

# SOUTH AFRICAN REVENUE SERVICE

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## DRAFT OF THE CUSTOM DUTY RULES EXPLANATORY NOTE

The third draft of the Customs Duty Rules made under the Customs Duty Act, 2014 (Act No. 30 of 2014), is hereby published **for sight**. As previously explained to stakeholders, this draft has been “frozen” for purposes of SARS systems development. **Please note that the draft is not published for public comment.**

Also note that the draft does not contain Part 3 of Chapter 3 dealing with Deferment, as this Part has been published separately for public comment on 2 June 2017.

The amendments made to the second draft of the Customs Duty Rules include changes occasioned by external stakeholder comments received, internal feedback and SARS operational requirements, changes to give effect to amendments of the Customs Duty Act, 2014, (as contained in the Tax Administration Laws Amendment Act, 2016, and to be contained in the Tax Administration Laws Amendment Bill, 2017), as well as the technical review of the draft as a whole. Technical amendments include the correction of errors, the moving of provisions, the adaptation of wording to ensure consistency with wording used in the third draft of the Control Rules as well as consistency of similar provisions throughout the text, and the insertion of provisions inadvertently omitted.

This publication consists of two documents -

- The first document is the official “clean”, renumbered third draft of the Customs Duty Rules, or the so-called “frozen” Customs Duty Rules. This draft contains all amendments but does not indicate the changes effected to the second draft of the Rules.
- The other document is a document indicating changes effected, by strikethrough text highlighted in blue (for deletions) and underlined text highlighted in yellow (for insertions). **This document is included merely as an aid to navigate the changes and should not be used for any other purpose.** In the case of any unintentional discrepancy between the wording of the document indicating changes and the official “clean” third draft, the wording of the “clean” draft prevails.