64E.19 as it existed before 23 July 2021, read with section 7(2)(a)(i)(cc) of the Disaster Management Tax Relief Administration Act, No. 14 of 2020.

(3) In the case where a Level 2 accredited client status holder contemplated in subitem (1) –

- (a) submitted an application for renewal before 23 July 2021, but such application was submitted after the validity period of that status had expired as contemplated in subitem (2), such application must be considered and finalised in accordance with the rules under section 64E as they existed before 23 July 2021. Upon granting of the renewal, the accredited client status must be regarded to be a Level 1 accredited client status as contemplated in rule 64E.04(1)(a) of the rules under section 64E that came into effect on 23 July 2021; or
- (b) did not submit a renewal application before 23 July 2021, such holder must, within 45 working days of the date of this Notice, submit an application for renewal in respect of Level 1 accredited client status (as if the applicant were the holder of a Level 1 status) in accordance with the rules under section 64E that came into effect on 23 July 2021.