

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/62)**

Under sections 69(1)(d) and (3) 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.

**PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

- (a) By the substitution for subparagraph (i) of rule 69.01(a) of the following:
- "(i) 55 per cent in respect of items 118.10, 118.15, 118.20, 118.25 and 118.30."; and
- (b) By the substitution for paragraph (b) of rule 69.01 of the following:
- "(b) All particulars in respect of any discount, credit or other remission or any other information which relates to the invoiced price of the goods reflected on such invoice shall be fully and completely set out on such invoice which invoice shall indicate the full and final price of such goods." and
- (c) By the insertion of the following paragraph:
- "(d) Notwithstanding the provisions of paragraph (c), no discount is deductible from the invoice price in respect of any goods specified in the items stated paragraph (a)(i)."