

SOUTH AFRICAN REVENUE SERVICE

No. R.

2013

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

Under sections 119A 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.

**GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

By the insertion after rule 119A.S64D(1) of the following rule:

“Adaptation of section 101A(10)(d)

119A.S101A(10)(d)(i) The Commissioner may, notwithstanding anything to the contrary contained in this section, permit, as prescribed by rule, any person who is registered as a user and has entered into a user agreement as contemplated in subsection (3), to submit electronically any communication referred to in paragraph (a), by using the Internet, except for the purposes of e-filing.

(ii) Subject to such exceptions, adaptations or additional requirements as the Commissioner may prescribe by rule, the provisions of this section shall apply to the submission of such communication, except for purposes of e-filing.

(iii) "Internet" shall have the meaning assigned thereto in the Electronic Communications and Transactions Act, 2002 (Act No. 25 of 2002).

(iv) Notwithstanding anything to the contrary in this section or any other provision of this Act, but subject to such exceptions, adaptations or additional requirements as the Commissioner may prescribe by rule, the REGULATIONS ISSUED IN TERMS OF SECTION 67B OF THE INCOME TAX ACT, 1962, PRESCRIBING PROCEDURES FOR SUBMITTING RETURNS IN ELECTRONIC FORMAT AND REQUIREMENTS FOR ELECTRONIC SIGNATURES published in Government Notice No R.1454 of Government *Gazette* 2557 of 8 October 2003, read with sections 269(1) of the Tax Administration Act, 2011 (Act No. 28 of 2011) shall apply, with the necessary changes, for the purposes of e-filing.

(v) Any reference in this section or in any rule made for the section to "regulations" or "a regulation" shall mean the regulations referred to in subparagraph (iv).

(vi) (aa) The provisions of subsections (11) and (12), shall, subject to item (bb), apply with the necessary changes to any electronic signature and other electronic communications contemplated in the regulations.

(bb) For the purposes of this paragraph and subsections (11) and (12)(a) the words "the conditions of use of the e-filing service referred to in regulation 3(1)(a)(ii)" must be substituted, respectively, for the words "subject to the provisions of subsection (4)" in subsection 11 and, in subsection (12), for the words "the provisions and conditions of the user agreement referred to in subsection (4)".

Rules in terms of 119A.S101A(10)(d)

- 119A.R101A(10)(d) (a) For the purposes of applying the regulations –
- "account" includes any supporting document or declaration;
- "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;
- "taxpayer or tax practitioner" means, respectively, the licensee or his or her agent who submits electronically an account and payment.
- (b)(i) (aa) Notwithstanding any provision for submitting of accounts, a licensee must apply as contemplated in the regulations for registration as an electronic filer to complete and submit accounts in terms of the e-filing service; and
- (bb) when registered a licensee must complete and submit accounts prescribed in the rules in the format and in accordance with the procedures specified in the e-filing service.
- (ii) A licensee may continue to use existing methods of payments to SARS, but may apply to make payments in terms of the e-filing service.
- (c) For the purposes of section 39(2A) and any other provision requiring a validating bill of entry or SAD form to be submitted with an account for payment of duty, a declaration that must be completed and signed for e-filing shall be regarded as such a validating bill of entry or SAD form.
- (d) From the date contemplated in paragraph (e) –
- (i) Payment of duty code ZDP; and
- (ii) Specific rebates of excise duties (Schedule No. 6 to the Act) code ZGR,
- may no longer be used as they will be incorporated in the account form formatted for e-filing.

- (e) After a period of three months from the date these rules come into operation, a licensee of a customs and excise warehouse may only submit accounts to SARS in terms of the e-filing service.”

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