

**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

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**SOUTH AFRICAN REVENUE SERVICE**

**DRAFT AMENDMENTS  
RULES TO THE CUSTOMS AND EXCISE ACT, 1964**

**The following amendments are proposed in terms of rule 119A:**

(a) By the substitution in rule 119A.R101A(10)(d) for paragraphs (a) and (b) of the following paragraphs:

“(a) For the purposes of applying the regulations –

"account" **[includes any supporting document or declaration]** in relation to the document required to be submitted in respect of the payment of duty in terms of any provision of the Act and any other rule, must be regarded as a return;

"return" **[means an account for payment of excise duty, fuel levy, Road Accident Fund levy or environmental levy submitted by a licensee of a customs and excise warehouse as specified in the rules;]** contemplated in the e-filing service of the regulations includes –

- (i) an account for payment of excise duty, fuel levy, Road Accident Fund levy or environmental levy submitted by a licensee of a customs and excise warehouse as specified in the rules for the sections imposing such duty or levies;
- (ii) a tax account for payment of air passenger tax as specified in the rules for section 47B;
- (iii) a return submitted for payment of diamond export levy as specified in the rules made under the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007); and
- (iv) any document for payment of excise duty on locally produced goods stored in a special customs and excise warehouse licensed for the operation of a duty and tax free shop or the supply of stores and spares and equipment to foreign-going

ships and aircraft as respectively contemplated in rules 21.04 and the rules for section 38A;

- (v) any supporting document of an account or return and any declaration to be made as contemplated in paragraph (c);

“taxpayer” [or “tax practitioner”] [means] includes, [respectively] –

- (i) the licensee [or his or her agent who submits electronically an account and payment] of a customs and excise warehouse;
- (ii) a registered aircraft operator or an aircraft operator who is liable to register; [or]
- (iii) [the agent of any person referred to in subparagraph (i) or (ii).] except for the purposes of paragraph (b), a person who must effect payments by using e-filing as contemplated in paragraph (f); or
- (iv) a registered person who is required to submit a return in terms of the Diamond Export levy (Administration) Act, 2007;

“tax practitioner” means any agent provided for in this Act for any person referred to in subparagraph (i), (ii) or (iii)

- (b) (i) **[(aa)]** Notwithstanding any provision for submitting of accounts, a [licensee] taxpayer referred to in subparagraphs (i), (ii) or (iv) of the definition of “taxpayer” or a tax practitioner, as applicable, must apply as contemplated in the regulations for registration as an electronic filer to complete and submit [accounts] returns and make payments in terms of the e-filing service; and
- (ii) **[(bb)]** when registered the [licensee] taxpayer or tax practitioner must complete and submit accounts and payments prescribed in the rules in the format and in accordance with the procedures specified in the e-filing service.”

(b) By the substitution in rule 119A.R101A(10)(d) for paragraphs (d) and (e) of the following paragraphs:

“(d) From the date contemplated in paragraph (e)–

- (i) **[Payment]** payment of duty code ZDP or ZOL; and
- (ii) **[Specific]** specific rebates of excise duties (Schedule No. 6 to the Act) code ZGR,

may no longer be used by any person as they will be incorporated in the [account form formatted for e-filing] return.

(e) A person referred to in subparagraphs (i), (ii) and (iv) of the definition of "taxpayer" or a tax practitioner, as applicable, may continue using existing methods for submitting accounts and payments, but **[From]** after 30 January 2014 returns and payments in respect of those returns or any other amounts required to be paid in terms of this Act, must be submitted **[a licensee of a customs and excise warehouse may submit accounts]** to SARS only in terms of the e-filing service."

(c) By the addition to rule 119A.R101(10)(d) of the following paragraphs:

"(f) Despite anything to the contrary in these rules or any other provision of this Act, any person who, in respect of declarations for imported goods –

(i) is required to declare the goods electronically in terms of rule 101A.01A(2)(a)(v); and

(ii) pays any amount of duty in respect of those declarations or other amounts required to be paid in terms of this Act;

must, whether or not registered for deferment of payment of duty in terms of the proviso to section 39(1)(b), apply for registration as an e-filer and effect payment of those amounts by using the e-filing service provided for in these rules.

(g) A person referred to in subparagraph (iii) of the definition of "taxpayer" or a tax practitioner, as applicable, may continue using existing methods for payment of amounts contemplated in paragraph (f), but –

(i) after 30 January 2014, a person who is registered for deferment of payment of duty in terms of the proviso to section 39(1)(b); and

(ii) after 28 February 2014, any other person included in paragraph (f)(i), may only pay such amounts by using the e-filing service provided for in these rules.