

# SOUTH AFRICAN REVENUE SERVICE

No. R.

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

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## CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES

Under sections 38 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 **with effect from 20 April 2020**.

**EDWARD CHRISTIAN KIESWETTER**  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

### SCHEDULE

#### **Amendment of rule 38.14A**

Rule 38.14A is hereby amended by the substitution in paragraph (a), for the definition of “participating country”, of the following definition:

“**participating country**” means a country participating in the SACU UCR implementation, namely Eswatini, **[or]** Botswana or Lesotho, as the case may be;”