
GOVERNMENT NOTICES

SOUTH AFRICAN REVENUE SERVICE

No. R. 39

16 January 2006

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES (NO. DAR/11)

Under section 49 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are hereby amended with effect from 1 May 2004 to the extent set out in the Schedule hereto.

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

SCHEDULE

(a) By the addition to rule 49A.25(39)(d) of the following paragraph:

“(e) Except that •

(i) the date in paragraph (a) must read 1 May 2004; and

(ii) the date in paragraph (c) must be substituted by “four months after the date of publication of this amendment to the rules”,

the provisions of paragraph (a) to (d) shall apply *mutatis mutandis* to goods imported from or exported to the new Member States of the Community that were en route or in temporary storage in a customs warehouse or in a free zone on 1 May 2004 as contemplated in Article 6 of the Additional Protocol published as Amendment No. 1 of the Agreement in Part 1 of Schedule No. 10.”

(b) by the addition to rule 49A.26.03(h) of the following paragraph:

“(ij) Paragraphs (a) to (h) shall apply *mutatis mutandis* in respect of tariff quotas for the year 2004 calculated in accordance with Article 7 of the Additional Protocol published as Amendment No. 1 of the Agreement in Part 1 of Schedule No. 10.”