## SOUTH AFRICAN REVENUE SERVICE

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## CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (NO. DAR/98)

Under sections 69 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended, with retrospective effect to 1 July 2002, to the extent set out in the Schedule hereto.

## J J LOUW Acting COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

## SCHEDULE

By the addition to paragraph (a) of rule 69.01 of the following subparagraph:

"(iv) 50 per cent in respect of cellular telephones, other than those designed for use when carried in the hand or on the person, which were dutiable in terms of item 124.66 and which were removed from a customs and excise warehouse during the period from 1 July 2002 to 30 June 2004."