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

DRAFT AMENDMENT OF RULES

in terms of the Customs and Excise Act, 1964

The following amendments are proposed in terms of sections 38, 59A and 120:

Amendment of rule 38.14A

Rule 38.14A of the rules under section 38 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended by the substitution in paragraph *(c)* for subparagraph *(bb)* of the following paragraph:

"(bb) the South African [identification] identity document number, the passport document number in the case of a person who is not a South African citizen or South African Revenue Service taxpayer reference number in the case where the registration code number 70707070 is allowed for the entry of goods.".

Amendment of rule 59A

Rule 59A.03 of the rules under section 59A of the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended by –

- (a) the substitution in paragraph (a)(iii) for item (bb) of the following item:
 - "(bb) is a natural person [located in the Republic]"; and

- (b) the substitution in paragraph (a)(iii) for item (cc) of the following item:
 - *"(cc)* reflects his or her <u>South African</u> identity <u>document</u> number, <u>passport</u> <u>document number in the case of a person who is not a South African citizen</u> or South African Revenue Service taxpayer reference number in the field provided in the declaration form.".