
**GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING**

**SOUTH AFRICAN REVENUE SERVICE
SUID AFRIKAANSE INKOMSTEDIENS**

No. R. 178

6 March 2015

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR141)**

Under sections 59A, 60 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



TOM MOYANE

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the substitution in rule 59A.03(1)(a)(ii) for item (bb) of the following item:

“(bb) a juristic person that has a place of business at a specific physical address in the Republic, a representative of that juristic person duly authorised by that juristic person to apply, and if a company, may include a public officer appointed by the company and approved by SARS in terms of section 246 of the Tax Administration Act, 2011 (Act No. 28 of 2011);”;

(b) by the substitution in rule 60.03(2)(a) for subparagraph (ii) of the following subparagraph:

“(ii) a juristic person that has a place of business at a specific physical address in the Republic, a representative of that juristic person duly authorised by that juristic person to apply, and if a company, may include a public officer appointed by the company and approved by SARS in terms of section 246 of the Tax Administration Act, 2011 (Act No. 28 of 2011);”.