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**GOVERNMENT NOTICE  
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**SOUTH AFRICAN REVENUE SERVICE  
SUID AFRIKAANSE INKOMSTEDIENS**

No. R. 178

6 March 2015

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR141)**

Under sections 59A, 60 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



**TOM MOYANE**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

(a) By the substitution in rule 59A.03(1)(a)(ii) for item (bb) of the following item:

“(bb) a juristic person that has a place of business at a specific physical address in the Republic, a representative of that juristic person duly authorised by that juristic person to apply, and if a company, may include a public officer appointed by the company and approved by SARS in terms of section 246 of the Tax Administration Act, 2011 (Act No. 28 of 2011);”;

(b) by the substitution in rule 60.03(2)(a) for subparagraph (ii) of the following subparagraph:

“(ii) a juristic person that has a place of business at a specific physical address in the Republic, a representative of that juristic person duly authorised by that juristic person to apply, and if a company, may include a public officer appointed by the company and approved by SARS in terms of section 246 of the Tax Administration Act, 2011 (Act No. 28 of 2011);”.