

**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.
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**SOUTH AFRICAN REVENUE SERVICE  
SUID-AFRIKAANSE INKOMSTEDIENS****No. R. 9****12 January 2007****CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/31)**

Under sections 96 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.

**IVAN PILLAY****ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE**

- (a) By the substitution in rule 96.01 for ~~the~~ definition of “deliver” of the following definition:
- “deliver” means –
- (a) handing the notice to the Manager: Litigation (Customs) prescribed in rule 96.02(b)(ii);
  - (b) sending the notice to the Manager: Litigation (Customs) by registered post to the address prescribed;
  - (c) ~~telefaxing the~~ notice to ~~the~~ Manager: Litigation (Customs); or
  - (d) ~~transmitting the~~ notice to the Manager: Litigation (Customs) by electronic means:
- Provided ~~that~~, in ~~the~~ case of paragraphs (c) and (d), ~~the~~ original signed document must be handed to ~~the~~ Manager: Litigation (Customs) or sent by registered post to the Manager: Litigation (Customs) within ten days of it being ~~so~~ telefaxed or transmitted by electronic means.”
- (b) By the substitution in rule **96.02(b)** for subparagraph(ii) of the following subparagraph:
- “(ii) if delivered by hand, be handed ~~to~~ the Manager: Litigation (Customs) at ~~[299]~~ **272** Bronkhorst Street, Nieuw Muckleneuk, Pretoria or to such a person in that office as he or she may authorize in writing for that purpose;”