No. R. 1038   **15 December 2011**

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CORRECTION NOTICE

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES (DAR/95)

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Government Notice No. R.987 of 29 October 2010 is hereby amended by the substitution of the particulars as set out in the Schedule hereto.

GEORGE NGAKANE VIRGIL MAGASHULA

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

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SCHEDULE

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(a)   By the substitution for paragraph *(a)* of the following paragraph:

"*(a)*   By the insertion after rule 00.05 of the following heading and rule:

Rules for amendment of rules referring to purpose codes or stating the codes

00.06   Where any rule refers to "purpose code" followed by the code or states a purpose code in brackets after a form number or in any other way refers to a purpose code formerly published in the Schedule to the rules, such a rule, except if it states a purpose code listed in item 202.02B, must be regarded from 1 November 2010 as referring to the codes published on the SARS website."

(b)   By the substitution for paragraph *(f)* of the following paragraph:

"*(f)*   By the substitution in rule 19A4.06 for paragraph *(b)*(iii) of the following paragraph:

(b)(iii)   Where fuel levy goods are so removed by ship, entry must be made within 72 hours after such removal by the licensee removing the goods on form SAD 500 (ZMS) and on delivery thereof by the licensee receiving the goods on form SAD 500 (ZMR)."

(c)   By the substitution for paragraph *(h)* of the following paragraph:

"*(h)*   By the insertion after rule 39.14 of the following rule:

39.15   For the purposes of section 39(1)*(a)*, a code for each purpose to be specified on a bill of entry and other additional codes required to be so specified, are included in a table published on the SARS website as contemplated in rule 00.06."

(d)   By the substitution for paragraph *(m)* of the following paragraph:

"*(m)*   By the deletion of item 202.02A in the Schedule to the rules."

(e)   By the renumbering of paragraph *(o)* as paragraph *(p)* and the insertion of the following paragraph *(o)*:

"*(o)*   By the deletion of item 202.03 in the Schedule to the rules."