

SOUTH AFRICAN REVENUE SERVICE

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CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR 116)

Under sections 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.

GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

- (a) By the deletion in rule 59A.03(1)(a) of subparagraph (ii).
- (b) By the renumbering in rule 59A.03(1)(a) of subparagraph (iii) as subparagraph (ii).
- (c) By the substitution in rule 59A.03(1)(a) for subparagraph (iv) of the following subparagraphs:
 - “(iii) Registration code number 70707070 may be used only if the importer or exporter –
 - (aa) (A) imports or exports goods of which the value required to be declared for each consignment is less than R50 000, subject to the limitations of three such consignments during any calendar year;
 - (B) declares those goods for home consumption (codes A11 and A12), temporary export (code A13) or export (codes H60 and H61);
 - (bb) is a natural person located in the Republic; and
 - (cc) reflects his or her identity number or taxpayer reference number in the field provided in the declaration form.
 - (iv) The codes stated in brackets in paragraph (iii)(aa)(B) refer to the codes published on the SARS website as contemplated in rule 00.06.”