

SOUTH AFRICAN REVENUE SERVICE

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**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 173)**

Under sections 64E 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.

**MARK STANLEY KINGON
ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

Amendment of rules 64E.12 of the Act

1. Rule 64E.12 of the rules to the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended by –

(a) the substitution for paragraph (b) of the following paragraph:

“(b) Application for Level 2 accredited client status must be made on form DA 186 which must be supported by –

- (i) the documents required in terms of the application form; and
- (ii) a completed agreement in accordance with the pro forma agreement prescribed in rule 64E.09(3), subject to paragraph (c).”; and

(b) the addition after paragraph (b) of the following paragraph:

“(c) For purposes of an application for Level 2 accredited client status, the pro forma agreement referred to in paragraph (b)(ii) is hereby modified as follows:

- (i) Clause 2(a) to read as follows:

- (g) permitting, on application, the inspection of goods at the client's premises, irrespective of the type of goods; and
- (h) priority processing of declarations submitted electronically in terms of rule 101A.01A(2)(a)(v)(aa).”.