

General Explanatory Note:

[] Words in bold type in square brackets indicate omissions from existing rules.

_____ Words underlined with a solid line indicate insertions in existing rules.

SOUTH AFRICAN REVENUE SERVICE**No. R. 677****15 July 2005****CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/4)**

Under sections 59 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.

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

SCHEDULE

(a) By the substitution for subparagraph (ii) of rule 59A.03(1) of the following paragraph:

"(ii) a juristic person **[-(aa) incorporated in the Republic or if not incorporated in the Republic]** that has an established place of business in the Republic **[and (bb) of which the majority of the directors or members, as the case may be, in the case of a juristic person incorporated in the Republic, are citizens or permanent residents of the Republic];**"