

SOUTH AFRICAN REVENUE SERVICE

No. R.

2020

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES

Under sections 59A, 60 and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto.

EDWARD CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rules 59A.01A

1. Rule 59A.01A is hereby amended by the substitution for the words “60 days” of the words “60 calendar days” where it occurs in –
 - (a) paragraph (c)(ii)(bb); and
 - (b) paragraph (c)(iii)(B).

Amendment of rule 60.10(1)

2. Rule 60.10(1) is hereby amended by the substitution for the words “60 days” of the words “60 calendar days” where it occurs in –

- (a) paragraph (b)(ii); and
- (b) paragraph (b)(iii)(B).

DRAFT