

**NOTES REGARDING AMENDMENTS TO THE SCHEDULES  
TO THE CUSTOMS AND EXCISE ACT, 1964**

**20 FEBRUARY 2009**

**These notes are issued merely as a guide and both the old and new provisions should be studied in order to determine what the amendment actually entails. These notes have no legal status.**

<i>Provision</i>	<i>Note</i>
310 09/3920 10/01 06 310 09/5404 11/01 06 310 09/5603 9/01 05 311 33/3920 10/01 06 311 33/5404 11/01 06 311 33/5603 9/01 05	The effect of this amendment is that the descriptions of these rebate items have been amended to assist in aiding the competitiveness of the planned local production of disposable napkins for babies
310 09/3919 10/01 06 310 09/5603 1/01 05 310 09/5903 90/01 06 311 33/3919 10/01 06 311 33/5603 1/01 05 311 33/5903 90/01 06	The effect of this amendment is that new rebate items have been created to assist in aiding the competitiveness of the planned local production of disposable napkins for babies
Note 1(b) of the Protocol and Articles 16(4) and 17(2) of Protocol I in Part A of Schedule No 1 and Part 1 of Schedule No. 10.	The effect of this amendment is that the Republic of Bulgaria and the Republic of Romania have been included as new Member States of the European Union, <b>with retrospective effect from 1 January 2007.</b>

**SOUTH AFRICAN REVENUE SERVICE**

**Government Gazette No. 31894**

**No. R.155**

**2009-02-20**

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/47)**

Under sections 46, 49 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 **with effect from 1 January 2007**.

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

**SCHEDULE**

- (a) By the addition to rule 46A2.01(d)(ii)(aa) of the following Member States:
- (i) "The Republic of Bulgaria;" after "The Kingdom of Belgium;"; and
  - (ii) "Romania;" after "The Kingdom of Sweden;".
- (b) By the addition to rule 49A.25 (39) after paragraph (e) of the following paragraph:
- (f) Except that -
- (i) the date in paragraph (a) must read **1 January 2007**; and
  - (ii) the date in paragraph (b) must be substituted by "four months after the date of publication of this amendment to the rules",
- the provisions of paragraphs (a) to (d) shall apply *mutatis mutandis* to goods imported from or exported to the two new Member States of the Community, the Republic of Bulgaria and Romania, that were en route or in temporary storage in a customs warehouse or in a free zone on 1 January 2007 as contemplated in Article 4 of the Additional Protocol published as Amendment No. 2 of the Agreement in Part 1 of Schedule No. 10."