

**SOUTH AFRICAN REVENUE SERVICE**

**Government Gazette No. 27196**

**No. R.60**

**2005-01-24**

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (NO. DAR/103)**

Under sections 39, 59A 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 rule 39.08 to 39.13 of the following rules:

"39.08 The clearer shall, before any bill of entry is delivered to the place indicated by the Controller, insert in the field provided therefor the customs and excise client number issued to the clearing agent, importer or exporter, as the case may be. Application for such a number shall be made to the Office on a form DA 185 (Application form: Licensing / Registration of Customs and Excise Clients) and the applicable annexure(s), and any subsequent change or contemplated change of any of the particulars furnished or a request for cancellation of such client number shall be reported on such form."

(b) By the deletion of forms DA 25 A, DA 26 A and DA 163 in item 202.00 of the Schedule to the Rules.