

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

SOUTH AFRICAN REVENUE SERVICE

No.

R.

2020

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES

Under sections 39 and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto.

EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 39.01

Rule 39.01 is hereby amended by the substitution for paragraph (c) of the following paragraph:

“(c) airfreight, imports by road overland and clearances on behalf of ship’s

chandlers and ships repairers ex licensed customs and excise warehouses, accept importers' telephonic or faxed instructions, provided that in the case of a telephonic instruction, the clearing agent must –

- (i) complete a clearing instruction in writing in accordance with the telephonic instructions given;
- (ii) endorse on the face of the instruction referred to in subparagraph (i) that the information reflected had been obtained telephonically from the importer; and
- (iii) ensure that the importer subsequently confirms, in writing, any clearing instructions given telephonically.”.

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