
GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 600

8 August 2014

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR 140)

Under section 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



VISVANATHAN PILLAY

ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the substitution for rule 120.12 of the following rule:

- "120.12 (a) No payment by cheque in excess of R50 000, including any payment relating to value-added tax on imported goods as contemplated in the Value-Added Tax Act, 1991 (Act No. 89 of 1991), may be made unless the Commissioner, having regard to the circumstances, directs otherwise.
- (b) For the purposes of paragraph (a), the total payments by cheque by any person on any day may not exceed R50 000 for any number of payments required to be made on that day.
- (c) No payments may be made by cheque if any person has, in the preceding three years, made two payments by cheque to SARS that were "referred to drawer".
- (d) The payment made by cheque must be supported by a SARS payment advice notice that is not older than seven days from the date of the notice."