

**SOUTH AFRICAN REVENUE SERVICE  
SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 155

20 February 2009

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (DAR/47)**

Under sections 46, 49 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 **with effect from 1 January 2007**.

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

**SCHEDULE**

- (a) By the addition to rule 46A2.01 (d)(ii)(aa) of the following Member States:
- (i) "The Republic of Bulgaria;" after "The Kingdom of Belgium;"; and
  - (ii) "Romania;" after "The Kingdom of Sweden;".
- (b) By the addition to rule 49A.25 (39) after paragraph (e) of the following paragraph:
- "(f) Except that -
- (i) the date in paragraph (a) must read **1 January 2007**; and
  - (ii) the date in paragraph (b) must be substituted by "four months after the date of publication of this amendment to the rules",
- the provisions of paragraphs (a) to (d) shall apply *mutatis mutandis* to goods imported from or exported to the two new Member States of the Community, the Republic of Bulgaria and Romania, that were en route or in temporary storage in a customs warehouse or in a free zone on 1 January 2007 as contemplated in Article 4 of the Additional Protocol published as Amendment No. 2 of the Agreement in Part 1 of Schedule No. 10."