

General Explanatory Note:

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Words in bold type in square brackets indicate omissions from existing rules

Words underlined with a solid line indicate insertions in existing rules.

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/31)**

Under sections 96 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

IVAN PILLAY

ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the substitution in rule 96 01 for the definition of "deliver" of the following definition:
- “ **“deliver”** means –
- (a) handing the notice to the Manager: Litigation (Customs) prescribed in rule 96.02(b)(ii);
 - (b) sending the notice to the Manager: Litigation (Customs) by registered post to the address prescribed;
 - (c) telefaxing the notice to the Manager: Litigation (Customs); or
 - (d) transmitting the notice to the Manager: Litigation (Customs) by electronic means:
- Provided that, in the case of paragraphs (c) and (d), the original signed document must be handed to the Manager: Litigation (Customs) or sent by registered post to the Manager: Litigation (Customs) within ten days of it being so telefaxed or transmitted by electronic means ”
- (b) By the substitution in rule 96 02(b) for subparagraph (ii) of the following subparagraph:
- “(ii) if delivered by hand, be handed to the Manager: Litigation (Customs) at **[299] 272** Bronkhorst Street, Nieuw Muckleneuk, Pretoria or to such a person in that office as he or she may authorize in writing for that purpose;”