

**SOUTH AFRICAN REVENUE SERVICE**

**NO. R. 1098**

**16 OCTOBER 2020**

**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**

Under sections 59A, 60 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 herewith amended to the extent set out in the Schedule hereto.



**EDWARD CHRISTIAN KIESWETTER**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

**Amendment of rules 59A.01A**

1. Rule 59A.01A is hereby amended –
  - (a) by the substitution in paragraph (c)(ii)(bb) –
    - (i) for the expression “60 days” of the expression “60 calendar days”; and
    - (ii) for the expression “20 April 2020” of the expression “24 April 2020”; and
  - (b) by the substitution in paragraph (c)(iii)(B) for the expression “60 days” of the expression “60 calendar days”.

### **Amendment of rule 60.10(1)**

- 2.** Rule 60.10(1) is hereby amended –
- (a) by the substitution in paragraph (b)(ii) –
- (i) for the expression “60 days” of the expression “60 calendar days”; and
  - (ii) for the expression “20 April 2020” of the expression “24 April 2020”; and
- (b) by the substitution in paragraph (b)(iii)(B) for the expression “60 days” of the expression “60 calendar days”.

### **3. Commencement**

The amendments effected in this Schedule come into effect on the date of publication save for paragraph (a)(ii) of item 1 and paragraph (a)(ii) of item 2 which are regarded to have come into effect on 24 April 2020.